Item 05 – GRI Sector Standard Project for Mining - Draft Basis for Conclusions for GRI 14: Mining Sector 2024

For GSSB review and discussion

Date 23 November 2023

Meeting 14 December 2023

Project Sector Standard Project for Mining

Description This document summarizes the significant issues raised by respondents about the exposure draft of the Mining Sector Standard during the public comment period held from 7 February to 30 April 2023. It also outlines the draft GSSB responses to the significant issues based on discussions and recommendations by the Mining Working Group.

The GRI Standards Division has prepared this draft, which will be updated, as needed, based on GSSB feedback to the final Standard. The draft is circulated for the GSSB for review and discussion. A final version of this document will be released following the approval of GRI 14: Mining Sector 2024.

As outlined in the Due Process Protocol, this document is not subject to voting approval, it does not constitute part of the final Standard, and is non-authoritative.

The full set of comments can be downloaded from the project page on the GSSB website.

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.
## Contents

<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contents</td>
<td>2</td>
</tr>
<tr>
<td>About this document</td>
<td>3</td>
</tr>
<tr>
<td>Introduction</td>
<td>3</td>
</tr>
<tr>
<td>Objectives for the development of <em>GRI 14: Mining Sector 2024</em></td>
<td>3</td>
</tr>
<tr>
<td>Scope of the public comment</td>
<td>3</td>
</tr>
<tr>
<td>Overview of participation in public comment</td>
<td>4</td>
</tr>
<tr>
<td>Methodology for analyzing comments</td>
<td>5</td>
</tr>
<tr>
<td>Significant issues and GSSB responses</td>
<td>6</td>
</tr>
<tr>
<td>I. General feedback</td>
<td>6</td>
</tr>
<tr>
<td>II. Issues regarding specific sections of the exposure draft</td>
<td>11</td>
</tr>
<tr>
<td>Appendix 1. Participation in events and webinars</td>
<td>23</td>
</tr>
<tr>
<td>Appendix 2. Overview of respondents</td>
<td>24</td>
</tr>
</tbody>
</table>
About this document

This document summarizes the significant issues raised by respondents about the exposure draft of the Mining Standard during the public comment period held from 7 February to 30 April 2023. It also outlines the draft GSSB responses to the significant issues based on discussions and recommendations by the Mining Working Group.

The document incorporates comments received through the public comment form hosted on the Sector Standard Project for Mining webpage and feedback submitted by email. Where relevant, it also references comments made at stakeholder workshops held during the public comment period.

All comments received, together with an analysis of the issues raised, were considered by the Mining Working Group. The recommendations of the working group were shared with the Global Sustainability Standards Board (GSSB) for review and approval.

This document provides a summary of the GSSB responses to the significant issues raised during the public comment period.

The full set of received comments can be downloaded from the project page on the GSSB website. GRI 14: Mining Sector 2024 can be downloaded here.

Introduction

Objectives for the development of GRI 14: Mining Sector 2024

The project proposal for a Mining Sector Standard was approved by the Global Sustainability Standards Board (GSSB), GRI’s independent standard-setting body, at its meeting on 17 June 2021.

In November 2020, the GSSB approved the list of sectors prioritized for the development of a GRI Sector Standard. Mining was included in Group 1, and is the first Standard to be developed after the pilot projects. Prioritization was based on the significant impacts of mining activities on people and the environment, and the synergies with the already developed Sector Standards GRI 11: Oil and Gas Sector 2021 and GRI 12: Coal Sector 2022.

The primary objective of the Sector Standard is to improve the sustainability reporting of mining organizations, enabling more complete and consistent disclosure across the sector. GRI 14: Mining Sector 2024 identifies and describes the topics that are likely material for a reporting organization in the mining sector, provides a list of relevant disclosures for reporting on those topics, and includes evidence and authoritative references to evidence the sector’s impacts.

The project followed the GSSB Due Process Protocol. Proposed revisions to the exposure draft of the Mining Sector Standard were discussed with the working group during a two-day in-person meeting in June, and two consecutive virtual meetings. Feedback on the exposure draft was also discussed with the GSSB in its September 2023 meeting.

Scope of the public comment

The exposure draft of the Mining Sector Standard was open for public comment from 7 February to 30 April 2023.

The public comment period aimed to solicit input on the clarity, feasibility, completeness, and relevance of the draft Standard in relation to the impacts associated with the sector, accurateness of likely material topics, and the relevance and feasibility of the reporting disclosures linked to those topics. Specific attention was given to the granularity of reporting, particularly where mine-site data is requested. Feedback was solicited whether mine-site level data for the proposed topics is feasible for organizations to report, and whether it would produce relevant information for information users. Efforts were made to support representation from key regions/markets for the sector, key
stakeholder groups, and specific areas of expertise. Outreach activities included webinars, in-person workshops, briefings, and individual stakeholder consultations. The complete series of engagements during the PCP reached approximately 1,500 stakeholders. Comments collected during PCP activities such as workshops or webinars, though not considered official public comment submissions, were also taken into account when they aided understanding of the official submissions or flagged a significant issue that was not raised in the official submissions.

Any comments outside the scope of this public comment were compiled and directed to the appropriate teams. Along with the developing Sector Standards, the GRI Sector Program supports the enhancement and expansion of the GRI Standards by surfacing issues not previously covered by the GRI Standards. Feedback on Topic and Universal Standards received during PCP and the Standard development process has been collated and published separately [link].

**Overview of participation in public comment**

Respondents were asked to submit comments on the exposure draft using an online survey. The link to the survey was made available on the Mining project page. Respondents could also submit additional feedback via email to mining@globalreporting.org. A total of 93 public submissions from individuals and organizations were received on the exposure draft. See Figure 1 and Figure 2 for a breakdown of submissions by stakeholder constituency and region. Submissions were received from all five stakeholder constituencies represented by the GSSB: business enterprises, civil society organizations, investment institutions, labor, and mediating institutions. In this PCP, mediating institutions comprised consultants, academics, standards setters, governments, multilateral organizations, lawyers, and assurance providers, representing close to half of the submissions. Submissions were received from 40 countries across five continents.

**Figures 1 and 2. Breakdown of the submissions received by constituency and geographic region:**

For more details on the submissions received, see:

- The full set of comments on the Mining project page.
- Appendix 1 for a list of stakeholder events and an overview of participation.
- Appendix 2 for an overview of respondents.
Methodology for analyzing comments

The Standards Division collated all comments submitted by respondents. Each comment was categorized according to the public comment objective it responded to, the relevant section of the Standard, and an overarching theme, where relevant. If a respondent raised several different points in one comment, the points were separated as distinct comments.

The qualifiers in Table 1 indicate the percentage of respondents who provided feedback on a significant issue. However, as the Sector Standards cut across all dimensions of sustainable development, covering 25 topics, individual PCP submissions tend to result in more targeted feedback. The survey asked mostly open questions to encourage respondents to provide feedback on sections relevant to their interests and/or expertise, with respondents often focusing their comments on a specific topic or set of topics in the exposure draft. Consequently, many sections or disclosures have fewer comments relative to the overall number of respondents, although often from highly specialized organizations.

Table 1. Qualifiers indicating the percentage of respondents who provided feedback

<table>
<thead>
<tr>
<th>Qualifier</th>
<th>Respondents</th>
</tr>
</thead>
<tbody>
<tr>
<td>Majority</td>
<td>&gt; 50 %</td>
</tr>
<tr>
<td>Many</td>
<td>30-50%</td>
</tr>
<tr>
<td>Some</td>
<td>10-30%</td>
</tr>
<tr>
<td>A few</td>
<td>&lt; 10 %</td>
</tr>
<tr>
<td>One</td>
<td>1</td>
</tr>
</tbody>
</table>
**Significant issues and GSSB responses**

In line with the GSSB Due Process Protocol, this section summarizes the significant issues raised by respondents during the public comment period, outlines proposed changes to the exposure draft of the Mining Sector Standard, and explains why significant changes suggested by respondents were or were not accepted by the GSSB.

The issues included in this document are either significant themes raised by a large number of respondents or issues that were brought up by a few respondents but led to a significant change in the Standard. Other minor and editorial comments were received and actioned but are not summarized here.

This document includes references to the exposure draft of the Mining Sector Standard and the final version of GRI 14: Mining Sector 2024. The names of the sections and likely material topics, as they were in the exposure draft, are used to organize the significant issues and when describing feedback.

Identified significant issues have been organized into the following sections:

1. General feedback and cross-cutting themes
2. Issues regarding specific sections of the exposure draft

### I. General feedback

#### a) Scope of Sector Standard

The proposed scope of the Standard as laid out in the exposure draft, covering exploration (including quarrying), extraction, and primary processing of minerals, as well as the provision of specialized products and services and support activities, was welcomed by the majority of respondents. A few respondents suggested expanding the scope to include further minerals and metals processing, such as refining and smelting, due to the significant impacts of these activities, especially on emissions.

A few respondents raised concerns over whether the topics and disclosures would be applicable to exploration companies. A few others asked to clarify or emphasize that the scope covers specific minerals, such as sand, cobalt, lithium, magnesium, potash, and uranium.

