

Guide to using EITI data for due diligence

A tool for identifying and assessing
governance risks in mineral supply chains

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This guide, commissioned by the Extractive Industries Transparency Initiative (EITI), was produced by Levin Sources. The EITI is grateful to partners at the London Metal Exchange (LME), Natural Resource Governance Institute (NRGI), Organisation for Economic Co-operation and Development (OECD) and Umicore for their feedback in the development of this guide.

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Using this guide

This guide outlines how data disclosed through the Extractive Industries Transparency Initiative (EITI) can support companies in identifying and assessing corruption and governance-related risks in their mineral supply chains as part of due diligence efforts.

Supply chain due diligence is a process through which companies identify and manage adverse environmental, social and governance (ESG) risks and impacts linked to their sourcing decisions. In the minerals sector, supply chain risks often relate to weak governance, corruption and financial crime. Left unaddressed, these risks not only expose companies to legal, operational and reputational challenges, but can also contribute to wider societal harm – including lost public revenues, weakened institutions, adverse social and environmental impacts and eroded community trust. Addressing these issues is a fundamental expectation of responsible business conduct and a strategic imperative for companies seeking to ensure resilience and maintain their social license to operate.

Governance and corruption risks in mineral supply chains can be challenging to address and are therefore often underrepresented in companies' due diligence approaches and reporting. These issues can be politically sensitive, difficult to detect and often fall outside the direct control of downstream actors. Moreover, reliable data can be limited, particularly in high-risk contexts.

The EITI can help to address this challenge. Through its global disclosure standard and multi-stakeholder approach, it promotes the open and accountable management of oil, gas and mineral resources.

EITI data – disclosed by government institutions and companies in more than 50 countries and subject to independent quality-assurance – includes information on company payments to governments, contracts and licenses, company ownership, production and exports, state-owned enterprises and social and environmental impacts. This information can support companies in identifying, assessing and addressing governance-related risks in their mineral supply chains and to comply with regulatory standards.

While regulatory frameworks and voluntary sustainability standards vary, they generally require companies to identify, assess and prioritise risks in their operations, supply chains and business relationships. This guide supports companies in the process and aligns with Step 2 of the [OECD Due Diligence Guidance for Responsible Business Conduct](#) (OECD RBC Guidance)¹ and the [OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas](#) (OECD Minerals Guidance).²

The accompanying [Frequently Asked Questions \(FAQ\) on using EITI data for due diligence](#)³ provides further information about the role of the EITI in supply chain due diligence, as well as its data collection and quality assurance processes.

1 The OECD RBC Guidance “provides practical support to enterprises on the implementation of the OECD Guidelines for Multinational Enterprises by providing plain-language explanations of its due diligence recommendations and associated provisions.” See OECD (2018). OECD RBC Guidance. Accessible at <https://mneguidelines.oecd.org/due-diligence-guidance-for-responsible-business-conduct.htm>.

2 See OECD (2016). OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas. Available at https://www.oecd.org/en/publications/oecd-due-diligence-guidance-for-responsible-supply-chains-of-minerals-from-conflict-affected-and-high-risk-areas_9789264252479-en.html.

3 See EITI (2025). FAQ on using EITI data for due diligence. Accessible at <https://eiti.org/guidance-notes/guide-using-eiti-data-due-diligence>.

How to use this guide

This guide outlines how companies can use EITI data in their risk assessments to:

- 1. Identify countries and companies in mineral supply chains;**
- 2. Identify, assess and prioritise country-level risks; and**
- 3. Identify, assess and prioritise supplier-specific risks.**

Each section highlights the relevant EITI data sources, how to identify potential risks and how to interpret the findings. Further detail on EITI data sources and how to access them is available in the accompanying [FAQ on using EITI data for due diligence](#).

The EITI is referenced in several responsible sourcing frameworks, including those of the OECD, the China Chamber of Commerce of Metals Minerals & Chemicals Importers & Exporters (CCCIMC), the London Metal Exchange (LME), the Responsible Minerals Initiative (RMI), the Initiative for Responsible Mining Assurance (IRMA) and the Responsible Jewellery Council (RJC). Section 3 of this guide outlines how companies can verify whether upstream suppliers that operate in EITI countries or have committed to supporting the EITI are adhering to the EITI-related requirements set out in these frameworks.

