

SUSTAINABLE MINING AND GEOINFORMATION

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Week – 12

Lecture 57: Sustainability Reporting for Mining-II

Welcome, students, to today's class on 'Sustainable Mining and Geo-information'. Today is lecture 57, and we are continuing our discussion on sustainable reporting for the mining industry. We started this topic in the previous class, and today we will continue it. In today's class, we will cover the topics of sustainability reporting for the mining and metal sector. Last class, we discussed the G4 disclosures. Today, we will talk about the Responsible Mining Index (RMI), which has been suggested by the Responsible Mining Foundation. Then we will also discuss the ESG disclosure, which is applicable for Indian companies, particularly listed companies, under the Bombay Stock Exchange. Some mining companies are also listed in the stock exchanges of India. The BSE (Bombay Stock Exchange) has an ESG disclosure for its listed companies, which is voluntary, of course. ESG disclosure discusses the environmental, social, and governance aspects. There is another disclosure, known as the Business Responsibility and Sustainability Reporting (BRSR) disclosure, which has been suggested by the Securities and Exchange Board of India (SEBI).



SEBI has mandated that the top 1000 companies must provide disclosure on ESG, and that is known as Business Responsibility and Sustainability Reporting. This is also essentially sustainability reporting for these companies. Many of our big mining companies are listed, whether it is Tata Steel, Coal India, or ONGC. So many companies are listed in the stock exchanges, and they must comply with the guidelines mandated by the Securities and Exchange Board of India, Bombay Stock Exchange, or National Stock Exchange, whichever applies. So, all these will be discussed in today's class. We are discussing sustainability reporting from previous classes, and there are different sustainability reporting frameworks available and used by mining and metals companies across the world. Last class, we discussed the GRI G4 Mining and Metals Sector Disclosure, which is followed by the ICMM members, the International Council on Mining and Metals. Many large mining companies are members of the ICMM, and they submit their sustainability reports. They provide information through sustainability reporting following the GRI G4 Mining and Metals Sector guideline. We discussed the details in the last class. There is another one, also followed by mining companies, known as the Sustainability Accounting Standards Board (SASB).

Sustainability Reporting for Mining

- Different Sustainability Reporting Frameworks are in use across world.
- "GRI-G4 Mining Metal Sector" disclosures used ICMM members.
- Sustainability Accounting Standards Board (SASB) - Metals and Mining Sustainability Accounting Standards 2018 uses 77 indicators.
- Responsible Mining Index Framework 2020 of RMF uses 43 indicators.

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They have Metals and Mining Sustainability Accounting Standards, which were developed in 2018, and the SASB Mining and Metals Disclosures list some 77 indicator parameters. I am not discussing SASB in today's class. I am discussing the Responsible Mining Index Framework 2020, which was developed by the Responsible Mining Foundation. However, I encourage you to go through the SASB Metals and Mining Sustainability Accounting Standard, which is available in the public domain. It is available on the internet. You can go through it. Many parameters are similar to those in GRI, but we will discuss the Responsible Mining Index. So, you can see this Responsible Mining Index (RMI) has six thematic areas. It considers six thematic areas. It examines

the policy of the mining company, the stated policy at the corporate level, and also collects information about the actions taken with respect to these six thematic areas. There are provisions for assurances, where a third party will assess this disclosure and evaluate the effectiveness of the different measures taken by the mining company with respect to these six thematic areas. So, we have three criteria, one of which is the commitment, which is the policy proclaimed by the mining company; it has a 14% weightage.



Then, what actions have been taken by the mining company with respect to these six thematic areas, as reported by the mining company? So, it has 58 percent weightage, and then the measurement or assessment of the effectiveness of these programs. These measures that have been taken by the mining company are evaluated by a third-party assessment for their effectiveness. So, the effectiveness of these programs to achieve those objectives in those thematic areas is given a weightage of 28 percent. So, commitment is 14 percent, action is 58 percent, and effectiveness of the program is 28 percent; altogether, you add, it is 100 percent. Using this format, this matrix, they calculate what the responsible mining index is, and for your information, this reporting is done on an annual basis. Now, if you look at the thematic areas as suggested in the RMI Responsible Mining Index, the thematic areas are: economic development, which is the economic category, business conduct, which is the economic category, then life cycle management, which is the environment category, then, community well-being - social category, working conditions - social category, and environmental responsibility - environmental category. So, all three categories, i.e. environment, social, and governance, are present in the six thematic areas: economic development, business conduct, life cycle management, community well-being, working conditions, and environmental responsibility.



