



Mining and Metallurgical Society of America

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Materiality in Regulation S-K 1300 Technical Reports

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1pm Friday, March 5, 2021
Zoom Webinar

Summary

Annual reports filed with the US Securities and Exchange Commission (SEC) covering any fiscal year that starts on or after January 1, 2021 would have to comply the Commission's new rules on mining property disclosures (Regulation S-K subpart 1300). S-K 1300 requires mining companies to provide certain disclosures about their material mining properties and attach a technical report summary (TRS) prepared by a qualified person as an exhibit, if they are disclosing mineral resources and reserves for the first time or material changes to their previous resource and reserve disclosure. The SEC's rules require that the qualified person include certain information "to the extent the information is material" (17 CFR § 229.601(b)(96)(iii)(B)) and cautioned that the TRS should not contain large amounts of information. Thus, qualified persons should be diligent in defining materiality in relation to TRS to comply and reduce their professional liability. This webinar will discuss the concept of materiality in general and how it applies to S-K 1300 technical report summaries. Participants will learn guiding principles they can apply when preparing technical report summaries.

Kwame Awuah-Offei

Dr. Kwame Awuah-Offei is the Union Pacific & Rocky Mountain Energy Professor in Mining Engineering at Missouri University of Science & Technology (S&T). He holds a PhD in mining engineering from S&T. His research interests include the application of modeling, simulation, and optimization to mining systems and the design and management of sustainable mining systems. In 2015-2016, he served as the mining engineering academic fellow at the Securities & Exchange Commission and later served as expert consultant to the SEC from 2016 to 2018. Dr. Awuah-Offei has nearly 20 years of teaching, research, and industry experience.

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