

GRI 14: Mining Sector 2024 – Implementation Guide for Report Preparers

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Introduction

This guide assists reporting practitioners to effectively implement *GRI 14: Mining Sector 2024*. It provides guidance and concrete examples for determining material topics and reporting disclosures, helping organizations report in accordance with the GRI Standards and communicating meaningfully on their impacts.

The *GRI 14: Mining Sector 2024* is a global transparency standard specifically tailored to address the impacts from mining. The Standard captures the transparency expectations linked to the sector's impacts on the economy, environment, and people, aimed to foster responsible mining practices through increased accountability.

The GRI Sector Standards form a part of the [GRI Sustainability Reporting Standards](#) (GRI Standards). The Sector Standards are designed to identify and describe the most significant impacts of a sector from a sustainable development perspective, directing sustainability reporting towards the issues that matter most.

The Sector Standards provide organizations with:

- Contextual information on the drivers of impact for the sector;
- A list of likely material topics for the sector, describing the impacts most commonly associated with the sector's activities; and
- Relevant disclosures to report on the likely material topics.

If an applicable Sector Standard is available, an organization is required to use it when reporting in accordance with the GRI Standards.

Benefits of the Standard

Well-evidenced and founded on a rigorous multi-stakeholder process, *GRI 14* helps reporters understand the essential information needs over the sector's impacts. The reporting process often helps organizations to better engage with stakeholders, guide decision-making, set goals and targets, assess progress, and benchmark performance against other organizations.

Reported information using *GRI 14* allows stakeholders to gain a deep understanding of the impacts associated with mining activities and how companies address them. For example, investors can use the reported information to assess and engage on how an organization integrates sustainable development into its strategy to identify financial risks and evaluate its long-term success. Analysts might use data in benchmarking, policymakers for regulatory purposes, academics in their research, and civil society in advocacy efforts.

Which organizations should use the Standard?

The Sector Standard contains a description of the organizations included in the scope of the Standard, in the section 'Sector this Standard applies to' (page 6). The section also includes a mapping of corresponding industry groupings in other classification systems, which can help determine the applicability of a Sector Standard to an organization's activities. The organization should consider this section, along with the 'Sector activities and business relationship' section (page 10), to determine whether the organization's activities are covered by the Standard. Any organization with activities in the sector, large or small¹, public or private, from any location, can use the GRI Sector Standard to disclose its impacts.

¹ While *GRI 14* mainly focuses on large-scale mining and value chains, artisanal and small-scale mining (ASM) operators can also use *GRI 14* to identify impacts and communicate on them. ASM is also included as a likely material topic in this Standard due to the potential impacts from co-location of industrial mining organizations and ASM stakeholders and business relationships with ASM.

It is important to note that the Standard may include activities that are not relevant for each organization in the sector. Similarly, there may be organizations that have activities beyond the scope of the Standard. Should an organization's activities be more limited in scope than what the Standard covers, the reporting would also reflect this. In cases where an organization has activities beyond the scope of the Sector Standard, it needs to assess whether other Sector Standards apply to it.

Example 1: Organization has activities beyond the scope of GRI 14

A vertically integrated organization with activities throughout the mining value chain is required to use *GRI 14* to communicate on its impacts, when reporting in accordance with the GRI Standards. If the organization has substantial activities that are not covered by the scope of *GRI 14*, such as coal mining, metals processing or commodity trading, it would also need to use other applicable Sector Standards, where available.

For example, a mining organization whose substantial activities include mining of metallic minerals and coal would need to additionally use *GRI 12: Coal Sector 2022* in determining its material topics and relevant disclosures.

Should the organization's operations include activities not yet covered by an existing Sector Standard, such as metal recycling or commodity trading, it would still use *GRI 14* to report on its impacts. However, the organization should report additional information on its most significant impacts associated with its activities in these other sectors to ensure sufficient disclosure (see Requirements 3-5 in *GRI 1: Foundation 2021* for more information).

Figure 1: Scope of the GRI Mining Sector Standard



Example 2: Organization's activities are narrower than the scope of GRI 14

Organizations falling under the scope of *GRI 14* may only have activities in one part of the value chain. Examples include junior mining companies specialized in exploration of minerals, or companies transporting ore from a mine site to the point of transformation. Many of the impacts described in *GRI 14* are characteristic to large-scale mining organizations. Should an organization's operations be more limited in scope, some of the likely material topics might not be relevant to the organization's reporting.

