



Item 05 – GRI Sector Standard Project for Mining - Draft Basis for Conclusions for *GRI 14: Mining Sector 2024*

For GSSB review and discussion

Date	23 November 2023
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Project	Sector Standard Project for Mining
Description	<p>This document summarizes the significant issues raised by respondents about the exposure draft of the Mining Sector Standard during the public comment period held from 7 February to 30 April 2023. It also outlines the draft GSSB responses to the significant issues based on discussions and recommendations by the Mining Working Group.</p> <p>The GRI Standards Division has prepared this draft, which will be updated, as needed, based on GSSB feedback to the final Standard. The draft is circulated for the GSSB for review and discussion. A final version of this document will be released following the approval of <i>GRI 14: Mining Sector 2024</i>.</p> <p>As outlined in the Due Process Protocol, this document is not subject to voting approval, it does not constitute part of the final Standard, and is non-authoritative.</p> <p>The full set of comments can be downloaded from the project page on the GSSB website.</p>

This document has been prepared by the GRI Standards Division and is made available to observers at meetings of the Global Sustainability Standards Board (GSSB). It does not represent an official position of the GSSB. Board positions are set out in the GRI Sustainability Reporting Standards. The GSSB is the independent standard setting body of GRI. For more information visit www.globalreporting.org.

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This document does not represent an official position of the GSSB

About this document

This document summarizes the significant issues raised by respondents about the [exposure draft of the Mining Standard](#) during the public comment period held from 7 February to 30 April 2023. It also outlines the draft GSSB responses to the significant issues based on discussions and recommendations by the Mining Working Group.

The document incorporates comments received through the public comment form hosted on the Sector Standard Project for Mining webpage and feedback submitted by email. Where relevant, it also references comments made at stakeholder workshops held during the public comment period.

All comments received, together with an analysis of the issues raised, were considered by the Mining Working Group. The recommendations of the working group were shared with the Global Sustainability Standards Board (GSSB) for review and approval.

This document provides a summary of the GSSB responses to the significant issues raised during the public comment period.

The full set of received comments can be downloaded from the [project page](#) on the GSSB website.

GRI 14: Mining Sector 2024 can be downloaded [\[here\]](#).

Introduction

Objectives for the development of *GRI 14: Mining Sector 2024*

The [project proposal for a Mining Sector Standard](#) was approved by the Global Sustainability Standards Board (GSSB), GRI's independent standard-setting body, at its meeting on 17 June 2021.

In November 2020, the GSSB approved the [list of sectors](#) prioritized for the development of a GRI Sector Standard. Mining was included in Group 1, and is the first Standard to be developed after the pilot projects. Prioritization was based on the significant impacts of mining activities on people and the environment, and the synergies with the already developed Sector Standards *GRI 11: Oil and Gas Sector 2021* and *GRI 12: Coal Sector 2022*.

The primary objective of the Sector Standard is to improve the sustainability reporting of mining organizations, enabling more complete and consistent disclosure across the sector. *GRI 14: Mining Sector 2024* identifies and describes the topics that are likely material for a reporting organization in the mining sector, provides a list of relevant disclosures for reporting on those topics, and includes evidence and authoritative references to evidence the sector's impacts.

The project followed the [GSSB Due Process Protocol](#). Proposed revisions to the exposure draft of the Mining Sector Standard were discussed with the working group during a two-day in-person meeting in June, and two consecutive virtual meetings. Feedback on the exposure draft was also discussed with the GSSB in its September 2023 meeting.

Scope of the public comment

The exposure draft of the Mining Sector Standard was open for public comment from 7 February to 30 April 2023.

The public comment period aimed to solicit input on the clarity, feasibility, completeness, and relevance of the draft Standard in relation to the impacts associated with the sector, accurateness of likely material topics, and the relevance and feasibility of the reporting disclosures linked to those topics. Specific attention was given to the granularity of reporting, particularly where mine-site data is requested. Feedback was solicited whether mine-site level data for the proposed topics is feasible for organizations to report, and whether it would produce relevant information for information users. Efforts were made to support representation from key regions/markets for the sector, key

44 stakeholder groups, and specific areas of expertise. Outreach activities included webinars, in-person
45 workshops, briefings, and individual stakeholder consultations. The complete series of engagements
46 during the PCP reached approximately 1,500 stakeholders.

47 Comments collected during PCP activities such as workshops or webinars, though not considered
48 official public comment submissions, were also taken into account when they aided understanding of
49 the official submissions or flagged a significant issue that was not raised in the official submissions.

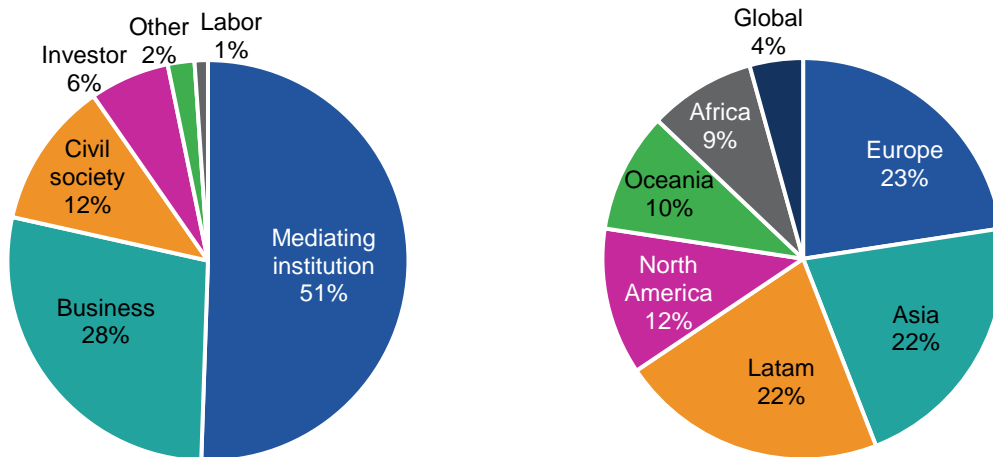
50 Any comments outside the scope of this public comment were compiled and directed to the
51 appropriate teams. Along with the developing Sector Standards, the GRI Sector Program supports the
52 enhancement and expansion of the GRI Standards by surfacing issues not previously covered by the
53 GRI Standards. Feedback on Topic and Universal Standards received during PCP and the Standard
54 development process has been collated and published separately [[link](#)].

55 Overview of participation in public comment

56 Respondents were asked to submit comments on the exposure draft using an [online survey](#). The link
57 to the survey was made available on the Mining project page. Respondents could also submit
58 additional feedback via email to mining@globalreporting.org.

59 A total of 93 public submissions from individuals and organizations were received on the exposure
60 draft. See Figure 1 and Figure 2 for a breakdown of submissions by stakeholder constituency and
61 region. Submissions were received from all five stakeholder constituencies represented by the GSSB:
62 business enterprises, civil society organizations, investment institutions, labor, and mediating
63 institutions. In this PCP, mediating institutions comprised consultants, academics, standards setters,
64 governments, multilateral organizations, lawyers, and assurance providers, representing close to half
65 of the submissions. Submissions were received from 40 countries across five continents.

66 **Figures 1 and 2. Breakdown of the submissions received by constituency and geographic**
67 **region:**



68 For more details on the submissions received, see:

- 69 • The full set of comments on the Mining [project page](#).
- 70 • [Appendix 1](#) for a list of stakeholder events and an overview of participation.
- 71 • [Appendix 2](#) for an overview of respondents.

72 **Methodology for analyzing comments**

73 The Standards Division collated all comments submitted by respondents.

74 Each comment was categorized according to the public comment objective it responded to, the
75 relevant section of the Standard, and an overarching theme, where relevant. If a respondent raised
76 several different points in one comment, the points were separated as distinct comments.

77 The qualifiers in Table 1 indicate the percentage of respondents who provided feedback on
78 a significant issue. However, as the Sector Standards cut across all dimensions of sustainable
79 development, covering 25 topics, individual PCP submissions tend to result in more targeted
80 feedback. The survey asked mostly open questions to encourage respondents to provide feedback on
81 sections relevant to their interests and/or expertise, with respondents often focusing their comments
82 on a specific topic or set of topics in the exposure draft. Consequently, many sections or disclosures
83 have fewer comments relative to the overall number of respondents, although often from highly
84 specialized organizations.

85 **Table 1. Qualifiers indicating the percentage of respondents who provided feedback**

Qualifier	Respondents
Majority	> 50 %
Many	30-50%
Some	10-30%
A few	< 10 %
One	1

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86 Significant issues and GSSB

87 responses

88 In line with the [GSSB Due Process Protocol](#), this section summarizes the significant issues raised by
89 respondents during the public comment period, outlines proposed changes to the exposure draft of
90 the Mining Sector Standard, and explains why significant changes suggested by respondents were or
91 were not accepted by the GSSB.

