

GRI 14: Mining Sector 2024

Comprehensive sustainability reporting standard for mining companies now available



Mining and minerals have a pivotal role in shaping modern societies. While essential in addressing some of humanity's greatest challenges, the demand for minerals needs to be met with responsible practices that protect the environment, uphold human rights, and safeguard local communities.

The new GRI Sector Standard for Mining is a major step forward, ensuring increased accountability through meaningful reporting. It responds to the growing transparency expectations of stakeholders and provides robust metrics to uncover the impacts mining has on the environment, communities, and workers.

Key features:

- Outlines 25 likely material topics for companies engaged in mining and quarrying to report.
- Provides new disclosures for impacts related to tailings, conflict, and artisanal and small-scale mining.
- Aligns with existing frameworks and guidance related to responsible mining.
- Reflects the views of a global multi-stakeholder working group of mining experts.

The Standard enables complete, consistent, and detailed reporting by:

- Focusing on most significant impacts, helping companies determine material topics from a sustainable development perspective.
- Identifying relevant disclosures to report on impacts, reflecting the major concerns of stakeholders.
- Indicating mine-site-level reporting expectations for locally significant impacts.

GRI 14 ensures all data users – investors, governments, civil society, rating agencies, and academia – have access to comparable and decision-useful information to assess the practices of mining companies. It also enhances engagement by highlighting not only what should be reported, but also what organizations decide to omit.