For example, an organization solely active in exploration of minerals in remote areas would likely not produce tailings, nor affect the rights of Indigenous Peoples, if activities are undertaken in uninhabited areas. In such cases, the organization is not required to report information on these topics, even though they are listed in *GRI 14*. The organization can simply explain in the GRI content index that its operations do not produce tailings and are taking place in areas where no Indigenous Peoples are present.

How to prepare a report using the Sector Standards

An organization in the mining sector reporting in accordance with the GRI Standards is required to use GRI 14 when determining its material topics and when determining disclosures to report.

1. Determining material topics

GRI 3: Material Topics 2021 provides comprehensive guidance on the process to determine material topics, with several touchpoints with the Sector Standards, as seen in Figure 2. The first three steps relate to the organization's ongoing process of identification and assessment of impacts, for which the Sector Standards offer an important input. The organization is required to use the applicable Sector Standards when determining its material topics (Requirement 3 in *GRI 1: Foundation 2021*).

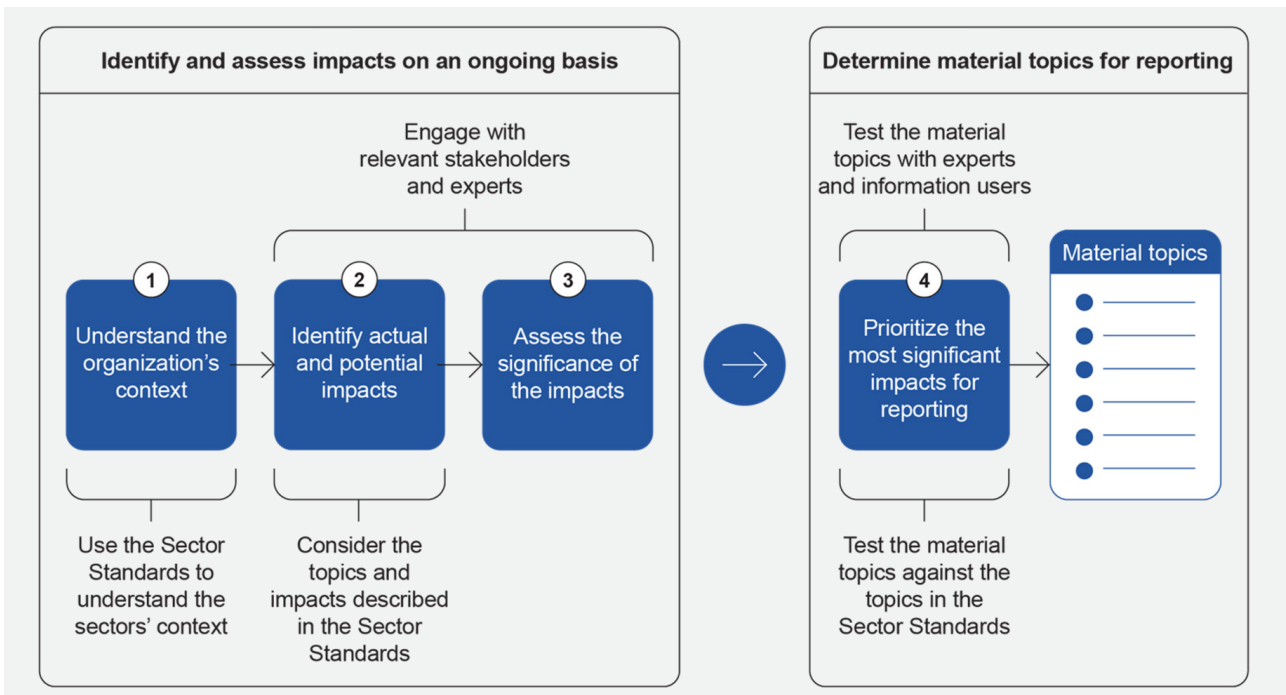
Understanding the organization's context

The first step entails creating an initial high-level overview of the organization's activities and business relationships, the sustainability context in which these occur, and an overview of its stakeholders

Section 1 of *GRI 14*, 'Sector profile', gives a broad overview of the mining sector's characteristics, including the activities and business relationships that can give rise to impacts. For example, an organization's exposure to impacts through suppliers or joint ventures may require due diligence and setting up mechanisms to track performance on key topics, such as child labor in the value chain or corruption manifesting through beneficial ownership of a joint venture.

