

Reporting on GHG emissions

If the organization has determined GHG emissions to be a material topic, this sub-section lists the disclosures identified as relevant for reporting on the topic by the coal sector.

STANDARD	DISCLOSURE	SECTOR STANDARD REF #
Management of the topic		
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics	12.1.1
Topic Standard disclosures		
GRI 302: Energy 2016	Disclosure 302-1 Energy consumption within the organization	12.1.2
	Disclosure 302-2 Energy consumption outside of the organization	12.1.3
	Disclosure 302-3 Energy intensity	12.1.4
GRI 305: Emissions 2016	Disclosure 305-1 Direct (Scope 1) GHG emissions <i>Additional sector recommendations</i> <ul style="list-style-type: none"> Report the percentage of gross <u>direct (Scope 1) GHG emissions</u> from CH₄. Report the breakdown of gross direct (Scope 1) GHG emissions by type of source (stationary combustion, process, fugitive).³ 	12.1.5
	Disclosure 305-2 Energy indirect (Scope 2) GHG emissions	12.1.6
	Disclosure 305-3 Other indirect (Scope 3) GHG emissions	12.1.7
	Disclosure 305-4 GHG emissions intensity	12.1.8

Reporting on climate adaptation, resilience, and transition

If the organization has determined climate adaptation, resilience, and transition to be a material topic, this sub-section lists the disclosures identified as relevant for reporting on the topic by the coal sector.

STANDARD	DISCLOSURE	SECTOR STANDARD REF #
Management of the topic		

GRI 3: Material Topics 2021	<p>Disclosure 3-3 Management of material topics</p> <p><i>Additional sector recommendations</i></p> <ul style="list-style-type: none"> • Report whether the organization has a transition plan in place. If so, report whether it is a scheduled resolution item at annual general meetings of shareholders (AGM), if applicable. • Describe policies, commitments, and actions of the organization to prevent or mitigate the <u>impacts</u> of the transition to a low-carbon economy on <u>workers</u> and <u>local communities</u>. • Report the level and function within the organization that has been assigned responsibility for managing risks and opportunities due to climate change. • Describe the highest governance body's oversight in managing risks and opportunities due to climate change. • Report whether responsibility to manage climate change-related impacts is linked to performance assessments or incentive mechanisms, including in the <u>remuneration</u> policies for <u>highest governance body</u> members and <u>senior executives</u>. • Describe the climate change-related scenarios used to assess the resilience of the organization's strategy, including a 2°C or lower scenario. 	12.2.1
Topic Standard disclosures		
GRI 201: Economic Performance 2016	<p>Disclosure 201-2 Financial implications and other risks and opportunities due to climate change</p> <p><i>Additional sector recommendations</i></p> <ul style="list-style-type: none"> • Report the emissions potential for proven and probable reserves.⁵ • Report the internal carbon-pricing and coal pricing assumptions that have informed the identification of risks and opportunities due to climate change. • Describe how climate-change related risks and opportunities affect or could affect the organization's operations or revenue, including: <ul style="list-style-type: none"> - development of currently proven and probable reserves; - potential write-offs and early closure of existing assets; - coal production volumes for the current <u>reporting period</u> and projected volumes for the next five years. • Report the percentage of capital expenditure (CapEx) that is allocated to investments in: <ul style="list-style-type: none"> - prospection, exploration, acquisition, and development of new reserves; - expansion of current coal mines; - energy from renewable sources (by type of source); - technologies to remove CO₂ from the atmosphere and nature-based solutions to mitigate climate change; - research and development initiatives that can address the organization's risks related to climate change. • Report net mass of CO₂ in metric tons captured and stored,⁶ broken down by: <ul style="list-style-type: none"> - Carbon captured at the point source;⁷ - Carbon captured directly from the atmosphere. 	12.2.2

