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Item 03 - Exposure draft GRI Sector Standard: Oil and Gas

For GSSB approval

Date	4 June 2020
Meeting	18 June 2020
Project	Development of Sector Standard for oil, gas, and coal
Description	This document sets out the exposure draft of Sector Standard: Oil and Gas, including the explanatory memo for the approval of the GSSB. The public comment will seek feedback on the format and application of the Sector Standard, as well as the oil and gas content. Further background is provided for the GSSB's information in *Item 02 - Cover note to the exposure draft of Sector Standard: Oil and Gas*. All references to the GRI Universal Standards in this document are to the exposure drafts that have been made available for public comment as part of the review of GRI's Universal Standards (links to these exposure drafts will be added once they are published). GRI Sector Standard: Oil and Gas is structured to align with the proposed content of these drafts and is subject to changes as a result of outcomes from the public comment for the Universal Standards as well as the public comment for this Standard.
Feedback requested from GSSB	The GSSB is requested to email any questions, concerns, or feedback on this exposure draft by email to the GSSB Secretariat by COB Monday, 15 June 2020. This will allow the Standards Division to analyze and respond to comments ahead of the GSSB meeting on 18 June 2020.

Explanatory memorandum

This explanatory memorandum sets out the objectives for developing the pilot GRI Sector Standard, GRI Sector Standard: Oil and Gas. It contains the significant proposals resulting from this project, including the proposed format and approach of the GRI Sector Standards (Sector Standards) and the sector-specific contents of the exposure draft. It also summarizes the Global Sustainability Standards Board (GSSB)'s involvement and views on development of the draft.

Sector Standard pilot project objectives

Sustainability reporting using the GRI Standards enables an organization to publicly disclose its most significant impacts and how it manages them. However, reporting by individual organizations has been inconsistent in addressing a sector's key challenges and impacts. Possible reasons for this include lack of clarity on a sector's most significant impacts and inconsistent application of the principles for defining report content in the existing *GRI 101: Foundation 2016*.

The GSSB initiated the Sector Program to develop standards that are specific to certain sectors. The Sector Standards are intended to focus sustainability reporting on the impacts that matter most, as well as reflect stakeholder expectations for a sector's sustainability reporting.

High-level requirements for Sector Standards include:

- **Quality**: Sector Standards are to be well evidenced and have excellent technical quality and clear definitions. Sector Standards should be clear and user friendly to promote uptake among reporting organizations, as well as other stakeholders and information users that rely onsustainability reporting to empower sustainable decision-making.
- **Authority and credibility**: Sector Standards should demonstrate necessary characteristics to be received as authoritative and credible.

The project to develop a Sector Standard, as outlined in the GSSB Due Process Protocol, aimed to identify and describe the sectors' significant impacts and stakeholder expectations from a sustainable development perspective, and provide evidence and authoritative references for these. The project was also anticipated to identify whether developing additional sector-specific reporting requirements, recommendations, and/or guidance would be feasible.

In addition, the Sector Program was expected to support the enhancement and expansion of the GRI Standards, including surfacing issues not previously covered in the GRI Standards.

The Sector Program prioritized developing a Sector Standard for oil, gas, and coal sectors because of the widely documented impacts across economic, environmental, and social dimensions, such as impacts on climate change, biodiversity, and human rights.

For more information, consult the Project Proposal and Terms of Reference.

Background and revision of project scope

A multi-stakeholder project working group (PWG) was established to develop a Sector Standard for oil, gas, and coal, which were considered to share key characteristics as producers of an essential societal need (energy), and through their impacts on areas such as climate change, communities, financial transparency, and the environment. The PWG members were thus selected to represent

expertise for all three commodities. The Project Proposal also acknowledged that the PWG would have the mandate to review the original sector key during the project and recommend changes for the GSSB's consideration.

The GSSB received three stakeholder submissions from the oil and gas sector on the scope of the project, raising concerns about addressing oil, gas, and coal in one GRI Sector Standard. The research and work of the PWG suggested that the likely material topics and reporting considerations identified in the draft Sector Standard were applicable across all three commodities, including the need to focus reporting on climate change. However, the majority of PWG members felt that addressing oil, gas, and coal in a single Sector Standard would be a major impediment to its uptake. Views collected during additional external engagement largely reflect those of the PWG.

In light of these concerns, the GSSB decided on 23 April 2020 to separate oil and gas contents from coal contents. As a result, this exposure draft includes oil and gas. A separate Sector Standard: Coal, is to follow at a later stage.

Significant proposals

Notable proposals for the first pilot Sector Standard are summarized below.

GRI Sector Standards: concept

Sector Standards introduced into the GRI Standards system

The revised *GRI 101: Using the GRI Standards* requires that an organization use the Sector Standard(s) that apply to its sector(s), where these are available, when identifying its material topics. When an applicable Sector Standard is available, an organization needs to determine whether the topics included are material for the organization.

If an organization identifies a topic in an applicable Sector Standard as material, the Sector Standard also assists the organization in determining what to report for that topic. The Sector Standard includes a list of disclosures identified as appropriate for reporting on a topic by an organization in the sector from the Topic Standards, as well as from other sources.

Structure

- Introduction: Provides background on the purpose of the Sector Standards and instructs organizations on how they use the Standard.
- Sector description: Describes the main activities and the sustainability context of the sector, outlining its most pressing challenges, as well as the sector's linkages with the UN Sustainable Development Goals (SDGs).
- Sector topics: Lists the likely material topics for a sector, and for each topic the most significant impacts of the sector and disclosures identified as appropriate for reporting on the topic by an organization in the sector.
- Glossary: Gives definitions of terms relevant for the Sector Standard.
- Bibliography: Provides a comprehensive list of resources used to identify and document oil and gas sector impacts.

Inclusion of additional disclosures and sector guidance

The revised *GRI 101: Using the GRI Standards* requires an organization to report appropriate disclosures from the corresponding GRI Topic Standards (Topic Standards) for each material topic. If a material topic is not covered by the Topic Standards, or the corresponding Topic Standards do not provide appropriate disclosures for the organization's impacts for a material topic, the organization should report appropriate disclosures from related Topic Standards or other sources.

The Sector Standard includes a list of disclosures identified as appropriate for reporting on a topic by an organization in the sector. Where there is no corresponding Topic Standard, or if the corresponding Topic Standard/s does not provide disclosures that sufficiently capture the impacts associated with the sector, additional disclosures and/or guidance are also included.

GRI Sector Standard: Oil and Gas

Emphasis on climate change

The exposure draft has a strong focus on climate change, which the PWG highlighted as the greatest challenge for the sector and its social license to operate. The importance of this issue is reinforced by robust expectations of the sector's reporting on the related topics, including aspects like board responsibility for climate change, detailed reporting on emissions targets, related management incentives, and public policy advocacy on climate change.

Introduction of sector topics

The topics identified and described in the exposure draft largely correspond with the topics included in the Topic Standards (e.g., Biodiversity, Anti-corruption). However, to better represent the significant impacts of the sector, the exposure draft also includes new topics (e.g., Closure and decommissioning); topics which have a broader scope than the relevant Topic Standard (e.g., Forced labor and modern slavery) and topics that are presented at a more granular level (e.g., GHG emissions as its own topic separate from Air emissions).

The 22 sector topics included in the exposure draft are:

- Air emissions
- Anti-competitive behavior
- Anti-corruption
- Asset integrity and process safety
- Biodiversity
- Climate resilience and transition
- Closure and decommissioning
- Conflict and security
- Diversity and non-discrimination
- Economic impacts
- Employment practices
- Forced labor and modern slavery
- Freedom of association and collective bargaining
- GHG emissions
- Land use and resettlement
- Local community impacts
- Occupational Health and Safety
- Payments to governments

- Public policy and lobbying
- Rights of indigenous peoples
- Waste
- Water and effluents

To facilitate understanding of the topics' interconnections and navigation of the exposure draft, the topics have been grouped under six themes that represent broader areas of impact for the sector: *Climate change*, *Environment and biodiversity*, *Health and safety*, *Employment*, *Communities*, and *Transparency and governance*.

Highlighting business relationships

Certain business relationships are highlighted to draw attention to complexities that are sometimes specific to the sector, such state-owned enterprises and joint ventures.

Reporting

For each topic, the exposure draft lists appropriate disclosures from the Topic Standards for an oil and gas organization to report. Where the PWG identified a need, additional sector-specific disclosures and/or guidance have been included. Wherever possible, the exposure draft considers existing frameworks and methodologies for sector reporting, including the Extractive Industries Transparency Initiative, IPIECA, Sustainability Accounting Standards Board, and Task Force on Climate-related Financial Disclosures.

For sector topics that deviate from the scope of a Topic Standard, the exposure draft introduces disclosure combinations from several Topic Standards (e.g. Employment practices, Payments to governments) to represent complete reporting for a topic.

Table 1 summarizes the Topic Standards that correspond to each topic and whether any additional content or disclosures are included by topic.

New definitions

The exposure draft suggests the addition of three new definitions, which are expected to reemerge in future Sector Standards and/or Topic Standards. The definitions align with international instruments and support organizations in reporting the data requested.

Superseded publications

The GRI Sector Standard: Oil and Gas will supersede the G4 Sector Disclosures Oil and Gas, which was developed for the GRI G4 Guidelines. The content of these Sector Disclosures was not updated as part of the transition from the G4 Guidelines to the GRI Standards.

GSSB involvement and views on the development of this draft

The GSSB appointed a subcommittee of three GSSB members for the Sector Program. The subcommittee has been updated on the project and consulted on key conceptual issues on a regular basis.

The first draft of the Sector Standard: Oil and Gas were discussed by the GSSB during a virtual meeting on 26 March 2020, and the scope of the project was discussed on 23 April 2020.

158 The GSSB confirmed its support for content of the Sector Standard: Oil and Gas when it voted to
159 approve the draft for public exposure at its meeting on 18 June 2020 [subject to GSSB approval].

160 The recording of the meeting can be accessed on the GSSB website.

161 **Table 1. Summary of reporting by sector topic**

Sector topic	The GRI Topic Standards that have been identified as including appropriate disclosures to report on the sector topic[1]	If additional disclosures or guidance are included for the sector topic
Air emissions	*GRI 305: Emissions 2016*	-
Anti-competitive behavior	*GRI 206: Anti-competitive Behavior 2016*	-
Anti-corruption	*GRI 205: Anti-corruption 2016*	Additional disclosures also listed.
Asset integrity and process safety	*GRI 306: Effluents and Waste 2016* (Disclosure 306-3 Significant spills)	Additional sector content included for: • *GRI 103: Material Topic.* • *Disclosure 306-3* An additional disclosure also listed.
Biodiversity	*GRI 304: Biodiversity 2016*	Additional sector content included for: • *GRI 103: Material Topic* • *Disclosures 304-2 & 304-3*
Climate resilience and transition	*GRI 201: Economic Performance 2016*	Additional sector content included for: • *GRI 103: Material Topics* • *Disclosure 201-2* • *ACT-1* in *GRI 102: About the Organization* Additional disclosures are also listed.
Closure and decommissioning	*GRI 402: Labor/Management relations 2016* *GRI 404: Training and Education 2016*	Additional sector content included for *Disclosures 402-1 & 404-2.* Additional disclosures also listed.
Conflict and security	*GRI 410: Security Practices 2016*	Additional sector content included for *GRI 103: Material Topics.*
Diversity and non-discrimination	*GRI 202: Market Presence 2016* *GRI 404: Training and Education 2016* *GRI 405: Diversity and Equal Opportunity 2016* *GRI 406: Non-discrimination 2016*	-
Economic impacts	*GRI 201: Economic Performance 2016* *GRI 202: Market Presence 2016* *GRI 203: Indirect Economic Impacts 2016* *GRI 204: Procurement Practices 2016*	Additional sector content is included for: • *GRI 103: Material Topics* • *Disclosure 201-1* • *Disclosure 203-1*

[1] Not all disclosures from the Topic Standards have necessarily been listed as appropriate disclosures for reporting on the topic. To identify the disclosures included from each Topic Standard, please refer to the 'What to report' sections in the exposure draft of Sector Standard: Oil and Gas.