Note: Risks identified using this guide are not necessarily evidence of wrongdoing. Rather, they can indicate areas where further due diligence may be warranted. Companies are encouraged to consult additional sources to triangulate findings, including EITI thematic reports, civil society research, court cases, government investigations and media reports. Where there are gaps, delays or inconsistencies in EITI data, companies should seek further information from suppliers, third-party audits or industry associations. Engagement with civil society organisations can also offer valuable insights.

Risk identification steps and relevant EITI data sources



1 Identify countries and companies in mineral supply chains

- EITI country reporting
- EITI country summary data
- EITI supporting company assessments
- EITI state-owned enterprise (SOE) database



2 Identify country-level governance and corruption risks and impacts

- EITI Validation scorecards
- EITI Validation reports
- EITI country reporting
- EITI contract transparency and beneficial ownership trackers
- Thematic reports produced by EITI countries



3 Identify supplier-specific governance and corruption risks and impacts

- EITI country reporting
- EITI supporting company assessments



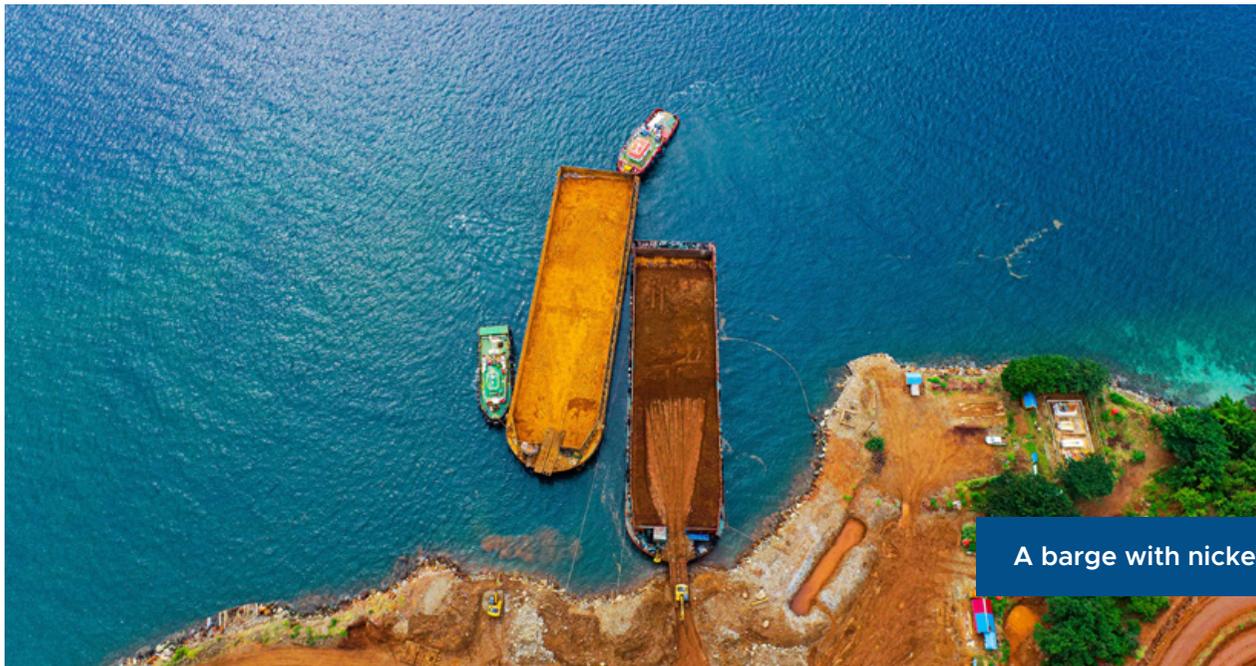
1 Identify countries and companies in mineral supply chains

Objective

Understanding the origin of minerals and the actors involved in a company's supply chain is the foundation for identifying risks. Due diligence regulations and standards require companies to regularly identify and map suppliers, subsidiaries, business partners and sourcing regions. This mapping helps identify where and how governance and corruption risks may arise.

How EITI data can help

EITI disclosures offer country- and company-level data that can support supply chain mapping, including through data on key mineral projects, license holders, company ownership, production and exports and the role of SOEs. The disaggregation of EITI data by project or commodity is particularly useful for supply chain mapping.



A barge with nickel ore in Sulawesi, Indonesia.