92 The issues included in this document are either significant themes raised by a large number of
93 respondents or issues that were brought up by a few respondents but led to a significant change in
94 the Standard. Other minor and editorial comments were received and actioned but are not
95 summarized here.

96 This document includes references to the exposure draft of the Mining Sector Standard and the final
97 version of *GRI 14: Mining Sector 2024*. The names of the sections and likely material topics, as they
98 were in the exposure draft, are used to organize the significant issues and when describing feedback.

99 Identified significant issues have been organized into the following sections:

- 100 I. General feedback and cross-cutting themes
- 101 II. Issues regarding specific sections of the exposure draft

102 I. General feedback

103 a) **Scope of Sector Standard**

104 The proposed scope of the Standard as laid out in the exposure draft, covering exploration (including
105 quarrying), extraction, and primary processing of minerals, as well as the provision of specialized
106 products and services and support activities, was welcomed by the majority of respondents. A few
107 respondents suggested expanding the scope to include further minerals and metals processing, such
108 as refining and smelting, due to the significant impacts of these activities, especially on emissions.

109 A few respondents raised concerns over whether the topics and disclosures would be applicable to
110 exploration companies. A few others asked to clarify or emphasize that the scope covers specific
111 minerals, such as sand, cobalt, lithium, magnesium, potash, and uranium.

112 GSSB response:

113 While the scope of *GRI 14* does not explicitly cover further mineral processing – such as smelting or
114 refining – this does not prevent mining organizations with such activities in their core operations to
115 report on these impacts.¹ Further, *GRI 3: Material Topics 2021* sets expectations to identify and report
116 most significant impacts across the organization's value chain. For emissions accounting, *GRI 14*
117 includes reporting on other (indirect) Scope 3 emissions, including from further processing of minerals
118 and metals.

119 The Sector Standard scope covers all minerals raised by respondents, as signaled in the Sector
120 Standard 'Table 1 Industry groupings relevant to the mining sector in other classification systems'.
121 Whereas the other minerals were explicitly mentioned in the Standard, the exposure draft included no
122 reference to uranium. A mention to uranium was added into the section 'Sector Profile', along with a
123 Bibliography reference to International Atomic Energy Agency (IAEA), Safety Standards and World
124 Nuclear Association best practices.

¹ A dedicated [Sector Standard is planned](#) for metal processing, scheduled in the GSSB work program for 2025. Organizations with activities in mining and metal processing are expected to use both Sector Standards.

125 **b) Mine-site reporting**

126 Due to the significance of impacts related to mining activities at the local level, the exposure draft
127 included several sector-specific recommendations to report disclosures at the mine-site level.

128 Many respondents – almost exclusively information users² – stated that mine-site-level reporting
129 would be essential to understanding a mining organizations' impacts for the topics listed in the
130 exposure draft. These views were corroborated throughout engagements during the public comment
131 period. The reasons given included fulfilling expectations for information from affected stakeholders;
132 building trust and enhancing engagement; accurately representing impacts and risk profiles
133 associated with locations, operations and minerals; and incentivizing performance improvements
134 across all sites. A few respondents recommended that asset-level disclosure would be relevant to
135 also include for topics 14.4 Biodiversity, 14.5 Waste, 14.7 Water and effluents, 14.12 Security
136 practices, and 14.15 Occupational health and safety.

137 Some organizations – mostly reporting organizations – raised concerns about the extent of site-level
138 reporting in the exposure draft. Many reporting organizations stated that mine-site data is commonly
139 collected on the topics listed, but public reporting of the data would pose challenges or not be
140 feasible. The reasons given included reports becoming too lengthy, losing focus over critical impacts
141 and actions; difficulty or effort of collecting or reporting data; lack of resources; and business
142 sensitivity of certain data. A few claimed site-level information is not used by local communities, and
143 that site-level disclosure would not contribute to comparability of reported data. A few respondents
144 pointed out that operations have different material impacts and interest groups, requiring disclosures
145 to be considered for each operation as company-level risks may not be relevant locally. It was
146 acknowledged that reporting granular data would require investment into building internal systems.

147 A few respondents raised concerns over the lack of a disclosure to inform where an organization's
148 mine sites are located and what their size is, which hinders external stakeholders in their assessment
149 of risks and impacts relevant to an organization. The definition of a mine site was also requested.

150 **GSSB response:**

151 In line with the public comment feedback from information users, there are increasing expectations
152 set out by intergovernmental organizations and recognized sector organizations focusing on mine-site
153 level management and disclosure of how mining activities impacts people, economies, and the
154 environment at a local level. The current practice of aggregating and reporting sustainability data at a
155 company level is not seen as allowing sufficient scrutiny into the key impact areas of mining, nor the
156 actions taken to address them.³ In addition to the stakeholder groups identified through the public
157 comment period, customers of mining organizations, local communities, and (future) workers have
158 been identified as stakeholder groups with a keen interest in site-level data.⁴

159 Furthermore, several GRI reporting principles in *GRI 1: Foundation 2021* stipulate organizations
160 should report information 'that is correct and sufficiently detailed to allow an assessment of the
161 organization's impacts' (Accuracy); report information 'in a concise way and aggregate information
162 where useful without omitting necessary details' (Clarity); and 'if operating in a range of locations,
163 report information about impacts in relation to appropriate local contexts' (Sustainability context). The

² The respondents supportive of including mine-site reporting included civil society organizations, academics, investors, consultants, standard-setters, benchmark organizations, development organizations, assurance providers, lawyers, think tanks, and governments.

³ See, for example, United Nations Environment Programme (UNEP), [Sustainability Reporting in the Mining Sector](#), 2020; International Energy Agency (IEA), [The Role of Critical Minerals in Clean Energy Transitions](#), 2021; Responsible Mining Foundation (RMF), [RMI Report 2022, Summary](#), 2022; Fonseca, A., McAllister L., Fitzpatrick, P., Sustainability reporting among mining corporations: a constructive critique of the GRI approach, *Journal of Cleaner Production*, 1-14, 2012.

⁴ UNEP 2020, RMF 2022.

164 additional sector recommendations are thus well aligned with the approach and principles of the GRI
165 Standards.⁵

166 While the inclusion of mine-site reporting recommendations might translate into increased volume of
167 reported data, this data serves many different purposes and stakeholder groups. The responses also
168 suggest that data for the topics suggested for site-level reporting in the exposure draft is already
169 commonly collected by mining organizations. Regarding the volume of information, many
170 organizations publish spreadsheet data books, which is found as an efficient and practical way to
171 publish information.

172 As to concerns over relevance of information or losing focus over critical impacts and actions,
173 reporting in accordance with the GRI Standards requires each organization to determine their material
174 topics based on their own specific circumstances. An organization should prioritize reporting on those
175 topics that represent the organization's most significant impacts on the environment, economies, and
176 people, including their human rights. Similarly, when determining disclosures to report, an
177 organization should report those disclosures that are most relevant for its impacts and circumstances
178 in relation to each topic it has determined as material to report. This applies for site-level disclosures
179 as well (which are recommendations, not requirements, to be in accordance with the GRI Standards)⁶.

180 The GRI approach, based on materiality, offers flexibility for organizations to build towards the
181 reporting expectations over time. Due to the broad stakeholder demand for asset-level information,
182 the existing mine-site recommendations in the exposure draft were retained, with additional site-level
183 expectations introduced for the topics of biodiversity, waste, and water, due to the severity and
184 likelihood of local impacts.

185 ***New mine site disclosure***

186 The *GRI 14: Mining Sector 2024* introduces a new disclosure recommendation to report the name of
187 each mine site, geographic location, and the size in hectares. This disclosure also includes a footnote
188 that defines a mine site in the Sector Standard.

189 The disclosure (REF 14.0.1) is placed at the start of the section 'Likely material topics', not affiliated
190 with any specific topic. In practice, the disclosure would be reported by any organization that owns or
191 operates mine sites. The reported information can be used to inform assessment of risks and impacts
192 for several topics.

193 The disclosure is accompanied by an example table that organizations can use to indicate which sites
194 have significant impacts related to the topics in the Sector Standard. This will also address feedback
195 from reporting organizations about the utility for organizations to be able to signal material topics and
196 disclosures per location or operation.

197 ***c) Materiality and additional sector reporting***

198 A few respondents raised concerns over the requirement to explain why a topic is not material, which
199 was seen as adding to the reporting burden.

200 A few respondents asked for clarification between 'additional sector disclosures' and 'additional sector
201 recommendation'.

202 A few respondents raised concerns over the fact that sector-specific disclosures are not mandatory
203 and lack guidance, as these disclosures were often seen as representing critical impacts for the
204 sector.

