

POSITIVE FUTURES
For Sustainability

Report on 2025 Assurance Activities

TSM and Copper Mark Assurance Oversight
Submitted on November 12, 2026

Introduction

Annually, the Mining Association of Canada (MAC) conducts assurance oversight of the external verification process for Towards Sustainable Mining (TSM). The Copper Mark joined MAC in conducting assurance oversight for Copper Mark assessments completed for the 2025 reporting year.

The objectives were to:

1. Assess the quality and consistency of select TSM and Copper Mark assurance engagements
2. Determine whether active assurance providers are meeting program requirements
3. Identify areas for improvement.

Areas of Focus

In assessing conformance with program requirements, this year's assurance oversight process focused on:

- Stakeholder engagement
- Worker engagement
- Report content

Since 2025 was the first year where TSM required reporting on inactive tailings facilities, this assurance engagement included identification of lessons learned in applying the Tailings Management Protocol to inactive sites.

Table of Contents

Table of Contents

1. Assurance engagements completed in 2025
2. Methodology
3. Assurance oversight survey
4. Review of TSM verification summary reports
5. Key messages from assurance providers
6. Applying TSM to inactive tailings facilities
7. Findings
8. Recommendations for continual improvement

Appendix 1: Assurance Oversight Survey

1. Assurance Engagements Completed in 2025

TSM Verifications conducted in 2025

Company Name	Facility Name(s)	Verifier
Agnico Eagle	Meliadine, Detour Lake, Macassa, Fosterville	Stephanie Davidson, WSP
ArcelorMittal	Mont-Wright, Port-Cartier	Mélanie Rousseau, EEM
Eldorado Gold	Lamaque	Naomi Thomas, PwC
Glencore Nickel	Sudbury Operations	Christie Jeffkins, WSP
Glencore Coal	Fording River, Greenhills	Rosie Camucho, ERM
Hecla	Casa Barardi	Ross Szwec, EEM
Hudbay Minerals	Manitoba Operations, Constancia	Robert Duda, Safety Science Management Consulting Inc.
McEwan Mining	Black Fox	Karine Tremblay, Tetra Tech
Newmont	Red Chris, Brucejack	Alex Schreier, PwC
Pan American Silver	Timmins, El Penon, Jacobina	Michelle Gillen, ERM
Sherritt International	Fort Saskatchewan (COREFCO)	Julija Menise, TDi Sustainability
Suncor	Base Plant, Fort Hills, Syncrude	Robert Duda, Safety Science Management Consulting Inc.
Tacora Resources	Scully	Pierre-Antoine Carpentier, Tetra Tech
Teck Resources	Trail	Naomi Thomas, PwC
Vale	Thompson, Long Harbour, Voisey's Bay, Port Colborne, Sudbury	Dianne Rubinoff, Rubinoff Environmental

Copper Mark Assessments conducted in 2025 (1 of 2)

Company Name	Facility Name	Assessor (as disclosed in the published report)
Sumitomo Mining Metal Co Ltd.	Toyo Smelter and Refinery	Kevin Wei and Saki Nie, SLR Consulting
Aurubis	Hamburg	David Shirley, Corporate Integrity
Aurubis	Lünen	Alejandro Lopez and Xavier Amoros, SLR Consulting
Southwire Co	Carrollton Building Wire Plant	David Shirley, Raj Aseervatham and Mark Hardin, Corporate Integrity
Southwire Co	Carrollton Rod Plant	David Shirley, Raj Aseervatham and Mark Hardin, Corporate Integrity
Southwire Co	Douglas Plant	David Shirley, Raj Aseervatham and Mark Hardin, Corporate Integrity
Southwire Co	Starkville	David Shirley, Raj Aseervatham and Mark Hardin, Corporate Integrity
Molymet	Molymex	Alejandro Lopez and Julija Menise, TDi Sustainability
SK Nexilis	SK Nexilis Jeongeup factory	James Ryu, UL Solutions
Capstone Copper Corp.	Pinto Valley Mine	Rachelle Hernandez and Juliana Villegas Alvarado, ARCHE Advisors
Antofagasta	Minera Antucoya	Rachelle Hernandez and Juliana Villegas Alvarado, ARCHE Advisors
Freeport-McMoRan Inc	Chino	EY
Freeport-McMoRan Inc	Tyrone	EY
Freeport-McMoRan Inc	Safford	EY

