



Barbara Strozzilaan 101
1083 HN Amsterdam
The Netherlands
info@globalreporting.org

GRI 14: Mining Sector 2024

Frequently Asked Questions (FAQs)

Updated in May 2024

The Standard can be downloaded [here](#).

More FAQs on the Universal Standards 2021, the system of GRI Standards, and how to use Sector Standards are available [here](#).

Other Sector Standards under development and planned can be found in the [GSSB work program](#).

List of prioritized sectors available [here](#).

Contents

1. Why did GRI develop a Standard for mining?	3
2. To what organizations does <i>GRI 14</i> apply?	3
3. Does <i>GRI 14</i> need to be used by mining organizations when reporting with GRI?	3
4. When will <i>GRI 14</i> come into effect?	4
5. Do mining organizations need to use any GRI Standards other than <i>GRI 14</i> ?	4
6. What if two Sector Standards apply to an organization's activities – for example, should an organization mining coal and other minerals use <i>GRI 12: Coal Sector 2022</i> and <i>GRI 14</i> ?	4
7. What was the process to develop <i>GRI 14</i> ?	5
8. How were civil society and Indigenous groups involved in the development of <i>GRI 14</i> ?	5
9. Does <i>GRI 14</i> align with other relevant instruments and guidance for the mining sector?	5
10. How is <i>GRI 14</i> different from other sustainability and responsible practice initiatives in the mining sector?	6
11. Do companies need to report all topics included in <i>GRI 14</i> ?	6
13. How does mine-site reporting fit in with the broader GRI Standards system?	7
14. What is the new mine-site disclosure (ref. 14.0.1) and is there guidance for definition of a mine site?	8
15. Is it mandatory to report the mine-site disclosures?	8
16. What is the difference between additional sector recommendations and additional sector disclosures?	9
17. How is gender addressed in <i>GRI 14</i> ?	9
18. Are there new topics in <i>GRI 14</i> not previously covered by the GRI Standards?	9
19. The mining sector operates in diverse geographic and geopolitical contexts. How does <i>GRI 14</i> ensure that the reporting disclosures are relevant across different jurisdictions?	10
20. How does <i>GRI 14</i> approach reporting on operations in conflict-affected and high-risk areas?	10
21. Going forward, how will <i>GRI 14</i> be updated to reflect emerging issues and stakeholder expectations, or advancements in technology?	11
22. Is <i>GRI 14</i> available in other languages?	11
23. Will there be a GRI Academy course for <i>GRI 14</i> ?	11

1. Why did GRI develop a Standard for mining?

Mining was identified by the Global Sustainability Standards Board (GSSB) as one of the [first sectors](#) for development of a GRI Sector Standard. The prioritization was based on the sector's significant impacts on economies, people, and the environment, as well as the broad stakeholder demand for information about these impacts.

The primary objective of [GRI 14: Mining Sector 2024](#) is to improve the sustainability reporting of mining organizations, enabling more complete and consistent disclosures across the sector. The Standard provides a common set of metrics that represents the broad information needs of stakeholders – from local communities and workers, to regulators, governments, academia, civil society, and investors, as well as downstream customers using minerals in their products.

Beyond corporate disclosure, the Standard sets out expectations for mine-site level reporting of key impacts. More granular information over local impacts has been identified as a key factor in improving the quality and relevance of sustainability reporting by mining organizations.

2. To what organizations does GRI 14 apply?

GRI 14: Mining Sector 2024 applies to organizations involved in exploration, extraction, and primary processing of all types of minerals, metallic and non-metallic, except for oil, gas, and coal. Quarrying is considered as part of the Standard. The scope also includes organizations that undertake supporting activities for mining, such as transport and storage, when integrated into the mining organization's core operations, as well as suppliers of specialized products and services to mining organizations.

The full description of the scope of the sector covered by this Standard can be found on page 6 of *GRI 14*. The table on page 6 maps the industry groupings covered by the scope of the Sector Standard in other classification systems, including GICS, ICB, ISIC and SICs. The Sector Profile on page 10 lists activities undertaken by organizations that are within the scope of this Standard.

