

**СОЗДАНИЕ ОСНОВЫ ОТЕЧЕСТВЕННОГО
НЕЗАВИСИМОГО ГОРНО-ГЕОЛОГИЧЕСКОГО
АУДИТА**

Ю.А. Подтуркин

2023

КОМИТЕТ МЕЖДУНАРОДНЫХ СТАНДАРТОВ ОТЧЕТНОСТИ О ЗАПАСАХ ТПИ (CRIRSCO)

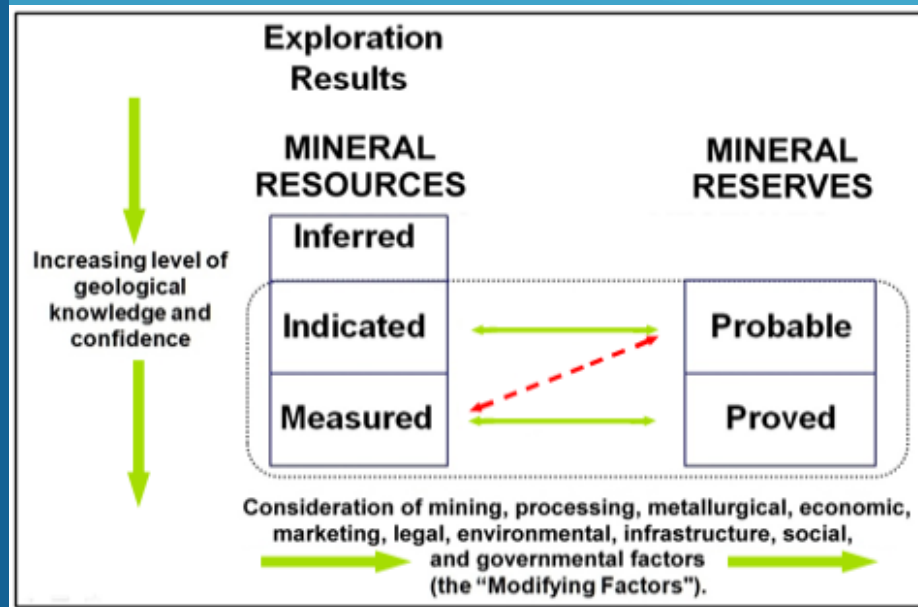
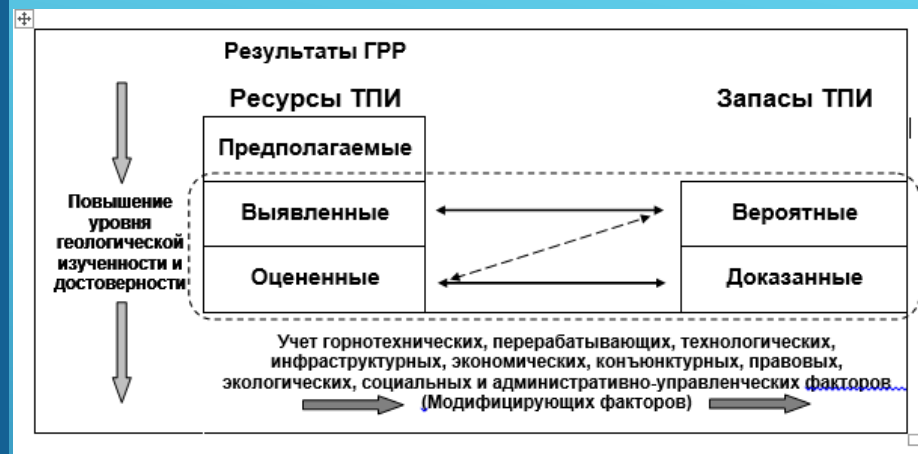


COMMITTEE FOR MINERAL RESERVES
INTERNATIONAL REPORTING STANDARDS

Члены CRIRSCO:

