Consolidated GTMI Webinar Questions & Answers

August 2026

This consolidated Q&A reflects the latest GTMI working positions contained in the current Signatory, assurance-workflow and webinar materials.

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1 Signatories

1.1 What is a GTMI Signatory?

A GTMI Signatory is an eligible organisation accepted to participate in the GTMI system and committed to implementing and conforming with the GISTM, registering applicable facilities, participating in independent auditing and certification, meeting disclosure and reporting requirements, and paying applicable institutional fees.

Mining companies, government-owned enterprises, joint-venture operators and other operating entities may apply where they have operational responsibility for one or more applicable tailings facilities.

1.2 Is a GTMI Signatory the same as a GTMI member?

No.

GTMI uses the term *Signatory* to preserve the Institute's independence. Signatory status does not provide voting rights, ownership rights, governance rights, Board representation, committee participation rights, or standard-setting authority.

The model adopted by GTMI is intended to:

- Allow mining companies and government-owned enterprises with operational responsibility for tailings facilities to become Signatories.
- Allow other interested parties to participate through the Supporter pathway.
- Protect the independence, credibility and impartiality of the Institute.

1.3 Does Signatory status mean a facility conforms with the GISTM?

No.

Signatory status is organisational. It is not a facility audit result, certification, endorsement or conformance determination.

Facility conformance can only be established through the independent audit and certification process conducted by accredited third-party auditors.

1.4 Who may apply as a GTMI Signatory?

Mining companies, government-owned enterprises, joint-venture operators and other operating entities may apply where they have operational responsibility for one or more applicable tailings facilities.

1.5 What are the eligibility requirements for becoming a Signatory?

Applicants must have operational responsibility for one or more applicable tailings facilities and be able to make the commitments required under the GTMI programme.

GTMI reviews organisational eligibility rather than facility-level conformance when assessing Signatory applications. Eligibility reviews focus on matters such as operational responsibility, authority to participate, portfolio scope and organisational commitments.

1.6 How are joint-venture facilities treated?

A joint-venture facility should be counted only once in the GTMI registry.

The operating entity, or the party with operational responsibility, is expected to lead participation. Where responsibility is shared, GTMI may require each responsible party to participate or formally acknowledge its responsibilities.

1.7 Does an operator have to be an ICMM member to become a GTMI Signatory?

No.

Support for GTMI is not limited to ICMM membership, and engagement with non-ICMM companies is considered essential to ensuring that the Institute is accessible to, and representative of, the broader mining sector.

ICMM requires its members to implement the GISTM as a condition of membership and encourages support for GTMI, but participation in GTMI is not restricted to ICMM members.

1.8 Is becoming a GTMI Signatory only valuable for companies with very high or extreme consequence tailings facilities?

No.

The GISTM is intended to apply to all tailings facilities. While operators may initially focus implementation efforts on Extreme and Very High Consequence facilities, conformance is expected across all applicable facilities over time.

1.9 Is participation in GTMI mandatory?

No.

Participation is voluntary.

However, GTMI recognises that investors, insurers, regulators and other stakeholders may view independent assurance and public disclosure as valuable mechanisms for understanding tailings-related risk and implementation of the GISTM.

1.10 What drives a company to participate in GTMI if participation is voluntary?

Participation may assist operators in demonstrating:

- Commitment to responsible tailings management.
- Progress toward implementation of the GISTM.
- Independent assurance of conformance activities.
- Greater transparency for investors, insurers and communities.
- Alignment with stakeholder expectations.

The GTMI public registry and assurance processes are intended to provide trusted, independently verified information regarding implementation and conformance.

1.11 Do I need to be fully conforming with the GISTM before becoming a Signatory?

No.

Becoming a Signatory reflects a commitment to implement the Standard, not proof that an operator is already fully conforming.

GTMI's role is to support operators in progressing towards conformance through the assurance framework, audit protocols and implementation guidance. The GTMI Board will establish expectations and timeframes for Signatories progressing toward conformance where no prior public implementation commitment exists.

1.12 Will phased conformance be recognised, particularly for smaller companies?

Implementation is expected to be a journey for many operators. Signatories may be at different stages of implementation when joining the programme.

The assurance framework and disclosure processes are expected to provide visibility regarding progress toward conformance and implementation milestones where applicable.

1.13 What documents are required as part of the Signatory application?

Applicants are expected to submit four consolidated forms:

1. Signatory Application, Corporate Information and Authority Form.

2. Assurance, Disclosure, Ethics and Representation Commitments.
3. Fee Declaration and Billing Form.
4. Initial Portfolio and GISTM Implementation Baseline.

Additional authority documentation may be requested where required.

1.14 Do we submit technical evidence, audit reports or conformance documentation with the Signatory application?

Generally, no.

The initial application is organisational in nature. Detailed technical evidence, audit reports, corrective action records and conformance assessments are submitted later through facility registration, audit and assurance workflows.

1.15 What does GTMI review during the application process?

GTMI reviews organisational eligibility and administrative completeness. The Signatory application is not a facility-level technical review or conformance assessment.

- Legal identity, signing authority and authority to participate.
- Operational responsibility, portfolio scope and the initial GISTM implementation baseline.
- Organisational commitments, disclosure consent, ethics and conflict-of-interest information.
- Fee category, billing information and administrative completeness.

Independent auditors have no role in deciding Signatory applications. Routine decisions are made by GTMI under its delegated authority, with exceptional or escalated matters referred to the appropriate Board or committee process. Facility-level conformance remains the responsibility of accredited independent auditors during the later audit process.

1.16 How are annual Signatory fees determined?

GTMI uses a three-tier institutional fee model based on the number of applicable tailings facilities for which the Signatory has operational responsibility at the portfolio reporting date:

- Small: 1-2 applicable facilities.
- Medium: 3-9 applicable facilities.
- Large: 10 or more applicable facilities.

A joint-venture facility is counted once in the GTMI registry, and non-operated ownership interests are not counted unless the applicant has operational responsibility. GTMI confirms the category during application review and reconciles it at renewal, including material acquisitions, divestments or changes in control.

1.17 Are audit costs included in the Signatory fee?

No.

GTMI fees are separate from facility-level implementation and audit costs.

Operators are responsible for engaging accredited independent auditors directly and covering the cost of audits undertaken for their facilities.

1.18 Can GTMI provide more detail regarding fee categories and amounts?

Fee structures have been benchmarked against comparable assurance and sustainability organisations.

The fee model is intended to reflect portfolio size and organisational participation while supporting the operation of the Institute and its assurance programme.

1.19 What information will be made public?

The public registry may include:

- Organisation name.
- Signatory status.
- Effective date.
- Registered facilities.
- Public audit and certification information required by the approved disclosure framework.

Confidential, personal, security-sensitive and commercially protected information will be managed under approved controls.

1.20 Will investors be able to check company conformance through GTMI?

Yes.

GTMI intends to provide public visibility regarding participation, assurance status and conformance outcomes through its digital platform and registry.

This information is intended to support investors, insurers, regulators, communities and other stakeholders in understanding implementation of the GISTM.

1.21 What is the timeline for Signatory, Auditor and Supporter launches?

GTMI is using a phased implementation approach. The dates below are current planning milestones and may be adjusted if required to protect programme readiness and credibility.

