



## GRI 12: Coal Sector 2022

### Now available for download

The GRI Sector Standard for Coal provides authoritative guidance on how the sector reports its far-reaching impacts on the economy, environment and people. It encompasses reporting across a broad value chain, applying to all organizations involved in coal mining, exploration, processing, transport and storage.

The Sector Standard supports transparency on the impacts of the sector, identifying **22 topics** considered to be likely material to organizations in the coal sector, such as those related to:

- Climate change and just transition
- Environmental management
- Community engagement
- Labor rights
- Health and safety
- Taxes and ownership



The Coal Standard was developed in the public interest through a transparent and inclusive process, led by a multi-stakeholder working group with expertise in the coal sector. The project was commissioned and approved by the

GRI Global Sustainability Standards Board, with the aim of enabling consistent and comparable sustainability reporting by companies in the coal sector.

### Key features:

- **Supports forward-looking reporting on climate change:** Organizations are expected to report, for example, their transition plans and targets for reducing GHG emissions.
- **Addresses the issue of divestment** from coal assets, and projections on the future viability of operations.
- **Reporting related to a just transition:** approaches to mitigate impacts of mine closures on workers and local communities.
- **Delivers disclosures related to human rights, labor and safety:** Inclusive of issues such as tailings facility integrity.
- **Encompasses reporting on economic impacts and contributions:** Impacts from procurement and employment practices to corruption and payments to governments.
- **Details aspects of organizations' approach to community engagement:** Includes reporting on the rights of indigenous peoples and meaningful engagement with local communities.

**The GRI Sector Standard for Coal is in effect for reports or other materials published on or after 1 January 2024, with early adoption encouraged.**



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