
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D. C. 20549

FORM SD

SPECIALIZED DISCLOSURE REPORT

Dana Incorporated
(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

1-1063
(Commission
File Number)

26-1531856
(IRS Employer
Identification No.)

3939 Technology Drive, Maumee, Ohio 43537
(Address of principal executive offices) (Zip Code)

Christopher J. Dawson
(519) 437-0329
(Name and telephone number, including area code of the person to contact in connection with this report.)

Check the appropriate box to indicate the rule pursuant to which this form is being filed, and provide the period to which the information in this form applies:

- Rule 13p-1 under the Securities Exchange Act (17 CFR 240.13p-1) for the reporting period from January 1 to December 31, 2023.
- Rule 13q-1 under the Securities Exchange Act (17 CFR 240.13q-1) for the fiscal year ended December 31, 2023.
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Section 1 - Conflict Minerals Disclosure**Item 1.01 Conflict Minerals Disclosure and Report**

A copy of Dana Incorporated's Conflict Minerals Report is filed as Exhibit 1.01 hereto and is publicly available at www.dana.com. The website and information accessible through it are not incorporated into this Form SD.

Item 1.02 Exhibit

As specified in Section 2, Item 2.01 of this Form SD, the registrant is hereby filing its Conflict Minerals Report as Exhibit 1.01 to this report.

Section 3 – Exhibits**Item 3.01 Exhibits**

The following exhibit is filed as part of this report.

<u>Exhibit No.</u>	<u>Description</u>
1.01	Conflict Minerals Report of Dana Incorporated

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the duly authorized undersigned.

Date: May 31, 2024

DANA INCORPORATED

By: /s/ Douglas H. Liedberg

Name: Douglas H. Liedberg

Title: Chief Compliance & Sustainability Officer

DANA INCORPORATED
Conflict Minerals Report
For the Year Ended December 31, 2023

Overview

Dana Incorporated (NYSE: DAN), is a U.S. based company with a history dating back to 1904. It is a world leader in providing power-conveyance and energy-management solutions for vehicles and machinery. The company's portfolio improves the efficiency, performance, and sustainability of light vehicles, commercial vehicles, and off-highway equipment. From axles, driveshafts, transmissions, sealing and thermal products to electrification products including motors, inverters, controllers, e-sealing, e-thermal and digital solutions, Dana supplies nearly every major vehicle manufacturer in the world. As of December 31, 2023, Dana employed approximately 41,800 people and operated in 31 countries.

As described in further detail below, we rely on our direct suppliers to provide information on the origins of tin, tantalum, tungsten and gold (3TG) contained in components and materials supplied to us, including sources of 3TG that are supplied to them from lower tier suppliers. To obtain this information, in accordance with the OECD Guidance (as defined below), we sent a Request For Information (RFI) to direct suppliers representing approximately 7% of our supplier shipping locations for direct components. In addition, all of our supply agreements require our suppliers to provide information about the source of 3TG and smelters.

We have adopted the following Conflict Minerals Policy:

As a company with sales and manufacturing operations throughout the world, we support the sourcing of minerals responsibly, as set out in our Standards of Business Conduct. We support ending the violence and human rights violations in the mining of certain minerals from a location described as the "Conflict Region," which is in the Democratic Republic of the Congo (DRC) and neighboring countries. The U.S. Securities and Exchange Commission (SEC) adopted final rules to implement reporting and disclosure requirements related to "conflict minerals," as directed by the Dodd-Frank Wall Street Reform and Consumer Protection Act of 2010. The rules require manufacturers who file certain reports with the SEC to disclose whether the products they manufacture or contract to manufacture contain "conflict minerals" that are "necessary to the functionality or production" of those products.

The definition of "conflict minerals" refers to gold, as well as tin, tantalum, and tungsten, the derivatives of cassiterite, columbite-tantalite, and wolframite, regardless of where they are sourced, processed or sold. The U.S. Secretary of State may designate other minerals in the future. We support these requirements to further the humanitarian goal of ending violent conflict in the DRC and in surrounding countries, which has been partially financed by the exploitation and trade of "conflict minerals".

