

This paper has been prepared by the EFRAG Secretariat for discussion at a public meeting of EFRAG SRB. The paper forms part of an early stage of the development of a potential EFRAG position. Consequently, the paper does not represent the official views of EFRAG or any individual member of the EFRAG SRB or EFRAG SR TEG. The paper is made available to enable the SR TEG members to follow the discussions in the meeting. Given that the first sector-specific working paper is Mining, Quarrying and Coal, the purpose of this paper is twofold. On the one hand, to have the first discussion on the architecture and approach on sector-specific working papers and, on the other, to discuss the technical content for Mining, Quarrying and Coal.

Source of disclosures in ESRS Mining, Quarrying and Coal - update

Disclosures mapped to GRI and SASB

ESRS Mining, Quarrying and Coal	GRI ref	SASB ref
Disclosure Requirements		
Sector-specific datapoints related to sector-agnostic Disclosure Requirements		
Datapoints related to [draft] ESRS 2 SBM 1 Market position, strategy, business model(s) and value chain		
Datapoints related to [draft] ESRS E1-2 – Policies to manage material impacts, risks and opportunities related to climate change mitigation and adaptation, E1-3 Actions and resources in relation to policies to manage climate-related material impacts, risks and opportunities and E1-4 Targets related to climate change mitigation and adaptation	G12.1.5	
Datapoints related to [draft] ESRS E1-6 Gross scopes 1, 2, 3 and total GHG emissions	G12.1.5	
Datapoints related to [draft] ESRS E1-9 – Potential financial effects from material physical and transition risks and potential climate-related opportunities	G12.3.5; G14.8.7	
Datapoints related to [draft] ESRS E2-1 – Policies related to pollution	G12.4.2; G12.13.2; G14.3.2; G14.15.2	
Datapoints related to [draft] ESRS E2-2 Pollution action plans and resources	G12.4.2; G12.13.2; G14.3.2; G14.15.2	EM-MM-120a.1; EM-MM-160a.2
Datapoints related to [draft] ESRS E2-3 Targets related to pollution	G12.4.2; G12.13.2; G14.3.2; G14.15.2	
Datapoints related to [draft] ESRS E2-4 Pollution of air, water and soil	G12.4.2; G12.13.2; G14.3.2; G14.15.2	
Datapoints related to [draft] ESRS E2-6 - Potential financial effects from pollution-related impacts, risks and opportunities	G12.3.5; G14.8.7	
Datapoints related to [draft] ESRS E3-1 – Policies related to water and marine resources	G12.7.3; G14.7.1	
Datapoints related to [draft] ESRS E4-2 Policies related to biodiversity and ecosystems	G12.5; G14.4	
Datapoints related to [draft] ESRS E4-3 – Actions and resources related to biodiversity and ecosystems	G12.5; G14.4	
Datapoints related to [draft] ESRS E4-5 Impact metrics related to biodiversity and ecosystems change	G12.5; G14.4	EM-MM-160a.3

Source of disclosures in ESRS Mining, Quarrying and Coal - update

Datapoints related to [draft] ESRS S1-1 Policies related to own workforce	G12.15.1; G14.17.1	
Datapoints related to [draft] ESRS S1-13 Training and skills development	G12.15.6; G14.7.7	
Datapoints related to [draft] ESRS S1-14 Health and safety indicators	G12.14.7; G14.6.7	
Datapoints related to [draft] ESRS S3-1 Policies related to affected communities	G12.9; G14.10.1	
Datapoints related to [draft] ESRS S3-2 Processes for engaging with affected communities	G12.9; G14.10.1	
Datapoints related to [draft] ESRS 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		
Datapoints related to [draft] ESRS G1-1 Corporate culture and business conduct policies		
Datapoints related to [draft] ESRS G1-5 Political influence and lobbying activities	G12.22.1; G14.24.1	
Sector-specific Disclosure Requirements		
Disclosure Requirement MIN 1 – Mapping of operational sites	G12.3.4; G14.8.2	
Disclosure Requirement MIN 2 – Proved and probable reserves		EM-CO-160a.3; EM-MM-160a.3
Disclosure Requirement MIN 3-E2 – Tailings facilities and impoundments	G14.5	EM-MM-150a.3; EM-CO-150a.1
Disclosure Requirement MIN 4-E3 – Water withdrawal	G12.7.4; G14.7.4	
Disclosure Requirement MIN 5-E3 – Water discharge	G12.7.4; G14.7.5	
Disclosure requirement MIN 6-S1 – Work stoppages		EM-CO-310a.2
Disclosure Requirement MIN 7-S3 – Human Rights and Environmental defenders	G12.10.1; G14.12.1	
Disclosure Requirement MIN 8-S1– Percentage of security personnel receiving training in undertakings’ human rights policies	G12.3.3; G14.8.3	
Disclosure Requirement MIN 9-S3 – Resettlement	G12.10.1; G14.12.1	
Disclosure requirement MIN 10-S3 – Workforce hired from local communities.		xx
Disclosure Requirement MIN 11-G1 – Governmental contract transparency	G12.20.1. G14.22.1	
Disclosure Requirement MIN 12-G1 – State-aid and competition	G12.21.3; G14.23.3	
Disclosure Requirement MIN 13-G1 – Beneficial owners of business partners	G12.20.6; G14.22.6	
Disclosure Requirement MIN 14-G1 – Cybersecurity		Inspired by SV-ED-230a.3
Disclosure Requirement MIN 15-G1 – Mineral purchases from governments	G12.21.8; G14.23.8	
Application Requirements		
Application Requirements related to sector-agnostic Disclosure Requirements		
Application Requirement related to [draft] ESRS 2 GOV 4 - Statement on sustainability due diligence	G12.12.1; G14.25.2	
Application requirement related to [draft] ESRS 2 SBM 1 - Market position, strategy, business model(s) and value chain		
Application Requirement related to [draft] ESRS 2 SBM 2 - Interests and views of stakeholders		Inspired by EM-CO-210a.2

