



Item 06 – GRI Sector Standards Project for Mining – input on GRI Topic and Universal Standards

For GSSB information

Date	1 December 2023
Meeting	14 December 2023
Project	GRI Sector Standards Project for Mining
Description	This document summarizes the input relevant to GRI Topic Standards collected during the GRI Sector Standards Project for Mining. This document includes the preliminary opinion of the Standards Division based on the outcomes of the Mining Project. However, recommendations to the GSSB work program will be made by the Standards Division on the basis of cumulative input from multiple Sector Standards projects.

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

1 Background

2 In addition to developing GRI Sector Standards as outlined in the [Program Description](#), the Sector
3 Program supports the enhancement and expansion of the GRI Standards by identifying and raising
4 issues not previously covered by the standards system.

5 The Standards Division will make proposals to the Global Sustainability Standards Board (GSSB) for
6 the development of new or the revision of existing Standards, which the GSSB will consider and
7 prioritize during the regular reviews of the GSSB work program as per the [Due Process Protocol](#).

8 Feedback on GRI Topic and Universal Standards was collected throughout the GRI Mining Standard
9 development process, including through research activities, working group interactions, and the public
10 comment period.

11 This document summarizes the feedback and provides the preliminary opinion of the Standards
12 Division based on the outcomes of the Mining Project. Recommendations to the GSSB work program
13 will be made by the Standards Division on the basis of cumulative input from numerous Sector
14 Standards projects.

15 Input on Topic Standards

16 Based on the Sector Standard

17 *GRI 14: Mining Standard 2024* introduced three new likely material topics to the GRI Standards:

- 18 • Artisanal and small-scale mining
- 19 • Conflict-affected and high-risk areas
- 20 • Tailings

21 The Standard contains four other topics with no dedicated (or closely related) existing Topic
22 Standards, namely:

- 23 • Climate adaptation and resilience¹
- 24 • Closure and rehabilitation
- 25 • Land and resource rights
- 26 • Critical incident management

27 In addition, the topics below list additional sector reporting recommendations covering sector-specific
28 expectations:

- 29 • GHG emissions
- 30 • Climate adaptation and resilience
- 31 • Air emissions
- 32 • Biodiversity
- 33 • Waste
- 34 • Water and effluents
- 35 • Economic impacts
- 36 • Local communities
- 37 • Rights of Indigenous Peoples
- 38 • Security practices

¹ [Topic Standard for Climate Change](#) is currently under development, expected for release in 2025.

- 39 • Critical incident management
- 40 • Occupational health and safety
- 41 • Freedom of association and collective bargaining
- 42 • Non-discrimination and equal opportunity
- 43 • Anti-corruption
- 44 • Payments to governments
- 45 • Public policy

46 While most of the additional sector reporting is highly specific to the impacts related to mining
47 activities, not all of it is unique to the sector. [Appendix 1](#) lists the additional sector recommendations
48 that have been included in previous Sector Standards or can potentially be relevant for future Sector
49 Standards.

50 **Feedback from the Mining Working Group and input** 51 **received during public exposure**

52 This section synthesizes feedback on GRI Topic Standards provided by the Mining Working Group
53 and public comment responses received during the public comment period. These inputs focused
54 mostly on climate change, labor, local communities, economic impacts, and critical incident
55 management.³

56 The complete list of comments received during public exposure is available on the [GRI website](#).

57 **Reporting model of Sector Standards**

- 58 • Reconsider making (certain) additional sector reporting mandatory to avoid omitting
59 disclosure on some of the sector's most critical sustainability impacts (feedback from
60 information users).
- 61 • Reconsider the requirement to provide an explanation for not reporting information on topics
62 listed in a Sector Standard that the organization has determined as not material for them
63 (feedback from reporters).
- 64 • Reconsider whether certain topics should be considered material for all organizations in a
65 sector to report.

66 **Gender**

- 67 • Strengthen the gender perspective in the GRI Standards, including reporting on specific
68 gender impacts, gender equality plans and assessments, disaggregating data by gender in all
69 instances where reporting the number of individuals is required; and/or develop a Topic
70 Standard for gender.
- 71 • Expand on gender-related impacts, and gender-disaggregated data requirements specifically
72 throughout GRI community-related Standards.

