

Responsible Sourcing: Approved Service Providers

Current Approved Auditors

All GDL refiners and applicants must use an auditor on LBMA's Approved Service Provider List. The List is regularly reviewed and maintained up to date. Auditors are required to demonstrate fulfilment of the requirements detailed in LBMA's [Responsible Sourcing: Third Party Audit Guidance](#).

Below are the contact details for auditors on the Approved Service Provider List, as well as information on the geographic remit (global; regional; national) and the scope of engagement they are approved to audit. Auditors are approved to carry out third-party audits for GDL refiners based on the ISAE 3000 Standard.¹

Auditor Details	Geographic Remit ²	Scope of Engagement ³
GLOBAL		
ACG Business Systems Development (Russia) Registered office 5/3 Sushchevsky Val Moscow 127018 RUSSIA Website http://www.rbsys.ru/en/?company/about/ Contact details Maria Lakovleva E: takovlebaMI@RBSYS.RU	Global	
Bureau Veritas Italia Registered office Viale Monza, n.347 Milan 20126 ITALY Website www.bureauveritas.com Contact details Claudia Strassera E: claudia.strasserra@bureauveritas.com T: +39 02 27091 376	Global	Silver, Platinum and Palladium GDL refiners; Gold GDL refiners sourcing in local market only (e.g. refiner located in China sourcing gold from China only) Note: In the case of a multi-metal audit, the ability to accept the assurance engagement would be dictated by the LBMA conditions put in place for gold (e.g. if a refiner sources silver in local market only and sources mined and/or recycled gold outside of local market, then Bureau Veritas Italia would <u>not</u> be

¹ LBMA will no longer accept third-party audits based on the ISO 19011 Standard for gold and silver GDL (Good Delivery List) refiners for audit periods commencing on or after 1 January 2019 onwards.

² **Geographic remit** refers to whether the auditor is approved to audit GDL refiners at a global level (i.e. all countries), at a regional level (e.g. Asia) or at a national level (e.g. Turkey only; Russia only).

³ **Scope of engagement** refers to the type of GDL refiners the auditor is approved to audit.

		able to accept the assurance engagement)
Deloitte Italy Registered office Via Tortona 25 Milan 20144 ITALY Website https://www2.deloitte.com/it/it.html Contact details Monica Palumbo E: mpalumbo@deloitte.it T: +39 02 8332 2611	Global	All GDL refiners
EY Canada Registered office 100 Adelaide Street West Toronto M5H 0B3 CANADA Website http://www.ey.com/ca/en/home Contact details Christine Rhodes E: christine.rhodes@ca.ey.com T: +1 (416) 943 2140	Global	All GDL refiners
EY Switzerland Registered office 59 Route de Chancy 1213 Petit-Lancy Geneva SWITZERLAND Website www.ey.com/ch Contact details Milena De Simone E: milena.desimone@ch.ey.com T: +41 58 286 5719	Global	All GDL refiners
KPMG Germany Registered office Barbarossaplatz 1A 50674 Cologne GERMANY Website https://home.kpmg/de/en/home.html Contact details Juergen Engelbach E: jengelbach@kpmg.com T: +49 221 2073 1415	Global	All GDL refiners
KPMG Sweden Registered office	Global	All GDL refiners

SE-Box 16106, Tegelbacken 4a SE-103 23, Stockholm SWEDEN Website www.kpmg.se Contact details Karin Sivertsson E: karin.sivertsson@kpmg.se T: +46 8 723 91 00		
Mazars Switzerland Registered office Chemin de Blandonnet 2 1214 Vernier-Geneva SWITZERLAND Website http://www.mazars.ch/ Contact details Franck Paucod E: franck.paucod@mazars.ch T: +41 22 708 1080	Global	All GDL refiners
PwC Belgium Registered office Woluwedal 18 Sint-Stevens-Woluwe Vlaams-Brabant BELGIUM Website http://www.pwc.be/en/index.html Contact details Marc Daelman E: marc.daelman@pwc.be T: +32 710 7159	Global	All GDL refiners
PwC Canada Registered office PwC Tower 18 York Street Suite 2600 Toronto M5J 0B2 CANADA Website http://www.pwc.com/ca Contact details Mariano Ortego E: mariano.e.ortego@ca.pwc.com +1 416 941 8247	Global	All GDL refiners
PwC Germany Registered office Friedrich-Ebert-Anlage 35-37 60327 Frankfurt am Main GERMANY	Global	All GDL refiners