The section 'The sector and sustainable development' of *GRI 14* also describes the key drivers of impact and some of the transversal issues pertinent to the sector, which can help broaden organizations' understanding of the transparency expectations and data needs by stakeholders. The section highlights, for example, the need for gender-disaggregated data for topics where seen as relevant and meaningful to communicate on impacts.

Figure 2: Process to determine material topics



Identifying actual and potential impacts

Identifying actual and potential negative impacts with which the organization is involved or could be involved is the first step of due diligence and done regularly as part of an organization's day-to-day activity. The organization should identify its actual and potential impacts on the economy, environment, and people, including impacts on their human rights, across its activities and business relationships. This includes consulting with relevant stakeholders and internal or external experts (see Box 2 in *GRI 3: Material Topics 2021*).

In this step, the organization needs to consider the impacts described within Section 2 'Likely material topics' in the applicable GRI Sector Standards and determine whether these impacts apply to it. For example, an organization with large-scale mining activities operating in areas of water stress would likely determine the topic 14.7 Water and effluents as a likely material topic, warranting public reporting on impacts and their management (see Figure 3 for the full list of likely material topics in *GRI 14*).

Organizations can be involved with negative impacts through their activities or because of their business relationships.

Assessing the significance of the impacts

To assess the significance of negative impacts, severity - the impact's scale, scope, and irremediable character - as well as likelihood, is assessed. For example, consideration might be given to the extent of environmental damage, whether a human right has been violated, or whether an impact frequently occurs in the sector. The Sector Standard can help in determining severity by, for example, highlighting characteristics and circumstances that can exacerbate an impact. For example, operating in areas affected by conflict, increases the severity of negative human rights impacts, and as such warrants heightened due diligence and transparency. The significance of an actual positive impact is determined by the scale and scope of the impact, and that of potential positive impact by the scale, scope, and likelihood of the impact.

How significant an impact is will be specific to the organization and will be influenced by the type of activities it undertakes and its business relationships, among other factors. In some instances, this may need a subjective decision. The organization should consult with relevant stakeholders and business relationships to identify its impacts and assess their significance, including relevant internal or external experts (see Box 2 in *GRI 3: Material Topics 2021*).

Example 3: Organization identifies significant impacts beyond the likely material topics listed in *GRI 14*

Anti-competition was not identified as a significant issue for most organizations in the mining sector, and is thus not listed as a likely material topic in *GRI 14*. However, should an organization be subject to legal action related to anti-trust or anti-competitive behavior, this could constitute a significant impact, and as such, warrant public reporting. In such cases, the organization should report information on the topic using 'Disclosure 3-3 Management of material topics' and 'Disclosure 206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices' from *GRI 206: Anti-competitive Behavior 2016*. These disclosures would also need to be listed in the GRI content index.

Key term: Likely material topic

In the GRI Standards, material topics represent an organization's most significant impacts on the economy, environment, and people, including impacts on human rights. The Sector Standards list those topics that are likely to be material for most organizations covered by the scope of the Standard. Figure 3 below outlines the 25 likely material topics for the mining sector in *GRI 14*.

The identification of the topics is based on evidence (research and statistics from credible sources, expectations set out in authoritative intergovernmental instruments and sector-relevant guidance for responsible business practice (e.g., UN Guiding Principles for Business and Human Rights, ILO conventions, OECD guidance documents). The contents are validated through a multi-stakeholder process, which includes a public consultation.

Figure 3: Likely material topics for the mining sector to report



Prioritizing the most significant impacts for reporting

To prioritize impacts for reporting, the organization should arrange its impacts from most to least significant and define a cut-off point or threshold to determine which of the impacts it will focus its reporting on. The significance of an impact is the sole criterion to determine whether it is material for reporting.

In the Sector Standards, impacts are grouped into topics to help organizations report cohesively about multiple impacts that relate to the same topic. The topic 14.8 Closure and rehabilitation, for example, is a cross-cutting topic, which encompasses closure-related impacts on the environment, workers, and communities. As this phase of the mine's lifecycle presents specific challenges, the reporting expectations focus on how the mining organization manages the impacts on the environment while also ensuring a healthy and prosperous post-mining transition for affected workers and communities.