STANDARD	DISCLOSURE	SECTOR STANDARD REF #
	<ul style="list-style-type: none"> Report planned, ongoing, or completed divestments of coal assets. For each divestment: <ul style="list-style-type: none"> describe how the organization considered its policy commitments for responsible business conduct;⁸ report whether there are provisions in place to ensure that negative impacts from closure are addressed, and that existing closure and rehabilitation plans are followed by the entity acquiring the asset(s). 	
GRI 305: Emissions 2016	<p>Disclosure 305-5 Reduction of GHG emissions</p> <p><i>Additional sector recommendations</i></p> <ul style="list-style-type: none"> Report how the goals and targets for GHG emissions are set, specify whether they are informed by scientific consensus, and list any authoritative intergovernmental instruments or mandatory legislation the goals and targets are aligned with. Report the <u>Scopes (1, 2, 3) of GHG emissions</u>, activities, and <u>business relationships</u> to which the goals and targets apply. Report the <u>baseline</u> for the goals and targets and the timeline for achieving them. 	12.2.3
Additional sector disclosures		
	<p>Describe the organization's approach to public policy development and lobbying on climate change, including:</p> <ul style="list-style-type: none"> the organization's stance on significant issues related to climate change that are the focus of its participation in public policy development and lobbying, and any differences between these positions and its stated policies, goals, or other public positions; whether it is a member of, or contributes to, any representative associations or committees that participate in public policy development and lobbying on climate change, including: <ul style="list-style-type: none"> the nature of this contribution; any differences between the organization's stated policies, goals, or other public positions on significant issues related to climate change; and the positions of the representative associations or committees.⁹ 	12.2.4

Reporting on closure and rehabilitation

If the organization has determined closure and rehabilitation to be a material topic, this sub-section lists the disclosures identified as relevant for reporting on the topic by the coal sector.

STANDARD	DISCLOSURE	SECTOR STANDARD REF #
Management of the topic		
GRI 3: Material Topics 2021	<p>Disclosure 3-3 Management of material topics</p> <p><i>Additional sector recommendations</i></p> <ul style="list-style-type: none"> Describe the approach to engaging with <u>local communities</u> and other relevant <u>stakeholders</u> on closure and post-closure planning and implementation, including post-mining land use. 	12.3.1
Topic Standard disclosures		

GRI 402: Labor/Management Relations 2016	Disclosure 402-1 Minimum notice periods regarding operational changes <i>Additional sector recommendations</i> <ul style="list-style-type: none"> Describe the approach to engaging with <u>workers</u> in advance of <u>significant operational changes</u>. 	12.3.2
GRI 404: Training and Education 2016	Disclosure 404-2 Programs for upgrading employee skills and transition assistance programs <i>Additional sector recommendations</i> <ul style="list-style-type: none"> Describe the labor transition plans in place to help workers manage the transition to a post-closure phase of operations (e.g., redeployment, assistance with re-employment, resettlement, and redundancy payments). 	12.3.3
Additional sector disclosures		
List the operational sites that: <ul style="list-style-type: none"> have closure and rehabilitation plans in place; have been closed; are undergoing closure activities. 		12.3.4
Report the total monetary value of financial provisions made by the organization for closure and rehabilitation, including environmental and socioeconomic post-closure monitoring and aftercare for operational sites, and provide a breakdown of this total by project.		12.3.5
Describe non-financial provisions made by the organization to manage the local community's socioeconomic transition to a sustainable post-mining economy, including collaborative efforts, projects, and programs.		12.3.6

Reporting on air emissions

If the organization has determined air emissions to be a material topic, this sub-section lists the disclosures identified as relevant for reporting on the topic by the coal sector.

STANDARD	DISCLOSURE	SECTOR STANDARD REF #
Management of the topic		
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics <i>Additional sector recommendations</i> <ul style="list-style-type: none"> Describe actions taken by the organization to prevent or <u>mitigate</u> potential negative impacts on <u>local communities</u> and <u>workers</u> from particulate matter (PM) emissions from coal dust. Describe actions taken to improve coal quality to reduce harmful air emissions in the use phase. 	12.4.1
Topic Standard disclosures		
GRI 305: Emissions 2016	Disclosure 305-7 Nitrogen oxides (NO_x), sulfur oxides (SO_x), and other significant air emissions	12.4.2

Reporting on biodiversity

If the organization has determined biodiversity to be a material topic, this sub-section lists the disclosures identified as relevant for reporting on the topic by the coal sector.