73 **Climate change project**

- 74 • The focus on impact was not perceived clearly enough in Disclosure 201-2 Financial
75 implications and other risks and opportunities due to climate change.

³ Critical incidents are expected to be covered by a future project on Pollution, which will also cover *GRI 305: Emissions 2016* (Disclosures 305-6 and 305-7), and *GRI 306: Effluents and Waste 2016* (Disclosure 306-3). More information in the [GSSB Work Program 2023-2025](#).

- 76 • Increase clarity about climate adaptation plans, emphasizing focus on impacts and adaptation
77 of communities to climate change, rather than adaptation required to secure the
78 organization's assets.
- 79 • Include reporting on whether an assessment has been made on the potential impacts of the
80 organization's energy use and emissions reduction initiatives on local communities and a
81 description of the results of such reduction initiatives (just transition elements).
- 82 • Include reporting on commitments to achieving net zero GHG emissions, the timeline for the
83 commitment, and any (sectoral) emissions pathways used to inform the commitment.
- 84 • Include reporting on how the goals and targets for GHG emissions are set, and the Scopes
85 (1, 2, 3) of GHG emissions, activities, and business relationships to which the goals and
86 targets apply.
- 87 • Simplify requirements included in *GRI 305: Emissions 2016*, especially the ones referring to
88 lists of specific gases (such as GRI 305-2-e) to reduce reporting burden.

89 **Biodiversity⁴**

- 90 • Disclosure on reporting impacts in the supply chain seen as too challenging by business
91 representatives but as progress on traceability by information users.

92 **Labor project**

- 93 • Introduce a definition or a glossary term for 'contractor', beyond what is covered in the GRI
94 Glossary (contractor can be a person or organization that signs a contract to supply materials
95 or workers to perform a service or a job, but also someone who works or provides a service
96 for a company for a limited period of time and who is not an employee).
- 97 • Develop reporting on ratios of standard entry-level wage by gender compared to local living
98 wage, where available.
- 99 • Expand scope of Disclosure 401-3 Parental leave, Disclosure 404-1 Average hours of training
100 per year per employee, Disclosure 405-2 Ratio of basic salary and remuneration of women to
101 men, to cover third-party workers such as contractors who are not employees.
- 102 • Develop reporting on maximum working hours at the operational level.
- 103 • Develop reporting on level of occupation by gender and operational site to be able to identify
104 the male/female divide by occupation.
- 105 • Elaborate on female workers' rights in occupational health and safety policies and
106 procedures.
- 107 • Reconsider making recommendation 2.2.1 under Disclosure 403-9 Work-related injuries
108 mandatory, to report a breakdown by gender, migrant status, age, or worker type.
- 109 • Develop reporting around Personal Protective Equipment (PPE).
- 110 • Expand scope of *GRI 406: Non-discrimination 2016* to include reporting on incidents of sexual
111 harassment and corrective actions/disciplinary measures taken and training on sexual
112 harassment; integration of non-discrimination commitments in recruitment, employment, and
113 promotion; and disclosure of gender equality/equity plans.
- 114 • Align *GRI 408: Child Labor 2016* and *GRI 409: Forced or Compulsory Labor 2016* with
115 upcoming human rights due diligence legislation
- 116 • Clarify requirements related to Disclosure 408-1 Operations and suppliers at significant risk
117 for incidents of child labor, and Disclosure 409-1 Operations and suppliers at significant risk
118 for incidents of forced or compulsory labor, to avoid potentially exposing organizations in the
119 supply chain to unfounded allegations.

⁴ Due to similar timelines, the Mining exposure draft was published for public comment including the identified relevant disclosures of the Biodiversity exposure draft. Feedback received on the Biodiversity exposure draft disclosures was transferred to the Biodiversity project team for consideration.

- 120 • Expand the scope of *GRI 409: Forced or Compulsory Labor 2016* to explicitly cover modern
121 slavery, and sharpen gender dimensions of forced labor and modern slavery.
- 122 • Expand scope of *GRI 407: Freedom of Association and Collective Bargaining 2016* to cover
123 job conditions of syndicalists and union representatives, as well as reporting on risks or threat
124 situations and actions taken by the organization to prevent or mitigate those in.