The following EITI data sources can support the identification and understanding of countries and companies in the supply chain:

EITI DATA SOURCE	KEY DATA POINTS	HOW IT SUPPORTS SUPPLY CHAIN MAPPING
 EITI country reporting⁴	<ul style="list-style-type: none"> • Overview of the extractive sector, including mineral reserves (EITI Requirements 3.1 and 6.3) • Mineral production and export data (Req. 3.2, 3.3) • Operating companies (Req. 2.3) • Key mining projects and geographic locations (Req. 2.3) • Contracts and licenses (Req. 2.4) • Legal and beneficial owners of license holders (Req. 2.5) • SOEs and their role in the sector (Req. 2.6) • Payments to government, including at subnational level (Req. 4.1, 4.6) • Transportation routes and revenues (Req. 4.4) 	<ul style="list-style-type: none"> • Build a picture of a country's extractive sector, including the minerals being produced, production and export volumes, locations of key mines, the main mining regions and transportation routes. • Identify companies and SOEs in the supply chain and understand their ownership structures and contract parties.
 EITI country summary data	<p>EITI summary data is an annual, standardised dataset (downloadable in CSV format) that condenses key information from countries' EITI reporting, including on production, exports and revenues.</p>	<p>Triangulate data provided by suppliers with EITI disclosures to gain further insight into the supply chain.</p>
 Assessment of EITI supporting companies	<p>If suppliers are EITI supporting companies,⁵ the supporting company assessment reports include links to lists of subsidiaries (Expectation 2 for EITI supporting companies).</p>	<p>Identify and map subsidiaries linked to known suppliers.</p>
 EITI SOE database	<p>Covers SOEs operating in EITI implementing countries, with data downloadable in CSV format.</p>	<p>Identify whether SOEs are involved in upstream production.</p>

⁴ Country reporting includes annual EITI country reports as well as systematic disclosures of EITI data by governments and companies through publicly accessible systems, such as websites, online portals and official publications. Many EITI countries also systematically disclose information on licenses, contracts, production and export volumes on government websites, which may be more recent than annual country reports.

⁵ EITI supporting companies include many of the world's largest oil, gas and mining companies and SOEs, as well as commodity traders and financial institutions. These actors commit to the Expectations for EITI supporting companies, which include a range of requirements to publicly disclose data.



2 Identify country-level governance and corruption risks and impacts

Objective

Due diligence regulations and standards require companies to regularly identify and assess corruption and governance-related risks and impacts across their operations and in their supply chains. Before evaluating supplier-specific risks, companies must develop a general understanding of the governance context in the countries from which they source minerals. This includes identifying systemic weaknesses – such as lack of transparency and weak enforcement or vague rules – that may increase exposure to corruption or other governance-related risks.

How EITI data can help

EITI data can support companies in screening sourcing countries for governance vulnerabilities. Insights from this can help companies to prioritise due diligence efforts and tailor supplier engagement strategies. EITI data may also highlight areas that warrant further investigation. While most EITI reports do not explicitly document corruption cases,⁶ they can signal where governance risks may be elevated. The EITI countries webpage, Validation scorecards and Validation reports are a good starting point to build a high-level picture of the governance context. Country reports, systematic disclosures and online trackers provide information for more in-depth analysis.

The following EITI data sources provide insight into governance and corruption risks at the country level:

EITI DATA SOURCE	KEY DATA POINTS	HOW IT SUPPORTS RISK IDENTIFICATION ⁷
 EITI countries webpage	<ul style="list-style-type: none">List of countries implementing the EITI StandardSuspension status and reason	<ul style="list-style-type: none">Verify whether the country discloses information under the EITI.Understand which countries have been suspended due to a lack of progress, inadequate stakeholder engagement or political instability.
 EITI Validation scorecards	Summary of a country's performance across EITI Requirements.	Build an understanding of the country's performance and identify potential risk areas that may warrant further investigation.

6 Sahla, S., Gillies, A. and Salomon M. (2021). *How Can Anticorruption Actors Use EITI Disclosures?* Natural Resource Governance Institute (NRGI). Retrieved from <https://resourcegovernance.org/publications/how-can-anticorruption-actors-use-eiti-disclosures>.

7 The suggestions provided in this column draw on the NRGI 2021 report on the use of EITI disclosures for anti-corruption actors. For more information and details, see: Sahla, S., Gillies, A. and Salomon, M. (2021). *How Can Anticorruption Actors Use EITI Disclosures?* Natural Resource Governance Institute (NRGI).