Other Sector Standards will cover related sectors, such as metal processing, smelters, energy utilities, and commodity trading. See the [list of prioritized sectors](#) for more information.

3. Does GRI 14 need to be used by mining organizations when reporting with GRI?

The GRI Sector Standards are an addition to the updated system of GRI Standards. When reporting in accordance with the GRI Standards, and as outlined in [GRI 1: Foundation 2021](#), an organization is required to use the applicable Sector Standards when determining its material topics. The organization is required to review each topic described in the applicable Sector Standard(s) and determine whether it is a material topic for them.

The Sector Standard also helps the organization identify disclosures to report information about its impacts in relation to material topics. For each topic, the Sector Standards list disclosures for organizations to report, representing broad stakeholder needs for transparency over the sector's impacts. The organization is required to report the Topic Standard disclosures relevant to its impacts for each material topic, while reporting the sector-specific recommendations is strongly encouraged.

4. When will *GRI 14* come into effect?

The effective date for *GRI 14: Mining Sector 2024* is 1 January 2026. All sustainability reports issued after this date by organizations covered by the scope of the Sector Standard will need to use *GRI 14* for reporting (i.e., sustainability information covering the year 2025).

The extensive transition period is aimed to facilitate adoption of *GRI 14*, allowing mining organizations to incorporate *GRI 14* into materiality considerations and start collecting and reporting data for any topics and/or disclosures they may not be reporting on yet. The transition period also allows for a gradual approach to reporting, allowing organizations the possibility to build up to the level of transparency expected.

5. Do mining organizations need to use any GRI Standards other than *GRI 14*?

The GRI Standards are structured as a system of interrelated standards organized into three series:

- GRI Universal Standards
- GRI Sector Standards
- GRI Topic Standards

A mining organization reporting in accordance with the GRI Standards will use all three series in their reporting.

The Universal Standards 2021 apply to all organizations and comprise three Standards: [GRI 1: Foundation 2021](#), [GRI 2: General Disclosures 2021](#), and [GRI 3: Material Topics 2021](#). The Universal Standards guide reporters on how to report with the GRI Standards, and contain disclosure requirements and reporting principles that all organizations must comply with to report in accordance with the GRI Standards.

GRI 14: Mining Sector 2024 outlines the topics that are likely to be material for mining organizations to report and lists disclosures relevant to these topics. The disclosures are derived from GRI Topic Standards and sometimes are supplemented with additional sector-specific reporting expectations. When a disclosure from a Topic Standard is listed, the organization needs to report the information as outlined in the relevant Topic Standard, including requirements, recommendations, and guidance.

6. What if two Sector Standards apply to an organization's activities – for example, should an organization mining coal and other minerals use *GRI 12: Coal Sector 2022* and *GRI 14*?

The section 'Sector this Standard applies to' (page 6) in all Sector Standards contains a description of the types of organizations to which the Standard applies. An organization must use all applicable Sector Standards for the sectors in which it has substantial activities. This means that more than one Sector Standard may be applicable.

To report in accordance with GRI, the organization is expected to consider the likely material topics listed in all applicable Sector Standards when determining topics for reporting. For topics determined as material, the organization reports the disclosures listed for the topic when relevant for its impacts. If an organization determines one or more topics listed in a Sector Standard as not material, it does not have to report information on those. However, it will need to list the topics in the GRI content index and provide a reason why any were not considered as material.

For example, a diversified mining company with iron ore and coal in its portfolio is expected to use two Sector Standards to determine its material topics and reporting disclosures: *GRI 14: Mining Sector 2024* and [GRI 12: Coal Sector 2022](#). The organization will have to consider all topics included in *GRI 14* and *GRI 12*. In case topics are repeated in both Standards (e.g., topic closure and rehabilitation), organizations should report all disclosures that correspond to their impacts.

7. What was the process to develop *GRI 14*?

The development of *GRI 14: Mining Sector 2024* followed a transparent and inclusive process in the public interest. The project was overseen by the [Global Sustainability Standards Board \(GSSB\)](#), GRI's independent standard setting body, following the [Due Process Protocol](#).