Signatory Pathway

- Planned launch: 10 September 2026.
- Organisational registration, facility portfolio onboarding and initiation of the Signatory pathway.

Auditor Pathway

- Planned launch: November-December 2026.
- Applications, accreditation, GTMI-specific training, examinations, calibration and certification activities continue through 2027.

Supporter Pathway

- Planned launch: November-December 2026.
- Provides a structured route for non-operators and public-interest stakeholders to engage without influencing audit or certification decisions.

Initial Audit Programme

- The initial higher-consequence audit implementation window is currently planned for 2027, with the working schedule targeting August 2027 following auditor accreditation and training.

2 Supporters

2.1 What is a GTMI Supporter?

A GTMI Supporter is a stakeholder that does not have operational responsibility for tailings facilities but has an interest in their responsible management.

The Supporter pathway is intended to provide opportunities for stakeholders to support safer tailings management through engagement, knowledge sharing, collaboration and continual improvement initiatives, while preserving the independence of the GTMI assurance framework.

2.2 How are affected communities expected to participate?

Affected communities are expected to participate primarily through the Supporter pathway.

This pathway allows community representatives to:

- Participate in stakeholder engagement activities.
- Join discussions and roundtables.
- Contribute knowledge and perspectives.
- Provide feedback on implementation and assurance activities.
- Support continual improvement of tailings management practices.

GTMI has emphasised that community participation is considered an important part of building trust and transparency around implementation of the GISTM.

2.3 What role do Indigenous Peoples, communities and civil society play in GTMI?

GTMI recognises that Indigenous Peoples, local communities and civil society organisations are important stakeholders in tailings management.

Through the Supporter pathway, these groups may contribute to:

- Stakeholder engagement activities.
- Knowledge-sharing initiatives.
- Public-interest discussions.

- Awareness-building activities.
- Feedback on implementation experiences.

Their participation helps ensure that a broad range of perspectives is considered as the assurance framework evolves.

2.4 Will Supporters be required to pay fees?

The Supporter fee and waiver structure is being finalised by category. The current working model distinguishes public-interest participation from organisational or commercial support.

Affected communities, Indigenous rights-holders, civil-society organisations and other public-interest participants are intended to have a no-fee or fee-waiver pathway so that cost does not create a barrier to meaningful participation. Other organisational Supporter categories may carry an annual fee.

Regardless of fee category, Supporter status will not provide voting rights, Board or committee rights, audit influence, certification influence, appeals influence or endorsement of products or services. Final categories and fees will be published with the Supporter launch.

2.5 When will the Supporter pathway launch?

The Supporter pathway is planned to launch after the Signatory pathway, with the current planning window aligned with the Auditor pathway in November-December 2026.

The launch timing remains a planning milestone and may be adjusted as the participation terms, fee/waiver categories and operating systems are finalised.

3 Auditors & Accreditation

3.1 Why is auditor accreditation important?

Auditor accreditation helps ensure that conformance assessments are conducted by individuals who meet consistent competency, independence and professional standards, while maintaining clear boundaries between GTMI's assurance role and facility-level audit judgments.

The accreditation programme supports confidence in the assurance process by establishing qualification requirements, ongoing professional development expectations and quality oversight mechanisms.

3.2 Who performs facility audits?

Facility audits are conducted by appropriately qualified independent third-party auditors.

GTMI establishes the accreditation, competency, quality assurance and independence requirements that govern participation in the assurance programme, while auditors remain responsible for facility-level assessments and findings.

3.3 How do I become an accredited auditor?

GTMI is developing detailed accreditation requirements as part of the assurance framework.

Accredited auditors are expected to:

- Demonstrate relevant professional experience.
- Hold recognised auditing credentials.
- Complete GTMI-specific training related to the GISTM and audit protocols.
- Demonstrate independence and lack of conflicts of interest.
- Meet ongoing quality assurance and professional development requirements.

3.4 What are the auditor qualification requirements?

The detailed qualification requirements are still being finalised.

Current discussions indicate that auditors will need to demonstrate competence across relevant disciplines, which may include:

- Tailings engineering.
- Governance.
- Disclosure.
- Environmental management.
- Social performance.
- Emergency preparedness and response.

Qualification requirements must balance technical rigour with the practical need to establish sufficient global auditor capacity.

3.5 What is GTMI's thinking regarding the experience and qualifications of auditor nominees?

Auditor qualification will not be based solely on years of experience.

The intention is to recognise that GISTM audits require expertise across multiple disciplines and jurisdictions. Qualification requirements are expected to consider both professional experience and demonstrated competency relevant to the audit scope.

3.6 What is planned for auditor training?

Auditors will undertake GTMI-facilitated training focused on:

- GISTM requirements.
- GTMI audit protocols.
- Consistent interpretation of requirements.
- Audit reporting.
- Quality assurance expectations.
- Ongoing calibration activities.

Training may also include role-specific content aligned to an auditor's discipline or area of expertise.

3.7 Will auditor training be available to operators?

Yes.

Operator personnel may participate in training so that they better understand the audit protocols, auditor expectations and conformance process.

The purpose is to improve transparency and help operators prepare for audits. Participation in training does not remove independence requirements or qualify an operator to audit its own facilities.

3.8 Can an individual or sole practitioner become an auditor?

Individuals are not excluded.

However, GISTM auditing requires multidisciplinary expertise across technical, governance, environmental, social and emergency preparedness disciplines.

A sole practitioner may qualify as a lead auditor but will generally need to build or participate in a broader team capable of covering the full scope of an audit.

3.9 Will auditors be recognised globally?

Yes.

Auditors will be accredited globally rather than for specific operators or facilities.

GTMI intends to publish a list of qualified lead auditors, and operators will select and engage auditors directly. GTMI will not assign auditors to specific companies or facilities.

3.10 Will auditors only audit GTMI Signatories, or will they be recognised more broadly?

Accredited auditors will be recognised globally.

While the accreditation programme is intended to support the GTMI assurance framework, operators and organisations may also view GTMI accreditation as an indication that the auditor meets recognised tailings assurance requirements.

3.11 How will auditor independence be managed?

Independence is considered fundamental to the credibility of the assurance framework.

The accreditation programme is expected to include:

- Conflict-of-interest requirements.
- Independence safeguards.
- Professional standards.
- Quality management requirements.
- Ongoing oversight and review processes.

The aim is to ensure that auditors can perform assessments without undue influence.

3.12 What level of independence is expected: individual, team, office or company?

Independence is expected to operate at multiple levels. Each assignment will require current conflict-of-interest screening for the individual auditor, the audit team and the organisation supporting the engagement, together with appropriate firm-level independence and quality controls.

An individual who was directly involved in facility design, Engineer of Record services or other work that compromises independent judgement should not audit that facility. The final rules for office-level restrictions, look-back periods, cooling-off periods and repeat engagements are still being finalised and will be stated in the Auditor independence requirements.

3.13 Can an auditor be employed by a design firm involved with the facility being audited?

The current position is that individuals directly involved in the design of a facility should not act as auditors for that facility.

This approach is consistent with independence principles commonly applied to Independent Tailings Review Boards, independent technical reviews and dam safety reviews.

3.14 Will audit teams need to be multidisciplinary?

Yes.

The GISTM covers significantly more than technical engineering requirements and includes governance, disclosure, emergency preparedness, environmental management, stakeholder engagement and social performance.

