



Website: <https://www.globalreporting.org/>

Email: gssbsecretariat@globalreporting.org

Item 03 – Proposed public comment questionnaire for the GRI Sector Standards Project for Mining exposure draft

For GSSB information

Date	10 January 2023
Meeting	24 January 2023
Project	GRI Sector Standards Project for Mining
Description	<p>This document contains a draft public comment questionnaire for the exposure draft of the GRI Sector Standards Project for Mining that has been submitted to the GSSB for information at the upcoming meeting.</p> <p>If approved, the public exposure is proposed to commence early February and run until the end of April, and an open questionnaire will be set up online to collect public feedback.</p> <p>This document sets out the proposed questions to be included in the feedback form. GSSB members are welcome to provide any feedback by 24 January 2023.</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.

1 Questions for the GRI Sector

2 Standard Project for Mining exposure

3 draft

4 Scope of the exposure draft

5 Section 1 'Sector this Standard applies to' (p.4¹) outlines the scope of the Standard.

6 The Sector Standard for mining will apply to organizations undertaking any of the following:

- 7 - Exploration, extraction, including quarrying, and primary processing of all types of minerals,
- 8 metallic and non-metallic, except for oil, gas, and coal.
- 9 - Support activities for mining, such as transport and storage.
- 10 - Supply of specialized products and services to mining organizations, such as engineering,
- 11 procurement, and construction (EPC) contractors.

12 This Standard can be used by any organization in the mining sector, regardless of size, type,

13 geographic location, or reporting experience. While small mining organizations can use this Standard,

14 it is not designed to apply to artisanal and small-scale mining (ASM) operators.

15 Oil and gas (GRI 11) and coal (GRI 12) have published Sector Standards available, whereas further

16 stages of processing, such as smelting, refining, and metal recycling, will be the subject of a separate

17 GRI Sector Standard.

18 [Watch [this short video](#) for a better understanding of how GRI Sector Standards are used]

19 Question 1

- 20 • Is the scope of the sector for this Standard exposure draft clear and practical? Are there any
- 21 other activities or types of organizations that should fall within the scope of this Standard?
- 22 Please suggest what could be improved.

23 Likely material topics

24 Section 2 'Likely material topics' (p. 14-76) lists 25 likely material topics for the mining sector. 'Likely

25 material topics' encompass the sector's most significant impacts and are therefore likely to be

26 material for most mining organizations to report publicly.

27 '**Impact**' refers to the effect the sector or organizations operating in the sector have, or could have, on

28 the economy, environment, and people. Impacts can be positive or negative. Organizations can be

29 involved with negative impacts through their **activities** or as a result of their **business relationships**.

30 [Find more information about key concepts in [GRI 1: Foundation 2021](#)]

¹ Note that page numbering in this questionnaire does not correspond to the page numbers in Item 2 – GRI Sector Standards Project for Mining – Exposure draft received by the GSSB. It will, however, correspond with the public version of the exposure draft that respondents will review.

31 *When determining its material topics, a reporting organization in the mining sector needs to review*
32 *each topic described in the Standard and determine whether it is material for it to report on based on*
33 *its own specific circumstances.*

34 *Not all topics listed in the Standard may be material for all organizations in the mining sector. If an*
35 *organization determines any of the topics included in the Standard are not material, the organization*
36 *lists them in the GRI content index and provides a short explanation of why they are not material.*

37 **Question 2**

- 38 • Do the topics included in the exposure draft represent the mining sector's most significant
39 impacts and are therefore likely to be material for most organizations in the sector to report? If
40 not, please explain which topics or significant impacts are missing or, alternatively, which
41 topics should not be listed as likely material for the sector.

