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## **Source of disclosures in ESRS Mining and Coal Operations– List of GRI and SASB disclosures not included**

### **Disclosures mapped to GRI and SASB**

<b>ESRS Coal Operations</b>	<b>GRI ref</b>	<b>SASB ref</b>
Disclosure Requirement MIN 1 - List of operational sites	G3.4, G5.4	-
Disclosure Requirement related to ESRS 2 – SBM 1.1 Market position, strategy, business model(s) and value chain		-
Disclosure Requirement ESRS 2 – SBM 1.2 Market position, strategy, business model(s) and value chain	G21.2, G8.2	
Disclosure Requirement related to ESRS 2 – SBM 3 Material impacts, risks and opportunities with their interaction with strategy and business model(s)	-	
Disclosure Requirement related to ESRS 2 – SBM 2 Interests and views of stakeholders		Inspired by EM-CO-210a.2
Disclosure Requirement related to ESRS 2 - IRO 1/SBM 3 – Suppliers assessed for social impacts	G15.9	
Disclosure Requirement related to ESRS E1- 5	G1.3	
Disclosure Requirement related to ESRS E2-1, E2-2, E2-3 and E2-4		
Disclosure Requirement MIN -2 -E2 Actions to prevent or mitigate negative impacts from acid mine drainage	G7.1, G7.2, G7.3,	EM-MM-160a.2
Disclosure Requirement MIN 3 -E2- Compliance with GISTM	G13.1	
Disclosure Requirement MIN 4 -E2- Disclosure of nitrogen oxides, sulphur oxides and other significant air emissions	G4.2	EM-MM-120a.1
Disclosure Requirement MIN 5 -E2– Significant spills and other critical incidents	G13.2, G13.3 G13.1	EM-MM-160a.2
Disclosure Requirement MIN 6 -E2- Tailings facilities and impoundments	G13.4, G6.1, G6.2, G6.3	EM-MM-150a.3/EM-CO-150a.1

*Source of disclosures in ESRS Mining and Coal Operations*

Disclosure Requirement related to [draft] ESRS E4-1		
Disclosure Requirement related to [draft] ESRS E4-2	G5.1	
Disclosure Requirement related to [draft] ESRS E4-5	G5.2, G5.3 and G5.5	
Disclosure Requirement MIN 7 – E4 – Operational sites in or near sites with protected conservation status or endangered species habitat	G5.2, G5.5	EM-MM-160a.3
Disclosure Requirement related to [draft] ESRS E5-5 Resource use and circular economy	G6.1, G 6.4, G6.5, G6.6	
Disclosure Requirement related to [draft] ESRS S1-13 Training and skills development indicators	G3.3, G14.6	
Disclosure Requirement related to [draft] ESRS S1-14 Health and Safety indicators	G14.4, G14.10, G14.11	
Disclosure Requirement related to [draft] ESRS S1-11 Social Protection	G14.7	EM-MM-320a.1
Disclosure Requirement MIN 9 -S1- Percentage of security personnel receiving training in undertakings' human rights policies	G12.2	
Disclosure Requirement MIN xx S1/S2 – Child and forced labour	G16.1, G16.2, G16.3, G17.1, G17.2, G17.3	
Disclosure Requirement related to [draft] ESRS S3-2 Processes for engaging with affected communities about impacts - Closure and post-closure	G3.1 G3.5, G3.6	
Disclosure Requirement related to [draft] 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	G8.1, G8.3-4, G8.6 G11.3, G11.4, G19.3	
Disclosure Requirement MIN-10 S3 – Metrics of negative impacts on affected communities	G10.2, G11.1	EM-MM-210b.1
Disclosure Requirement MIN 11 – S3– Operational sites in or near areas of conflict	G12.1 G14.1	EM-MM-160a.3/EM-MM-210a.2/EM-MM-210a.1
Disclosure Requirement MIN 12 -S3 – Policy to deal with human rights defenders	G10.1	
Disclosure Requirement related to [draft] ESRS G1 Business conduct	G22.1 G2.4	
Disclosure Requirement MIN- 13 - G1 Contract transparency	G20.5	

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Disclosure Requirement MIN-14 G1 – Sales to, support received from and payments made to governments	G21.8 G21.7 G21.3 G21.1	
Disclosure Requirement MIN 15 -G1 – List of beneficial owners	G20.6, G22.2	
Disclosure Requirement MIN 16 – G1 Suppliers assessed for social impacts	G15.8, G18.2	
Disclosure Requirement MIN 17 -G1 – Number of data breaches		Inspired by SV-ED-230a.3
Disclosure Requirement MIN 18 – G1 – Policies and practices related to cybersecurity	-	-
Disclosure Requirement MCO 7 – E2 – Impact of price and demand for coal		EM-CO-420a-3
Disclosure Requirement MCO 8 – E2 – Sensitivity analysis of coal reserves		EM-CO-420a-1
Disclosure Requirement MCO 9 – E2 – Impact of coal dust	G4.1	

