Country	Plant Type	Location	Operator and Ownership
Andorra	Refinery	Ordino	L'Orfebre, S.A.
Australia	Refinery	Sydney, New South Wales	ABC Refinery (Australia) Pty (Pallion Group Pty Ltd.)
Australia	Refinery	Melbourne, Victoria	CPG Group
Australia	Refinery	Perth, Western Australia	Western Australian Mint trading as The Perth Mint
Austria	Refinery	Vienna	Ögussa Österreichische Gold- und Silber-Scheideanstalt GmbH (Umicore S.A. Business Unit Precious Metals Refining)
Belgium	Refinery	Pepingen	AMP Precious Metals

Country	Plant Type	Location	Operator and Ownership
Belgium	Refinery	Mouscron, Hainaut	E.me.Ko NC (EMEKO SA/NV)
Belgium	Refinery	Antwerp, Flanders	Industrial Refining Co.
Belgium	Refinery	Hoboken, Antwerp, Flanders	Umicore S.A. Business Unit Precious Metals Refining
Brazil	Refinery	Nova Lima, Minas Gerais	AngloGold Ashanti Córrego do Sítio Mineração
Brazil	Refinery	Rio de Janeiro, Rio de Janeiro	Casa da Moeda do Brasil (Brazil Mint)
Brazil	Refinery	São Paulo, São Paulo	Marsam Refinadora de Metais Ltda.

Country	Plant Type	Location	Operator and Ownership
Brazil	Refinery	Pará	North Star Refino SA
Brazil	Refinery	Guarulhos, São Paulo	Umicore Brasil Ltda.
Burma	Refinery	Yangon	WM Gold Refinery (Wa Minn Group of companies)
Canada	Refinery	Brampton, Ontario	Asahi Refining Canada Ltd.
Canada	Refinery	Montréal, Québec	CCR Refinery - Glencore Canada Corporation
Canada	Smelter	Horne Smelter, Rouyn-Noranda, Québec	Glencore Canada Corp.

Country	Plant Type	Location	Operator and Ownership
Canada	Smelter	Sudbury operations, Sudbury, Ontario	Glencore Canada Corp.
Canada	Refinery	Ottawa, Ontario	Royal Canadian Mint
Canada	Refinery and smelter	Trail smelter, Trail, British Columbia	Teck Resources Ltd.
Canada	Refinery and smelter	Copper Cliff complex, Sudbury, Ontario	Vale Canada Ltd.
Central African Republic	Refinery	Bangui	Government
Central African Republic	Refinery	Bangui	Government

Country	Plant Type	Location	Operator and Ownership
Central African Republic	Refinery	Bangui	Societé Fonderie D'or Gonga
Chile	Refinery	Mejillones, Antofagasta	Planta Recuperadora de Metales SpA (LS-Nikko Copper Inc., 66%, and Corporación Nacional del Cobre de Chile, 34%)
China	Refinery	Huadian, Jilin	China National Gold Group Jiapigou Mining Co. Ltd.
China	Refinery	Huangshi, Huabei	Daye Nonferrous Metals Co., Ltd
China	Refinery	Jiangsu, Suzhou	Dongwu Gold Group Co., Ltd
China	Refinery	Chengdu, Sichuan	Great Wall Precious Metals Co. Ltd. of CBPM

Country	Plant Type	Location	Operator and Ownership
China	Refinery	Hetai, Gaoyao, Guangdong	Guangdong Jinding Gold Co. Ltd.
China	Refinery	Jiyuan, Henan	Henan Yuguang Gold & Lead Co. Ltd.
China	Refinery	Sanmenxia, Henan	Henan Zhongyuan Gold Smelter LLC
China	Refinery	Fanling, New Territories, Hong Kong	Heraeus Ltd.
China	Refinery	Huadian, Jilin	Huadian Gold Co. Ltd.
China	Refinery	Huaihua, Hunan	Hunan Chenzhou Mining Co., Ltd.