**GSSB response:**

While the scope of GRI 14 does not explicitly cover further mineral processing – such as smelting or refining – this does not prevent mining organizations with such activities in their core operations to report on these impacts.1 Further, GRI 3: Material Topics 2021 sets expectations to identify and report most significant impacts across the organization’s value chain. For emissions accounting, GRI 14 includes reporting on other (indirect) Scope 3 emissions, including from further processing of minerals and metals.

The Sector Standard scope covers all minerals raised by respondents, as signaled in the Sector Standard ‘Table 1 Industry groupings relevant to the mining sector in other classification systems’. Whereas the other minerals were explicitly mentioned in the Standard, the exposure draft included no reference to uranium. A mention to uranium was added into the section ‘Sector Profile’, along with a Bibliography reference to International Atomic Energy Agency (IAEA), Safety Standards and World Nuclear Association best practices.

---

1 A dedicated Sector Standard is planned for metal processing, scheduled in the GSSB work program for 2025. Organizations with activities in mining and metal processing are expected to use both Sector Standards.
b) **Mine-site reporting**

Due to the significance of impacts related to mining activities at the local level, the exposure draft included several sector-specific recommendations to report disclosures at the mine-site level.

Many respondents – almost exclusively information users – stated that mine-site-level reporting would be essential to understanding a mining organizations’ impacts for the topics listed in the exposure draft. These views were corroborated throughout engagements during the public comment period. The reasons given included fulfilling expectations for information from affected stakeholders; building trust and enhancing engagement; accurately representing impacts and risk profiles associated with locations, operations and minerals; and incentivizing performance improvements across all sites. A few respondents recommended that asset-level disclosure would be relevant to also include for topics 14.4 Biodiversity, 14.5 Waste, 14.7 Water and effluents, 14.12 Security practices, and 14.15 Occupational health and safety.

Some organizations – mostly reporting organizations – raised concerns about the extent of site-level reporting in the exposure draft. Many reporting organizations stated that mine-site data is commonly collected on the topics listed, but public reporting of the data would pose challenges or not be feasible. The reasons given included reports becoming too lengthy, losing focus over critical impacts and actions; difficulty or effort of collecting or reporting data; lack of resources; and business sensitivity of certain data. A few claimed site-level information is not used by local communities, and that site-level disclosure would not contribute to comparability of reported data. A few respondents pointed out that operations have different material impacts and interest groups, requiring disclosures to be considered for each operation as company-level risks may not be relevant locally. It was acknowledged that reporting granular data would require investment into building internal systems.

A few respondents raised concerns over the lack of a disclosure to inform where an organization’s mine sites are located and what their size is, which hinders external stakeholders in their assessment of risks and impacts relevant to an organization. The definition of a mine site was also requested.

**GSSB response:**

In line with the public comment feedback from information users, there are increasing expectations set out by intergovernmental organizations and recognized sector organizations focusing on mine-site level management and disclosure of how mining activities impacts people, economies, and the environment at a local level. The current practice of aggregating and reporting sustainability data at a company level is not seen as allowing sufficient scrutiny into the key impact areas of mining, nor the actions taken to address them. In addition to the stakeholder groups identified through the public comment period, customers of mining organizations, local communities, and (future) workers have been identified as stakeholder groups with a keen interest in site-level data.

Furthermore, several GRI reporting principles in GRI 1: Foundation 2021 stipulate organizations should report information ‘that is correct and sufficiently detailed to allow an assessment of the organization’s impacts’ (Accuracy); report information ‘in a concise way and aggregate information where useful without omitting necessary details’ (Clarity); and ‘if operating in a range of locations, report information about impacts in relation to appropriate local contexts’ (Sustainability context). The

---

2 The respondents supportive of including mine-site reporting included civil society organizations, academics, investors, consultants, standard-setters, benchmark organizations, development organizations, assurance providers, lawyers, think tanks, and governments.


4 UNEP 2020, RMF 2022.
additional sector recommendations are thus well aligned with the approach and principles of the GRI Standards.\(^5\)

While the inclusion of mine-site reporting recommendations might translate into increased volume of reported data, this data serves many different purposes and stakeholder groups. The responses also suggest that data for the topics suggested for site-level reporting in the exposure draft is already commonly collected by mining organizations. Regarding the volume of information, many organizations publish spreadsheet data books, which is found as an efficient and practical way to publish information.

As to concerns over relevance of information or losing focus over critical impacts and actions, reporting in accordance with the GRI Standards requires each organization to determine their material topics based on their own specific circumstances. An organization should prioritize reporting on those topics that represent the organization’s most significant impacts on the environment, economies, and people, including their human rights. Similarly, when determining disclosures to report, an organization should report those disclosures that are most relevant for its impacts and circumstances in relation to each topic it has determined as material to report. This applies for site-level disclosures as well (which are recommendations, not requirements, to be in accordance with the GRI Standards)\(^6\).

The GRI approach, based on materiality, offers flexibility for organizations to build towards the reporting expectations over time. Due to the broad stakeholder demand for asset-level information, the existing mine-site recommendations in the exposure draft were retained, with additional site-level expectations introduced for the topics of biodiversity, waste, and water, due to the severity and likelihood of local impacts.

**New mine site disclosure**

The *GRI 14: Mining Sector 2024* introduces a new disclosure recommendation to report the name of each mine site, geographic location, and the size in hectares. This disclosure also includes a footnote that defines a mine site in the Sector Standard.

The disclosure (REF 14.0.1) is placed at the start of the section ‘Likely material topics’, not affiliated with any specific topic. In practice, the disclosure would be reported by any organization that owns or operates mine sites. The reported information can be used to inform assessment of risks and impacts for several topics.

The disclosure is accompanied by an example table that organizations can use to indicate which sites have significant impacts related to the topics in the Sector Standard. This will also address feedback from reporting organizations about the utility for organizations to be able to signal material topics and disclosures per location or operation.

c) **Materiality and additional sector reporting**

A few respondents raised concerns over the requirement to explain why a topic is not material, which was seen as adding to the reporting burden.

A few respondents asked for clarification between ‘additional sector disclosures’ and ‘additional sector recommendation’.

A few respondents raised concerns over the fact that sector-specific disclosures are not mandatory and lack guidance, as these disclosures were often seen as representing critical impacts for the sector.

---

\(5\) This approach is similarly in line with the reporting requirements in the European Sustainability Reporting Standards (ESRS) E1, which states that ‘When needed for a proper understanding of its material impacts, risks and opportunities, the undertaking shall disaggregate the reported information:

(a) by country, when there are significant variations of material impacts, risks and opportunities across countries and when presenting the information at a higher level of aggregation would obscure material information about impacts, risks or opportunities; or

(b) by significant site or by significant asset, when material impacts, risks and opportunities are highly dependent on a specific location or asset.’

\(6\) See *GRI 1: Foundation 2021* for in accordance requirements.
**GSSB response:**

The Sector Standard offers a well-researched resource depicting the significant impacts related to mining activities. As outlined in *GRI 1: Foundation 2021*, an organization uses applicable Sector Standards as an input to its materiality process, with an expectation to review the topics listed in the Standard and determine which ones are material based on its specific impacts and circumstances. Topics that are determined as not material are listed in the GRI content index with an explanation for why they are not material (see *GRI 1: Foundation 2021*, Requirement 3). This additional level of accountability is seen as critical to avoid ‘box-ticking’ and instead focus reporting on the most significant impacts. Reporting a reason for why a topic is not material is unlikely to pose unreasonable additional work for organizations.

Disclosures demarcated as ‘additional sector recommendations’ are intended to give additional information about a sector’s impacts related to an existing Topic Standard disclosure, whereas ‘additional sector disclosures’ give information about a sector’s impacts where the disclosures from the Topic Standards do not provide sufficient information about the organization’s impacts. This distinction was clarified in Figure 2 in *GRI 14*.

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

**d) Gender**

Some respondents suggested reinforcing the representation of impacts of mining on gender and on other groups in situations of vulnerability. A few also found the exposure draft lacked a holistic representation of how mining activities impact women and other marginalized members of communities. The standard was perceived as not adequately capturing impacts of mining on different genders, nor achieving an appropriate representation of key women’s rights issues such as unpaid care work or gender-based violence. Respondents also raised that the exposure draft did not sufficiently cover the need for gender-disaggregated information for many of the likely material topics.

This feedback was corroborated by feedback received during public comment engagements.

In total, proposals to include gender-disaggregated data were made for 14 likely material topics in the Standard, ranging from economic impacts, to water, and conflict-affected and high-risk areas.

**GSSB response:**

Gender was found to be an important issue for the mining sector and is discussed in the context of several topics in *GRI 14*. Instead of a standalone topic for gender, the Standard includes content on gendered impacts in relevant topics and reporting, including recommendations for gender-disaggregated data.