EITI DATA SOURCE

KEY DATA POINTS

HOW IT SUPPORTS RISK IDENTIFICATION⁷

 <p>EITI Validation reports</p>	<ul style="list-style-type: none"> • Detailed assessment of a country’s performance across EITI Requirements • Includes recommendations and corrective actions to improve performance • Flags data gaps and governance challenges, such as deviations from licensing procedures 	<p>Develop a deeper understanding of issues raised in the Validation scorecards (see above).</p>
 <p>EITI contract transparency tracker</p>	<p>Overview of a country’s progress in advancing contract transparency</p>	<p>Verify whether the country has a legal framework for contract disclosure and discloses contracts in the extractive sector.</p>
 <p>EITI beneficial ownership tracker</p>	<p>Overview of a country’s progress in advancing beneficial ownership transparency</p>	<p>Verify whether the country has a legal framework for ownership disclosure and maintains a beneficial ownership register.</p>
 <p>EITI country reporting</p>	<p>Legal and institutional framework (EITI Requirement 2.1)</p>	<p>Develop an understanding of anti-corruption laws, institutions or initiatives.</p>
	<p>Contracts and license allocations (Req. 2.2)</p>	<p>Understand whether there have been deviations from established rules in recent licensing processes.</p>
	<p>Register of licenses (Req. 2.3)</p>	<p>Verify whether the country has a public register of licenses.</p>
	<p>Contracts and licenses (Req. 2.4)</p>	<p>Assess gaps in public disclosure of contracts and licenses.</p>
	<p>Beneficial ownership (Req. 2.5)</p>	<ul style="list-style-type: none"> • Assess gaps in disclosure of legal and beneficial owners. • Check whether beneficial ownership data identifies the presence of politically exposed persons (PEPs) in the extractive sector.
	<p>Production and export (Req. 3.2, 3.3)</p>	<ul style="list-style-type: none"> • Assess whether production/export data is incomplete. • Assess whether figures are unexpectedly high or low.
	<p>Revenue collection and management, including at a project level (Req. 4.1, 4.7)</p>	<ul style="list-style-type: none"> • Assess gaps in disclosures by government institutions and companies. • Assess whether there have been irregularities and deviations from the rules, including underpayments, overpayments, missing or delayed payments.



3 Identify supplier-specific governance and corruption risks and impacts

Objective

Due diligence standards expect companies to assess corruption and governance risks and impacts not only at country level, but also at the level of individual suppliers and business partners. This includes identifying supplier-specific vulnerabilities – such as opaque ownership structures or undisclosed payments to government – that may indicate heightened exposure to corruption.

Governance-related supply chain risks outlined in the OECD Minerals Guidance,⁸ the OECD RBC Guidance⁹ and other standards and regulations¹⁰ include:



Bribery and other forms of corruption, such as:

- Offering or accepting bribes and other undue advantage (e.g. to secure mining rights, business opportunities);
- Favourable treatment given to politically connected companies (e.g. in license and contract awards, revenue collection or the enforcement of operational, environmental or social obligations);
- Embezzlement and discretionary use of funds through SOEs.



Non-disclosure or misrepresentation of taxes, fees and royalties paid to governments for the purposes of mineral extraction, trade, handling, transport and export;



Fraud and/or concealment of mineral origin to disguise illicit sources, including smuggling;



Money laundering resulting from mineral extraction and trade;



(In)direct support to public or private security forces who illegally control mine sites or extort money or minerals, or illegally collect tax from site access points, intermediaries, exporters or traders;



Illicit political influence through lobbying or political contributions, to secure favourable treatment.

8 See OECD (2016). OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas (Annex II). Accessible at https://www.oecd.org/en/publications/oecd-due-diligence-guidance-for-responsible-supply-chains-of-minerals-from-conflict-affected-and-high-risk-areas_9789264252479-en.html.

9 See OECD (2018). OECD RBC Guidance (Ch. II and VII). Accessible at https://www.oecd.org/en/publications/oecd-due-diligence-guidance-for-responsible-business-conduct_15f5f4b3-en.html.

10 Including the the Chinese Due Diligence Guidelines for Responsible Mineral Supply Chains (CCCMC Guidelines); the EU Corporate Sustainability Due Diligence Directive (CSDDD); the EU Batteries Regulation; the UK Bribery Act; the US Foreign Corrupt Practices Act (FCPA); the Canadian Corruption of Foreign Public Officials Act; the LME Policy on Responsible Sourcing and the LME Red Flag Assessment; the RMI Risk Readiness Assessment (RRA); the RMI Supply Chain Due Diligence Plus Module, and the IRMA Standard for Responsible Mining.