42 **Reporting sub-sections**

43 **Route A (a) – For reporters**

44 *Section 2 'Likely material topics' (p. 14-76) also lists relevant disclosures for the mining sector to*
45 *report on each topic. These disclosures are mainly derived from existing GRI Topic Standards.*
46 *However, where disclosures from Topic Standards do not provide sufficient information about a*
47 *mining organization's impacts in relation to a topic, additional sector disclosures and*
48 *recommendations are listed. These are drawn from other sources or, where necessary, developed by*
49 *the Mining Working Group.*

50 *If any of the listed disclosures are not relevant to the organization's impacts, the organization is not*
51 *required to report them.*

52 **Question 3.1 (a)**

- 53 • Are the disclosures listed in this exposure draft relevant for most mining organizations to
54 report? If not, highlight which disclosure(s) are not relevant and why.

55 **Question 3.2 (a)**

- 56 • Are the additional sector disclosures or recommendations included understandable and
57 feasible to report on? If not, please explain why and identify what could be improved.

58 **Question 3.3 (a)**

- 59 • Is there any information your organization is currently reporting or planning to report on (with
60 regards to its significant impacts on the economy, environment, and people) that is not
61 reflected in this exposure draft?

62 *Mine-site reporting was identified by the Mining Working Group as essential to enable the reporting of*
63 *meaningful and accurate information on the sector's localized impacts.*

64 *The exposure draft includes expectations to report (selected) data at the mine-site level for the*
65 *following topics:*

- 66 - *Topic 14.1 GHG emissions (p. 14)*
67 - *Topic 14.3 Air emissions (p.20)*
68 - *Topic 14.6 Tailings (p.29)*
69 - *Topic 14.8 Closure and rehabilitation (p.33)*
70 - *Topic 14.9 Economic impacts (p.37)*

- 71 - Topic 14.10 Local communities (p.41)
- 72 - Topic 14.11 Rights of Indigenous Peoples (p.45)
- 73 - Topic 14.12 Land and resource rights (p.47)
- 74 - Topic 14.13 Artisanal and small-scale mining (p.49)
- 75 - Topic 14.15 Critical incident management (p.53)
- 76 - Topic 14.21 Non-discrimination and equal opportunity (p.65)
- 77 - Topic 14.23 Payments to governments (p.70)
- 78 - Topic 14.25 Conflict-affected and high-risk areas (p.75)

79 **Question 4.1 (a)**

- 80 • Do mining organizations commonly collect mine-site-level data/information for the topics
- 81 mentioned above, even if it is not publicly disclosed?

82 **Question 4.2 (a)**

- 83 • Is it feasible for mining organizations to report the listed mine-site-level data/information for
- 84 these topics? What are the challenges to reporting this information by mine site? Please
- 85 explain any suggested revisions where relevant.

86 **Question 4.3 (a)**

- 87 • Is your organization collecting data on Scope 3 GHG emissions at a mine-site level? Please
- 88 explain why or why not.

89 **Question 4.4 (a)**

- 90 • Is your organization publicly reporting, or planning to start publicly reporting, on Scope 3 GHG
- 91 emissions by mine site? Please explain why or why not.

92 **Route B (b) – For information users**

93 *Section 2 'Likely material topics' (p. 14-76) also lists relevant disclosures for the mining sector to*
 94 *report on each topic. These disclosures are mainly derived from existing GRI Topic Standards.*
 95 *However, where disclosures from Topic Standards do not provide sufficient information about a*
 96 *mining organization's impacts in relation to a topic, additional sector disclosures and*
 97 *recommendations are listed. These are drawn from other sources or, where necessary, developed by*
 98 *the Mining Working Group.*

99 *The additional sector reporting included in the exposure draft outlines further information which has*
 100 *been identified as relevant for organizations in the mining sector to report in relation to a topic. The*
 101 *reporting organization should provide sufficient information about its impacts in relation to each*
 102 *material topic, so that information users can make informed assessments and decisions about the*
 103 *organization. For this reason, reporting these additional sector disclosures and recommendations is*
 104 *encouraged, however, it is not a requirement.*

105 **Question 3.1 (b)**

- 106 • Are the listed disclosures in this Standard exposure draft (all disclosures and
- 107 recommendations in the reporting sections) critical and useful for sustainability reports
- 108 information users to understand an organization's impacts related to each topic? If not, please
- 109 explain what could be improved.