In summary, the following modifications to strengthen the Standard’s gender perspective were implemented in the final draft of the Mining Standard:

- Box 1 ‘Gender in mining’ was included in the Sector profile section to illustrate gender-specific impacts as a contextual issue for the sector, to elaborate how gender impacts can be better captured by organizations through, for example, gender-specific human rights due diligence and expanding the need for gender-disaggregated data;
- Contents related to gendered impacts from mining were added into 13 topic descriptions, based on public comment feedback and supported by authoritative references;
- Reporting recommendations with gender considerations or gender disaggregation were added where the impacts are sector-specific or occur in an outsized manner in the sector (topics listed below).
Additional reporting was only included for those instances where impacts were found to be highly sector-specific, and when the relevant Topic Standard Disclosures did not already require data with a breakdown by gender.

- Topic 14.9 Economic impacts
- Topic 14.10 Local communities
- Topic 14.11 Rights of Indigenous Peoples
- Topic 14.12 Land and resource rights
- Topic 14.13 Artisanal and small-scale mining
- Topic 14.16 Occupational health and safety
- Topic 14.21 Non-discrimination and equal opportunity

More information about the specific additions in the reporting sections of these topics can be found below in Section II Issues regarding specific sections of the exposure draft.

e) Alignment and harmonization

Some respondents emphasized collaboration and alignment with other existing reporting standards and frameworks. Respondents highlighted the need for efficiency and comparability of reporting and understanding where overlap and alignment exist. A few called for alignment with and acknowledgment of organizations’ implementation of various sector-relevant performance standards and site-level certification schemes.

**GSSB response:**

The Sector Standard contains sector-specific disclosure recommendations, which draw, as much as possible, from external sources and frameworks already used by the sector. For example, the disclosures in topic 14.6 Tailings are aligned with the *Global Industry Standard for Tailings Management;* the disclosures in topic 14.12 Land and resource rights draw from the *IFC Performance Standard 5 Land Acquisition and Involuntary Resettlement;* the disclosure in the topic 14.20 Freedom of association and collective bargaining aligns with the *SASB Metals and Mining Industry Standard;* and the disclosures in topics 14.23 Payments to governments and 14.22 Anti-corruption have been aligned with the Extractive Industry Transparency Initiative *EITI Standard 2023.* Other reporting sections refer to principles or guidelines recognized in the sector, such as the Voluntary Principles for Security and Human Rights in topic 14.14 Security practices and the *OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas* in topic 14.25 Conflict-affected and high-risk areas.
II. Issues regarding specific sections of the exposure draft

**Topic 14.1 GHG emissions**

GHG emissions was the third most commented topic in the Standard, partly due to the inclusion of two questions around Scope 3 emissions reporting at the site level. The majority of PCP respondents supported the inclusion of an expectation to report other indirect (Scope 3) emissions for the mining sector. While reporting organizations expressed feasibility concerns, such as difficulties in data collection or lack of guidance on methodologies and calculations, it was acknowledged that Scope 3 emissions reporting is becoming mainstream and expected in many other reporting instruments (e.g., ISSB, ESRS).

Feedback was also solicited on the need and feasibility to report Scope 3 emissions at the mine-site level. Many information users supported site-level reporting of these emissions. However, the majority of reporting organizations opposed it, arguing that information on Scope 3 emissions is not generally collected at a mine-site level.

A few respondents questioned the inclusion of a mine-site recommendation to disaggregate Scope 1 and Scope 2 emissions data on the basis that impacts from climate change do not manifest locally.

**GSSB response:**

As proposed in the exposure draft, the Disclosure 305-3 Other indirect (Scope 3) GHG emissions will be maintained in the Topic 14.1 GHG emissions, without a mine site recommendation, due to concerns over the quality of information. This inclusion represents a step forward for emissions reporting, as it is not yet a widespread practice for mining organizations to publicly disclose this information.

The recommendations to report site-level information for Scope 1 and 2 GHG emissions were retained to allow information users to assess how specific sites contribute and take actions to manage emissions from their operations. It was also noted by some mining organizations that this information is already collected on a site level for internal and/or corporate reporting purposes.

**Topic 14.2 Climate adaptation and resilience**

A few business respondents recommended stronger alignment with the recommendations from the Taskforce for Climate-Related Financial Disclosures (TCFD), including with terminology in disclosure 14.2.1 around organizational resilience to temperature scenarios ‘including a 2°C or lower scenario’.

A few respondents called for a disclosure on adaptation plans that contains clearer expectations for reporting (14.2.1).

A few respondents considered recommendation 14.2.2 to Disclosure 201-2 Financial implications and other risks and opportunities due to climate change to not be clear in its focus toward impact materiality as it could lead to reporting on climate risks to the organization’s economic value.

**GSSB response:**

In light of the ongoing Topic Standards Project for Climate Change to revise GRI’s sector-agnostic climate-related disclosures, the feedback received regarding alignment with TCFD, guidance and for reporting on adaptation plans, as well as the urge for impact-focused reporting on climate change, will be considered as input in the development of the Climate Change project.

Recommendation 14.2.1 was more closely aligned with wording from the Paris Agreement, and the latest scientific evidence from the IPCC, including ‘a well-below 2°C, preferably 1.5°C, scenario’.

**Topic 14.3 Air emissions**

A few respondents, especially reporting organizations, raised concerns over the relevance of the pollutants listed under the recommendation to Disclosure 305-7, including nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions (14.3.2). Respondents argued that not all of

---

7 Intergovernmental Panel on Climate Change (IPCC), *Sixth Assessment Report—Working Group 1 Contribution*, 2021.
the listed pollutants are relevant or applicable to all types of mining or to all mine sites; that many naturally occurring emissions are challenging to estimate; and that the site-level recommendation could pose challenges, especially in the absence of further guidance and methodology.

**GSSB response:**

The exposure draft included a recommendation (14.3.2) for mining organizations to report hydrogen cyanide, mercury, PM10 and PM2.5, carbon monoxide, ground-level ozone, and hydrogen sulfide emissions for all mine sites, in addition to the significant air emissions listed in the Topic Standard disclosure 305-7. This list of pollutants was removed, and the recommendation was modified to ‘report all significant air emissions relevant to each site’. A footnote was included to provide more guidance for reporters, outlining the most common air emissions in the sector (mercury, particulate matter, hydrogen sulfide, etc.). This allows organizations in the sector to determine and report the pollutants relevant for each of their sites, rather than a prescribed list that may not be universally applicable.

**Topic 14.4 Biodiversity**

A few respondents raised concerns over the exposure draft for mining incorporating biodiversity Topic Standard disclosures that were still in draft form. A few respondents raised concerns over the lack of site-level disaggregation for the draft biodiversity disclosures. They argued that reporting this data for all mines and facilities would make reporting more equal, more consistent, and more relevant for all operators while also reducing organizations’ burden of determining and justifying which sites have the most significant impacts on biodiversity. Another respondent suggested expanding reporting so that organizations disclose the coordinates and area in hectares for all of their operated mines, assets, and tailings. This would allow a better understanding of the spatial extent of a mining operation and would allow information users to understand how potential impacts can manifest.

**GSSB response:**

To ensure that reporters in the mining sector, which has significant impacts on biodiversity, are set to report on their biodiversity impacts with the most up-to-date disclosures, the exposure draft for mining incorporated the exposure draft biodiversity disclosures to identify additional sector-specific gaps. The revised Topic Standard for Biodiversity (GRI 101) was approved consecutively with GRI 14, reflecting the global best practice on transparency over biodiversity impacts.

Seven out of the eight disclosures from GRI 101: Biodiversity 2024 were incorporated in the Mining Standard, with Disclosure 101-3 Access and benefit-sharing not considered relevant for the sector. Sector-specific recommendations were added to disclose information at the site level to four disclosures (14.4.5, 14.4.6, 14.4.7, and 14.4.8). While the sector-agnostic disclosures require reporting on operational sites ‘with the most significant impacts on biodiversity’, it was deemed necessary to include a recommendation to report information on ecologically sensitive areas in or near operations, direct drivers of biodiversity loss, changes in the state of biodiversity, and information on ecosystem services for all mine sites. This will also simplify reporting for mining organizations by avoiding the need to assess and contrast which sites most contribute to biodiversity loss.

Feedback on reporting spatial information of all mine sites was addressed in the newly developed disclosure 14.0.1, where organizations should report the name of the mine site, its geographic location, and its size in hectares. Further information on the inclusion of additional sector disclosure 14.0.1 can be found in chapter b) Mine-site reporting of this document.
**Topic 14.5 Waste**

A few respondents indicated mine-site level reporting being critical for the topic of waste. Specifically, the breakdown of the composition of waste by rock waste and tailings included in recommendations 14.5.4, 14.5.5, and 14.5.6, as well as the amount of waste generated, were seen as crucial data points to understanding local impacts from waste.

**GSSB response:**

Recommendations to disclose information at the site level were included in the quantitative disclosures 306-3 Waste generated, 306-4 Waste diverted from disposal, and 306-5 Waste directed to disposal. This information is commonly collected by organizations at the site level in order to produce an aggregate figure and is not expected to pose a major challenge for mining organizations.

**Topic 14.6 Tailings**

Tailings was one of the most commented topics, prompted by two dedicated questions in the PCP questionnaire.

