



Item 04 – GRI Sector Standards Project for Oil, Gas, and Coal - Draft Basis for Conclusions for *GRI 12: Coal Sector 2022*

For GSSB review

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| Date | 20 January 2022 |
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| Project | Sector Standard Project for Coal |
| Description | <p>This document summarizes the significant issues from comments received on the exposure draft of the Coal Sector Standard, during the public comment period from 19 May to 30 July 2021. It also outlines the draft GSSB responses to the significant issues based on Working Group discussions and recommendations.</p> <p>As outlined in the Due Process Protocol, this document is not subject to GSSB approval, it does not constitute part of the final Standard, and is non-authoritative. The draft is circulated for review and feedback. This draft document will be updated, as needed, following the GSSB approval of <i>GRI 12: Coal Sector 2022</i>.</p> <p>The full set of comments can be downloaded from the project page on the GSSB website.</p> |

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Contents

| | |
|---|----|
| About this document | 4 |
| Introduction | 4 |
| Objectives for the development of <i>GRI 12: Coal Sector 2022</i> | 4 |
| Scope of the public comment | 4 |
| Overview of submissions..... | 5 |
| Methodology for analyzing comments | 5 |
| Significant issues and GSSB responses | 6 |
| Cross-cutting issues | 6 |
| Issues related to likely material topics..... | 9 |
| Appendix 1. Questionnaire questions..... | 18 |
| Appendix 2. Public comment submissions by stakeholder constituency and region | 19 |
| Appendix 3. Participation in regional events and webinars | 20 |

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About this document

- 1 This document summarizes the significant issues from comments received on the [exposure draft of](#)
2 [the Coal Sector Standard](#) during the public comment period (PCP) from 19 May 2021 to 31 July 2021.
- 3 Contents of this document comprise feedback received through the formal public comment form on
4 the GSSB website and, where relevant, comments made in stakeholder workshops during the PCP.
- 5 All significant comments, together with an analysis of the issues raised, were considered by members
6 of the Oil, Gas, and Coal Working Group. The recommendations of the working group were shared
7 with the Global Sustainability Standards Board (GSSB) for review and approval.
- 8 This document provides a summary of the GSSB responses to the significant issues raised during the
9 public comment period.
- 10 The full set of received comments can be downloaded from the [project page](#).
- 11 *GRI 12: Coal Sector 2022* can be downloaded [\[here\]](#).

12 Introduction

13 Objectives for the development of *GRI 12: Coal Sector 2022*

- 14 The GSSB initiated the [GRI Sector Program](#) in 2018 to develop standards that are specific to certain
15 sectors and focus sustainability reporting on the impacts that matter most. The [project proposal](#) for
16 Oil, Gas, and Coal, was approved in March 2020 by the Global Sustainability Standards Board
17 (GSSB), GRI's independent standard setting body.
- 18 The working group for Oil, Gas, and Coal was formed in June 2019, in accordance with the [GSSB](#)
19 [Due Process Protocol](#).
- 20 The project's primary objective was to develop a Sector Standard that identifies and describes the Oil,
21 Gas, and Coal sectors' significant impacts and stakeholder expectations from a sustainable
22 development perspective and provide evidence and authoritative references for these impacts. In
23 addition, disclosure gaps not sufficiently covered by existing GRI Standards were identified and
24 additional sector reporting that supplements GRI disclosures have been developed for information
25 essential to understanding the sector's impacts.
- 26 The working group had the [mandate](#) to recommend changes to the project scope. Following
27 feedback, the working group recommended separating oil and gas from coal, which [the GSSB](#)
28 [approved](#) in April 2020. *GRI 11: Oil and Gas 2021* was published in October 2021.
- 29 *GRI 12: Coal Sector 2022* was developed in line with the [GSSB Due Process Protocol](#).
- 30 *GRI 12* was approved by the GSSB on [\[XXX\]](#) and released on [\[XXX\]](#).

31 Scope of the public comment

- 32 The public comment period for the GRI Coal Sector Standard exposure draft ran from 19 May to 30
33 July 2021.
- 34 Respondents were asked to provide input on whether the draft Standard covered the most significant
35 impacts of the coal sector and if the proposed disclosures allowed for meaningful reporting on these
36 impacts.
- 37 A range of outreach activities were carried out to raise awareness of the public consultation, including
38 campaigns, webinars, and one-on-one sessions, targeting key regions and constituencies. Three
39 webinars were aimed at global audiences, each catering to different time zones ranging from the
40 Pacific coast of North America to Europe, Africa, Asia, and Oceania. Targeted sessions were also

41 focused on relevant regions to coal mining in China, India, Indonesia, Latin America, and South
 42 Africa. The webinars attracted approximately 220 participants.

43 Though not regarded as official submissions, comments collected during live consultations were also
 44 considered in cases where they aided in understanding or further expanded on official submissions or
 45 raised a significant issue that did not emerge from the official submissions.

46 Any comments outside the scope of development of *GRI 12* will be compiled and directed to the
 47 appropriate team or project for consideration. The development of Sector Standards also feeds into
 48 the enhancement and expansion of the GRI Standards by surfacing issues not previously covered.
 49 Feedback on Topic Standards [[link to be added](#)] has been collated separately for consideration by the
 50 GSSB.

51 Overview of submissions

52 Respondents were able to submit comments on the exposure draft using an online questionnaire,
 53 which was available on the coal project page (see [Appendix 1](#) for the full list of questions).
 54 Respondents could also submit additional feedback via email to sector@globalreporting.org.

55 A total of 29 submissions were received from individuals and organizations on the exposure draft.

56 Four additional submissions were received but not accompanied by permission to make them public
 57 as required by the GSSB Due Process Protocol. These submissions were considered, along with the
 58 feedback gathered during the stakeholder engagement activities.

59 The submissions came from all five stakeholder constituencies represented by the GSSB: business
 60 enterprises, civil society organizations, investment institutions, labor, and mediating institutions.

61 For more detail, see:

- 62 • The full set of received comments, available to download from the [coal project page](#).
- 63 • [Appendix 2](#) for a breakdown of public comment submissions by representation, stakeholder
 64 constituency, and region.

65 Methodology for analyzing comments

66 All comments submitted by respondents were collated and analyzed by the GRI Standards Division.

67 Each comment was categorized according to its relevance to a likely material topic, section,
 68 disclosure, or cross-cutting theme. When a respondent raised several different points in one
 69 comment, the points were separated into distinct comments.

70 The qualifiers in Table 1 indicate the percentage of respondents who provided feedback on
 71 a significant issue. Because the survey asked mostly open questions to encourage respondents to
 72 provide feedback on sections of interest to themselves, not all respondents provided comments on all
 73 sections of the exposure draft. Consequently, most comments made to specific topics or disclosures
 74 presented below as significant issues were made by a single respondent.