How EITI data can help

EITI data can highlight the extent to which companies comply with EITI requirements and help to assess the strength of a company’s governance practices and potential vulnerability to corruption. EITI country reports and company websites can provide a valuable data source for due diligence on companies operating in EITI countries, while the assessment of EITI supporting companies can support due diligence on companies anywhere in the world that have committed to supporting the EITI.

The following EITI data sources can be used to assess supplier-specific risks in the mineral supply chain:

EITI DATA SOURCE	KEY DATA POINTS	POTENTIAL RED FLAGS	POTENTIALLY RELATED GOVERNANCE RISKS
	Payments to government, including on project level (Req. 4.1)	<ul style="list-style-type: none"> • No disclosure of payments to government • No disaggregation of disclosures by project • No disclosure of audited financial statements • Unusually low or high payments relative to production • Discrepancies between company and government data • Missing, delayed, diverted, over- or underpayments 	<ul style="list-style-type: none"> • Bribery and corruption • Misrepresentation of payments • Fraud and/or concealment of mineral origin • Illicit political influence
 EITI country reporting	Contracts and licenses (Req. 2.2, 2.3, 2.4)	<ul style="list-style-type: none"> • Missing contract or license information, including contract amendments • Deviations from license or contract award procedures • Operations outside license or contract area or after expiry • Contracts with unusually favourable terms that deviate significantly from legal framework • Licenses held by unqualified companies, companies implicated in controversies, or PEPs 	<ul style="list-style-type: none"> • Bribery and corruption • Fraud and/or concealment of mineral origin
	Beneficial ownership (Req. 2.5)	<ul style="list-style-type: none"> • No disclosure of beneficial ownership information • Owners are PEPs, sanctioned, unqualified, linked to shell companies, or known to be implicated in controversies • Complex or opaque ownership structures • Registration in secretive jurisdictions • Ownership data contradict other public sources (e.g. media reports) 	<ul style="list-style-type: none"> • Bribery and corruption • Support to public or private security forces • Illicit political influence

EITI DATA SOURCE KEY DATA POINTS POTENTIAL RED FLAGS POTENTIALLY RELATED GOVERNANCE RISKS



EITI country reporting (continued)

Exploration, production and export data (Req. 3.2, 3.3)

- Discrepancies between government and company data
- Discrepancies with license and contract information
- Unusually high or low production and exports relative to statements from industry, media or trade statistics
- Missing or outdated data
- No disaggregation by commodity
- Discrepancies between export data from country of origin and import data from country of destination

- Bribery and corruption
- Fraud and/or concealment of mineral origin
- Money laundering

Social and environmental expenditure and impacts (Req. 6.1, 6.4)

- Payments lacking clear social or environmental purpose or benefit
- Payments made to PEPs
- Evidence that payments increase ahead of elections or otherwise reflect political agendas
- Missing information on beneficiaries for social and environmental payments
- Missing information on nature and value of in-kind payments
- Missing or unclear terms on mandatory social and environmental expenditures

- Bribery and corruption
- Illicit political influence



EITI supporters page

Company commitment to the Expectations for EITI supporting companies

Company is not a supporter of the EITI and has not committed to the Expectations for EITI supporting companies.

Note that a company's absence from the list of EITI supporting companies does not suggest it is linked to any of the due diligence risks above. However, a company's support for the EITI can provide a positive signal of its commitment to transparency and good governance.