Employment practices	*GRI 401: Employment 2016* *GRI 402: Labor/Management Relations 2016* *GRI 404: Training and Education 2016* *GRI 414: Supplier Social Assessment 2016*	-
Forced labor and modern slavery	*GRI 409: Forced or Compulsory Labor 2016* *GRI 414: Supplier Social Assessment 2016*	-
Freedom of association and collective bargaining	*GRI 407: Freedom of Association and Collective Bargaining 2016*	-
GHG emissions	*GRI 302: Energy 2016* *GRI 305: Emissions 2016*	Additional sector content included for: • *GRI 103: Material Topics* • *Disclosure 305-1* • *ACT-1* in *GRI 102: About the Organization*
Land use and resettlement	*GRI 413: Local Communities 2016*	Additional sector content included for: • *GRI 103: Material Topics* • *Disclosures 413-1 & 413-2*
Local community impacts	*GRI 413: Local Communities 2016*	Additional sector content included for *Disclosure 413-2.* An additional disclosures also listed.
Occupational health and safety	*GRI 403: Occupational Health and Safety 2018*	-
Payments to governments	*GRI 201: Economic Performance 2016* *GRI 207: Tax 2019*	Additional disclosures also listed.
Public policy and lobbying	*GRI 415: Public Policy 2016*	Additional sector content included for *GRI 103: Material Topics.* Additional sector content included for *RBC-7* in *GRI 102: About the Organization.*
Rights of indigenous peoples	*GRI 411: Rights of Indigenous People 2016* *GRI 413: Local Communities 2016*	Additional sector content included for: • *GRI 103: Material Topics* • Disclosures *413-1 & 413-2*
Waste	*GRI 306: Waste 2020*	Additional sector content included for *Disclosures 306-3, 306-4 & 306-5.* An additional disclosure for organizations undertaking oil sands mining also listed
Water & effluents	*GRI 303: Water and Effluents 2018*	Additional sector content included for *Disclosure 303-4*

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GRI Sector Standard: Oil and Gas

Contents

Introduction

GRI Sector Standard: Oil and Gas is part of the GRI Sustainability Reporting Standards (GRI Standards) and applies to any organization that undertakes activities in the oil and gas sector. It helps an organization in the sector identify and report on its most significant impacts and assists information users examine and appraise the organization's reporting.

1.1. Purpose of the GRI Sector Standards

The GRI Sector Standards (Sector Standards) are intended to help organizations prepare and report information on their material topics, enhancing transparency and accountability as well as supporting decision-making.

Through their activities and business relationships, organizations impact the economy, environment, and people, and in turn make negative and positive contributions to sustainable development. Material topics are those that reflect the organization's most significant impacts on the economy, environment, and people, including human rights.

The topics an organization identifies as material may vary according to the specific circumstances of the organization, such as its business model; sector; geographic, cultural, and legal operating context; ownership structure; and the nature of its impacts.

Sector Standards provide information on the likely material topics for an organization in a given sector. These topics have been identified through a transparent, multi-stakeholder process[2], and are based on available authoritative instruments and other relevant references. They need to be considered for reporting by an organization in that sector.

If an organization identifies a topic in an applicable Sector Standard as material, the Sector Standard also helps it determine what to report for that topic.

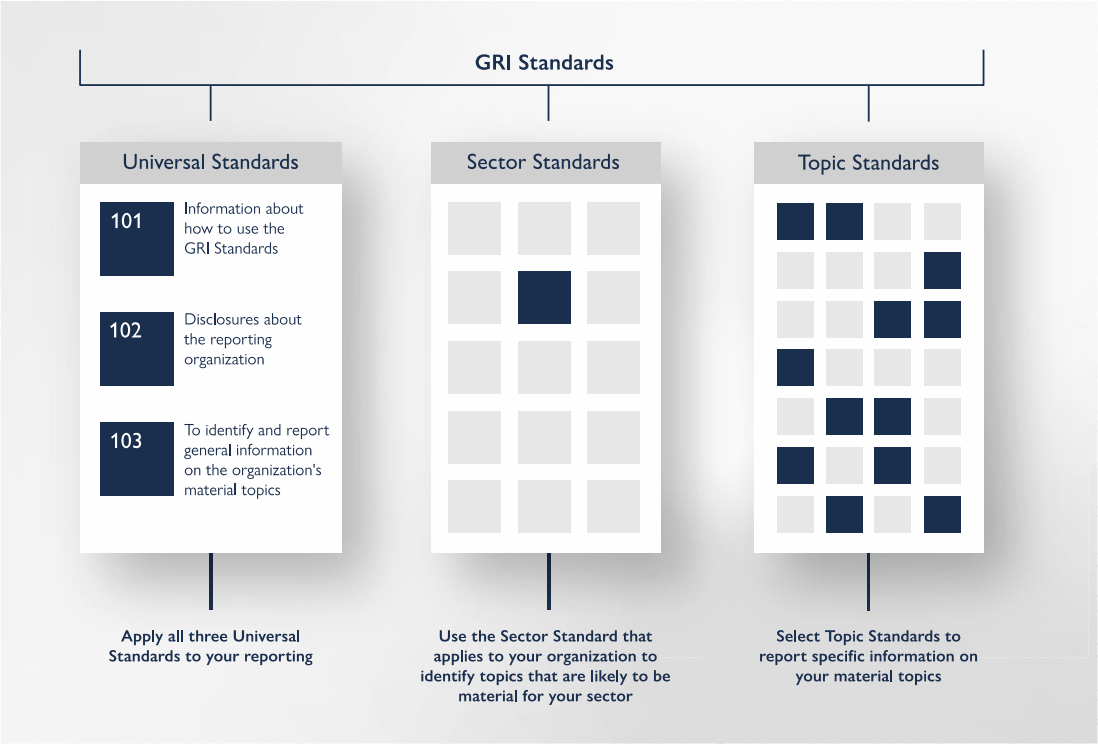
1.2. GRI Standards

[Please note: references to the GRI Universal Standards are to the exposure drafts that have been made available for public comment as part of the review of GRI's Universal Standards.]

The GRI Standards enable an organization to publicly disclose its most significant impacts and how it manages these impacts. The GRI Standards consist of three sets of Standards: Universal Standards, Sector Standards, and Topic Standards (Figure 1).

[2] The development of Sector Standards are overseen by the Global Sustainability Standards Board and governed by the formally defined Due Process Protocol.

Figure 1. GRI Standards: Universal, Sector, and Topic Standards



See *GRI 101: Using the GRI Standards* for more information on how the system of the GRI Standards are to be used.

1.3. Organizations this Standard applies to

GRI Sector Standard: Oil and Gas applies to organizations undertaking the following activities:

- Exploration and production of onshore and offshore oil and gas, including integrated oil and gas companies.
- Suppliers of equipment and services to oil fields and offshore platforms, such as drilling, exploration, seismic information services and platform construction, including owners and contractors of drilling rigs.
- Storage and transportation of oil and gas, such as midstream natural gas companies, pipeline operators, and oil and gas shipping.
- Manufacturing and marketing of oil and gas products, such as the refined petroleum products and consumable fuels.

This Standard can be used by oil and gas organizations of any size, type, or geographic location.

1.4. Overview of this Standard

Section 1.5 sets out how this Standard is used. The rest of this Standard is structured as follows:

- Section 2 provides an overview of the sector, including its activities, types of business relationships, and context.

- Section 3 describes topics that have been identified as likely material for an organization in the oil and gas sector and therefore potentially merit inclusion in its reporting (sector topics).
- Each sector topic description in Section 3 lists disclosures identified for reporting on the topic by an organization in the oil and gas sector. This 'What to report' section specifies appropriate disclosures from the GRI Topic Standards and, where relevant, includes additional appropriate disclosures and sector-specific guidance. It also lists resources that can assist an organization with its reporting.

1.5. Using this Standard

Identifying material topics

An organization reporting in accordance with the GRI Standards is required to identify its material topics. Material topics are the topics an organization has prioritized to report on because they reflect its most significant impacts on the economy, environment, and people, including impacts on human rights. *GRI 103: Material Topics* includes guidance for identifying material topics.

Section 3 of this Sector Standard outlines topics that are likely material for an organization in the oil and gas sector based on the sector's most significant impacts (sector topics).

GRI 101: Using the GRI Standards requires that an organization use the Sector Standard(s) that apply to its sector(s), where these are available, when identifying its material topics. As such, an organization in the oil and gas sector needs to review each topic described in this Standard and determine whether it is material for it to report on. The organization may need to use more than one Sector Standard, depending on its activities.

Using this Standard is not a substitute for the organization's own process for identifying material topics. Not all topics listed in this Standard may be material for all organizations in the oil and gas sector and other topics may be material that are not listed in this Standard. An organization is therefore still required to identify material topics according to its unique circumstances.

Sustainability context

Sections 2 and 3 include contextual information for the sector, including highlighting authoritative measures of sustainable development, referencing broader sustainable development conditions and goals set out in recognized sector-specific or global instruments, and describing expectations of responsible business conduct and transparency. This will assist an organization to report on its impacts in the wider context of sustainable development.

Identifying what to report

GRI 101: Using the GRI Standards requires that the organization report appropriate disclosures from the corresponding GRI Topic Standard for each material topic. If a material topic is not covered by Topic Standards, or the Topic Standard does not provide appropriate disclosures for the organization's impacts for a material topic, the organization should report appropriate disclosures from other sources.

The Sector Standard lists disclosures from the Topic Standards, and from other sources, that have been identified as appropriate for reporting on each sector topic.

If a sector topic is not covered by the Topic Standards or if the disclosures in the Topic Standards do not sufficiently capture the impacts associated with the sector for that topic, additional disclosures and/or guidance are also listed.

If the organization determines that some disclosures listed for a sector topic do not adequately capture the impacts it has identified for a material topic, it does not need to report them. It only needs to report those disclosures that adequately capture its impacts.

Along with appropriate disclosures, the organization is required to report how it manages each material topic and related impacts using *GRI 103: Material Topics*.

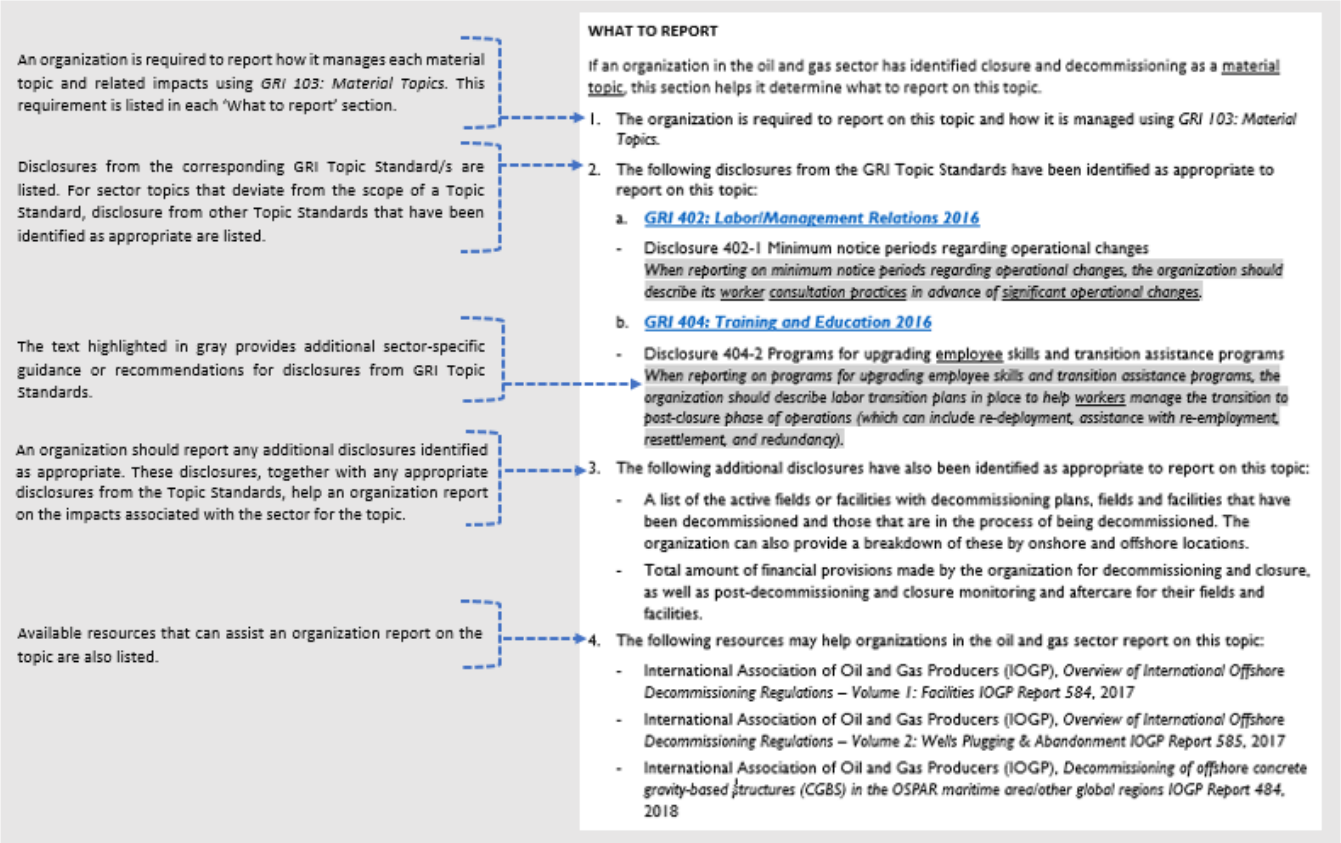
Figure 2 illustrates how the 'What to report' sections are structured.