- ❑ Австралия (Кодекс JORC)
- ❑ Бразилия (Руководство CBRR)
- ❑ Европа (Кодекс PERC)
- ❑ Индонезия (Индонезийский кодекс)
- ❑ Казахстан (Кодекс KAZRC)
- ❑ Канада (Стандарт CIM)
- ❑ Колумбия (Кодекс CCRR)
- ❑ Монголия (MRC Кодекс)
- ❑ Россия (Кодекс НАЭН)
- ❑ США (Руководство SME)
- ❑ Турция (UMREK)
- ❑ Чили (Кодекс сертификации)
- ❑ Южная Африка (Кодекс SAMREC)

- Шаблон CRIRSCO – Международный стандарт



РОССИЙСКИЙ СТАНДАРТ КЛАССИФИКАЦИИ И CRIRSCO

Российская государственная система классификации и отчетности направлена на решение задач:

- Государственный учет запасов полезных ископаемых
- Мониторинг использования минеральных ресурсов
- Выработка стратегических планов по управлению и воспроизводству минерально-сырьевой базы

Система CRIRSCO – является бизнес ориентированной системой, направленной на составление отчетности для банков и бирж, частных инвесторов, инвестиционных фондов и корпораций.

Российская система – эта система ориентирована в первую очередь на удовлетворение потребности государства.

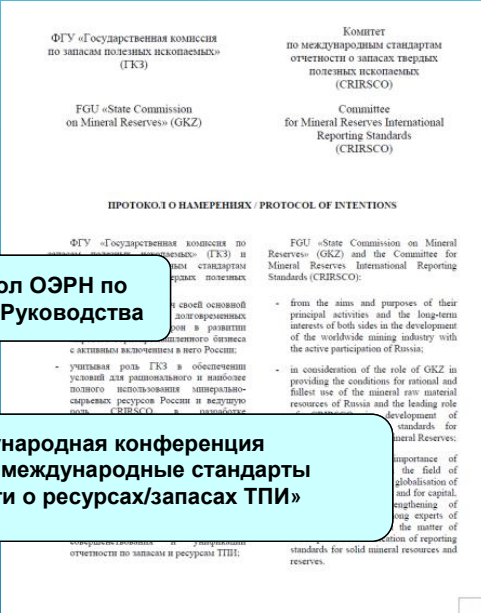
История вопроса подготовки Российского кодекса публичной отчетности



Круглый стол ОЭРН по обсуждению Руководства

Международная конференция «Россия и международные стандарты отчетности о ресурсах/запасах ТПИ»

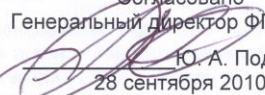
Семинар «Составление отчетности о ресурсах и запасах ТПИ по международным стандартам»



РУКОВОДСТВО ПО ГАРМОНИЗАЦИИ



Федеральное государственное учреждение
«Государственная комиссия по запасам полезных ископаемых»
(ФГУ «ГКЗ»)
Объединенный Комитет по международным стандартам
отчетности о запасах
(CRIRSCO)

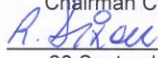
Согласовано
Генеральный директор ФГУ «ГКЗ»

Ю. А. Подтуркин
28 сентября 2010

Руководство по гармонизации стандартов отчетности России и CRIRSCO.

Москва, 2010 г



Russian Federal Government Agency
State Commission on Mineral Reserves
(FGU GKZ)
Committee for Mineral Reserves International Reporting Standards
(CRIRSCO)

Approved
Chairman CRIRSCO

Roger Dixon
28 September 2010

Guidelines on Alignment of Russian minerals reporting standards and the CRIRSCO Template