GTMI therefore expects audit teams to include expertise from multiple disciplines appropriate to the facility and the audit scope.

3.15 Will all members of an audit team require GTMI accreditation?

Lead Auditors will require GTMI accreditation. The final rules for accreditation of supporting team members and discipline specialists are still being finalised.

Regardless of individual accreditation status, the audit team will need to demonstrate the complete multidisciplinary competence required for the facility and audit scope, and all team members will be subject to applicable independence, confidentiality and quality requirements.

3.16 Can a lead auditor seek input from specialists who are not accredited by GTMI?

Potentially, subject to the final team-composition and accreditation rules. GTMI recognises that some audits may require specialist expertise that is not held by every accredited Lead Auditor.

Any specialist used would need to be appropriately qualified and independent and work within the audit firm or Lead Auditor quality-control framework. Use of a specialist would not transfer the Lead Auditor's accountability for the audit judgement or imply that the specialist is GTMI-accredited unless separately qualified.

3.17 When will the auditor accreditation process begin?

The Auditor pathway is planned to launch in November-December 2026 following the Signatory launch.

Applications, qualification review, GTMI-specific training, assessments, examinations, calibration and registry listing will then progress through 2027 in preparation for the initial audit implementation window.

3.18 How will auditors be selected?

GTMI will publish a list of accredited auditors.

Operators will be responsible for selecting and engaging auditors directly from GTMI's published list of accredited auditors.

GTMI will not recommend, assign or contract auditors on behalf of operators. This separation is intended to preserve auditor independence and avoid any perception that GTMI influences audit outcomes.

3.19 Will a new auditor be required for each audit cycle?

No blanket rotation requirement has yet been approved. Every audit assignment will require current accreditation, assignment-specific conflict screening and demonstrable independence.

Formal term limits, repeat-engagement restrictions, look-back periods and cooling-off requirements remain under development. Repeated engagement will therefore not automatically be prohibited, but it will be subject to the final independence and rotation safeguards.

3.20 Are there concerns about the availability of qualified auditors?

Yes.

GTMI has acknowledged that there is a limited pool of suitably experienced personnel globally, not only in tailings but across dam engineering and heavy civil infrastructure sectors.

The assurance framework, training programme and digital tools are intended to support efficient implementation while expanding global audit capacity.

3.21 How many auditors are expected to be needed globally?

GTMI understands that implementation of the programme may require hundreds of auditors globally, particularly during the initial rollout of the assurance framework.

Actual requirements will depend on participation levels, scheduling, facility portfolios and accreditation rates.

3.22 Can existing audit certifications or qualifications be used as proof of competence?

Existing auditing qualifications and certifications will be considered as part of an applicant's background and experience.

However, completion of GTMI-specific training and accreditation requirements will still be required for participation in the assurance programme.

4 Audit Process & Assurance

4.1 What is the GTMI assurance framework?

The GTMI assurance framework establishes the end-to-end assurance system that supports credible implementation of the GISTM.

It brings together the operational components required for consistent conformance assessments, including auditor accreditation, audit protocols, evidence expectations, decision thresholds, quality assurance processes, conflict management requirements and continual improvement mechanisms.

The framework also establishes clear roles and responsibilities for GTMI, Auditors and Signatories, helping preserve the independence and credibility of the assurance ecosystem.

Together, these elements are intended to promote consistency, transparency and confidence in conformance outcomes.

4.2 Why is GTMI developing an assurance framework?

The GISTM established a globally recognised benchmark for responsible tailings management. As implementation progressed, it became clear that organisations required more than the Standard itself to achieve consistent, repeatable and independently verified conformance.

The GTMI assurance framework is intended to provide the governance, accreditation, audit protocols and quality systems needed to support credible implementation of the GISTM across different jurisdictions and operating environments.

4.3 How will GTMI auditing protocols relate to the existing ICMM Conformance Protocols?

GTMI's Technical Committee started with the ICMM Conformance Protocols as the foundation for its work. Public consultation feedback, lessons learned from implementation and benchmarking against other independent mining audit programmes have also been considered.

The resulting GTMI audit protocols are intended to provide a greater level of detail and standardisation regarding evidence requirements, auditor expectations and implementation guidance, while not modifying the GISTM itself.

4.4 How will the GTMI conformance and assurance framework align with ICMM conformance thresholds and expectations?

The GTMI framework is being developed directly from the ICMM Conformance Protocols and the requirements of the GISTM.

The objective is not to change conformance expectations, but to provide greater clarity, greater consistency and a more standardised approach to assessing conformance across facilities, operators and auditors.

4.5 Will the GTMI protocols replace or retire the ICMM Conformance Protocols?

No.

The ICMM Conformance Protocols remain an important foundation and reference for GTMI's work. The GTMI protocols are being developed from that foundation, together with implementation experience, public consultation and benchmarking, to provide the additional detail needed for consistent independent audits.

For audits conducted under the GTMI assurance framework, the approved GTMI protocol will be the operational audit instrument. The intention is not to require two parallel audits or to modify the GISTM.

4.6 Will GTMI continue to use the existing ICMM Conformance Protocols once GTMI protocols are released?

Yes, as a foundational reference and source of alignment.

The approved GTMI protocol will operationalise the audit process under the GTMI framework, while remaining aligned with the GISTM and the underlying ICMM Conformance Protocols. This avoids unnecessary duplication while preserving continuity with the existing conformance framework.

4.7 Does GTMI interpret the GISTM?

GTMI may issue system-level protocol guidance and controlled clarifications to support consistent application of the GISTM across auditors and jurisdictions.

GTMI does not modify the Standard, make ad hoc facility-level technical rulings or replace the professional judgement of the accredited independent auditor. Recurring interpretation questions are routed through the Technical Committee and incorporated into approved guidance, calibration and protocol updates where appropriate.

4.8 Does the audit process require strict compliance with the GISTM, or conformance with the intent of the Standard?

The audit process assesses conformance with the requirements of the GISTM and whether those requirements have been effectively implemented in practice.

Auditors are expected to assess each applicable requirement using the approved GTMI protocol, evidence expectations and conformance criteria. The intent of the Standard informs interpretation, but it does not by itself substitute for an unmet requirement unless the approved protocol expressly provides for a defined conditional or transitional treatment.

4.9 How does GTMI maintain consistency across audits?

Consistency is supported through:

- Accredited auditors.
- Standardised audit protocols.
- Defined evidence expectations.
- Auditor training.
- Quality assurance processes.
- Ongoing calibration and learning activities.

These mechanisms are designed to reduce variation in interpretation and support repeatable, independently verified assessments regardless of operator, geography or auditor.

4.10 How will consistency be measured as part of GTMI quality monitoring?

GTMI's quality monitoring processes are intended to focus on:

- Consistent application of audit protocols.
- Appropriate use of evidence requirements.

- Completeness of audit records.
- Consistency of audit reporting.
- Compliance with quality assurance processes.

The objective is not to override auditor judgement, but to ensure a consistent and repeatable assurance process.

4.11 What criteria will be used as part of GTMI assurance checks?

GTMI assurance-system checks are process and records checks. They intend to confirm that the submitted audit package is complete, independently prepared and ready for disclosure without converting GTMI into the auditor.