OUR COMMITMENT:

1. *Support the aims and objectives of the U.S. legislation on the supply of “conflict minerals”*
2. *Do not knowingly procure specified metals that originate from facilities in the “Conflict Region” that are not certified as “conflict free”*
3. *Ensure compliance with these requirements, and ask our suppliers to undertake reasonable due diligence within their supply chains to assure that specified metals are being sourced only from:*
 - *Mines and smelters outside the “Conflict Region” or*
 - *Mines and smelters which have been certified by an independent third party as “conflict free” if sourced within the “Conflict Region”*

Dana has based its due diligence processes, in part, on the guidance provided by the Organization for Economic Co-operation and Development (OECD). The framework of the OECD provides practical guidance to companies on a set of actions that can be taken throughout the supply chain to ensure responsible due diligence. Dana has established a global team, reporting to executive leadership, to work through the OECD framework and develop a plan to address each of its focus areas.

This due diligence includes requiring our 3TG suppliers to provide written evidence documenting that raw materials used to produce gold, tin, tantalum and tungsten, used in the materials to manufacture components and products supplied to Dana, originate from outside the “Conflict Region” or, if they originate from within the “Conflict Region,” that the mines or smelters be certified as “conflict free” by an independent third party. The aim is to ensure that only “conflict free” materials and components are used in products that we procure.

If we discover the use of these minerals produced in facilities that are considered to be “non-conflict free” in any material, parts or components we procure, we will take appropriate actions to transition the product to be “conflict free.”

Due Diligence Process

Our due diligence measures have been designed to conform, in all material respects, with the framework in the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas (OECD Guidance) and the related Supplements for 3TG. As described above, Dana has adopted a policy which is posted on our website at www.dana.com.

Management System

Dana has established a management system for conflict minerals. Our management system is led by a Senior Manager of Purchasing Analytics who acts as the executive conflict minerals program manager. That individual is supported by other Dana departments, including Legal and Global Sustainability. Management is briefed about the results of our due diligence efforts on a regular basis.

Control Systems

As we do not have a direct relationship with 3TG smelters or refiners, we are engaged and cooperate with other major manufacturers in our industry. Controls include, but are not limited to, our Standards of Business Conduct which outlines expected behaviors for all of our employees, our Standards of Business Conduct for Suppliers, and obligations contained in agreements with our suppliers.

Supplier Engagement

We utilize our own internal supplier management software (Dana1Source) as a part of engaging with our suppliers. In particular, Dana1Source helps us to identify suppliers that provide direct components that might contain 3TG. Taking the information provided in Dana1Source, we are able to determine which suppliers should then receive a Conflict Minerals Reporting Template (CMRT) survey form to complete. Feedback from this exercise has allowed us to analyze and refine which suppliers require further analysis. Further, responses to initial CMRT surveys have allowed us to further rationalize the suppliers that may use conflict minerals in their products and take a more targeted approach to define if any products contain minerals on a forward-looking basis.

All of our supply agreements require suppliers to provide information about sources of conflict minerals as well as smelters and refiners. These requirements set an expected level of reporting to facilitate engagement and the due diligence process.

Identification and Assessment of Risks

Because of our size, the complexity of our products, and the depth, breadth, and constant evolution of our supply chain, we are unable to identify all parties that supply our direct suppliers. Accordingly, we participate in a number of industry-wide initiatives. We have identified 404 direct suppliers whose components may contain 3TG, and we rely on these suppliers to provide us with information about the source of minerals contained in the components supplied to us. In particular, we rely on these suppliers to provide us with information about the source of minerals contained in the components supplied to us. Our direct suppliers are similarly reliant upon information provided by their suppliers. Similar to Dana, many of these suppliers are also subject to Rule 13p-1 under the Securities Exchange Act of 1934. Additionally, Dana uses third-party systems to monitor all suppliers for negative concerns, specifically including conflict minerals and other materials of concern.

Products

In determining which of our products might contain 3TG, all of our direct suppliers are given a commodity classification for the type of materials they supply to us and the suppliers for those commodities identified as possibly containing 3TG were included. Additionally, each supplier in Dana1Source is given a regulatory compliance checklist to complete. The results from this checklist enable us to determine which suppliers require further inquiry in addition to the commodity classification.

We cross-reference a list of parts from our International Material Data System (IMDS) database where suppliers identify the products containing 3TG. IMDS is the automobile industry's material data system. In IMDS, all materials used for automobile manufacturing are collected, maintained, analyzed and archived. We sent a CMRT to each of these suppliers even if 3TG had no product fit or function.

Suppliers with a prior CMRT with no 3TG were excluded from the survey unless otherwise identified by the IMDS database or such a supplier provided a new product identified to contain 3TG.