Copper Mark Assessments conducted in 2025 (2 of 2)

Company Name	Facility Name	Assessor (as disclosed in the published report)
Southern Peaks Mining	Compañía Minera Condestable S.A.	Christian Cardenas and Erick Chang, ERM Peru
Mitsui Mining & Smelting Co	Tamano (Hibi Kyodo) Smelter & Refinery	Rachelle Hernandez and Mari Nakajima, ARCHE Advisors
Glencore Plc	Kamoto Copper Company S.A. ("KCC")	David Shirley, Corporate Integrity
Glencore Plc	Mutanda Mining SARL ("MUMI")	David Shirley, Corporate Integrity
Freeport-McMoRan Inc	Sociedad Minera Cerro Verde S.A.A.	EY
Freeport-McMoRan Inc	Bagdad	EY
Teck Resources Limited	Highland Valley Copper Partnership	Naomi Thomas, PwC
Essex Solutions	Grupo Essex Furukawa de Mexico, S. de R.L. de C.V.	Alejandro Lopez, ARCHE Advisors
BHP	Olympic Dam	Meg Fricke, EY Australia

Note: Olympic Dam was the only participant not awarded in 2025 but it was added to the list since the assessment was conducted in 2025 and EY was interviewed for this report.

Joint TSM / Copper Mark assurance engagements conducted in 2025

Company Name	Facility Name	Assurance Provider
Sherritt International	Cobalt Refinery Company Inc. (COREFCO)	TDi Sustainability

2. Methodology

Methodology

Task	Description
1. Assurance Oversight Survey	▪ MAC and the Copper Mark asked all assurance providers active in 2025 to respond to an assurance oversight survey.
2. Review of TSM Verification Summary Reports	▪ ERM reviewed the verification public summary reports for all TSM verifications completed in 2025.
3. Selection of Verifiers	▪ Positive Futures used the results of ERM's review to inform selection of assurance providers for TSM and joint TSM / Copper Mark oversight. ▪ 4 verification teams were selected for interviews.
4. Interviews	▪ Positive Futures interviewed selected lead verifiers/assessors to understand challenges they encountered and potential opportunities for program improvement.
5. Reporting	▪ The draft report was reviewed with MAC and the Copper Mark, following which Positive Futures prepared this final report.

Assurance Providers Interviewed

Assurance Provider	Firm	2025 Assurance Engagement	Program
Karine Tremblay Pierre Antoine Carpentier Eric Gladu	Tetra Tech	Black Fox (McEwen)	TSM
Julija Menise	TDi Sustainability	COREFCO (Sherritt International)	Joint TSM / Copper Mark
Meg Fritch Luke Kitchen Kathryn Bilney (QA)	EY Australia	Olympic Dam (BHP)	Copper Mark
Naomi Thomas	PwC	Inactive Tailings Sites (Teck)	TSM

3. Snapshot of Assurance Oversight Surveys

MAC and the Copper Mark asked all assurance providers who were active in 2025 to respond to an assurance oversight survey (see Appendix 1). This section presents a snapshot of survey completion and key themes arising from the surveys.

Survey Respondents

Active assurance providers completed 22 surveys.

- 12 were for TSM verifications
- 7 were for Copper Mark assessments
- 2 were for joint TSM / Copper Mark assurance engagements *(these were completed for the same joint assessment by 2 different verification team members)*
- 1 assurance provider completed the survey based on experience with multiple assurance engagements in 2025

The survey response rate was high:

- For TSM, 8 of the 11 active verification teams completed the survey
- For Copper Mark, 7 of 9 active assessment teams completed the survey

Rating overall experience with assurance process

Assurance providers were asked to rate their overall experience with the assurance process out of a maximum score of 100. Average scores and ranges for each program are shown below.