In the prioritization step, the organization tests its selection of material topics against the topics listed in GRI 14 to ensure it has not overlooked any topics that might be relevant to its impacts.

While the organization may organize its sustainability reporting under distinct headings, it needs to list the topics from *GRI 14* it has determined as not material in the GRI content index, and explain why they are not material (see example on page 11 of this guide). It is recommended but not required that disclosures in the GRI content index are organized by material topic as listed in the applicable Sector Standard(s).

The organization cannot use difficulty in reporting on a topic or the fact that it does not yet manage the topic as criteria to determine whether or not to report on the topic. Determining material topics and their prioritization needs to be documented and reported in line with 'Disclosure 3-1 Process to determine material topics' from *GRI 3: Material Topics 2021*.

The significance of an impact is the sole criterion to determine whether a topic is material for reporting.

Example 4: Organization determines a topic listed in *GRI 14* as not material

When the organization determines a likely material topic not to be relevant to its impacts, or when the impacts covered by the topic are not among the most significant in comparison to other impacts, it does not have to include those in its reporting. It is still required to list the topic(s) in the GRI content index and give a brief explanation why they are not material (see Requirement 3-b-ii in *GRI 1*). For example, should a mining company conduct operations in uninhabited areas, and no plans are in place to start projects in new areas, an organization might not determine Rights of Indigenous Peoples, Land and resource rights, and/or Artisanal and small-scale mining as material topics.