STANDARD	DISCLOSURE	SECTOR STANDARD REF #
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Management of the topic		
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics <i>Additional sector recommendations</i> <ul style="list-style-type: none"> Describe policies and commitments to achieving no net loss or a net gain to biodiversity on operational sites; and report whether these commitments apply to existing and future operations and to operations beyond <u>areas of high biodiversity value</u>. Report whether application of the mitigation hierarchy has informed actions to manage biodiversity-related <u>impacts</u>. 	12.5.1
Topic Standard disclosures		
GRI 304: Biodiversity 2016	Disclosure 304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	12.5.2
	Disclosure 304-2 Significant impacts of activities, products and services on biodiversity <i>Additional sector recommendations</i> <ul style="list-style-type: none"> Report significant impacts on biodiversity with reference to affected habitats and ecosystems. 	12.5.3
	Disclosure 304-3 Habitats protected or restored	12.5.4
	Disclosure 304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	12.5.5

Reporting on waste

If the organization has determined waste to be a material topic, this sub-section lists the disclosures identified as relevant for reporting on the topic by the coal sector.

STANDARD	DISCLOSURE	SECTOR STANDARD REF #
Management of the topic		
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics	12.6.1
Topic Standard disclosures		
GRI 306: Waste 2020	Disclosure 306-1 Waste generation and significant waste-related impacts	12.6.2
	Disclosure 306-2 Management of significant waste-related impacts	12.6.3
	Disclosure 306-3 Waste generated	12.6.4
	<i>Additional sector recommendations</i> When reporting the composition of the <u>waste</u> generated, include a breakdown of the following waste streams, if applicable: <ul style="list-style-type: none"> overburden; rock waste; tailings. 	

	<p>Disclosure 306-4 Waste diverted from disposal</p> <p><i>Additional sector recommendations</i></p> <p>When reporting the composition of the waste diverted from <u>disposal</u>, include a breakdown of the following waste streams, if applicable:</p> <ul style="list-style-type: none"> • overburden; • rock waste; • tailings. 	12.6.5
	<p>Disclosure 306-5 Waste directed to disposal</p> <p><i>Additional sector recommendations</i></p> <p>When reporting the composition of the waste directed to disposal, include a breakdown of the following waste streams, if applicable:</p> <ul style="list-style-type: none"> • overburden; • rock waste; • tailings. 	12.6.6

Reporting on water and effluents

If the organization has determined water and effluents to be a material topic, this sub-section lists the disclosures identified as relevant for reporting on the topic by the coal sector.

STANDARD	DISCLOSURE	SECTOR STANDARD REF #
Management of the topic		
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics	12.7.1
Topic Standard disclosures		
GRI 303: Water and Effluents 2018	<p>Disclosure 303-1 Interactions with water as a shared resource</p> <p><i>Additional sector recommendations</i></p> <ul style="list-style-type: none"> • Describe actions taken to prevent or <u>mitigate</u> negative impacts from acid mine drainage. 	12.7.2
	Disclosure 303-2 Management of water discharge-related impacts	12.7.3
	Disclosure 303-3 Water withdrawal	12.7.4
	Disclosure 303-4 Water discharge	12.7.5
	Disclosure 303-5 Water consumption	12.7.6

Reporting on economic impacts

If the organization has determined economic impacts to be a material topic, this sub-section lists the disclosures identified as relevant for reporting on the topic by the coal sector.