Program	Average Score	Range
TSM	90.7	70 – 100
Copper Mark	80.7	70 – 93
Joint TSM / Copper Mark	90	90

Assurance providers offered a number of suggestions for improving the assurance process. These are summarized in the Key Messages from Assurance Providers section.

The survey asked for more information on external stakeholder interviews and worker interviews. The following slides present an analysis of these responses.

Analysis of Survey Responses

External Stakeholder Interviews

External Stakeholder Interviews

- All survey respondents described their process for selecting external stakeholders. These descriptions were in line with the program requirements for TSM and Copper Mark.
- Company representatives were not present for any external stakeholder interviews. This is an improvement over 2024, when 3 of 8 TSM verifiers reported company representatives were present during external stakeholder interviews.
- Assurance providers did not report significant challenges in securing interviews, with the exception of securing interviews with Traditional Owners (noted as a challenge for a number of assurance engagements in Australia). Additional context was provided on the root cause of this challenge along with a potential suggestion to include these perspectives. This is also an improvement over 2024, where some respondents indicated external stakeholder availability and willingness to participate in TSM verification was a challenge.
- No external stakeholders requested a copy of the final assurance report.

Analysis of Survey Responses

Worker Interviews

Worker Interviews

- Assurance providers described their process for selecting and conducting worker interviews. These descriptions were in line with the program requirements for TSM and Copper Mark.
- Most respondents indicated the target number of worker interviews was appropriate. Two respondents provided caveats:
  - One TSM verifier noted that the level of effort and associated costs needed to ensure these numbers are met is underestimated by the Company and the verifier.
  - One TSM verifier suggested that 50 may be a more appropriate cap on the total number of worker interviews (rather than the current cap of 60).

4. Review of TSM Verification Summary Reports

ERM reviewed the verification public summary reports for all TSM verifications completed in 2025. Positive Futures used the results of this review to inform selection of assurance providers for TSM and joint TSM / Copper Mark oversight. This section presents a summary of observations from ERM's review.

Note: Copper Mark reviews all reports as part of its quality assurance / quality control process; as such, no additional review was conducted.

Completeness of TSM Verification Summary Reports

- All reports generally followed the report template provided for 2025 verifications in the Verification Guide
- Facility and company information, and a description of the organizational boundaries were consistently provided
- All reports identified the Lead Verifier and their firm. A number of reports did not identify other verifiers involved in the assurance engagement; it was not possible to determine if these verifications were completed by one-person teams or, if not, if all verifiers were accredited TSM verifiers.
  - In the assurance oversight survey, all respondents indicated the core assurance activities were completed by approved assurance providers. Several noted that non-approved personnel were used to do an initial completeness review of documentation, take notes during interviews, shadow the core team and/or draft required internal documentation. This indicates that some assurance providers are working to build additional capacity within their teams while respecting program requirements.
- In all instances where a protocol was identified as not applicable for a facility, the report provided a rationale. This is an improvement over 2024
- One company reported using the Responsible Sourcing Alignment Supplement
- All of the reports included identification of Limitations
- While the majority of reports included some description of the sampling methodology followed, 4 reports did not. Two of these 4 were for facilities undergoing their first verification; facilities with less mature management systems may have fewer documents and records from which to sample.

Review of TSM Verification Summary Reports

ERM's review assessed whether information was provided on the number of interviews conducted of Community of Interest (COI) representatives and workers. The review found that, across the 26 reports reviewed:

- The # of Communities of Interest (COI) representatives interviewed ranged from 2 to 10
  - 3 summary reports did not specify the number of COI representatives interviewed
- Verifiers are expected to interview the square root of the total # of site workers
  - 17 / 26 met this requirement
  - It was unclear whether 4 / 26 met the requirement as the total # of workers was not readily available
  - 5 /26 conducted fewer interviews than required, with the delta ranging from 1 to 17 interviews fewer than required

5. Key Messages from Assurance Providers

Positive Futures interviewed selected lead verifiers/assessors to understand challenges they encountered and potential opportunities for program improvement. This section includes opportunities for improvement identified through both the assurance oversight survey and the interviews. Interview comments are not attributed.

