

# Sustainability Reporting Requirements for Mining Operations-Opportunities or Threats?

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## **Abstract**

The listing rules of most regional stock exchanges require issuers to consider environmental, social and governance (ESG) factors and publish annual sustainability reports.

Many banks and funding agencies have voluntarily adopted prescribed ESG management frameworks. Equator Principal Financial Institutions currently hold over 70% of project debt in emerging markets, and impose ESG reporting frameworks on their customers.