75 **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 |

76 Significant issues and GSSB 77 responses

78 In line with the [GSSB Due Process Protocol](#), this section summarizes the significant issues raised by
79 respondents during the public comment period, outlines proposed changes to the Coal Sector
80 Standard exposure draft, and explains why changes suggested by respondents were or were not
81 accepted by the GSSB.

82 Notes for the reader:

83 Only topics for which significant issues were identified have been included in this document. It
84 includes references to the exposure draft of the Coal Sector Standard and the final version of *GRI 12:*
85 *Coal Sector 2021*. When referring to the content in the exposure draft, the same names of the
86 sections and topics are used.

87 Feedback relating to the general concept or format of the Sector Standards, the GRI Topic Standards,
88 and the GRI Glossary is not included in this document unless necessary to understand other
89 comments or proposed changes. Nor does the document include minor editorial comments, which
90 were considered and implemented directly by the Standards Division.

91 Cross-cutting issues

92 a) List of likely material topics for the coal sector

93 The majority of respondents confirmed that the exposure draft was representative of the coal sector's
94 most significant impacts, and business organizations considered it useful for identifying topics likely to
95 be material for them.

96 No clear objections were raised to any topic included in the exposure draft as likely to be material for
97 the sector as a whole, but a few respondents indicated that some topics were not considered material
98 to organizations in their geographical context. Examples of such topics include child labor, forced
99 labor, and modern slavery. In addition, a couple of Chinese coal organizations suggested that climate
100 change would not be material for them.

101 Individual respondents suggested including the following additional topics as likely to be material:

- 102 • Corporate governance
- 103 • Land or mine rehabilitation
- 104 • Product stewardship
- 105 • Supplier management
- 106 • Technology and innovation

107 GSSB response:

108 *GRI 12* includes topics likely to be material for most organizations in the coal sector based on the
109 sector's impacts. Some topics, such as topic 12.1 GHG emissions and 12.2 Climate adaptation,
110 resilience, and transition, are considered relevant on the basis of the sector's contribution to a global
111 issue of climate change, while others may be more contingent on the unique context of each
112 organization. For example, child or forced labor is well regulated in many areas, and while there is
113 evidence of such human rights violations taking place in the coal supply chain in several countries,
114 the materiality of the topic may be subject to the location of the organization's operations. If a topic
115 included as likely material in a Sector Standard is not material for an organization, it does not need to
116 report on it. See Requirement 6 in *GRI 1: Foundation 2021* for more information on reasons for
117 omission.

118 The additional topics suggested were considered to be sufficiently covered by existing reporting or
119 were not likely to be material for most organizations in the coal sector.

120 Corporate governance related information is required to report *GRI 2: General Disclosures 2021*.
121 Land or mine rehabilitation' is included in topic 12.3 Closure and rehabilitation.

122 Information on technology and innovation and supplier management should be reported as part of any
123 material topic they are relevant to (for example, water efficiency innovations can be reported in the
124 context of topic 12.7 Water and effluents).

125 Product stewardship efforts can be reported using *GRI 416: Customer Health and Safety 2016*, which
126 addresses 'an organization's systematic efforts to address health and safety across the life cycle of a
127 product or service' if material to an individual company.

128

129 **b) Reporting burden**

130 A few respondents raised concerns over reporting burden posed by the number of likely material
131 topics, which might be a barrier, especially for small and medium-sized companies. It was suggested
132 that some topics be eliminated or prioritized based on location, regulatory requirements, type of
133 mining, size of company, or other key qualifiers.

134 **GSSB response:**

135 The GRI Sector Standard for coal is intended for organizations of all sizes undertaking activities listed
136 in the section "Sector activities and business relationships". The likely material topics are likewise
137 intended to cover the sector's significant impacts as a whole. While organizations might determine all
138 listed likely material topics as material for them or even report additional topics as needed, if small
139 organizations' significant impacts are fewer, they may report on fewer topics. Similarly, should the
140 organization determine a topic as material, but one or more of the listed disclosures are not relevant
141 to the organization's impacts, the organization is not required to report these.

142 **c) Positive/negative bias**

143 The majority of respondents agreed that the draft Standard provides a balanced view of the
144 sustainable development challenges faced by the coal sector. There were two notable exceptions:
145 one representative from a mediating institution felt strongly that the draft Standard does not place
146 enough emphasis on the sector's negative impacts, enabling greenwashing. On the opposite end, one
147 business representative voiced a view that the Standard portrays a strong negative bias towards the
148 sector, focusing too much on climate change and failing to emphasize the value brought by the
149 sector's products.

150 **GSSB response:**

151 A Sector Standard outlines the significant impacts of a given sector, which can be negative or
152 positive. *GRI 12* aims to balance the context and information needs of stakeholders of coal
153 organizations in different contexts. For example, the coal phase-out may have different timelines in
154 different parts of the world – with many developing countries continuing to use coal longer than
155 developed countries. For organizations in countries that are well underway in their transition, the
156 reporting may focus on aspects such as closure and just transition. For other coal organizations in
157 countries planning to achieve net zero later, reporting on the impacts of day-to-day operations might
158 be most relevant.

159 In relation to the focus on climate change, the role of coal in causing climate change is well
160 understood and scientifically proven. Leading bodies such as the Intergovernmental Panel on Climate
161 Change (IPCC) and International Energy Agency (IEA) call for a rapid end to coal use to maintain a
162 narrow possibility to halt global warming to 1.5°C.¹ Furthermore, close to 200 countries have
163 committed to phase-down coal use in power generation.² The focus on this aspect in the sustainability
164 context is thus considered reflective of the current environment and critical for the dialogue of
165 reporting organizations and information users.

166 The comments on positive bias are related to a section mentioning the sector's contribution to jobs,
167 growth, and energy independence, which are also relevant impacts for the sector. However, as the

¹ Intergovernmental Panel on Climate Change (IPCC), *Climate Change 2021: The Physical Science Basis*, 2021; International Energy Agency (IEA), *Phasing out unabated coal*, 2021.

² United Nations Framework Convention on Climate Change (UNFCCC), *Glasgow Climate Pact*, 2021.

168 coal phase-down continues, the ability of the coal sector to contribute to the Sustainable Development
169 Goals may become more limited, which is now reflected in the text.

170 **d) Scope of the Standard and business relationships**

171 Scope of the Standard received wide approval. While commentary about the coal sector's similarities
172 with mining was received, coal's unique role with respect to climate change was also acknowledged,
173 justifying a self-standing Standard.