General

- Most assurance providers rated their overall experience with the assurance process as high (as shown on slide 14). This reflects the growing maturity of both TSM and Copper Mark.
- Interviewees demonstrated a sophisticated understanding of program requirements and their interpretation.
- One interviewee stated that, in their experience, they think MAC's verification process has been strengthened as it has adopted more elements of Copper Mark's assurance process.

Preparing Facilities for Verification

- Some companies undergoing their first TSM verification did not have an adequate understanding of the self-assessment and verification process and were not well prepared for verification. **There is an opportunity to provide targeted guidance or training to newer participants on how TSM works, the self-assessment process, and the role of companies and verifiers in the verification process.**

- One assurance provider noted that some clients are cautious about sharing confidential information. It was suggested that MAC communicate to member companies preparing for verification that verifiers require access to documents and must respect confidentiality.

- Some assurance providers noted that it is difficult to balance the level of effort (and associated cost) with a robust assurance process. It was suggested that both companies and assurance providers could benefit from guidelines on the general level of effort required for assurance based on the size, nature and complexity of the mine/refinery. The level of preparation and maturity of the client will also affect the required level of effort.

External Stakeholder Engagement

- Many assurance providers noted that a company's existing stakeholder relationships help to set up the interviews**. One assurance provider recommended that Copper Mark ensure its participants understand the requirement that they notify their stakeholders in advance of the assurance engagement using their normal communication channels.** They have found some participants do not understand this expectation.

- In circumstances where it is difficult to access external stakeholder groups during the narrow window of the assurance engagement, some assurance providers have suggested that they be permitted to leverage site's existing stakeholder engagement forums even if these fall outside the assurance period. This would provide access to more stakeholders and enable the assurance provider to observe how the facility implements its stakeholder management plan in real time. Some examples of where this could be helpful include:
  - Engaging with Traditional Owners within Australia: Given the requirement for companies to demonstrate continued engagement with Traditional Owners throughout the mine life, and the high number of areas requiring engagement, it is often not possible for assurance providers to meet with these rights holders during the assurance execution phase.
  - Human rights assessments: This could enable assurance providers to join some of the forums set up for the human rights assessment process even when it lies outside of the assurance cycle.

Reporting

- A number of assurance providers commented that the format and level of detail required for Copper Mark assessment reports requires a high level of effort for report preparation. It was reported that a TSM verification report takes less time to prepare than a Copper Mark report.

- To streamline the Copper Mark reporting process and enhance consistency across reports, it was suggested that:
  - Assurance providers be allowed to prepare the report in a format other than Excel. Working within the Excel template was described as unwieldy and inefficient. It does not allow for tracking of changes, which affects internal reviews and approval processes. Recognizing that AI allow users to scrape data from any document format, the move to allow preparation of reports within Word should not jeopardize report accessibility or use. One assurance provider estimated this change could reduce the time required for client and internal reviews by one week or more.
  - Two assessors suggested that Copper Mark provide an illustrative example of a "gold star" version of the Assessor Report (i.e. a completed report drafted by Copper Mark). Provision of an example of the expected level of detail could help to streamline reports across assessors and firms.

QA/QC Process

- Several assurance providers identified opportunities for improvement within Copper Mark's quality review and report finalization process. As Copper Mark has grown, assurance providers are seeing a need for further consistency and streamlining across personnel and assessments.
- Two assurance providers noted a need to clarify and streamline the process between submitting the final report to Copper Mark for review and finalizing it before it goes to the site. The current iterative process was noted to be time consuming.

Potential Areas for Guidance

Program	Criterion	Challenge Noted
TSM	Climate Change, Indicator 3	It is difficult to assess performance toward carbon intensity reduction targets when the protocol does not specify a baseline or requirement for reduction within the last x years. With no stated timeframe, verifiers are required to use their professional judgement to determine if reductions achieved a decade ago (or more) meet the spirit and intent of the performance criteria, introducing potential for inconsistency in interpretation.
Copper Mark	Criterion 6: Sustainability Reporting	While sustainability reporting is addressed as a stand-alone criterion, there are also specific reporting requirements included in a range of other criteria. Guidance is required on how reporting is to be assessed under both Criterion 6 and other criteria without requiring duplication of effort and 'double counting'.
Copper Mark	Criterion 6: Sustainability Reporting	While most companies prepare corporate-level sustainability reports, there needs to be a way for stakeholders to access site-level data. Consistency in interpretation and application is required.
Copper Mark	Remediation	A requirement for remediation processes, actions and plans appears for a number of criteria. Guidance on the expected level of detail of these plans would be helpful to ensure consistent interpretation.