Including the Sector Standard in the GRI content index

An organization is required to publish a GRI content index using the template set out *in GRI 101: Using the GRI Standards*. As part of this content index, the organization is required to list the Sector Standard(s) it has used when identifying its material topics.

See Appendix 1 in *GRI 101: Using the GRI Standards* for the more information on the elements an organization reporting in accordance with the GRI Standards is required to include in the GRI Content Index.

Figure 2. Overview of the content of the 'What to report' sections included in each sector topic



2. Sector description

The oil and gas sector is a large, global industry producing energy and raw materials for products, such as specialty chemicals, polymers, and petrochemicals. In addition to impacts related to the activities described below, significant impacts are associated with the use of oil and gas products, the combustion of which generates air emissions, including greenhouse gases (GHG). GHG emissions, in turn, are the main contributor to climate change. Along with end users, companies extracting these products are increasingly expected to take responsibility for product use emissions from combustion and disclose GHG emissions that occur from the use of its products (Scope 3 emissions).

2.1. Oil and gas sector activities

The following describes upstream and downstream oil and gas activities and related project lifecycle phases.

***Exploration**:* Surveying of resources, which can include aerial surveys, seismic testing, and exploratory drilling.

***Development**:* Design, planning, and construction of oil and gas fields, including processing and worker facilities.

***Production**:* Production of oil and gas from the reservoir/s offshore or onshore, and separation of fluids through processing.

***Mining oil sands**:* Extraction of bitumen from oil sands using surface mining or in-situ techniques.

***Decommissioning and rehabilitation**:* Dismantling, removal, disposal, or modification of a physical asset and site rehabilitation.

***Refining**:* Refining of oil into petroleum products for use as fuels and as feedstocks for chemicals.

***Processing**:* Processing of gas into pipe-quality natural gas and natural gas liquids, including removing hydrocarbons and fluids.

***Transport**:* Marine and land transportation of oil and gas products.

***Storage and pipelines**:* Distribution and storage of oil and gas in tanks and marine vessels and distribution via marine and land-based pipelines.

Sales and marketing: Trading and customer sales of products, for example, transport fuels, gas for retail use, and inputs into lubricants, plastics, and chemicals manufacturing.

2.2. Sector context

The oil and gas sector currently has an important role in meeting society's need for energy and raw materials. The sector's activities are associated with extensive infrastructure development, project lifecycles of several decades, and immobile production, which can result in various and long-lasting impacts on the environment and people. Presently, extraction of oil and gas also generates critical revenue streams for governments that can contribute to local and national economic development, along with job creation, investments, and local skills and business development. At the same time, the large revenues derived from the sector can contribute to corruption and mismanagement of resources. Economies dependent on these finite resources can also be vulnerable to commodity price and production fluctuations.

The sector's main business model has historically been based on the production of energy, which is an essential driver of sustainable development. The world's energy systems have thus far relied on fossil fuels, such as oil and gas, to generate electricity and fuel global economic development. With the world's population and economies growing, demand for energy and electricity is burgeoning. At present, over one in ten people globally still lack access to electricity,[3] highlighting the need for modern energy that everyone can afford and depend on. However, extracting and burning oil and gas releases greenhouse gases, which are at the moment the largest single contributor to climate change.

Almost every country in the world has committed to combating climate change, as outlined in the 2015 Paris Agreement. Leading scientists warn in the Intergovernmental Panel on Climate Change (IPCC) special report *Global Warming of 1.5°C* that continuing on a 'business-as-usual' basis to consume and produce fossil fuels, including existing and future reserves, could result in dangerous global temperature increases and magnified risks of extreme weather and climate events. Further reports show that with current commitments, the world is heading toward a 3.2°C temperature rise by 2100.[4]

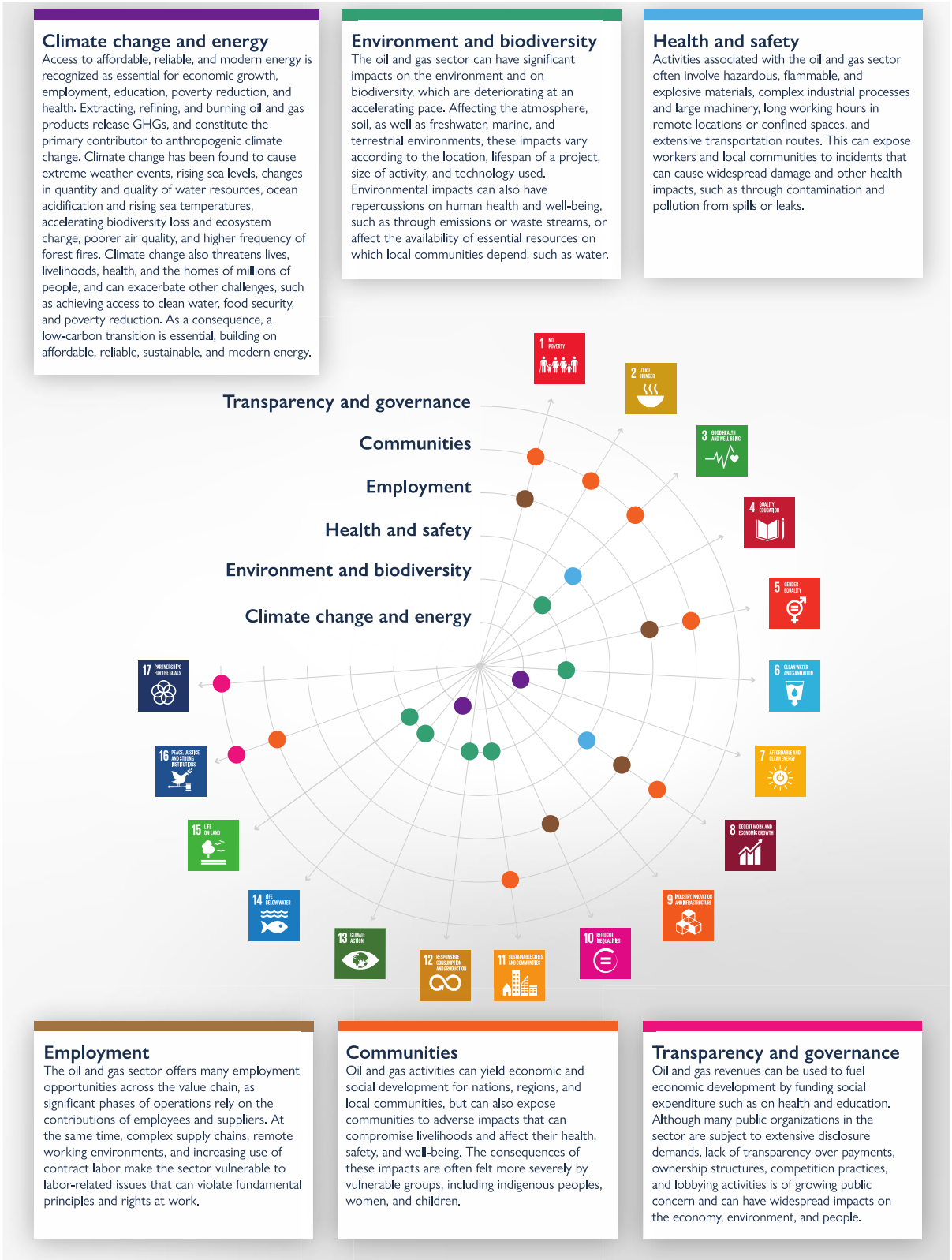
Combating climate change and avoiding dangerous temperature increases will require the global energy system to transition to low-carbon economies. Actions taken by high-emitting sectors, such as oil and gas, are essential to this transition. This can include making business model changes, investing in renewable energy resources, prioritizing energy-efficient practices, and developing and adopting new technologies and nature-based solutions to remove carbon from the atmosphere.[5]

As laid out by the Paris Agreement, organizations and governments must work together to ensure a just transition. This entails accommodating countries' differing capabilities to respond to and mitigate impacts and ensuring equitable access to sustainable development, while contributing to poverty eradication and creating quality jobs for people affected by the transition.[6]

The oil and gas sector activities can also contribute to a number of United Nations Sustainable Development Goals (SDGs), either through their positive contributions or by preventing or mitigating negative impacts. Figure 2 presents the linkages between the sector's high-level impacts and the SDGs.

[3] World Bank Group, Access to Electricity, data.worldbank.org/indicator/EG.ELC.ACCS.ZS, accessed on 20 March 2020.
[4] United Nations Environment Programme (UNEP), *Emissions Gap Report 2019*, 2019, wedocs.unep.org/bitstream/handle/20.500.11822/30797/EGR2019.pdf?sequence=1&isAllowed=y.
[5] Organisation for Economic Co-operation and Development (OECD) and International Energy Agency (IEA), *OECD Green Growth Studies: Energy*, 2011, oecd.org/greengrowth/greening-energy/49157219.pdf.
[6] United Nations Framework Convention on Climate Change (UNFCCC), *Paris Agreement*, 2015, unfccc.int/files/essential_background/convention/application/pdf/english_paris_agreement.pdf.

169 **Figure 2. Oil and Gas sector and the Sustainable Development Goals**



Sector topics

3.1. Overview of likely material topics

The following topics, grouped by theme, have been identified as likely material for organizations in the oil and gas sector. These topics are detailed further in section 3.2. Topic descriptions and what to report

Climate change

- ***Greenhouse gas (GHG) emissions***
  Greenhouse gas (GHG) emissions comprise air emissions that contribute to climate change, such as carbon dioxide and methane. This topic covers direct and indirect GHG emissions (Scope 1 and Scope 2) as well as emissions related to construction activities, transportation, processing and refining, and end use of products (Scope 3).
- ***Climate resilience and transition***
  Climate resilience refers to how organizations are adapting to current and anticipated future climate risks and hazards. This topic also covers approaches and actions organizations can take towards a just transition to low-carbon economies.

Environment and biodiversity

- ***Air emissions***
  Air emissions are pollutants that can have adverse impacts on ecosystems, air quality, agriculture, and human and animal health. This topic covers impacts from such pollutants, including sulfur dioxides, nitrogen oxides, particulate matter, volatile organic compounds, carbon monoxide, and heavy metals such as lead, mercury, and cadmium.
- ***Biodiversity***
  Biodiversity has intrinsic value and is closely connected with climate, human health and well-being, and economic prosperity. This topic covers impacts on biodiversity, including on plant and animal species, genetic diversity, and ecosystems.
- ***Waste***
  Waste refers to anything that the holder discards, intends to discard, or is required to discard. Waste can have significant negative impacts on the environment and human health when inadequately managed, often extending beyond locations where waste is generated and discarded. This topic covers impacts from waste, including as a result of construction and remediation activities from active and inactive sites.
- ***Water and effluents***
  The amount of water withdrawn and consumed by an organization and the quality of its discharges can impact the functioning of an ecosystem and have economic and social consequences for local communities and indigenous peoples. This topic covers impacts on freshwater – including groundwater, surface water, and seawater.
- ***Closure and decommissioning***
  At the end of commercial use, organizations are expected to decommission assets and facilities and rehabilitate operational sites. The planning and execution of this phase is expected to take

environmental as well as socioeconomic consequences into consideration. This topic covers impacts from closure and decommissioning on the environment, local communities, and workers.

Health and safety

- ***Asset integrity and process safety***
  Asset integrity and process safety deal with prevention and control of events and incidents that can result in, for example, toxic effects, loss of containment, fires, or explosion, in turn, leading to casualties or major injuries, property damage, production decrease, and environmental impacts. This topic covers impacts from such events and incidents on local communities and workers.

- ***Occupational health and safety***
  Occupational health and safety include prevention of physical and mental harm and promotion of workers' health. This topic covers impacts related to workers' health and safety, including workers who are not employees.

Employment

- ***Employment practices***
  Employment practices refer to an organization's approach to job creation, recruitment, retention, training, and development, as well as the working conditions set for its workers and suppliers. This topic covers impacts on workers as a result of employment practices.

- ***Diversity and non-discrimination***
  Freedom from discrimination is a fundamental labor right. Discrimination can impose unequal burdens on or deny benefits to individuals instead of treating them fairly and on the basis of individual merit. This topic covers impacts from discrimination and an organization's practices related to diversity and inclusion.

- ***Forced labor and modern slavery***
  Freedom from forced labor and freedom from child labor are fundamental labor rights. This topic covers concepts such as forced or compulsory labor, debt bondage, forced marriage, slavery and slavery-like practices, and human trafficking.

- ***Freedom of association and collective bargaining***
  Freedom of association and collective bargaining are fundamental labor rights. They include the rights of employers and workers to form, join, and run their own organizations without prior authorization or interference, as well as to collectively negotiate working conditions and terms of employment. This topic covers impacts resulting from interference with freedom of association and collective bargaining.

Communities

- ***Economic impacts***
  Organizations' activities can have direct impacts on the economic conditions of its stakeholders and on economic systems through, for example, revenues and other payments, local hiring, and local procurement. Indirect impacts can influence a community's well-being and long-term development through, for example, infrastructure investments and services supported. This topic covers economic impacts at local, national, and global levels.