Country	Plant Type	Location	Operator and Ownership
China	Refinery	Hohhot, Inner Mongolia	Inner Mongolia Qiankun Gold and Silver Refining Co. Ltd.
China	Refinery	Guixi City, Jiangxi	Jiangxi Copper Co. Ltd.
China	Refinery	Luoyang, Henan	Lingbao Gold Group Co. Ltd.
China	Refinery	Lingbao, Henan	Lingbao Jinyuan Tonghui Refinery Co. Ltd.
China	Refinery	Luoyang, Henan	Luoyang Zijin Yinhui Gold Refinery Co. Ltd.
China	Refinery	Suzhou, Jiangsu	Metalor Precious Metals (Suzhou) Ltd.

Country	Plant Type	Location	Operator and Ownership
China	Refinery	Kwai Chung, Hong Kong	Metalor Technologies (Hong Kong) Ltd.
China	Refinery	Xi'an, Shaanxi	Shaanxi Gold Group Xi'an Qinjin Co., Ltd.
China	Refinery	Laizhou, Shandong	Shandong Gold Smelting Co. Ltd. (under Shandong Mining Co. Ltd.)
China	Refinery	Yantai, Shandong	Shandong Humon Smelting Co. Ltd.
China	Refinery	Zhaoyuan, Shandong	Shandong Zhaojin Gold & Silver Refinery Co. Ltd. (under Shandong ZhaJin Group Co. Ltd.)
China	Refinery	Shanghai	Shanghai Tiancheng Gold Co., Ltd.

Country	Plant Type	Location	Operator and Ownership
China	Refinery	Shanghai	Shanghai Xinye Copper Industry Co. Ltd.
China	Refinery	Shenzhen, Guangdong	Shenzhen Cuilu Gold Refining Co. Ltd. (a subsidiary Shenzhen Cuilu Gold Industry Co. Ltd.)
China	Refinery	Shenzhen, Guangdong	Shenzhen Dianjin Precious Metal Refining Co. Ltd.
China	Refinery	Shenzhen, Guangdong	Shenzhen Zhonghenglong Industrial Co. Ltd.
China	Refinery	Chengdu, Sichuan	Sichuan Tianze Precious Metals Co., Ltd.
China	Refinery	Suzhou, Jiangsu	Soochow Gold Group Co., Ltd.

Country	Plant Type	Location	Operator and Ownership
China	Refinery	Tongling, Anhui	Tongling Nonferrous Metals Group Co. Ltd.
China	Refinery	Urumqi, Xinjiang	Urumqi Tianshan Star Precious Metal Smelting Co., Ltd. (Xinjiang Xinxin Mining Industry Co. Ltd.)
China	Refinery	Shifo, Yanggu, Shandong	Yanggu Xiangguang Copper Co., Ltd.
China	Refinery	Shifo, Yanggu, Shandong	Yanggu Xiangguang Copper Industry Co. Ltd.
China	Refinery	Zhaoyuan, Shandong	Yantai Guoda Precious Metal Smelting Co. Ltd.
China	Refinery	Penglai, Shandong	Yantai Penggang Gold Industry Co., Ltd.

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Country	Plant Type	Location	Operator and Ownership
China	Refinery	Qujing, Yunnan	Yunnan Chihong Zinc and Germanium Co. Ltd.
China	Refinery	Kunming, Yunnan	Yunnan Copper Industry Co., Ltd.
China	Refinery	Qujing, Yunnan	Yunnan Gold Mining Group Co., Ltd.
China	Refinery	Zhaoyuan, Shandong	Zhaoyuan Gold Smelter Co. Ltd. (Shandong Zhaojin Group Co. Ltd.)
China	Refinery	Fuye, Zhejiang	Zhejiang Fuye Group Co. Ltd.
China	Refinery	Zhuzhou, Hunan	Zhuzhou Smelting Group Co. Ltd.