So, you can see all this information has been taken from the website of the responsible mining foundation. So, if you look at these six thematic areas, under each thematic area, there are criteria, indicator criteria, or indicator parameters. So, for example, the criteria for economic development are national and supranational socio-economic development planning, national and supranational procurement policy, collaborative research and development for improvement in the process of environmental management, and enhancing the national skill base. So, business conduct is an economic criterion parameter. So, business ethics, anti-bribery, anti-corruption mechanisms, tax transparency, beneficial ownership, lobbying practices, responsible contracting, and sourcing; these parameters are mentioned here in the mine life cycle management. Project approval process, mine closure, and post closure policies, merger, acquisition, disposal due diligence in the community well-being, that is the social parameter. Human rights conflict area securities, community and stakeholder engagement, economic and social viability, land use, community health, gender equity, grievance mechanism, grievance and redressal mechanism, etc. In the working condition, which is about the worker safety, occupational health and safety, elimination of forced labor and child labor, non-discrimination on the basis of gender, equal opportunities, the minimum wage, worker redressal mechanism: all these are part of working conditions. So, in the environmental responsibility: environmental stewardship, then tailings management, water management, water quality control, noise and vibration management, biodiversity, ecosystem services, climate change mitigation measures, energy efficiency, hazard material management,



emergency preparedness, disaster management, all these are under the environment category, and particularly with respect to the mine site, so there are some parameters like what is the employment provided to the local people, what is the procurement from the local people, post closure planning options, community grievance mechanism worker grievance, mine area air quality, water quality, soil quality, land quality, tailings management, etc. So, all these are the six different thematic areas and the indicator parameters that are considered to formulate a responsible mining index. So, this RMI is also used by many mining companies to provide their sustainability reporting. Now, Bombay Stock Exchange, you know, many mining companies are listed in the stock exchange, whether it is the Bombay Stock Exchange or whether it is the National Stock Exchange. So, particularly, I have taken it from the Bombay Stock Exchange. So, the Bombay Stock Exchange encourages the listed companies to submit an ESG report each year. It is a voluntary action; it has not been made mandatory until now, but the companies are encouraged to submit the ESG report. Now, this ESG or sustainability report, whatever we want to call it, sustainability report or ESG disclosures, is used for benchmarking and for the sustainability evaluation of the company. When you produce this, you submit this ESG sustainability report, and you are evaluated. There are a lot of tangible and intangible benefits to the company that will be discussed in the latter part of this class. Now, the sustainability reports are used to demonstrate how the listed companies contribute to sustainable development. And also, these reports can be used for comparison among the peer industries.

Responsible Mining Index (RMI)

E Environmental Responsibility	MS Mine-site Indicators
7.01 Environmental Stewardship	MS.01 Local Employment
7.02 Tailings Management	MS.02 Local Recruitment
7.03 Water	MS.03 Post-Closure Plans
7.04 Noise and Vibration	MS.04 Community Grievances
7.05 Biodiversity and Ecosystem Services	MS.05 Worker Grievances
7.06 Climate Change and Energy Efficiency	MS.06 Air Quality
7.07 Hazardous Materials Management	MS.07 Water Quality
7.08 Emergency Preparedness	MS.08 Water Quantity
	MS.09 Tailings Management
	MS.10 Emergency Preparedness

Ref: Responsible Mining Index Framework 2020, RMF Foundation

ESG Disclosures - BSE

- BSE has encouraged listed company to submit ESG report each year voluntarily.
- Sustainability reports (SR) are used for benchmarking and sustainability evaluation.
- SR used for demonstrating how BSE listed companies contribute to sustainable development.
- SR used for peer comparison and communication with stakeholders.
- BSE suggested ESG disclosure which is voluntary.
- SR with ESG is in line with triple bottom line of "profit, planet and people".