- ***Local community impacts***
  Local communities can comprise a range of persons, from those living adjacent to an organization's activities to those at a distance who are still likely to be affected by them. This topic covers socio-economic, cultural, and environmental impacts on local communities.

- ***Land use and resettlement***
  The extensive land use required by oil and gas activities can affect a community's rights by restricting its access to that land and leading to involuntary resettlement of communities and individuals using the land. This topic covers impacts on local communities as a result of land use and resettlement.

- ***Rights of indigenous peoples***
  Indigenous peoples often have customary cultural, economic, social, and political institutions distinct from those of the dominant society or culture, or they lack economic resources, which renders them vulnerable to impacts caused by large-scale development projects. This topic covers impacts on the rights of indigenous peoples.

- ***Conflict and security***
  An organization's use of security personnel to safeguard its workers and operations can pose a risk to the human rights of local communities. This topic covers impacts related to operating in areas of conflict and the conduct of security personnel towards third parties, such as local communities.

Transparency and governance

- ***Anti-competitive behavior***
  Anti-competitive behavior and anti-trust practices can result in collusion with potential competitors, with the purpose of limiting the effects of market competition. This topic covers impacts as a result of such practices.

- ***Anti-corruption***
  Corruption refers to corrupt practices, such as bribery, facilitation payments, fraud, extortion, collusion, and money laundering. It can also include self-dealing, influence peddling, and conflicts of interest. This topic covers impacts as a result of such practices.

- ***Payments to governments***
  Payments to governments include paid taxes; production rights; royalties; signature, discovery, and production bonuses; commodity trading activities; and other payments. Lack of transparency about such payments can contribute to inefficient management of public funds, illicit financial flows, and corruption. This topic covers impacts related to lack of transparency on these payments.

- ***Public policy and lobbying***
  An organization's participation in public policy development can include activities such as lobbying and making financial or in-kind contributions to political parties, politicians, or causes, directly or through an intermediary organization. This topic covers impacts related to public policy development and lobbying activities.

3.2. Topic descriptions and what to report

The following section describes the most significant impacts related to the likely material topics for the oil and gas sector across upstream and downstream activities. An organization in the oil and gas sector needs to review each topic described in this section and determine whether it is material for it to report on. This section also assists the organization in determining what to report for each of these topics.

CLIMATE CHANGE

GHG emissions

Oil and gas are responsible for a large portion of two of the most significant greenhouse gas (GHG) emissions causing climate change: carbon dioxide (CO_2) and methane (CH_4). CO_2 and CH_4 constitute over 90% of global GHG emissions. The sector's activities and product use makes up roughly half of the global CO_2 emissions and close to a quarter of CH_4 emissions that are anthropogenic, meaning caused by human activities.[7] Recent measurements show a high degree of uncertainty in estimates of global CH_4 emissions from oil and gas activities, which has a significantly higher global warming potential than CO_2.

Other greenhouse gases from oil and gas activities include ethane (C_2H_6), nitrous oxide (N_2O), hydrofluorocarbons (HCFs), perfluorocarbons (PFCs), sulfur hexafluoride (SF_6), and nitrogen trifluoride (NF_3).

Scope 1 and 2 emissions

Oil and gas activities consume significant amounts of energy. Unless powered by renewable energy sources, these activities generate GHG emissions, which are classified as direct (Scope 1) GHG emissions for activities owned or controlled by the organization or indirect (Scope 2) GHG emissions, which are a result of purchased or acquired electricity, heating, cooling, and steam consumed by the organization. GHG emissions originate from stationary or mobile sources (e.g., transportation of materials, products, or waste), extraction, operation of facilities and equipment, transportation, liquefaction and regasification of natural gas, and oil refining.

Direct GHG emissions from oil and gas include emissions from fuel combustion during operations, process emissions such as during loading and tankage, and fugitive emissions as with piping and equipment leaks.

In addition, flaring and venting are one of the most significant sources of GHG emissions from oil and gas activities. These practices are aimed to dispose of gas that cannot be contained or otherwise

[7] J. G. J. Olivier and J. A. H. W. Peters, *Trends in global CO_2 and total greenhouse gas emissions: 2019 Report*, 2020, pbl.nl/sites/default/files/downloads/pbl-2020-trends-in-global-co2-and-total-greenhouse-gas-emissions-2019-report_4068.pdf, p. 12.

handled for safety, technical, or economic reasons. They occur during production, storage, refining, and electricity generation.

Though improvements in production efficiency have reduced direct emissions, increasing depletion of traditional oil and gas resources moves production to complex or sensitive environments, such as offshore deep water and oil sands. These difficult settings and the unconventional extraction methods they necessitate have led to increased energy use and GHGs during production activities.

Scope 3 emissions

For oil and gas, end-use activities are responsible for the most significant GHG emissions, which are classified as other indirect (Scope 3) GHG emissions. Higher energy demands have led to higher GHG emissions, the majority of which originate from combustion processes. Oil and natural gas combustion represent over half of global CO_2 emissions.[8] [9] These emissions mostly originate from product end-use activities, such as electricity and heat generation, transportation, manufacturing, and construction.

Flaring and venting

Routine venting of associated gases is widely considered poor industry practice. Venting releases CH_4 directly to the atmosphere, whereas flaring converts the gas to CO_2, which has a lower global warming potential. The International Finance Corporation recommends routing associated gas streams to an efficient flare system instead of venting it.

However, continuous flaring of gas should also be avoided. Although large amounts of associated gases from oil and gas activities are utilized or conserved, routine flaring still occurs in many major oil and gas-producing countries. The World Bank defines routine flaring as that which occurs 'during normal oil production operations in the absence of sufficient facilities or amenable geology to re-inject the produced gas, utilize it on-site, or dispatch it to a market',* and in 2019, estimated that around 4% of all natural gas produced was wasted by flaring. The uptick of shale oil production has also increased flaring volumes. Paradoxically, better regulation and detection of flaring could also result in increased venting, creating a net increase in global warming.

* The World Bank, Zero Routine Flaring by 2030, worldbank.org/en/programs/zero-routine-flaring-by-2030#7, accessed 31 May 2020

WHAT TO REPORT

If an organization in the oil and gas sector has identified GHG emissions as a material topic, this section helps it determine what to report on this topic.

1. The organization is required to report on this topic and how it is managed using *GRI 103: Material Topics.*
   When reporting on actions taken to manage GHG emissions and related impacts, and the effectiveness of these actions, the organization should report the actions taken to manage flaring and venting, and the effectiveness of these actions.

[8] International Energy Agency (IEA), *Energy Efficiency 2018: Analysis and Outlooks to 2040*, 2018, webstore.iea.org/market-report-series-energy-efficiency-2018.

[9] International Energy Agency (IEA), *CO_2 Emissions from Fuel Combustion Highlights,* 2019, webstore.iea.org/co2-emissions-from-fuel-combustion-2019-highlights

When reporting on goals and targets, the organization should report the following.

- *How the goals and targets are set;*
- *Whether and how the goals and targets take into account the context in which the impacts take place and are informed by expectations in internationally recognized instruments and, where relevant, by scientific consensus;*
- *Whether goals and targets are mandatory (based on legislation) or voluntary (if they are mandatory, the organization can list the relevant legislation);*
- *The organization's activities or business relationships to which the goals and targets apply;*
- *The baseline for the goals and targets; and*
- *The timeline for achieving the goals and targets.*

2. The following disclosures from the GRI Topic Standards have been identified as appropriate to report on this topic:

a. ***GRI 302: Energy 2016***

- Disclosure 302-1 Energy consumption within the organization
- Disclosure 302-3 Energy intensity

b. ***GRI 305: Emissions 2016***

- Disclosure 305-1 Direct (Scope 1) GHG emissions

  When reporting on direct (Scope 1) GHG emissions, the organization should report:

  - *Percentage of methane emissions from gross direct (Scope 1) GHG emissions;*
  - *Breakdown of direct (Scope 1) GHG emissions by type of source, including from flared gas, vented gas, and fugitive emissions.*

- Disclosure 305-2 Energy indirect (Scope 2) GHG emissions
- Disclosure 305-3 Other indirect (Scope 3) GHG emissions
- Disclosure 305-4 GHG emissions intensity
- Disclosure 305-5 Reduction of GHG emissions

3. In addition to the disclosures listed above, when reporting *ACT-1 Activities, value chain, and other business relationships* in *GRI 102: About the Organization*, the organization should report efforts to move towards less GHG-intensive operations and products.

4. The following resources may help an organization in the oil and gas sector report on this topic:

- International Petroleum Industry Environmental Conservation Association (IPIECA), American Petroleum Institute (API), International Association of Oil and Gas Producers (IOGP), *Sustainability reporting guidance for the oil and gas industry*, 2020.
- The World Bank, Global Gas Flaring Reduction Partnership.
- World Resources Institute, *Estimating and Reporting the Comparative Emissions Impacts of Products*, 2019.

Climate resilience and transition

Climate change cuts across environmental and socioeconomic systems. To achieve sustainable development while addressing climate change, both mitigation and adaptation strategies are required. The first to avoid extreme climate change effects by e.g. investments in renewable energy, nature-based solutions to climate mitigation, and in technologies to remove CO_2 from the atmosphere and the latter to cope with impacts that cannot be avoided. If climate change can be moderate rather than substantial, then the resulting risks to sustainable development may also be limited.[10]

For organizations in the oil and gas sector, climate-related risks include transition risks that can affect the organization's financial performance as well as physical risks driven by acute events and long-term shifts in climate patterns, which can have impacts on the health and safety of workers and local communities. Disruptions in operations can also cause gaps in energy supply and impact energy security.

Climate resilience and transition to low-carbon economies can limit these impacts and provide opportunities for organizations in the oil and gas sector, including improved resource efficiency, low-emission energy sources and consumption patterns, new products and services, and access to new markets.

Transition to low-carbon economies

There is wide agreement that in order to mitigate climate change and stabilize global temperatures, global CO_2 emissions need to be limited and 'eventually approach to zero'. This requires a 'fundamental transformation of the energy supply system', in which low-GHG energy supply technologies play a key role.[11] For an organization in the oil and gas sector, this poses a 'strategic challenge of balancing short-term return with its long-term license to operate'[12], with increasing pressure to align with the transition to low-carbon energy in portfolios and business models.

Currently, proven global reserves of fossil fuels significantly exceed that which can be combusted while still keeping warming 'well below 2 degrees' – the global goal established by the Paris Agreement. Aligning with this goal requires organizations to set carbon emission targets that are compatible with carbon budgets, which indicate 'the cumulative amount of CO_2 emissions permitted over a period of time to keep within a certain temperature threshold'.[13] These projections are also referred to as 'scenarios'. By setting targets that are compatible with carbon budgets, organizations can better establish relevant mitigation and adaptation measures to navigate a climate-resilient

[10] F. Denton, T. J. Wilbanks, et al., 'Climate-Resilient Pathways: Adaptation, Mitigation, and Sustainable Development', *Climate Change 2014: Impacts, Adaptation, and Vulnerability. Part A: Global and Sectoral Aspects. Contribution of Working Group II to the Fifth Assessment Report of the Intergovernmental Panel on Climate Change*, 2014, ipcc.ch/site/assets/uploads/2018/02/WGIIAR5-Chap20_FINAL.pdf, pp. 1101-1131.

[11] T. Bruckner, I. Alexeyevich Bashmakov, Y. Mulugetta et al. 'Energy Systems',*2014: Mitigation of Climate Change, 2014, Mitigation of Climate Change. Contribution of Working Group III to the Fifth Assessment Report of the Intergovernmental Panel on Climate Change*, ipcc.ch/site/assets/uploads/2018/02/ipcc_wg3_ar5_chapter7.pdf, pp.511-597

[12] International Energy Agency (IEA), *The Oil and Gas Industry in Energy Transitions: World Energy Outlook Special Report*, 2020. iea.org/reports/the-oil-and-gas-industry-in-energy-transitions

[13] Carbon Tracker Initiative, Carbon Budgets Explainer, 2018, carbontracker.org/wp-content/uploads/2018/02/Carbon-Budgets_Eplained_02022018.pdf.

pathway. The more limited the budget, the greater the required changes, which can include diversification and portfolio reassessment.

Such changes in business models can have **economic impacts**, including loss of economic activity affecting sector workforces, local communities, and entire nations. Countries – particularly those with emerging economies – whose gross domestic products (GDP) heavily rely on fossil fuels face greater transition-related challenges. Stricter climate policies, environmental regulations, and technological developments can increase the risk of stranded assets when demand for oil and gas decreases and production costs remain stable or increase. This can increase the need to retire production infrastructure, which can be a major economic burden for governments and taxpayers.

As oil and gas fields have finite lifespans, the coming decades are likely to see increases in **closure and decommissioning** without being counterbalanced by openings. This social impact can be significant when substantial direct employment, broader job creation and economic development in the region depend on the sector. Workers face further risks related to employment, specifically surrounding employability, reskilling, and desirable re-employment.