- Auditor eligibility: accreditation is current and the auditor/team is trained, independent and conflict screened.
- Facility registration: metadata, Signatory link, audit cycle and status records are complete.
- Audit plan completeness: scope, protocol version, schedule, team roles and quality process are documented.
- Evidence index or attestation: required evidence categories are present; GTMI does not reassess technical adequacy.
- Audit package completeness: report, findings, recommendation, operator response, corrective action plan, declarations and firm QA sign-off are present.
- Process QA/QC: required steps, sign-offs, timing and status records are complete.
- Disclosure readiness: the required public summary is complete under the approved disclosure rules.
- Appeals, complaints and disputes are routed to the correct process.
- Anonymised trends and recurring issues are captured for system learning.

GTMI may return an incomplete package for non-substantive correction, but it does not decide technical evidence sufficiency, rewrite findings or make the facility-level conformance decision.

4.12 Who initiates and manages the assurance process?

The operator initiates the facility assurance process by registering the facility and selecting and engaging an eligible accredited auditor from the GTMI registry.

The operator provides evidence, access, management responses and corrective action plans. The auditor plans and conducts the independent audit, makes findings and recommendations, completes firm QA and submits the audit package. GTMI administers eligibility, process status, completeness checks, disclosure and registry updates but does not participate in the commercial auditor engagement or direct the audit judgement.

4.13 Does GTMI make facility-level conformance decisions?

No.

Conformance decisions are made by accredited independent auditors based on the evidence presented during a conformance assessment.

GTMI oversees the assurance framework that supports those assessments but does not conduct facility-level conformance assessments itself.

4.14 Will GTMI review or overturn an auditor's technical findings?

No.

GTMI oversees auditor accreditation, audit protocols and quality assurance processes, but does not substitute its technical judgement for that of accredited auditors.

Facility-level findings and technical determinations remain the responsibility of the independent audit team.

4.15 Who determines a facility's consequence classification?

The operator is responsible for establishing and maintaining the facility consequence classification in accordance with the GISTM and applicable recognised methodologies and regulatory requirements.

The accredited auditor evaluates whether the classification and supporting evidence conform with the approved protocol and may identify a non-conformance or request further evidence where the basis is not adequate. GTMI does not independently assign a facility consequence classification or substitute its judgement for the auditor.

4.16 What is the expected audit frequency?

The current working approach, pending final protocol approval, is risk- and consequence-based:

- Every 3 years for High, Very High and Extreme Consequence facilities.
- Every 6 years for lower-consequence facilities.

Material change may trigger an earlier audit. Transition provisions will also address how qualifying prior audits are recognised so that audit clocks are not automatically reset simply because the GTMI programme launches.

4.17 What events may trigger an earlier audit?

Earlier assurance may be triggered where a change is material to facility risk, consequence, the knowledge base or the basis on which conformance was previously assessed. Examples include:

- A significant facility raise, reinforcement or other material design or operating change.
- A material incident, performance concern or change in the knowledge base.
- A merger, acquisition, change in operational responsibility or other material ownership/control change affecting the facility.
- A material change in consequence classification, downstream exposure, new infrastructure or communities.
- Material environmental, social or local-context change.
- Climate- or weather-related change where it materially affects the design/operating basis, risk, consequence, breach analysis or other relevant GISTM evidence.

Not every change automatically requires a new audit. Final trigger criteria and notification procedures are being completed as part of the assurance framework.

4.18 Does a material change include social, environmental and local-context factors?

Yes.

The concept of material change is intended to be broad and may include environmental, social and local-context changes where those changes have the potential to affect facility risk, consequence classification or conformance outcomes.

A commonly cited example is the construction of new infrastructure or communities downstream of an existing facility.

4.19 Who decides whether a material change requires a re-audit?

The decision will not rest solely with the operator. The operator is expected to identify and report material changes, and the approved GTMI trigger criteria will determine whether the change requires an earlier audit or other assurance action.

Technical characterisation of the change may require auditor input, while GTMI administers the audit-cycle and status process. GTMI will not independently re-decide facility technical evidence. The detailed thresholds and decision workflow are still being finalised.

4.20 Will operators be required to report material changes to GTMI?

Yes. The current programme design requires Signatories to report material changes relevant to portfolio scope, operational responsibility and assurance status so that GTMI can maintain the registry and audit-cycle record.

The final notification timing required supporting information and material-change form are being finalised. Facility-level technical evidence remains for the operator and auditor; GTMI uses the notification to administer status and any required assurance action.

4.21 How will GTMI enforce material-change-triggered audits?

Material-change obligations will be incorporated into Signatory participation terms, facility registration and audit-cycle status requirements.

Where an approved trigger requires earlier assurance, the Signatory will be expected to schedule and complete that assurance within the applicable timeframe. Failure to report a material change or complete required assurance may affect good standing, registry status or continued Signatory status, subject to the final rules and due-process provisions. GTMI will enforce the programme requirement without making the underlying facility-level technical judgement itself.

4.22 Will previous GISTM validation audits still be recognised?

Previous GISTM audits, validation work and implementation evidence remain relevant and may be used as part of the transition into the GTMI framework.

They will not automatically become a GTMI conformance outcome or certification. Recognition will depend on whether the prior work meets the applicable transition criteria, including scope, protocol basis, auditor competence and independence, evidence and timing. The final transition rules will define how an accepted prior audit affects the first GTMI audit date.

4.23 How will disagreements between operators and auditors be managed?

Technical disagreements should first be addressed directly between the operator and the accredited auditor through a documented request for reconsideration. The auditor remains responsible for independent professional judgement.

GTMI may confirm that the required dispute record exists and route the matter, but it does not weigh the facility evidence or decide whether the auditor's technical finding is correct.

4.24 What happens if a disagreement cannot be resolved?

GTMI is developing an externalised three-tier dispute pathway for facility-level technical disagreements:

- 1. Request for reconsideration between the operator and auditor, documented in the audit record.
- 2. Non-binding mediation using an independent mediator external to GTMI.
- 3. Binding arbitration using a mutually agreed external arbitrator or arbitral panel if the matter remains unresolved.

GTMI administers routing and status tracking but does not act as mediator, arbitrator, appellate auditor or final technical decision-maker. Mediator, arbitrator, legal and expert costs are borne by the disputing parties, not GTMI.

4.25 What role will appeals and complaints processes play?

Appeals and complaints are an important part of the assurance framework, but they are separated from facility-level technical adjudication.

Process, conduct, eligibility, disclosure, conflict-of-interest, registry or accreditation matters may be handled through GTMI-approved complaints, appeals or sanctions procedures. Disputes over technical audit judgement, evidence sufficiency, findings, corrective-action interpretation or certification recommendations are routed to the external reconsideration, mediation and arbitration pathway.

4.26 What happens if an auditor overlooks a material issue?

The operator remains accountable for safe facility management and implementation of the GISTM. The auditor and audit firm remain accountable for their independent professional services, findings and quality controls under the engagement terms and applicable law.

Where a potential audit-quality, competence, conduct or process deficiency is identified, GTMI may review the programme-level issue and apply appropriate quality, retraining, accreditation, suspension or sanctions processes. GTMI does not re-perform the facility audit or assume the auditor's professional risk.

4.27 Where does liability sit if there is a significant issue following an audit?

The assurance framework does not transfer facility accountability away from the operator. The operator remains responsible for facility safety, GISTM implementation, evidence, corrective actions and ongoing risk management.