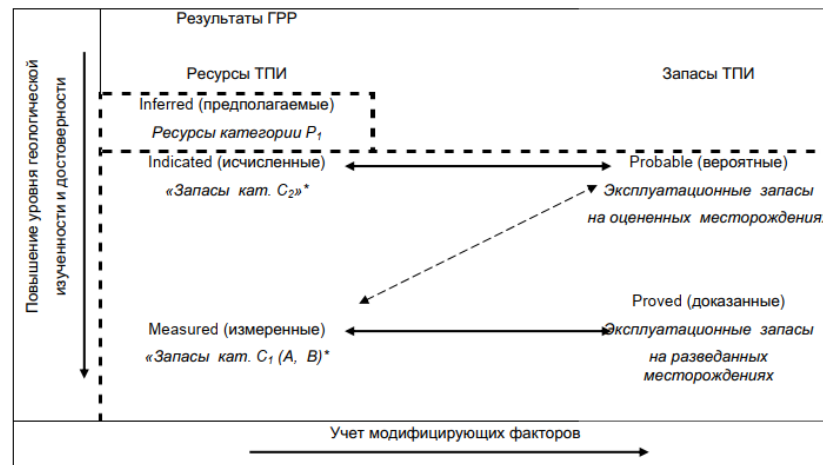


Рис. 3. Примерное соответствие (мэппинг) классификаций РФ и КРИСКО (полное соответствие подразделений см. на рис. 4.)
Просим обратить внимание на то, что любая конверсия классификационных единиц требует подписи Компетентного Лица.

*см. детальное обсуждение в секции 6

РОССИЙСКИЙ КОДЕКС НАЭН

Комитет по международным стандартам отчетности о запасах (CRIRSCO)
Национальная ассоциация по экспертизе недр (НАЭН)

РОССИЙСКИЙ КОДЕКС



ПУБЛИЧНОЙ ОТЧЕТНОСТИ О РЕЗУЛЬТАТАХ
ГЕОЛОГОРАЗВЕДОЧНЫХ РАБОТ, РЕСУРСАХ,
ЗАПАСАХ ТВЕРДЫХ ПОЛЕЗНЫХ ИСКОПАЕМЫХ
(КОДЕКС НАЭН)


Председатель Наблюдательного
совета НАЭН
Ю. А. Подтуркин
31 октября 2011



Разработан НАЭН совместно с Обществом экспертов
России по недропользованию (ОЭРН) при участии CRIRSCO
и ФБУ "Государственной комиссии по запасам полезных
ископаемых" (ФБУ "ГКЗ")




2011

Committee for Mineral Reserves International Reporting Standards
National Association for Subsoil Examination

RUSSIAN CODE



FOR THE PUBLIC REPORTING OF EXPLORATION
RESULTS, MINERAL RESOURCES,
MINERAL RESERVES
(NAEN CODE)


Chairman CRIRSCO
Deborah McCombe
31 October 2011



Prepared by NAEN and Russian Society of Subsoil Use Experts
(OERN) in cooperation with CRIRSCO and FBU
"State Commission on Mineral Resources" (FBU GKZ)



2011



КОМИТЕТ МЕЖДУНАРОДНЫХ СТАНДАРТОВ ОТЧЕТНОСТИ О ЗАПАСАХ ТПИ (CRIRSCO)

В настоящее время членами являются следующие страны и организации:

- ❑ Австралия (Кодекс JORC)
- ❑ Бразилия (Руководство CBRR)
- ❑ Европа (Кодекс PERC)
- ❑ Индонезия (Индонезийский кодекс)
- ❑ Казахстан (Кодекс KAZRC)
- ❑ Канада (Стандарт CIM)
- ❑ Колумбия (Кодекс CCRR)
- ❑ Монголия (MRC Кодекс)
- ❑ **Россия (Кодекс НАЭН)**
- ❑ США (Руководство SME)
- ❑ Турция (UMREK)
- ❑ Чили (Кодекс сертификации)
- ❑ Южная Африка (Кодекс SAMREC)