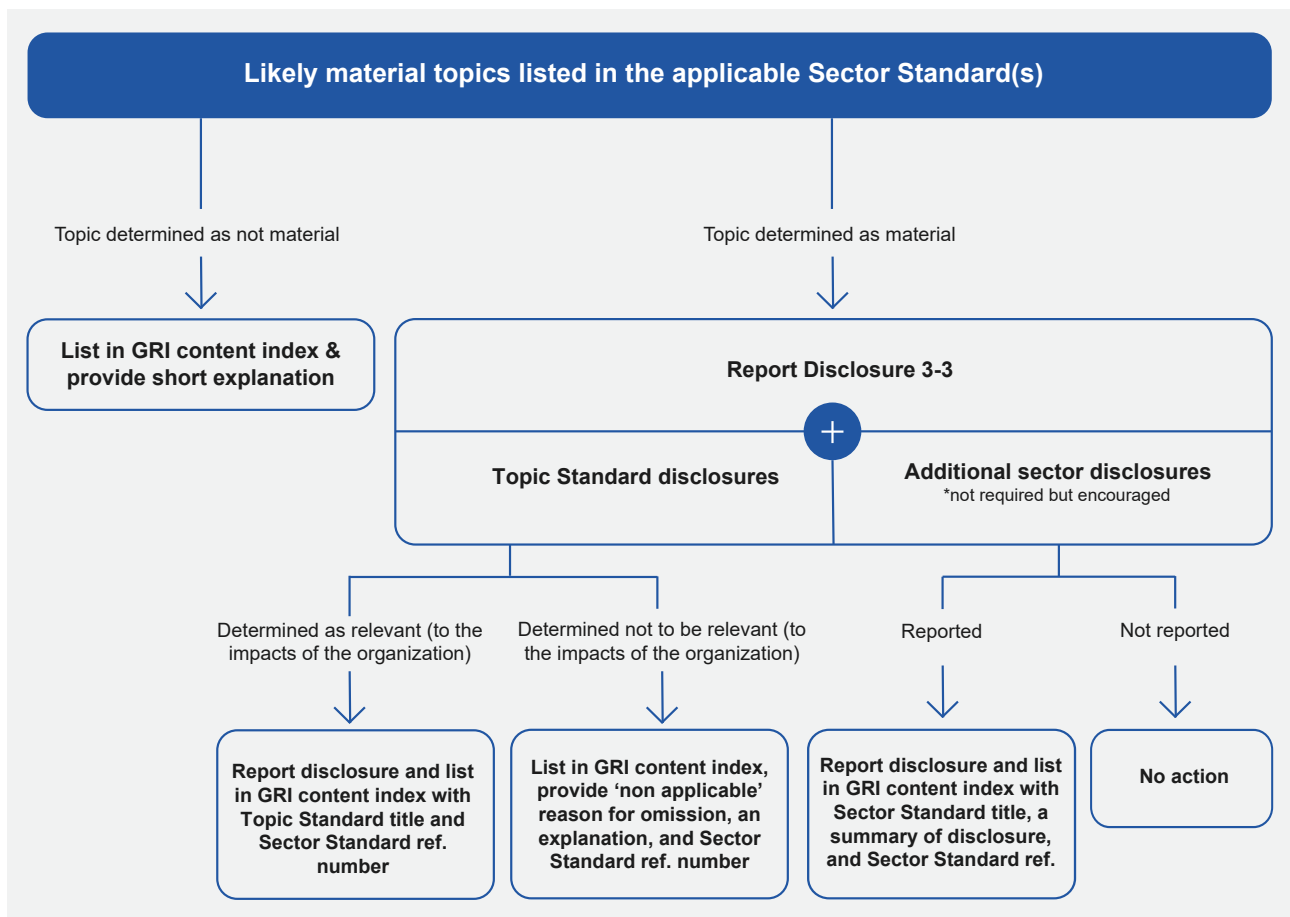
2. Deciding disclosures for reporting

The likely material topics listed in a Sector Standard not only describe the sector's impacts related to the topic, but also list disclosures for reporting. Once an organization has determined its list of material topics for reporting, it will consult the applicable Sector Standards to determine relevant disclosures to report information on the topics (see Figure 4 for a flowchart on determining what to report). The reporting expectations listed in the Sector Standards comprise 'Disclosure 3-3 Management of material topics', which is reported for each material topic, GRI Topic Standard disclosures, and additional sector-specific reporting.

When a disclosure from a Topic Standard is listed in a Sector Standard as relevant for reporting on the topic, the organization is required to report the information as outlined in the Topic Standard disclosure. If the listed disclosure is not relevant to the organization's impacts, the organization is required to provide the 'not applicable' reason for omission and an explanation in the GRI content index.

Additional sector reporting is listed when the disclosures from the Topic Standard do not provide sufficient information about the sector's impacts concerning the topic. While additional sector reporting listed in a Sector Standard is not mandatory to report, these disclosures represent the transparency expectations of stakeholders and information users regarding the impacts of the sector.

Figure 4: Flowchart of the Sector Standard reporting process



Example 5: Reporting additional sector recommendations and disclosures

GRI 14 lists two types of sector reporting expectations. 'Additional sector recommendations' expand on the management disclosure and the Topic Standard disclosure requirements. They can include, for example, reporting the Topic Standard disclosure on a mine-site level, or zooming in on a sector-specific impact.

For example, the topic 14.16 Occupational health and safety lists 'Disclosure 403-2 Hazard identification, risk assessment, and incident investigation' as relevant for mining organizations to report. As the mining sector frequently has distinct impacts on different genders, the topic also asks for information on the provision of gender-appropriate personal protective equipment and sexual and gender-based violence. These aspects are listed as sector-specific recommendations for Disclosure 403-2, and should be reported where relevant and useful.

In other cases, where there is no direct link to an existing GRI disclosure, the reporting is listed as 'additional sector disclosures'. For example, the topic 14.22 Anti-corruption lists reporting expectations on contract transparency and beneficial ownership, which are not covered by the *GRI 205: Anti-corruption 2016*. Additional sector disclosures have an individual reference number, and when the organization reports these disclosures, it is required to list them in the GRI content index (see Requirement 7 in *GRI 1*).

Explaining omissions

When a Topic Standard disclosure listed in a Sector Standard is not relevant to the organization's impacts, reasons for omission can be used (see Requirement 6 in *GRI 1: Foundation 2021*). For example, if a mining organization has determined topic 14.9 Economic impacts as material for reporting, but is operating a mine in a developed region that has no need for additional facilities or services for the local community, it might find 'Disclosure 203-1 Infrastructure investments and services supported' as not relevant to report. In this case, the organization will list the disclosure in the GRI content index, mark it as 'not applicable', and provide a short explanation why it is not relevant to its impacts (see Figure 5 for an example).

Reporting disclosures that are relevant across several material topics

In some cases, a Sector Standard might list the same disclosure for reporting on multiple likely material topics. In *GRI 14*, the 'Disclosure 402-1 Minimum notice periods regarding operational changes' is listed in topic 14.17 Employment practices and topic 14.8 Closure and rehabilitation.