Website www.pwc.de Contact details Hendrik Fink E: hendrik.fink@pwc.com T: +49 699 5850		
RCS Global Registered office 207 Regent Street London W1H 3HH UNITED KINGDOM Website http://www.rcsglobal.com Contact details Katie Redmond E: katie@rcsglobal.com T: +49 176 6080 6483	Global	All GDL refiners
SCS Global Services Registered office 2000 Powell Street Suite 600 Emeryville CA 94608 USA Website http://www.scsglobalservices.com/ Contact details Ambar Valles E: avalles@scsglobalservices.com T: +1 971 801 5321	Global	All GDL refiners
TÜV NORD Registered office Langemarckstrasse 20 45141 Essen GERMANY Website http://www.tuv-nord.com/en/index.htm Contact details Susanne Günzerodt E: sguenzerodt@tuev-nord.de T: +49 201 825 2814	Global	All GDL refiners
William Buck Registered office L29, 66 Goulburn Street Sydney NSW AUSTRALIA Website http://www.williambuck.com Contact details Leo Tutt E: Leo.Tutt@williambuck.com	Global	All GDL refiners

T: +61 2 8263 4000		
REGIONAL		
Deloitte China Registered office 8/F, Tower W2 Beijing Oriental Plaza 1 East Chang An Avenue Beijing 100738 CHINA Website http://www.deloitte.com/cn Contact details Richard Kuang E: rkuang@deloitte.com.cn T: +86 8520 7401	Regional: Asia	GDL refiners located in Asia
BDO Qazaqstan LLP Registered office 6 Gabdullin Street Almaty KAZAKHSTAN Website www.bdokz.com Contact details Tolegen Kuandykov E: t.kuandykov@bdokz.com T: +7 727 331 31 34	Regional: CIS	GDL refiners located in CIS countries (excluding Russia)
PwC Russia Registered office 10 Butyrsky Val Str. 125047 Moscow RUSSIA Website http://www.pwc.ru Contact details Alexei Fomin E: alexei.fomin@ru.pwc.com T: +7 495 967 6000	Regional: CIS	GDL refiners located in CIS countries
NATIONAL		
EY Brazil Registered office Av. Presidente Juscelino Kubitschek, 1830 São Paulo 04543-900 BRAZIL Website http://www.ey.com.br	National: Brazil	GDL refiners located in Brazil

Contact details Marco Antônio Araújo E: marco.a.araujo@br.ey.com T: +55 31 3232 2100		
KPMG AZSA Sustainability Japan Registered office 1-9-7, Otemachi Chiyoda-ku Tokyo JAPAN Website http://sus.kpmg.or.jp/index.html Contact details Kazuhiko Saito E: Kazuhiko.saito@jp.kpmg.com T: +81 3 3548 5303	National: Japan	GDL refiners located in Japan
Deloitte Kazakhstan Registered office Almaty Financial District 36 Al Farabi Ave. Almaty, 050059 KAZAKHSTAN Website www.deloitte.kz Contact details Mukhamedkali Sybailas E: msybailas@deloitte.kz T: +7 727 258 1340	National: Kazakhstan	GDL refiners located in Kazakhstan
PwC Poland Registered office Al. Armii Ludowej 14 Warszawa 00-638 POLAND Website http://www.pwc.com/pl Contact details Krzysztof Szuldrzynski E: krzysztof.szuldrzynski@pwc.com T: +48 22 746 4103	National: Poland	GDL refiners located in Poland
ACG Business Systems Development (RBS) Registered office 5/3 Sushchevsky Val 127018 Moscow RUSSIA Website http://www.rbsys.ru/ Contact details Sergei L. Shvartsman E: SShvartsman@rbsys.ru T: +7 495 967 6838	National: Russia	GDL refiners located in Russia