The content of *GRI 14* was developed following the recommendations of a multi-stakeholder working group with expertise in the mining sector. The contents build on authoritative intergovernmental instruments and widely held expectations of responsible business practice for mining organizations.

Between February and April 2022, an exposure draft of the Standard was made available for public comment with 93 submissions received from organizations across business, investment institutions, civil society, labor, and mediating institutions. All submissions were considered in the revision of the draft, with significant changes outlined in the [Basis for Conclusions](#). For more information about the development process of *GRI 14*, please visit the [project page](#).

8. How were civil society and Indigenous groups involved in the development of *GRI 14*?

The Mining Working Group had four civil society organizations represented, and numerous others were engaged throughout the Standard development process and the public comment period. The project team also engaged directly with an organization specialized in Indigenous People's rights during content development. The Working Group composition and the public comment submissions can be found on the [GRI website](#).

9. Does *GRI 14* align with other relevant instruments and guidance for the mining sector?

GRI 14: Mining Sector 2024 lists topics identified as likely material for organizations in the mining sector to report, representing the sector's most significant impacts on the economy, environment, and people. These impacts have been identified based on research, authoritative international instruments, and expert input from relevant stakeholders.

GRI 14 builds on widely recognized standards and guidance that shape expectations for responsible business conduct in the mining sector. For example, expectations related to Free, Prior, and Informed Consent are based on the *United Nations Declaration on the Rights of Indigenous Peoples*; use and management of security personnel draws on the *Voluntary Principles on Security and Human Rights*; reporting on tailings facilities aligns with the *Global Industry Standard on Tailings Management*; and transparency on financial flows and corruption are shaped by the *Extractives Industry Transparency Initiative*.

Where additional sector reporting has been developed to supplement the GRI Topic Standard disclosures, it strives to align with established existing instruments and expectations for responsible mining, where possible. In some cases, relevant external instruments and frameworks are directly referenced for additional guidance, either in the disclosure itself, a footnote, or the references and

resources section. For example, expectations to report on involuntary resettlement are based on the *IFC Performance Standard 5 Land Acquisition and Involuntary Resettlement*, and on conflict-affected and high-risk areas on the *OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas*.

For more information on GRI's collaboration with other standard-setters, including the European Reporting Advisory Group (EFRAG) and the IFRS Foundation's International Sustainability Standards Board (ISSB), please consult [this page](#).

10. How is **GRI 14** different from other sustainability and responsible practice initiatives in the mining sector?

GRI 14 is a cross-commodity sustainability reporting standard for the mining sector, suitable for companies of all sizes and from all locations. It has been developed by an international, independent standard setter through a transparent, multi-stakeholder process.

While many standards for responsible mining focus on specific commodities or topics (such as tailings or security), *GRI 14* provides a cross-dimensional approach and covers the most significant impacts of the sector on sustainable development, encapsulating transparency expectations over these.

Sustainability reporting is also distinct from certification, assurance, verification or third-party auditing schemes. Instead, it refers to the public disclosure of sustainable development and responsible business-related information, relevant for stakeholders to assess how organizations address their impacts. In comparison, certifications, assurance, verification or third-party auditing schemes usually focus on an organizations' performance related to specific areas of responsible business conduct and supply chain impacts, often resulting into a written assurance or certification that a mine site or a product is in conformity with certain requirements. Sustainability reports are often audited, and information assured by third parties, but do not result in an attribution of a certificate or label.

Organizations may highlight they adhere to different frameworks, certifications, or auditing schemes in their sustainability reports to demonstrate how they manage particular impacts. For example, *GRI 14* asks about compliance with other frameworks or recognized international standards, such as the *Global Industry Standard on Tailings Management* or *Towards Sustainable Mining* in topic 14.6 *Tailings*, or the *OECD Due Diligence Guidelines for Responsible Minerals Supply Chains* in topic 14.25 *Conflict-affected and high-risk areas*. Organizations can proactively reference other recognized certification schemes of performance standards where relevant, as well as link to information in publicly available documents to cover overlapping reporting expectations.

11. Do companies need to report all topics included in **GRI 14**?

An organization may identify many impacts on which to report. When using the GRI Standards, the organization prioritizes reporting on those topics that represent its most significant impacts on the economy, environment, and people, including impacts on their human rights. In the GRI Standards, these are the organization's material topics.

