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## **Process followed to develop the Draft ESRS Mining working paper**

### **Background and objective**

- 1 EFRAG SR TEG discusses on the 10 January (Session 6) the draft ESRS working paper on Mining, which constitutes the basis for the future Exposure Draft.
- 2 In this session (Session 5) the EFRAG Secretariat will introduce the process followed to develop the draft ESRS working paper for Mining, including the involvement of experts and stakeholders, the illustration of the sources consulted.
- 3 This will be presented by EFRAG Secretariat which includes members of the Writing team who have worked on Mining and Coal Operations during 2022.
- 4 The Writing team present a suite of documents to SR TEG for discussion purposes.
- 5 All documents presented are in draft and are part of an ongoing development and review process which includes continued engagement with external stakeholders.
- 6 There are no specific questions for SR TEG members in this session, however the documents uploaded for the session will also serve as a basis for the discussion to be held in session 06.

### **Agenda Papers for this session**

- 7 The following supporting documents have been shared with SR TEG for discussion purposes

Document	Description
Mining Working Paper Cover Note <b>Agenda Paper 06.01</b>	<ul style="list-style-type: none"> <li>• Introductory paper and overview of sector specific process initiation, sector selection and approach to materiality.</li> </ul>
[draft] Working paper Mining <b>Agenda Paper 06.02</b>	<ul style="list-style-type: none"> <li>• [draft] working paper developed by EFRAG Secretariat. This is a working document and in draft format and is intended to constitute the basis of the ESRS Mining Exposure Draft.</li> </ul>
Overview of Process and Methodology for Mining Sector working paper development <b>Agenda Paper 05.02</b>	<ul style="list-style-type: none"> <li>• Specific process followed by Mining Writing team in development of [draft] working paper including:</li> <li>• Identification of topics</li> </ul>

	<ul style="list-style-type: none"> <li>• Materiality assessment</li> <li>• Regulatory review process</li> <li>• Comparison to other reporting standards and;</li> <li>• Relevant company reporting in the Mining industry</li> </ul>
<p>Overview of Stakeholder and Community Engagement and Inputs to Mining</p> <p><b>Agenda Paper 05.03</b></p>	<ul style="list-style-type: none"> <li>• Mining Community Subscribers Overview</li> <li>• Actively Engagement Community Members and Information</li> </ul>
<p>Coal and Mining DR Mapping File</p> <p>Excel overview of DRs, AG and relevant information</p> <p>Disclosure Requirement and Application Guidance Mapping File</p> <p>Excel Document: <b>Coal and Mining DR Mapping File.xls</b></p> <p><b>Agenda Paper 05.04</b></p>	<ul style="list-style-type: none"> <li>• Mapping of Mining and Coal Mining [draft] DRs and</li> <li>• Mapping of Mining and Coal Mining DRs to topical / agnostic DRs including mapping to agnostic DRs</li> <li>• Materiality: financial / impact / both</li> <li>• DR Type (example metrics and targets)</li> <li>• Mapping to Application Guidance in [draft] Working paper</li> <li>• Prioritisation (if any) by communities / stakeholders of DRs</li> <li>• Mapping of DRs to other reporting standards relevant for Mining (including SASB and GRI)</li> </ul>
<p><b>Background reading (optional – only as a reference)</b></p> <p>Agenda Paper 05.05 GRI standard: Coal sector</p> <p>Agenda Paper 05.06 SASB standard: Coal sector</p> <p>Agenda Paper 05.07 SASB Standard: Mining</p> <p>Agenda Paper 05.08 UNEP 2020 Mining</p>	