Country	Plant Type	Location	Operator and Ownership
China	Refinery	Shanghang, Fujian	Zijin Mining Group Gold Smelting Co., Ltd. (Zijin Mining Group Co., Ltd.)
Cyprus	Refinery	Skouriotissa, Nicosia District	Hellenic Copper Mines
Czechia	Refinery	Vestec, Harare	SAFINA A.S.
Egypt	Refinery	Cairo	L'azurde Company For Jewelry
Estonia	Refinery	Maardu, Harju Maakond	Toma Group
Finland	Refinery	Pori, Satakunta	Boliden Harjavalta Oy (Boliden Mineral AB)

Country	Plant Type	Location	Operator and Ownership
France	Refinery	Paris, Ile-de-France	SAAMP Groupe SAS
Germany	Refinery	Pforzheim, Baden-Württemberg	Allgemeine Gold-und Silberscheideanstalt A.G. (Umicore, 100%)
Germany	Refinery	Hamburg	Aurubis AG
Germany	Refinery	Pforzheim, Baden-Württemberg	C. Hafner GmbH + Co. KG
Germany	Refinery	Pforzheim, Baden-Württemberg	DODUCO GmbH
Germany	Refinery	Hanau, Hesse	Heraeus Deutschland GmbH & Co. KG

Country	Plant Type	Location	Operator and Ownership
Germany	Refinery	Halsbrücke, Saxony	SAXONIA Edelmetalle GmbH (Saxonia Group, 100%)
Germany	Refinery	Pforzheim, Baden-Württemberg	SAXONIA Edelmetalle GmbH (Saxonia Group, 100%)
Ghana	Refinery	Accra, Ghana	Gold Coast Refinery Ltd.
Ghana	Refinery	Accra, Ghana	M&C Group
Ghana	Refinery	Accra, Ghana	Royal Ghana Gold Ltd.
Ghana	Refinery	Accra, Ghana	Sahara Royal Gold Refinery Ltd.

Country	Plant Type	Location	Operator and Ownership
Greece	Refinery	Athens	Nikias Gold SA
India	Refinery	Rudrapur, Uttarakhand	ABANS Jewells Pvt. Ltd.
India	Refinery	Gurugram, Gurgaon, Haryana	AGNIS BULLION HOUSE LLP
India	Refinery	Hamirpur, Himachal Pradesh	AJ Gold & Silver Refinery, Inc.
India	Refinery	Udham Singh Nagar, Uttarakhand	ALTIM METALS PVT. LTD
India	Refinery	Rudrapur, Uttarakhand	Augmont Enterprises Pvt. Ltd.

Country	Plant Type	Location	Operator and Ownership
India	Refinery	Mumbai, Maharashtra	AUPTAG Refinery Pvt. Ltd.
India	Refinery	Bangalore, Karnataka	Bangalore Refinery Pvt. Ltd.
India	Refinery	Udham Singh Nagar, Uttarakhand	Bright Metal Refiners
India	Refinery	Aluva, Ernakulam District, Kerala	CGR Metalloys Pvt. Ltd.
India	Refinery	Kalamassery, Ernakulam District, Kerala	CGR Metalloys Pvt. Ltd.
India	Refinery	MG Road Dist: Ernakulam District, Kerala	CGR Metalloys Pvt. Ltd.

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Country	Plant Type	Location	Operator and Ownership
India	Refinery	Ernakulam District, Kerala	Chemmanur Gold Refinery (P) Ltd.
India	Refinery	Udham Singh Nagar, Uttkhand	Diamond Forever International
India	Refinery	Ahmedabat, Gujarat	Edelweiss Metals Ltd.
India	Refinery	Coimbatore, Tamil Nadu	Emerald Jewel Industry India Ltd.
India	Refinery	Chennai, Tamil Nadu	Golden Star Trading Pvt. Ltd.
India	Refinery	Sanand, Ahmedabad, Gujarat	Goldfrab Industries P Ltd

Country	Plant Type	Location	Operator and Ownership
India	Refinery	Ahmedabad, Gujarat	Gujarat Gold Centre (GGC) Pvt Ltd.
India	Refinery	Chennai, Tamil Nadu	Harshini Maple Leafs
India	Refinery	Mumbai, Maharashtra	Hindustan Platinum Pvt. Ltd.
India	Refinery	Aliporte, Kolkata	Indian Government Mint (unit of Security of Printing and Mining Corporation India Ltd.)
India	Refinery	Mumbai, Maharashtra	Indian Government Mint (unit of Security of Printing and Mining Corporation India Ltd.)
India	Refinery	Telangana, Hyderabad	Indian Government Mint (unit of Security of Printing and Mining Corporation India Ltd.)