⁵ This approach is similarly in line with the reporting requirements in the European Sustainability Reporting Standards (ESRS) E1, which states that 'When needed for a proper understanding of its material impacts, risks and opportunities, the undertaking shall disaggregate the reported information:

(a) by country, when there are significant variations of material impacts, risks and opportunities across countries and when presenting the information at a higher level of aggregation would obscure material information about impacts, risks or opportunities; or

(b) by significant site or by significant asset, when material impacts, risks and opportunities are highly dependent on a specific location or asset.'

⁶ See *GRI 1: Foundation 2021* for in accordance requirements.

205 GSSB response:

206 The Sector Standard offers a well-researched resource depicting the significant impacts related to
207 mining activities. As outlined in *GRI 1: Foundation 2021*, an organization uses applicable Sector
208 Standards as an input to its materiality process, with an expectation to review the topics listed in the
209 Standard and determine which ones are material based on its specific impacts and circumstances.
210 Topics that are determined as not material are listed in the GRI content index with an explanation for
211 why they are not material (see *GRI 1: Foundation 2021*, Requirement 3). This additional level of
212 accountability is seen as critical to avoid 'box-ticking' and instead focus reporting on the most
213 significant impacts. Reporting a reason for why a topic is not material is unlikely to pose unreasonable
214 additional work for organizations.

215 Disclosures demarcated as 'additional sector recommendations' are intended to give additional
216 information about a sector's impacts related to an existing Topic Standard disclosure, whereas
217 'additional sector disclosures' give information about a sector's impacts where the disclosures from
218 the Topic Standards do not provide sufficient information about the organization's impacts. This
219 distinction was clarified in Figure 2 in *GRI 14*.

220 While reporting the additional sector recommendations or disclosures is not required to be in
221 accordance with the GRI Standards, Requirement 5 in *GRI 1: Foundation 2021* states that an
222 'organization should provide sufficient information about its impacts in relation to each material topic
223 so that information users can make informed assessments and decisions about the organization'.
224 Should the disclosures from the Topic Standards not provide sufficient information about the
225 organization's impacts, it should report additional disclosures. The additional sector reporting,
226 recommended in the GRI Sector Standards, have been developed for this purpose.

227 **d) Gender**

228 Some respondents suggested reinforcing the representation of impacts of mining on gender and on
229 other groups in situations of vulnerability. A few also found the exposure draft lacked a holistic
230 representation of how mining activities impact women and other marginalized members of
231 communities. The standard was perceived as not adequately capturing impacts of mining on different
232 genders, nor achieving an appropriate representation of key women's rights issues such as unpaid
233 care work or gender-based violence. Respondents also raised that the exposure draft did not
234 sufficiently cover the need for gender-disaggregated information for many of the likely material topics.

235 This feedback was corroborated by feedback received during public comment engagements.

236 In total, proposals to include gender-disaggregated data were made for 14 likely material topics in the
237 Standard, ranging from economic impacts, to water, and conflict-affected and high-risk areas.

238 GSSB response:

239 Gender was found to be an important issue for the mining sector and is discussed in the context of
240 several topics in *GRI 14*. Instead of a standalone topic for gender, the Standard includes content on
241 gendered impacts in relevant topics and reporting, including recommendations for gender-
242 disaggregated data.

243 In summary, the following modifications to strengthen the Standard's gender perspective were
244 implemented in the final draft of the Mining Standard:

- 245 • Box 1 'Gender in mining' was included in the Sector profile section to illustrate gender-specific
246 impacts as a contextual issue for the sector, to elaborate how gender impacts can be better
247 captured by organizations through, for example, gender-specific human rights due diligence and
248 expanding the need for gender-disaggregated data;
- 249 • Contents related to gendered impacts from mining were added into 13 topic descriptions, based
250 on public comment feedback and supported by authoritative references;
- 251 • Reporting recommendations with gender considerations or gender disaggregation were added
252 where the impacts are sector-specific or occur in an outsized manner in the sector (topics listed
253 below).

254 Additional reporting was only included for those instances where impacts were found to be highly
255 sector-specific, and when the relevant Topic Standard Disclosures did not already require data with a
256 breakdown by gender.

- 257 • Topic 14.9 Economic impacts
- 258 • Topic 14.10 Local communities
- 259 • Topic 14.11 Rights of Indigenous Peoples
- 260 • Topic 14.12 Land and resource rights
- 261 • Topic 14.13 Artisanal and small-scale mining
- 262 • Topic 14.16 Occupational health and safety
- 263 • Topic 14.21 Non-discrimination and equal opportunity

264 More information about the specific additions in the reporting sections of these topics can be found
265 below in [Section II Issues regarding specific sections of the exposure draft](#).

266

267 **e) Alignment and harmonization**

268 Some respondents emphasized collaboration and alignment with other existing reporting standards
269 and frameworks. Respondents highlighted the need for efficiency and comparability of reporting and
270 understanding where overlap and alignment exist. A few called for alignment with and
271 acknowledgment of organizations' implementation of various sector-relevant performance standards
272 and site-level certification schemes.

273 GSSB response:

274 The Sector Standard contains sector-specific disclosure recommendations, which draw, as much as
275 possible, from external sources and frameworks already used by the sector. For example, the
276 disclosures in topic 14.6 Tailings are aligned with the *Global Industry Standard for Tailings
277 Management*; the disclosures in topic 14.12 Land and resource rights draw from the *IFC Performance
278 Standard 5 Land Acquisition and Involuntary Resettlement*; the disclosure in the topic 14.20 Freedom
279 of association and collective bargaining aligns with the *SASB Metals and Mining Industry Standard*;
280 and the disclosures in topics 14.23 Payments to governments and 14.22 Anti-corruption have been
281 aligned with the Extractive Industry Transparency Initiative *EITI Standard 2023*. Other reporting
282 sections refer to principles or guidelines recognized in the sector, such as the Voluntary Principles for
283 Security and Human Rights in topic 14.14 Security practices and the *OECD Due Diligence Guidance
284 for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas* in topic 14.25
285 Conflict-affected and high-risk areas.

286 II. Issues regarding specific sections of the exposure draft

287 **Topic 14.1 GHG emissions**

288 GHG emissions was the third most commented topic in the Standard, partly due to the inclusion of
289 two questions around Scope 3 emissions reporting at the site level. The majority of PCP respondents
290 supported the inclusion of an expectation to report other indirect (Scope 3) emissions for the mining
291 sector. While reporting organizations expressed feasibility concerns, such as difficulties in data
292 collection or lack of guidance on methodologies and calculations, it was acknowledged that Scope 3
293 emissions reporting is becoming mainstream and expected in many other reporting instruments (e.g.,
294 ISSB, ESRS).

295 Feedback was also solicited on the need and feasibility to report Scope 3 emissions at the mine-site
296 level. Many information users supported site-level reporting of these emissions. However, the majority
297 of reporting organizations opposed it, arguing that information on Scope 3 emissions is not generally
298 collected at a mine-site level.

299 A few respondents questioned the inclusion of a mine-site recommendation to disaggregate Scope 1
300 and Scope 2 emissions data on the basis that impacts from climate change do not manifest locally.

301 GSSB response:

302 As proposed in the exposure draft, the Disclosure 305-3 Other indirect (Scope 3) GHG emissions will
303 be maintained in the Topic 14.1 GHG emissions, without a mine site recommendation, due to
304 concerns over the quality of information. This inclusion represents a step forward for emissions
305 reporting, as it is not yet a widespread practice for mining organizations to publicly disclose this
306 information.

307 The recommendations to report site-level information for Scope 1 and 2 GHG emissions were
308 retained to allow information users to assess how specific sites contribute and take actions to manage
309 emissions from their operations. It was also noted by some mining organizations that this information
310 is already collected on a site level for internal and/or corporate reporting purposes.

312 **Topic 14.2 Climate adaptation and resilience**

313 A few business respondents recommended stronger alignment with the recommendations from the
314 Taskforce for Climate-Related Financial Disclosures (TCFD), including with terminology in disclosure
315 14.2.1 around organizational resilience to temperature scenarios 'including a 2°C or lower scenario'.

316 A few respondents called for a disclosure on adaptation plans that contains clearer expectations for
317 reporting (14.2.1).

318 A few respondents considered recommendation 14.2.2 to Disclosure 201-2 Financial implications and
319 other risks and opportunities due to climate change to not be clear in its focus toward impact
320 materiality as it could lead to reporting on climate risks to the organization's economic value.

321 GSSB response:

322 In light of the ongoing Topic Standards Project for Climate Change to revise GRI's sector-agnostic
323 climate-related disclosures, the feedback received regarding alignment with TCFD, guidance and for
324 reporting on adaptation plans, as well as the urge for impact-focused reporting on climate change, will
325 be considered as input in the development of the Climate Change project.

326 Recommendation 14.2.1 was more closely aligned with wording from the Paris Agreement, and the
327 latest scientific evidence from the IPCC⁷, by including 'a well-below 2°C, *preferably* 1.5°C, scenario'.