110 **Question 3.2 (b)**

- 111 • Are there disclosures that are not included in this exposure draft, but you would expect to see
112 reported by mining organizations to be able to assess their significant impacts on the
113 economy, environment, and people? If so, please explain what should be included and how
114 that information is useful to you as an information user.

115 *Mine-site reporting was identified by the Mining Working Group as essential to enable the reporting of*
116 *meaningful and accurate information on the sector's localized impacts.*

117 *The exposure draft includes expectations to report (selected) data at the mine-site level for the*
118 *following topics:*

- 119 - *Topic 14.1 GHG emissions (p. 14)*
120 - *Topic 14.3 Air emissions (p.20)*
121 - *Topic 14.6 Tailings (p.29)*
122 - *Topic 14.8 Closure and rehabilitation (p.33)*
123 - *Topic 14.9 Economic impacts (p.37)*
124 - *Topic 14.10 Local communities (p.41)*
125 - *Topic 14.11 Rights of Indigenous Peoples (p.45)*
126 - *Topic 14.12 Land and resource rights (p.47)*
127 - *Topic 14.13 Artisanal and small-scale mining (p.49)*
128 - *Topic 14.15 Critical incident management (p.53)*
129 - *Topic 14.21 Non-discrimination and equal opportunity (p.65)*
130 - *Topic 14.23 Payments to governments (p.70)*
131 - *Topic 14.25 Conflict-affected and high-risk areas (p.75)*

132 **Question 4.1 (b)**

- 133 • Is reporting mine-site-level data/information for the above-mentioned topics essential to
134 understanding a mining organizations' significant impacts for these topics? Are there other
135 topics listed in the exposure draft you would expect to see mine-site-level data/information
136 reported? Please explain which topics and why.

137 **Question 4.2 (b)**

- 138 • Is reporting Scope 3 GHG emissions by mine site expected of mining organizations? Please
139 explain why or why not.

140 **Topic-specific questions (common for all**
141 **respondents)**

142 **Tailings (p.29)**

143 *Tailings facility management has emerged as a major sustainability challenge for the mining sector.*
144 *The exposure draft addresses the management of tailings facilities in topic 14.6 Tailings. The*
145 *reporting for this topic is based on the Global Industry Standard on Tailings Management (GISTM).*

146 *While topic 14.6 Tailings deals with the management of tailings facilities with the intention of*
147 *preventing catastrophic failures, based on GISTM, tailings as a waste stream (total weight, disposal*
148 *methods, hazardous composition, etc.), along with any other waste generated, is reported under topic*
149 *14.5 Waste.*

150 **Question 5.1**

- 151 • Is the scope of topic 14.6 Tailings clear? Are there impacts missing from the topic
152 description? If so, please explain what could be revised and how.

153 **Question 5.2**

154 Do the reporting disclosures listed reflect critical information needs on the management of tailings
155 facilities? Is there anything missing? Please explain what could be improved.

156 **Closure and rehabilitation (p.33)**

157 *The topic 14.8 Closure and rehabilitation includes additional sector reporting on engagement with*
158 *stakeholders to inform closure; the closure plans and ongoing or planned closure activities; the*
159 *estimated life of the organization's mine(s); the financial provisions reserved for closure and*
160 *rehabilitation; and the non-financial provisions to manage communities' socioeconomic transition.*

161 **Question 6.1**

- 162 • Is what this topic covers clear? Are there impacts missing from the topic description? If so,
163 please explain what could be revised and how.

164 **Question 6.2**

- 165 • Will the reporting disclosures listed elicit produce critical information on mining organizations'
166 approach to closure and rehabilitation, and how they manage the related impacts? Is there
167 anything missing? Please explain what could be revised and how.