Country	Plant Type	Location	Operator and Ownership
India	Refinery	Uttar Pradesh, Noida	Indian Government Mint (unit of Security of Printing and Mining Corporation India Ltd.)
India	Refinery	Mumbai, Maharashtra	Infinium Precious Resources Private Ltd.
India	Refinery	Chandi Chowk, New Delhi	Jalan and Company
India	Refinery	Rudrapur, Uttarakhand	Khandwala Finstock Pvt. Ltd
India	Refinery	Haridwar, Uttarakhand	Kundan Care Products Ltd.
India	Refinery	Gurugram, Gurgaon, Haryana	Kundan Refinery Pvt. Ltd.

Country	Plant Type	Location	Operator and Ownership
India	Refinery	Thirumudivakkam, Chennai	Lalithaa Jewelry Mart Pvt. Ltd.
India	Refinery	Alwar, Rajasthan	M.D. Overseas Ltd.
India	Refinery	Rudrapur, Uttarakhand	M.D. Overseas Ltd.
India	Refinery	Mewat District, Haryana	MMTC-PAMP India PVT Ltd. (joint venture MMTC Ltd. and PAMP SA Switzerland)
India	Refinery	Mumbai, Maharashtra	Narrondass Manordass Precious Metals Refinery
India	Refinery	Mumbai, Maharashtra	National India Bullion Refinery

Country	Plant Type	Location	Operator and Ownership
India	Refinery	Mumbai, Maharashtra	National Refinery Pvt Ltd.
India	Refinery	Rudrapur, Uttarakhand	OMGL Refinery LLP
India	Refinery	Kundli, Sonipat, Haryana	Onkar Jewellers Pvt. Ltd.
India	Refinery	Solan, Himachal Pradesh	Orelia Refiners Pvt. Ltd.
India	Refinery	Rudarapur, Uttarakhand	Paraj Exim
India	Refinery	Mumbai, Maharashtra	Parekh Platinum Ltd.

Country	Plant Type	Location	Operator and Ownership
India	Refinery	Ahmedabad, Gujarat	Parker Precious Metals
India	Refinery	Kannur, Kerala	Quality Assay and Hallmarking Centre Pvt. Ltd
India	Refinery	Rohtak, Haryana	R.K. Jewels
India	Refinery	Rudrapur, Uttarakhand	Rajesh Exports Ltd.
India	Refinery	Rudrapur, Uttarakhand	RG Refineries Pvt. Ltd.
India	Refinery	Sidcul, Uttarakhand	Salasar Synthetics Pvt. Ltd.

Country	Plant Type	Location	Operator and Ownership
India	Refinery	Shirpur city, Dhule, Maharashtra	Shirpur Gold Refinery Ltd. (owned by Zee Gold DMCC of Dubai)
India	Refinery	Ahmedabad, Gujarat	Shreer Ambica Touch
India	Refinery	Mumbai, Maharahta	Siddheshwar Refinery
India	Refinery	Pune, Maharashtra	Sonigara Jewellers Pvt. Ltd.
India	Refinery	Ahmedabad, Gujarat	Sovereign Metals Ltd. (Edelweiss Financial Services Inc.)
India	Refinery	Solan, Himachal Pradesh	Sunanda Polymers

Country	Plant Type	Location	Operator and Ownership
India	Refinery	Gautam Buddh Nagar, Uttar Pradesh	Tasha Gold Private Limited
India	Refinery	Krishnagiri, Tamil Naidu	Titan Company Ltd.
India	Refinery	Ranga Reddy, Telangana, Hyderabad	Yash Oro India Private Limited
India	Refinery	Ahmedabad, Gujarat	Zaveri & Co. Pvt. Ltd.
India	Refinery	Rudarapur, Uttarakhand	Zaveri & Co. Pvt. Ltd.
Indonesia	Refinery	Jakarta, Java	PT Aneka Tambang (Persero) Tbk