174 One business representative contested the inclusion of metallurgical coal in this Standard, suggesting
175 it was too focused on thermal coal. According to the respondent, the sustainability context and
176 material topics relevant to thermal coal production used primarily for power generation differ from
177 those relevant to metallurgical coal production used for steel manufacturing.

178 One submission proposed adding coal washery and coal bed methane as part of sector activities.

179 The majority of respondents agreed that the business relationships singled out in the exposure draft
180 were the most relevant ones for the sector to identify significant impacts. Some new proposals to
181 include in the section included local governments and financiers providing loans to coal-related
182 projects.

183 **GSSB response:**

184 Impacts associated with thermal and metallurgical coal are only distinct in the end-use of these
185 projects. The use of metallurgical coal or coking coal, primarily for steel production, has been added
186 to the sector profile and topic 12.1 GHG emissions. The steel sector accounts for approximately 20%
187 of industrial energy use and almost 10% of total energy use, of which 75% comes from coal. The steel
188 sector is among the largest producers of carbon dioxide³ and is actively looking for technologies to
189 replace coal in their processes to decrease or eliminate emissions. Hence, reporting on emissions
190 and transition to a low-carbon economy is highly relevant for metallurgical coal miners.

191 Washing coal is part of the processing phase, already included in the Standard (Crushing, cleaning,
192 and processing coal from unwanted materials). On the other hand, coal bed methane recovery is an
193 unconventional gas extraction method mostly associated with organizations in the oil and gas sector
194 and thus out of scope for *GRI 12*.

195 Using the GRI Standards, an organization should consider the impacts of its own activities as well as
196 those of its business relationships when identifying its impacts and determining its material topics to
197 report. While local governments or capital providers are important business relationships for the coal
198 sector, they are not likely to link coal organizations to additional negative impacts. The approach to
199 engagement with any business relationship that is of particular importance to an organization can be
200 described in the context of Disclosure 2-29 Approach to stakeholder engagement in *GRI 2: General
201 Disclosures 2021*.

202 **e) Sustainability context**

203 One respondent proposed to highlight common economic problems associated with resource wealth,
204 also known as the resource curse, and call out practices such as corruption and mismanagement in
205 the sector. Other individuals suggested adding emphasis on air pollution and its impacts on
206 communities, as well as discussing carbon tax and carbon trading.

207 The majority of respondents confirmed that the mapping of likely material topics to the UN
208 Sustainable Development Goals (SDGs) helps contextualize the sector's activities in light of the global
209 sustainability agenda. A few companies found it hard to relate to some of the goals, and one
210 respondent believed the essence of the coal sector is opposed to the SDGs. Specific feedback was
211 given to a number of SDG linkages, including SDG Goal 8: Decent Work and Economic Growth,
212 namely, that underground mining is not decent work.

³ International Energy Agency (IEA), [Iron and Steel Technology Roadmap](#), 2020, accessed 20 December 2021; McKinsey & Company, [Decarbonization challenge for steel](#), 2020, accessed 20 December 2021.

213 **GSSB response:**

214 Negative economic impacts associated with the ‘resource curse’ as well as mismanagement and
215 corruption are relevant contextual issues for the coal sector, and discussions about these have
216 subsequently been included in the section.

217 Air pollution is a major impact related to coal combustion, separate from climate change but not
218 unrelated. Thus, the section acknowledges that mitigation of GHG emissions associated with coal use
219 would simultaneously reduce air pollution. More discussion about air pollution and its impacts on
220 communities has been included in the topic 12.4 Air emissions.

221 Carbon pricing has been included as one of the policy tools to curb GHG emissions, alongside air
222 pollution regulation and restrictions on public financing and subsidies for coal.

223 The following are changes made to the mapping of the Sustainable Development Goals to the likely
224 material topics in *GRI 12*:

- 225 • Wording added on managing the sector’s workplace hazards (especially in underground
226 mining) being a prerequisite for positive contributions towards SDG 8: Decent Work and
227 Economic Growth
- 228 • Link from topic 12.3 Climate adaptation, resilience, and transition removed to SDG 9:
229 Industry, Innovation and Infrastructure, as there is insufficient evidence of the sector’s
230 contributions to widespread innovation that would provide solutions that address the
231 challenge of climate change
- 232 • Links from topics 12.3 Closure and rehabilitation and 12.4 Air emissions added to SDG 12:
233 Responsible Consumption and Production due to their links to sustainable management and
234 efficient use of natural resources and management of wastes.
- 235 • Link from topic 12.22 Public policy to SDG 13: Climate Action added based on the sector’s
236 influence of public policy on climate change mitigation.

237 **Just transition**

238 The concept ‘just transition’ was not well understood, warranting clarification. A few comments were
239 made about considering the differing socioeconomic impacts, challenges, and timelines of the low-
240 carbon transition between developing and developed countries.

241 **GSSB response:**

242 The term ‘just transition’ has a history spanning over 30 years, and different actors in differing
243 contexts use it. This includes trade organizations to safeguard industry jobs lost as a result of
244 environmental protection policies, as well as the environmental justice movement advocating for the
245 eradication of polluting industries to provide safe work and living environments for communities. *GRI*
246 *12* draws on the definition of the term as used in the Paris Agreement and by the International Labor
247 Organization, which aims to consider environmental, social, and economic angles holistically and to
248 find solutions that benefit all and leave no one behind, in collaboration with governments, employers,
249 employees, and communities.⁴ The passage explaining just transition has been clarified accordingly,
250 and the concept has been integrated into relevant topics, such as those dealing with mine closure,
251 employment practices and worker rights, economic impacts on communities, and contract
252 transparency.

253 The section ‘The sector and sustainable development’ was updated to highlight the individual
254 dependencies and national circumstances related to the low-carbon transition, acknowledging that the
255 transition timeline will differ between developing and developed countries.

256 **Issues related to likely material topics**

257 **f) GHG emissions**

258 Some respondents expressed concerns about coal organizations being asked to report other indirect
259 (Scope 3) GHG emissions from the use of sold products, as these emissions are not considered to be

⁴ United Nations Framework Convention on Climate Change (UNFCCC), *Paris Agreement*, 2015; International Labour Organization (ILO), *ILO Guidelines for a just transition towards environmentally sustainable economies and societies for all*, 2015.

260 within the organization's control. It was suggested that mitigating Scope 3 emissions should involve
261 efforts from organizations along the entire value chain or that they are solely the responsibility of the
262 customers using coal, such as organizations in electricity generation or steel production. On the other
263 hand, many stakeholders engaged through events were pleased to see the inclusion of Scope 3
264 emissions reporting, and one respondent called for more emphasis on these emissions in the topic
265 description. Accuracy, availability, and inconsistency of data were raised as potential issues, with a
266 few calls to provide more guidance and a methodology for Scope 3 accounting.