328 **Topic 14.3 Air emissions**

329 A few respondents, especially reporting organizations, raised concerns over the relevance of the
330 pollutants listed under the recommendation to Disclosure 305-7, including nitrogen oxides (NOx),
331 sulfur oxides (SOx), and other significant air emissions (14.3.2). Respondents argued that not all of

⁷ Intergovernmental Panel on Climate Change (IPCC), *Sixth Assessment Report—Working Group 1 Contribution*, 2021.

332 the listed pollutants are relevant or applicable to all types of mining or to all mine sites; that many
333 naturally occurring emissions are challenging to estimate; and that the site-level recommendation
334 could pose challenges, especially in the absence of further guidance and methodology.

335 GSSB response:

336 The exposure draft included a recommendation (14.3.2) for mining organizations to report hydrogen
337 cyanide, mercury, PM10 and PM2.5, carbon monoxide, ground-level ozone, and hydrogen sulfide
338 emissions for all mine sites, in addition to the significant air emissions listed in the Topic Standard
339 disclosure 305-7. This list of pollutants was removed, and the recommendation was modified to
340 'report all significant air emissions relevant to each site'. A footnote was included to provide more
341 guidance for reporters, outlining the most common air emissions in the sector (mercury, particulate
342 matter, hydrogen sulfide, etc.). This allows organizations in the sector to determine and report the
343 pollutants relevant for each of their sites, rather than a prescribed list that may not be universally
344 applicable.

345

346 **Topic 14.4 Biodiversity**

347 A few respondents raised concerns over the exposure draft for mining incorporating biodiversity Topic
348 Standard disclosures that were still in draft form.

349 A few respondents raised concerns over the lack of site-level disaggregation for the draft biodiversity
350 disclosures. They argued that reporting this data for all mines and facilities would make reporting
351 more equal, more consistent, and more relevant for all operators while also reducing organizations'
352 burden of determining and justifying which sites have the most significant impacts on biodiversity.

353 Another respondent suggested expanding reporting so that organizations disclose the coordinates
354 and area in hectares for all of their operated mines, assets, and tailings. This would allow a better
355 understanding of the spatial extent of a mining operation and would allow information users to
356 understand how potential impacts can manifest.

357 GSSB response:

358 To ensure that reporters in the mining sector, which has significant impacts on biodiversity, are set to
359 report on their biodiversity impacts with the most up-to-date disclosures, the exposure draft for mining
360 incorporated the exposure draft biodiversity disclosures to identify additional sector-specific gaps. The
361 revised Topic Standard for Biodiversity (*GRI 101*) was approved consecutively with *GRI 14*, reflecting
362 the global best practice on transparency over biodiversity impacts.

363 Seven out of the eight disclosures from *GRI 101: Biodiversity 2024* were incorporated in the Mining
364 Standard, with Disclosure 101-3 Access and benefit-sharing not considered relevant for the sector.
365 Sector-specific recommendations were added to disclose information at the site level to four
366 disclosures (14.4.5, 14.4.6, 14.4.7, and 14.4.8). While the sector-agnostic disclosures require
367 reporting on operational sites 'with the most significant impacts on biodiversity', it was deemed
368 necessary to include a recommendation to report information on ecologically sensitive areas in or
369 near operations, direct drivers of biodiversity loss, changes in the state of biodiversity, and information
370 on ecosystem services for all mine sites. This will also simplify reporting for mining organizations by
371 avoiding the need to assess and contrast which sites most contribute to biodiversity loss.

372 Feedback on reporting spatial information of all mine sites was addressed in the newly developed
373 disclosure 14.0.1, where organizations should report the name of the mine site, its geographic
374 location, and its size in hectares. Further information on the inclusion of additional sector disclosure
375 14.0.1 can be found in chapter [b\) Mine-site reporting](#) of this document.

376 **Topic 14.5 Waste**

377 A few respondents indicated mine-site level reporting being critical for the topic of waste. Specifically,
378 the breakdown of the composition of waste by rock waste and tailings included in recommendations
379 14.5.4, 14.5.5, and 14.5.6, as well as the amount of waste generated, were seen as crucial data
380 points to understanding local impacts from waste.

381 GSSB response:

382 Recommendations to disclose information at the site level were included in the quantitative
383 disclosures 306-3 Waste generated, 306-4 Waste diverted from disposal, and 306-5 Waste directed
384 to disposal. This information is commonly collected by organizations at the site level in order to
385 produce an aggregate figure and is not expected to pose a major challenge for mining organizations.

386 **Topic 14.6 Tailings**

387 Tailings was one of the most commented topics, prompted by two dedicated questions in the PCP
388 questionnaire.

389 Some respondents urged closer alignment with the *Global Industry Standard on Tailings Management*
390 (GISTM) as the internationally recognized best practice.⁸ This was also pointed out as a benefit in
391 aligning with the *SASB Metals and Mining Standard*, which similarly relies on GISTM.

392 Proposed GISTM-based additions included new metrics, such as the construction method of the
393 tailings facility, frequency of risk assessments, and disclosure of its findings. One respondent noted
394 and suggested including a clarification that where a tailings facility is deemed to be in a state of safe
395 closure, the GISTM does not apply.

396 Some respondents requested to modify recommendation 14.6.1 to refer to other internationally
397 recognized frameworks for tailings management besides GISTM, such as *Toward Sustainable Mining*
398 (TSM), which many industry associations have adopted and are implementing.

399 One respondent raised concerns over recommendation 14.6.1 to report actions taken to 'manage
400 impacts from tailings facilities, including during closure and post-closure; and prevent catastrophic
401 failures of tailings facilities' being too generic, open-ended, and not producing comparable data.

402 A few respondents suggested including reporting disclosures on site-specific emergency
403 preparedness and response plans (EPRP). It was raised that GISTM, SASB, and TSM include
404 recommendations and disclosure requirements for EPRPs for each site.

405 GSSB response:

406 Tailings is a new topic to the GRI Standards system, and does not have a corresponding GRI Topic
407 Standard. Given the importance of this topic in the mining sector, it was seen as critical to align with
408 other reporting frameworks, specifically the multi-stakeholder-developed *Global Industry Standard on*
409 *Tailings Management* (GISTM). In the effort to further align with the requirements included both in
410 GISTM and *SASB Metals and Minerals Standard*, additional data points were included in
411 recommendation 14.6.3, including the construction method of the tailings facility, the frequency of risk
412 assessments and summary of its findings, and the implementation of mitigation measures resulting
413 from the technical reviews. It was also clarified that these disclosures apply only to those tailings
414 facilities 'not confirmed to be in a state of safe closure'.

415 The exposure draft included a recommendation under Disclosure 3-3 Management of material topics
416 (14.6.1) to report the organization's 'compliance or commitment to comply with GISTM' (14.6.1).
417 Based on feedback and further research, TSM was identified as an additional legitimate management
418 tool with broad implementation through national mining associations. The recommendation 14.6.1
419 was modified to ask for 'compliance, or commitment to comply, with recognized international
420 standards on tailings management', including a footnote specifying this could be, for example, GISTM
421 or TSM.

⁸ International Council on Mining & Metals (ICMM), United Nations Environmental Programme (UNEP), Principles for Responsible Investment (PRI), *Global Industry Standard on Tailings Management*, 2020.

422 The second recommendation under Disclosure 3-3 Management of material topics (14.6.1) asked
423 organizations to 'describe actions taken to manage impacts from tailings facilities, including during
424 closure and post-closure'. Upon deliberation of PCP feedback, this was considered to be sufficiently
425 covered by Disclosure 3-3 Management of material topics, specifically by requirement GRI 3-3-d
426 Describe actions taken to manage the topic and related impacts. The second part of the
427 recommendation (14.6.1 in the exposure draft) asked for a 'description of the actions taken to prevent
428 catastrophic failures of tailings facilities'. Both this recommendation, as well as further feedback to
429 include emergency preparedness and response plans, were included under Topic 14.15 Critical
430 incident management. This is aligned with the reporting practice of mining organizations, which often
431 have a single EPRP for all their assets.

432 In summary, organizations' tailings disclosures fall under three different topics:

- 433 • The total amount of tailings generated is reported under Topic 14.5 Waste;
- 434 • Management of tailings facilities is reported under Topic 14.6 Tailings;
- 435 • Emergency and response plans are reported under Topic 14.15 Critical incident management.

436 **Topic 14.7 Water and effluents**

437 Some respondents indicated mine-site level reporting being critical for the topic of water. Reasons to
438 include disaggregated data by mine site included mitigating the risk of obscuring material information
439 for information users and affected stakeholders about the organizations' impacts at a local level, the
440 lack of awareness by organizations whether they are operating in water-stressed areas; and criticality
441 of site-level information for the public sector and researchers to determine the impact of mining on
442 groundwater basins. It was also raised that different performance frameworks in the sector require
443 water-related information by mine site and would not be a major reporting burden for organizations.