Country	Plant Type	Location	Operator and Ownership
Iran	Refinery	15 kilometers from Takht-e Soleyman, Takeb Region	Zarshouran Gold Mine and Mining Industries Development Co. [Iranian Mines & Mining Industries Development & Renovation (IMIDRO)]
Italy	Refinery	Pero, Lombardia	8853 S.p.A.
Italy	Refinery	Arezzo, Tuscany	Chimet S.p.A.
Italy	Refinery	Sesto Fiorentino, Florence	Faggi Enrico S.p.A.
Italy	Refinery	Arezzo, Tuscany	Italpreziosi S.p.A.
Italy	Refinery	Pellizzari, Italy	KMR Iralia Srl (KMR Group)

Country	Plant Type	Location	Operator and Ownership
Italy	Refinery	Arezzo, Tuscany	Safimet S.p.A.
Italy	Refinery	Capolona, Tuscany	T.C.A S.p.A
Japan	Refinery	Fuchu, Tokyo	Aida Chemical Industries Co., Ltd.
Japan	Refinery	Kobe City, Hyogo	Asahi Pretec Corp.
Japan	Refinery	Koriyama, Fukushima	Asaka Riken Co., Ltd.
Japan	Refinery	Ota, Tokyo	Chugai Mining Co. Ltd.

Country	Plant Type	Location	Operator and Ownership
Japan	Refinery	Kazuno, Akita	Eco-System Recycling Co., Ltd. North Plant
Japan	Refinery	Okayama, Okayama	Eco-System Recycling Co., Ltd. West Plant
Japan	Refinery	Soka, Saitama	Ishifuku Metal Industry Co., Ltd.
Japan	Refinery	Kita, Osaka City	Japan Mint
Japan	Refinery	Saganoseki, Oita	JX Nippon Mining & Metals Co., Ltd.
Japan	Refinery	Sayama, Saitama	Kojima Chemicals Co., Ltd.

Country	Plant Type	Location	Operator and Ownership
Japan	Refinery	Kosaka, Akita	Kosaka Smelting and Refining Co. Ltd. (a subsidiary of Dowa Eco-System Co. Ltd., a part of the Dowa Holding Co. Ltd.)
Japan	Refinery	Honjo, Saitama	Kosaka Smelting and Refining Co. Ltd. (a subsidiary of Dowa Eco-System Recycling Co., Ltd., a part of the Dowa Holding Co. Ltd.)
Japan	Refinery	Iruma, Saitama	Matsuda Sangyo Co., Ltd.
Japan	Refinery	Naoshima, Kagawa	Mitsubishi Materials Corp.
Japan	Refinery	Takehara, Hiroshima	Mitsui Mining and Smelting Co., Ltd.
Japan	Refinery	Noda, Chiba	Nihon Material Co., Ltd.

Country	Plant Type	Location	Operator and Ownership
Japan	Refinery	Nara city, Nara	Ohura Precious Metal Industry Co., Ltd.
Japan	Refinery	Saijo, Ehime	Sumitomo Metal Mining Co., Ltd.
Japan	Refinery	Hiratsuka City, Kanagawa	Tanaka Kikinzoku Kogyo K.K.
Japan	Refinery	Kuki, Saitama	Tokuriki Honten Co., Ltd.
Japan	Refinery	Konan, Kochi	Yamakin Co., Ltd.
Japan	Refinery	Sagamihara, Kanagawa	Yokohama Metal Co., Ltd.