267 **GSSB response:**

268 Scope 3 emissions from the coal sector represent the single largest source of global CO₂ emissions,
269 and the expectation to report on them is becoming increasingly mainstream. Data availability and
270 accuracy can be a challenge, which requires engagement with business partners to acquire reliable
271 information. Disclosure 305-3 Other indirect (Scope 3) GHG emissions contains guidance on
272 disclosing Scope 3 emissions and links to further resources, as do the resources listed in *GRI 12*.
273 Reporting on Scope 3 emissions has been retained.

274 **g) Climate adaptation and resilience⁵**

275 Topic 12.2 Climate adaptation, resilience, and transition was the most commented topic. The majority
276 of business constituency respondents confirmed that the disclosure expectations corresponded to
277 their current or expected reporting on climate change. Respondents categorized as information users
278 were almost unanimous in agreeing that the reporting included in the exposure draft reflected
279 expectations of public disclosure by coal organizations on climate change related impacts.

280 Many respondents gave feedback on the additional sector disclosures, such as concerns over
281 confidentiality and challenges to disaggregate CapEx investment data, or difficulties in accounting on
282 reserves and potential emissions. It was also suggested to add more disclosures, including
283 information on transition plans; whether organizations are committed to sustainable product portfolios
284 or if they plan to expand coal mining operations; and disclosure on divesting coal assets, which was
285 identified as an increasingly common practice among multinational mining companies. It was also
286 proposed to supplement the disclosure of potential emissions from reserves with information on the
287 ownership structure of those reserves.

288 **GSSB response:**

289 The forward-looking metrics on CapEx and potential emissions from reserves have been maintained.
290 Despite possible challenges, this information is considered essential to understanding the resilience
291 of a coal organization's business model to climate-change related risks. In cases where information is
292 subject to confidential constraints, an organization may provide a reason for omission. Requirement 6
293 in *GRI 1: Foundation 2021* contains more information on reasons for omission. The Coal Sector
294 Standard includes references to guidance on calculating and reporting potential emissions from
295 reserves.

296 Transition planning has emerged as an expectation for organizations in GHG emissions-intensive
297 sectors. The existing additional sector recommendations in topic 12.2 Climate adaptation, resilience,
298 and transition cover the elements of a 'transition plan',⁶ and supplemental information and resources
299 were added to explain the concept of transition planning. An additional sector recommendation was
300 also included to report on the existence of a transition plan and whether it is a scheduled resolution
301 item at Annual General Meetings. This disclosure aligns with the CDP 2021 questionnaire for coal
302 producers.

303 To respond to information needs about coal organizations' commitments to sustainable product
304 portfolios or whether they intend to continue coal mining, the reporting section to report CapEx

⁵ The name of the topic has been revised in *GRI 12* to 'Climate adaptation, resilience, and transition'.

⁶ As outlined in Task Force on Climate-Related Financial Disclosure (TCFD), *Guidance on Climate-related Metrics, Targets, and Transition Plans*, 2021.

305 investments was supplemented with an extra point to solicit information about investments channeled
306 into the expansion of current mines.⁷

307 Organizations divesting their coal assets to reduce the GHG emissions intensity of their product
308 portfolios is an important emerging issue. This can be detrimental to broader climate change
309 mitigation efforts: shifting coal mining operations to another entity does not decrease global
310 emissions. It can also compromise responsible closure and a just transition if the responsibility of
311 eventual closure is transferred to a less experienced operator. In addition, many diversified mining
312 organizations divesting from coal are historically large contributors to climate change and thus have a
313 significant responsibility to solve the problem.⁸ Discussion on potential impacts has been included in
314 the topic, accompanied by reporting recommendations. This additional reporting asks whether the
315 organization's commitments to responsible business conduct were considered when making the
316 divestment and whether and how the organization ensures that eventual closure is conducted
317 responsibly and following existing plans, addressing negative impacts on workers and communities.
318 While the reporting organization does not cause negative impacts that arise from actions of the new
319 operator, the organization may be considered as contributing or being directly linked to those impacts
320 with the responsibility to take due diligence steps, including exercising leverage over the buyer to
321 prevent or mitigate the impacts it is causing or contributing to.

322 The GRI Coal Sector Standard exposure draft included a disclosure in reporting potential emissions
323 from the organization's proven and probable reserves. After alignment with *GRI 11*, the disclosure
324 specifies that an organization should use the same definition of reserves as in the organization's
325 consolidated financial statements or equivalent documents. However, the concern was that this
326 approach might leave a gap in reporting, as reporting reserves through ownership structures
327 presented in financial reporting may be limited to where companies maintain financial control.
328 Reporting potential emissions is an emerging field with few established or normative methodologies,
329 and no fossil fuel organizations are currently reporting on this. Some specialist organizations use the
330 equity share approach as the organizational boundary for calculating potential emissions from
331 reserves, reflecting an organization's economic interest, which typically aligns with the company's
332 percentage ownership of that operation.⁹ The equity share approach is also mostly aligned with
333 financial reporting. Thus, disclosure included in the exposure draft remains unchanged.

334 **h) Closure and rehabilitation**

335 Topic 12.3 Closure and rehabilitation was among the most commented on topics. The worker aspect
336 of closure was considered adequately covered by the disclosures in the exposure draft.

337 Some respondents called for reinforced disclosures on impacts on and engagement with
338 communities, specifically related to longer-term impacts on post-mining communities and efforts
339 towards establishing a sustainable post-mining economy.

340 The additional sector disclosure to report the organization's financial provisions for closure and
341 rehabilitation received broad support but was highlighted by a business respondent as a potential
342 point of contention with communities and other local stakeholders.

343 Individual respondents requested to add reporting, including on commitments to the rehabilitation of
344 mining sites; details on plans, policies, and strategies for environmental rehabilitation; and
345 compensation for communities from health effects or environmental liabilities.

346 **GSSB response:**

347 From a local community perspective, a successful closure and rehabilitation can be achieved through
348 early communication and inclusive planning.¹⁰ As part of the disclosure requirements of Disclosure 3-

⁷ Other data points under this recommendation include CapEx investments into prospection, exploration, acquisition, and development of new reserves; energy from renewable sources; technologies to remove CO₂ from the atmosphere and nature-based solutions to mitigate climate change; and research and development initiatives that can address the organization's risks related to climate change.

⁸ UN Human Rights, *A Safe Climate*, 2019.

⁹ World Resources Institute (WRI) and World Business Council for Sustainable Development (WBCSD), *GHG Protocol Corporate Accounting and Reporting Standard, Revised Edition*, 2004.

¹⁰ United Nations Development Programme (UNDP), *Extracting Good Practices*, 2018.