Deloitte South Africa Registered office Deloitte Place, The Woodlands 20 Woodlands Drive Woodmead Sandton Johannesburg Gauteng 2052 SOUTH AFRICA Website https://www2.deloitte.com/za/en.html Contact details Mark Victor E: mvictor@deloitte.co.za T: +27 0 11 806 5594	National: South Africa	GDL refiners located in South Africa
PwC South Africa Registered office 2 Eglin Road Sunninghill 2157 SOUTH AFRICA Website http://www.pwc.com/za Contact details Jayne Mammatt E: jayne.mammatt@pwc.com T: +27 11 797 4128	National: South Africa	GDL refiners located in South Africa
KPMG Samjong ACI Korea Registered office Gangnam Finance Center, 10th Floor, 737 Yeoksam-dong Gangnam-gu Seoul 135-984 SOUTH KOREA Website https://home.kpmg.com/kr/en/home.html Contact details Sang-Ho Roh E: sanghoroh@kr.kpmg.com T: +82 2 2112 7626	National: South Korea	GDL refiners located in South Korea
Arkan & Ergin Registered office Maslak Office Building Sümer Sokak No 4, Kat 2 Maslak 34485 Istanbul TURKEY Website http://www.jpatr.com/en Contact details Eray Yanbol E: eray.yanbol@jpatr.com T: +90 530 464 5701	National: Turkey	GDL refiners located in Turkey

KPMG Turkey Registered office İş Kuleleri, Kule 3, Kat:2-9 Levent İstanbul TURKEY Website https://home.kpmg/tr/en/home.html Contact details Ali Tuğrul Uzun E: tuzun@kpmg.com T: +90 212 316 60 00	National: Turkey	GDL refiners located in Turkey
PKF Istanbul Registered office 29 Ekim Caddesi, A1 Blok Kat: 8 No: 65-66 Bahcelievler İstanbul Vizyon Park İstanbul TURKEY Website http://www.pkfistanbul.com/eng/index.php Contact details Kadir Sayici E: k.sayici@pkfistanbul.com T: +90 532 384 6838	National: Turkey	GDL refiners located in Turkey
Deloitte Uzbekistan Registered office 75 Mustakillik Avenue Tashkent, 100000 UZBEKISTAN Website http://www2.deloitte.com/kz/ru/pages/uzbekistan/topics/uzbekistan.html Contact details Erkin Ayupov E: erayupov@deloitte.uz T: +7 727 250 1340	National: Uzbekistan	GDL refiners located in Uzbekistan
TÜV SÜD Registered office TÜV SÜD Certification and Testing (China) Co., Ltd. Guangzhou Branch 5F, Communication Building, 163 Pingyun Rd, Huangpu West Ave. Guangzhou 510656 P.R. China Website www.tuvsud.cn Contact details Gary Miao E: Gary.Miao@tuvsud.com T: +86 20 3817 0599	National: China	GDL refiners located in China

Applications

Entities interested in being listed as an Approved Service Provider, must submit an application form available on LBMA's website to mail@lbma.org.uk. We will email the main contact who submitted the application to let them know the outcome. If you are successful, the title of your auditing body and main contact's details will be added to our Approved Service Provider list. The process can take up to eight weeks from receipt of application.

International Branches

Please note that for the global audit firms listed (such as Deloitte, EY, KPMG or PwC), each international branch needs to be approved as an auditor separately. Each branch not listed as an auditor ("Non-Listed Branch") will need to submit a separate application form, or alternatively, the Non-Listed Branch will need to have all their audits approved by a listed branch (listed branch refers to a branch approved as an auditor). However, we request that you initially approach the listed contact under each institution so that they may assist their colleagues directly.

Fees

Auditors are subsequently required to pay an annual maintenance fee of £2,000 to be listed as an Approved Service Provider. Failure to pay your invoice within a reasonable time period may affect your listing as an Approved Service Provider.

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Tel: +44 (0)20 7796 3067 www.lbma.org.uk

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