CRIRSCO members as at July 2018



<http://www.crirSCO.com/welcome.asp>

ПРИЗНАНИЕ КОДЕКСА НАЭН

Кодекс НАЭН согласован Комитетом CRIRSCO и признан для составления компетентными лицами (КЛ) публичных отчетов о минеральных запасах и ресурсов ТПИ:



Европейским управлением по надзору за рынками ценных бумаг (ESMA)



ESMA update of the CESR recommendations

The consistent implementation of Commission Regulation (EC) No 809/2004 implementing the Prospectus Directive



20 March 2013 | ESMA/2013/19



Канадской комиссией по регулированию рынка ценных бумаг (CSA)



APPENDIX I - Acceptable Internationally Recognised Mineral Standards

For the purposes of meeting the exemption in paragraph 133(ii) above, predecessors of the following reporting standards (Mining Reporting and Oil and Gas Reporting) are acceptable

Mining Reporting

- The Australasian Code for Reporting of Exploration Results, Mineral Resources and Ore Reserves published by the Joint Ore Reserves Committee of the Australasian Institute of Mining and Metallurgy, Australian Institute of Geoscientists and Minerals Council of Australia, as amended (JORC);
- The South African Code for the Reporting of Exploration Results, Mineral Resources and Mineral Reserves published by the South African Mineral Resource Committee under the joint auspices of the Southern African Institute of Mining and Metallurgy and the Geological Society of South Africa, as amended (SAMREC);
- The various standards and guidelines published and maintained by the Canadian Institute of Mining, Metallurgy and Petroleum (CIM Guidelines), as amended;
- A Guide for Reporting Mineral Exploration Information, Mineral Resources and Mineral Reserves prepared by the US Society for Mining, Metallurgy and Exploration, as amended (SME);
- The Pan European Resources Code jointly published by the UK Institute of Materials, Minerals, and Mining, the European Federation of Geologists, the Geological Society, and the Institute of Geologists of Ireland, as amended (PERC);
- Certification Code for Exploration Prospects, Mineral Resources and Ore Reserves as published by the Institute de l'Industrie des Mines de Cléon, as amended; or
- Russian Code for the Public Reporting of Exploration Results, Mineral Resources and Mineral Reserves prepared by the National Association for Subsoil Examination (NAEN) and the Society of Russian Experts on Subsoil Use (OERN) (The NAEN Code)

Rules and Policies

5.12 CSA Notice of Changes to Companion Policy 43-101CP Standards of Disclosure for Mineral Projects

CSA/ACVM Canadian Securities Administrators / Autorités canadiennes en valeurs mobilières

CSA Notice of Changes to Companion Policy 43-101CP Standards of Disclosure for Mineral Projects

February 25, 2018

Introduction

The Canadian Securities Administrators (the CSA or we) are making changes to Companion Policy 43-101 Standards of Disclosure for Mineral Projects (the Companion Policy) (the Changes). The Changes are not material and are not being published for comment.

List of Foreign Associations and Membership Designations

NI 43-101 Standards of Disclosure for Mineral Projects (NI 43-101) requires that all disclosure of scientific or technical information made by an issuer must be based upon information prepared by or under the supervision of a qualified person or approved by a qualified person. A "qualified person", as defined in NI 43-101, is required to meet several conditions, including holding a specified membership designation in a professional association. In turn, a "professional association", as defined, includes a list for which is considered an acceptable foreign association.

Appendix A to the Companion Policy provides a list of the foreign associations that in our view meet all the tests in the definition of a "professional association" and the membership designations listed meet the criteria in paragraph (e) of the definition of a "qualified person" (the Tests). The Companion Policy notes that periodic updates to Appendix A will be made to reflect other professional associations and membership designations that, in our view, meet the Tests.

In August 2012 and February 2013, members of Engineers Australia and Engineers New Zealand holding the designation of Chartered Professional Engineer (CPEng) were noted as having met the Tests in CSA Staff Notice 43-308 (Revised) Professional Associations under NI 43-101 Standards of Disclosure for Mineral Projects (Staff Notice 43-308). Appendix A was not updated at the time to reflect the change.