Source of disclosures in ESRS Mining, Quarrying and Coal - update

Application Requirement related to [draft] ESRS 2 SBM 3 - Material impacts, risks and opportunities and their interaction with strategy and business model(s)		
Application Requirement related to [draft] ESRS 2 IRO 1 - Description of the processes to identify and assess material climate-related impacts, risks and opportunities		
Application Requirement related to [draft] ESRS E1-1 Transition plan for climate change mitigation		
Application Requirement related to [draft] ESRS E1-2 Policies related to climate change mitigation and adaptation	G12.1.5	
Application Requirement related to [draft] ESRS E1-3 – Actions and resources in relation to climate change policies	G12.4	
Application Requirement related to [draft] ESRS E1-6 - Gross scopes 1, 2, 3 and total GHG emissions	G12.1.5	
Application Requirement related to [draft] ESRS E2-2 - Actions and resources related to pollution	G12.4.2; G12.13.2; G14.3.2; G14.15.2	
Application Requirement related to [draft] ESRS E2-4 Pollution of air, water and soil	G12.4.2; G12.13.2; G14.3.2; G14.15.2	
Application Requirement related to [draft] ESRS E2-6 - Potential financial effects from pollution-related impacts, risks and opportunities	G12.3.5; G14.8.7	
Application Requirement related to [draft] ESRS E3-4 Water consumption	G12.7.6; G14.7.6	
Application Requirement related to [draft] ESRS E4-3 Actions and resources related to biodiversity and ecosystems	G12.5; G14.4	
Application Requirement related to [draft] ESRS E5-5 Resource use and circular economy		
Application requirement related to [draft] ESRS S1-11 Social protection	G12.14; G14.16	EM-MM-320a.1
Application Requirement related to [draft] ESRS S1-14 Training and skills development.	G12.14.7; G14.6.7	
Application Requirement related to [draft] ESRS S1-Appendix B.1 – Application Requirements for ESRS 2 related disclosures	G12.15.1; G14.17.1	
Application Requirement related to [draft] ESRS S1-Appendix B.2 - Application Requirements for ESRS S1-1 Policies related to own workforce	G12.15.1; G14.17.1	
Application Requirement related to [draft] ESRS S1-Appendix B.3 – Application Requirements for ESRS S1-4 Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	G12.15.1; G14.17.1	
Application Requirement related to [draft] ESRS S1-Appendix B.4 – Application Requirements for ESRS S1-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	G12.15.1; G14.17.1	
Application Requirement related to [draft] ESRS S3-2 Processes for engaging with affected communities about impacts	G12.9; G14.10.1	
Application Requirement related to [draft] ESRS S3-3 Processes to remediate negative impacts and channels for affected communities to raise concerns – Closure and post closure	G12.11.4; G14.10.3	EM-MM-210b.1
Application Requirement related to [draft] S3-4 Taking action on material impacts, and approaches to mitigating material risks and pursuing material opportunities related to	G12.11; G14.10	

Source of disclosures in ESRS Mining, Quarrying and Coal - update

affected communities, and effectiveness of those actions and approaches		
Application Requirements related to sector-specific disclosure requirements		
Application Requirement MIN 1 – List of operational sites	G12.3.4; G14.8.2	
Application Requirement MIN 2 – Proved and probable reserves		EM-CO-160a.3; EM-MM-160a.3
Application Requirement MIN 3-E2 - Tailings facilities and impoundments	G14.5	
Application Requirement MIN 7-S3 – Human rights defenders	G12.10.1; G14.12.1	
Application Requirement MIN 8-S3 – Percentage of security personnel receiving training in undertaking’s human rights policies	G12.3.3; G14.8.3	
Application Requirement MIN 10-S3 – Workforce hired from local communities	G12.19.3; G14.10.1	
Application Requirement MIN 12-G1 – State aid and competition law	G12.21.3; G14.23.3	