125 **Local communities and Security practices projects**

- 126 • Expand the scope of *GRI 413: Local Communities 2016* to cover quality of the community
127 engagement, environmental and social assessments, and monitoring of impacts.
Expand the scope of *GRI 411: Rights of Indigenous Peoples 2016* to cover free, prior, and
informed consent (FPIC), including:
 - 128 ○ policies to ensure respect for Indigenous Peoples' right to FPIC and how these
129 policies are implemented in practice throughout a project lifecycle;
 - 130 ○ access to meaningful information;
 - 131 ○ whether agreements were reached with Indigenous Peoples and the key terms of
132 those agreements;
 - 133 ○ how the organization records a decision of consent, and how an organization will
134 respect a community decision to withhold consent.
- 135 • Include expectations for reporting on continuous engagement with local communities; expand
136 coverage of FPIC to customary rights holders and other non-Indigenous communities for
137 projects that directly interfere with natural resources and have potentially significant impacts
138 on land, livelihoods, and human rights of local communities.
- 139 • Include reporting on the process to remediate grievances with local communities, as well as
140 disclosure on safe and anonymous grievance mechanisms to report incidents with security
141 personnel.
- 142 • Develop reporting on community health and safety impacts.
- 143 • Develop disclosures for land and resource rights to cover impacts of resettlement, aligning
144 with authoritative and internationally recognized good practices (such as IFC Performance
145 Standards).
- 146 • Expand disclosures in *GRI 410: Security Practices 2016* to cover risk assessment and regular
147 monitoring of security providers; gender-related impacts; training requirements on sexual
148 harassment and protection of vulnerable groups; acknowledgment and respect of
149 international humanitarian law; fulfilment of the expectations laid out in UNGPs, OECD
150 Guidelines on Multinational Enterprises, and the Voluntary Principles on Security and Human
151 Rights (VPSHR); number of encounters between security providers and local communities;
152 and number of injuries and fatalities as a result of these encounters.
- 153 • Develop disclosures on commitments to protect the rights of human rights defenders.

154 **Economic impacts project**

- 155 • Reconsider Disclosure 204-1 Proportion of spending on local suppliers against more
156 meaningful metrics such as the percentage of the number of suppliers that are locally based;
157 or reporting on actual spend instead of percentage of the budget.
- 158 • Reconsider Disclosure 202-2 Proportion of senior management hired from the local
159 community against more meaningful metrics, such as reporting on training, capacity building,
160 and recruitment extended to the local community.
- 161 • Include reporting on green processes, technology and innovation, and digital optimization.
- 162 • Include more guidance to Disclosure 203-1 Infrastructure investments and services
163 supported.
- 164 • Expand scope of *GRI 205: Anti-Corruption 2016* to cover corruption risks at senior
165 management level, as well as contract procurement processes.
- 166 • Align with IFRS and US GAAP in the definition of 'revenue'.

167 **Critical incidents and pollution**

- 168 • Include a definition of ‘critical incidents’ to ensure consistent and sufficient reporting.
- 169 • Reconsider list of pollutants in Disclosure 305-7 Nitrogen oxides (NOx), sulfur oxides (SOx),
170 and other significant air emissions, as not all listed pollutants are relevant for all reporting
171 organizations.
- 172 • Include reporting on “investments of technology that mitigate waste generation” in *GRI 306:*
173 *Waste 2020*.
- 174 • Develop disclosures on emergency preparedness and response plans (EPRP).
- 175 • Develop disclosures on the management of hazardous materials, including transport, use,
176 handling, and storage.

177 **Preliminary opinion**

178 Five of the seven topics without a dedicated or closely related Topic Standard – Climate adaptation
179 and resilience, Closure and rehabilitation, Land and resource rights, Critical incident management,
180 and Conflict-affected and high-risk areas – appear to have a high potential for being likely material for
181 other sectors.

182 The ongoing Topic Standards Projects for Climate Change, Labor, and Economic impacts will
183 consider the feedback provided by the Mining Project as part of the development process. In addition,
184 the GSSB [Work Program 2023-2025](#) covers a number of the proposed topics for revision.

