

## Draft Sector Standard for Coal

Open for public comment: 19 May - 30 July

The GRI Sector Program will provide authoritative guidance on the most likely impacts within sectors, helping organizations focus their reporting on the issues that matter most.

The coal sector is an important provider of raw materials for energy generation and other major industries with far-reaching impacts on the environment, people, and economies. More transparency about these impacts is needed to increase accountability and enable informed discussion on the sustainable future of the sector in light of the low-carbon transition.

[Access more information](#) on the exposure draft, including a public comment questionnaire and additional resources. All submissions will be formally considered and inform development of the Standard.

## About the draft Standard

Now available for public review and feedback, the Coal Sector Standard exposure draft covers the most critical sustainability topics for organizations engaged in coal activities, including:

- Impacts and organizational strategy on climate change and low-carbon transition, highlighting target-setting, governance and advocacy
- Environmental management, such as reporting on tailings facility integrity
- Transparency about ownership, tax and payments to governments
- Local community engagement, including approaches related to resettlement and vulnerable groups

## Participating in the public comment period

Provide your input on the feasibility, completeness, and relevancy of the exposure draft's content, including:

- Whether the topics identified as likely material for organizations in the sector, and the way they are described, reflect the sectors most significant impacts.
- If the list of disclosures from the GRI Topic Standards and other sources are relevant for organizations in the sectors to report.



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