Transitioning to low-carbon economies can also offer communities opportunities to transform economic activity which, in turn, create new jobs and skills development. To create opportunities and ensure a just transition for those most affected, it is essential to anticipate and facilitate workforce retraining and mobility through active dialogue between governments, employers, and workers.

WHAT TO REPORT

If an organization in the oil and gas sector has identified climate resilience and transition as a material topic, this section helps it determine what to report on this topic.

1. The organization is required to report on this topic and how it is managed using *GRI 103: Material Topics.*

a. *When reporting on actions taken to manage climate resilience and transition and related impacts, the organization should report:*
   - *The level and function within the organization assigned responsibility for managing the impacts (this can also be reported as part of GOV-3 Responsibilities for sustainable development topics and delegation in GRI 102: About the Organization);*
   - *The internal decision-making, budget allocation, and oversight processes to enable effective actions to manage the impacts (this can also be reported as part of GOV-13 Remuneration policies in GRI 102: About the Organization); and*
   - *How performance criteria in the remuneration policies for highest governance body members and senior executives relate to the topic.*
   - *Whether the responsibility to manage the topic is linked to performance assessments or incentive mechanisms.*

b. *When describing its policies on or commitments to the topic, the organization should report:*
   - *The policy commitments to climate change (this can be reported as part of RBC-2 Policy commitments in GRI 102: About the Organization);*
   - *Its approach to public advocacy on climate change; including its stance on issues related to climate change, and any differences between its lobbying positions and any stated policies, goals, or other public positions;*
   - *Any industry and other membership associations and national and international advocacy organizations that participate in public advocacy on climate change in which the organization has a significant role (this can also be reported as part of RBC-7 Membership associations in GRI 102: About the Organization).*

c. *When reporting on goals and targets, the organization should report targets related to reducing Scope 3 emissions from use of sold products, including:*
   - *The strategy to achieve the targets, including through investments in renewable energy, nature-based solutions to climate mitigation, and technologies to remove CO_2 from the atmosphere;*
   - *The baseline for the targets;*
   - *Whether and how the goals and targets take into account the context in which the impacts take place and are informed by expectations in internationally recognized instruments and, where relevant, by scientific consensus; and*
   - *The timeline for achieving the goals and targets.*

   (Reporting on goals and targets related to Scope 1 and Scope 2 emissions is included in **GHG emissions**.*)*

2. The following disclosures from the GRI Topic Standards have been identified as appropriate to report on this topic:

   GRI 201: Economic Performance 2016

   - Disclosure 201-2 Financial implications and other risks and opportunities due to climate change

     When reporting on financial implications and other risks and opportunities due to climate change, the organization should report:
     - *Whether climate change is considered in the organization's strategy;*
     - *Scenarios used for outlining risks and opportunities;*
     - *Assumptions and/or projections used to address stranded asset risks;*
     - *How the concept of just transition is considered to prevent or mitigate systemic negative impacts.*

     When reporting on the methods used to manage the risk or opportunity, the organization should report:
     - *Investments in nature-based solutions to climate mitigation and technologies to remove CO_2, and net captured value of CO_2 removed;*
     - *Decisions not to invest in new oil and gas developments and project divestments; and*
     - *Investments in exploration of new fossil fuel reserves and development of new fields (percentage of total CAPEX).*

3. The organization should also report its business model and lines of business when reporting *ACT-1 Activities, value chain, and other business relationships*, using *GRI 102: About the Organization*, including:
   - *Oil and gas production volumes for reporting year and projected volumes for the next five years by resource type in percentages (crude oil, natural gas, oil sands, tight oil, and shale gas);*
   - *Energy production from renewable sources by type of energy source and investment into renewable energy, and projections for the next five years (percentage of total CAPEX and current total revenue);*
   - *Estimated reserves by resource type and emission potential of these reserves.*

The following resources may help organizations in the oil and gas sector report on this topic:

- Task Force on Climate-Related Financial Disclosure (TCFD), *Recommendations of the Task Force on Climate-related Financial Disclosure*, 2017.
- Task Force on Climate-Related Financial Disclosure, *The Use of Scenario Analysis in Disclosure of Climate-Related Risks and Opportunities*, 2017.
- Transition Pathway Initiative, *Methodology and Indicators Report*, 2019.

– World Resources Institute, *A Recommended Methodology for Estimating and Reporting the Potential Greenhouse Gas Emissions from Fossil Fuel Reserves*, 2016.

ENVIRONMENT AND BIODIVERSITY

Air emissions

In addition to GHGs, emissions from oil and gas activities and use constitute significant anthropogenic sources of air pollutants. Globally, these emissions result in severe negative health impacts and millions of deaths annually by contributing to heart and lung diseases, strokes, respiratory infections, and neurological damage. Children, the elderly, and the poor are disproportionately affected, as are communities adjacent to operations.

Air pollution also negatively impacts ecosystems. For example, nitrogen emissions that enter the oceans can alter ocean chemistry, impacting marine life. Sulfur oxides can lead to acid rain and increase ocean acidification. Air pollution can also cause damage to plant life, such as impaired photosynthesis and reduced growth.

Air emissions from oil and gas activities include nitrogen oxides (NO_x), sulfur oxides (SO_x), volatile organic compounds (VOC), particulate matter (PM), ozone (O_3), and other hazardous air pollutants, such as hydrogen sulfide(H_2S) and benzene (C_6H_6).[14] These can occur from venting, flaring, and blowdowns; equipment leaks, evaporation losses, accidents, and equipment failures (in the form of fugitive emissions); waste impoundments and storage; fuel combustion; refining and processing activities; and transportation of supplies and products.

WHAT TO REPORT

If an organization in the oil and gas sector has identified air emissions as a material topic, this section helps it determine what to report on this topic.

4. The organization is required to report on this topic and how it is managed using *GRI 103: Material Topics.*

5. The following disclosures from the GRI Topic Standards have been identified as appropriate to report:

GRI 305: Emissions 2016

- Disclosure 305-7 Nitrogen oxides (NO_X), sulfur oxides (SO_X), and other significant air emissions

6. The organization can also report the following disclosures:

GRI 416: Customer Health and Safety 2016

- Disclosure 416-1 Assessment of the health and safety impacts of product and service categories

  When reporting on the assessment of the health and safety impacts of product and service categories, the organization can also describe efforts to improve product quality to reduce air emissions:.

[14] This scope does not include carbon dioxide (CO_2) and methane (CH_4), which are reported in GHG emissions.

Biodiversity

Oil and gas activities typically require large-scale infrastructure development, which have direct, indirect, and cumulative impacts on biodiversity occurring in the short and long term. Direct impacts can include air, soil, and water contamination, deforestation, soil erosion, and sedimentation of waterways. Other direct impacts involving species include mortality rates; habitat fragmentation and conversion; and the introduction of invasive species and pathogens.

These impacts can result from land clearance; seismic testing and drilling of exploration wells; construction of facilities, infrastructure, and pipelines; transportation; increased levels of noise and light; generation, use, and disposal of produced water and other effluents; burial of drilling waste; spills and leaks; gas leakage and methane migration into freshwater; and contamination from tailings ponds.

Oil and gas resources are often located in sensitive ecosystems or areas with high biodiversity value, which can exacerbate the impacts on biodiversity. Threats to biodiversity increase as easily accessible oil and gas resources are depleted and exploration moves into more remote areas. Unconventionally produced oil and gas, such as shale oil and gas, have a greater environmental footprint than conventional production.

Increased human settlement around operational sites can have indirect impacts, such as opening of routes to previously inaccessible areas and adding stress on areas of high biodiversity value.

Effects on species and ecosystems can also be the result of cumulative impacts. For example, habitat fragmentation caused by a pipeline can be compounded by land use change from agricultural operations. Impacts can also accumulate over time. Due to the scale and long lifespans of oil and gas activities, impacts can occur well beyond a project's temporal and geographical perimeters, including after **closure and decommissioning**.

Impacts on biodiversity can generate other effects. Activities related to oil and gas can have direct impacts on **local communities** by limiting resource availability, accessibility, or quality. Due to extensive land use required for many projects, the sector's activities can further contribute to **GHG emissions** and climate change through land-use change resulting in removal of carbon sinks. Climate change is expected to affect all aspects of biodiversity – including individual organisms, populations, species distribution, and ecosystem composition and function – and the impacts are anticipated to worsen with increasing temperatures.

To limit and manage its negative impacts on biodiversity and ecosystems, the oil and gas sector has been active in developing a mitigation hierarchy tool, which can be used to limit and manage its negative impacts on biodiversity and ecosystems.

WHAT TO REPORT

If an organization in the oil and gas sector has identified biodiversity as a material topic, this section helps it determine what to report on this topic.

1. The organization is required to report on this topic and how it is managed using *GRI 103: Material Topics.*
   When describing the actions taken to manage the topic and related impacts, the organization should describe whether it has implemented the mitigation hierarchy and how local community engagement is incorporated.

2. The following disclosures from the GRI Topic Standards have been identified as appropriate to report:

   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
   - Disclosure 304-2 Significant impacts of activities, products, and services on biodiversity
     When reporting significant impacts of activities, products, and services on biodiversity, the organization should report significant direct and indirect impacts on biodiversity with reference to habitats or ecosystems.
   - Disclosure 304-3 Habitats protected or restored
     When reporting habitats areas, the organization should give a breakdown of those protected or restored through the application of the mitigation hierarchy and/or additional conservation actions.
   - Disclosure 304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations

3. The following resources may help organizations in the oil and gas sector report on this topic:

   - International Finance Corporation (IFC) Performance Standard 6: *Biodiversity Conservation and Sustainable Management of Natural Resources*, 2012.
   - International Council for Mining and Metals (ICMM), International Petroleum Industry. Environmental Conservation Association (IPIECA), Equator Principles, *A cross-sector guide for implementing the Mitigation Hierarchy*, 2017.
   - Integrated Biodiversity Assessment Tool (IBAT) Alliance, Integrated Biodiversity Assessment Tool.
   - International Petroleum Industry Environmental Conservation Association (IPIECA), International Association of Oil and Gas Producers (IOGP), *Biodiversity and ecosystem services fundamentals*, 2016.

Waste

Extraction of oil and gas generates various waste streams often in large quantities, which can contain toxic or noxious substances, including heavy metals. Effective waste management and minimization are critical for protecting local communities and preventing damage to the environment.

Waste impacts from oil and gas can include contamination of surface water, groundwater, and food sources with chemicals or heavy metals. Further effects can be loss of land productivity and erosion. Certain wastes require particularly robust management due to their type or volume. In remote areas with limited disposal methods, waste impacts can be more severe or slower to manifest.

Wastes are generated throughout oil and gas activities. In traditional oil and gas exploration and production, the largest waste stream derives from drilling, which can consist of rock cuttings and water and drilling muds. These, in turn, can contain salts, metals, hydrocarbons, chemical additives, and naturally occurring radioactive material (NORM). Drilling waste can pose risks to the environment if released in an uncontrolled manner. When disposed of in underground injection wells, drilling waste can cause earthquakes or contamination of groundwater. In the absence of an alternative outlet, drilling fluids might also be discharged into waterways or the ocean.

In oil sands surface mining, the largest waste streams constitute topsoil, overburden, and tailings. The process of separating oil from sand and clay produces tailings, a toxic waste. Some tailings ponds have been found to leach chemicals into the environment, causing health risks for local communities and wildlife, including birds that land on ponds and can drown from oiling.

At the end of an oil and gas exploration or extraction project, **decommissioning and closure** also yield significant waste, which can have lasting environmental and socioeconomic consequences.

Other typical wastes from oil and gas facilities include chemicals and waste oils, construction waste, office and packaging waste, and medical waste.

Use of materials

The use of materials is increasing globally, requiring better and more efficient management as well as reduction in waste generation. Production of oil and gas largely consists of using water and chemicals for extraction and processing. However, much of the sector's impacts from the use of materials comes from infrastructure development. Project construction, commissioning, and **decommissioning and closure** involve substantial use of steel and concrete. The oil and gas sector has opportunities for implementing more efficient use of materials as well as leveraging its significant purchasing power to create demand for more responsibly produced materials.

➔ **The use of materials is addressed in *GRI 301: Materials 2016*.**

WHAT TO REPORT

If an organization in the oil and gas sector has identified waste as a material topic, this section helps it determine what to report on this topic.