Assurance Provider Training & Engagement



- **TSM:** Newer assurance providers received combined TSM/Copper Mark training. Some assurance providers noted that the combined training provides less detail on TSM specific requirements. It was recommended that specific TSM training continue to be provided to new assurance providers.
- **Both:** One assurance provider suggested that it would be helpful to have more opportunities to share with other assessors. This could involve discussion of several challenging case studies and complicated or controversial criteria (e.g. Copper Mark Criterion 10) in an interactive webinar.

Suggested opportunities for improvement

Program	Issue	
Copper Mark	Level of Assurance	One assessor suggested pivoting the assessment from a reasonable level of assurance to an agreed upon procedure engagement to provide a baseline and consistent application of the assurance framework. Similar to how the worker interviews are structured (i.e. square root or max 60), the same agreed upon procedures could be implemented in other areas such as health and safety (i.e. test the classification of square root or max 60 incidents).

6. Applying TSM to Inactive Tailings Facilities

Inactive Tailings Management Facilities

Beginning in 2025, facilities must also apply the TSM Tailings Management Protocol to inactive tailings facilities.

One company undergoing verification in 2025 undertook a TSM verification and external audit of inactive tailings facilities across its portfolio.

The following slide provides several observations and guidance on applying the protocol to inactive tailings facilities, drawing from an assurance provider's experience with TSM verifications and external audits of inactive tailings facilities across multiple companies and geographies.

Guidance on Verifying Inactive Tailings Management Facilities

Phase	Observations and Guidance
Verification Planning	• During planning, collect enough information on each inactive tailings site to understand its level of activity and risk profile. This can include a range of inputs including availability of design criteria, risk assessment and consequence rating, state of the facility, number and types of personnel working on site, degree of activities occurring on site, any significant changes (e.g. change of EOR, work needed to respond to climate change impacts), and stakeholder identification and assessment. • A lot of legacy sites are very remote and difficult to access. This has implications for verification planning, including aligning schedules with those who care for the site. • In determining which COI to interview, take into consideration impact and interest of the COI along with the risk consequence. Focus on those COI with a medium-high impact and/or interest.
Evidence Collection	• For old legacy sites, the documentation of original design criteria may not be available. Sites will need to show how they understand the design and assess the safety of the facility (e.g. within an updated design basis report). This should be the basis for the work of the EOR and ITRB. • Note that emergency response agencies may not prioritize testing of response procedures for low consequence facilities. Some facilities reported that emergency responders may reschedule scenario testing multiple times due to limited resources, which may compromise the site's ability to conduct annual tests. The criteria do not allow flexibility here.

7. Findings

This section presents findings related to the quality and consistency of reports and the extent to which assurance providers met specific program requirements in 2025.

Quality and Consistency

- Most assurance providers rated their overall experience with the assurance process as high. This reflects a high degree of comfort with the programs and their assurance processes.
- Interviewees demonstrated a sophisticated understanding of program requirements and their interpretation.
- All TSM verification reports reviewed generally followed the report template provided for 2025 TSM verifications in the TSM Verification Guide.
  - Notable improvements over 2024 included provision of a rationale in all instances where a TSM protocol was identified as not applicable, and the identification of Limitations in all reports.
  - While the majority of reports included some description of the sampling methodology followed, four (4) did not. Two of these 4 were undergoing their first verification.
  - While the vast majority of TSM verification reports specified the number of COI representatives interviewed, 3 of 26 reports did not.