The disclosure communicates important information for both topics, but some organizations might only determine one of the two topics as material. Listing the disclosure in both topics ensures that the disclosure is reported in cases where only one of the topics is determined as material.

Organizations that have determined both topics as material, should report the information only once and link to its location in the GRI content index, with the disclosure listed under both materials topics. The same applies to using several Sector Standards. Should a disclosure be listed in more than one applicable Sector Standard, the organization only reports the information once, with a clear explanation of the sectors it covers. This can be indicated in the content index by listing the applicable Sector Standard reference numbers in the relevant cell or in separate columns (see example in Figure 5).

Additional sector reporting addresses key impacts of the sector.

Figure 5: Example GRI content index using two Sector Standards

GRI content index [example]							
Statement of use		[Name of organization] has reported in accordance with the GRI Standards for the period [reporting period start and end dates].					
GRI 1 used		GRI 1: Foundation 2021					
Applicable GRI Sector Standard(s)		GRI 12, GRI 14					
GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.	
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION		
Material topics							
Economic impacts							
GRI 3: Material Topics 2021	3-3 Management of material topics	Website / report pp.xx-xx				GRI 12 12.8.1	GRI 14 14.9.1
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Website / report pp.xx-xx				12.8.2	14.9.2
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Website / report pp.xx-xx	Whole disclosure	Not applicable	Due to the operations taking place in an already developed region, investments in new infrastructure or facilities to service the public were not needed.	12.8.3	14.9.3
	203-2 Significant indirect economic impacts	Website / report pp.xx-xx				12.8.4	14.9.4
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Website / report pp.xx-xx				12.8.5	14.9.5
Additional sector disclosure	Percentage of workers hired from the local community	Website / report pp.xx-xx				n/a	14.9.6

Mine-site level reporting

GRI 14 lists mine-site level reporting recommendations for several topics. There are increasing expectations by intergovernmental organizations, responsible mining initiatives and sector stakeholders, including investors and downstream customers, calling for mining organizations to provide mine-site level information about their impacts. More detailed disclosure can help organizations achieve and maintain a license to operate by building trust and enhancing engagement; support decision-making by enabling accurate assessment of impacts and risks associated with different operations and locations; and help incentivize performance improvements across all sites.

As set out in the Reporting Principles listed in *GRI 1: Foundation 2021*, organizations should report information ‘that is correct and sufficiently detailed to allow an assessment of the organization’s impacts’; report information ‘in a concise way and aggregate information where useful without omitting necessary details’; and ‘if operating in a range of locations, report information about impacts in relation to appropriate local contexts’. Mine-site recommendations can help increase the quality of reporting by focusing reporting on the issues that matter most.