Standard Operating Procedures

We have adopted comprehensive Standard Operating Procedures through which our conflict minerals program is implemented, managed, and monitored. Updates are provided regularly to senior management.

As described above, we participate in industry-wide initiatives to identify parties in the supply chain. In particular, we are a member and have been actively engaged with the Automotive Industry Action Group (AIAG).

As part of our risk management plan, to ensure suppliers understand our expectations, we have provided supplier training documents through Dana1Source. Dana1Source allows us, among other benefits, to conduct real-time communications with all our suppliers. Conflict minerals information has been incorporated into our supplier information scorecard that documents and retains supplier information used to prevent and reduce risk. CMRT surveys were sent to 164 direct supplier locations.

As described in our conflict minerals policy, we engage any supplier whom we have reason to believe is supplying us with 3TG from sources that may support conflict in the DRC or any adjoining country to establish an alternative source of 3TG that does not support such conflict, as provided in the OECD guidance. We have found no instances where it was necessary to terminate a contract or find a replacement supplier.

Independent Third Party Audit of Supply Chain Due Diligence at Smelters and Refiners

We do not typically have a direct relationship with 3TG smelters or refiners and do not perform or direct audits of these entities within our supply chain.

Due Diligence Results

Requested Information

Annually, we send CMRT surveys to our direct suppliers using the CMRT template developed by the Electronic Industry Citizenship Coalition (EICC). The CMRT was developed to facilitate disclosure and communication of information regarding smelters that provides material to a company's supply chain. It includes questions regarding a company's conflict-free policy, engagement with its direct suppliers, and a listing of smelters Dana and its suppliers use. In addition, the CMRT contains questions about the origin of conflict minerals included in their products, as well as supplier due diligence. Written instructions and recorded training illustrating the use of the tool is available on EICC's website. The CMRT is used by many companies in their conflict mineral due diligence processes.

During the reporting period, we reviewed 404 suppliers. After reviewing, we requested additional information from those suppliers where the nature of the component, or the location of the supplier, suggested that those components were likely to contain 3TG and the annual spend was greater than \$50,000. This resulted in us requesting a CMRT survey from 164 of the 404 suppliers representing approximately 7% of our 2023 supplier shipping locations for direct components.

CMRT Responses

We received responses from suppliers asked to complete the CMRT and reviewed them to determine which suppliers required further engagement. The criteria used to determine whether to follow up with a supplier included untimely or incomplete responses as well as inconsistencies within data reported in the completed CMRT we received. We worked directly with these suppliers to obtain revised responses.

A majority of responses we received provided data at a company or division level or, as described above, the supplier indicated it was unable to identify the smelters or refiners used in components its supplied. As a result, we are unable to determine whether any of the conflict minerals reported by suppliers were contained in components or parts supplied to us or to validate that any of these smelters or refiners are in our supply chain. Three supplier responses were from "off-shelf distributors," and accordingly, these suppliers have no direct contact with their supply chain.

Efforts to Determine Mine or Location of Origin

Through OECD and our RFI process, we have determined that seeking information about 3TG smelters and refiners in our supply chain represents the most reasonable effort we can make to determine the mines or locations of origin of 3TG in our supply chain.

Smelters or Refiners

Based on the information we received during our due diligence process, we believe that the smelters and refiners listed in [Annex I](#) to this Conflicts Mineral Report may have been used to process 3TG in our products.

Future Due Diligence Measures

In the next compliance period, we intend to implement steps to improve the information gathered from our due diligence process. The steps include:

- Refine the number of suppliers that complete an RFI and determine the part number of the component that those suppliers provide to attain a part number level report.
- Work with the OECD and relevant trade associations to define and improve best practices as well as build leverage over our supply chain in accordance with the OECD Guidance to provide better reporting.
- Integrated conflict minerals data collection into the Dana Materials Compliance team responsible for all materials compliance reporting.
- Review the Materials Compliance Reporting in DanaISource for enhanced data collection.
- Include Conflict Minerals Reporting into the Dana Supplier Scorecard.