168 **Question 6.3**

- 169 • Are financial provisions made by mining organizations for closure and rehabilitation expected
170 to be disclosed by total undiscounted monetary value? Do you foresee challenges with
171 providing this information? Please explain why or why not.

172 **Artisanal and small-scale mining (p.49)**

173 *The topic 14.13 Artisanal and small-scale mining covers impacts on and from artisanal and small-*
174 *scale mining (ASM) that occur as a result of direct and indirect interactions with mining organizations.*
175 *In the exposure draft, ASM refers to mining by individuals, groups, families, or cooperatives with*
176 *minimal or no mechanization, and who are often operating informally. ASM occurs throughout the*
177 *world but is particularly widespread in developing countries where it is an important source of income*
178 *and livelihood.*

179 *ASM is considered a stakeholder group to mining organizations but not primary target users for the*
180 *reporting Standard.*

181 **Question 7.1**

- 182 • Is the scope of this topic clear? Are there impacts missing from the description? If so, please
183 explain what could be revised and how.

184 **Question 7.2**

- 185 • Will the reporting disclosures listed produce critical information on mining organizations’
186 engagement with, and impacts on, ASM? Is there anything missing? Please explain what
187 could be revised and how.

188 **Question 7.3**

- 189 • Are business relationships (such as purchase of materials) between mining organizations and
190 ASM common or expected to increase?

191 **Conflict-affected and high-risk areas (p.75)**

192 *The topic ‘Conflict-affected and high-risk areas’ is relevant for organizations that operate or have*
193 *business relationships in conflict-affected areas or high-risk areas. Conflict-affected areas or high-risk*
194 *areas are identified by the OECD by the presence of armed conflict, widespread violence or other*
195 *risks of harm to people and their human rights, political instability or repression, institutional*
196 *weakness, insecurity, and collapse of civil infrastructure.*

197 *To identify potential impacts in these areas enhanced due diligence is required, as outlined by the 5-*
198 *step framework in the OECD Due Diligence guidance for responsible supply chains of minerals from*
199 *conflict-affected and high-risk areas.*

200 **Question 8.1**

- 201 • Is the scope of this topic clear? Are there impacts missing from the description? If so, please
202 explain what could be revised and how.

203 **Question 8.2**

- 204 • Will the reporting disclosures listed produce critical information on mining organizations’
205 approach and impacts related to operating in, or sourcing from, conflict-affected and high-risk
206 areas? Is there anything missing? Please explain what could be improved.

207 **Community impacts**

208 *Local communities are crucial stakeholders for mining organizations, and impacts on communities are*
209 *outlined across several topics in this exposure draft:*

- 210 - *Topic 14.9 Economic impacts (p.37)*
211 - *Topic 14.10 Local communities (p.41)*
212 - *Topic 14.11 Rights of Indigenous Peoples (p.45)*
213 - *Topic 14.12 Land and resource rights (p.47)*
214 - *Topic 14.8 Closure and rehabilitation (p.33)*
215 - *Topic 14.14 Security practices (p.51)*
216 - *Topic 14.15 Critical incident management (p.53).*

217 **Question 9**

- 218 • Are there impacts or reporting disclosures related to local communities not covered in the
219 exposure draft? Please explain what is missing and why it should be included.

220 Quarrying-specific question

221 Question 10

- 222 • Is your organization engaged in quarrying activities or familiar with the quarrying sector?
- 223 ○ No
- 224 ○ Yes – Please consider and respond to the following:

225 *As stated in the section 'Sector this Standard applies to' (p.4), "mining organizations" in this Standard*

226 *include quarrying organizations.*

- 227 • Are there any impacts specific to the quarrying sector missing or not accurately described in
- 228 the exposure draft? Please explain why and what could be improved.

229 Open question

230 Question 11

231 Are there any other comments, or feedback you would like to provide about the GRI Mining Sector

232 Standard exposure draft or the specific content presented within?