444 GSSB response:

445 While *GRI 303: Water and effluents 2018* recommends reporting information at the facility level for
446 areas with water stress, a sector-specific recommendation was added to disaggregate information by
447 mine site to the quantitative disclosures 303-3 Water withdrawal, 303-4 Water discharge, and 303-5
448 Water consumption. Water data is commonly collected by organizations at a site level in order to
449 produce an aggregate figure and is not expected to pose a major challenge for mining organizations.

450 **Topic 14.8 Closure and rehabilitation**

451 Topic 14.8 Closure and rehabilitation was one of the most commented topics, prompted by two
452 dedicated questions in the PCP questionnaire.

453 A few respondents requested clarifications for the terms included in the additional sector disclosure
454 on financial provisions made by the organization for closure and rehabilitation of its sites (14.8.7),
455 arguing the current wording could lead to imprecise and non-comparable reporting. One respondent
456 proposed expanding this disclosure to include reporting of the financial surety tools used to guarantee
457 these financial provisions.

458 A few respondents proposed to include quantitative metrics on area disturbed and rehabilitated by the
459 organization, noting that while the reporting section contained several social and economic reporting
460 disclosures, it was lacking metrics on environmental management of mine closure. Respondents
461 claimed this information is commonly reported by mining organizations and would not add a
462 significant reporting burden.

463 GSSB response:

464 Closure and rehabilitation does not have a dedicated GRI Topic Standard, but lists two applicable
465 Topic Standard disclosures that cover labor aspects. The reporting section additionally includes
466 sector-specific disclosures that focus on community impacts and the financial preparedness of the
467 organization to cover the financial implications of closure. With the aim to clarify the concepts on

468 financial assurances (14.8.8), the disclosure was revised to more closely align with widely-accepted
469 guidance documents related to closure.⁹ As a result, the closure asks to report:

- 470 • the total estimated closure cost, and whether financial provisions made by the organization cover
- 471 the full amount of the current estimated cost,
- 472 • whether they are in line with the applicable regulatory requirements;
- 473 • methodologies used to calculate the estimated closure cost;
- 474 • financial instruments used or developed to guarantee adequate financial provisions for closure
- 475 and rehabilitation.

476 In the absence of a GRI Topic Standard, the description of the topic was also expanded to elaborate
477 on the expectations and provide further guidance for reporters.

478 An additional sector disclosure was developed (14.8.6) to capture the quantitative data on the
479 progress of rehabilitation (hectares of land disturbed and not yet rehabilitated, and land disturbed and
480 rehabilitated). This metric is widely disclosed by large mining organizations, and not considered
481 controversial or burdensome for mining organizations to report.¹⁰ This quantitative reporting is also in
482 line with the revised Topic Standard for Biodiversity that requires reporting the size of natural
483 ecosystem converted in Disclosure 101-6 Direct drivers of biodiversity loss.

484 **Topic 14.9 Economic impacts**

485 A few respondents raised concerns on the sector recommendation 14.9.2 to provide disaggregated
486 data for Disclosure 201-1 Direct economic value generated and distributed by mine site, stating the
487 information is commonly not collected at the site level and would be burdensome to report.

488 A few respondents raised concerns on the sector recommendation 14.9.3 to report information about
489 community needs assessments to determine infrastructure investments and services supported,
490 which supplements the Disclosure 203-1 requirements. Respondents claimed this would be too
491 burdensome to report, with results sometimes only manifesting after years of the program running.

492 A few business respondents raised concerns on the sector recommendation 14.9.4, specifically with
493 regards to reporting 'the extent to which the [education and skills programs deployed for workers who
494 are not employees] have been effective', claiming tracking the effectiveness of such programs goes
495 beyond what many organizations do and therefore would be challenging to report.

496 One respondent asked for gender disaggregated data for sector recommendations in this topic.

497 GSSB response:

498 While acknowledging the potential challenges of reporting all requirements under Disclosure 201-1
499 Direct economic value generated and distributed by mine site, it was regarded as critical to report
500 information on community investments at the site level, whereas other economic value metrics would
501 be appropriate to report on a community/regional/national level. Therefore, recommendation 14.9.2
502 was modified to ask site-level information for community investments only.

503 Recommendation 14.9.3 was revised to reflect whether and how community needs assessments
504 informed the infrastructure investments/services supported.

505 Reporting the effectiveness of programs reported in recommendation 14.9.4 was removed due to
506 feasibility issues to report this information.

507 Recommendation 14.9.6 was expanded to include a gender breakdown of the data on workers hired
508 from the local community at the site level. This information is commonly available to organizations and
509 therefore does not pose additional burden to report.

⁹ International Council on Mining and Metals (ICMM), 'Financial concepts for mine closure', 2019; and Intergovernmental Forum on Mining, Minerals, Metals and Sustainable Development (IGF), 'Global Review: Financial assurance governance for the post-mining transition', 2021.

¹⁰ This disclosure was reported under frameworks such as *GRI G4 Mining and Metals Sector Disclosures*.

510 **Topic 14.10 Local communities**

511 A few respondents from the business constituency raised concerns over the sector recommendation
512 to list vulnerable groups identified within the local community at each mine site (14.10.1). It was
513 argued that these groups could potentially find the categorization inappropriate or disrespectful.

514 One respondent flagged the recommendation to ensure safe and equitable gender participation when
515 engaging with the local community (14.10.1) was beyond the organization's remit and scope of action.

516 A few respondents proposed additions or modifications to additional sector recommendation on
517 grievance mechanisms (14.10.4), such as including the grievance mechanism in place (not only the
518 percentage of them that got resolved), and the channels that affected community members have to
519 file complaints.

520 GSSB response:

521 Local communities are one of the most important stakeholders in the mining sector, both as recipients
522 of impacts and to acquire a social license to operate. The importance of accounting for community
523 impacts was acknowledged in the PCP questionnaire with dedicated questions.¹¹

524 To embody a more inclusive approach to how an organization considers vulnerable groups, the
525 recommendation to list vulnerable groups was reformulated and merged with the first
526 recommendation in 14.10.1 (in the exposure draft), to 'describe the approach to identifying
527 stakeholders, including vulnerable groups, within local communities'.

528 The recommendation to ensuring safe and equitable gender participation when engaging with local
529 communities was modified to ask 'how the organization supports safe and equitable gender
530 participation'. There are many reasons that could prevent gender equality among the representatives
531 of the local community (such as strong gender norms or traditional structures of selection) that are
532 beyond the organization's control. Therefore, in line with sector-recognized guidelines¹², the
533 organization should work toward creating the conditions for women in the local community to
534 participate in the stakeholder engagement process even if they cannot guarantee it. This
535 recommendation was updated across all topics with expectations on gender considerations in
536 stakeholder engagement (Topic 14.11 Rights of Indigenous Peoples and Topic 14.12 Land and
537 resource rights).

538 The additional sector recommendation (14.10.4) asks for information about the number and types of
539 grievances from local communities, the percentage of which were addressed and resolved, and the
540 percentage resolved through remediation. However, broader reporting on the organization's grievance
541 mechanisms is covered by Disclosure 2-25 Processes to remediate negative impacts, in *GRI 2:
542 General Disclosures 2021*. Therefore, an elaboration was not deemed necessary to include in the
543 additional sector recommendation.

544 **Topic 14.11 Rights of Indigenous Peoples**

545 A few respondents from the business constituency raised concerns over the confidentiality and
546 sensitivity of information related to sector recommendation 14.11.2, which asks to describe the
547 violations of rights of Indigenous Peoples, as well as 14.11.4, which asks to describe an
548 organization's processes to seek for free, prior, and informed consent (FPIC).

549 One civil society respondent on Indigenous issues asked for the disclosure on FPIC (14.11.4) to be
550 mandatory and not a recommendation, claiming FPIC is not a right that is optional for mining
551 companies to respect; it is required under authoritative international human rights declarations,
552 principles, and instruments.

¹¹ Impacts on communities are outlined across several topics in this exposure draft (apart from the topic Local communities): Economic impacts; Rights of Indigenous Peoples; Land and resource rights; Closure and rehabilitation; Security practices; and Critical incident management.

¹² Organisation for Economic Co-operation and Development (OECD), *Due Diligence Guidance for Meaningful Stakeholder Engagement in the Extractives Sector*, 2015.

553 GSSB response:

554 Recommendation 14.11.2 and additional sector disclosure 14.11.4 ask for information that can be
555 considered sensitive or confidential. An organization could, in good faith, opt not to report this
556 information, as sector disclosures are not mandatory reporting in accordance with the GRI Standards.
557 Reasons for omission,¹³ which include confidentiality constraints, can also be used if the organization
558 cannot report information required by the Topic Standard disclosure.