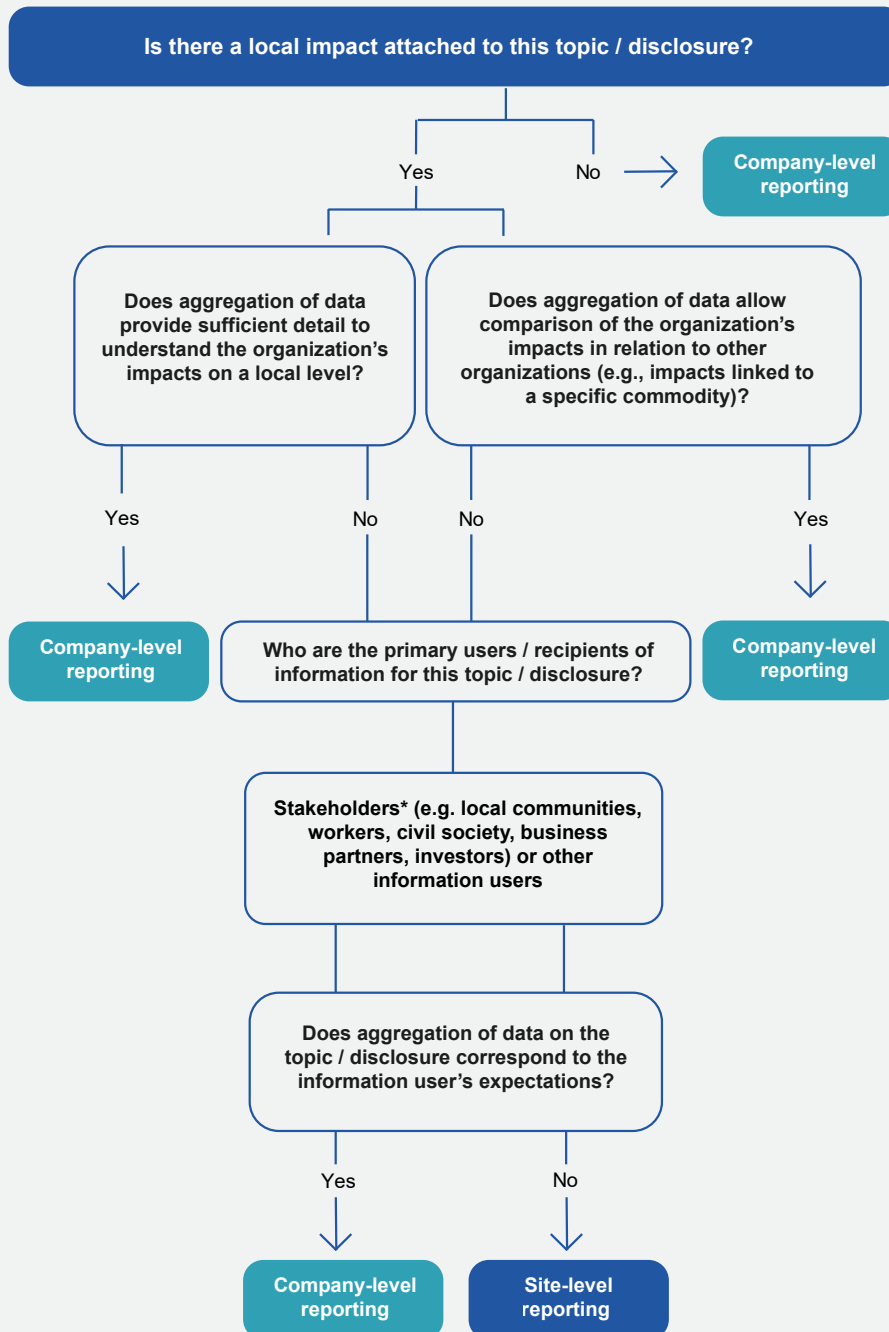
Reporting in accordance with the GRI Standards requires each organization to determine their material topics and relevant disclosures for reporting based on their own specific circumstances. These circumstances and resulting impacts may change from one site to another. The focus on materiality offers flexibility for organizations to provide disaggregated data only for those sites where impacts for a material topic manifest locally. Organizations can also build towards more disaggregated reporting over time, for example, starting with those impacts that are most severe on a local level. To help assess the need for site-level reporting, the following questions can be used to determine whether a specific topic or disclosure might warrant mine-site disclosure (see also Figure 6):

1. Is there a local impact attached to this topic / disclosure?
2. Does aggregation of data to company-level provide sufficient detail to understand the organization’s impacts on a local level?
3. Does aggregation of data to company-level allow comparison of the organization’s impacts in relation to other organizations (e.g., to evaluate impacts linked to a specific commodity)?

4. Who are the (primary) users of this information and does sustainability reporting constitute the main vehicle to convey this information?
5. Does company-level reporting on the topic/disclosure correspond to the information user's expectations?

The organization can also use table 3 on page 16 in *GRI 14* to indicate, for each material topic, which sites have highly significant impacts and whether site-level data is provided. Organizations that do not own or operate mine sites, as defined on page 15 of *GRI 14*, are not expected to disclose data by mine site.

Figure 6: Example decision tree for mine-site level reporting



*Note that communicating on local impacts may also require direct engagement, especially with affected stakeholders.

Further support for reporting

Definitions of key terms relevant for reporting are included in the Glossary section of *GRI 14*. In addition, the Standard's 'Bibliography' section lists relevant authoritative instruments, references to documented impacts and additional reporting resources for the likely material topics, which can provide useful additional information to support the reporting process.

GRI also offers services and peer learning to help get started with reporting:

- [The GRI Academy](#) offers professional and certified training on how to apply the GRI Standards and strengthen skills to navigate the reporting landscape (access GRI Academy course for *GRI 14* here).
- [The GRI Report Services](#) offer Sector Standard users the GRI Content Index - Advanced Service to review and improve the content index alignment with the main Standards' requirements (both for in accordance and with reference reporters).
- [GRI Community](#) to advance the practice and improve the quality of sustainability reporting.