Country	Plant Type	Location	Operator and Ownership
Kazakhstan	Refinery	Ust-Kamenogorsk, East Kazakhstan Province	Kazzinc Ltd. (Glencore Ltd.)
Kazakhstan	Refinery	Nur-Sultan, Akmola province	Tau-Ken Altyn Ltd.
Kazakhstan	Refinery	Balkhash, Karaganda Province	TOO Kazakhmys
Kenya	Refinery	Nairobi	Africa Gold Exporters
Korea, North	Refinery	Hungnam, Hamgyeongnam	July 27th Refinery (Hungnam 2nd refinery)
Korea, North	Refinery	Mooncheon, Gangwon	Moonpyong (Korea Zinc Industrial Group)

Country	Plant Type	Location	Operator and Ownership
Korea, North	Refinery	Chongju, Pyonganbuk	Pyongbuk Refinery
Korea, North	Refinery	Mooncheon, Gangwon	September 21st Refinery (Mooncheon refinery)
Korea, Republic of	Refinery	Incheon	Daesung Metal
Korea, Republic of	Refinery	Jincheon, Choongbuk	DS Pretech
Korea, Republic of	Refinery	Gimpo, Gyeonggi	DSC (Do Sung Corp.)
Korea, Republic of	Refinery	Onsan, Ulsan	Korea Zinc Co., Ltd.

Country	Plant Type	Location	Operator and Ownership
Korea, Republic of	Refinery	Onsan, Ulsan	LS Nikko Copper Inc.
Korea, Republic of	Refinery	Incheon, Seoul	LT Metal Ltd. (LT Group)
Korea, Republic of	Refinery	Namdong, Incheon	Samduck Precious Metals Co., Ltd.
Korea, Republic of	Refinery	Gunsan, Jeollabuk	SungEel HiMetal Co. Ltd.
Korea, Republic of	Refinery	Asan, South Chungcheong	Torecom Corp. (LS Nikko Copper Inc.)
Kyrgyzstan	Refinery	Talas Province	Alliance Group

Country	Plant Type	Location	Operator and Ownership
Kyrgyzstan	Refinery	Karabalta, Karabalta	Kygyzaltyn JSC
Lebanon	Refinery	Bourj Hammud, Bierute	Lebanor s.a.l.
Malaysia	Refinery	Bukit Selinsing Koyan, Pahang	Monument Mining Ltd.
Mali	Refinery	Outside of Bamako	KMR Srl.
Mali	Refinery	Bamako	Vemanti group Inc. owner. Marena Glld Refinery operator and subsidiary
Mexico	Refinery	Torreon, Coahuila	Metalúrgica Met-Mex Peñoles S.A. De C.V.

Country	Plant Type	Location	Operator and Ownership
Mexico	Refinery	La Caridad complex, Nacozari, Sonora	Southern Copper Corp. (Grupo México S.A.B. de C.V.)
Netherlands	Refinery	Moerdijk, North Brabant	REMONDIS PMR B.V.
New Zealand	Refinery	Penrose, Auckland	Morris and Watson Ltd.
Nigeria	Refinery	Abuja	Dukia Gold & Precious Metals Refining Co. Ltd.
Oman	Refinery	Sohar Port and Free Zone	Strategic & Precious Metal Processing Co. (SPMP) (DNR Industries Ltd., 33.33%; Oman Investment Fund, 33.33%; Tristar Resources Ltd., 33.33%)
Philippines	Refinery	Quezon City, Manila	Bangko Sentral ng Pilipinas (Central Bank of the Philippines)

Country	Plant Type	Location	Operator and Ownership
Poland	Refinery	Lubin, Dolnośląskie	KGHM Polska Miedz Spolka Akcyjna
Russia	Refinery	Verkhnyaya Pyshma, Sverdlovskaya Oblast	AO Ekaterinburg Non-Ferrous Metal Processing Plant
Russia	Refinery	Novosibirsk, Novosibirsk Province	AO Novosibirsk Refinery
Russia	Refinery	Kasimov, Ryazanskaya Oblast'	AO Prioksky Plant of Non-Ferrous Metals
Russia	Refinery	Verkhnyaya Pyshma, Sverdlovsk Oblasť	AO Uralelectromed
Russia	Refinery	Moscow	Moscow Special Alloys Processing Plant