349 3 Management of material topics, organizations are required to report how stakeholder engagement
350 informed actions taken to manage the topic. However, due to the importance of the engagement
351 process in limiting the negative impacts of mine closure, it is appropriate to add a recommendation to
352 elaborate on how local communities were engaged on closure and post-closure planning and
353 implementation, including post-mining land use.

354 Additionally, as monitoring of the environmental, social, and human rights impacts is considered a key
355 element of responsible post-closure activities,¹¹ the additional sector disclosure included in the
356 exposure draft was amended to encompass both environmental and socioeconomic aspects when
357 reporting the financial provisions for closure and rehabilitation.

358 Finally, the post-closure viability of communities is an increasingly topical issue for coal mining. For
359 example, actions for coal organizations range from collaboration with affected communities and local
360 governments to develop post-closure socioeconomic financial assurance mechanisms to publicly
361 disclosing financial surety arrangements for socioeconomic impacts from closure. To highlight the
362 issue, a new sector disclosure to report information on non-financial provisions to manage the local
363 community's social and economic transition to a post-mining economy was included.

364 Commitments, policies, and plans for rehabilitation are covered by Disclosure 3-3, which requires
365 reporting policies or commitments and management actions taken.

366 Concerns related to the public disclosure of financial provisions could potentially lead to unsolicited
367 questions or conflict over disbursement or gaining access to the funds. However, transparency over
368 funds to cover costs of mine closure by coal mining organizations is seen as essential, ensuring
369 meaningful engagement with stakeholders. Therefore, the additional sector disclosure was retained in
370 the topic.

371 **i) Air emissions**

372 One respondent suggested adding a mention of the financial impact of air pollution on local and
373 regional governments. Other feedback on the topic was mostly related to the value, clarity, and
374 feasibility of the proposed additional sector recommendations, including:

- 375 • A few mentioned challenges to report particulate matter (PM) emissions separately from coal
376 dust, as they are fugitive emissions and often not regulated, and thus outside the definition of
377 "significant air emissions" as per *GRI 305 Emissions 2016*;
- 378 • One commented that carbon monoxide (CO) emissions are currently not collected and would
379 add to the reporting burden; and
- 380 • A few found reporting on product quality improvements unclear.

381 Individual respondents further requested to add reporting on emissions reporting requirements
382 submitted regularly to authorities and to report the number of incidents of non-compliance or
383 infractions resulting in fines

384 **GSSB response:**

385 Air pollution has wide-ranging global and local economic impacts, which stem from, for example,
386 premature mortality, illness, and healthcare costs, lost working days, and reduced crop yields.¹² To
387 reflect this, a mention of the financial dimension of air pollution was subsequently added to the topic
388 description.

389 Particulate matter (PM) coal dust emissions are typically fugitive emissions, occur mainly through
390 blasting and earth moving in surface mining, and can be significant unless mitigated by dust
391 suppression technologies. Other locally significant dust emissions can occur from coal transport and
392 storage, for which mitigation solutions exist.¹³ As such, the disclosure listed in the exposure draft to
393 report the total amount of PM emissions from coal dust would likely not add value to reporting, as
394 fugitive emissions are usually estimated and can have more severe impacts depending on the

¹¹ See, for example, *ibid*; International Council on Mining and Metals, *Closure Maturity Framework*, 2020.

¹² The World Bank, *The Cost of Air Pollution*, 2016; Organisation for Economic Co-operation and Development (OECD), *The Economic Consequences of Outdoor Air Pollution*, 2016.

¹³ International Energy Agency (IEA), *World Energy Outlook Special Report: Energy and Air Pollution*, 2016.

395 proximity to the release. Instead, the disclosure was revised to trigger descriptive information on dust
396 suppression that can prevent or mitigate potential negative impacts on local communities and
397 workers. It is an additional recommendation when reporting on the management of the topic.

398 For CO emissions, the most significant impacts of this highly toxic gas occur when workers are
399 exposed to it in confined spaces (e.g., as a result of a fire in an underground mine), potentially leading
400 to serious consequences, including fatalities.¹⁴ Accordingly, reporting on CO is most relevant in
401 Topics 12.13 Asset integrity and critical incident management and 12.14 Occupational health and
402 safety. In topic 12.13, mine fires and poisonous gas leaks are listed as relevant hazards in the topic
403 description, and prevention of such incidents should be reported. Fires and explosions are likewise
404 mentioned in the topic description for 12.14, with the potential to cause high-consequence work-
405 related injuries. Reporting on the management of such worker hazards and their impacts falls under
406 several disclosures in *GRI 403: Occupational Health and Safety 2018*. In addition, in regions where
407 CO is a regulated substance, organizations are required to measure and report those emissions, as
408 per the requirements in Disclosure GRI 305-7.¹⁵ As such, the additional sector disclosure to report
409 carbon monoxide emissions has been removed from the topic 12.4 Air emissions.

410 A disclosure on product quality improvements to reduce air emissions was included in the exposure
411 draft as an additional sector recommendation to GRI Disclosure 416-1 Assessment of the health and
412 safety impacts of product and service categories. This was done on the basis that coal washing can
413 have a mitigating impact on the pollutants that are emitted upon combustion.¹⁶ However, it was
414 assessed that Disclosure 416-1 might not generate meaningful information, but the recommendation
415 remained important. Disclosure 416-1 was removed from topic 12.4. Instead, to clarify the link
416 between coal quality and emissions, the topic description was amended to note that coal washing is a
417 method to reduce air emissions in the use phase. The language was clarified and placed as an
418 additional sector recommendation to GRI 3-3 Management of material topics.

419 Incidents of non-compliance are covered by The GRI General Disclosure 2-27 Compliance with laws
420 and regulations, whereas information on emissions reporting to regulators can add unnecessary
421 reporting burden, especially to multinational business organizations.

422 **j) Other environmental topics**

423 For biodiversity, a request was made to include impacts from ground subsidence and reporting on
424 whether coal mining is associated with gas extraction. For water and effluents, one respondent posed
425 a question on the relevance of acid mine drainage for coal mining.

426 **GSSB response:**

427 Ground subsidence was validated as a relevant source of impact for the sector, and mention of it has
428 been added to topics 12.3 Closure and rehabilitation, 12.5 Biodiversity, and 12.13 Asset integrity and
429 critical incident management. No new reporting was deemed necessary.

430 The request to add reporting on whether coal mining is associated with the extraction of gas deals
431 with assessing the risk of leakage and explosion of gas pipelines. Upon further research, it was
432 discovered that these impacts are most relevant to coal bed methane extraction, which is an
433 unconventional gas extraction method and thus out of the scope for the Sector Standard for coal.