The Sector Standard lists topics that are likely to be material for an organization in a sector to report. However, circumstances for each organization vary, and the organization needs to determine its material topics according to its specific context, such as its business model; geographic, cultural, and legal operating context; ownership structure; the nature of its impacts; and stakeholder concerns.

Based on these, an organization is required to review each topic described in the applicable Sector Standard(s) and determine whether it is a material topic to report. If the organization has determined

any of the topics included in the applicable Sector Standard(s) as not material, then the organization does not have to report it in their sustainability report. However, it is required to list them in the GRI content index and explain why they are not material.

12. Why do many recommendations in *GRI 14* include mine-site level reporting?

The mining sector is facing increasing expectations to focus on mine-site level management and disclosure of how activities impact people, economies, and the environment at a local level. Customers of mining organizations, investors, and local communities are among stakeholder groups calling for more granular data of key impacts relevant to mine sites. For example, several due diligence schemes expect companies to disclose detailed information about supply chain traceability, in which case site-level information is critical.

GRI 14 emphasizes the need for organizations to provide location-specific information about their impacts and asks for site-level disaggregation of data for several topics. Understanding the local context where impacts take place is often necessary to assess the organization's management of impacts, as their significance can depend on the geographical, social, or economic context. For example, an effluent discharge can be more significant when it takes place in an area of high biodiversity value.

While many topics in *GRI 14* list site-level information as recommended reporting, for key topics it is already the norm, as seen for example in the management of tailings (Global Industry Standard for Tailings Management) and disclosing biodiversity impacts (*GRI 101: Biodiversity 2024*).

13. How does mine-site reporting fit in with the broader GRI Standards system?

For mining organizations, many of the most significant impacts, risks, and opportunities take place on site-level. In many cases, the current practice of aggregating and reporting sustainability data at a corporate level does not allow sufficient scrutiny into the key impact areas or the actions taken to address them. Requirement 5 in [GRI 1: Foundation 2021](#) (pp. 16-17) requires organizations to report disclosures from the GRI Topic Standards for each material topic, with the Guidance outlining the principle that an “organization should provide sufficient information about its impacts in relation to each material topic so that information users can make informed assessments and decisions about the organization”. The Guidance also explains that should the disclosures from the Topic Standards not provide sufficient information about the organization's impacts, the organization should report additional disclosures, for example, those recommended in the GRI Sector Standards.

Several Reporting Principles in *GRI 1: Foundation 2021* stipulate that organizations should report information ‘that is correct and sufficiently detailed to allow an assessment of the organization's impacts’ (Accuracy); report information ‘in a concise way and aggregate information where useful without omitting necessary details’ (Clarity); and ‘if operating in a range of locations, report information about impacts in relation to appropriate local contexts’ (Sustainability context). The additional sector recommendations to report information for mine sites are thus well aligned with the approach and principles of the GRI Standards.

Reporting in accordance with the GRI Standards requires each organization to determine their material topics based on their own specific circumstances. An organization should prioritize reporting on those topics that represent the organization's most significant impacts on the environment, economies, and people, including their human rights. Similarly, when determining disclosures to report, an organization should report those disclosures that are most relevant for its impacts and

circumstances in relation to each topic it has determined as material to report. This applies for site-level disclosures as well, which are listed as recommendations and should only be reported where significant and allowing a better understanding of the company's impacts in different contexts.

14. What is the new mine-site disclosure (ref. 14.0.1) and is there guidance for the definition of a mine site?

The new additional sector disclosure 14.0.1 asks mining organizations to report the name, geographic location, and size of each mine site. This disclosure is relevant for any organization that owns or operates mine sites. It aims to inform the assessment of risks and impacts related to topics listed in the Standard for specific locations. To aid this assessment, an example table is provided for organizations to indicate which sites have significant impacts related to the likely material topics. This does not, however, replace an organization's materiality assessment, which is expected to follow the process as outlined in [GRI 3: Material Topics 2021](#).