1. The organization is required to report on this topic and how it is managed using *GRI 103: Material Topics.*

2. The following disclosures from the GRI Topic Standards have been identified as appropriate to report on this topic:

GRI 306: Waste 2020

- Disclosure 306-1 Waste generation and significant waste-related impacts
- Disclosure 306-2 Management of significant waste-related impacts
- Disclosure 306-3 Waste generated
- Disclosure 306-4 Waste diverted from disposal
- Disclosure 306-5 Waste directed to disposal

  When reporting on waste generated, diverted from disposal, and directed to disposal, the organization should report the composition of the waste broken down by:
  - *Drilling waste (muds and cuttings);*
  - *Total amounts of overburden, rock, and sludges; and*
  - *Tailings waste.*

3. The following additional disclosures have also been identified as appropriate to report on this topic by organizations with oil sands mining operations:

- Volume (m^3) and area (m^2) of tailings ponds
- Types of tailings facilities the organization operates

4. The following resources may help organizations in the oil and gas sector report on this topic:

- International Finance Corporation (IFC), *Environmental, Health, and Safety Guidelines for Waste Management*, 2007.
- United Nations Environment (UN environment), International Council for Mining and Metals (ICMM), Principles for Responsible Investment (PRI), *Global Tailings Standard* [to be published in 2020].
- International Association of Oil and Gas Producers (IOGP) *Guidelines for waste management with special focus on areas with limited infrastructure*.
- International Petroleum Industry Environmental Conservation Association (IPIECA), *Petroleum refinery waste management and minimization*, 2014.

Water and effluents

Oil and gas activities can have major impacts on the availability of water resources, which can have consequences for **local communities** as well as for other sectors. The sector's impacts from water use depend on the quantity of water resources in the local context: where water is scarce, the sector has a greater impact and can increase conflicts between water users.

Water is used in the development, extraction, and processing of oil and gas. The amount of water required for production varies depending on fuel type and extraction method, geology, and the degree of processing required. Unconventional extraction methods, including hydraulic fracturing and oil sands operations, are particularly water intensive. The impacts on the quantity of water resources is further impacted by the ability to substitute water, water quality, reservoir characteristics, and recycling infrastructure. In regions where water is scarce or in high demand for other uses, operations can use alternative sources, such as saline water or recycled wastewater.

Oil and gas activities can also have significant impacts on surface water and groundwater quality, and in turn, long-term impacts on ecosystems and **biodiversity**, spread waterborne diseases, cause problems for human health and development, and impair food-chain productivity. Heavy metals and pollutants can accumulate in groundwater, lakes, and reservoirs; contaminate aquifers with methane; and pollute streams receiving water discharges and downstream communities following dam removal.

Impacts on water quality can derive from inefficient treatment of water discharges, spills, and leaks. By volume, produced water is the largest wastewater source from the sector. Produced water that is not reinjected into a well or discharged into the ocean might be discarded to land or water or held in retention ponds, potentially causing surface water and groundwater contamination.

Contamination can also occur from spills and injection of drilling fluids into wells and flowback from hydraulic fracturing. Hydraulic fracturing and other forms of well stimulation for extracting oil and tar sands can cause underground contaminants to seep further and pollute groundwater resources. Seepage or failure of an oil sands tailings dam can also have significant impacts on surface and groundwater quality. Oil spills from transportation accidents and ruptured pipelines can similarly have negative impacts on local water resources.

Droughts, floods, and other extreme weather events related to climate change will likely pose further challenges to water availability and quality and exacerbate the impacts of this sector.

WHAT TO REPORT

If an organization in the oil and gas sector has identified water and effluents as a material topic, this section helps it determine what to report on this topic.

1. The organization is required to report on this topic and how it is managed using *GRI 103: Material Topics*.
2. The following disclosures from the GRI Topic Standards have been identified as appropriate to report on this topic:

GRI 303: Water and Effluents 2018

- Disclosure 303-1 Interactions with water as a shared resource
- Disclosure 303-2 Management of water discharge-related impacts
- Disclosure 303-3 Water withdrawal
- Disclosure 303-4 Water discharge

  When reporting on water discharge, the organization should report the total volume of hydrocarbon discharged within produced water.

- Disclosure 303-5 Water consumption

3. The following resources may help organizations in the oil and gas sector report on this topic:
   - International Council for Mining and Metals (ICMM): *Water Stewardship Framework*, 2014.
   - International Petroleum Industry Environmental Conservation Association (IPIECA): *The IPIECA Water Management Framework for onshore oil and gas activities*, 2013

Closure and decommissioning

Developing oil and gas fields can cause lasting changes to the surrounding environment, and have socioeconomic consequences for **local communities**. If not properly controlled, the sector's activities can result in soil and water contamination, changes to landforms, and disturbance of biodiversity and wildlife. Decommissioning typically also involves an influx of additional workers for an extended period of time, which can exacerbate other pressures on the environment.

Closure and decommissioning often requires planning from the early phases of a project's lifecycle, and should consider potential impacts on the economy, environment, and people. Failure to decommission assets and rehabilitate sites soundly can render land unusable for other productive uses, due to the presence of toxic materials or contamination, as well as cause health and safety hazards. Without clearly assigned responsible parties or allocated funds, closed and decommissioned oil and gas fields can also leave behind legacy environmental issues and financial burden for communities and governments.

Over the course of an oil and gas project, communities might come to depend on the sector's activities for jobs, income, royalties, tax payments, charitable donations, and other benefits. , This can lead to negative economic and social impacts after the project ends. For example, insufficient notice of closure or lack of adequate planning for economic revitalization, social protection, and labor transition can hinder the transition of workers and local communities to a post-closure phase and cause retrenchment, economic downturn and social unrest.

The need to reduce GHG emissions and **transition to low-carbon economies** increases the likelihood of more frequent closures, which will not, as in the past, be counterbalanced by openings. In areas where employment largely derives from oil and gas activities, social impacts will be significant, requiring collaboration between local and national governments, companies, workers and unions to ensure a just transition.

Closure and decommissioning of oil and gas fields can include removal and final disposal of hazardous materials and chemicals, capping or plugging of abandoned wells, dismantling and discarding structures, remediation of land or water, and restoration of lands to a condition or economic value approximates pre-development state. Closing oil sands operations also involves management of tailings ponds (see also **Waste**).

Decommissioning offshore structures can be more complex and costly than for onshore operations. International conventions require decommissioning all offshore platforms at the end of field life. Leaving offshore installations intact, after decommissioning, might cause marine pollution from corrosion, ecosystem changes, damage to fishing equipment, and navigational hazards to shipping. However, leaving them intact might be an appropriate solution in cases where rigs have become integral to the benthic community and habitat[15].

The closure and decommissioning phase can create significant **employment** opportunities at the end of an asset lifecycle, depending on the quality of decommissioning standards.

[15] According to the United States Environmental Protection Authority (EPA), benthic communities 'are biological communities that live in or on the seabed'; Environmental Protection Authority (EPA), *Environmental Factor Guideline: Benthic Communities and Habitats*, 2016, epa.wa.gov.au/sites/default/files/Policies_and_Guidance/Guideline-Benthic-Communities-Habitats-131216_2.pdf.

WHAT TO REPORT

If an organization in the oil and gas sector has identified closure and decommissioning as a material topic, this section helps it determine what to report on this topic.

1. The organization is required to report on this topic and how it is managed using *GRI 103: Material Topics*.
2. The following disclosures from the GRI Topic Standards have been identified as appropriate to report on this topic:
   a. ***GRI 402: Labor/Management Relations 2016***
   - Disclosure 402-1 Minimum notice periods regarding operational changes
     When reporting on minimum notice periods regarding operational changes, the organization should describe its worker consultation practices in advance of significant operational changes.
   b. ***GRI 404: Training and Education 2016***
   - Disclosure 404-2 Programs for upgrading employee skills and transition assistance programs
     When reporting on programs for upgrading employee skills and transition assistance programs, the organization should describe labor transition plans in place to help workers manage the transition to post-closure phase of operations (which can include re-deployment, assistance with re-employment, resettlement, and redundancy).
3. The following additional disclosures have also been identified as appropriate to report on this topic:
   - A list of the active fields or facilities with decommissioning plans, fields and facilities that have been decommissioned and those that are in the process of being decommissioned. The organization can also provide a breakdown of these by onshore and offshore locations.
   - Total amount of financial provisions made by the organization for decommissioning and closure, as well as post-decommissioning and closure monitoring and aftercare for their fields and facilities.
4. The following resources may help organizations in the oil and gas sector report on this topic:
   - International Association of Oil and Gas Producers (IOGP), *Overview of International Offshore Decommissioning Regulations – Volume 1: Facilities IOGP Report 584*, 2017
   - International Association of Oil and Gas Producers (IOGP), *Overview of International Offshore Decommissioning Regulations – Volume 2: Wells Plugging & Abandonment IOGP Report 585*, 2017
   - International Association of Oil and Gas Producers (IOGP), *Decommissioning of offshore concrete gravity-based structures (CGBS) in the OSPAR maritime area/other global regions IOGP Report 484*, 2018

Asset integrity and process safety

Major incidents in the oil and gas sector can have catastrophic consequences on workers, local communities, and the environment, as well as cause damage to assets and infrastructure. Significant impacts include fatalities, injuries, and health impacts, including toxicological and mental health effects for communities and workers, economic loss, conflict, threats to livelihoods and food safety and security, social disruption, cultural erosion, litigation stress, environmental degradation and direct species mortality. Events or incidents that cause methane and other GHG emissions, such as well blowouts, pipeline pigging, and refinery releases, further contribute to climate change.

Focus areas associated with asset integrity and process safety in the oil and gas sector commonly involve unplanned or uncontrolled hydrocarbon releases. Distribution of oil and gas in pipelines and by water, road, or rail also come with the risk of spills, which can pollute soil and water as well as harm species and livelihoods (see also **Water and effluents** and **Biodiversity**). Other events or incidents include oil or gas well blowout, explosions, fires, unplanned plant disruption and shutdown, and tailings dam failures from oil sands operations. Gas leaks from oil and gas equipment and distribution systems are also common, yet often insufficiently monitored and regulated.

Besides prevention of events and incidents with sound asset integrity and process safety systems, the consequences of incidents can be minimized through measures ensuring emergency preparedness and response. A highly effective process safety management system can also limit impacts associated with extreme weather events, the frequency and intensity of which will likely increase due to the effects of climate change.

WHAT TO REPORT

If an organization in the oil and gas sector has identified asset integrity and process safety as a material topic, this section helps it determine what to report on this topic.

1. The organization is required to report on this topic and how it is managed using *GRI 103: Material Topics*.
   When describing its policies or commitments for this topic, the organization should describe its emergency preparedness and response programs and plans.

2. The following disclosures from the GRI Topic Standards have been identified as appropriate to report on this topic:

   GRI 306: Effluents and Waste 2016

   - Disclosure 306-3 Significant spills
     When reporting on significant spills, the organization should report the cause of spill and volume of the substance recovered.

   Please note: *GRI 306: Effluents and Waste 2016* can continue to be used for reports or other materials if they are published on or before 31 December 2021 only.

5. The following additional disclosures have also been identified as appropriate to report on this topic:

   - Number of Tier 1 and Tier 2 process safety events per API RP 754 definitions, reported per business activity (e.g., refining, upstream)

3. The following resources may help organizations in the oil and gas sector report on this topic:

824 – Organisation for Economic Co-operation and Development (OECD), *Guidance on Developing*
825 *Safety Performance Indicators Related to Chemical Accident Prevention, Preparedness and Response*
826 *for Industry*, 2008.

827 – International Association of Oil and Gas Producers (IOGP), *Asset Integrity—the Key to*
828 *Managing Major Incident Risks*, 2018.

829 – International Association of Oil and Gas Producers (IOGP), *Process safety: recommended*
830 *practice on key performance indicators*, 2018.

831 – UK Health and Safety Executive, *Step-By-Step Guide to Developing Process Safety Performance*
832 *Indicators*, 2006

Occupational Health and Safety

Some occupations in the oil and gas sector can potentially have significant impacts on workers' health and safety. Many of the work-related hazards are associated with key processes in exploration and production phases, such as working with heavy machinery and exposure to or handling of explosive, flammable, poisonous, or harmful substances. Despite the sector's efforts to eliminate work-related hazards and achieve improvements, exposure to these hazards has resulted in higher fatality rates than in many other sectors.

Other hazards to workers' health and safety can derive from working in confined spaces or isolated locations; long working hours; and the type of physical, often repetitive, labor required by the oil and gas sector. Work-related hazards can also vary according to the extraction method. For example, offshore workers can be exposed to more health and safety risks due to, for example, challenging working conditions and remote locations.

The oil and gas sector extensively use suppliers to perform sometimes significant parts of projects. Suppliers are often subject to lower occupational health and safety standards than employees. Suppliers can also have higher accident and fatality rates, which can be the result of suppliers undertaking the most dangerous jobs. They might also not be covered by the oil and gas organization's occupational health and safety management system or be less familiar with the workplace and the organization's safety practices or less committed to them.

The following hazards present occupational health and safety risks for the oil and gas sector, with the potential to result in a high-consequence work-related injury or in ill health.

Hazards with a potential to result in injury

Transportation incidents are the most common source of fatalities and injuries in the oil and gas sector. These can occur when workers and equipment are transported to and from wells and offshore rigs, sometimes over long distances along dangerous routes.