The independent auditor or audit firm retains responsibility for its professional audit services and judgements under the applicable engagement and law. GTMI is responsible for administering its assurance framework and process controls, but does not assume contractual responsibility for facility performance, technical audit findings or the auditor's professional risk.

4.28 What happens if a facility with a positive audit history subsequently fails?

A conformance audit is an evidence-based assessment at a point in time; it is not a guarantee that a facility can never fail.

The operator remains responsible for facility safety and ongoing risk management. A subsequent failure or significant event would be expected to trigger appropriate investigation, reporting and learning. GTMI may examine whether there were programme-level process, competence or quality issues and feed lessons back into

protocols, training and accreditation controls, without assuming the operator's or auditor's responsibilities.

4.29 What role do Engineer of Record (EOR), Independent Tailings Review Boards (ITRBs) and Dam Safety Reviews play under the GTMI framework?

The EOR, ITRB and Dam Safety Review functions remain important elements of overall tailings governance.

GTMI audits are not intended to replace these functions. Instead, GTMI audits assess conformance against all requirements of the GISTM, including whether appropriate governance structures such as EORs and ITRBs are in place and operating effectively.

4.30 Why are independent auditors required when operators already engage EORs and ITRBs?

The GISTM extends beyond traditional engineering oversight.

While EORs and ITRBs remain critical components of facility governance, the GISTM also addresses:

- Stakeholder engagement.
- Governance structures.
- Knowledge management.
- Public disclosure.
- Emergency preparedness.
- Organisational accountability.

GTMI-facilitated audits assess conformance across all GISTM requirements, not only technical engineering matters.

4.31 Is it intended that GTMI audits replace the role of the ITRB?

No.

The role of the ITRB remains an important component of facility governance and independent technical review.

GTMI audits assess whether governance arrangements, including ITRBs, are functioning effectively as required by the GISTM. They do not replace the technical oversight role performed by an ITRB.

4.32 Can GISTM audits be integrated with other review processes?

Yes, coordination should be possible where it reduces unnecessary duplication without weakening the independence or completeness of the GTMI audit.

Existing Dam Safety Reviews, ITRB work, governance reviews and other assurance activities may provide relevant evidence and may be coordinated in timing or site access. However, the accredited GTMI auditor must still apply the approved GISTM audit protocol, maintain an independent audit record and reach the required conformance judgement. Other reviews do not automatically substitute for the GTMI audit.

5 Transparency, Governance & Public Registry

5.1 How does GTMI support transparency?

Transparency is a core principle of the Institute.

GTMI promotes transparency through independent assurance processes, public disclosure of conformance outcomes, and governance arrangements that support accountability and confidence in implementation of the GISTM.

A public registry and digital platform are being developed to provide visibility into participation, assurance and conformance outcomes.

5.2 What information will be included in the GTMI public registry?

The public registry is intended to provide a consistent source of information on participation, facility registration and assurance status. The current design includes, subject to the approved disclosure framework:

- Organisation name, Signatory status and effective date.
- Registered facilities and relevant public facility information.
- Audit status, assessment date/scope and the auditor or Lead Auditor identity.
- Auditor accreditation status and required independence/conflict information.

- Auditor-determined conformance or certification status and required summary outcome information.
- Required public summary findings, corrective-action themes, milestones and progress where applicable.
- Qualified auditor listings.

Confidential, personal, security-sensitive and commercially protected information will be controlled under the approved disclosure, privacy and security rules.

5.3 Will company conformance be publicly available to investors and other stakeholders?

Yes.

GTMI intends to provide public visibility regarding participation, assurance status and conformance outcomes through its digital platform and registry.

The objective is to provide investors, insurers, communities, governments, regulators and civil society with access to consistent and credible information relating to implementation of the GISTM.

5.4 What level of transparency will be provided regarding audit results?

GTMI intends to publish standardised summary assurance information and the auditor-determined conformance outcome through the public registry.

The public disclosure set is expected to include the information necessary to understand the facility's assurance status, key gaps or corrective-action themes and relevant implementation progress. Detailed underlying audit evidence and full audit working papers will not be public by default and remain subject to confidentiality, security and disclosure requirements. Final fields and formats will be established in the Board-approved disclosure framework.

5.5 What information will be publicly disclosed about facilities?

The framework is expected to provide stakeholders with access to consistent information regarding facilities, assurance status and conformance outcomes.

Disclosure requirements are intended to support transparency while also protecting confidential, security-sensitive, personal and commercially protected information.

5.6 What will be included on the GTMI digital platform?

The digital platform is expected to support:

- Signatory registration.
- Facility registration.
- Public registry functions.
- Public disclosures.
- Audit and assurance processes.
- Visibility of conformance outcomes.
- Qualified auditor listings.

The platform is also intended to improve consistency and efficiency throughout the assurance process.

5.7 Will GTMI publish open spatial data relating to tailings facilities?

This question was raised during the webinar series.

GTMI indicated that its current focus is on the assurance framework, registry and public disclosure process. No commitment has yet been made regarding publication of open geospatial datasets, facility boundary data or spatial-data standards.

Further guidance is required.

5.8 Does GTMI support near real-time monitoring of tailings facilities?

GTMI representatives acknowledged the value of near real-time monitoring technologies and noted that such technologies may contribute positively to facility management.

However, GTMI also clarified that it is not responsible for setting new technical requirements beyond those already contained within the GISTM. At present, near real-time monitoring is not a specific requirement of the assurance framework.

Decisions regarding monitoring technologies remain the responsibility of facility operators.

5.9 What is GTMI's role regarding new technologies and monitoring approaches?

GTMI's current role is to oversee implementation and assurance of the existing GISTM.

Should lessons learned from implementation indicate potential opportunities to improve the Standard in future, these would be communicated to the Standard owners and founding partners for consideration. GTMI itself does not change the Standard.

5.10 Will GTMI establish standardised requirements for operator public disclosures?

Yes. The current assurance-system design is to establish a standardised minimum disclosure set and common reporting fields so that public information is comparable across operators and facilities.

The final Board-approved disclosure framework is expected to address facility and assessment information, auditor identity/status, conformance outcome, public-safe summary findings, corrective-action themes and milestones, and progress where continued disclosure is required. Unresolved actions would be revisited in subsequent audits where they remain within scope.

The detailed templates, confidentiality protections and publication rules are still being finalised.

5.11 How is GTMI financed?

GTMI's establishment phase was funded primarily through ICMM seed funding under the Founding Partner model to create the Institute and develop the assurance system.

The operating model is intended to transition to diversified, mission-aligned institutional revenue, including Signatory fees, Supporter and Auditor programme fees where applicable, and other appropriate funding that does not influence audit or certification outcomes.

Facility-level audit fees remain separate from commercial arrangements paid directly by operators to independent auditors. No funding stream provides governance rights or influence over facility-level audit judgements.

5.12 How does GTMI maintain its independence?

Independence is protected through a separation-of-responsibilities and funding-firewall model.

- Operators remain responsible for GISTM implementation, facility evidence, corrective action and required disclosure.
- Independent accredited auditors review evidence, conduct site verification and make facility-level findings and conformance judgements.
- GTMI manages the framework, accreditation, training, registry, process QA/QC checks, disclosures, appeals administration and system learning.
- Conflict-of-interest, recusal, independence and quality controls apply to governance and assurance activities.
- Institutional fees and other funding do not purchase voting rights, audit influence or certification influence.