On page 15 of the Standard, it is clarified that for the purposes of this Standard, a "mine site" consists of "open-cut and underground mines and the surface area disturbed by a mining operation; tailings storage and waste facilities; lands disturbed by the construction or improvement of haulage ways, pipelines and pipeline corridors; and roads or any surface areas in which structures, equipment, materials, or any other elements used in the mining operation are situated. It excludes downstream processing facilities such as smelters, refineries, unless they are co-located with on-site milling or beneficiation infrastructure."

Should the organization have its own (similar or different) definition for a mine site, it is expected to disclose it.

15. Is it mandatory to report the mine-site disclosures?

Mine-site reporting is recommended and encouraged, but it is not a requirement to be in accordance with the GRI Standards. Sector-specific recommendations have been included in *GRI 14* when the GRI Topic Standard disclosures would not provide sufficient information about the impacts from mining in relation to a topic.

Organizations determine their material topics based on their specific circumstances and prioritize reporting on topics that significantly impact the environment, economies, people, and human rights. This could mean that certain impacts may only be relevant for certain sites. As an example, an organization with one site adjacent to artisanal and small-scale mining (ASM), can focus their disclosure on how they manage impacts related to ASM in that specific site, and not report this information for other sites for which it is not a relevant impact. For certain other topics, such as biodiversity or waste, reporting information for each mine site is recommended, due to the significance of impacts across the board.

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

16. What is the difference between additional sector recommendations and additional sector disclosures?

Additional sector recommendations intend to give additional information about a sector's impacts related to an existing Topic Standard disclosure. Additional sector disclosures provide information about a sector's impacts when no related GRI Topic Standard exists. Both additional sector recommendations and additional sector disclosures are recommended for an organization in the sector to report. More detail can be found in Figure 2 on page 9 in *GRI 14: Mining Sector 2024*.

17. How is gender addressed in *GRI 14*?

Gender-specific impacts are recognized as a significant issue in the mining sector and are widely addressed in *GRI 14*. The Standard integrates gender-related considerations across several likely material topics, including *14.9 Economic impacts*, *14.10 Local communities*, and *14.16 Occupational health and safety*.

The reporting set out in *GRI 14* reflects global stakeholder expectations on disclosing information about the differentiated impacts the mining sector's activities may have on women. The Standard emphasizes the need for gender-disaggregated data and managing impacts that may affect women more severely regarding key issues. It aims to disentangle an organization's approaches to ensuring sufficient safeguards are taken to prevent discrimination, promote inclusion, and enhance safety and equality in the workplace and local communities.

Additional sector recommendations with gender considerations or disaggregation are listed where the impacts are either sector-specific or occur in an outsized manner in mining. In some cases, the expectation to provide a gender breakdown is already required or recommended in an existing GRI Topic Standard, in which case the expectation has not been repeated in *GRI 14*.

18. Are there new topics in *GRI 14* not previously covered by the GRI Standards?

GRI 14 lists three new topics that were previously not listed as standalone topics in the Sector Standards for coal, oil and gas.

- *Tailings* expands on the contents and reporting that in *GRI 11* and *GRI 12* were part of the topic *Asset integrity and critical incident management*. The focus of the topic is on the management of tailings facilities, which upon catastrophic failures can cause devastating impacts on the environment and people. The reporting disclosures listed are primarily based on and aligned with the *Global Industry Standard on Tailings Management*.
- *Conflict-affected and high-risk areas* expands on the contents that in *GRI 11* and *GRI 12* were part of a topic called *Conflict and security*. The topic focuses on the importance of conducting robust due diligence when operating or sourcing from conflict-affected and high-risk areas. These areas pose increased risks for severe human rights abuses and illicit financial flows. The reporting disclosures are primarily drawn from the *OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas*.
- *Artisanal and small-scale mining* was not featured in *GRI 11* or *GRI 12*. Individuals and communities engaged in artisanal and small-scale mining (ASM) are considered a key stakeholder group for many mining organizations, and the coexistence of ASM in adjacency of large-scale mining can result in many types of interactions. The impacts of these interactions range from disputes and incidents to impacts on ASM communities' livelihoods.