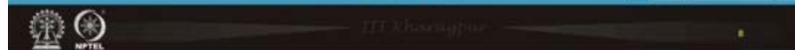
Also, it can be used to communicate with the different stakeholders. If you have a report, then on the basis of the report, you can communicate with the different stakeholders, investors, regulators, the local community, and environmental activists. So, what are the measures you have taken with respect to the environment, with respect to society, and with respect to governance? So, these have become the basis of a clear communication. Now, of course, the BSE encourages ESG disclosure ; but it is a voluntary measure, and it is not mandatory till now. If you go into the details of the format of the ESG disclosure, there are different categories like : the environment category, the social category, and the governance category. So, for example, the environment category: what are the key performance indicators? The key performance indicators are: environmental policy, environmental impact, energy consumption, energy intensity, carbon emission or greenhouse gas emissions, primary energy sources, renewable energy sources, renewable energy intensity, water management, waste management and so on. These are the different parameters, and the company has to give the information with respect to these environmental parameters. Similarly, in the social category, the different performance

indicators are: how many full-time employees, how many part-time employees, what their wages and benefits are, the attrition rate of the workers, and any training and development provided by the company to those workers. What is the health care benefit provided to the workers of the company? What is their human rights policy, and have there been any instances of human rights violations? What is the mechanism to receive complaints about human rights violations, and what is the mechanism to address or provide redressal?

ESG INDICATOR (BSE)- Environment

Key Performance Indicator	Details
Environmental Policy	Does the company publish and follow an environmental policy? Yes/No
Environmental impacts	Any legal or regulatory responsibility for an environmental impact? Yes/No if yes, explain
Energy Consumption	Total amount of energy usage
Energy Intensity	Amount of energy used
Carbon/GHG Emissions	Total amount of Carbon and Green House Gas emissions in metric tons
Primary Energy Source	Specify the primary source of energy used by the company
Renewable Energy Intensity	Specify the percentage of energy used that is generated from renewable sources
Water management	Total amount of water consumption, and details in respect of recycling if any
Waste Management	Total amount of waste generated, recycled or reclaimed, by type and weight

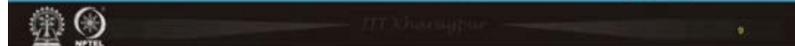
Ref: GUIDANCE DOCUMENT ON ESG DISCLOSURES, BSE, https://www.bseindia.com/downloads1/BSEs_Guidance_doc_on_ESG.pdf



ESG INDICATOR (BSE) – Social category

Key Performance Indicator	Details
Full time employees	Number of full time employees
Monetary and non-monetary benefits for employees	Total amount of employee wages and benefits
Attrition Rate	Percentage of employee turnover
Training and development hours	Total number of hours of training for employees divided by the number of employees
Health care benefits	Does the company publish and follow a policy for occupational and global health issues? Yes/No
Human Rights Policy	Disclosure and adherence to a Human Rights Policy
Human Rights Violations	Number of grievances about human rights issues filed, addressed and resolved
Child & Forced Labour	Does the company prohibit the use of child or forced labour throughout the supply chain? Yes/No
Gender parity ratio at workforce	Percentage of women in the workforce
Community and social work	Number of hours spent, and/or other community investments made as a percentage of pretax profit
Local Procurement	Percentage of total procurement from local suppliers

Ref: GUIDANCE DOCUMENT ON ESG DISCLOSURES, BSE, https://www.bseindia.com/downloads1/BSEs_Guidance_doc_on_ESG.pdf



Gender parity ratio, men worker, women worker, the benefit/salary with respect to men worker and women worker, then community and social work, any projects that have been taken by the company for the community, for the society, whether you are doing procurement from the locality, local procurement? So, all this information comes in the category of the social category. Similarly, in the third category, that is the governance category, you have the gender diversity in the board, in the board of directors, how many are male, how many are female, men and women, what is the independence of the board, separation of power, then gender pay ratio, male to female worker and their salary, their

incentives, whether they are giving equal salary or there is a disparity. Business ethics and code of conduct; Ethical business and supplier code of conduct; bribery: anti-bribery and Anti-corruption policy; What are the measures taken to discourage bribery? What are the measures taken to discourage corruption? If there is any allegation by the stakeholders about bribery and corruption, what measures have been taken? What is the mechanism? Corporate governance: The percentage of board seats taken by women. So, all these governance mechanisms, governance information, have to be provided in the governance category. So, these three environments, social and governance disclosures, have to be done by the company, and that will be part of the ESG report by the BSE-listed companies, and they have to submit it every year. This report will be provided to the different stakeholders, submitted, and uploaded to the website of the company and the website of the BSE. So that everyone, all the stakeholders, can see the sustainable report, they can get the information.