GTMI does not perform audits, rewrite findings, decide technical evidence sufficiency, make facility-level conformance determinations or assume auditor professional risk.

5.13 Who holds GTMI accountable?

GTMI operates under a governance structure led by its Board of Directors.

The Board provides oversight of the Institute's activities, while formal governance documents, review processes and accountability mechanisms support transparency and organisational accountability.

The Institute is also expected to maintain dispute resolution and review processes as part of the assurance framework.

5.14 How will GTMI ensure its independence where mining company employees may serve on Boards, Committees or Advisory Groups?

Participation by people with industry experience does not give an employer, Signatory or funding organisation control over GTMI decisions. Governance safeguards are intended to separate expertise from undue influence.

Board and committee members are expected to act in the interests of GTMI and its mandate, disclose relevant conflicts, follow recusal requirements and comply with the applicable charters and conflict-of-interest controls. Balanced multi-stakeholder governance, reserved decision rights, documented recusals and the separation between governance, funding and facility-level audit decisions are key safeguards.

Signatory or Supporter status does not provide a Board seat, committee right, voting right or authority over auditor accreditation or facility conformance outcomes.

5.15 What level of transparency will be provided regarding GTMI's own operations?

GTMI is governed through its Memorandum of Incorporation, Board Charter, Technical Committee Charter and related policies and controls.

The Institute intends to provide appropriate public visibility of governance arrangements, participation pathways, assurance rules, registry/disclosure requirements and organisational reporting while protecting confidential, personal, legal and security-sensitive information. Transparency regarding material policies, decision rights and conflicts is an important part of demonstrating institutional independence.

5.16 How does GTMI support continuous improvement?

GTMI is committed to continuous improvement across its assurance framework.

Feedback from audits, implementation experience, stakeholder engagement and assurance-system learnings will be used to strengthen:

- Audit protocols.
- Guidance materials.
- Governance processes.
- Auditor training.
- Quality assurance activities.
- Conformance assessment consistency.

This learning approach is intended to ensure the framework continues to evolve alongside implementation of the GISTM.

5.17 How does GTMI capture lessons learned and new knowledge?

GTMI intends to use information gathered through:

- Audits.
- Operator implementation experience.
- Auditor feedback.
- Stakeholder engagement.
- Public consultation.
- Industry developments.

Lessons learned will inform updates to protocols, guidance and assurance processes while helping improve clarity, consistency and usability over time.

5.18 Will GTMI publish the outcomes of the public consultation process?

Consultation feedback has been reviewed and used in development of the protocols and assurance framework.

GTMI intends to provide appropriate high-level visibility of consultation themes and how significant issues were considered, while protecting confidential or attributable submissions where necessary. The final publication format is still being confirmed.

5.19 Does GTMI see a future role in broader public education regarding tailings management?

Yes, within GTMI's mandate and available resources. A credible assurance system can generate useful system-level learning for operators, governments, communities, investors, researchers and the public.

GTMI can support public education through plain-language guidance, anonymised or aggregated assurance trends, knowledge-sharing activities and trusted reference information. Any publication of facility-specific or open datasets must remain consistent with the approved disclosure, confidentiality, security and data-governance rules. GTMI should not use public education to replace regulators, technical standard-setters or independent facility experts.

6 Relationship with Other Standards, Industry Initiatives & Future Development

6.1 How involved will GTMI be in future changes or updates to the GISTM?

GTMI's current priority is implementation and assurance of the existing Standard.

As the assurance system matures, implementation experience and lessons learned may be communicated back to the Standard owners and founding partners for future consideration.

However, GTMI does not own the GISTM and is not responsible for directly modifying the Standard.

6.2 How does GTMI relate to TSM, IRMA, Copper Mark and the Consolidated Mining Standard?

GTMI is focused specifically on tailings management and implementation of the GISTM.

The Institute is engaging with organisations such as:

- MAC's Towards Sustainable Mining (TSM).
- IRMA.
- Copper Mark.
- The Consolidated Mining Standards Initiative.

The objective is to improve alignment, avoid unnecessary duplication and ensure that tailings-specific requirements can be addressed consistently across broader mining assurance systems.

6.3 How does the GTMI audit framework align with TSM and CMSI assurance systems?

GTMI is not intended to replace these systems.

The GTMI framework focuses specifically on tailings management and conformance with the GISTM, while TSM, CMSI and similar initiatives address a broader range of sustainability, governance and mining performance topics.

These frameworks are expected to coexist and complement one another.

6.4 If I meet TSM, IRMA or another assurance standard, do I automatically meet the GISTM?

Not necessarily.

Where an operator can demonstrate that an existing standard meets or exceeds a specific GISTM requirement, that evidence may be considered relevant to demonstrating conformance for that particular requirement.

However, compliance with another standard does not automatically demonstrate conformance with all GISTM requirements.

6.5 If I implement technical guidelines such as ANCOLD, CDA or ICOLD guidance, do I automatically meet the GISTM?

No.

These technical guidelines remain extremely important and continue to provide technical direction regarding planning, design, operation, monitoring and closure.

However, the GISTM extends beyond technical engineering matters and includes requirements relating to:

- Governance.
- Stakeholder engagement.
- Public disclosure.
- Emergency preparedness.
- Knowledge management.

Implementing technical guidance alone is therefore not equivalent to implementing the GISTM.

6.6 Is there coordination between GTMI and broader mining standards to avoid duplication?

Yes.

GTMI is actively engaging with broader mining assurance initiatives to minimise duplication and better align expectations where possible.

The tailings-specific requirements of the GISTM are intended to sit alongside broader mining standards rather than compete with them.

6.7 Will GTMI publish how stakeholder feedback has influenced protocol development?

GTMI has confirmed that feedback from consultations has been reviewed and considered during protocol development.

The Institute has discussed the possibility of publishing summaries or themes from consultation activities, although the exact form of such reporting has not been finalised.

6.8 What efforts are planned to encourage wider adoption of the GISTM and GTMI?

GTMI has highlighted the importance of engagement across the mining industry, including:

- ICMM members.
- Non-ICMM operators.
- Government-owned enterprises.
- Operators in developing jurisdictions.
- Investors and insurers.
- Communities and civil society.

The Institute intends to continue outreach, education, stakeholder engagement and knowledge-sharing activities to support broader adoption of the GISTM and participation in the assurance framework.

7 Additional Webinar Questions - Current GTMI Position

7.1 Does GTMI envisage advocating for future changes to the GISTM where emerging practices, such as near real-time monitoring technologies, are increasingly viewed as best practice?

GTMI can use implementation experience, audit trends, stakeholder feedback and emerging evidence to identify potential improvements and communicate recommendations to the Standard owners and Founding Partners. GTMI does not unilaterally amend the GISTM.

Near real-time monitoring and other technologies may inform future recommendations where experience demonstrates a material safety, transparency or assurance benefit.

7.2 Does the GTMI framework apply to non-traditional tailings management approaches such as:

- Deep-sea tailings disposal?
- Riverine tailings disposal?
- Other alternative tailings management methods?