While ASM mostly takes place informally, expectations are emerging for mining organizations to engage with ASM operators and, where legitimate, support them to formalize and improve their operations.

Inputs from the Sector Standards projects are used to inform future Standard-setting agenda. Based on feedback received, the Standards Division makes proposals to the GSSB for the development of new or the revision of current Standards to cover emerging areas or existing gaps. The GSSB will consider and prioritize these proposals during the regular reviews of the GSSB work program as per the Due Process Protocol. In addition, for ongoing projects, the teams exchange information regularly on cross-sectoral reporting expectations on topics. See the document [Input on GRI Topic and Universal Standards](#) for detailed recommendations to the GSSB from the Mining project.

19. How does **GRI 14** ensure that the reporting disclosures are relevant across different jurisdictions?

The mining sector operates in diverse geographic and geopolitical contexts. GRI 14 represents the views of a global stakeholder base and in many cases, sets higher expectations for transparency than encoded in national or regional legal contexts. Reporting using GRI is also based on materiality, which requires each organization to determine the material topics and reporting disclosures based on their own context. GRI 14 acts as an important input in this process, while acknowledging that organizations' thresholds regarding significance of impacts will vary.

Should the disclosures listed in the Standard ask for information that is not possible for an organization in a given context to publish – due to confidentiality or legal constraints, for example – this information does not need to be reported. In such cases, the organization can use a reason for omission.

More information about reasons for omission can be found in [GRI 1: Foundation 2021](#) (pp. 17-18).

20. How does **GRI 14** approach reporting on operations in conflict-affected and high-risk areas?

The topic 14.25 Conflict-Affected and High-Risk Areas (CAHRAs) relies on the definition by the Organization for Economic Development and Co-operation (OECD), whereby such areas are identified by:

“the presence of armed conflict, widespread violence or other risks of harm to people. Armed conflict may take a variety of forms, such as a conflict of international or non-international character, which may involve two or more states, or may consist of wars of liberation, or insurgencies, civil wars, etc. High-risk areas may include areas of political instability or repression, institutional weakness, insecurity, collapse of civil infrastructure and widespread violence. Such areas are often characterised by widespread human rights abuses and violations of national or international law.”

These areas can comprise a country, an area within a country, or a region involving several states.

Reporting on the topic focuses on due diligence approaches for companies operating in or sourcing from conflict-affected and high-risk areas, to ensure avoidance and mitigation of gross human rights impacts. In addition to reporting the organization's operational sites located in CAHRAs and how these were identified, the reporting section includes disclosures on:

- Approach to ensuring adherence to international humanitarian law;
- Due diligence process applied when operating in or sourcing from CAHRAs, including alignment with the OECD 5-step framework; and

- Impacts on workers and communities.

21. Going forward, how will *GRI 14* be updated to reflect emerging issues and stakeholder expectations, or advancements in technology?

The Sector Standards will undergo periodic revisions to ensure they represent the most pressing sustainability challenges faced by sector organizations and expectations of stakeholders.

In addition, when new GRI Topic Standards are developed or existing ones revised, the approved Topic Disclosures will be considered for implementation in the existing Sector Standards. For example, the *GRI 101: Biodiversity 2024* disclosures were already implemented into GRI 14, and the next updates will take place once new GRI Topic Standards are approved (the next ones will be GRI Energy and Climate Change Standards). This ensures that the Sector Standards are in line with the best practice expectations for reporting on topics. See [GRI website](#) for more information on ongoing GRI Standards projects and expected schedules.

In addition, GRI is developing an XBRL taxonomy to enable digital reporting. The taxonomy will be released for public comment in the course of 2024.

22. Is *GRI 14* available in other languages?

The authoritative text of the GRI Standards is English, but GRI will release authorized translations of *GRI 14: Mining Sector 2024* in 10 languages in the first half of the year. Please consult the [GRI translations page](#) or contact translations@globalreporting.org for more information on the upcoming translation schedule.

23. Will there be a GRI Academy course for *GRI 14*?

A GRI Academy course for the Mining Standard will be available in the first half of 2024. Please check the [GRI Academy website](#) or subscribe to the [GRI Newsletter](#) to be notified when new resources on *GRI 14* become available.