BRSR Disclosure – SEBI

- SEBI has mandated top 1000 listed companies (market capitalization) for ESG reporting i.e. **Business Responsibility and Sustainability Reporting (BRSR)** from FY 2022-2023.
- **9 Principles suggested which fulfils 17 SDGs as mandated by UN.**
- **PRINCIPLE 1: Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent and accountable.**
 - anti-corruption or anti-bribery policy
- **PRINCIPLE 2: Businesses should provide goods and services in a manner that is sustainable and safe.**
 - investment in technologies to improve environmental and social impacts of product
 - procedures in place for sustainable sourcing
 - Policy to reclaim products for reusing, recycling, and disposing at the end of life.
 - LCA of the product/ process conducted ?
 - Action taken to mitigate social/environmental risk due to the product.

Ref: https://nsearchives.nseindia.com/corporate/BSE_20062024151526_BRSR2324.pdf

ESG INDICATOR (BSE) – Governance Category

Key Performance Indicator	Details
Gender diversity on Board	Percentage of Board seats taken by women
Board - Independence	Percentage of Board seats taken by independent directors
Board - Separation of Powers	Specify whether the CEO is allowed to sit on the Board, act as the Chairman, or lead committees
Voting Results	Disclosure of the voting results of the latest AGM
Gender Pay Ratio	Ratio of median male salary to median female salary
Incentivized Pay	Specify the links between (executive) remuneration and performance targets
Business Ethics and Code of Conduct	Does the company publish and follow an Ethics Code of Conduct? Yes/No
Supplier Code of Conduct	Does the company publish and follow a Supplier Code of Conduct? Yes/No
Bribery/Anti-Corruption Code	Does the company publish and follow a Bribery/Anti-Corruption Code? Yes/No
Corporate Governance	Percentage of Board seats taken by women

Ref: GUIDANCE DOCUMENT ON ESG DISCLOSURES, BSE, http://www.bseindia.com/downloads/1/BSEs_Guidance_doc_on_ESG.pdf

Now, similar to the BSE ESG report, the SEBI, or the Securities and Exchange Board of India, has recently mandated that the top 1000 listed companies listed in the SEBI, as per

market capitalization they have to submit the ESG report. The name of the ESG report has been given as the Business Responsibility and Sustainability Reporting (BRSR) report. So the ESG report has been renamed as BRSR, and from the year 2022-2023, it has been made mandatory that the top 1000 listed companies have to submit the BRSR report every year. Now, if you go through the BRSR guidelines provided by the SEBI, it has 9 principles. The disclosures, the information, and the indicator parameters have been mentioned with respect to these 9 principles. Now, all these 9 principles, as outlined by the BRSR report guidelines, are trying to fulfill the sustainable development goals, which have been mandated by the United Nations. We have discussed in the last class that there are 17 sustainable development goals, and through this BRSR, the thousand top-listed companies will provide disclosure. They will provide information corresponding to the 9 principles and how they are fulfilling these 17 sustainable development goals, and how they are taking measures to achieve the sustainable development goals. So, that is provided in the guideline. We will discuss the 9 principles one by one. Principle 1: Businesses should conduct and govern themselves with integrity and in a manner that is ethical, transparent, and accountable.

Under this principle 1, there are many indicator parameters. Some of the important parameters are listed here. So, what is the company policy with respect to corruption? What is the company policy with respect to bribery? So, what policy is the company taking to eliminate or reduce corruption? What is the mechanism, if there is any complaint, and how is that complaint addressed? All that information will be provided against Principle 1. Similarly, Principle 2: businesses should provide goods and services in a manner that is sustainable and safe. So, sustainability and safety of the product. So, with respect to this, some salient indicator parameters are: investment in technology, in R&D to improve the environmental and social impact of a product. The companies should invest in research and development to develop technology, so as to improve the environmental impact of the process or product, and the social impact of the product or the process. Now, what are the procedures in place by the company for procuring the raw material in a sustainable manner? This is called sustainable sourcing. Sustainable sourcing will include raw materials, which should be renewable, including renewable energy. Third, the policy to reclaim products for reusing, recycling, and disposing at the end of the life, whether the company has a policy to collect back the product after the consumer completes the use of the product. Whether the company has a protocol so that the consumer can come back and deposit the exhausted product for recycling and proper disposal.