185 The community-related standards are perceived as particularly urgent to revise, including *GRI 413:*
186 *Local Communities 2016* and *GRI 411: Rights of Indigenous Peoples 2016*. It is also considered
187 appropriate to explore developing sector-agnostic disclosures to cover impacts related to land use,
188 resource rights, and resettlement.

189 Critical incident management and emergency preparedness and response are identified as needing
190 further attention, that could form the basis for a new Topic Standard. Issues related to operating in
191 areas of conflict and security practices were also perceived as needing further elaboration.

192 The importance of gender as a cross-cutting issue, including expansion of gender-disaggregated data
193 in already existing Topic Standards, is anticipated to arise in the future development of Standards for
194 other sectors. Further, the reporting model of the Sector Standards, including materiality concept,
195 recommended disclosures and requirements, may warrant an assessment.



196 **Appendix 1. Overview of reporting disclosures in *GRI 14:***
 197 ***Mining Sector 2024***

The table below lists all reporting disclosures included in *GRI 14: Mining Sector 2024*, classified by Topic Standards disclosures and additional sector reporting. The two columns on the right indicate whether the additional sector reporting has an equivalence in already existing Sector Standards (*GRI 11: Oil and Gas Sector 2021, GRI 12: Coal Sector 2022, GRI 13: Agriculture, Aquaculture and Fishing Sector 2022*), and whether a disclosure could be expected to be relevant for other Sector Standards.

Topic	GRI Topic Standards disclosures	GRI sector additional reporting	Sector disclosure with an equivalent in other Sector Standards	Potentially relevant for other sectors
	<i>Required reporting</i>	<i>Recommended reporting</i>	<i>GRI 11, GRI 12, GRI 13</i>	
GHG emissions	Disclosure 3-3 Management of material topics			
	Disclosure 302-1 Energy consumption within the organization			
	Disclosure 302-2 Energy consumption outside of the organization			
	Disclosure 302-3 Energy intensity			
	Disclosure 305-1 Direct (Scope 1) GHG emissions	When reporting on gross direct (Scope 1) GHG emissions, include land use change emissions		GRI 13
Report a breakdown of the gross direct (Scope 1) GHG emissions by mine site.			-	

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	Disclosure 305-2 Energy indirect (Scope 2) GHG emissions	Report a breakdown of the gross location-based energy indirect (Scope 2) GHG emissions by mine site	-	
		If applicable, report a breakdown of the gross market-based energy indirect (Scope 2) GHG emissions by mine site	-	
	Disclosure 305-3 Other indirect (Scope 3) GHG emissions			
	Disclosure 305-4 GHG emissions intensity	Report a breakdown of the GHG emissions intensity ratio by mine site	-	
	Disclosure 305-5 Reduction of GHG emissions			
Climate adaptation and resilience	Disclosure 3-3 Management of material topics	Describe the climate change-related scenarios used to assess the resilience of the organization's strategy, including a well-below 2°C, preferably 1.5°C, scenario	GRI 11, GRI 12, GRI 13	Yes
		Report whether the organization has a climate change adaptation plan in place and if so, provide a summary of the plan and the progress made in implementing the plan, and describe how engagement with stakeholders has informed the plan	-	Yes
	Disclosure 201-2 Financial implications and other risks and opportunities due to climate change	Describe how the substantive changes in operations, revenue, or expenditure due to climate change, affect or could affect the organization's workers and suppliers, its contributions to economic development, and its payments to governments	-	Yes
Air emissions	Disclosure 3-3 Management of material topics			
	Disclosure 305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	For each mine site, report significant air emissions relevant for the site, in kilograms or multiples	-	Yes
Biodiversity	Disclosure 101-1 Policies to halt and reverse biodiversity loss			
	Disclosure 101-2 Management of biodiversity impacts			