Some respondents urged closer alignment with the *Global Industry Standard on Tailings Management* (GISTM) as the internationally recognized best practice. This was also pointed out as a benefit in aligning with the *SASB Metals and Mining Standard*, which similarly relies on GISTM.

Proposed GISTM-based additions included new metrics, such as the construction method of the tailings facility, frequency of risk assessments, and disclosure of its findings. One respondent noted and suggested including a clarification that where a tailings facility is deemed to be in a state of safe closure, the GISTM does not apply.

Some respondents requested to modify recommendation 14.6.1 to refer to other internationally recognized frameworks for tailings management besides GISTM, such as Toward Sustainable Mining (TSM), which many industry associations have adopted and are implementing.

One respondent raised concerns over recommendation 14.6.1 to report actions taken to ‘manage impacts from tailings facilities, including during closure and post-closure, and prevent catastrophic failures of tailings facilities’ being too generic, open-ended, and not producing comparable data.

A few respondents suggested including reporting disclosures on site-specific emergency preparedness and response plans (EPRP). It was raised that GISTM, SASB, and TSM include recommendations and disclosure requirements for EPRPs for each site.

**GSSB response:**

Tailings is a new topic to the GRI Standards system, and does not have a corresponding GRI Topic Standard. Given the importance of this topic in the mining sector, it was seen as critical to align with other reporting frameworks, specifically the multi-stakeholder-developed *Global Industry Standard on Tailings Management* (GISTM). In the effort to further align with the requirements included both in GISTM and *SASB Metals and Minerals Standard*, additional data points were included in recommendation 14.6.3, including the construction method of the tailings facility, the frequency of risk assessments and summary of its findings, and the implementation of mitigation measures resulting from the technical reviews. It was also clarified that these disclosures apply only to those tailings facilities ‘not confirmed to be in a state of safe closure’.

The exposure draft included a recommendation under Disclosure 3-3 Management of material topics (14.6.1) to report the organization’s ‘compliance or commitment to comply with GISTM’ (14.6.1).

Based on feedback and further research, TSM was identified as an additional legitimate management tool with broad implementation through national mining associations. The recommendation 14.6.1 was modified to ask for ‘compliance, or commitment to comply, with recognized international standards on tailings management’, including a footnote specifying this could be, for example, GISTM or TSM.

---

The second recommendation under Disclosure 3-3 Management of material topics (14.6.1) asked organizations to ‘describe actions taken to manage impacts from tailings facilities, including during closure and post-closure’. Upon deliberation of PCP feedback, this was considered to be sufficiently covered by Disclosure 3-3 Management of material topics, specifically by requirement GRI 3-3-d. Describe actions taken to manage the topic and related impacts. The second part of the recommendation (14.6.1 in the exposure draft) asked for a ‘description of the actions taken to prevent catastrophic failures of tailings facilities’. Both this recommendation, as well as further feedback to include emergency preparedness and response plans, were included under Topic 14.15 Critical incident management. This is aligned with the reporting practice of mining organizations, which often have a single EPRP for all their assets.

In summary, organizations’ tailings disclosures fall under three different topics:

- The total amount of tailings generated is reported under Topic 14.5 Waste;
- Management of tailings facilities is reported under Topic 14.6 Tailings;
- Emergency and response plans are reported under Topic 14.15 Critical incident management.

### Topic 14.7 Water and effluents

Some respondents indicated mine-site level reporting being critical for the topic of water. Reasons to include disaggregated data by mine site included mitigating the risk of obscuring material information for information users and affected stakeholders about the organizations’ impacts at a local level, the lack of awareness by organizations whether they are operating in water-stressed areas; and criticality of site-level information for the public sector and researchers to determine the impact of mining on groundwater basins. It was also raised that different performance frameworks in the sector require water-related information by mine site and would not be a major reporting burden for organizations.

**GSSB response:**

While GRI 303: Water and effluents 2018 recommends reporting information at the facility level for areas with water stress, a sector-specific recommendation was added to disaggregate information by mine site to the quantitative disclosures 303-3 Water withdrawal, 303-4 Water discharge, and 303-5 Water consumption. Water data is commonly collected by organizations at a site level in order to produce an aggregate figure and is not expected to pose a major challenge for mining organizations.

### Topic 14.8 Closure and rehabilitation

Topic 14.8 Closure and rehabilitation was one of the most commented topics, prompted by two dedicated questions in the PCP questionnaire.

A few respondents requested clarifications for the terms included in the additional sector disclosure on financial provisions made by the organization for closure and rehabilitation of its sites (14.8.7), arguing the current wording could lead to imprecise and non-comparable reporting. One respondent proposed expanding this disclosure to include reporting of the financial surety tools used to guarantee these financial provisions.

A few respondents proposed to include quantitative metrics on area disturbed and rehabilitated by the organization, noting that while the reporting section contained several social and economic reporting disclosures, it was lacking metrics on environmental management of mine closure. Respondents claimed this information is commonly reported by mining organizations and would not add a significant reporting burden.

**GSSB response:**

Closure and rehabilitation does not have a dedicated GRI Topic Standard, but lists two applicable Topic Standard disclosures that cover labor aspects. The reporting section additionally includes sector-specific disclosures that focus on community impacts and the financial preparedness of the organization to cover the financial implications of closure. With the aim to clarify the concepts on
financial assurances (14.8.8), the disclosure was revised to more closely align with widely-accepted
guidance documents related to closure. As a result, the closure asks to report:

- the total estimated closure cost, and whether financial provisions made by the organization cover
the full amount of the current estimated cost,
- whether they are in line with the applicable regulatory requirements;
- methodologies used to calculate the estimated closure cost;
- financial instruments used or developed to guarantee adequate financial provisions for closure
and rehabilitation.

In the absence of a GRI Topic Standard, the description of the topic was also expanded to elaborate
on the expectations and provide further guidance for reporters.

An additional sector disclosure was developed (14.8.6) to capture the quantitative data on the
progress of rehabilitation (hectares of land disturbed and not yet rehabilitated, and land disturbed and
rehabilitated). This metric is widely disclosed by large mining organizations, and not considered
controversial or burdensome for mining organizations to report. This quantitative reporting is also in
line with the revised Topic Standard for Biodiversity that requires reporting the size of natural
ecosystem converted in Disclosure 101-6 Direct drivers of biodiversity loss.

**Topic 14.9 Economic impacts**

A few respondents raised concerns on the sector recommendation 14.9.2 to provide disaggregated
data for Disclosure 201-1 Direct economic value generated and distributed by mine site, stating the
information is commonly not collected at the site level and would be burdensome to report.

A few respondents raised concerns on the sector recommendation 14.9.3 to report information about
community needs assessments to determine infrastructure investments and services supported,
which supplements the Disclosure 203-1 requirements. Respondents claimed this would be too
burdensome to report, with results sometimes only manifesting after years of the program running.

A few business respondents raised concerns on the sector recommendation 14.9.4, specifically with
regards to reporting ‘the extent to which the [education and skills programs deployed for workers who
are not employees] have been effective’, claiming tracking the effectiveness of such programs goes
beyond what many organizations do and therefore would be challenging to report.

One respondent asked for gender disaggregated data for sector recommendations in this topic.

**GSSB response:**

While acknowledging the potential challenges of reporting all requirements under Disclosure 201-1
Direct economic value generated and distributed by mine site, it was regarded as critical to report
information on community investments at the site level, whereas other economic value metrics would
be appropriate to report on a community/regional/national level. Therefore, recommendation 14.9.2
was modified to ask site-level information for community investments only.

Recommendation 14.9.3 was revised to reflect whether and how community needs assessments
informed the infrastructure investments/services supported.

Reporting the effectiveness of programs reported in recommendation 14.9.4 was removed due to
feasibility issues to report this information.

Recommendation 14.9.6 was expanded to include a gender breakdown of the data on workers hired
from the local community at the site level. This information is commonly available to organizations and
therefore does not pose additional burden to report.

---

9 International Council on Mining and Metals (ICMM), ‘Financial concepts for mine closure’, 2019; and
Intergovernmental Forum on Mining, Minerals, Metals and Sustainable Development (IGF), ‘Global Review:

10 This disclosure was reported under frameworks such as GRI G4 Mining and Metals Sector Disclosures.
**Topic 14.10 Local communities**

A few respondents from the business constituency raised concerns over the sector recommendation to list vulnerable groups identified within the local community at each mine site (14.10.1). It was argued that these groups could potentially find the categorization inappropriate or disrespectful.

One respondent flagged the recommendation to ensure safe and equitable gender participation when engaging with the local community (14.10.1) was beyond the organization's remit and scope of action.

A few respondents proposed additions or modifications to additional sector recommendation on grievance mechanisms (14.10.4), such as including the grievance mechanism in place (not only the percentage of them that got resolved), and the channels that affected community members have to file complaints.

**GSSB response:**

Local communities are one of the most important stakeholders in the mining sector, both as recipients of impacts and to acquire a social license to operate. The importance of accounting for community impacts was acknowledged in the PCP questionnaire with dedicated questions.¹¹

To embody a more inclusive approach to how an organization considers vulnerable groups, the recommendation to list vulnerable groups was reformulated and merged with the first recommendation in 14.10.1 (in the exposure draft), to 'describe the approach to identifying stakeholders, including vulnerable groups, within local communities'.