434 The phenomenon of acid rock/mine drainage is relevant for coal mining.¹⁷ However, as acid mine
435 drainage is regarded as a runoff, not a discharge, the additional sector recommendation is more
436 accurate in the context of Disclosure 303-1 Interactions with water as a shared resource, as opposed

¹⁴ United States Environmental Protection Agency (EPA), [Basic Information about Carbon Monoxide \(CO\) Outdoor Air Pollution](#), accessed on 12 January 2021; Yuan, L., Smith, AC, *CO and CO₂ Emissions from Spontaneous Heating of Coal Under Different Ventilation Rates*, 2011.

¹⁵ Definition of 'significant air emission' in the GRI Standards is "air emission regulated under international conventions and/or national laws or regulations" (*GRI Standards Glossary 2021*).

¹⁶ International Energy Agency (IEA), *World Energy Outlook Special Report: Energy and Air Pollution*, 2016.

¹⁷ Acharya, B. S., & Kharel, G. Acid mine drainage from coal mining in the United States – An overview, *Journal of Hydrology*, 588, 2020; Campaner, V. P., Luiz-Silva, W., & Machado, W., Geochemistry of acid mine drainage from a coal mining area and processes controlling metal attenuation in stream waters, southern Brazil, *Anais da Academia Brasileira de Ciências*, 86, 2014.

437 to its position in the exposure draft where it was connected to Disclosure 303-2 Management of water
438 discharge-related impacts.

439 **k) Economic impacts**

440 Topic 12.8 Economic impacts received most feedback out of local community related topics. One
441 respondent felt that the significant role of local procurement in creating economic impacts was not
442 sufficiently covered. Another respondent suggested that the concept of 'project' needed to be clarified
443 in the context of reporting on economic value generated and distributed, as this information might be
444 legally restricted or commercially sensitive. It was also suggested to mention the economic impacts of
445 health problems derived from environmental pollution.

446 **GSSB response:**

447 Local procurement is a significant source of long-term economic development and benefits for local
448 communities, often outweighing the value provided by direct employment by organizations.¹⁸ Topic
449 12.8 Economic impacts has been revised to reflect the positive economic impacts that can result from
450 local procurement, but no new reporting has been added. The additional sector recommendation
451 included in the exposure draft addresses an organization's approach to providing local employment,
452 procurement, and training to enhance positive economic impacts on communities.

453 The additional sector recommendation to Disclosure 201-1 Direct economic value generated and
454 distributed (EVG&D) guides organizations to report their EVG&D on a project basis. This level of
455 disaggregation can help information users better assess the benefits from coal activities on a
456 community or regional level. It is also aligned with the additional sector reporting in topic 12.21
457 Payments to governments,¹⁹ which partly deals with the same payments. While Disclosure 201-1
458 requires reporting on EVG&D separately at country, regional, or market levels where significant, for
459 coal, and other extractive sectors, project reporting is a more meaningful level of disaggregation.

460 For economic impacts from pollution, the *GRI 203: Indirect Economic Impacts 2016* mentions that
461 significant indirect impacts can include impacts of pollution. However, the pathway between coal
462 mining and potential increased health costs is unclear and insufficiently substantiated to be included
463 as an impact broadly applicable to the whole sector. No additions were made to the topic description.

464 **l) Local communities**

465 For topic 12.9 Local communities, which deals with societal impacts from coal activities, one
466 respondent suggested including reporting on policies or commitments involving free, prior, and
467 informed consent (FPIC) with all affected communities, not just indigenous peoples.

468 **GSSB response:**

469 Free, prior, and informed consent (FPIC), as laid out in the United Nations Declaration on the Rights of
470 Indigenous Peoples, is currently only applicable to indigenous peoples under international law.
471 Seeking consent from affected non-indigenous peoples takes place on the basis of loss or restriction
472 of access to land or natural resources, resettlement, or an impact on a human right. While there are
473 indications that FPIC may be extended to all affected communities as a best practice stakeholder
474 consultation,²⁰ there does not seem to be sufficient evidence that those in the broader community who
475 are affected in a variety of significant but less acute ways are afforded the right to withhold consent.
476 As such, the reference to FPIC in the topic 12.10 Land and resource rights is appropriate. The
477 language in the topic 12.9 Local communities was revised to highlight meaningful local engagement

¹⁸ See, for example, Natural Resource Governance Institute, *Local Content – Strengthening the Local Economy and Workforce*, 2015; *The World Bank, Oil, Gas, and Mining – A Sourcebook for Understanding Extractive Industries*, 2015.

¹⁹ Reporting recommendations in the topic 12.21 are based on the Extractive Industries Transparency Initiative *EITI Standard 2019*.

²⁰ UN Human Rights Committee & UN Special Rapporteur on the Rights of Indigenous Peoples (UN-REDD Programme), *Guidelines on Free, Prior and Informed Consent*, 2013; The Food and Agriculture Organization (FAO), *Free Prior and Informed Consent*, 2016; Responsible Mining Foundation, *Responsible Mining Index Framework 2020*, 2020; Forest Stewardship Council (FSC), *Implementing free, prior, and informed consent (FPIC) - A Forest Stewardship Council Discussion Paper*, 2018.

478 and inclusion of communities in decision-making. In instances where organizations are drawing on
479 FPIC for the broader community, they can report this as part of reporting on the management of the
480 topic.

481 An additional sector recommendation was added on an organization's approach to engaging
482 vulnerable groups. The additional sector disclosure was revised to expand the reporting on grievance
483 mechanisms and other remediation processes in addressing local community impacts. These
484 revisions bring reporting for this topic into line with *GRI 11*.

485 **m) Rights of indigenous peoples**

486 One respondent proposed to add reporting on due diligence and impact assessments regarding
487 traditional livelihoods and sites/practices of cultural significance for indigenous communities.

488 **GSSB response:**

489 For the coal sector, disclosing this information specifically in the context of indigenous peoples is
490 likely to be meaningful. *GRI 3: Material topics 2021* and *GRI 2: General Disclosures 2021* include
491 disclosures and guidance related to impact assessments and due diligence applied to all topics. For
492 example, Guidance to Disclosure 3-3 Management of material topics states that an organization
493 should describe methods used to identify impacts, including impact assessments. Further, Guidance
494 to Disclosure 2-24 Embedding policy commitments directs reporting organizations to describe how
495 they embed policy commitments for responsible business conduct, such as human rights impact
496 assessments and other due diligence processes. As it could be relevant for many sectors, this
497 feedback will be considered when revising the *GRI Standard 411: Rights of Indigenous Peoples 2016*.

498 An additional sector reporting recommendation has been added to describe identified incidents
499 involving the rights of indigenous peoples, which also aligns with *GRI 11*.