STANDARD	DISCLOSURE	SECTOR STANDARD REF #
Management of the topic		

GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics <i>Additional sector recommendations</i> <ul style="list-style-type: none"> Describe the <u>community development</u> programs in place that are intended to enhance positive economic <u>impacts</u> for <u>local communities</u>, including the approach to providing employment, procurement, and training opportunities. 	12.8.1
Topic Standard disclosures		
GRI 201: Economic Performance 2016	Disclosure 201-1 Direct economic value generated and distributed <i>Additional sector recommendations</i> <ul style="list-style-type: none"> Report direct economic value generated and distributed (EVG&D) by project. 	12.8.2
GRI 202: Market Presence 2016	Disclosure 202-2 Proportion of senior management hired from the local community	12.8.3
GRI 203: Indirect Economic Impacts 2016	Disclosure 203-1 Infrastructure investments and services supported	12.8.4
	Disclosure 203-2 Significant indirect economic impacts	12.8.5
GRI 204: Procurement Practices 2016	Disclosure 204-1 Proportion of spending on local suppliers	12.8.6

Reporting on local communities

If the organization has determined local communities to be a material topic, this sub-section lists the disclosures identified as relevant for reporting on the topic by the coal sector.

STANDARD	DISCLOSURE	SECTOR STANDARD REF #
Management of the topic		
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics <i>Additional sector recommendations</i> <ul style="list-style-type: none"> Describe the approach to identifying <u>stakeholders</u> within <u>local communities</u> and to engaging with them. List the <u>vulnerable groups</u> that the organization has identified within local communities. List any collective or individual rights that the organization has identified that are of particular concern for local communities.¹⁰ Describe the approach to engaging with vulnerable groups, including: <ul style="list-style-type: none"> how the organization seeks to ensure meaningful engagement; and how the organization seeks to ensure safe and equitable gender participation. 	12.9.1
Topic Standard disclosures		
GRI 413: Local Communities 2016	Disclosure 413-1 Operations with local community engagement, impact assessments, and development programs	12.9.2
	Disclosure 413-2 Operations with significant actual and potential negative impacts on local communities	12.9.3
Additional sector disclosures		
Report the number and type of <u>grievances</u> from local communities identified, including: <ul style="list-style-type: none"> percentage of the grievances that were addressed and resolved; percentage of the grievances that were resolved through <u>remediation</u>. 		12.9.4

Reporting on land and resource rights

If the organization has determined land and resource rights to be a material topic, this sub-section lists the disclosures identified as relevant for reporting on the topic by the coal sector.

STANDARD	DISCLOSURE	SECTOR STANDARD REF #
Management of the topic		
GRI 3: Material Topics 2021	<p>Disclosure 3-3 Management of material topics</p> <p><i>Additional sector recommendations</i></p> <ul style="list-style-type: none"> Describe the approach to engaging with affected <u>vulnerable groups</u>, including: <ul style="list-style-type: none"> how the organization seeks to ensure meaningful engagement; how the organization seeks to ensure safe and equitable gender participation. Describe the policies or commitments to providing <u>remediation</u> to <u>local communities</u> or individuals subject to involuntary resettlement, such as the process for establishing compensation for loss of assets or other assistance to improve or restore standards of living or livelihoods. 	12.10.1
Additional sector disclosures		
List the locations of operations that caused or contributed to involuntary resettlement or where such resettlement is ongoing. For each location, describe how peoples' livelihoods and <u>human rights</u> were affected and restored.		12.10.2

Reporting on rights of indigenous peoples

If the organization has determined rights of indigenous peoples to be a material topic, this sub-section lists the disclosures identified as relevant for reporting on the topic by the coal sector.