The recommendation to ensuring safe and equitable gender participation when engaging with local communities was modified to ask 'how the organization supports safe and equitable gender participation'. There are many reasons that could prevent gender equality among the representatives of the local community (such as strong gender norms or traditional structures of selection) that are beyond the organization's control. Therefore, in line with sector-recognized guidelines¹², the organization should work toward creating the conditions for women in the local community to participate in the stakeholder engagement process even if they cannot guarantee it. This recommendation was updated across all topics with expectations on gender considerations in stakeholder engagement (Topic 14.11 Rights of Indigenous Peoples and Topic 14.12 Land and resource rights).

The additional sector recommendation (14.10.4) asks for information about the number and types of grievances from local communities, the percentage of which were addressed and resolved, and the percentage resolved through remediation. However, broader reporting on the organization’s grievance mechanisms is covered by Disclosure 2-25 Processes to remediate negative impacts, in *GRI 2: General Disclosures 2021*. Therefore, an elaboration was not deemed necessary to include in the additional sector recommendation.

**Topic 14.11 Rights of Indigenous Peoples**

A few respondents from the business constituency raised concerns over the confidentiality and sensitivity of information related to sector recommendation 14.11.2, which asks to describe the violations of rights of Indigenous Peoples, as well as 14.11.4, which asks to describe an organization’s processes to seek for free, prior, and informed consent (FPIC).

One civil society respondent on Indigenous issues asked for the disclosure on FPIC (14.11.4) to be mandatory and not a recommendation, claiming FPIC is not a right that is optional for mining companies to respect; it is required under authoritative international human rights declarations, principles, and instruments.

---

¹¹ Impacts on communities are outlined across several topics in this exposure draft (apart from the topic Local communities): Economic impacts; Rights of Indigenous Peoples; Land and resource rights; Closure and rehabilitation; Security practices; and Critical incident management.

GSSB response:

Recommendation 14.11.2 and additional sector disclosure 14.11.4 ask for information that can be considered sensitive or confidential. An organization could, in good faith, opt not to report this information, as sector disclosures are not mandatory reporting in accordance with the GRI Standards. Reasons for omission, which include confidentiality constraints, can also be used if the organization cannot report information required by the Topic Standard disclosure.

Within the GRI Standards system, sector-specific reporting is not required when reporting in accordance with the GRI Standards. However, elaboration on the importance of FPIC, and the need to seek it throughout the project lifecycle, was included in the description of the topic. The feedback on FPIC and its criticality to Indigenous rights will also be evaluated as part of the revision of the GRI 413: Local communities 2016 and GRI 411: Rights of Indigenous Peoples 2016 Topic Standards.

Topic 14.12 Land and resource rights

A few respondents urged to align reporting on the topic with authoritative instruments for managing impacts related to land acquisition and resettlement, such as the IFC Performance Standards.

One respondent supported the inclusion of reporting on monitoring the welfare status of the individuals subject to involuntary resettlement as essential information.

A few respondents supported the inclusion of reporting the number of individuals resettled, and adding a gender disaggregation when reporting on remediation to local communities or individuals subject to involuntary resettlement, as women and girls are more severely affected by displacement.

GSSB response:

The topic of land and resource rights does not have a dedicated Topic Standard, and therefore lists sector-specific recommendations for reporting. To increase synergies with existing expectations for responsible business conduct for mining organizations, the reporting section is closely aligned with the IFC Performance Standard 5 Land Acquisition and Involuntary Resettlement, which is a primary reference for the sector. The topic lists reporting on the provision of compensation for loss of assets, improvement and restoration of the livelihoods of displaced persons, as well as monitoring and tracking these activities.

A new sector recommendation was included under GRI 3-3 to report details on the effectiveness of remediation actions related to resettlement, including how this is monitored.

The additional sector disclosure 14.12.2 was expanded to include reporting the number of persons displaced, with a breakdown by gender. This will strengthen transparency around the gendered impacts of loss of land and livelihoods, which are found to affect women more severely.

Top 14.13 Artisanal and small-scale mining (ASM)

Artisanal and small-scale mining (ASM) was the topic that received the most comments, prompted by its novelty to the GRI Standards and dedicated questions in the PCP questionnaire.

A few respondents raised concerns over the terminology used in the sector recommendation to 3-3 (14.13.1), to describe the approach to engaging with legitimate ASM operators, and the process used to determine whether they are legitimate. Identifying and determining which ASM operators are

---

13 As outlined in ‘Reporting in accordance with the GRI Standards: Requirement 6’, in GRI 1: Foundation 2021.
14 A revision project for these Standards is scheduled in the GSSB work program for 2025.
16 The topic focuses on the impacts related to interactions between mining organizations and ASM, but does not explicitly address impacts from ASM activities, which is not considered a primary target group for GRI 14.
17 ASM operations often lack a legal status. According to the OECD, ASM can be considered legitimate (despite it being not legal), when is consistent with applicable legal frameworks, or when acting in good faith to operate within those or pursue opportunities for formalization (OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas, 2016).
legitimate was seen as beyond the organization’s remit. Other respondents noted the lack of
consensus on the terminology when discussing ASM.

A few respondents from civil society organizations expressed support for adding gender
disaggregation to the sector recommendation to report programs in place to enhance positive impacts
or mitigate negative impacts involving ASM (14.13.1), due to the higher presence of women in ASM in
comparison with (large-scale) mining organizations.

A few respondents proposed to include reporting on business relationships between mining
organizations and ASM, and the control systems in place to manage those interactions.

**GSSB response:**

While it is challenging to define legitimate ASM due to the myriad circumstances in which ASM takes
place, the OECD considers it as ‘mining that is consistent with applicable laws’ and, where a legal
framework is absent or not enforced, consideration is given whether the ASM operator engages in
formalization opportunities. However, limiting engagement with ASM to those considered as
‘legitimate’ could disincentivize companies from engaging with other types of ASM. Further,
formalization of ASM is increasingly seen as a joint effort between governments, ASM mining
organizations and other relevant stakeholders. The sector recommendation (14.13.1) was accordingly
revised to include a description of the approach taken by the organization to support ASM
formalization and professionalization efforts, without limiting engagement to ‘legitimate’ operators.

Gender considerations were included in recommendation 14.13.1, which asks about programs to
enhance positive or mitigate negative impacts involving ASM. Women represent around 30% of ASM
workers, and often face discrimination and economic challenges resulting from the lack of access to,
use of, and control over land, licenses, and finance. Understanding the organization’s efforts to
incorporate gender considerations in their programs to mitigate negative impacts involving ASM was
seen as appropriate to include.

ASM is often associated with major negative environmental and social impacts, which mining
organizations would be involved with by their business relationships when sourcing from ASM. While
business relationships between mining organizations and ASM are not yet widespread, they are
expected to increase in the coming years due to the growing demand for certain minerals to support
the energy transition, such as cobalt, where a significant amount of supply comes from ASM. This
warranted the development of an additional sector disclosure under 3-3 (14.13.1) to disclose
information on the policies in place and the processes used to identify and assess actual and potential
negative impacts when sourcing from ASM.

**Topic 14.14 Security practices**

A few respondents raised concerns about the sector recommendation 14.14.1 to report the ‘approach
to ensuring respect for human rights by public and private security providers’. The expectation to
ensure respect for human rights by public security providers was seen as unattainable due to the lack
of control over public third-party security providers.

A few business respondents raised concerns over the feasibility of committing to implement the
Voluntary Principles on Security and Human Rights (VPSHR), when, for example, the country of their
operations has not joined the Voluntary Principles Initiative.

**GSSB response:**

Sector recommendation 14.14.1 was modified to ask for a description of how the organization seeks
to prevent or mitigate potential negative impacts from the use of public and private security providers.
This level of influence over third-party providers aligns with expectations for organizations on security
and human rights as laid out in the VPSHR. Due to the lack of direct influence over public or state-

---


19 The Voluntary Principles on Security and Human Rights (VPSHR) is a multi-stakeholder initiative guiding organizations in providing security for their operations while respecting human rights.
owned security providers, the organization is expected to leverage its position to engage with them in respecting human rights through, for example, sharing training or good practice.

Regarding concerns over the potential adoption of VPSHR, the Principles can be implemented by any organization, regardless of whether or how their host country is implementing them at a national level. Recommendation 14.14.1 was retained and divided in two to ease readability. The recommendation on the commitment to implement the VPSHR was broadened to ask whether the organization is implementing the VPSHR to foster reporting on the actual adoption and implementation of the Principles, rather than reporting policies and plans to do so.

**Topic 14.15 Critical incident management**

A few respondents raised concerns over the lack of definition for ‘critical incidents’, which could potentially lead to subjective interpretations of the topic and hinder meaningful reporting.

One respondent proposed reporting on testing of emergency preparedness and response plans.