Fires and explosions are another major hazard, which can originate from dust and flammable gases, such as methane, well gases, and vapors during oil and gas production, transportation, and processing. Electrical hazards can be associated with high-voltage systems used in exploration and production facilities or equipment.

Incidents categorized as 'struck-by', 'caught-in', or 'caught-between' can involve falling equipment or structures, faulty operation of heavy machinery, or malfunctioning of electrical, hydraulic, or mechanical installations. Workers can also be at risk of falls, slips, and trips, such as when accessing platforms and equipment located high above the ground or water.

Hazards with a potential to result in ill health

Commonly reported chemical hazards include respirable free crystalline silica, which is released, for example, in hydraulic fracturing and can cause silicosis and lung cancer. Exposure to hydrogen sulfide, released by oil and gas wells can lead to incapacitation or death. Workers can also be exposed to harmful or carcinogenic hydrocarbon gases and vapors. Exposure to gases such as methane, carbon monoxide, and nitrogen in confined spaces can lead to asphyxiation.

Physical hazards in the sector include extreme temperatures, causing fatigue and body stress reactions; harmful levels of carcinogenic radiation from industrial processing; harmful levels of machinery noise or vibration causing impaired hearing or musculoskeletal disorders; and ergonomics-related injury risks.

Biological hazards faced by many oil and gas workers include communicable diseases present in the local community or diseases due to poor hygiene and quality of water or food.

Hazards related to work organization and psychosocial well-being due to common **employment practices** in the sector, such as the use of fly-in-fly-out work organization, can increase risks of fatigue, strain, or stress, and affect physical, psychological, and social health. These hazards include expatriation, rotational work, long shifts, irregular or odd working hours, and solitary or monotonous work. Psychological reactions, such as post-traumatic stress disorder, can also occur, for example, when being involved in a major incident. Finally, gender imbalance can contribute to stress, discrimination, or sexual harassment (see also **Diversity and non-discrimination**).

WHAT TO REPORT

If an organization in the oil and gas sector has identified occupational health and safety as a material topic, this section helps it determine what to report on this topic.

1. The organization is required to report on this topic and how it is managed using *GRI 103: Material Topics*.
2. The following disclosures from the GRI Topic Standards have been identified as appropriate to report on this topic:

GRI 403: Occupational Health and Safety 2018

- Disclosure 403-1 Occupational health and safety management system
- Disclosure 403-2 Hazard identification, risk assessment, and incident investigation
- Disclosure 403-3 Occupational health services
- Disclosure 403-4 Worker participation, consultation, and communication on occupational health and safety
- Disclosure 403-5 Worker training on occupational health and safety
- Disclosure 403-6 Promotion of worker health
- Disclosure 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships
- Disclosure 403-8 Workers covered by an occupational health and safety management system
- Disclosure 403-9 Work-related injuries
- Disclosure 403-10 Work-related ill health

3. The following resources may help organizations in the oil and gas sector report on this topic:

- International Association of Oil and Gas Producers (IOGP) - International Petroleum Industry Environmental Conservation Association (IPIECA), *Health management in the oil and gas industry*, 2019.
- International Association of Oil and Gas Producers (IOGP) - International Petroleum Industry Environmental Conservation Association (IPIECA), *Health Performance Indicators: A guide for the oil and gas industry*, 2007.

EMPLOYMENT

Employment practices

The employment opportunities generated by the oil and gas sector across the value chain can have positive socioeconomic impacts on communities, countries, and regions. While commonly offering well-paid opportunities for skilled workers, employment practices in the sector can be associated with a number of negative impacts related to, for example, working conditions, use of contract labor and disparities in working conditions, shortfalls of labor-management consultations, and job security.

Many oil and gas jobs have complex shift patterns to ensure continuity of operations around the clock, sometimes requiring overtime employment and night shifts, which can cause high fatigue levels and augment risks related to **occupational health and safety** and **process safety**. An organization may also use fly-in-fly-out (FIFO) work arrangements, in which workers are flown to the site of operations for a number of weeks at a time, often requiring workers to work extended shifts. Irregular work shifts and schedules and time spent away from families could have further psychosocial impacts on workers.

Various oil and gas activities are commonly outsourced to suppliers. This is prevalent during peak periods, such as construction or maintenance works, or for specific activities, such as drilling, catering, transportation, and security. Outsourcing operations and using agency workers could allow organizations in the oil and gas sector to reduce their labor costs, for example, by avoiding legal obligations to employ a worker following a period of employment as a contract worker or by bypassing collective agreements that are in place for workers in direct employment (see also **Freedom of association and collective bargaining**).

Agency workers commonly have less favorable employment conditions than employees, lower compensation, less training, higher accident rates, and less job security. They often lack social protection and access to grievance mechanisms. Suppliers' standards for working conditions can also be lower and, as a consequence, expose organizations in the oil and gas sector to human and labor rights violations through their business relationships (see also **Forced labor and modern slavery**).

Employment terms offered to local workers, expatriates (temporary oil and gas workers who are usually brought in by employers), and contract workers can also vary significantly. Remuneration might be unequal, and benefits, such as bonuses, housing allowances, and private insurance plans, might only be offered to expatriates. Lack of relevant skills, knowledge, or accessible training programs can restrict the local communities from accessing employment opportunities created by the sector in the first place (see also **Economic impacts**).

Job security is another concern in this sector. For example, **closure and decommissioning** phases or oil price drops can occur suddenly, leading to job losses and increasing pressure on remaining workers. Low job security is further compounded by automation and changing operating models, such as when triggered by the transition to low-carbon economies. Without timely skills development measures that aim to improve employability, many workers might end up with an inadequate skill set and face unemployment.

WHAT TO REPORT

If an organization in the oil and gas sector has identified employment practices as a material topic, this section helps it determine what to report on this topic.

1. The organization is required to report on this topic and how it is managed using *GRI 103: Material Topics.*
2. The following disclosures from the GRI Topic Standards have been identified as appropriate to report on this topic:

a. ***GRI 401: Employment 2016***

- Disclosure 401-1 New employee hires and employee turnover
- Disclosure 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees
- Disclosure 401-3 Parental leave

b. ***GRI 402: Labor/Management Relations 2016***

- Disclosure 402-1 Minimum notice periods regarding operational changes

c. ***GRI 404: Training and Education 2016***

- Disclosure 404-1 Average hours of training per year per employee
- Disclosure 404-2 Programs for upgrading employee skills and transition assistance programs

d. ***GRI 414 : Supplier Social Assessment 2016***

- Disclosure 414-1 New suppliers that were screened using social criteria
- Disclosure 414-2 Negative social impacts in the supply chain and actions taken

Diversity and non-discrimination

The oil and gas sector commonly requires skilled workers, which can set a high barrier for entry and hinder employee diversity. The condition, location, and type of work associated with jobs in the sector can be a further impediment to having a diverse workforce. This can result in discrimination, which has been documented in the oil and gas sector in relation to, for example, race, color, sex, gender, religion, national extraction, and worker status. The sector's widespread use of contract labor, often with differing terms of employment, can also be a source of discrimination.

Discriminatory practices can impede access to jobs and career development, as well as lead to unequal treatment and remuneration. Jobseekers from local communities are sometimes excluded from the hiring process because of a recruitment system bias that favors a dominant ethnic group. Compared to expatriates, local workers might receive significantly lower pay for equal work.

The oil and gas sector is also characterized by a significant gender imbalance. In many countries, the percentage of women working in this sector is significantly lower compared to the overall number of working women. Women are especially underrepresented in senior management. One of the root causes of this imbalance is that fewer women graduate with degrees in disciplines pertinent to the sector, such as science, technology, engineering, and mathematics (STEM). In addition, some resource-rich countries have laws that prevent women from working in hazardous or arduous occupations. Social or cultural customs and beliefs can also limit women's access to jobs in this sector or prevent them from taking on specific roles.

WHAT TO REPORT

If an organization in the oil and gas sector has identified diversity and non-discrimination as a material topic, this section helps it determine what to report on this topic.

1. The organization is required to report on this topic and how it is managed using *GRI 103: Material Topics*.
2. The following disclosures from the GRI Topic Standards have been identified as appropriate to report on this topic:
    a. ***GRI 202: Market Presence 2016***
    - Disclosure 202-1 Ratios of standard entry level wage by gender compared to local minimum wage
    - Disclosure 202-2 Proportion of senior management hired from the local community
    b. ***GRI 414: Supplier Social Assessment 2016***
    - Disclosure 404-1 Average hours of training per year per employee
    c. ***GRI 405: Diversity and Equal Opportunity 2016***
    - Disclosure 405-1 Diversity of governance bodies and employees
    - Disclosure 405-2 Ratio of basic salary and remuneration of women to men
    d. ***GRI 406: Non-discrimination 2016***
    - Disclosure 406-1 Incidents of discrimination and corrective actions taken

Forced labor and modern slavery

Organizations in the oil and gas sector interact with a large number of suppliers, including in countries characterized as having low rates of enforcement of labor rights. This can increase the potential of using suppliers that do not adhere to labor rights or relevant codes of conduct, leaving supply chains vulnerable to human rights violations. These include modern slavery, which refers to forced labor and marriage, debt bondage, other slavery-like practices, and human trafficking. Violations most frequently reported in the oil and gas sector context are forced labor and situations of exploitation that a person cannot refuse or leave because of coercion, deception, threats, violence, or other abuse of power. The increased attention to modern slavery has prompted a global response to address the issue, with a number of governments issuing legislation for businesses to publicly report about progress to address these impacts.

In addition to impacts through their supply chains, oil and gas organizations can be directly linked to occurrences of modern slavery through joint ventures and other business relationships, including state-owned enterprises in countries where international human rights standards violations occur. Documented cases show forced labor and modern slavery in oil and gas activities such as shipping, construction, cleaning, catering, onshore transportation, supply base activities, waste management, maintenance, and modifications services. Offshore oil and gas workers can be at higher risk of forced labor due to the isolation of extraction sites, making it more challenging to reinforce measures. Higher risk related to shipping is tied to ships being registered in a country other than that of the beneficial owner, obscuring accountability through layers of management and crewing companies.

Migrant workers also face higher risks of modern slavery. For example, third-party employment agencies have been found to overcharge workers for visas and flights, or demand recruitment costs be paid by employees rather than employers.

Impacts on children's rights

Risks of child labor in the oil and gas sector mainly occur through business relationships, including joint ventures and the supply chain, such as during facilities construction or pipeline operations. Suppliers can operate in countries with working ages below the ILO's minimum age.

Other impacts on children's rights and well-being can come from an oil or gas project's proximity to the **local community** through, for example, environmental impacts or land use and resettlement. Parents' labor conditions, including hours, shift work, and fly-in-fly-out practices, can also have indirect impacts on children (see also **Employment practices**).

➔ **Child labor is addressed in *GRI 408: Child Labor 2016*.**

WHAT TO REPORT

If an organization in the oil and gas sector has identified forced labor and modern slavery as a material topic, this section helps it determine what to report on this topic.

1. The organization is required to report on this topic and how it is managed using *GRI 103: Material Topics*.
2. The following disclosures from the GRI Topic Standards have been identified as appropriate to report on this topic:
   a. ***GRI 409: Forced or Compulsory Labor 2016***
      - Disclosure 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor

b. ***GRI 414: Supplier Social Assessment 2016***

- Disclosure 414-1: New suppliers that were screened using social criteria

Freedom of association and collective bargaining

The right to organize and take collective action is critical for the oil and gas sector to enable public debate about the sector's governance and practices, reduce social inequality, and improve labor standards, including occupational health and safety, working conditions, wages, and job security.

Many professions associated with the sector have traditionally been represented by trade unions and covered by collective bargaining agreements, which are negotiated by national, regional, or global sectoral federations and associations. Some oil and gas resources are located in countries where these rights are restricted. Workers in such locations face risks when seeking to join trade unions and engage in collective bargaining. Even in countries where unions are legal, restrictions might exist to prevent effective representation, and workers joining unions might face intimidation or unfair treatment.

Documented cases of interference with freedom of association and collective bargaining include detention of managers and employees, invasion of privacy, not adhering to collective agreements, prevention of union access to workplaces to assist workers, refusal to bargain in good faith with workers' chosen unions, unfair dismissal of trade union members and leaders, and unilateral cancellation of collective bargaining agreements.

Contract workers, who are widely used in these sectors, are often excluded from the scope of collective bargaining agreements, which can cause them to have reduced benefits and worse working conditions (see also **Employment practices**).

Freedom of association and civic space

Freedom of association is a fundamental human right, which comprises the right to freedom of peaceful assembly and association. This entails engaging in free speech about sector policies and organizations' practices not only for workers and employers, but also through active participation of independent civil society. Restrictions on civic space can limit citizens' ability to engage in public debate about sector policies and company practices.

WHAT TO REPORT

If an organization in the oil and gas sector has identified freedom of association and collective bargaining as a material topic, this section helps it determine what to report on this topic.