STANDARD	DISCLOSURE	SECTOR STANDARD REF #
Management of the topic		
GRI 3: Material Topics 2021	<p>Disclosure 3-3 Management of material topics</p> <p><i>Additional sector recommendations</i></p> <ul style="list-style-type: none"> Describe the <u>community development programs</u> that are intended to enhance positive <u>impacts</u> for <u>indigenous peoples</u>, including the approach to providing employment, procurement, and training opportunities. Describe the approach to engaging with indigenous peoples, including: <ul style="list-style-type: none"> how the organization seeks to ensure meaningful engagement; how the organization seeks to ensure safe and equitable gender participation. 	12.11.1
Topic Standard disclosures		
GRI 411: Rights of Indigenous Peoples 2016	<p>Disclosure 411-1 Incidents of violations involving rights of indigenous peoples</p> <p><i>Additional sector recommendations</i></p> <ul style="list-style-type: none"> Describe the identified incidents of violations involving the rights of indigenous peoples. 	12.11.2
Additional sector disclosures		
List the locations of operations where indigenous peoples are present or affected by activities of the organization.		12.11.3

Report if the organization has been involved in a process of seeking free, prior, and informed consent (FPIC) from indigenous peoples for any of the organization's activities, including, in each case:	12.11.4
<ul style="list-style-type: none"> • whether the process has been mutually accepted by the organization and the affected indigenous peoples; • whether an agreement has been reached, and if so, if the agreement is publicly available. 	

Reporting on conflict and security

If the organization has determined conflict and security to be a material topic, this sub-section lists the disclosures identified as relevant for reporting on the topic by the coal sector.

STANDARD	DISCLOSURE	SECTOR STANDARD REF #
Management of the topic		
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics <i>Additional sector recommendations</i> <ul style="list-style-type: none"> • List the locations of operations in areas of conflict. • Describe the approach to ensuring respect for <u>human rights</u> by public and private security providers. 	12.12.1
Topic Standard disclosures		
GRI 410: Security Practices 2016	Disclosure 410-1 Security personnel trained in human rights policies or procedures	12.12.2

Reporting on asset integrity and critical incident management

If the organization has determined asset integrity and critical incident management to be a material topic, this sub-section lists the disclosures identified as relevant for reporting on the topic by the coal sector.

STANDARD	DISCLOSURE	SECTOR STANDARD REF #
Management of the topic		
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics <i>Additional sector recommendations</i> <ul style="list-style-type: none"> • Report whether the organization complies with the Global Industry Standard on Tailings Management (GISTM) and, if so, provide a link to the most recent information disclosed in line with GISTM Principle 15. 	12.13.1
Topic Standard disclosures		
GRI 306: Effluents and Waste 2016	Disclosure 306-3 Significant spills ¹²	12.13.2
Additional sector disclosures		
Report the number of critical incidents in the reporting period and describe their impacts.		12.13.3

<ul style="list-style-type: none"> List the organization's tailings facilities, and report the name, location, and ownership status. For each tailings facility: <ul style="list-style-type: none"> - describe the tailings facility; - report whether the facility is active, inactive, or closed; - report the Consequence Classification; - report the date and main findings of the most recent risk assessment; - report the dates of the most recent and next independent technical reviews.¹³ Describe actions taken to: <ul style="list-style-type: none"> - manage <u>impacts</u> from tailings facilities, including during closure and post-closure; - prevent catastrophic failures of tailings facilities.¹⁴ 	12.13.4
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Reporting on occupational health and safety

If the organization has determined occupational health and safety to be a material topic, this sub-section lists the disclosures identified as relevant for reporting on the topic by the coal sector.

STANDARD	DISCLOSURE	SECTOR STANDARD REF #
Management of the topic		
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics	12.14.1
Topic Standard disclosures		
GRI 403: Occupational Health and Safety 2018	Disclosure 403-1 Occupational health and safety management system	12.14.2
	Disclosure 403-2 Hazard identification, risk assessment, and incident investigation	12.14.3
	Disclosure 403-3 Occupational health services	12.14.4
	Disclosure 403-4 Worker participation, consultation, and communication on occupational health and safety	12.14.5
	Disclosure 403-5 Worker training on occupational health and safety	12.14.6
	Disclosure 403-6 Promotion of worker health	12.14.7
	Disclosure 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	12.14.8
	Disclosure 403-8 Workers covered by an occupational health and safety management system	12.14.9
	Disclosure 403-9 Work-related injuries	12.14.10
	Disclosure 403-10 Work-related ill health	12.14.11

Reporting on employment practices

If the organization has determined employment practices to be a material topic, this sub-section lists the disclosures identified as relevant for reporting on the topic by the coal sector.