559 Within the GRI Standards system, sector-specific reporting is not required when reporting in
560 accordance with the GRI Standards. However, elaboration on the importance of FPIC, and the need
561 to seek it throughout the project lifecycle, was included in the description of the topic. The feedback
562 on FPIC and its criticality to Indigenous rights will also be evaluated as part of the revision of the GRI
563 413: *Local communities 2016* and *GRI 411: Rights of Indigenous Peoples 2016* Topic Standards.¹⁴

564 **Topic 14.12 Land and resource rights**

565 A few respondents urged to align reporting on the topic with authoritative instruments for managing
566 impacts related to land acquisition and resettlement, such as the IFC Performance Standards.

567 One respondent supported the inclusion of reporting on monitoring the welfare status of the
568 individuals subject to involuntary resettlement as essential information.

569 A few respondents supported the inclusion of reporting the number of individuals resettled, and
570 adding a gender disaggregation when reporting on remediation to local communities or individuals
571 subject to involuntary resettlement, as women and girls are more severely affected by displacement.

572 GSSB response:

573 The topic of land and resource rights does not have a dedicated Topic Standard, and therefore lists
574 sector-specific recommendations for reporting. To increase synergies with existing expectations for
575 responsible business conduct for mining organizations, the reporting section is closely aligned with
576 the IFC *Performance Standard 5 Land Acquisition and Involuntary Resettlement*, which is a primary
577 reference for the sector. The topic lists reporting on the provision of compensation for loss of assets,
578 improvement and restoration of the livelihoods of displaced persons, as well as monitoring and
579 tracking these activities.

580 A new sector recommendation was included under GRI 3-3 to report details on the effectiveness of
581 remediation actions related to resettlement, including how this is monitored.

582 The additional sector disclosure 14.12.2 was expanded to include reporting the number of persons
583 displaced, with a breakdown by gender. This will strengthen transparency around the gendered
584 impacts of loss of land and livelihoods, which are found to affect women more severely.¹⁵

585 **Topic 14.13 Artisanal and small-scale mining (ASM)**

586 Artisanal and small-scale mining (ASM) was the topic that received the most comments, prompted by
587 its novelty to the GRI Standards¹⁶ and dedicated questions in the PCP questionnaire.

588 A few respondents raised concerns over the terminology used in the sector recommendation to 3-3
589 (14.13.1), to describe the approach to engaging with *legitimate* ASM operators, and the process used
590 to determine whether they are legitimate.¹⁷ Identifying and determining which ASM operators are

¹³ As outlined in 'Reporting in accordance with the GRI Standards: Requirement 6', in *GRI 1: Foundation 2021*.

¹⁴ A [revision project](#) for these Standards is scheduled in the GSSB work program for 2025.

¹⁵ Intergovernmental Forum on Mining, Minerals, Metals and Sustainable Development (IGF) *Global Review: Integrating Gender Into Mining Impact Assessments*, 2022.

¹⁶ The topic focuses on the impacts related to interactions between mining organizations and ASM, but does not explicitly address impacts from ASM activities, which is not considered a primary target group for *GRI 14*.

¹⁷ ASM operations often lack a legal status. According to the OECD, ASM can be considered legitimate (despite it being not legal), when is consistent with applicable legal frameworks, or when acting in good faith to operate within those or pursue opportunities for formalization (*OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas*, 2016).

591 legitimate was seen as beyond the organization's remit. Other respondents noted the lack of
592 consensus on the terminology when discussing ASM.

593 A few respondents from civil society organizations expressed support for adding gender
594 disaggregation to the sector recommendation to report programs in place to enhance positive impacts
595 or mitigate negative impacts involving ASM (14.13.1), due to the higher presence of women in ASM in
596 comparison with (large-scale) mining organizations.

597 A few respondents proposed to include reporting on business relationships between mining
598 organizations and ASM, and the control systems in place to manage those interactions.

599 GSSB response:

600 While it is challenging to define *legitimate* ASM due to the myriad circumstances in which ASM takes
601 place, the OECD considers it as 'mining that is consistent with applicable laws' and, where a legal
602 framework is absent or not enforced, consideration is given whether the ASM operator engages in
603 formalization opportunities. However, limiting engagement with ASM to those considered as
604 'legitimate' could disincentivize companies from engaging with other types of ASM. Further,
605 formalization of ASM is increasingly seen as a joint effort between governments, ASM, mining
606 organizations and other relevant stakeholders. The sector recommendation (14.13.1) was accordingly
607 revised to include a description of the approach taken by the organization to support ASM
608 formalization and professionalization efforts, without limiting engagement to 'legitimate' operators.

609 Gender considerations were included in recommendation 14.13.1, which asks about programs to
610 enhance positive or mitigate negative impacts involving ASM. Women represent around 30% of ASM
611 workers, and often face discrimination and economic challenges resulting from the lack of access to,
612 use of, and control over land, licenses, and finance.¹⁸ Understanding the organization's efforts to
613 incorporate gender considerations in their programs to mitigate negative impacts involving ASM was
614 seen as appropriate to include.

615 ASM is often associated with major negative environmental and social impacts, which mining
616 organizations would be involved with by their business relationships when sourcing from ASM. While
617 business relationships between mining organizations and ASM are not yet widespread, they are
618 expected to increase in the coming years due to the growing demand for certain minerals to support
619 the energy transition, such as cobalt, where a significant amount of supply comes from ASM. This
620 warranted the development of an additional sector disclosure under 3-3 (14.13.1) to disclose
621 information on the policies in place and the processes used to identify and assess actual and potential
622 negative impacts when sourcing from ASM.

623 **Topic 14.14 Security practices**

624 A few respondents raised concerns about the sector recommendation 14.14.1 to report the 'approach
625 to ensuring respect for human rights by public and private security providers'. The expectation to
626 ensure respect for human rights by public security providers was seen as unattainable due to the lack
627 of control over public third-party security providers.

628 A few business respondents raised concerns over the feasibility of committing to implement the
629 Voluntary Principles on Security and Human Rights (VPSHR), when, for example, the country of their
630 operations has not joined the Voluntary Principles Initiative.

631 GSSB response:

632 Sector recommendation 14.14.1 was modified to ask for a description of how the organization seeks
633 to prevent or mitigate potential negative impacts from the use of public and private security providers.
634 This level of influence over third-party providers aligns with expectations for organizations on security
635 and human rights as laid out in the VPSHR.¹⁹ Due to the lack of direct influence over public or state-

¹⁸ Intergovernmental Forum on Mining, Minerals, Metals and Sustainable Development (IGF), *Women in Artisanal and Small-Scale Mining: Challenges and opportunities for greater participation*, 2018.

¹⁹ The Voluntary Principles on Security and Human Rights (VPSHR) is a multi-stakeholder initiative guiding organizations in providing security for their operations while respecting human rights.

636 owned security providers, the organization is expected to leverage its position to engage with them in
637 respecting human rights through, for example, sharing training or good practice.

638 Regarding concerns over the potential adoption of VPSHR, the Principles can be implemented by any
639 organization, regardless of whether or how their host country is implementing them at a national level.
640 Recommendation 14.14.1 was retained and divided in two to ease readability. The recommendation
641 on the *commitment to implement* the VPSHR was broadened to ask whether the organization is
642 *implementing* the VPSHR to foster reporting on the actual adoption and implementation of the
643 Principles, rather than reporting policies and plans to do so.

644 **Topic 14.15 Critical incident management**

645 A few respondents raised concerns over the lack of definition for 'critical incidents', which could
646 potentially lead to subjective interpretations of the topic and hinder meaningful reporting.

647 One respondent proposed reporting on testing of emergency preparedness and response plans.

648 GSSB response:

649 Critical incident management does not have a dedicated Topic Standard, listing one applicable Topic
650 disclosure: 306-3 Significant spills. Existing sector-specific recommendations, building on contents
651 developed for existing Sector Standards *GRI 11: Oil and Gas Sector 2021* and *GRI 12: Coal Sector*
652 *2022*, cover aspects related to emergency preparedness, response, and critical incidents.

653 There is no universally accepted definition of a 'critical incident'. The topic description in *GRI 14*
654 explains the scope of critical incidents in the Standard as 'incidents that can lead to fatalities, injuries
655 or ill health, environmental impacts, and damage to local communities and infrastructure'. A glossary
656 term for critical incidents will be considered in a future Topic Standard project.²⁰

657 The sector recommendation to report information on emergency preparedness and response plans
658 (EPRPs) (14.15.1) was aligned with expectations set out by other sector reporting frameworks, such
659 as SASB Metals and Mining and GISTM to ensure sufficient reporting on impacts.²¹ The
660 recommendation was expanded to report the frequency of testing emergency preparedness and
661 response plans; and clarified 'local stakeholders' as comprising local communities, workers, public
662 sector agencies, first responders, and local authorities.