**GSSB response:**

Critical incident management does not have a dedicated Topic Standard, listing one applicable Topic disclosure: 306-3 Significant spills. Existing sector-specific recommendations, building on contents developed for existing Sector Standards GRI 11: Oil and Gas Sector 2021 and GRI 12: Coal Sector 2022, cover aspects related to emergency preparedness, response, and critical incidents.

There is no universally accepted definition of a ‘critical incident’. The topic description in GRI 14 explains the scope of critical incidents in the Standard as ‘incidents that can lead to fatalities, injuries or ill health, environmental impacts, and damage to local communities and infrastructure’. A glossary term for critical incidents will be considered in a future Topic Standard project.²⁰

The sector recommendation to report information on emergency preparedness and response plans (EPRPs) (14.15.1) was aligned with expectations set out by other sector reporting frameworks, such as SASB Metals and Mining and GISTM to ensure sufficient reporting on impacts.²¹ The recommendation was expanded to report the frequency of testing emergency preparedness and response plans; and clarified ‘local stakeholders’ as comprising local communities, workers, public sector agencies, first responders, and local authorities.

**Topic 14.16 Occupational health and safety**

A few respondents proposed to include reporting on the provision of gender-appropriate personal protective equipment (PPE), as women workers are frequently not provided appropriate safety apparel, increasing work-related hazards.

A few respondents supported including reporting on gender-based violence in the sector.

**GSSB response:**

A sector recommendation to report how the organization ensures the provision of gender-appropriate personal protective equipment for workers was included under Disclosure 403-2 Hazard identification, risk assessment, and incident investigation (14.16.3). This addition was supported by evidence and existing responsible mining performance expectations in the sector.²²

---

²⁰ A Topic Standard project for Pollution is scheduled in the GSSB work program to start in 2024, which will consider critical incidents.

²¹ SASB Metals and Mining Standard, EM-MM-540a.3. Approach to development of Emergency Preparedness and Response Plans (EPRPs) for tailings storage facilities. 2.1.1 The entity’s approach to engaging with employees, contractors, public sector agencies, first responders, and local authorities and institutions in accordance with Requirements 13.1 and 13.2 of the GISTM; and 2.1.2 The entity’s frequency of emergency response plan tests and evacuation exercises to minimize consequences of a potential failure.

²² 7 out of 38 mining organizations assessed in the RMI Report 2018 provided gender-appropriate PPE or facilities. Expectations to provide appropriate PPE is also codified in the IRMA Standard 2018, RMI Framework 2022, TSM Safe, Healthy, and Respectful Workplaces Protocol and ILO Guidelines for Gender Mainstreaming in Occupational Safety and Health.
In addition, and with the aim to draw more attention to women’s disproportionate rate of work harassment in the sector\(^23\), and building upon raising expectations on transparency on this topic, a new sector recommendation (14.16.3) was included to describe the processes used to identify work-related incidents due to sexual and gender-based violence, and to determine corrective actions.

**Topic 14.17 Employment practices**

A few business representatives raised concerns with the sector recommendation to report ‘benefits provided to employees that are not provided to workers who are not employees and whose work and workplace are controlled by the organization’ (14.17.4). The high volume of suppliers and contractors was seen as an impediment to report on the issue. It was also pointed out that contractors can be widely divergent, and the differences in benefits as compared to employees do not illuminate the impact of the organization due to the dependence on specific circumstances.

One respondent supported including gender disaggregation of data and a recommendation to report on gender-based violence. Another respondent proposed including reporting on working hours to draw attention to the impacts of rotating shifts and long working hours in the sector.

**GSSB response:**

Recommendation 14.17.4 was removed from the Standard, acknowledging the practical challenges to large mining organizations and the lack of sector-specificity of reporting.

A sector recommendation on gender-based violence was developed. The disclosure was seen as appropriate to include under Topic 14.16 Occupational health and safety (recommendation 14.16.3), where it fits in the context of work hazards.

The feedback received on working hours, which is partially addressed by Disclosure 403-9 Work-related injuries\(^24\), was included in the topic description. However, due to the lack of sector-specificity, the feedback on the need for a disclosure addressing working hours was communicated to the ongoing Topic Standards Project for Labor.

**Topic 14.20 Freedom of association and collective bargaining**

One respondent from an investment institution proposed including a new disclosure on the number of strikes, how long they lasted, how many workers participated, and the percentage of employees covered by collective bargaining agreements.

**GSSB response:**

A new sector recommendation to report strikes and lockouts involving 1,000 or more workers was included (14.20.3), aligning closely with the SASB Standard on Metals and Mining. This, in conjunction with the General Disclosure 2-30 Collective bargaining agreements, is considered as a useful signal related to worker-management relations and conflict with workers.

**Topic 14.21 Non-discrimination and equal opportunity**

A few respondents supported the expansion of the recommendation on gender equality plans (14.21.5) to also encompass gender equity plans. One respondent raised concerns over the recommendation to report on the ‘progress made in implementing the plan’.

One respondent supported the inclusion of gender disaggregation to Disclosure 202-2 Proportion of senior management hired from the local community.

One respondent opposed the inclusion of the mine-site recommendations to Disclosure 405-2 Ratio of basic salary and remuneration of women to men (14.21.6).

---


\(^{24}\) Requirements 403-9-a-v and 403-9-b-v ask for ‘the number of hours worked’ for all employees, and for all workers who are not employees but whose work and/or workplace is controlled by the organization.
**GSSB response:**

Gender equity plans were included in the recommendation 14.21.5, allowing organizations to report on either gender equality or gender equity plans. Reporting the summary of the plan and progress made in its implementation were retained in the recommendation, as disclosing the existence of a plan would not be sufficient to understand its effectiveness.

A recommendation to disaggregate the proportion of senior management hired from the local community by gender was added, as gender imbalance is a persistent challenge for the sector.

Organizations commonly collect this data and reporting it should not pose a burden.

The site-level recommendation to report the ratio of basic salary and remuneration of women to men, as well as other indicators of diversity, was retained. Aggregated ratios of women to men at the corporate level do not allow a sufficient understanding of the disparities women or other groups can face in remuneration, given the diverse circumstances and regional contexts of mining operations.

Reporting organizations already collect this data, and reporting it should not pose a burden.

---

**Topic 14.22 Anti-corruption & Topic 14.23 Payments to governments**

A few respondents urged the Mining Standard to align the additional sector reporting with the recently updated Extractive Industries Transparency Initiative (EITI) *EITI Standard 2023*.

**GSSB response:**

The reporting sections of Topic 14.22 Anti-corruption and 14.23 Payments to governments in the exposure draft were closely aligned with the *EITI Standard 2019*, which is a widely adopted Standard by many resource-rich governments, focusing on natural resource management and transparency in the extractives sector. The final Mining Standard, including the references and bibliography, has been updated to reflect the revised *EITI Standard 2023*. Significant changes were implemented to the disclosures on beneficial ownership (14.22.6) and project-level payments (14.12.7).

---

**14.24 Public policy**

One respondent raised concerns with the second sector recommendation under 3-3 (14.24.1), which asks to report differences between the organization’s stated policies, goals, or other public positions on significant issues as well as the positions of the representative associations or committees of which it is a member. It was argued that many organizations do not have the resources to track this systematically. Another respondent requested guidance on the type of memberships and thresholds intended.

**GSSB response:**

The recommendation on membership associations (14.24.1) was retained, given the prevalence of public advocacy efforts through industry associations in the mining sector. The recommendation is expanding Disclosure 2-28 Membership associations, which already requires information on ‘industry associations, other membership associations, and national or international advocacy organizations in which [the organization] participates in a significant role’, and should not pose a major additional burden for reporters.

A footnote was included in the recommendation (14.24.1) to direct reporters to seek further guidance on thresholds and membership associations from *GRI 415: Public Policy 2016* and Disclosure 2-28 in *GRI 2: General Disclosures 2021*.

The sector recommendation to report the ‘organization’s stance on significant issues that are the focus of its participation in public policy development, and differences between these positions and its stated policies and goals’ (14.24.1) was seen as mostly linked to climate change and lacking sector-specificity. In the exposure draft of the *Topic Standard project for Climate Change*, a disclosure is included to report how the organization’s public policy and lobbying activities are consistent with its transition plan. The sector recommendation was, therefore, removed from the final Mining Standard.
**Topic 14.25 Conflict-affected and high-risk areas**

Conflict-affected and high-risk areas was one of the most commented topics of the PCP, partly driven by dedicated questions in the PCP questionnaire and the novelty of the topic to the GRI Standards.

A few respondents asked for clarification on the terminology used in the reporting section (14.25.2).

A few respondents raised that a due diligence 5-step report is not always produced by mining companies (recommendation 14.25.2 in the exposure draft), especially if they follow another framework that nevertheless covers similar expectations as the *OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas*. One respondent pointed out that an impact assessment is not the same as a 5-step report and should be separated as its own recommendation.

**GSSB response:**

Conflict-affected and high-risk areas (CAHRAs) is a new topic in the GRI Standards, focusing on the importance of conducting robust due diligence when operating or sourcing from conflict-affected and high-risk areas, which presents a heightened risk for severe human rights abuses and illicit financial flows. Lacking a GRI Topic Standard, the reporting primarily draws from the *OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas*.