Country	Plant Type	Location	Operator and Ownership
Russia	Refinery	Krasnoyarsk, Krasnoyarskiy Kray	OJSC "The Gulidov Krasnoyarsk Non-Ferrous Metals Plant" (OJSC Krastsvetmet)
Russia	Refinery	Shyolkovo, Moscow Region	SOE Shyolkovsky Factory of Secondary Precious Metals
Russia	Refinery	Chelyabinsk, Chelyabinskaya Oblast'	ZAO Kyshtym Copper-Electrolytic Plant (subsidiary of Russian Copper Co.)
Serbia	Refinery	Majdanpek	Majdanpek LLC
Singapore	Refinery	Tuas, West Region, Singapore	Metalor Technologies (Singapore) Pte., Ltd.
South Africa	Refinery	Johannesburg, Gauteng	AU Traders and Refiners

Country	Plant Type	Location	Operator and Ownership
South Africa	Refinery	Lethabong	Gauteng Refinery (Pty) Ltd.
South Africa	Refinery	Germiston, Gauteng	Rand Refinery (Pty) Ltd.
Spain	Refinery	Madrid, Madrid	SEMPSA Joyería Platería S.A.
Sudan	Refinery	Khartoum, Sudan	Government of Khartoum
Suriname	Refinery	Wit' Santi	Kaloti Suriname Mint House (The Government, Kaloti Jewellery Group, and private investors)
Sweden	Refinery	Skelleftehamn, Ronnskar, Västerbotten	Boliden Mineral AB

Country	Plant Type	Location	Operator and Ownership
Switzerland	Refinery	Mendrisio, Ticino	Argor-Heraeus S.A. (Heraeus Holding GmbH, 100%)
Switzerland	Refinery	Biel-Bienne, Bern	Cendres + Métaux S.A.
Switzerland	Refinery	Marin, Neuchâtel	Metalor Technologies International S.A. (Tanaka Holdings Co. Ltd., 100%)
Switzerland	Refinery	Castel San Pietro, Ticino	Produits Artistiques Métaux Précieux S.A. (PAMP)(MKS S.A., 100%)
Switzerland	Refinery	La Chaux-de-Fonds, Neuchâtel	PX Précinox S.A.
Switzerland	Refinery	Balerna, Ticino	Valcambi S.A. (Global Gold Refineries AG, 100%)

Country	Plant Type	Location	Operator and Ownership
Taiwan	Refinery	Dayuan, Taoyuan	Singway Technology Co., Ltd.
Taiwan	Refinery	Tainan City	Solar Applied Materials Technology Corp.
Tajikistan	Refinery	Ayni District, Kanchoch	Tajik Aluminum Co. (TALCO)
Tanzania	Refinery	Geita Township	GG Refinery Ltd.
Tanzania	Refinery	Mwanza	Mwanza Precious Metals Refinery Ltd.
Thailand	Refinery	Dokmai Subdistrict, Pravet District, Bangkok Province	Umicore Precious Metals (Thailand) Inc.

Country	Plant Type	Location	Operator and Ownership
Turkey	Refinery	Corum	Ahlatci Metal Rafineri A.S. (Ahlatci Holding)
Turkey	Refinery	Bahcelievler, Istanbul	Atasay Kuyumculuk Sanayi Ve Ticaret A.S. (Atasay Group)
Turkey	Refinery	Kuyumcukent, Yenibosna, Istanbul	İstanbul Altin Rafinerisi
Turkey	Refinery	Bahçelievler, Istanbul	Nadir Metal Rafineri San. ve Tic. A.Ş.
Turkey	Refinery	Esenyurt, Istanbul	Onsa Mücevherat İmalatı ve Dış Ticaret A.Ş. (Altınbaş Holding)
Uganda	Refinery	Entebbe, Wakiso	AGR International Ltd.