ANNEX I
SMELTERS AND REFINERS

Metal	Smelter Look-up	Smelter Country
Gold	L'Orfebre S.A.	ANDORRA
Gold	Ogussa Osterreichische Gold- und Silber-Scheideanstalt GmbH	AUSTRIA
Gold	AngloGold Ashanti Corrego do Sitio Mineracao	BRAZIL
Gold	Asahi Refining Canada Ltd.	CANADA
Gold	CCR Refinery - Glencore Canada Corporation	CANADA
Gold	Royal Canadian Mint	CANADA
Gold	Planta Recuperadora de Metales SpA	CHILE
Gold	Heraeus Metals Hong Kong Ltd.	CHINA
Gold	Inner Mongolia Qiankun Gold and Silver Refinery Share Co., Ltd.	CHINA
Gold	Jiangxi Copper Co., Ltd.	CHINA
Gold	Metalor Technologies (Hong Kong) Ltd.	CHINA
Gold	Metalor Technologies (Suzhou) Ltd.	CHINA
Gold	C.I Metales Procesados Industriales SAS	COLOMBIA
Gold	Agosi AG	GERMANY
Gold	Aurubis AG	GERMANY
Gold	C. Hafner GmbH + Co. KG	GERMANY
Gold	Heimerle + Meule GmbH	GERMANY
Gold	Heraeus Germany GmbH Co. KG	GERMANY
Gold	Bangalore Refinery	INDIA
Gold	GGC Gujrat Gold Centre Pvt. Ltd.	INDIA
Gold	MMTC-PAMP India Pvt., Ltd.	INDIA
Gold	PT Aneka Tambang (Persero) Tbk	INDONESIA
Gold	Chimet S.p.A.	ITALY
Gold	Italpreziosi	ITALY
Gold	Aida Chemical Industries Co., Ltd.	JAPAN
Gold	Asahi Pretec Corp.	JAPAN
Gold	Asaka Riken Co., Ltd.	JAPAN
Gold	Chugai Mining	JAPAN
Gold	Dowa	JAPAN
Gold	Eco-System Recycling Co., Ltd. East Plant	JAPAN
Gold	Eco-System Recycling Co., Ltd. North Plant	JAPAN
Gold	Eco-System Recycling Co., Ltd. West Plant	JAPAN
Gold	Ishifuku Metal Industry Co., Ltd.	JAPAN
Gold	Japan Mint	JAPAN
Gold	JX Nippon Mining & Metals Co., Ltd.	JAPAN
Gold	Kojima Chemicals Co., Ltd.	JAPAN
Gold	Matsuda Sangyo Co., Ltd.	JAPAN
Gold	Mitsubishi Materials Corporation	JAPAN
Gold	Mitsui Mining and Smelting Co., Ltd.	JAPAN
Gold	Nihon Material Co., Ltd.	JAPAN
Gold	Ohura Precious Metal Industry Co., Ltd.	JAPAN
Gold	Kazzinc	KAZAKHSTAN
Gold	DSC (Do Sung Corporation)	KOREA, REPUBLIC OF
Gold	Korea Zinc Co., Ltd.	KOREA, REPUBLIC OF
Gold	LS-NIKKO Copper Inc.	KOREA, REPUBLIC OF
Gold	LT Metal Ltd.	KOREA, REPUBLIC OF
Gold	NH Recytech Company	KOREA, REPUBLIC OF
Gold	Metalurgica Met-Mex Penoles S.A. De C.V.	MEXICO
Gold	REMONDIS PMR B.V.	NETHERLANDS
Gold	Bangko Sentral ng Pilipinas (Central Bank of the Philippines)	PHILIPPINES