	Disclosure 101-4 Identification of biodiversity impacts			
	Disclosure 101-5 Locations with biodiversity impacts	Report information on the ecologically sensitive areas for all mine sites.	-	
	Disclosure 101-6 Direct drivers of biodiversity loss	Report direct drivers of biodiversity loss for all mine sites.	-	
	Disclosure 101-7 Changes to the state of biodiversity	Report changes in the state of biodiversity for all mine sites.	-	
	Disclosure 101-8 Ecosystem services	Report information on ecosystem services for all mine sites.	-	
Waste	Disclosure 3-3 Management of material topics			
	Disclosure 306-1 Waste generation and significant waste-related impacts			
	Disclosure 306-2 Management of significant waste-related impacts			
	Disclosure 306-3 Waste generated	When reporting the composition of the waste generated, include a breakdown of the following waste streams: - rock waste; - tailings	GRI 11, GRI 12	
		Report a breakdown of the total waste generated and the composition of the waste by mine site	-	
	Disclosure 306-4 Waste diverted from disposal	When reporting the composition of the waste diverted from disposal, include a breakdown of the following waste streams: - rock waste; - tailings.	GRI 11, GRI 12	
		Report a breakdown of the total waste diverted from disposal and the composition of the waste by mine site	-	
Disclosure 306-5 Waste directed to disposal	When reporting the composition of the waste directed to disposal, include a breakdown of the following waste streams:	GRI 11, GRI 12		

		<ul style="list-style-type: none"> - rock waste; - tailings 		
		Report a breakdown of the total waste directed to disposal and the composition of the waste by mine site	-	
Tailings	Disclosure 3-3 Management of material topics	Report whether the organization complies with or has committed to comply with a recognized international standard on tailings management, and, if available, provide a link to the most recent publicly disclosed information	-	
		Report the tailings disposal methods used by the organization	-	
		<p>List the organization's tailings facilities, and report the name, location, and ownership status, including whether the organization is the operator.</p> <p>For each tailings facility not confirmed to be in a state of safe closure:</p> <ul style="list-style-type: none"> - describe the tailings facility, including its construction method; - report whether the facility is active, inactive, or closed; - report the maximum permitted storage capacity and the total weight of tailings stored, in metric tons; - report the Consequence Classification in line with Requirement 4.1 of the GISTM; - report the frequency of risk assessments and a summary of the most recent risk assessment findings; - report the date and material findings of the most recent independent technical review, including the implementation of mitigation measures, and the date of the next review. 	GRI 12	
Water and effluents	Disclosure 3-3 Management of material topics	Describe actions taken to prevent or mitigate negative impacts from acid mine drainage	GRI 12	

	Disclosure 303-1 Interactions with water as a shared resource			
	Disclosure 303-2 Management of water discharge-related impacts			
	Disclosure 303-3 Water withdrawal	Report water withdrawal by mine site.	-	
	Disclosure 303-4 Water discharge	Report water discharge by mine site.	-	
	Disclosure 303-5 Water consumption	Report water consumption by mine site.	-	
Closure and rehabilitation	Disclosure 3-3 Management of material topics	Describe how engagement with workers, suppliers, local communities, and other relevant stakeholders has informed closure planning and implementation, including post-mining land use.	GRI 11, GRI 12	Yes
	Disclosure 402-1 Minimum notice periods regarding operational changes			
	Disclosure 404-2 Programs for upgrading employee skills and transition assistance programs			
		For each mine site, report whether it: - has a closure and rehabilitation plan in place; - is undergoing closure and rehabilitation activities; - has been closed and rehabilitated	GRI 11, GRI 12	Yes
		For each closure and rehabilitation plan: - report whether the plan has been approved by relevant authorities; - report the dates of the most recent and next reviews of the plan	-	Yes
		For each mine site, report in hectares: - total land disturbed and not yet rehabilitated; - total land disturbed and rehabilitated (including progressively rehabilitated, if applicable)	-	Yes
	For each mine site, report the estimated life of the mine (LOM)		-	