EITI DATA SOURCE	KEY DATA POINTS	POTENTIAL RED FLAGS	POTENTIALLY RELATED GOVERNANCE RISKS
 Assessment of EITI supporting companies	Public declaration of support for the EITI and its Principles (Expectation 1)	Company has not published a declaration of support for the EITI	<p>Note that a company's performance in the assessment of EITI supporting companies does not suggest it is linked to any of the due diligence risks above. However, strong performance can provide a positive indication of a company's commitment to transparency and good governance, while gaps or weaknesses in disclosures can help identify areas for follow-up.</p>
	Company disclosures in line with the EITI Standard in EITI countries where it operates (Expectation 2)	<ul style="list-style-type: none"> • Company has not made disclosures in line with the EITI Standard in EITI countries where it operates • Company has not disclosed a list of controlled subsidiaries 	
	Disclosure of taxes and payments to governments at a project-level in all countries where the company operates, including non-EITI countries (Expectation 3)	<ul style="list-style-type: none"> • Company has not disclosed payments to governments in countries where it operates and failed to provide a public explanation of barriers to disclosure • Lack of project-level disaggregation of payment data 	
	Disclosure of purchases of minerals from governments in EITI countries (Expectation 4)	Company buys minerals from government in EITI countries but has not disclosed information on purchases	
	Disclosure of audited financial statements (Expectation 5)	Missing disclosure of audited financial statements	
	Public declaration of support for beneficial ownership transparency and disclosure of beneficial owners in line with the EITI Standard (Expectation 6)	<ul style="list-style-type: none"> • Company has not published a declaration of support for beneficial ownership transparency • Missing disclosure of beneficial owners 	
	Publication of anti-corruption policies, including use of beneficial ownership data to manage corruption risk (Expectation 7)	Company has not published an anti-corruption policy"	
	Declaration of support for governments' efforts to publish contracts and contribution to contract disclosure in EITI countries where the company operates (Expectation 8)	<ul style="list-style-type: none"> • Company has not published a statement of support for contract transparency • Company has not contributed to contract disclosure in EITI countries where it operates 	
	Publication of commitment/policy on gender diversity and disclosure of gender-disaggregated employment data (Expectation 9)	<ul style="list-style-type: none"> • Company has not published a commitment or policy on gender diversity • Missing disclosure of gender-disaggregated employment data 	

Other uses for the EITI in due diligence practices

Beyond risk identification and assessment, EITI data and stakeholder engagement processes can support additional steps in companies' due diligence, including risk prevention and mitigation, performance monitoring, reporting and enabling access to remedy.

Strengthening responsible sourcing practices

Companies may choose to become an [EITI supporting company](#) or encourage their suppliers to do so. Supporting companies commit to transparency and good governance, making them potential partners for collective due diligence action.

The [EITI Standard](#) and the [Expectations for EITI supporting companies](#) offer widely adopted and recognised benchmarks for responsible extractive sector governance. These can be used to:

- Inform company policies or supplier codes of conduct
- Guide internal anti-corruption and governance commitments
- Set expectations for upstream suppliers to align with the EITI Standard or specific EITI Requirements

An EITI event gathers state-owned enterprises to exchange good practice on reporting.





Engaging with rightsholders and stakeholders

Effective due diligence requires rightsholders – such as workers, communities, indigenous peoples and/or artisanal miners – as well as their legitimate representatives and other experts to be reflected in risk identification, assessment and prioritisation, while considering gender dynamics and diverse perspectives within affected groups. Given the sensitivity and complexity of corruption and governance issues, this may involve consulting local community representatives, anti-corruption NGOs, investigative journalists and public institutions such as anti-corruption agencies.

In EITI implementing countries, the **multi-stakeholder group (MSG)** brings together government, industry and civil society actors to oversee EITI implementation. MSGs can be a valuable platform for:

- Providing insight into national contexts and stakeholder needs
- Stakeholder mapping, engagement and consultation
- Identifying governance and corruption risks and monitoring the effectiveness of due diligence measures taken
- Coordinating risk prevention, mitigation and remedy strategies
- Exploring collective action opportunities with industry peers

MSG member lists are often available on [national EITI websites](#) and may serve as a starting point for outreach and collaboration.

A Wayúu leader engages in a community meeting in Uribia, La Guajira, Colombia.

Methodology

This guide was developed by the EITI and Levin Sources in 2025 as part of a joint project to explore how publicly available data disclosed through the EITI can support industry actors along mineral supply chains in their due diligence efforts. It draws on interviews with 15 mineral supply chain actors to better understand their challenges, practices and data needs, as well as a review of 12 key due diligence guidance documents, EU and national regulations and voluntary standards, including:

- OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas (OECD Minerals Guidance);
- Chinese Due Diligence Guidelines for Responsible Mineral Supply Chains (CCCMC Guidelines);
- EU Corporate Sustainability Due Diligence Directive (CSDDD);
- EU Batteries Regulation;
- UK Bribery Act;
- US Foreign Corrupt Practices Act (FCPA);
- Canadian Corruption of Foreign Public Officials Act;
- LME Policy on Responsible Sourcing;
- LME Red Flag Assessment;
- RMI Risk Readiness Assessment (RRA);
- RMI Supply Chain Due Diligence Plus Module; and
- IRMA Standard for Responsible Mining.





We believe that a country's natural resources belong to its citizens. Our mission is to promote understanding of natural resource management, strengthen public and corporate governance and provide the data to inform greater transparency and accountability in the extractives sector.

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