At this time, we are of the view that the Russian Society of Subsoil Use Experts (OERN) with members holding the designation of Expert meet the Tests and Appendix A to the Companion Policy is being updated to reflect this. At the same time, Appendix A is being updated to add Engineers Australia and Engineers New Zealand. Changes to Appendix A are changed by way of blankline in Annex A to this notice. The Staff Notice 43-308 is being withdrawn as a result of these changes to Appendix A of the Companion Policy.

List of Acceptable Foreign Codes

NI 43-101 requires that disclosure of mineral resources or mineral reserves use either the Canadian Institute of Mining, Metallurgy and Petroleum Definition Standards or an "acceptable foreign code", as defined, which includes five specific foreign codes and criteria for recognizing other acceptable foreign codes.

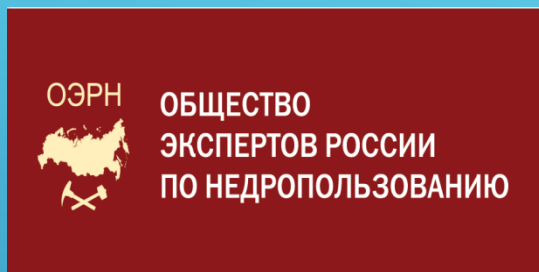
We are of the view that the Russian Code for the Public Reporting of Exploration Results, Mineral Resources and Mineral Reserves (NAEN Code) meets the criteria for an acceptable foreign code and the Companion Policy will be changed to include Appendix A.1 listing additional acceptable foreign codes. We have also changed the guidance in paragraph 1.11(b) of the Companion Policy to refer to periodic updates to the list in Appendix A.1 rather than through CSA Staff Notices. Annex B to this notice provides changes by way of blankline.

The Changes come into effect on February 25, 2018.

Contents of Annexes

Annex A – Changes to Appendix A of the Companion Policy
Annex B – Addition of Appendix A.1 of the Companion Policy

ОБЩЕСТВО ЭКСПЕРТОВ РОССИИ ПО НЕДРОПОЛЬЗОВАНИЮ (ОЭРН)



ОЭРН действует с
16 марта 2007



- Общественная независимая организация, объединяющая высокопрофессиональных специалистов горно-геологических профессий
- Имеет Устав, Кодекс профессиональной этики и обладает дисциплинарным воздействием на своих членов

ПРИЗНАНИЕ ОЭРН В КАЧЕСТВЕ RPO

ОЭРН признано всеми наиболее активными в области недропользования странами в качестве **Признанной профессиональной организации (Recognized Professional Organization – RPO):**

- Все-Европейским комитетом по стандартам отчетности о запасах и ресурсах ТПИ (PERC).
- Чилийской горной комиссией (Comision Minera)
- Южно-Африканским комитетом SAMREC/SAMVAL
- Горно-металлургическим и геологоразведочным Обществом США (SME).
- Австралийским комитетом JORC.
- Канадской комиссией по регулированию рынка ценных бумаг (CSA)

ОЭРН признана в качестве **Национальной отчетной организации (Nation Reporting Organization - NRO)**

SME Society for Mining, Metallurgy & Exploration
 +1 202 894 4202
 Fax: +1 202 633 2862
 Email: membership@sme.org
 1700 L Street, NW
 Arlington, VA 22209
 (USA)
 1700 L Street, NW
 London, UK WC1E 7AH

20 August 2013

Russian Society of Subsoil Use Experts
 57/2 Business Center "Brest City"
 Office 2.204
 Dubinskyaya St.
 Moscow, Russia, 119054

Attn: Vice-Chairman Alexander Eshov
 Gregory Malakhin

Re: Application for Inclusion of the Expert Class of the Russian Society of Subsoil Use Experts (OЭRN) as a Recognized Professional Organization in The SME Guide for Reporting Exploration Results, Mineral Resources, and Mineral Reserves (SME Guide); Application for SME Registered Members as a Recognized Professional Organization according to the Russian Code for the Public Reporting of Exploration Results, Mineral Resources and Mineral Reserves (NAEN Code).