		<p>For financial provisions made by the organization for closure and rehabilitation, including environmental and socioeconomic post-closure monitoring and aftercare for mine sites, report:</p> <ul style="list-style-type: none"> - For each mine site, report the total estimated closure cost (not discounted), whether the financial provision covers the full amount of the current estimated closure cost, and whether the financial provision made is in line with the applicable national regulatory requirements; - the methodology used to calculate the estimated closure cost; - financial instruments used or developed to guarantee adequate financial provisions for closure and rehabilitation 	GRI 11, GRI 12	Yes
		Describe non-financial provisions made by the organization to manage the local community's socioeconomic transition to a sustainable post-mining economy, including collaborative efforts, projects, and programs	GRI 12	Yes
Economic impacts	Disclosure 3-3 Management of material topics	Describe the approach to providing employment, procurement, and training opportunities to local communities.	GRI 11, GRI 12	Yes
	Disclosure 201-1 Direct economic value generated and distributed	Report community investments by mine site.	GRI 11, GRI 12	Yes
	Disclosure 203-1 Infrastructure investments and services supported	Report whether a community needs assessment was conducted to determine the need for infrastructure and services, and how the assessment informed the infrastructure investments and services supported.	-	Yes
	Disclosure 203-2 Significant indirect economic impacts	Report the number, total spend, and description of education and skills programs deployed for workers who are not employees	GRI 13	Yes

	Disclosure 204-1 Proportion of spending on local suppliers	Report the percentage of the organization's procurement budget spent on local suppliers by mine site.	-	
		Report the percentage of workers hired from the local community at the mine-site level, broken down by gender, and the organization's definition used for 'local community'.	-	Yes
Local communities	Disclosure 3-3 Management of material topics	Describe the approach to identifying stakeholders, including vulnerable groups, within local communities	GRI 11, GRI 12	Yes
		Describe the approach to engaging with local communities at each phase of the life of the mine, including: - how the organization seeks to ensure meaningful engagement; - how the organization supports safe and equitable gender participation	GRI 11, GRI 12	Yes
		Describe the approach to developing and implementing community development programs, including how engagement with local stakeholders, impact assessments, and community needs assessments have informed the programs	-	Yes
	Disclosure 413-1 Operations with local community engagement, impact assessments, and development programs	Report any formal community development agreements made by the organization, by mine site	-	
	Disclosure 413-2 Operations with significant actual and potential negative impacts on local communities	For each mine site, describe impacts on the health and safety of local communities	GRI 11, GRI 12	Yes
		For each mine site, report: - the number and types of grievances from local communities during the reporting period; - the percentage of grievances that were addressed and resolved during the reporting period; - the percentage of grievances resolved through remediation during the reporting period.	GRI 11, GRI 12	Yes

Rights of Indigenous Peoples	Disclosure 3-3 Management of material topics	Describe the approach to identifying Indigenous Peoples who are or could be affected by the organization's activities	-	Yes
		Describe the approach to engaging with Indigenous Peoples, including: - how the organization seeks to ensure meaningful engagement; - how the organization supports safe and equitable gender participation	GRI 11, GRI 12, GRI 13	Yes
		Describe the policies or commitments, and actions taken to respect Indigenous Peoples' cultural heritage	-	Yes
		Describe the community development programs in place that are intended to enhance positive impacts for Indigenous Peoples	GRI 11, GRI 12	Yes
	Disclosure 411-1 Incidents of violations involving rights of Indigenous Peoples	Describe the identified incidents of violations involving the rights of Indigenous Peoples	GRI 11, GRI 12, GRI 13	Yes
		List the locations of operations and proven reserves where Indigenous Peoples are present and are or may be affected by the activities of the organization		Yes
		Report whether the organization has been involved in a process of seeking free, prior, and informed consent (FPIC) from Indigenous Peoples for any of the organization's activities and, if so, report for each case: - whether the process has been mutually accepted by the organization and the affected Indigenous Peoples; - whether an agreement has been reached, and if so, if the agreement is publicly available	GRI 11, GRI 12, GRI 13	Yes
Land and resource rights	Disclosure 3-3 Management of material topics	Describe the approach to engaging with stakeholders whose rights to land and resources are or could be affected by the organization's activities, including: - how the organization seeks to ensure meaningful engagement;	GRI 11, GRI 12	Yes

