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Source of disclosures in ESRS Mining and Coal Operations– List of GRI and SASB disclosures not included

Disclosures mapped to GRI and SASB

ESRS Coal Operations	GRI ref	SASB ref
Disclosure Requirement MIN 1 - List of operational sites	G3.4, G5.4	-
Disclosure Requirement related to ESRS 2 – SBM 1.1 Market position, strategy, business model(s) and value chain		-
Disclosure Requirement ESRS 2 – SBM 1.2 Market position, strategy, business model(s) and value chain	G21.2, G8.2	
Disclosure Requirement related to ESRS 2 – SBM 3 Material impacts, risks and opportunities with their interaction with strategy and business model(s)	-	
Disclosure Requirement related to ESRS 2 – SBM 2 Interests and views of stakeholders		Inspired by EM-CO-210a.2
Disclosure Requirement related to ESRS 2 - IRO 1/SBM 3 – Suppliers assessed for social impacts	G15.9	
Disclosure Requirement related to ESRS E1- 5	G1.3	
Disclosure Requirement related to ESRS E2-1, E2-2, E2-3 and E2-4		
Disclosure Requirement MIN -2 -E2 Actions to prevent or mitigate negative impacts from acid mine drainage	G7.1, G7.2, G7.3,	EM-MM-160a.2
Disclosure Requirement MIN 3 -E2- Compliance with GISTM	G13.1	
Disclosure Requirement MIN 4 -E2- Disclosure of nitrogen oxides, sulphur oxides and other significant air emissions	G4.2	EM-MM-120a.1
Disclosure Requirement MIN 5 -E2– Significant spills and other critical incidents	G13.2, G13.3 G13.1	EM-MM-160a.2
Disclosure Requirement MIN 6 -E2- Tailings facilities and impoundments	G13.4, G6.1, G6.2, G6.3	EM-MM-150a.3/EM-CO-150a.1

Source of disclosures in ESRS Mining and Coal Operations

Disclosure Requirement related to [draft] ESRS E4-1		
Disclosure Requirement related to [draft] ESRS E4-2	G5.1	
Disclosure Requirement related to [draft] ESRS E4-5	G5.2, G5.3 and G5.5	
Disclosure Requirement MIN 7 – E4 – Operational sites in or near sites with protected conservation status or endangered species habitat	G5.2, G5.5	EM-MM-160a.3
Disclosure Requirement related to [draft] ESRS E5-5 Resource use and circular economy	G6.1, G 6.4, G6.5, G6.6	
Disclosure Requirement related to [draft] ESRS S1-13 Training and skills development indicators	G3.3, G14.6	
Disclosure Requirement related to [draft] ESRS S1-14 Health and Safety indicators	G14.4, G14.10, G14.11	
Disclosure Requirement related to [draft] ESRS S1-11 Social Protection	G14.7	EM-MM-320a.1
Disclosure Requirement MIN 9 -S1- Percentage of security personnel receiving training in undertakings' human rights policies	G12.2	
Disclosure Requirement MIN xx S1/S2 – Child and forced labour	G16.1, G16.2, G16.3, G17.1, G17.2, G17.3	
Disclosure Requirement related to [draft] ESRS S3-2 Processes for engaging with affected communities about impacts - Closure and post-closure	G3.1 G3.5, G3.6	
Disclosure Requirement related to [draft] S3 –4 Taking action on material impacts, and approaches to mitigating material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions and approaches	G8.1, G8.3-4, G8.6 G11.3, G11.4, G19.3	
Disclosure Requirement MIN-10 S3 – Metrics of negative impacts on affected communities	G10.2, G11.1	EM-MM-210b.1
Disclosure Requirement MIN 11 – S3– Operational sites in or near areas of conflict	G12.1 G14.1	EM-MM-160a.3/EM-MM-210a.2/EM-MM-210a.1
Disclosure Requirement MIN 12 -S3 – Policy to deal with human rights defenders	G10.1	
Disclosure Requirement related to [draft] ESRS G1 Business conduct	G22.1 G2.4	
Disclosure Requirement MIN- 13 - G1 Contract transparency	G20.5	

Source of disclosures in ESRS Mining and Coal Operations

Disclosure Requirement MIN-14 G1 – Sales to, support received from and payments made to governments	G21.8 G21.7 G21.3 G21.1	
Disclosure Requirement MIN 15 -G1 – List of beneficial owners	G20.6, G22.2	
Disclosure Requirement MIN 16 – G1 Suppliers assessed for social impacts	G15.8, G18.2	
Disclosure Requirement MIN 17 -G1 – Number of data breaches		Inspired by SV-ED-230a.3
Disclosure Requirement MIN 18 – G1 – Policies and practices related to cybersecurity	-	-
Disclosure Requirement MCO 7 – E2 – Impact of price and demand for coal		EM-CO-420a-3
Disclosure Requirement MCO 8 – E2 – Sensitivity analysis of coal reserves		EM-CO-420a-1
Disclosure Requirement MCO 9 – E2 – Impact of coal dust	G4.1	