With the aim to add further clarify the terminology used and direct reporters to authoritative resources, a footnote was added to recommendation 14.25.2 pointing to the *OECD Due Diligence Guidance*.

As there are several frameworks and standards in the sector that reference or build on the *OECD Due Diligence Guidance* with which mining organizations comply with, the clause to provide a link to a 5-step report based on the OECD Guidance was removed.

Additional sector recommendation on impact assessments (14.25.2) was rephrased to focus on actual and potential negative impacts on workers and local communities, including actions to prevent or mitigate impacts. The existence of impact assessment was seen as sufficiently covered by the description of the organization’s due diligence process, reported in 14.25.3 in *GRI 14*. 
## Appendix 1. Participation in events and webinars

Table 2: list of events and webinars held during the public comment period

<table>
<thead>
<tr>
<th>Event</th>
<th>Date</th>
<th>Number of attendees</th>
</tr>
</thead>
<tbody>
<tr>
<td>Global webinar (1)</td>
<td>23 February</td>
<td>972 registrations, 386 attendees</td>
</tr>
<tr>
<td>Global webinar (2)</td>
<td>2 March</td>
<td>747 registrations, 284 attendees</td>
</tr>
<tr>
<td>Workshop for South Africa, Alternative Mining Indaba (Cape Town)</td>
<td>8 February</td>
<td>~30 attendees</td>
</tr>
<tr>
<td>Workshop for Spanish-speaking Latin America</td>
<td>14 March</td>
<td>126 registrations, 40 attendees</td>
</tr>
<tr>
<td>Webinar for Brazil</td>
<td>15 March</td>
<td>143 registrations, 71 attendees</td>
</tr>
<tr>
<td>Workshop for Southeast Asia</td>
<td>4 April</td>
<td>107 registration, 55 attendees</td>
</tr>
<tr>
<td>Webinar for Greater China</td>
<td>18 April</td>
<td>143 registrations, 71 attendees</td>
</tr>
<tr>
<td>Workshop for South Asia</td>
<td>18 April</td>
<td>104 registrations, 28 attendees</td>
</tr>
<tr>
<td>Briefing with North American Mining Association (NMA)</td>
<td>1 February</td>
<td>~30 attendees</td>
</tr>
<tr>
<td>Briefing with Brazilian Mining Association (IBRAM)</td>
<td>2 March</td>
<td>~50 attendees</td>
</tr>
<tr>
<td>Briefing with Australian Minerals Council (AMC)</td>
<td>3 April</td>
<td>56 attendees</td>
</tr>
<tr>
<td>Briefing with Gremial de Recursos Naturales, Minas y Canteras (GRENAT), Guatemala</td>
<td>26 April</td>
<td>46 attendees</td>
</tr>
<tr>
<td>Webinar with AIDIS and Cámara Argentina de Empresarios Mineros (CAEM)</td>
<td>20 April</td>
<td>231 views</td>
</tr>
<tr>
<td>Attendance to Mining Indaba</td>
<td>6-9 February</td>
<td>-</td>
</tr>
<tr>
<td>Attendance to PDAC</td>
<td>5-8 March</td>
<td>-</td>
</tr>
<tr>
<td>Attendance and public speaking at ELAMI</td>
<td>28-31 March</td>
<td>50 attendees</td>
</tr>
</tbody>
</table>
| Attendance and partner sesión hosting at OECD Forum on Responsible Mineral Supply Chains | 25-27 April | ~75 attendees }
## Appendix 2. Overview of respondents

Table 3. Overview of the public comment respondents.

<table>
<thead>
<tr>
<th>Representation</th>
<th>Name</th>
<th>Region</th>
<th>Stakeholder constituency</th>
</tr>
</thead>
<tbody>
<tr>
<td>Individual</td>
<td>Jesus Antonio Mena Rodriguez</td>
<td>Latam</td>
<td>Mediating institution*</td>
</tr>
<tr>
<td>Individual</td>
<td>Caio Gouvea</td>
<td>Latam</td>
<td>Mediating institution*</td>
</tr>
<tr>
<td>Organizational</td>
<td>Quantum Energy, Inc.</td>
<td>North America</td>
<td>Mediating institution*</td>
</tr>
<tr>
<td>Individual</td>
<td>JUNJI BAN</td>
<td>Asia</td>
<td>Mediating institution*</td>
</tr>
<tr>
<td>Organizational</td>
<td>ESG Broadcast</td>
<td>Asia</td>
<td>Business</td>
</tr>
<tr>
<td>Individual</td>
<td>Trevor Hughes</td>
<td>Europe</td>
<td>Mediating institution*</td>
</tr>
<tr>
<td>Organizational</td>
<td>FBRH Consultants Ltd</td>
<td>Europe</td>
<td>Mediating institution*</td>
</tr>
<tr>
<td>Individual</td>
<td>Jody Auld</td>
<td>Oceania</td>
<td>Mediating institution*</td>
</tr>
<tr>
<td>Individual</td>
<td>Fernando Cando</td>
<td>Latam</td>
<td>Business</td>
</tr>
<tr>
<td>Individual</td>
<td>Benedicta Akesse Annan</td>
<td>Africa</td>
<td>Mediating institution*</td>
</tr>
<tr>
<td>Individual</td>
<td>Farheen Khanum</td>
<td>Asia</td>
<td>Mediating institution*</td>
</tr>
<tr>
<td>Organizational</td>
<td>Energy37 Consulting Inc.</td>
<td>North America</td>
<td>Mediating institution*</td>
</tr>
<tr>
<td>Individual</td>
<td>Marcia Bellotti</td>
<td>Latam</td>
<td>Mediating institution*</td>
</tr>
<tr>
<td>Individual</td>
<td>Raymond Philippe</td>
<td>Europe</td>
<td>Mediating institution*</td>
</tr>
<tr>
<td>Individual</td>
<td>Pamela Duran Diaz</td>
<td>Europe</td>
<td>Mediating institution*</td>
</tr>
<tr>
<td>Organizational</td>
<td>CEDLA</td>
<td>Latam</td>
<td>Mediating institution*</td>
</tr>
<tr>
<td>Organizational</td>
<td>El Derecho a No Obedecer</td>
<td>Latam</td>
<td>Civil society*</td>
</tr>
<tr>
<td>Individual</td>
<td>Dimitris Ballas</td>
<td>Europe</td>
<td>Mediating institution*</td>
</tr>
<tr>
<td>Organizational</td>
<td>Stockholm Resilience Center</td>
<td>Europe</td>
<td>Mediating institution*</td>
</tr>
<tr>
<td>Organizational</td>
<td>Fundación Ideas para la Paz (FIP)</td>
<td>Latam</td>
<td>Mediating institution*</td>
</tr>
<tr>
<td>Organizational</td>
<td>Grupo de Diálogo Minero</td>
<td>Latam</td>
<td>Mediating institution*</td>
</tr>
<tr>
<td>Organizational</td>
<td>Institute for Global Development</td>
<td>Asia</td>
<td>Civil society*</td>
</tr>
<tr>
<td>Organizational</td>
<td>Nordkalk Corporation</td>
<td>Europe</td>
<td>Business</td>
</tr>
<tr>
<td>Organizational</td>
<td>Indonesian Mining Association (IMA)</td>
<td>Asia</td>
<td>Business*</td>
</tr>
<tr>
<td>Individual</td>
<td>Michael Proulx</td>
<td>North America</td>
<td>Mediating institution*</td>
</tr>
<tr>
<td>Organizational</td>
<td>S&amp;P Global Sustainable</td>
<td>Europe</td>
<td>Investment institution*</td>
</tr>
<tr>
<td>Organizational</td>
<td>Women’s Rights and Mining Working Group</td>
<td>Europe</td>
<td>Civil society*</td>
</tr>
<tr>
<td>Organizational</td>
<td>RMI</td>
<td>Europe</td>
<td>Mediating institution*</td>
</tr>
<tr>
<td>Individual</td>
<td>Bernie Napp</td>
<td>Oceania</td>
<td>Mediating institution*</td>
</tr>
<tr>
<td>Individual</td>
<td>Rahul Basu</td>
<td>Asia</td>
<td>Civil society*</td>
</tr>
<tr>
<td>Organizational</td>
<td>Seylan Bank PLC</td>
<td>Asia</td>
<td>Investment institution*</td>
</tr>
</tbody>
</table>