		- how the organization supports safe and equitable gender participation		
		Describe the policies, commitments, and plans providing remediation to local communities or individuals subject to involuntary resettlement, and the process for establishing compensation for loss of assets, or other assistance to improve or restore standards of living or livelihoods	GRI 11, GRI 12	Yes
		Describe the procedures in place to monitor and evaluate the effectiveness of the actions taken to remediate negative impacts from involuntary resettlement and the corrective actions taken where necessary.	-	Yes
		List the mine sites where involuntary resettlement is planned, ongoing, or has taken place. For each mine site listed: - report the number of persons who have been or will be displaced, and a breakdown by gender; - describe how peoples' livelihoods and human rights are or could be affected and restored.	GRI 11, GRI 12, GRI 13	Yes
		List the locations of operations where conflicts or violations of land and resource rights (including customary, collective, and informal tenure rights) occurred, and describe the incidents and the stakeholders whose rights are or could be affected.	GRI 13	Yes
Artisanal and small-scale mining	Disclosure 3-3 Management of material topics	Describe the approach to engaging with ASM operators, and the actions taken by the organization to support ASM formalization and professionalization efforts	-	

		Describe the programs in place to enhance positive impacts or mitigate negative impacts involving ASM, including: - whether and how the programs incorporate gender considerations, - how engagement with local authorities and communities has informed the programs	-	
		If sourcing from artisanal and small-scale mining, describe the policies in place and the process used to identify and assess actual and potential negative impacts	-	
		List the mine sites where ASM occurs on or in close proximity to the site	-	
		Report the total number and nature of incidents involving ASM and actions taken to address them	-	
Security practices	Disclosure 3-3 Management of material topics	Describe how the organization seeks to prevent or mitigate potential negative impacts from the use of public and private security providers	GRI 11, GRI 12	
		Report whether the organization is implementing the Voluntary Principles on Security and Human Rights	-	Yes
	Disclosure 410-1 Security personnel trained in human rights policies or procedures			
Critical incident management	Disclosure 3-3 Management of material topics	Describe the organization's approach to emergency preparedness and response plans, including frequency of testing the plans, and how engagement with local communities, workers, public sector agencies, first responders, and local authorities and institutions has informed the plans	-	Yes
	Disclosure 306-3 Significant spills			
		Report the number of critical incidents in the reporting period, describe their impacts, and actions taken to remediate them	GRI 11, GRI 12	Yes

		Report the percentage of mine sites that have emergency preparedness and response plans in place, and a list of the sites that do not	-	
Occupational health and safety	Disclosure 3-3 Management of material topics			
	Disclosure 403-1 Occupational health and safety management system			
	Disclosure 403-2 Hazard identification, risk assessment, and incident investigation	Report how the organization ensures the provision of gender-appropriate personal protective equipment for workers	-	
		Describe the processes used to identify work-related incidents due to sexual and gender-based violence, and to determine corrective actions.	-	
	Disclosure 403-3 Occupational health services			
	Disclosure 403-4 Worker participation, consultation, and communication on occupational health and safety	Report how the organization seeks to ensure women's participation in formal joint management-worker health and safety committees, and the percentage of women represented in these committees	-	Yes
	Disclosure 403-5 Worker training on occupational health and safety			
	Disclosure 403-6 Promotion of worker health			
	Disclosure 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships			
	Disclosure 403-8 Workers covered by an occupational health and safety management system			
	Disclosure 403-9 Work-related injuries			
	Disclosure 403-10 Work-related ill health			

Employment practices	Disclosure 3-3 Management of material topics			
	Disclosure 202-1 Ratios of standard entry-level wage by gender compared to local minimum wage			
	Disclosure 401-1 New employee hires and employee turnover			
	Disclosure 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees			
	Disclosure 401-3 Parental leave			
	Disclosure 402-1 Minimum notice periods regarding operational changes			
	Disclosure 404-1 Average hours of training per year per employee			
	Disclosure 404-2 Programs for upgrading employee skills and transition assistance programs			
	Disclosure 414-1 New suppliers that were screened using social criteria			
	Disclosure 414-2 Negative social impacts in the supply chain and actions taken			
Child labor	Disclosure 3-3 Management of material topics			
	Disclosure 408-1 Operations and suppliers at significant risk for incidents of child labor			
	Disclosure 414-1 New suppliers that were screened using social criteria			
Forced labor and modern slavery	Disclosure 3-3 Management of material topics			
	Disclosure 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor			