663 **Topic 14.16 Occupational health and safety**

664 A few respondents proposed to include reporting on the provision of gender-appropriate personal
665 protective equipment (PPE), as women workers are frequently not provided appropriate safety
666 apparel, increasing work-related hazards.

667 A few respondents supported including reporting on gender-based violence in the sector.

668 GSSB response:

669 A sector recommendation to report how the organization ensures the provision of gender-appropriate
670 personal protective equipment for workers was included under Disclosure 403-2 Hazard identification,
671 risk assessment, and incident investigation (14.16.3). This addition was supported by evidence and
672 existing responsible mining performance expectations in the sector.²²

²⁰ A Topic Standard project for Pollution is scheduled in the [GSSB work program to start in 2024](#), which will consider critical incidents.

²¹ SASB Metals and Mining Standard, *EM-MM-540a.3. Approach to development of Emergency Preparedness and Response Plans (EPRPs) for tailings storage facilities*. 2.1.1 The entity's approach to engaging with employees, contractors, public sector agencies, first responders, and local authorities and institutions in accordance with Requirements 13.1 and 13.2 of the GISTM; and 2.1.2 The entity's frequency of emergency response plan tests and evacuation exercises to minimize consequences of a potential failure.

²² 7 out of 38 mining organizations assessed in the *RMI Report 2018* provided gender-appropriate PPE or facilities. Expectations to provide appropriate PPE is also codified in the *IRMA Standard 2018*, *RMI Framework 2022*, *TSM Safe, Healthy, and Respectful Workplaces Protocol* and *ILO Guidelines for Gender Mainstreaming in Occupational Safety and Health*.

673 In addition, and with the aim to draw more attention to women's disproportionate rate of work
674 harassment in the sector²³, and building upon raising expectations on transparency on this topic, a
675 new sector recommendation (14.16.3) was included to describe the processes used to identify work-
676 related incidents due to sexual and gender-based violence, and to determine corrective actions.

677 **Topic 14.17 Employment practices**

678 A few business representatives raised concerns with the sector recommendation to report 'benefits
679 provided to employees that are not provided to workers who are not employees and whose work and
680 workplace are controlled by the organization' (14.17.4). The high volume of suppliers and contractors
681 was seen as an impediment to report on the issue. It was also pointed out that contractors can be
682 widely divergent, and the differences in benefits as compared to employees do not illuminate the
683 impact of the organization due to the dependence on specific circumstances.

684 One respondent supported including gender disaggregation of data and a recommendation to report
685 on gender-based violence. Another respondent proposed including reporting on working hours to
686 draw attention to the impacts of rotating shifts and long working hours in the sector.

687 GSSB response:

688 Recommendation 14.17.4 was removed from the Standard, acknowledging the practical challenges to
689 large mining organizations and the lack of sector-specificity of reporting.

690 A sector recommendation on gender-based violence was developed. The disclosure was seen as
691 appropriate to include under Topic 14.16 Occupational health and safety (recommendation 14.16.3),
692 where it fits in the context of work hazards.

693 The feedback received on working hours, which is partially addressed by Disclosure 403-9 Work-
694 related injuries²⁴, was included in the topic description. However, due to the lack of sector-specificity,
695 the feedback on the need for a disclosure addressing working hours was communicated to the
696 ongoing [Topic Standards Project for Labor](#).

697 **Topic 14.20 Freedom of association and collective bargaining**

698 One respondent from an investment institution proposed including a new disclosure on the number of
699 strikes, how long they lasted, how many workers participated, and the percentage of employees
700 covered by collective bargaining agreements.

701 GSSB response:

702 A new sector recommendation to report strikes and lockouts involving 1,000 or more workers was
703 included (14.20.3), aligning closely with the SASB Standard on Metals and Mining. This, in
704 conjunction with the General Disclosure 2-30 Collective bargaining agreements, is considered as a
705 useful signal related to worker-management relations and conflict with workers.

706 **Topic 14.21 Non-discrimination and equal opportunity**

707 A few respondents supported the expansion of the recommendation on gender equality plans
708 (14.21.5) to also encompass gender equity plans. One respondent raised concerns over the
709 recommendation to report on the 'progress made in implementing the plan'.

710 One respondent supported the inclusion of gender disaggregation to Disclosure 202-2 Proportion of
711 senior management hired from the local community.

712 One respondent opposed the inclusion of the mine-site recommendations to Disclosure 405-2 Ratio of
713 basic salary and remuneration of women to men (14.21.6).

²³ International Labour Organization (ILO), *Women in Mining: towards gender equality*, 2021.

²⁴ Requirements 403-9-a-v and 403-9-b-v ask for 'the number of hours worked' for all employees, and for all workers who are not employees but whose work and/or workplace is controlled by the organization.

714 GSSB response:
715 Gender equity plans were included in the recommendation 14.21.5, allowing organizations to report
716 on either gender equality or gender equity plans. Reporting the summary of the plan and progress
717 made in its implementation were retained in the recommendation, as disclosing the existence of a
718 plan would not be sufficient to understand its effectiveness.
719 A recommendation to disaggregate the proportion of senior management hired from the local
720 community by gender was added, as gender imbalance is a persistent challenge for the sector.
721 Organizations commonly collect this data and reporting it should not pose a burden.
722 The site-level recommendation to report the ratio of basic salary and remuneration of women to men,
723 as well as other indicators of diversity, was retained. Aggregated ratios of women to men at the
724 corporate level do not allow a sufficient understanding of the disparities women or other groups can
725 face in remuneration, given the diverse circumstances and regional contexts of mining operations.
726 Reporting organizations already collect this data, and reporting it should not pose a burden.

727 **Topic 14.22 Anti-corruption & Topic 14.23 Payments to governments**

728 A few respondents urged the Mining Standard to align the additional sector reporting with the recently
729 updated Extractive Industries Transparency Initiative (EITI) *EITI Standard 2023*.

730 GSSB response:

731 The reporting sections of Topic 14.22 Anti-corruption and 14.23 Payments to governments in the
732 exposure draft were closely aligned with the *EITI Standard 2019*, which is a widely adopted Standard
733 by many resource-rich governments, focusing on natural resource management and transparency in
734 the extractives sector. The final Mining Standard, including the references and bibliography, has been
735 updated to reflect the revised *EITI Standard 2023*. Significant changes were implemented to the
736 disclosures on beneficial ownership (14.22.6) and project-level payments (14.12.7).

737 **14.24 Public policy**

738 One respondent raised concerns with the second sector recommendation under 3-3 (14.24.1), which
739 asks to report differences between the organization's stated policies, goals, or other public positions
740 on significant issues as well as the positions of the representative associations or committees of
741 which it is a member. It was argued that many organizations do not have the resources to track this
742 systematically. Another respondent requested guidance on the type of memberships and thresholds
743 intended.

744 GSSB response:

745 The recommendation on membership associations (14.24.1) was retained, given the prevalence of
746 public advocacy efforts through industry associations in the mining sector. The recommendation is
747 expanding Disclosure 2-28 Membership associations, which already requires information on 'industry
748 associations, other membership associations, and national or international advocacy organizations in
749 which [the organization] participates in a significant role', and should not pose a major additional
750 burden for reporters.

751 A footnote was included in the recommendation (14.24.1) to direct reporters to seek further guidance
752 on thresholds and membership associations from *GRI 415: Public Policy 2016* and Disclosure 2-28 in
753 *GRI 2: General Disclosures 2021*.

754 The sector recommendation to report the 'organization's stance on significant issues that are the
755 focus of its participation in public policy development, and differences between these positions and its
756 stated policies and goals'(14.24.1) was seen as mostly linked to climate change and lacking sector-
757 specificity. In the exposure draft of the [Topic Standard project for Climate Change](#), a disclosure is
758 included to report how the organization's public policy and lobbying activities are consistent with its
759 transition plan. The sector recommendation was, therefore, removed from the final Mining Standard.

760 **Topic 14.25 Conflict-affected and high-risk areas**

761 Conflict-affected and high-risk areas was one of the most commented topics of the PCP, partly driven
762 by dedicated questions in the PCP questionnaire and the novelty of the topic to the GRI Standards.

763 A few respondents asked for clarification on the terminology used in the reporting section (14.25.2).

764 A few respondents raised that a due diligence 5-step report is not always produced by mining
765 companies (recommendation 14.25.2 in the exposure draft), especially if they follow another
766 framework that nevertheless covers similar expectations as the *OECD Due Diligence Guidance for
767 Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas*. One respondent
768 pointed out that an impact assessment is not the same as a 5-step report and should be separated as
769 its own recommendation.

770 GSSB response:

771 Conflict-affected and high-risk areas (CAHRAs) is a new topic in the GRI Standards, focusing on the
772 importance of conducting robust due diligence when operating or sourcing from conflict-affected and
773 high-risk areas, which presents a heightened risk for severe human rights abuses and illicit financial
774 flows. Lacking a GRI Topic Standard, the reporting primarily draws from the *OECD Due Diligence
775 Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas*.

