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The recently released Global Industry Standard on Tailings Management (GISTM) and the parallel effort by PRI (led by Church of England) has the topics of enhanced disclosure inclusive of tabular reporting on individual tailings assets. This approach and Standard was developed by a lengthy collaborate process that included the investment community and the UN (UNEP) with the latter being co-developers of the co-convened process.

Additional materials in this space will only confuse and distract key personnel. The efforts of SASB are to be commended but in the tailings topic area, this isn't the time to be creating even more in this space. It is recommended that instead utilize the comprehensive GISTM and its 77 Requirements inclusive of very detailed disclosure requirements. Further, the interventions by PRI are also working to further enhance these disclosure requirements.

Please do not create duplicate processes that will only distract the shallow pool of qualified people and stretch them further - we want these people across the industry to focus on good practice - not reporting to a variety of different platforms. In this area (Tailings), that platform has been very well captured recently and using that effort and referring to it would more than meet all of SASBs requirements.