STANDARD	DISCLOSURE	SECTOR STANDARD REF #
Management of the topic		
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics	12.15.1
Topic Standard disclosures		

GRI 401: Employment 2016	Disclosure 401-1 New employee hires and employee turnover	12.15.2
	Disclosure 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	12.15.3
	Disclosure 401-3 Parental leave	12.15.4
GRI 402: Labor/Management Relations 2016	Disclosure 402-1 Minimum notice periods regarding operational changes	12.15.5
GRI 404: Training and Education 2016	Disclosure 404-1 Average hours of training per year per employee	12.15.6
	Disclosure 404-2 Programs for upgrading employee skills and transition assistance programs	12.15.7
GRI 414: Supplier Social Assessment 2016	Disclosure 414-1 New suppliers that were screened using social criteria	12.15.8
	Disclosure 414-2 Negative social impacts in the supply chain and actions taken	12.15.9

Reporting on child labor

If the organization has determined child labor to be a material topic, this sub-section lists the disclosures identified as relevant for reporting on the topic by the coal sector.

STANDARD	DISCLOSURE	SECTOR STANDARD REF #
Management of the topic		
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics	12.16.1
Topic Standard disclosures		
GRI 408: Child labor 2016	Disclosure 408-1 Operations and suppliers at significant risk for incidents of child labor	12.16.2
GRI 414: Supplier Social Assessment 2016	Disclosure 414-1 New suppliers that were screened using social criteria	12.16.3

Reporting on forced labor and modern slavery

If the organization has determined forced labor and modern slavery to be a material topic, this sub-section lists the disclosures identified as relevant for reporting on the topic by the coal sector.

STANDARD	DISCLOSURE	SECTOR STANDARD REF #
Management of the topic		
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics	12.17.1
Topic Standard disclosures		
GRI 409: Forced or Compulsory Labor 2016	Disclosure 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	12.17.2

GRI 414: Supplier Social Assessment 2016	Disclosure 414-1 New suppliers that were screened using social criteria	12.17.3
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Reporting on freedom of association and collective bargaining

If the organization has determined freedom of association and collective bargaining to be a material topic, this sub-section lists the disclosures identified as relevant for reporting on the topic by the coal sector.

STANDARD	DISCLOSURE	SECTOR STANDARD REF #
Management of the topic		
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics	12.18.1
Topic Standard disclosures		
GRI 407: Freedom of Association and Collective Bargaining 2016	Disclosure 407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	12.18.2

Reporting on non-discrimination and equal opportunity

If the organization has determined non-discrimination and equal opportunity to be a material topic, this sub-section lists the disclosures identified as relevant for reporting on the topic by the coal sector.

STANDARD	DISCLOSURE	SECTOR STANDARD REF #
Management of the topic		
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics	12.19.1
Topic Standard disclosures		
GRI 202: Market Presence 2016	Disclosure 202-1 Ratios of standard entry level wage by gender compared to local minimum wage	12.19.2
	Disclosure 202-2 Proportion of senior management hired from the local community	12.19.3
GRI 401: Employment 2016	Disclosure 401-3 Parental leave	12.19.4
GRI 404: Training and Education 2016	Disclosure 404-1 Average hours of training per year per employee	12.19.5
GRI 405: Diversity and Equal Opportunity 2016	Disclosure 405-1 Diversity of governance bodies and employees	12.19.6
	Disclosure 405-2 Ratio of basic salary and remuneration of women to men	12.19.7
GRI 406: Non-discrimination 2016	Disclosure 406-1 Incidents of discrimination and corrective actions taken	12.19.8

Reporting on anti-corruption

If the organization has determined anti-corruption to be a material topic, this sub-section lists the disclosures identified as relevant for reporting on the topic by the coal sector.