Meeting Program Requirements

Approved Assurance Providers

- All TSM verification summary reports identified the Lead Verifier and their firm. All Lead Verifiers were qualified TSM verifiers. A number of TSM verification reports did not identify other verifiers involved in the assurance engagement. As such, it was not possible to determine if these verifications were completed by one-person teams or, if not, if all verifiers were accredited TSM verifiers.
- In the assurance oversight survey, all respondents for both TSM and Copper Mark assurance engagements conducted in 2025 stated the core assurance activities were completed by approved assurance providers.
  - Several noted that non-approved personnel were used to do an initial completeness review of documentation, take notes during interviews, shadow the core team and/or draft required internal documentation. This indicates that some assurance providers are working to build additional capacity within their teams while respecting program requirements.

Meeting Program Requirements

Worker Interviews

- Assurance providers are expected to interview the square root of the total # of site workers.
- In the review of TSM verification summary reports:
  - 17 / 26 met this requirement
  - It was unclear whether 4 / 26 met the requirement as the total # of workers was not provided
  - 5 /26 conducted fewer interviews than required, with the delta ranging from 1 to 17 interviews fewer than required
- In the Assurance Oversight Survey, assurance providers described their process for selecting and conducting worker interviews. These descriptions were all in line with the program requirements for TSM and Copper Mark.
- A significant majority of survey respondents indicated the target number of worker interviews was appropriate. Two respondents noted the high level of effort and associated costs required to meet this threshold for large sites, with one TSM verifier suggesting that 50 may be a more appropriate cap on the total number of worker interviews (rather than 60).

Meeting Program Requirements

External Stakeholder Interviews

- All Assurance Oversight Survey respondents described their process for selecting external stakeholders for interview. These descriptions were in line with the program requirements for TSM and Copper Mark.
- Respondents indicated that no company representatives were present for any external stakeholder interviews. This is an improvement over 2024, when 3 of 8 TSM verifiers reported company representatives were present during external stakeholder interviews.
- Assurance providers did not report significant challenges in securing interviews, with the exception of securing interviews with Traditional Owners (noted as a challenge for a number of assurance engagements in Australia). This is also an improvement over 2024, where some respondents indicated external stakeholder availability and willingness to participate in the TSM verification was a challenge.

8. Recommendations for Continual Improvement

This section presents a number of recommendations for consideration by MAC and Copper Mark. These recommendations draw on the results of this oversight assessment as well as suggestions offered by assurance providers in the Assurance Oversight Survey and the interviews.

Recommendations: Preparing Companies for Assurance

No.	Recommendation	Observations
1	TSM to consider providing targeted training or guidance to newer participants on how TSM works, the self-assessment process, and the role of companies and verifiers in the verification process.	Several verifiers noted that companies undergoing their first TSM verification were not well prepared.
2	TSM and Copper Mark to communicate to member companies preparing for assurance that assurance providers require access to relevant documents and assurance contracts should require the assurance provider to meet confidentiality requirements.	One assurance team noted this has been an issue in several assurance engagements.

Recommendations: Assurance Provider Training

No.	Recommendation	Observations
3	MAC to consider providing specific TSM training to new assurance providers (rather than joint TSM / Copper Mark training).	Newer assurance providers received combined TSM / Copper Mark training. Some assurance providers noted that the combined training provides less detail on TSM specific requirements.
4	MAC and Copper Mark to consider hosting one or more online sessions for assurance providers to discuss challenging case studies and complicated or controversial criteria.	It was suggested that it would be helpful to have more opportunities to share with other assessors.

Recommendations: Stakeholder Engagement and Worker Interviews

No.	Recommendation	Observations
5	Copper Mark and TSM to consider a more direct method of notifying external stakeholders of upcoming assurance engagement. The Assurance Provider names and contact information posted on the TSM and Copper Mark websites may not be found by external stakeholders. The requirement to provide advance notice to external stakeholders may not be undertaken as specified by all companies.	There is an indication that advance notice is being given but this likely varies by company. It is unclear how effective this is or in what form this advance notice is being delivered. The COI Panel suggested verifiers should share information on what they are seeking to verify in advance.
6	Copper Mark and TSM: In circumstances where it is difficult to access external stakeholder groups during the narrow window of the assurance engagement, consider permitting Assurance Providers to leverage the site's existing stakeholder engagement forums even if these fall outside the assurance period.	This would provide access to more stakeholders and enable the assurance provider to observe how the facility implements its stakeholder management plan in real time.
7	TSM to remind verifiers of the new requirement to interview the square root of the total number of workers.	While the majority of TSM verifiers met this requirement, several fell short.