Dear Alexander:

The SME thanks you for your letter of January 25, 2013. Our Registered Members Committee and our Resources and Reserves Committee have considered your application for Expert class Competent Persons to be recognized as Competent Persons under the provisions of the 2007 SME Guide for Reporting Exploration Results, Mineral Resources and Mineral Reserves. We acknowledge that Competent Persons under NAEN:

- Competent Persons must have professional education (university degree) in the fields of expertise
- Competent Persons must have at least 10 years of professional experience
- Competent Persons must have completed at least 10 examinations
- Competent Persons must practice in their areas of competency and according to ethical standards set forth in the NAEN Code of Professional Ethics

Therefore the SME hereby grants the Competent Persons of the NAEN status as Competent Persons under the terms set forth in the 2007 SME Guide.

The SME would like to request recognition of your Registered Members as a Recognized Overseas Professional Organization. Our standards for admission of registered members are very similar to those of the NAEN:

...with a reference to the individual work of experts in areas which includes review issues of the SME at request will act favorably on our request. If you have questions, please address them to Tara Davis (davis@smenet.org)

Yours truly,
 Jessica Kogel
 Jessica Kogel
 President, Society for Mining, Metallurgy and Exploration

David L. Kanagy
 Executive Director, Society for Mining, Metallurgy and Exploration

MEMBERSHIP COU-TRADE/RECIPROCALITY AGREEMENT

...from the aims and purposes of their principal activities and the legitimate interests of both sides in the development of the worldwide mining industry.

...meeting the growing importance of international activity in mineral resources with globalization of markets in a sustainable and ethical way, and to put the strengthening of professional standards among Competent Persons of Russia and Chile.

ИМЕЮЩИЕ ПОДПИСИ: Директор ИИ НАЭН, Президент Ассоциации Геологов Чили, Президент Экспертного Комитета НАЭН, Президент Ассоциации Геологов Чили, Президент Экспертного Комитета НАЭН.

2 мая 2012 г. 2 мая 2012 г.

PERC PAN-EUROPEAN RESOURCES & RESERVES REPORTING COMMITTEE
www.perc.co

APPENDIX 5 RECOGNISED PROFESSIONAL ORGANISATIONS (RPOs)

This is a list of professional organisations (RPOs or Recognized Professional Organisations) and required membership levels for the purpose of the definition of a Competent Person in the PERC Standard (paragraph 10).

To be recognised as an RPO, an organisation must satisfy the following criteria:

- 1 be a self-regulatory organisation covering professionals in the mining and/or exploration industry;
- 2 admit members primarily on the basis of their academic qualifications and professional experience;
- 3 require compliance with the professional standards of competence and ethics established by the organisation anywhere in the World (not just within the home jurisdiction of the organisation); and
- 4 have disciplinary powers, including the power to suspend or expel a member for breaches of professional standards of competence or ethics anywhere in the World.

The minimum membership classes required are consistent with those in other CIRRSO codes and have been set at a level where the membership class is based on a system of peer scrutiny including submission of documentation demonstrating experience and expertise and normally a professional reference or where there is no reference PERC would need to be satisfied that the system of scrutiny is sufficiently robust.

Organisations wishing to be considered as RPOs and added to the list below should write to the PERC Secretary with full justification and documentary evidence that they meet the criteria defined above.

Organisations not listed below may nonetheless be considered as RPOs provided that they meet the criteria above, but a Competent Person relying upon membership of such an unlisted organisation may be challenged and required to provide the necessary evidence to justify that acceptance.