STANDARD	DISCLOSURE	SECTOR STANDARD REF #
Management of the topic		
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics <i>Additional sector recommendations</i> <ul style="list-style-type: none"> Describe how potential impacts of corruption or risks of corruption are managed in the organization's procurement practices and throughout the supply chain. 	12.20.1
Topic Standard disclosures		
GRI 205: Anti-corruption 2016	Disclosure 205-1 Operations assessed for risks related to corruption	12.20.2
	Disclosure 205-2 Communication and training about anti-corruption policies and procedures	12.20.3
	Disclosure 205-3 Confirmed incidents of corruption and actions taken	12.20.4
Additional sector disclosures		
<ul style="list-style-type: none"> Describe the approach to contract transparency, including: <ul style="list-style-type: none"> whether contracts and licenses are made publicly available and, if so, where they are published; if contracts or licenses are not publicly available, the reason for this and actions taken to make them public in the future.¹⁶ 		12.20.5
List the organization's beneficial owners and explain how the organization identifies the beneficial owners of <u>business partners</u> , including joint ventures and <u>suppliers</u> . ¹⁷		12.20.6

Reporting on payments to governments

If the organization has determined payments to governments to be a material topic, this sub-section lists the disclosures identified as relevant for reporting on the topic by the coal sector.

STANDARD	DISCLOSURE	SECTOR STANDARD REF #
Management of the topic		
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics	12.21.1
Topic Standard disclosures		
GRI 201: Economic Performance 2016	Disclosure 201-1 Direct economic value generated and distributed	12.21.2
	Disclosure 201-4 Financial assistance received from government	12.21.3
	<i>Additional sector recommendations</i> For state-owned organizations (SOEs): <ul style="list-style-type: none"> Report the financial relationship between the government and the SOE.¹⁹ 	
GRI 207: Tax 2019	Disclosure 207-1 Approach to tax	12.21.4
	Disclosure 207-2 Tax governance, control, and risk management	12.21.5

	Disclosure 207-3 Stakeholder engagement and management of concerns related to tax	12.21.6
	Disclosure 207-4 Country-by-country reporting <i>Additional sector recommendations</i> <ul style="list-style-type: none"> • Report a breakdown of the payments to governments levied at the project-level, by project and the following revenue streams, if applicable: <ul style="list-style-type: none"> - The host government's production entitlement; - National state-owned company production; - Royalties; - Dividends; - Bonuses (e.g., signature, discovery, and production bonuses); - License fees, rental fees, entry fees; and other considerations for licenses or concessions; - Any other significant payments and material benefits to government.²⁰ • Report the value of any thresholds²¹ that have been applied and any other contextual information necessary to understand how the project-level payments to governments reported have been compiled. 	12.21.7
Additional sector disclosures		
	For coal purchased from the state or from third parties appointed by the state to sell on their behalf, report: <ul style="list-style-type: none"> • volumes and types of coal purchased; • full names of the buying entity and the recipient of the payment; • payments made for the purchase.²² 	12.21.8

Reporting on public policy

If the organization has determined public policy to be a material topic, this sub-section lists the disclosures identified as relevant for reporting on the topic by the coal sector.

STANDARD	DISCLOSURE	SECTOR STANDARD REF #
Management of the topic		
GRI 3: Material Topics 2021	<p>Disclosure 3-3 Management of material topics</p> <p><i>Additional sector recommendations</i></p> <ul style="list-style-type: none"> Describe the organization's stance on significant issues that are the focus of its participation in public policy development and lobbying; and any differences between these positions and its stated policies, goals, or other public positions. Report whether the organization is a member of, or contributes to, any representative associations or committees that participate in public policy development and lobbying, including: <ul style="list-style-type: none"> - the nature of this contribution; - any differences between the organization's stated policies, goals, or other public positions on significant issues related to climate change, and the positions of the representative associations or committees.²³ 	12.22.1
Topic Standard disclosures		
GRI 415: Public Policy 2016	Disclosure 415-1 Political contributions	12.22.2