Recommendations: Inactive Tailings Facilities

No.	Recommendation	Observations
8	MAC to consider whether any additional guidance should be provided on applying the Tailings Management Protocol to inactive tailings facilities, based on experience to date.	Facilities and verifiers may benefit from the guidance shared by an experienced verifier, as summarized on slide 31.

Recommendations: Reporting

No.	Recommendation	Observations
9	Copper Mark to consider permitting Assurance Providers to prepare the assessment report in a format other than Excel (such as Word).	Working within the Excel template was described as unwieldy and inefficient. Excel does not allow for tracking of changes, which affects internal reviews and approval processes.
10	Copper Mark to consider providing an illustrative example of a "gold star" version of the Assessor Report.	Provision of an example of the expected level of detail could help to streamline reports across assessors and firms.
11	TSM to reinforce with all qualified VSPs that all personnel engaged in a TSM verification must be identified by name in the report.	This will enable verification that only qualified VSPs were engaged by the Client. This issue was raised in 2023 and 2024 and is still not being fully complied with.

Recommendations: Quality Assurance and Control

No.	Recommendation	Observations
12	Copper Mark to clarify and streamline the process between submitting the final report to Copper Mark for review and finalizing it before it goes to the site.	The current iterative process was noted to be time consuming. It was further noted that, as Copper Mark has grown, assurance providers are seeing a need for further consistency and streamlining across personnel and assessments.
13	TSM to consider providing guidelines on the general level of effort required for assurance based on the size, nature and complexity of the mine/refinery.	Assurance providers noted difficulty balancing the level of effort (and associated cost) with a robust assurance process. It was suggested that both companies and assurance providers could benefit from guidelines on the general level of effort required for assurance. It was noted that ISO has guidelines for certification audits.

Appendix 1

Assurance Oversight Survey

Assurance Oversight Survey Questions

1. How would you rate your overall experience with the assurance process?
2. Do you have any suggestions for improving the assurance process? Which forms of additional training or guidance would most benefit assurance providers?
3. Were any individuals involved in the assurance engagement who were not on the list of approved assurance providers? If so, what roles did they play?
4. What approach did you take to building an assurance team with complementary expertise in key subject matter areas? Were there any challenges in securing the full scope of expertise required for the assurance engagement?
5. How prepared was the site for the assurance (document readiness, staff availability, evidence quality)? Did you encounter resistance or delays in accessing evidence or personnel, or any other challenges?
6. Did you encounter any challenges related to the preparation for and completion of the site visit during the assurance process? If so, please describe.
7. Describe your experiences with external stakeholder interviews. How did you identify external stakeholders? How did you contact them? How was the information gathered from these interviews considered during the assurance process? Were there any challenges in engaging with external stakeholders?

Assurance Oversight Survey Questions *(continued)*

8. Were you contacted directly by any workers or external stakeholders before or after the site visit?

9. Was site management present during any of your interviews (formal, informal) with any stakeholder (workers or external stakeholders)?

10. Describe your experiences with worker interviews. Was the target number of interviews (i.e., square root of the total worker population capped at 60) appropriate? Did you interview a diverse range of workers (e.g., department, role, gender, etc.)? Did you face any challenges?

11. Did any external stakeholder request a copy of the final assurance report?

12. Do you have any suggestions to improve requirements or processes related to external stakeholder or worker engagement during the assurance process? Have you had any reasons to believe that workers or stakeholders may have been influenced or coerced by the company under assurance, or that they may fear repercussions from their participation in interviews?

13. Did your client consider any criteria, performance indicators or protocols to be not applicable? If so, what was your approach to assessing the validity of such determinations?

14. Which TSM protocols or Copper Mark criteria, if any, were most challenging to interpret or assess? Please explain.

Prepared by:
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President

Note:

Positive Futures for Sustainability Inc. does not conduct assurance engagements for either TSM or the Copper Mark.