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Country	Plant Type	Location	Operator and Ownership
Uganda	Refinery	Kampala	Bullion Refinery Ltd.
Uganda	Refinery	Kampala	Carvataro Refinery Ltd.
Uganda	Refinery	Kampala	Ilota Mining Group
Uganda	Refinery	Kampala	Simba Gold Refinery Ltd.
United Arab Emirates	Refinery	Al Quoz, Dubai	Al Etihad Gold Refinery DMCC
United Arab Emirates	Refinery	Sharjah, Sharjah	Dijllah Gold Refinery FZC

4-Identified global producers of gold bullion

Country	Plant Type	Location	Operator and Ownership
United Arab Emirates	Refinery	Jumeriah Lake Towers, Dubai, Dubai	Emirates Gold DMCC
United Arab Emirates	Refinery	Fujairah Free Zone 2, Fujairah	Fujairah Gold FZC (Vendanta Ltd., 100%)
United Arab Emirates	Refinery	Dubai, Dubai	Gulf Gold Refinery Services (TLI Global FZE 100%)
United Arab Emirates	Refinery	Sharjah, Sharjah	International Precious Metal Refiners LLC
United Arab Emirates	Refinery	Sharjah, Sharjah	Kaloti Precious Metals
United Kingdom	Refinery	Beckton, East London	Baird & Co. Ltd.

4—Identified global producers of gold bullion

Country	Plant Type	Location	Operator and Ownership
United States	Refinery	Fairless Hills, Pennsylvania	Abington Reldan Metals, LLC
United States	Refinery	Warwick, Rhode Island	Advanced Chemical Co.
United States	Refinery	Miami, Florida	Asahi Refining Florida Inc. (subsidiary of Asahi Holings Inc.)
United States	Refinery	Salt Lake City, Utah	Asahi Refining USA Inc.
United States	Refinery	Milwaukee, Wisconsin	AURA-II
United States	Refinery	Cranston, Rhode Island	Gannon & Scott, Inc.

4-Identified global producers of gold bullion

Country	Plant Type	Location	Operator and Ownership
United States	Refinery	Phoenix, Arizona	Gannon & Scott, Inc.
United States	Refinery	Warwick, Rhode Island	Geib Refining Corp.
United States	Refinery	Attleboro, Massachusetts	Glines & Rhodes, Inc.
United States	Refinery	Santa Fe Springs, CA	Heraeus Incorporated
United States	Refinery	Magna, Utah	Kennecott Utah Copper LLC
United States	Refinery	Buffalo, New York	Materion Corp.

4-Identified global producers of gold bullion

Country	Plant Type	Location	Operator and Ownership
United States	Refinery	Greenville, North Carolina	Metallix Refining Inc.
United States	Refinery	North Attleboro, Massachusetts	Metalor USA Refining Corp.
United States	Refinery	Warwick, Rhode Island	Pease & Curren Inc.
United States	Refinery	East Providence, Rhode Island	QML, Inc.
United States	Refinery	Scottsville, New York	Sabin Metal Corp.
United States	Refinery	Mt. Vernon, New York	Sigmund Cohn Corp.

Country	Plant Type	Location	Operator and Ownership
United States	Refinery	Flushings, Queens, New York	So Accurate Group, Inc.
United States	Refinery	Alden, New York	United Precious Metal Refining, Inc.
Uzbekistan	Refinery	Almalyk, Tashkent Province	Almalyk Mining and Metallurgical Complex (AMMC)
Uzbekistan	Refinery	Navoi, Navoiy Province	Navoi Mining and Metallurgical Combinat (NMMC)
Vietnam	Refinery	Tang Loong Industrial Park, Bao Thang, Lao Cai Province	Lao Cai Copper Smelting Enterprise [VINACOMIN - Minerals Holding Corp. (VIMICO), 100%]
Zambia	Refinery	Lusaka, Lusaka Province	Universal Precious Metals Refining Zambia Ltd.

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4—Identified global producers of gold bullion

Country	Plant Type	Location	Operator and Ownership
Zambia	Refinery	Lusaka, Lusaka Province	Zambian Gold Refiners Ltd.
Zimbabwe	Refinery	Msasa, Harare	Fidelity Printers and Refiners Ltd.