	Disclosure 414-1 New suppliers that were screened using social criteria			
Freedom of association and collective bargaining	Disclosure 3-3 Management of material topics			
	Disclosure 407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk			
		Report the number of strikes and lockouts involving 1,000 or more workers lasting one full shift or longer, and their total duration in worker days idle	-	Yes
Non-discrimination and equal opportunity	Disclosure 3-3 Management of material topics			
	Disclosure 202-2 Proportion of senior management hired from the local community	Report a breakdown of the percentage of senior management hired from the local community by gender	-	Yes
	Disclosure 401-3 Parental leave			
	Disclosure 404-1 Average hours of training per year per employee			
	Disclosure 405-1 Diversity of governance bodies and employees	Report whether the organization has a gender equality or gender equity plan or policy in place and, if so, provide a summary of the plan, and progress made in implementing the plan	-	Yes
	Disclosure 405-2 Ratio of basic salary and remuneration of women to men	Report the ratio of basic salary and remuneration of women to men by mine site	-	
		Report the ratio of basic salary and remuneration by other relevant indicators of diversity, by mine site	-	
Disclosure 406-1 Incidents of discrimination and corrective actions taken				
Anti-corruption	Disclosure 3-3 Management of material topics	Describe how potential impacts of corruption or risks of corruption are managed in the organization's procurement practices and throughout the supply chain	GRI 11, GRI 12	Yes

	Disclosure 205-1 Operations assessed for risks related to corruption			
	Disclosure 205-2 Communication and training about anti-corruption policies and procedures			
	Disclosure 205-3 Confirmed incidents of corruption and actions taken			
		Describe the approach to contract transparency, including: - whether contracts and licenses are made publicly available and, if so, where they are published; - if contracts or licenses are not publicly available, the reason for this and actions taken to make them public in the future	GRI 11, GRI 12	
		Report the following information about the organization's beneficial owners, including joint ventures: - name, nationality, and country of residence; - Whether they are politically exposed persons; - level of ownership; - how ownership or control is exerted	GRI 11, GRI 12	
Payments to governments	Disclosure 3-3 Management of material topics			
	Disclosure 201-1 Direct economic value generated and distributed			
	Disclosure 201-4 Financial assistance received from government	For state-owned organizations (SOEs): - Report the financial relationship between the government and the SOE	GRI 11, GRI 12	
	Disclosure 207-1 Approach to tax			
	Disclosure 207-2 Tax governance, control, and risk management			
	Disclosure 207-3 Stakeholder engagement and management of concerns related to tax			

	Disclosure 207-4 Country-by-country reporting	Report a breakdown of the organization's corporate income tax paid and accrued in profit/loss, and other payments to governments, levied at the project-level, by project, and by material revenue stream	GRI 11, GRI 12	
		Report any thresholds that have been applied and any other contextual information necessary to understand how the project-level payments to governments reported have been compiled	GRI 11, GRI 12	
		For minerals purchased from the state or from third parties appointed by the state to sell on their behalf, report: - volumes and types of minerals purchased; - full names of the selling entity and the recipient of the payment; - payments made for the purchase	GRI 11, GRI 12	
Public policy	Disclosure 3-3 Management of material topics	Report whether the organization is a member of, or contributes to, any representative associations or committees that participate in public policy development and lobbying, including: - the nature of this contribution; - any differences between the organization's stated policies, goals, or other public positions on significant issues and the positions of the representative associations or committees	GRI 11, GRI 12	Yes
	Disclosure 415-1 Political contributions			
Conflict-affected and high-risk areas	Disclosure 3-3 Management of material topics	Describe the approach to ensuring adherence to international humanitarian law when operating in conflict-affected and high-risk areas	-	Yes
		List the locations of operations in conflict-affected or high-risk areas and how these were identified	GRI 11, GRI 12	Yes
		Describe the due diligence process applied for operations in, or when sourcing from, conflict-affected and high-risk areas and whether it aligns with the OECD Due Diligence Guidance for	-	Yes

		Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas.		
		For operations in conflict-affected or high-risk areas, report the potential negative impacts on workers and local communities, including actions to prevent or mitigate the impacts	-	Yes

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