500 **n) Conflict and security**

501 A respondent suggested reporting on compliance with the Voluntary Principles on Security and
502 Human Rights would be appropriate in the context of topic 12.12 Conflict and security.

503 **GSSB response:**

504 To report on compliance with the Voluntary Principles on Security and Human Rights²¹, the
505 respondent referenced a Responsible Mining Index (RMI) indicator requiring companies to track,
506 review and act "to improve its performance on preventing and remedying human rights abuses related
507 to its security management".²² This information is considered to be covered by the Disclosure 3-3
508 Management of material topics (actions taken to manage the topic and related impacts; tracking the
509 effectiveness of actions taken), and Disclosure 2-23 Policy commitments (describe [the
510 organization's] specific policy commitment to respect human rights).

511 The topic was also supplemented with an additional sector recommendation requesting information
512 on how the organization works with security providers. This also aligns with *GRI 11*.

513 **o) Asset integrity and critical incident management**

514 On topic 12.13 Asset integrity and critical incident management, a few labor respondents pointed out
515 that other catastrophic risks, especially in underground mining, should be included in the reporting.
516 The focus on tailings facility integrity in the topic was regarded as positive, including the alignment
517 with the *Global Industry Standard on Tailings Management (GISTM)*, with suggestions to further
518 reinforce the alignment. One respondent suggested that further clarity on what is meant by 'tailings' is
519 needed, as it was not recognized as a sector-relevant term in one producer country. One respondent
520 suggested the inclusion of a disclosure on whether a confidential or anonymous (grievance)
521 mechanism for stakeholders to report tailings incidents is in place.

²¹ Voluntary Principles on Security and Human Rights, *The Voluntary Principles on Security and Human Rights*, 2000.

²² Responsible Mining Foundation, *Responsible Mining Index Framework 2020*, 2020.

522 **GSSB response:**

523 Topic 12.13 describes many risks beyond tailings facility failures that can result in critical incidents,
524 but the reporting section is missing a general incident metric. While many risks relevant to coal mining
525 involving workers are reported in topic 12.14 Occupational health and safety, other risks may exist
526 that can result in environmental damage or serious consequences on communities left unreported.
527 The topic has thus been supplemented with an additional sector disclosure to report the number of
528 critical incidents and describe their impacts.

529 The term 'tailings' has been clarified in the topic description. To further reflect the transparency
530 expectations set out in the *G/STM*, the additional sector reporting on tailings in the exposure draft was
531 supplemented with recommendations to list the organization's tailings facilities, including the name,
532 location, and ownership status; and to report the dates of the most recent and next independent dam
533 safety reviews for each tailings facility. Terminology was also revised to correspond to *G/STM*.

534 Reporting on grievance mechanisms is done in Disclosure 2-25 Processes to remediate negative
535 impacts and Disclosure 2-26 Mechanisms for seeking advice and raising concern, and thus triggered
536 no new reporting in the topic 12.13.

537 The exposure draft also included a disclosure on emergency preparedness and response plans in the
538 topic 12.13 Asset integrity and critical incident management. This disclosure was removed as it
539 overlaps with reporting requirements in the Disclosure 3-3 Management of material topics.

540 **p) Worker topics**

541 Some organizations stated that the topic 12.16 Child labor would not be material for their operating
542 context. Other individual comments included a call for reporting on strikes and lockouts and
543 considering living wage disclosures.

544 **GSSB response:**

545 While many organizations operate in areas with strict regulation and monitoring of human rights
546 issues such as child and forced labor, they might have business relationships with organizations that
547 do not. As part of reporting its management of a topic, an organization is required to report whether it
548 is involved with negative impacts as a result of its business relationships. While not present in all coal
549 mining regions, child labor occurs frequently enough in coal supply chains to be considered a
550 significant impact for the sector. When assessing potential negative human rights impacts, the
551 severity of the impact takes precedence over its likelihood.

552 The rationale to include reporting on strikes and lockouts was based on alignment with a similar
553 disclosure listed in the SASB Standard for Coal Operations. There is no globally recognized definition
554 for what constitutes a strike or a lockout, and such practices are also restricted in many countries.
555 Such a disclosure may have been used to assess the risk of unionization to the organization rather
556 than assessing the impacts on employees based on the organization's practices. Data on labor
557 employee turnover and collective bargaining are considered better indicators of workforce
558 unhappiness, together with respect for collective action, included in *GRI 401: Employment 2016* and
559 Disclosure 2-30 Collective bargaining agreements.

560 While expectations to communicate commitments to living wage are beginning to emerge²³, the issue
561 is more pressing to sectors such as agriculture and textiles rather than coal. Due to extensive
562 regulation and a high unionization rate, coal workers are not commonly underpaid. No new reporting
563 has been added.

564 **q) Anti-corruption**

565 For topic 12.20 Anti-corruption, a respondent suggested adding details and reporting on corruption
566 risks arising from the procurement process. The interconnection between conflict and corruption was
567 also raised by a respondent, with a proposal to add reporting on the heightened corruption risk in
568 conflict-afflicted countries where organizations' operations are contracted with the government.

²³ See, for example, [Bettercoal provision 6.22](#); [ICMM Performance Expectation 3.5](#); and [RMI Framework indicator E.05](#).

569 **GSSB response:**

570 It is acknowledged that the procurement process is one of the highest areas of risk in the
571 development phase in particular.²⁴ Topic 12.20 Anti-corruption was amended to highlight this issue,
572 with new examples of risks and schemes related to procurement added. An additional sector
573 recommendation was added to supplement information reported under GRI 3-3 Management of
574 material topics to describe how organizations manage potential impacts or risks of corruption in their
575 procurement practices and throughout the supply chain.

576 Conflict can exacerbate corruption, and corruption can trigger conflict. This interlinkage has been
577 added to the topic description. However, as the existing additional sector disclosure includes all
578 contracts and licenses regardless of country of operation, the reporting remains unchanged.

579 **r) Payments to governments**

580 One respondent requested an explicit requirement to report on operated joint ventures when
581 disclosing payments to governments. Another respondent called for a commitment from organizations
582 to comply with the spirit and letter of the law and avoid tax havens.

583 **GSSB response:**

584 When determining its material topics, an organization is expected to identify its actual and potential
585 impacts on the economy, environment, and people, including impacts on their human rights across its
586 own activities and those of its business relationships. A joint venture is a type of business relationship
587 and reporting on impacts caused by joint ventures is, as such, potentially relevant. Organizations in
588 the coal sector can be involved with those impacts, even if it was a non-operating partner. No new
589 reporting has been added. For more details, see *GRI 3: Material Topics 2021*, Section 1.