GTMI does not expand the scope of the GISTM through its audit protocols. Whether a specific non-traditional method is within scope depends on the definitions and requirements of the GISTM and the approved GTMI protocol. The webinar materials did not establish a separate GTMI rule for deep-sea, riverine or other alternative disposal methods. Any change to the underlying scope of the Standard would need to be addressed by the Standard owners rather than through a facility audit.

7.3 Does the GISTM apply to coal-mining tailings facilities, including facilities that may not currently appear in public disclosure databases?

Applicability is determined by the scope and definitions of the GISTM and the characteristics of the facility, not by the commodity being mined or whether the facility already appears in a public database. A coal-mining tailings facility that meets the applicable GISTM definition would therefore be treated as an applicable facility. Absence from an existing public disclosure database does not by itself create an exemption.

7.4 Are there any limitations on the number of consecutive audits that an auditor and/or audit firm can conduct for the same operator?

No final numeric limit has been approved. Each assignment will require current accreditation, a new assignment-specific conflict-of-interest review and demonstrable independence. Formal repeat-engagement, rotation, look-back and cooling-off provisions remain under development.

7.5 Will there be term limits for auditors similar to those applied to Dam Safety Review (DSR) reviewers?

Term limits or rotation requirements may be incorporated into the final independence rules, but GTMI has not yet approved a DSR-style fixed term limit. The final Auditor requirements will state any repeat-engagement restrictions and cooling-off periods before the first audit cycles are implemented.

7.6 Will GTMI have routine liaison and engagement with industry advisory groups such as the ICMM Tailings Working Group?

Yes. GTMI will continue structured engagement with relevant industry, technical, investor, community and civil-society groups to share implementation experience and identify system-level issues. Such engagement is advisory. It does not give any external group control over GTMI governance, protocol approval, auditor accreditation or facility-level audit outcomes.

7.7 Can GTMI provide further explanation of the certification criteria that will be used within the assurance programme?

The current assurance architecture separates the technical audit judgement from GTMI process acceptance. The accredited auditor applies the approved requirement-level protocol, evidence expectations and conformance criteria, documents findings and the conformance/certification recommendation, and completes audit-firm QA. GTMI then checks eligibility, process completeness, required records and disclosure readiness. Final requirement-level thresholds and certification criteria are being completed through the Technical Committee and Board approval process; GTMI will not re-grade a facility after the auditor has made the technical judgement.

7.8 How will Auditor roles compare with Independent Tailings Review Board (ITRB) or Independent Review (IR) roles?

The roles are complementary, not interchangeable. ITRBs and independent reviewers provide ongoing or periodic technical review of facility design, performance and risk. A GTMI auditor assesses conformance across the full GISTM, including technical, governance, environmental, social, emergency-preparedness and disclosure requirements.

7.9 Can GTMI provide more detail on how auditor independence will be assessed within large consulting organisations that provide services to many mining companies?

- Will independence be evaluated at the individual level?
- At the office level?
- At the company level?
- Will there be a cooling-off period before a consultant who previously worked for an operator can participate in an audit?

Independence will be assessed at multiple levels. The individual auditor and audit team must be independent for the specific operator and facility, and the supporting firm must have appropriate conflict, assignment-control and quality safeguards. Direct involvement in facility design, Engineer of Record work or other work that compromises independent judgement is incompatible with auditing that facility. The final office-level rules, look-back periods and cooling-off durations are still being finalised and will be published in the Auditor independence requirements.

7.10 Given the multidisciplinary requirements for audit teams, does GTMI foresee traditional audit firms such as Deloitte, KPMG, PwC or similar organisations being able to participate through partnerships with technical specialists?

Potentially, yes. GTMI does not intend to determine eligibility based on whether an organisation is traditionally described as an engineering firm or an audit firm. Participation will depend on whether the proposed Lead Auditor, team and supporting firm meet the final competence, GTMI training, independence, conflict-of-interest and quality-management requirements. Partnerships or multidisciplinary teams may be used where those requirements are satisfied.

7.11 Does GTMI recognise the potential disadvantage faced by individual practitioners compared with larger consulting firms when seeking auditor accreditation?

Yes. GTMI recognises that multidisciplinary audits can be harder for sole practitioners to resource. Individual practitioners are not excluded, and an individual may qualify for an accredited role or as a Lead Auditor if the required competence and quality controls are demonstrated. Where broader expertise is needed, the individual will need to build or join a competent multidisciplinary team. The qualification model is intended to assess competence and independence rather than firm size.

7.12 Will auditor training be differentiated by discipline? For example:

- Tailings engineering.
- Environmental management.
- Social performance.
- Governance.
- Emergency preparedness.
- Will audit training apply only to Lead Auditors or to all members of the audit team?
- Will all members of an audit team ultimately require GTMI accreditation, or only Lead Auditors?
- Can a Lead Auditor seek input from specialists who are not accredited by GTMI?
- Any thoughts on long-term auditor availability and capacity given the current scarcity of experienced tailings professionals, Engineers of Record and reviewers?

The planned model combines a common GTMI/GISTM core with role- and discipline-specific content as required. Lead Auditors will require GTMI accreditation and training; the final accreditation requirements for supporting team members are still being finalised. Specialist input may be permitted under the final team and QA rules, but the Lead Auditor remains accountable for the audit judgement. GTMI has acknowledged global capacity constraints and is designing training, calibration, a global registry and team-based participation to expand capacity without lowering competence or independence requirements.

7.13 Have you settled on a specific consequence classification protocol, or is GTMI agnostic regarding classification systems?

The GISTM consequence-classification requirements remain the governing basis for the GTMI audit. The GTMI protocol is intended to standardise what evidence an auditor reviews and how the requirement is tested. Recognised technical guidance may support the underlying analysis where it is consistent with the GISTM and applicable law, but GTMI is not creating an unrelated alternative consequence-classification system. Final protocol detail will govern the audit evidence and assessment approach.

7.14 Would climate-related or weather-related conditions be considered as triggers for earlier audits?

Yes, where the climate- or weather-related change is material to the facility risk, consequence, design or operating basis, downstream exposure, knowledge base, breach analysis or other evidence supporting conformance. A climate or weather label alone does not automatically trigger a re-audit; materiality is the controlling concept.

7.15 Will any material change automatically trigger an earlier audit, or will that remain at the operator's discretion?

Not every change automatically triggers a full audit, and the decision will not be left solely to operator discretion. The operator is expected to report material changes, and the approved trigger criteria will determine whether the appropriate response is an earlier audit, another assurance action or an update to records.

7.16 Who decides whether a material change requires a re-audit?

The operator identifies and reports the change; the approved GTMI trigger criteria and assurance workflow determine the required programme response. Technical input may come from the accredited auditor where needed. GTMI administers the cycle and status requirements but does not independently decide facility-level technical evidence. Final thresholds and decision steps are still being finalised.

7.17 Will operators be formally required to report material changes to GTMI?

Yes. Formal material-change reporting is part of the current programme design so that GTMI can maintain accurate registry and audit-cycle status. The final notification timing, required fields and supporting-information requirements are still being completed.

7.18 How will GTMI enforce material-change-triggered audits?

The requirement will be tied to Signatory terms, facility registration and good-standing requirements. Failure to report a material change or complete required assurance may affect registry status, good standing or continued Signatory status, subject to final rules and due process. GTMI enforces the programme requirement rather than making the facility technical judgement.

