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## **Coal Operations – Working Paper Cover Note**

### **Objective**

- 1 The objective of this session is to discuss and receive comments from SR TEG members on the Working Paper Coal Operations.

### **Background**

- 2 The Working Paper Coal Operations is highly identical to the Working Paper Mining, which was discussed by SR TEG on 10 January 2023. The sole differences between the two papers are indicated with a grey background and relate to:
  - (a) Disclosures MCO 7 Impact of price and demand for coal, MCO 8 Sensitivity analysis of coal reserves and MCO 9 Impact of coal dust;
  - (b) Description and number of relevant sustainability matters.
- 3 Given the high degree of similarity between the two Working Papers, the process papers that were discussed for the Working Paper Mining during the meeting of 10 January 2023 are equally valid for the Working Paper Coal Operations. These papers are not re-uploaded for this session.

### **Agenda Papers**

- 4 In addition to this cover note, agenda papers for this session are:
  - (a) Agenda paper 02-02 – Working Paper Coal Operations; and
  - (b) Agenda paper 02-03 – Mapping of disclosures Coal and Mining.