### GRI disclosures not included

Number	Topic	Disclosure	Reason
G1.1	GHG emissions	Management of material topics	Covered by E1-1, E1-2 and E1-3
G1.2		Energy consumption within the organisation	Covered by E1-5
G1.4		Energy intensity	Covered by E1-5
G1.5		Direct (scope 1) GHG emissions	Covered by E1-6
G1.6		Energy indirect (scope 2) GHG emissions	Covered by E1-6
G1.7		Other indirect (scope 3) emissions	Covered by E1-6
G1.8		GHG emissions intensity	Covered by E1-7
G2.1	Climate adaptation, resilience and transition	Management of material topics	Covered by E1-1, E1-2 and E1-3
G2.2		Financial implications and other risks and opportunities due to climate change	Covered by E1-9
G2.3		Reduction of GHG emissions	Covered by E1-7
G3.2		Minimum notice periods regarding operational changes	Covered by S3-2
G4.1	Air emissions	Management of material topics	Covered by E2-1
G7.4		Water withdrawal	Covered by E3-1, E3-2 and E3-3
G7.5		Water discharge	Covered by E3-1, E3-2 and E3-3
G7.6		Water consumption	Covered by E3-4
G8.5	Economic impacts	Significant indirect economic impacts	Covered by S3-5
G9.1	Local communities	Management of material topics	Covered by S3-1 to S3-4
G9.2		Operations with local community engagement	Covered by S3-2

*Source of disclosures in ESRS Mining and Coal Operations*

G9.3		Operations with significant actual and potential negative impacts	Covered by S3-1, S3-4
G9.4		Number and type of grievances identified	Covered by S3-5
G11.2		Incidents or violations	Covered by S3-4
G14.2		Occupational health and safety management system	Covered by S1-1
G14.3		Hazard identification, risk assessment, and incident investigation	Covered by S1-14
G14.5		Worker participation, consultation, and communication on occupational health and safety	Covered by S1-2
G14.8		Prevention and mitigation	Covered by Disclosure Requirements 1-5 in the Social standards (S1-S3)
G14.9		Workers covered	Covered by S1-14
G15.1	Employment practices	Management of material topics	Covered by S1-1 to S1-5
G15.2		Employee turnover	Covered by S1-6
G15.3		Benefits provided to full-time employees	Covered by S1-11
G15.4		Parental leave	Covered by S1-15
G15.5		Minimum notice period	This is a sector-agnostic indicator that has not been included in set 1. To be discussed.
G15.6		Average hours of training	Covered by S1-13
G15.7		Programs for upgrading employee skills	Covered by S1-13
G18.1	Freedom of association and collective bargaining	Management of material topics	Covered by S1-1 to S1-5
G19.1	Non-discrimination and equal opportunity	Management of material topics	Covered by S1-1 to S1-5
G19.2		Ratios of standard entry level wage	Adequate wages is the factor defined in the CSRD and disclosures are within S1-10
G19.4		Parental leave	Covered by S1-15
G19.5		Average hours of training	Covered by S1-13
G19.6		Diversity of governance bodies and employees	Covered by S1-9
G19.7		Ratio of basic salary	
G19.8		Incidents of discrimination	Covered by S1-17
G20.1	Anti-corruption	Management of material topics	Covered by G1-1
G20.2		Operations assessed	Covered by G1-1

*Source of disclosures in ESRS Mining and Coal Operations*

G20.3		Communication and training	Covered by G1-3
G20.4		Confirmed incidents	Covered by G1-4
G21.4		Approach to tax	
G21.5		Tax, governance, control and risk management	
G21.6		Stakeholder engagement and management of concerns related to tax	

**SASB disclosures not included**

Number	Disclosure	Reason
EM-MM-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	agnostic
EM-MD-110a.1	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	agnostic
EM-RM-110a.2	Discussion of long- term and short- term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	agnostic
EM-MM-140a.1 EM-CO-140a.1	(1) Total fresh water withdrawn, (2) percentage recycled, (3) percentage in regions with High or Extremely High Baseline Water Stress	agnostic
RT-CH-140a.2 EM-CO-140a.2	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	agnostic
EM-CO-160a.1	Description of environmental management policies and practices for active sites	agnostic
EM-MM-320a.1 EM-CO-320a.1	(1) All-Incidence rate, (2) fatality rate, (3) near miss frequency rate (NMFR) and (4) average hours of health, safety, and emergency response training for (a) full- time employees and (b) contract employees	Covered by S1-14
EM-MM-310a.1	Percentage of active workforce covered under collective bargaining agreements	Covered by S1-8
EM-MM-310a.2	Number and duration of strikes and lockouts	This was postponed as a sector-agnostic indicator post the issuance of set 1. To be discussed.
EM-CO-210b.1	Discussion of process to manage risks and opportunities associated with community rights and interests	Covered by S3-1 to S3-5
EM-CO-210b.2	Number and duration of non-technical delays	This indicator has not been considered for the Mining working paper due to its relevance (ie methodological perspective).
EM-MM-210a.3 EM-CO-210a.2	Discussion of engagement processes and due diligence practices with respect to human rights, indigenous rights, and operation in areas of conflict	Covered by S3-1 to S3-5
EM-MM-510a.1	Description of the management system for prevention of corruption and bribery throughout the value chain	This was postponed as sector-agnostic indicator post the issuance of set 1.
EM-MM-510a.2	Production in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	agnostic
EM-CO-110a.1	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	agnostic
EM-CO-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	agnostic
EM-CO-310a.1	Percentage of active workforce covered under collective bargaining agreements, broken down by U.S. and foreign employees	Agnostic and US specific

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EM-CO-320a.2	Discussion of management of accident and safety risks and long-term health and safety risks	agnostic
EM-CO-420a.2	Estimated carbon dioxide emissions embedded in proven coal reserves	