7.19 Regarding potential disagreements on facility consequence classification, will GTMI act as a mediator or provide an independent dispute resolution mechanism?

GTMI will not mediate or adjudicate the technical merits of a facility classification dispute. A disagreement over audit judgement should use the externalised dispute pathway: documented reconsideration between the operator and auditor, followed if needed by independent non-binding mediation and then binding arbitration. GTMI administers routing and status tracking only.

7.20 When the audit programme begins in 2027, how will audit frequency be applied? For example:

- Will the three-year and six-year audit clocks start from programme launch?
- From a facility's previous audit?
- From another milestone or trigger?

The final transition rule has not yet been approved. GTMI intends to recognise relevant qualifying prior GISTM audit work where it satisfies the transition requirements and to avoid an arbitrary reset of every facility clock at programme launch. The first-cycle date is therefore expected to be based on an accepted prior audit or other Board-approved transition baseline, with material changes able to trigger earlier assurance. The final transition provisions will define the precise clock-start rule.

7.21 How will disagreements between auditors and mine operators be formally mediated or resolved if consensus cannot be reached?

The current design uses a three-tier externalised process: (1) written reconsideration between the operator and auditor; (2) non-binding mediation by a mutually acceptable independent mediator external to GTMI; and (3) binding arbitration by an external arbitrator or panel if the matter remains unresolved. The auditor retains professional judgement during reconsideration, and GTMI does not decide the technical merits.

7.22 Will there be an independent dispute resolution mechanism where disagreements remain unresolved?

Yes. The mediation and arbitration stages are independent of GTMI. GTMI records the process status, ensures the required pathway is followed and updates registry/disclosure status under approved rules, but does not act as mediator, arbitrator or appellate auditor.

7.23 Will GTMI establish standardised formats and content requirements for operator public disclosures?

- Will operators be required to disclose outstanding actions required for conformance?
- Will progress against implementation commitments be tracked publicly?
- Will auditors be required to follow up on unresolved actions during future audits?

Yes. The current design is to establish a standardised minimum disclosure set and common reporting format. It is expected to include facility and assessment information, auditor identity/status, conformance outcome, public-safe summary findings and corrective-action themes/milestones, with progress disclosed where required by the approved framework. Subsequent audits will consider unresolved actions that remain relevant to conformance. Final fields, confidentiality rules and publication timing are still being finalised.

7.24 Who will ultimately be responsible for communicating audit findings, corrective actions and follow-up activities to GTMI? The operator, the auditor, or both?

Both have defined responsibilities. The auditor or audit firm produces and submits the independent report, findings, recommendation, declarations and firm QA sign-off. The

operator provides its management response, corrective-action plan and required disclosure approvals/commitments. GTMI receives the combined audit package, checks process completeness and disclosure readiness, routes any issues and updates the registry. GTMI does not rewrite either party's technical position.

7.25 Are voluntary tailings facility audits previously conducted by operators still considered valid and relevant within the context of the GTMI assurance programme?

Yes, they remain relevant evidence and may support the transition baseline. They do not automatically become a GTMI conformance outcome. Recognition will depend on the scope, protocol, auditor competence and independence, evidence quality and timing relative to the final transition rules.

7.26 Can GISTM audits be integrated with other review processes such as Dam Safety Reviews, governance reviews or similar assurance activities?

Coordination is encouraged where it reduces duplication without compromising independence. Evidence, site access and scheduling may be aligned with other reviews, but the accredited GTMI auditor must still apply the approved GISTM audit protocol and maintain an independent audit record and conformance judgement. Other reviews do not automatically substitute for the GTMI audit.

7.27 What criteria will be used to determine that a Signatory applicant is ineligible?

- Can GTMI provide examples of factors that could result in an application being rejected?

Signatory eligibility is organisational and administrative, not a facility-level conformance test. Potential grounds for rejection, deferral or conditional acceptance include:

- The applicant does not have operational responsibility for an applicable tailings facility or is otherwise outside the approved eligibility scope.

- Legal identity, signing authority or authority to make the required commitments cannot be established.
- The applicant is unwilling or unable to make the required assurance, disclosure, ethics, registry or fee commitments.
- The application contains a material misrepresentation, deliberate omission or unresolved integrity/compliance issue.
- A material conflict of interest, sanctions issue or other organisational risk cannot be satisfactorily resolved.
- Required organisational information remains materially incomplete after the request-for-information process.

A facility not yet being fully conforming with the GISTM is not, by itself, a reason to reject an otherwise eligible Signatory applicant. Independent auditors do not decide Signatory applications.

7.28 What specifically drives companies to participate in GTMI if they are already aligned with other governance, sustainability or assurance frameworks?

GTMI provides a tailings-specific, independent assurance route for the GISTM. Participation can provide a consistent audit protocol, accredited independent auditors, a trusted public registry, transparent conformance status and a common assurance language for investors, insurers, regulators, communities and operators. Alignment with broader frameworks may reduce duplication, but it does not automatically demonstrate conformance with every GISTM requirement.

7.29 Is GTMI considering certification or formal recognition of digital platforms that support GISTM implementation, conformance management or audits?

There is no current GTMI programme to certify or endorse third-party digital platforms. GTMI may define data, security, interoperability or submission requirements for systems that interface with its own assurance and registry platform. Any future product recognition or certification scheme would require separate governance approval and clear non-endorsement and conflict-of-interest safeguards.

7.30 Will GTMI publish open spatial data relating to tailings facilities? For example:

- Facility boundaries.
- Geospatial datasets.
- Open formats suitable for analysis by researchers and data scientists.

No commitment has yet been made to publish full open geospatial datasets or facility boundaries. The immediate priority is the Board-approved registry and disclosure framework. Any future open-spatial-data programme would need to address data quality, security, privacy, Indigenous/community considerations, commercial sensitivity and clear publication standards. Public facility location or other spatial fields may be included where required by the final disclosure framework.

7.31 How will GTMI ensure its independence where employees of mining companies may serve on GTMI Boards, Committees or Advisory Groups?

Industry expertise may be represented within a multi-stakeholder governance model, but the individual is expected to act in the interests of GTMI and comply with applicable fiduciary, conflict-disclosure and recusal requirements. Balanced representation, documented decision rights, conflict management and the firewall between funding/governance and facility-level audit outcomes are the principal safeguards. Employment by a mining company does not give that company control over GTMI, and Signatory status does not confer governance rights.

7.32 How will GTMI address situations where operators interpret GISTM requirements differently and auditors are reluctant to provide definitive interpretations? A specific example raised during the webinar series was differing views regarding whether a Dam Break Analysis is mandatory under the GISTM.

GTMI will address recurring interpretation questions through a controlled system-level process: the issue is logged, reviewed through the Technical Committee, and reflected in approved protocol guidance, interpretation notes,

training or auditor calibration where clarification is needed. GTMI will not make an ad hoc facility-level technical ruling or override an accredited auditor's judgement.

For the Dam Break Analysis example, the current draft GTMI protocol treats GISTM Requirement 2.3 as requiring breach analysis and inundation mapping appropriate to the facility consequence classification, with updates following material change to the facility or knowledge base. Once the protocol is approved, accredited auditors will apply that controlled requirement. If an operator disputes a facility-level finding, the issue follows the reconsideration, mediation and arbitration pathway rather than being decided by GTMI management.