EUROPEAN RPOs RECOGNISED BY PERC AND MEMBERSHIP LEVELS REQUIRED	Minimum membership class required
The Institute of Materials, Minerals and Mining (IOM)	Member (M/AMM) or Fellow (F/AMM)
National Associations which constitute the European Federation of Geologists (EFG)	European Geologist (EuGeo)
The Institute of Geologists of Ireland	Chartered Geologist (ChGeo)
The Geological Society of London	Professional Geologist (CGeol) or Chartered Scientist (CSci)

RPOs OUTSIDE EUROPE

Organisation	Minimum membership class required
OЭRN (Russia)	Expert

Page 60 of 62

ram code THE SOUTH AFRICAN MINERAL CODES

5 February 2013

Mr Alexander Eshov
 Vice-Chairperson
 Russian Society of Subsoil Use Experts
 Office 2.204, 57/2 Business Center "Brest City"
 Dubinskyaya Street
 Moscow
 Russia
 119054

Dear Mr Eshov,

RE RECOGNISED OVERSEAS PROFESSIONAL ORGANISATION (RPO)

Your correspondence of 23 May 2012 with regards to the abovementioned matter refers.

The Russian Society of Subsoil Use Experts has been recognized by the SAMREC/SAMVAL Committee (SSC), on behalf of the JORC Limited, as a Recognized Overseas Professional Organisation (ROPO). This recognition allows a member of the Russian Society of Subsoil Use Experts, providing he/she has the relevant experience, to submit a Competent Persons Report to the Johannesburg Securities Exchange. Recognition as a RPO is dependent on the professional organisation having a Code of Ethics and a disciplinary procedure to handle any complaints in respect of Competent Persons.

Every year over the period of either September or October the SSC chairperson will circulate a letter requesting your organisation to notify the SSC. If any of the members of the Russian Society of Subsoil Use Experts have been reported to you for non-compliance with the SAMREC Code and, if there were such complaints, what disciplinary action was taken. Each organisation is also requested to confirm the category of membership of the Russian Society of Subsoil Use Experts to which the ROPO agreement applies.

Thank you in advance for your cooperation.

Yours truly,
 ED SAMMILLI - CHAIRPERSON
 SSC SAMREC/SAMVAL COMMITTEE

JORC

12 March 2014

Mr. Shakhobul Giravov
 Chairman
 OЭRN (Russian Society of Subsoil Use Experts)
 115054 Moscow, Pyatnitskaya Street, 71/5, build 2

Dear Mr. Shakhobul Giravov,

RE: OЭRN APPLICATION FOR RECOGNISED PROFESSIONAL ORGANISATION STATUS

I am pleased to advise that the application by the Russian Society of Subsoil Use Experts (OЭRN) to be included in the Australian list of Recognized Professional Organisations (RPOs) has been approved and OЭRN will be included in the list to be published on the JORC and Australian Securities Exchange ASX website.

We anticipate this revised list will be dated 12 March 2014 and be available at <http://www.perc.competent.asp> which will also include a link to the list on the ASX website.

As a courtesy I would like to remind you that the conditions for being included as a RPO are that a RPO must satisfy the following criteria:

1. be a self-regulatory organisation covering professionals in the mining and/or exploration industry;
2. admit members primarily on professional experience;
3. require compliance with the professional standards of competence and ethics established by the organisation;
4. have disciplinary powers, including the power to suspend or expel a member for breaches of professional standards.

In addition as part of the agreement RPOs should not only be capable of disciplining members but also of implementing this capability if an obligation that if one of its members is reported to the JORC, it is required to the RPO for RPO's investigations against the complainant to the Chair of JORC.

JORC is pleased to include OЭRN in the list of RPOs. Inclusion in the RPO list also allows OЭRN to be included in the required relevant experience to act as Competent Persons for public reporting in Australia.