776 With the aim to add further clarify the terminology used and direct reporters to authoritative resources,
777 a footnote was added to recommendation 14.25.2 pointing to the *OECD Due Diligence Guidance*.

778 As there are several frameworks and standards in the sector that reference or build on the *OECD Due
779 Diligence Guidance* with which mining organizations comply with, the clause to provide a link to a 5-
780 step report based on the OECD Guidance was removed.

781 Additional sector recommendation on impact assessments (14.25.2) was rephrased to focus on actual
782 and potential negative impacts on workers and local communities, including actions to prevent or
783 mitigate impacts. The existence of impact assessment was seen as sufficiently covered by the
784 description of the organization's due diligence process, reported in 14.25.3 in *GRI 14*.

Appendix 1. Participation in events and webinars

Table 2: list of events and webinars held during the public comment period

Event	Date	Number of attendees
Global webinar (1)	23 February	972 registrations, 386 attendees
Global webinar (2)	2 March	747 registrations, 284 attendees
Workshop for South Africa, Alternative Mining Indaba (Cape Town)	8 February	~30 attendees
Workshop for Spanish-speaking Latin America	14 March	126 registrations, 40 attendees
Webinar for Brazil	15 March	143 registrations, 71 attendees
Workshop for Southeast Asia	4 April	107 registration, 55 attendees
Webinar for Greater China	18 April	143 registrations, 71 attendees
Workshop for South Asia	18 April	104 registrations, 28 attendees
Briefing with North American Mining Association (NMA)	1 February	~30 attendees
Briefing with Brazilian Mining Association (IBRAM)	2 March	~50 attendees
Briefing with Australian Minerals Council (AMC)	3 April	56 attendees
Briefing with Gremial de Recursos Naturales, Minas y Canteras (GRENAT), Guatemala	26 April	46 attendees
Webinar with AIDIS and Cámara Argentina de Empresarios Mineros (CAEM)	20 April	231 views
Attendance to Mining Indaba	6-9 February	-
Attendance to PDAC	5-8 March	-
Attendance and public speaking at ELAMI	28-31 March	50 attendees
Attendance and partner sesión hosting at OECD Forum on Responsible Mineral Supply Chains	25-27 April	~75 attendees

Appendix 2. Overview of respondents

Table 3. Overview of the public comment respondents.

Representation	Name	Region	Stakeholder constituency ²⁵
Individual	Jesus Antonio Mena Rodriguez	Latam	Mediating institution*
Individual	Caio Gouvea	Latam	Mediating institution*
Organizational	Quantum Energy, Inc.	North America	Mediating institution*
Individual	JUNJI BAN	Asia	Mediating institution*
Organizational	ESG Broadcast	Asia	Business
Individual	Trevor Hughes	Europe	Mediating institution*
Organizational	FBRH Consultants Ltd	Europe	Mediating institution*
Individual	Judy Auld	Oceania	Mediating institution*
Individual	Fernando Cando	Latam	Business
Individual	Benedicta Akesse Annan	Africa	Mediating institution*
Individual	Farheen Khanum	Asia	Mediating institution*
Organizational	Energy37 Consulting Inc.	North America	Mediating institution*
Individual	Marcia Bellotti	Latam	Mediating institution*
Individual	Raymond Philippe	Europe	Mediating institution*
Individual	Pamela Duran Diaz	Europe	Mediating institution*
Organizational	CEDLA	Latam	Mediating institution*
Organizational	El Derecho a No Obedecer	Latam	Civil society*
Individual	Dimitris Ballas	Europe	Mediating institution*
Organizational	Stockholm Resilience Center	Europe	Mediating institution*
Organizational	Fundación Ideas para la Paz (FIP)	Latam	Mediating institution*
Organizational	Grupo de Diálogo Minero	Latam	Mediating institution*
Organizational	Institute for Global Developme	Asia	Civil society*
Organizational	Nordkalk Corporation	Europe	Business
Organizational	Indonesian Mining Association (IMA)	Asia	Business*
Individual	Michael Proulx	North America	Mediating institution*
Organizational	S&P Global Sustainable	Europe	Investment institution*
Organizational	Women's Rights and Mining Working Group	Europe	Civil society*
Organizational	RMI	Europe	Mediating institution*
Individual	Bernie Napp	Oceania	Mediating institution*
Individual	Rahul Basu	Asia	Civil society*
Organizational	Seylan Bank PLC	Asia	Investment institution*

²⁵ Stakeholder constituencies marked by an asterisk have been reclassified from the option marked by respondents in the PCP questionnaire, which included more granular options (Academic / Assurance provider / Business / Consultant / Government / Investor / Labor representative / Market regulator / Non-government organization / Rating agency / Standard setter / Stock exchange / Student / Trade or industry association / Other)

Organizational	The Alliance for Responsible Mining (ARM)	Latam	Mediating institution*
Organizational	Ekama Development Foundation	Africa	Civil society*
Individual	Sebastian Alvear	Latam	Investment institution*
Organizational	AGS Action BD Ltd.	Asia	Mediating institution*
Individual	Namita Asnani	Asia	Mediating institution*
Individual	Jorge Jauregui	Latam	Business*
Individual	Sushil Pattanaik	Asia	Mediating institution*
Organizational	BAIID auto technologies private limited (Lipongroup)	Asia	Mediating institution*
Individual	Bárbara Gómez Delgado	Europe	Business
Individual	Rodent Kayumba	Africa	Business
Individual	Stephen Northey	Oceania	Mediating institution*
Individual	Alejandra Rodriguez	Latam	Mediating institution*
Individual	Jose Manuel Martinez Cue	Europe	Mediating institution*
Individual	Oscar Julián Soto Gil	Latam	Mediating institution*
Organizational	Rio Tinto	Oceania	Civil society*
Individual	PN Parameswaran Moothathu	Asia	Mediating institution*
Organizational	Ecovadis	Europe	Investment institution*
Individual	Kene Onukwube	Africa	Civil society*
Organizational	Zijin Mining	Asia	Business
Individual	Nizar SDIRI	Africa	Mediating institution*
Individual	Hugo Rainey	North America	Civil society*
Organizational	International Cyanide Management Institute	North America	Mediating institution*
Organizational	Australian Red Cross	Oceania	Civil society
Organizational	J M Environet Pvt Limited	Asia	Mediating institution*
Organizational	Nizmonia	Asia	Business
Individual	Eddie Smyth	Europe	Mediating institution*
Organizational	South32	Oceania	Business
Organizational	Partnership between DCAF – The Geneva Centre for Security Sector Governance and the International Committee of the Red Cross (ICRC)	Europe	Civil society*
Organizational	Impala Platinum	Africa	Business
Organizational	Sustainalytics	North America	Investment institution*
Organizational	Minviro Ltd	Europe	Mediating institution*
Organizational	POLVAL - Polish Association of Mineral Asset Valuers	Europe	Mediating institution*
Organizational	ACM	Latam	Business
Organizational	Vale	Latam	Business
Organizational	Oxfam	North America	Civil society*
Individual	Margarita Ferat	Latam	Mediating institution*
Organizational	Grenat	Latam	Business
Organizational	Mastercube IoT LLP	Asia	Mediating institution*
Organizational	ERG	Europe	Business

Individual	Diego Murguia	Latam	Mediating institution*
Organizational	Cornish Lithium	Europe	Business
Organizational	TÜV SÜD Certification and Testing (China) Co., Ltd	Asia	Mediating institution*
Organizational	BMO Global Asset Management	North America	Investment institution
Organizational	ETA Operations	Africa	Mediating institution*
Organizational	Newmont Corporation	North America	Business
Organizational	World Benchmarking Alliance	Europe	Mediating institution*
Organizational	Engineers Without Borders Canada	North America	Civil society*
Organizational	GIZ	Latam	Mediating institution*
Organizational	AASB Australian Accounting Standards Board	Oceania	Mediating institution*
Organizational	C.C.Sustainable Consultancy	Asia	Mediating institution*
Organizational	ILO	Global	Labor
Individual	Jon Ellermann	North America	Mediating institution*
Organizational	MCA Minerals Council of Australia	Oceania	Business
Organizational	SIS Sustainable Inclusive Solutions	Latam	Mediating institution*
Organizational	TSM	Global	Mediating institution*
Organizational	World Gold Council	Global	Business
Organizational	Jean-François Jenni	Europe	Mediating institution*
Organizational	Sibanye Stillwater	Africa	Business
Organizational	ICMM	Global	Business
Organizational	BHP	Oceania	Business
Organizational	Responsible Critical Mineral Initiative (RCI) & China Chamber of Commerce of Metals, Minerals & Chemicals Importers & Exporters (CCCME)	Asia	Business*
Organizational	Syntao	Asia	Mediating institution*