Gold	KGHM Polska Miedz Spolka Akcyjna	POLAND
Gold	Metalor Technologies (Singapore) Pte., Ltd.	SINGAPORE
Gold	Metal Concentrators SA (Pty) Ltd.	SOUTH AFRICA
Gold	Rand Refinery (Pty) Ltd.	SOUTH AFRICA
Gold	Boliden AB	SWEDEN
Gold	Argor-Heraeus S.A.	SWITZERLAND
Gold	Metalor Technologies S.A.	SWITZERLAND
Gold	PAMP S.A.	SWITZERLAND
Gold	PX Precinox S.A.	SWITZERLAND
Gold	Istanbul Gold Refinery	TURKEY
Gold	Nadir Metal Rafineri San. Ve Tic. A.S.	TURKEY
Gold	Abington Reldan Metals, LLC	UNITED STATES OF AMERICA
Gold	Asahi Refining USA Inc.	UNITED STATES OF AMERICA
Gold	Kennecott Utah Copper LLC	UNITED STATES OF AMERICA
Gold	Materion	UNITED STATES OF AMERICA
Gold	Metalor USA Refining Corporation	UNITED STATES OF AMERICA
Gold	Almalyk Mining and Metallurgical Complex (AMMC)	UZBEKISTAN
Gold	Navoi Mining and Metallurgical Combinat	UZBEKISTAN
Tantalum	AMG Brasil	BRAZIL
Tantalum	Mineracao Taboca S.A.	BRAZIL
Tantalum	Resind Industria e Comercio Ltda.	BRAZIL
Tantalum	FIR Metals & Resource Ltd.	CHINA
Tantalum	F&X Electro-Materials Ltd.	CHINA
Tantalum	Hengyang King Xing Lifeng New Materials Co., Ltd.	CHINA
Tantalum	Jiangxi Dinghai Tantalum & Niobium Co., Ltd.	CHINA
Tantalum	Jiangxi Tuohong New Raw Material	CHINA
Tantalum	JiuJiang JinXin Nonferrous Metals Co., Ltd.	CHINA
Tantalum	Jiujiang Tanbre Co., Ltd.	CHINA
Tantalum	Jiujiang Zhongao Tantalum & Niobium Co., Ltd.	CHINA
Tantalum	Ningxia Orient Tantalum Industry Co., Ltd.	CHINA
Tantalum	RFH Yancheng Jinye New Material Technology Co., Ltd.	CHINA
Tantalum	XIMEI RESOURCES (GUANGDONG) LIMITED	CHINA
Tantalum	Yanling Jincheng Tantalum & Niobium Co., Ltd.	CHINA
Tantalum	NPM Silmet AS	ESTONIA
Tantalum	TANIOBIS GmbH	GERMANY
Tantalum	TANIOBIS Smelting GmbH & Co. KG	GERMANY
Tantalum	Metallurgical Products India Pvt., Ltd.	INDIA
Tantalum	Global Advanced Metals Aizu	JAPAN
Tantalum	Mitsui Mining and Smelting Co., Ltd.	JAPAN
Tantalum	Taki Chemical Co., Ltd.	JAPAN
Tantalum	TANIOBIS Japan Co., Ltd.	JAPAN
Tantalum	Ulba Metallurgical Plant JSC	KAZAKHSTAN
Tantalum	KEMET de Mexico	MEXICO
Tantalum	TANIOBIS Co., Ltd.	THAILAND
Tantalum	D Block Metals, LLC	UNITED STATES OF AMERICA
Tantalum	Global Advanced Metals Boyertown	UNITED STATES OF AMERICA
Tantalum	H.C. Starck Inc.	UNITED STATES OF AMERICA
Tantalum	QuantumClean	UNITED STATES OF AMERICA
Tantalum	Telex Metals	UNITED STATES OF AMERICA
Tin	Metallo Belgium N.V.	BELGIUM
Tin	EM Vinto	BOLIVIA (PLURINATIONAL STATE OF)
Tin	Operaciones Metalurgicas S.A.	BOLIVIA (PLURINATIONAL STATE OF)
Tin	CRM Fundicao De Metais E Comercio De Equipamentos Eletronicos Do Brasil Ltda	BRAZIL
Tin	Estanho de Rondonia S.A.	BRAZIL
Tin	Fabrica Auricchio Industria e Comercio Ltda.	BRAZIL