GRI disclosures not included

Number	Topic	Disclosure	Reason
G1.1	GHG emissions	Management of material topics	Covered by E1-1, E1-2 and E1-3
G1.2		Energy consumption within the organisation	Covered by E1-5
G1.4		Energy intensity	Covered by E1-5
G1.5		Direct (scope 1) GHG emissions	Covered by E1-6
G1.6		Energy indirect (scope 2) GHG emissions	Covered by E1-6
G1.7		Other indirect (scope 3) emissions	Covered by E1-6
G1.8		GHG emissions intensity	Covered by E1-7
G2.1	Climate adaptation, resilience and transition	Management of material topics	Covered by E1-1, E1-2 and E1-3
G2.2		Financial implications and other risks and opportunities due to climate change	Covered by E1-9
G2.3		Reduction of GHG emissions	Covered by E1-7
G3.2		Minimum notice periods regarding operational changes	Covered by S3-2
G4.1	Air emissions	Management of material topics	Covered by E2-1
G7.4		Water withdrawal	Covered by E3-1, E3-2 and E3-3
G7.5		Water discharge	Covered by E3-1, E3-2 and E3-3
G7.6		Water consumption	Covered by E3-4
G8.5	Economic impacts	Significant indirect economic impacts	Covered by S3-5
G9.1	Local communities	Management of material topics	Covered by S3-1 to S3-4
G9.2		Operations with local community engagement	Covered by S3-2

Source of disclosures in ESRS Mining and Coal Operations

G9.3		Operations with significant actual and potential negative impacts	Covered by S3-1, S3-4
G9.4		Number and type of grievances identified	Covered by S3-5
G11.2		Incidents or violations	Covered by S3-4
G14.2		Occupational health and safety management system	Covered by S1-1
G14.3		Hazard identification, risk assessment, and incident investigation	Covered by S1-14
G14.5		Worker participation, consultation, and communication on occupational health and safety	Covered by S1-2
G14.8		Prevention and mitigation	Covered by Disclosure Requirements 1-5 in the Social standards (S1-S3)
G14.9		Workers covered	Covered by S1-14
G15.1	Employment practices	Management of material topics	Covered by S1-1 to S1-5
G15.2		Employee turnover	Covered by S1-6
G15.3		Benefits provided to full-time employees	Covered by S1-11
G15.4		Parental leave	Covered by S1-15
G15.5		Minimum notice period	This is a sector-agnostic indicator that has not been included in set 1. To be discussed.
G15.6		Average hours of training	Covered by S1-13
G15.7		Programs for upgrading employee skills	Covered by S1-13
G18.1	Freedom of association and collective bargaining	Management of material topics	Covered by S1-1 to S1-5
G19.1	Non-discrimination and equal opportunity	Management of material topics	Covered by S1-1 to S1-5
G19.2		Ratios of standard entry level wage	Adequate wages is the factor defined in the CSRD and disclosures are within S1-10
G19.4		Parental leave	Covered by S1-15
G19.5		Average hours of training	Covered by S1-13
G19.6		Diversity of governance bodies and employees	Covered by S1-9
G19.7		Ratio of basic salary	
G19.8		Incidents of discrimination	Covered by S1-17
G20.1	Anti-corruption	Management of material topics	Covered by G1-1
G20.2		Operations assessed	Covered by G1-1

Source of disclosures in ESRS Mining and Coal Operations

G20.3		Communication and training	Covered by G1-3
G20.4		Confirmed incidents	Covered by G1-4
G21.4		Approach to tax	
G21.5		Tax, governance, control and risk management	
G21.6		Stakeholder engagement and management of concerns related to tax	

SASB disclosures not included

Number	Disclosure	Reason
EM-MM-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	agnostic
EM-MD-110a.1	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	agnostic
EM-RM-110a.2	Discussion of long- term and short- term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	agnostic
EM-MM-140a.1 EM-CO-140a.1	(1) Total fresh water withdrawn, (2) percentage recycled, (3) percentage in regions with High or Extremely High Baseline Water Stress	agnostic
RT-CH-140a.2 EM-CO-140a.2	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	agnostic
EM-CO-160a.1	Description of environmental management policies and practices for active sites	agnostic
EM-MM-320a.1 EM-CO-320a.1	(1) All-Incidence rate, (2) fatality rate, (3) near miss frequency rate (NMFR) and (4) average hours of health, safety, and emergency response training for (a) full- time employees and (b) contract employees	Covered by S1-14
EM-MM-310a.1	Percentage of active workforce covered under collective bargaining agreements	Covered by S1-8
EM-MM-310a.2	Number and duration of strikes and lockouts	This was postponed as a sector-agnostic indicator post the issuance of set 1. To be discussed.
EM-CO-210b.1	Discussion of process to manage risks and opportunities associated with community rights and interests	Covered by S3-1 to S3-5
EM-CO-210b.2	Number and duration of non-technical delays	This indicator has not been considered for the Mining working paper due to its relevance (ie methodological perspective).
EM-MM-210a.3 EM-CO-210a.2	Discussion of engagement processes and due diligence practices with respect to human rights, indigenous rights, and operation in areas of conflict	Covered by S3-1 to S3-5
EM-MM-510a.1	Description of the management system for prevention of corruption and bribery throughout the value chain	This was postponed as sector-agnostic indicator post the issuance of set 1.
EM-MM-510a.2	Production in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	agnostic
EM-CO-110a.1	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	agnostic
EM-CO-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	agnostic
EM-CO-310a.1	Percentage of active workforce covered under collective bargaining agreements, broken down by U.S. and foreign employees	Agnostic and US specific

Source of disclosures in ESRS Mining and Coal Operations

EM-CO-320a.2	Discussion of management of accident and safety risks and long-term health and safety risks	agnostic
EM-CO-420a.2	Estimated carbon dioxide emissions embedded in proven coal reserves	