---

25 Stakeholder constituencies marked by an asterisk have been reclassified from the option marked by respondents in the PCP questionnaire, which included more granular options (Academic / Assurance provider / Business / Consultant / Government / Investor / Labor representative / Market regulator / Non-government organization / Rating agency / Standard setter / Stock exchange / Student / Trade or industry association / Other)
<table>
<thead>
<tr>
<th>Type</th>
<th>Name</th>
<th>Region</th>
<th>Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>Organizational</td>
<td>The Alliance for Responsible Mining (ARM)</td>
<td>Latam</td>
<td>Mediating institution*</td>
</tr>
<tr>
<td>Individual</td>
<td>Sebastian Alvear</td>
<td>Latam</td>
<td>Investment institution*</td>
</tr>
<tr>
<td>Organizational</td>
<td>AGS Action BD Ltd.</td>
<td>Asia</td>
<td>Mediating institution*</td>
</tr>
<tr>
<td>Individual</td>
<td>Namita Asnani</td>
<td>Asia</td>
<td>Mediating institution*</td>
</tr>
<tr>
<td>Individual</td>
<td>Jorge Jauregui</td>
<td>Latam</td>
<td>Business*</td>
</tr>
<tr>
<td>Individual</td>
<td>Sushil Pattanaik</td>
<td>Asia</td>
<td>Mediating institution*</td>
</tr>
<tr>
<td>Organizational</td>
<td>BAILD auto technologies private limited (Lipongroup)</td>
<td>Asia</td>
<td>Mediating institution*</td>
</tr>
<tr>
<td>Individual</td>
<td>Bárbara Gómez Delgado</td>
<td>Europe</td>
<td>Business</td>
</tr>
<tr>
<td>Individual</td>
<td>Rodent Kayumba</td>
<td>Africa</td>
<td>Business</td>
</tr>
<tr>
<td>Individual</td>
<td>Stephen Northey</td>
<td>Oceania</td>
<td>Mediating institution*</td>
</tr>
<tr>
<td>Individual</td>
<td>Alejandra Rodriguez</td>
<td>Latam</td>
<td>Mediating institution*</td>
</tr>
<tr>
<td>Individual</td>
<td>Jose Manuel Martinez Cue</td>
<td>Europe</td>
<td>Mediating institution*</td>
</tr>
<tr>
<td>Individual</td>
<td>Oscar Julián Soto Gil</td>
<td>Latam</td>
<td>Mediating institution*</td>
</tr>
<tr>
<td>Organizational</td>
<td>Rio Tinto</td>
<td>Oceania</td>
<td>Civil society*</td>
</tr>
<tr>
<td>Individual</td>
<td>PN Parameswaran Moothathu</td>
<td>Asia</td>
<td>Mediating institution*</td>
</tr>
<tr>
<td>Organizational</td>
<td>Ecovadis</td>
<td>Europe</td>
<td>Investment institution*</td>
</tr>
<tr>
<td>Individual</td>
<td>Kene Onukwuwe</td>
<td>Africa</td>
<td>Civil society*</td>
</tr>
<tr>
<td>Organizational</td>
<td>Zijn Mining</td>
<td>Asia</td>
<td>Business</td>
</tr>
<tr>
<td>Individual</td>
<td>Nizar SDIRI</td>
<td>Africa</td>
<td>Mediating institution*</td>
</tr>
<tr>
<td>Individual</td>
<td>Hugo Rainey</td>
<td>North America</td>
<td>Civil society*</td>
</tr>
<tr>
<td>Organizational</td>
<td>International Cyanide Management Institute</td>
<td>North America</td>
<td>Mediating institution*</td>
</tr>
<tr>
<td>Organizational</td>
<td>Australian Red Cross</td>
<td>Oceania</td>
<td>Civil society</td>
</tr>
<tr>
<td>Organizational</td>
<td>J M Environet Pvt Limited</td>
<td>Asia</td>
<td>Mediating institution*</td>
</tr>
<tr>
<td>Organizational</td>
<td>Nizmonia</td>
<td>Asia</td>
<td>Business</td>
</tr>
<tr>
<td>Individual</td>
<td>Eddie Smyth</td>
<td>Europe</td>
<td>Mediating institution*</td>
</tr>
<tr>
<td>Organizational</td>
<td>South32</td>
<td>Oceania</td>
<td>Business</td>
</tr>
<tr>
<td>Organizational</td>
<td>Partnership between DCAF – The Geneva Centre for Security Sector Governance and the International Committee of the Red Cross (ICRC)</td>
<td>Europe</td>
<td>Civil society*</td>
</tr>
<tr>
<td>Organizational</td>
<td>Impala Platinum</td>
<td>Africa</td>
<td>Business</td>
</tr>
<tr>
<td>Organizational</td>
<td>Sustainalytics</td>
<td>North America</td>
<td>Investment institution*</td>
</tr>
<tr>
<td>Organizational</td>
<td>Minviro Ltd</td>
<td>Europe</td>
<td>Mediating institution*</td>
</tr>
<tr>
<td>Organizational</td>
<td>POLVAL - Polish Association of Mineral Asset Valuators</td>
<td>Europe</td>
<td>Mediating institution*</td>
</tr>
<tr>
<td>Organizational</td>
<td>ACM</td>
<td>Latam</td>
<td>Business</td>
</tr>
<tr>
<td>Organizational</td>
<td>Vale</td>
<td>Latam</td>
<td>Business</td>
</tr>
<tr>
<td>Organizational</td>
<td>Oxfam</td>
<td>North America</td>
<td>Civil society*</td>
</tr>
<tr>
<td>Individual</td>
<td>Margarita Ferat</td>
<td>Latam</td>
<td>Mediating institution*</td>
</tr>
<tr>
<td>Organizational</td>
<td>Grenat</td>
<td>Latam</td>
<td>Business</td>
</tr>
<tr>
<td>Organizational</td>
<td>Mastercube IoT LLP</td>
<td>Asia</td>
<td>Mediating institution*</td>
</tr>
<tr>
<td>Organizational</td>
<td>ERG</td>
<td>Europe</td>
<td>Business</td>
</tr>
<tr>
<td>Type</td>
<td>Name</td>
<td>Region</td>
<td>Category</td>
</tr>
<tr>
<td>------------</td>
<td>----------------------------------------------------------------------</td>
<td>------------</td>
<td>------------------------</td>
</tr>
<tr>
<td>Individual</td>
<td>Diego Murguia</td>
<td>Latam</td>
<td>Mediating institution*</td>
</tr>
<tr>
<td>Organizational</td>
<td>Cornish Lithium</td>
<td>Europe</td>
<td>Business</td>
</tr>
<tr>
<td>Organizational</td>
<td>TUV SUD Certification and Testing (China) Co., Ltd</td>
<td>Asia</td>
<td>Mediating institution*</td>
</tr>
<tr>
<td>Organizational</td>
<td>BMO Global Asset Management</td>
<td>North America</td>
<td>Investment institution</td>
</tr>
<tr>
<td>Organizational</td>
<td>ETA Operations</td>
<td>Africa</td>
<td>Mediating institution*</td>
</tr>
<tr>
<td>Organizational</td>
<td>Newmont Corporation</td>
<td>North America</td>
<td>Business</td>
</tr>
<tr>
<td>Organizational</td>
<td>World Benchmarking Alliance</td>
<td>Europe</td>
<td>Mediating institution*</td>
</tr>
<tr>
<td>Organizational</td>
<td>Engineers Without Borders Canada</td>
<td>North America</td>
<td>Civil society*</td>
</tr>
<tr>
<td>Organizational</td>
<td>GIZ</td>
<td>Latam</td>
<td>Mediating institution*</td>
</tr>
<tr>
<td>Organizational</td>
<td>AASB Australian Accounting Standards Board</td>
<td>Oceania</td>
<td>Mediating institution*</td>
</tr>
<tr>
<td>Organizational</td>
<td>C.C.Sustainable Consultancy</td>
<td>Asia</td>
<td>Mediating institution*</td>
</tr>
<tr>
<td>Organizational</td>
<td>ILO</td>
<td>Global</td>
<td>Labor</td>
</tr>
<tr>
<td>Individual</td>
<td>Jon Ellermann</td>
<td>North America</td>
<td>Mediating institution*</td>
</tr>
<tr>
<td>Organizational</td>
<td>MCA Minerals Council of Australia</td>
<td>Oceania</td>
<td>Business</td>
</tr>
<tr>
<td>Organizational</td>
<td>SIS Sustainable Inclusive Solutions</td>
<td>Latam</td>
<td>Mediating institution*</td>
</tr>
<tr>
<td>Organizational</td>
<td>TSM</td>
<td>Global</td>
<td>Mediating institution*</td>
</tr>
<tr>
<td>Organizational</td>
<td>World Gold Council</td>
<td>Global</td>
<td>Business</td>
</tr>
<tr>
<td>Organizational</td>
<td>Jean-François Jenni</td>
<td>Europe</td>
<td>Mediating institution*</td>
</tr>
<tr>
<td>Organizational</td>
<td>Sibanye Stillwater</td>
<td>Africa</td>
<td>Business</td>
</tr>
<tr>
<td>Organizational</td>
<td>ICMM</td>
<td>Global</td>
<td>Business</td>
</tr>
<tr>
<td>Organizational</td>
<td>BHP</td>
<td>Oceania</td>
<td>Business</td>
</tr>
<tr>
<td>Organizational</td>
<td>Responsible Critical Mineral Initiative (RCI) &amp; China Chamber of Commerce of Metals, Minerals &amp; Chemicals Importers &amp; Exporters (CCCMC)</td>
<td>Asia</td>
<td>Business*</td>
</tr>
<tr>
<td>Organizational</td>
<td>Syntao</td>
<td>Asia</td>
<td>Mediating institution*</td>
</tr>
</tbody>
</table>