Tin	Magnu's Minerais Metais e Ligas Ltda.	BRAZIL
Tin	Mineracao Taboca S.A.	BRAZIL
Tin	Resind Industria e Comercio Ltda.	BRAZIL
Tin	White Solder Metalurgia e Mineracao Ltda.	BRAZIL
Tin	Chenzhou Yunxiang Mining and Metallurgy Co., Ltd.	CHINA
Tin	Chifeng Dajingzi Tin Industry Co., Ltd.	CHINA
Tin	China Tin Group Co., Ltd.	CHINA
Tin	Gejiu Non-Ferrous Metal Processing Co., Ltd.	CHINA
Tin	Guangdong Hanhe Non-Ferrous Metal Co., Ltd.	CHINA
Tin	Jiangxi New Nanshan Technology Ltd.	CHINA
Tin	Tin Smelting Branch of Yunnan Tin Co., Ltd.	CHINA
Tin	Yunnan Chengfeng Non-ferrous Metals Co., Ltd.	CHINA
Tin	CV Venus Inti Perkasa	INDONESIA
Tin	PT Artha Cipta Langgeng	INDONESIA
Tin	PT ATD Makmur Mandiri Jaya	INDONESIA
Tin	PT Babel Inti Perkasa	INDONESIA
Tin	PT Babel Surya Alam Lestari	INDONESIA
Tin	PT Bangka Serumpun	INDONESIA
Tin	PT Bukit Timah	INDONESIA
Tin	PT Cipta Persada Mulia	INDONESIA
Tin	PT Menara Cipta Mulia	INDONESIA
Tin	PT Mitra Stania Prima	INDONESIA
Tin	PT Mitra Sukses Globalindo	INDONESIA
Tin	PT Prima Timah Utama	INDONESIA
Tin	PT Rajawali Rimba Perkasa	INDONESIA
Tin	PT Refined Bangka Tin	INDONESIA
Tin	PT Sariwiguna Binasentosa	INDONESIA
Tin	PT Stanindo Inti Perkasa	INDONESIA
Tin	PT Sukses Inti Makmur	INDONESIA
Tin	PT Timah Tbk Kundur	INDONESIA
Tin	PT Timah Tbk Mentok	INDONESIA
Tin	PT Tommy Utama	INDONESIA
Tin	CV Ayi Jaya	INDONESIA
Tin	Dowa	JAPAN
Tin	Mitsubishi Materials Corporation	JAPAN
Tin	Malaysia Smelting Corporation (MSC)	MALAYSIA
Tin	Minsur	PERU
Tin	O.M. Manufacturing Philippines, Inc.	PHILIPPINES
Tin	Fenix Metals	POLAND
Tin	CRM Synergies	SPAIN
Tin	Metallo Spain S.L.U.	SPAIN
Tin	Rui Da Hung	TAIWAN, PROVINCE OF CHINA
Tin	O.M. Manufacturing (Thailand) Co., Ltd.	THAILAND
Tin	Thaisarco	THAILAND
Tin	Alpha	UNITED STATES OF AMERICA
Tin	Metallic Resources, Inc.	UNITED STATES OF AMERICA
Tin	Tin Technology & Refining	UNITED STATES OF AMERICA
Tungsten	Wolfram Bergbau und Hutten AG	AUSTRIA
Tungsten	Cronimet Brasil Ltda	BRAZIL
Tungsten	Xiamen Tungsten Co., Ltd.	CHINA
Tungsten	China Molybdenum Tungsten Co., Ltd.	CHINA
Tungsten	Chongyi Zhangyuan Tungsten Co., Ltd.	CHINA
Tungsten	Fujian Xinlu Tungsten Co., Ltd.	CHINA
Tungsten	Ganzhou Jiangwu Ferrotungsten Co., Ltd.	CHINA
Tungsten	Ganzhou Seadragon W & Mo Co., Ltd.	CHINA

Tungsten	Guangdong Xianglu Tungsten Co., Ltd.	CHINA
Tungsten	Hubei Green Tungsten Co., Ltd.	CHINA
Tungsten	Hunan Chenzhou Mining Co., Ltd.	CHINA
Tungsten	Hunan Shizhuyuan Nonferrous Metals Co., Ltd. Chenzhou Tungsten Products Branch	CHINA
Tungsten	Jiangwu H.C. Starck Tungsten Products Co., Ltd.	CHINA
Tungsten	Jiangxi Gan Bei Tungsten Co., Ltd.	CHINA
Tungsten	Jiangxi Tonggu Non-ferrous Metallurgical & Chemical Co., Ltd.	CHINA
Tungsten	Jiangxi Xinsheng Tungsten Industry Co., Ltd.	CHINA
Tungsten	Jiangxi Yaosheng Tungsten Co., Ltd.	CHINA
Tungsten	Malipo Haiyu Tungsten Co., Ltd.	CHINA
Tungsten	Xiamen Tungsten (H.C.) Co., Ltd.	CHINA
Tungsten	H.C. Starck Tungsten GmbH	GERMANY
Tungsten	TANIOBIS Smelting GmbH & Co. KG	GERMANY
Tungsten	A.L.M.T. Corp.	JAPAN
Tungsten	Japan New Metals Co., Ltd.	JAPAN
Tungsten	Philippine Chuangxin Industrial Co., Inc.	PHILIPPINES
Tungsten	Asia Tungsten Products Vietnam Ltd.	VIETNAM
Tungsten	Masan High-Tech Materials	VIETNAM