Kind regards,
 Steve Hunt
 Chair, JORC Committee

CC: Gregory Malakhin, Chairman
 Peter Stoker, Deputy Chairman JORC
 Wayne Robins, JORC Secretariat
 Kevin Lewis, Group Executive and Chief Compliance Officer, ASX

CSA/ACVM Canadian Securities Administrators

CSA Notice of Changes to Companion Policy 45-101CP Standards of Disclosure for Mineral Projects

February 25, 2016

Introduction

The Canadian Securities Administrators (CSA) or we are making changes to Companion Policy 45-101 Standards of Disclosure for Mineral Projects (the Companion Policy). The Changes are not material and are not being made as a result of a public consultation process.

List of Foreign Associations and Membership Designations

NI 43-101 Standards of Disclosure for Mineral Projects (NI 43-101) requires that all disclosure of scientific or technical information made by an issuer must be based on information prepared by or under the supervision of a qualified person or approved by a qualified person. A "qualified person" as defined in NI 43-101, is required to have several conditions including holding a suitable membership in a professional association. In turn, a "professional association" as defined, includes a list for what is considered an acceptable foreign association.

Appendix A to the Companion Policy provides a list of the foreign associations that in our view meet all the tests in the definition of a "professional association" and the membership designations that meet the criteria in paragraph 4 of the definition of a "qualified person" (the Tests). The Companion Policy notes that periods update to Appendix A will be made to reflect other professional associations and membership designations that meet the Tests.

In August 2012 and February 2013, members of Engineers Australia and Engineers New Zealand holding the designation of Incorporated Professional Engineer (IPE) were added to the list of Tests. In CSA Staff Notice 15-020 (Staff Notice 15-020) Professional Associations under NI 43-101 Standards of Disclosure for Mineral Projects (Staff Notice 15-020) Appendix A was updated in order to reflect the change.

At this time, we are of the view that the Russian Society of Subsoil Use Experts (OЭRN) with members holding the designation of Chartered Professional Engineer (CPE) in the Companion Policy will be updated to reflect this change. Appendix A will be updated to add Engineers Australia and Engineers New Zealand. Changes to Appendix A are provided by way of addition to Annex B to the Notice. Staff Notice 15-020 is being amended as a result of these changes to Annex B to the Companion Policy.

List of Acceptable Foreign Codes

NI 43-101 requires that disclosure of mineral resources or mineral reserves use either the Canadian Institute of Mining, Metallurgy and Petroleum Definition Standards or an "acceptable foreign code", as defined, which includes five specific target codes and criteria for recognizing other acceptable foreign codes.

We are of the view that the Russian Code for the Public Reporting of Exploration Results, Mineral Resources and Mineral Reserves (NAEN Code) meets the criteria for an acceptable foreign code. We have also changed the definition in paragraph 1.1(1)(b) of the Companion Policy to refer to periodic updates to the list of Appendix A rather than through CSA Staff Notices. Annex B to the notice provides changes by way of addition.

The Changes come into effect on February 25, 2016.

Contents of Annexes

Annex A – Changes to Appendix A of the Companion Policy
 Annex B – Addition of Appendix A of the Companion Policy

February 25, 2016 (ENR) 39 08/08 17/16

ЗАКЛЮЧЕНИЕ

- Мировая практика подготовки отчетов о запасах и ресурсах ТПИ подразумевает использование кодексов семейства CRIRSCO
- Подготовка отчета осуществляется Компетентными лицами
- Сегодня в России:
 - есть кодекс, разработанный в соответствии с международными стандартами и признанный международными финансово-биржевыми структурами
 - создана и существует международно-признанная профессиональная организация (RPO) на базе ОЭРН, что дает право ее членам выступать в роле КЛ
- Таким образом, сегодня уже заложен фундамент для составления отчетности по запасам/ресурсам для целей раскрытия информации публичными компаниями в России в соответствии с требованиями независимого горно-геологического аудита с учетом международной практики.

БЛАГОДАРЮ ЗА ВНИМАНИЕ!