590 The suggested additions are sufficiently covered by Disclosure 207-1 Approach to tax. Under this
591 disclosure, an organization reports information about its tax strategy, including tax havens and an
592 organization's approach to regulatory compliance, outlining the organization's intention with respect to
593 tax laws.

594 **s) Public policy and lobbying²⁵**

595 Using the term 'lobbying' in topic 12.22 Public policy and lobbying was contested by one business
596 representative due to negative connotations in the respondent's country context.

597 **GSSB response:**

598 As a result of the alignment of topic names across Sector Standards, topic 12.22 Public policy and
599 lobbying was changed to 'Public policy', which is consistent with the name of the Topic Standard *GRI*
600 *416 Public Policy 2016*. However, the term 'lobbying' will be maintained in the topic description, as it
601 is widely recognized and used to refer to both positive influences as well as aims for undue influence,
602 unfair competition, and policy capture.

²⁴ Organization for Economic Co-operation and Development (OECD), [Corruption in the Extractives Value Chain](#), 2016.

²⁵ The topic name has been revised in *GRI 12* to 'Public policy'.

Appendix 1. Questionnaire questions

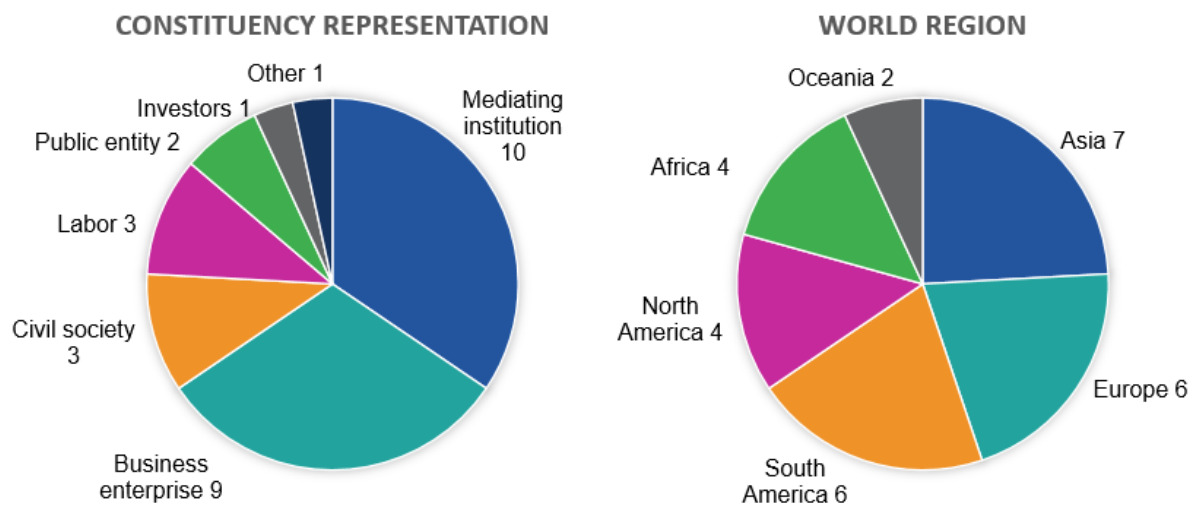
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|--|
| Sector profile |
| Question 1: <i>Are the business relationships described those that present the highest risk of significant negative impacts for the coal sector, based on the impacts' severity and likelihood of occurrence?</i> |
| The sector and sustainable development |
| Question 2.1: <i>Does the section accurately reflect the coal sector's sustainability context and the key societal expectations towards the sector as set out in international instruments and agreements?</i> |
| Question 2.2: <i>Does the mapping of likely material topics to SDGs help to contextualize the coal sector's activities in light of the global sustainability agenda?</i> |
| Material topics |
| Question 3.1: <i>Are the topics listed the correct likely material topics for the coal sector?</i> |
| Question 3.2: <i>Are the most significant impacts of the sector described in the likely material topics?</i> |
| Question 3.3: <i>Are the topic descriptions - including how they are named - complete and accurate in terms of capturing the sector's most significant impacts?</i> |
| Disclosures |
| Question 4.1: <i>Are the additional disclosures or recommendations listed understandable and feasible to report on?</i> |
| Question 4.2: <i>Are the listed disclosures critical and useful for sustainability report information users to understand an organization's impacts related to each topic?</i> |
| Question 4.3: <i>Are the disclosures formulated correctly to produce valuable and consistent information?</i> |
| Climate change |
| Question 5.1: <i>Reporting organizations: Do the disclosures listed in GHG emissions and Climate adaptation and resilience correspond to your organization's current or anticipated reporting on climate change related impacts?</i> |
| Question 5.2: <i>Information users: Do the reporting disclosures listed in the GHG emissions and Climate adaptation and resilience reflect the stakeholder expectations of public disclosure by coal organizations on climate change related impacts?</i> |
| Tailings |
| Question 6: <i>Please respond if you are a reporting organization: Does your organization comply or plan on complying with the GISTM? Please explain why/why not.</i> |
| Other |
| Question 7: <i>Please respond if you are a reporting organization: Which reporting instruments is your organization currently using for sustainability reporting, and why?</i> |
| Question 8: <i>Are there any other comments, or feedback you would like to provide about the GRI Coal Sector Standard exposure draft or the specific content presented within?</i> |

603 **Appendix 2. Public comment**
604 **submissions by stakeholder**
605 **constituency and region**

606 A total of 29 formal submissions from individuals and organizations was received on the exposure
607 draft of Sector Standard: Coal. The names of these individuals and organizations are listed in the
608 [public comment feedback table](#), tab 'Full set of comments'.

609 The charts below show the breakdown of submissions by constituency group and region. Most
610 responses came from mediating institutions (10), closely followed by businesses (9). Labor was
611 represented with three (coordinated) submissions, and three responses came from civil
612 society organizations. Investment institutions submitted one response. The remaining responses were
613 submitted by an individual and a government body.

614 The submissions also represent regional diversity, with submissions originating from 18 countries and
615 balanced global distribution.



616 **Appendix 3. Participation in regional**
 617 **events and webinars**

| Event | Date | Number of attendees |
|---------------------------------|----------------------|---------------------|
| GRI live webinar and Q&A | 2 June (Midday CET) | 45 |
| GRI live webinar and Q&A | 2 June (Evening CET) | 35 |
| GRI live webinar and Q&A | 3 June (Morning CET) | 25 |
| Regional workshop Latin America | 22 June | 7 |
| Regional workshop Indonesia | 5 July | 64 |
| Regional workshop Africa | 14 July | ~10 |
| Regional workshop India | 20 July | ~20 |
| Regional workshop China | 21 July | ~10 |
| Total participants | | ~220 |

This document does not represent an official position of the GSSB