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MQC ED approval: Cover Note

Objective

- 1 The objective of this session is to recommend, subject to further editorial changes, for issuance to the EFRAG SRB the Exposure Draft ESRS *Mining, quarrying and coal* for consultation.

Background

- 2 The EFRAG Central Secretariat has updated the previous version reviewed by the EFRAG SR TEG for comments received.
- 3 This includes the introduction of 'Focus' DRs for the following areas:
 - (a) Methane emissions;
 - (b) Pollution prevention and control;
 - (c) Industrial hazards;
 - (d) Closure of assets;
 - (e) Work-related hazards; and
 - (f) Indigenous peoples' rights.
- 4 The objective of these DRs is to collate multiple data points covering Policies, Actions, Targets and Metrics on subjects of significant importance to the sector but relating to the sector-agnostic standards into one DR.
- 5 We are releasing for this meeting two progressive versions of this document. In the first version, while some updates to the application requirements have taken place, further review will be conducted which will lead to these being updated. In the second version, the application requirements will be updated. The second version will be available as soon as possible, at the latest on the 3 March.

Agenda Papers

- 6 In addition to this cover note, agenda papers for this session are:
 - (a) Agenda paper 05-02 – Mining, quarrying and coal mining ED (clean) – Main document for discussion;
 - (b) Agenda paper 05-03 – MCQ ED comparison to V3+;
 - (c) Agenda paper 05-04 – MCQ AR updated for focus DRs (potentially); and
 - (d) Agenda paper 05-05 – MCQ AR updated for focus DRs (compare to version of 2 March) (potentially).