Has the company conducted a life cycle environmental analysis, impact analysis of the product, or the process? Then any action taken to mitigate the social risk or environmental risk that is caused due to the manufacturing or the use of the product. So, this is principle 2. Principle 3: Businesses should respect and promote the well-being of all employees, including those in the value chains. So, in this principle, what are the measures taken for the well-being of the employees and workers? What is the grievance redressal mechanism if the employees or workers have any grievances? Training and development of the employees and workers for their betterment, skill development. What are the occupational health and safety hazards for employees, and their occupational health and safety management system? Any medical insurance, and health care services that have been made available to the workers and employees by the company; all this information has to be provided. Principle 4 is that businesses should respect interests and be responsive to all stakeholders. So in this category, the company should identify who the stakeholders are. They have to do stakeholder mapping, they have to do the prioritization of the stakeholders, and then they have to conduct consultation with the stakeholders, and they have to have an engagement with the stakeholders. What is the mechanism for consultation and stakeholder engagement? This should be listed in principle 4. Now, Principle 5: Businesses should respect and promote human rights.

BRSR Disclosure – SEBI

- **PRINCIPLE 3: Businesses should respect and promote well-being of all employees, including those in their value chains.**
 - measures for well-being of employees, workers, grievance redressal mechanism,
 - training for employees and workers,
 - occupational health and safety management system, risk and hazard assessment
 - medical and healthcare services available, insurance schemes
- **PRINCIPLE 4: Businesses should respect interests of and be responsive to all stakeholders.**
 - Stakeholder mapping,
 - Stakeholder consultation and engagement.
- **PRINCIPLE 5: Businesses should respect and promote human rights.**
 - Minimum wages for workers,
 - internal mechanisms in place to redress grievances related to human rights issues,
 - Mechanisms against sexual discrimination and harassment

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So, under this category, particularly the wages of the worker, wages and benefits, minimum wages, whether the company provides the minimum wages that are mandated by the government? Then, an internal mechanism is in place to redress grievances related to human rights issues. If any worker comes with a complaint regarding human rights violations. So, what is the mechanism to receive that complaint, and once the complaint is received, how are you going to address or redress that human rights violation or complaint issue? Mechanism against sexual discrimination and harassment, if any: What

is the mechanism to receive the complaints and to resolve the problem? What are the steps that have been taken to reduce sexual discrimination and harassment in the workplace? All this information should be provided. As per Principle Six, businesses should respect and make efforts to protect and restore the environment. This is about the environment category. What are the measures taken to protect the environment? So, here in this category, particularly with respect to the energy consumption, energy intensity, what is the amount of energy that is consumed? How much is renewable energy? How much is non-renewable energy? What are the steps taken to reduce the energy consumption? Now, water is an important category. What is the amount of water consumption and water discharge? Whether because of the company activity, are any water resources getting depleted? What is the impact on the surface water availability, ground water availability, contamination of surface water and ground water, and what are the measures taken to minimize the water contamination? Then what are the different air emissions, NOx, SOx, or any other hazardous air emissions, greenhouse gas emissions?

BRSR Disclosure – SEBI

- PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment.
- Energy consumption, energy intensity, renewable energy,
- water consumption, discharge,
- GHG and air emissions,
- waste generated, used, waste management practices
- Environmental impact,
- Disaster management plan.

13

So, what are the measures taken to reduce the greenhouse gas emissions, and to reduce the other gaseous effluent emissions? What is the amount of waste generated, solid waste, and liquid waste, and how is the waste used, and how is the waste disposed of? What are the waste management practices, any science and technology, and investments in technology to find the utilization of the solid waste? Then what is the overall environmental impact of the product or the process? How you are going to protect, take protection measures to reduce the environmental impact and disaster if any case of disaster happens? What is the disaster management plan that is available with the company and their preparedness? So, all these information will be listed under the principle 6. Principle 7 is Businesses, when engaging in influencing public regulatory policies, should do so in a manner that is responsible and transparent. So, particularly,

many companies do lobbying, etc., to get favorable policies. So, the lobbying should be as per the law. There should not be any illegal lobbying to make a policy that will be favorable to the company. It has to be responsible and transparent, which is as per the law. Principle 8: Businesses should promote inclusive growth and equitable development. In this category, for details about the social impact assessment done for this project or the product, what is the social impact assessment? Identify what the positive impact is, what the negative impact is, what the adverse impact is, and what actions are taken to mitigate the adverse social impact. If the company or the industry is causing resettlement and rehabilitation, or if it is acquiring the land, causing displacement:

