

This paper has been prepared by the EFRAG Secretariat for discussion at a public meeting of EFRAG SR TEG. 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 SRT 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.

Mining, Quarrying and Coal ED Cover Note

Objective

- 1 The objective of this session is to continue the discussion on the Mining, Quarrying and Coal Exposure Draft.

Agenda papers

- 2 In addition to this cover note, the following papers are being referred to:
 - (a) Agenda paper 03-02 – ESRS MIN ED V3;
 - (b) Agenda paper 03-03 – ESRS MIN ED: information about environmental liabilities; and