BRSR Disclosure – SEBI

- **PRINCIPLE 7:** Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.
- **PRINCIPLE 8:** Businesses should promote inclusive growth and equitable development
 - Details of Social Impact Assessments (SIA) of projects undertaken, actions taken to mitigate any negative social impacts identified in the SIA.
 - Rehabilitation and Resettlement (R&R) is being undertaken
 - Mechanisms to receive and redress grievances of the community
 - Job created, wages paid to persons employed
- **PRINCIPLE 9:** Businesses should engage with and provide value to their consumers in a responsible manner.
 - mechanisms in place to receive and respond to consumer complaints and feedback
 - product recalls on account of safety issues

So, what is the rehabilitation and resettlement plan, and how is it being implemented? All that information. Mechanism to receive grievances of the local community project-affected community, and what is the redressal mechanism for those grievances? The job was created by the company in the locality. Wages paid to the person's employer, all that information should be provided under principle 8, which is to promote inclusive growth and equitable development. And the last is principle 9, that businesses should engage with and provide value to their consumers in a responsible manner. It is with respect to consumer protection and consumer rights. So, what is the mechanism in place to receive consumer complaints, and the mechanism to address the consumer complaints to provide a remedy to the consumer? Then, if there is any safety issue associated with the product, is there any recall mechanism available to recall the product on account of safety issues? So, these are the nine principles, and the many indicator parameters are listed. The company has to be within the top 1000 listed companies as per capitalization. They have to provide information with respect to these nine principles, and this BRSR report has to be submitted every year. For the top 1000 companies, this is now mandatory. It will be voluntary for other companies, but regulation is changing with respect to sustainability as

the pressure from the different stakeholders, such as investors and civil society, is increasing, and the regulation is likely to change.

In any case, these are the ESG disclosures or the sustainability reporting, and when companies produce this sustainable report, there are some tangible and intangible benefits. Much information becomes available when this report is submitted. The information that is coming out to all the stakeholders improves corporate transparency, broadens organizational disclosure beyond the financial matrix, and improves corporate transparency on environmental and social performance. Then it improves the communication with the stakeholders. So, you have a report available giving information on environmental parameters, social parameters, and governance parameters. So, the communication with different stakeholders with respect to financial performance, environmental performance, and social benefits, a formal report is available with data and figures. So, the communication with stakeholders improves significantly. When you prepare this report, the company will have various information that it is collecting. So, the company will come to know about the different risks, data deficiency, etc., that are present within the company and identify what the new opportunities are. So, from the report, the company can identify what potential new business opportunities are, and that will be beneficial to the company. So identification of the risks as well as the identification of the benefits, particularly in the non-financial sector, like the social sector, the governance sector, and the political sector. So once the company has this information, it can prepare itself for the challenges and it can make itself ready for the new opportunity. So that will be better for the company also.

Benefits of ESG Disclosures

- **Improves Corporate Transparency:** Broadens organisational disclosure beyond financial metrics, raises corporate transparency on environmental and social metrics.
- **Strengthens Risk Management:** SR-BRSR allows companies to consider emerging risk areas and to identify opportunities by these risks.
- **Improves Communications with Stakeholders:** by providing financial, environmental disclosure, social interaction and impact.
- Company provides a **framework for measuring non-financial performance.**
- SR gives information on opportunities and threats faced in managing non-financial risks.

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Overall, all this information, when communicated transparently to the different stakeholders, makes it easier to obtain the social license to operate, which is very

important, particularly for the mining industry. To summarize today's class, we have discussed the Responsible Mining Index and the ESG disclosures by Bombay Stock Exchange-listed companies. We then discussed the BRSR (Business Responsibility and Sustainability Report) mandated by SEBI, followed by the benefits of ESG disclosures. Here are the references you can review. Thank you for your patience. Thank you very much.

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SUMMARY

- Responsible Mining Index
- ESG Disclosures by BSE
- BRSR by SEBI
- Benefits of ESG disclosure

Dr. Pradyumn

16