1. The organization is required to report on this topic and how it is managed using *GRI 103: Material Topics*.
2. The following disclosures from the GRI Topic Standards have been identified as appropriate to report on this topic:

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

COMMUNITIES

Economic impacts

Oil and gas activities can be an important source of investment and income for local communities, countries, and regions. Impacts can vary according to the scale of operations and the importance of the activity in the economic context. For example, in some resource-rich countries, oil and gas development-related investments and operational revenues account for a significant amount of national gross domestic product**.** However, if not well managed, this can harm economic performance and lead to macroeconomic instability and distortions. Economies dependent on these finite resources can also be vulnerable to commodity price and production fluctuations.

The sector can have positive impacts on communities, countries, and regions through royalty payments, taxes, and wealth creation. Investments by oil and gas organizations in the development of enabling infrastructure, such as public power utilities to improve access to energy or other public services can be beneficial for communities. Oil and gas activities can also stimulate economies and create benefits through local employment. Increased wages for jobs in the oil and gas sector can potentially lead to increased purchasing power and positive impacts on local businesses, local procurement of products and services, and supplier development. Skills development of local communities through education and training can help increase access to jobs in the sector.

The extent to which local communities can benefit from the presence of the oil and gas depends on existing development and industrialization levels as well as the community's capacity to offer qualified workers for the new employment opportunities or supporting activities related to the project. In addition, the net employment impacts depend on how employment by the sector affects existing employment in other sectors. These impacts can also be affected by an organization's **employment practices**. For example, a 'fly-in fly-out' (FIFO) work approach can offset pressures associated with influxes of people in small communities while still supplying the necessary workers (see also **Local community impacts**). However, this approach reduces the employment opportunities available to local communities, detracting from the potential economic benefits.

The introduction of new oil and gas sector activities can also generate negative impacts on local communities, including competition over jobs and economic disparity, with vulnerable groups often disproportionately negatively affected. The resulting influx of external workers can also increase pressure on housing, infrastructure, and public services. Other economic impacts include environmental legacy costs, related to, for example, contamination, incidents, or lack of proper rehabilitation after closure and decommissioning.

Governments and regions are currently facing the risk of stranded assets as a result of stricter climate policies and technological developments driving the transition to low-carbon economies (see also **Climate resilience and transition**)**.** The transition is expected to lead to decreased sector activity, making communities and countries dependent on the sector's revenues or employment more vulnerable to resulting economic downturn. In these cases, collaboration between local and national governments and organizations in the oil and gas sector is essential to ensure a just transition.

WHAT TO REPORT

If an organization in the oil and gas sector has identified economic impacts as a material topic, this section helps it determine what to report on this topic.

1. The organization is required to report on this topic and how it is managed using *GRI 103: Material Topics.*

When describing its policies or commitments for the topic, the organization should describe its approach to providing local employment opportunities.

2. The following disclosures from the GRI Topic Standards have been identified as appropriate to report on this topic:

   a. ***GRI 201: Economic Performance 2016***

   - Disclosure 201-1 Direct economic value generated and distributed
     When reporting on direct economic value generated and distributed, the organization should report it separately at country, regional, and project levels.

   b. ***GRI 202: Market Presence 2016***

   - Disclosure 202-1 Ratios of standard entry level wage by gender compared to local minimum wage
   - Disclosure 202-2 Proportion of senior management hired from the local community

   c. ***GRI 203: Indirect Economic Impacts 2016***

   - Disclosure 203-1 Infrastructure investments and services supported
     When reporting on indirect economic impacts, the organization should report the extent to which different communities or local economies are impacted by the organization's infrastructure investments and services supported.
   - Disclosure 203-2 Significant indirect economic impacts

   d. ***GRI 204: Procurement Practices 2016***

   - Disclosure 202-1 Proportion of spending on local suppliers

3. The following resources may help an organization in the oil and gas sector report on this topic:

   - International Petroleum Industry Environmental Conservation Association (IPIECA), *Local content, A guidance document for the oil and gas industry*, second edition, 2016.
   - Organisation for Economic Co-operation and Development (OECD), *Collaborative Strategies for In-Country Shared Value Creation*, 2016.

Local community impacts

Oil and gas activities can result in various social and human rights impacts on local communities. Impacts can occur as a result of, for example, land use requirements for activities or transportation and distribution of products, influx of people seeking employment and economic opportunities, environmental degradation, or the use of local resources for sector activities. While types and significance of impacts vary according to the characteristics and context of the local community, there are some impacts commonly associated with the oil and gas sector.

Land use requirements can cause displacement and loss of access to land and water, as well as lead to competition over other land uses, such as farming, fishing, or recreational uses (see also **Land use and resettlement**). This can disrupt traditional livelihoods, increase risks of impoverishment, and restrict access to essential services, such as education and healthcare. The sectors' activities can also incur damage to cultural heritage sites, potentially leading to loss of culture, tradition, or cultural identity, especially among indigenous peoples.

The influx of workers from the surrounding areas or as fly-in-fly-out during a project's construction or expansion phase can result in a range of impacts. Large-scale influx of expatriate workers can put local services and resources under pressure. Local communities can suffer from inflation of housing and food costs, which might increase homelessness especially among vulnerable groups. Inflows of cash associated with in-migration and new employment opportunities might be unevenly distributed, leading to increased inequalities and social disruption through, for example, increased alcohol consumption, gambling, and prostitution.

Further impacts on community health and well-being might come from air, soil, and water pollution related to chemical use, dust from transportation, emissions, increased levels of noise and light, leaks and waste streams, all of which can lead to a reduced standard of living. Expatriate or migrant workers can also introduce new communicable diseases. The influx of predominantly male migrant workers can also change the composition of the local community, This can impact women in particular, as it can lead to a rise in sexual violence and trafficking, as well as sexually transmitted diseases(see also **Rights of indigenous peoples**). The sector has also been linked to domestic and gender-based violence, both on operational sites and in local communities.[16]

Safety of local communities can be threatened by potential incidents, such as explosions, and fires mine collapses, spills, tailings dams or pipelines failures, (see also **Asset integrity and process safety**). Increased traffic to operational sites can pose additional road accident hazards.

Communities can also experience conflicts when faced with impacts that are disproportionately negative in proportion to the benefits gained through oil and gas activities (see also **Conflict and security**).

Effective local community engagement can mitigate the social impacts of oil and gas activities. If community engagement is flawed or overlooked, community concerns might not be understood or addressed, which can exacerbate existing impacts or create new ones.

[16] International Finance Corporation (IFC), Unlocking Opportunities for Women and Business: A Toolkit of Actions and Strategies for Oil, Gas, and Mining Companies, 2018, ifc.org/wps/wcm/connect/topics_ext_content/ifc_external_corporate_site/gender+at+ifc/resources/unlocking-opportunities-for-women-and-business, accessed on 31 May 2020.

WHAT TO REPORT

If an organization in the oil and gas sector has identified local community impacts as a material topic, this section helps it determine what to report on this topic.

1. The organization is required to report on this topic and how it is managed using *GRI 103: Material Topics*.

2. The following disclosures from the GRI Topic Standards have been identified as appropriate to report on this topic:

GRI 413: Local Communities 2016

- When reporting clause 1.1 in *GRI 413: Local Communities*, the organization should report:
    - *the means by which stakeholders are identified and engaged with;*
    - *which vulnerable groups have been identified;*
    - *any collective or individual rights have been identified that are of particular concern for the community in question;*
    - *how it engages with stakeholder groups that are particular to the community; and*
    - *the means by which it addresses risks and impacts or supports independent third parties to engage with stakeholders and address risks and impacts.*
- Disclosure 413-1 Operations with local community engagement, impact assessments, and development programs
- Disclosure 413-2 Operations with significant actual and potential negative impacts on local communities

  When reporting on operations with significant actual and potential negative impacts on local communities, the organization should report exposure of the local community to its operations resulting from volume and type of pollution released; or the use of hazardous substances that impact the environment and human health.

3. The following additional disclosures have also been identified as appropriate to report on this topic:

- Number and description of significant disputes with local communities and indigenous peoples, including actions taken and outcomes.

4. The following resources may help organizations in the oil and gas sector report on this topic:

- International Finance Corporation (IFC), *Performance Standard 4 Community Health, Safety, and Security*, 2012
- International Petroleum Industry Environmental Conservation Association (IPIECA), American Petroleum Institute (API), International Association of Oil and Gas Producers (IOGP), *Sustainability reporting guidelines for the oil and gas industry*, 2020.

Land use and resettlement

Oil and gas activities require land for a number of purposes, including operations, access routes, and distribution of products. This can sometimes lead to involuntary resettlement of local communities, which can have widespread impacts on people's livelihoods, access to resources and services, and human rights. Involuntary resettlement can involve physical displacement (e.g. relocation or shelter loss) and economic displacement (e.g. loss or access to assets).

Impacts from land use vary between the methods of extraction, location of the resources, processing required, and transportation methods. For example, oil and gas pipelines can have a large footprint due to their geographical reach and large safety buffer zones.

Unclear tenure rules regarding rights to land access, use, and control or lack of proper compensation to affected communities are often the cause for disputes, economic and social tensions, and conflict. Local communities can receive monetary compensation or equivalent land for lost assets. However, determining the value of lost access to the natural environment is complex, as considerations must include income-generating activities, human health, and non-material aspects of quality of life. The amount of compensation might therefore prove unrepresentative of the loss. In some cases, individuals who are customary titleholders to the land might not be compensated at all or might only be compensated for crops but not the land.

Resettlement typically requires more extensive engagement between organizations and local communities. Impacts of resettling communities can be exacerbated by a flawed process or lack of transparency in cases of, for example, poor community consultation or the absence of free, prior, and informed consent (FPIC), specifically for **indigenous peoples**. Community members resisting resettlement can also face threats and intimidation, as well as violent, repressive, or life-threatening removal from lands by security forces or government agents (see also **Conflict and security**).

WHAT TO REPORT

If an organization in the oil and gas sector has identified land use and resettlement as a material topic, this section helps it determine what to report on this topic.

1. The organization is required to report on this topic and how it is managed using *GRI 103: Material Topics*.

   When reporting actions taken to manage land use and resettlement and related impacts, the organization should report approaches taken to prevent or mitigate systemic negative impacts.

2. The following disclosures from the GRI Topic Standards have been identified as appropriate to report on this topic:

   GRI 413: Local Communities 2016

   - Disclosure 413-1 Operations with local community engagement, impact assessments, and development programs

     When reporting on operations with local community engagement, impact assessments, and development programs, the organization should report how communities' reliance on natural resources and ecosystem services is measured and valued.

   - Disclosure 413-2 Operations with significant actual and potential negative impacts on local communities

     When reporting on operations with significant actual and potential negative impacts on local communities, the organization should report the locations of operations or facilities where involuntary resettlements took place or are ongoing and how resettled peoples' livelihoods were affected and restored (e.g., customary rights, economic impact, access to services, and cultural impacts).

3. The following resources may help organizations in the oil and gas sector report on this topic:

- Global Reporting Initiative (GRI), *Land Tenure Rights: The Need for Greater Transparency Among Companies Worldwide, 2016*.
- International Finance Corporation (IFC), *Good Practice Handbook: Land Acquisition and Resettlement (draft)*, 2019.
- International Finance Corporation (IFC), *Performance Standard 5, Land Acquisition and Involuntary Resettlement*, 2012.
- International Finance Corporation (IFC), *Performance Standard 8: Cultural Heritage*, 2012.

Rights of indigenous peoples

Oil and gas activities can have particularly significant impacts on indigenous peoples. These impacts can be connected to various socio-cultural factors, for example, indigenous peoples' special relationship with land, traditional lifestyles, cultural heritage, and social vulnerability.

The sector's activities can disrupt indigenous peoples' cultural, spiritual, and economic ties to their lands or natural environments, compromise their rights and well-being, and cause displacement (see also **Land use and resettlement**). Availability of and access to water, which is a key concern for indigenous communities, can also be compromised. Considering indigenous peoples' relationship with and sometimes dependence on nature, the oil and gas sector's role as a major contributor to climate change exacerbates these impacts.

The sector's presence in indigenous communities can also impact social cohesion and well-being. The in-migration of workers from other areas might create social tensions and result in discrimination. Other impacts on indigenous peoples' welfare and safety include risks of prostitution, bonded labor, violence against women, and increased exposure to communicable diseases (see also **Local community impacts**).[17]

Indigenous peoples often also have a special legal status in national legislation. Before initiation of development projects that require resettlement or have potential impacts on lands or resources that indigenous peoples use or own, organizations are expected to seek free, prior and informed consent (FPIC) from indigenous peoples. However, disputes and conflicts between indigenous peoples and organizations in the oil and gas sector regularly occur over land ownership and rights. Indigenous peoples can be customary or legal owners of lands to which organizations in the oil and gas sector are granted use rights by governments. Further, some national governments might not recognize or enforce indigenous land rights or indigenous peoples' rights to consent. Documented cases show an absence of good faith consultations as well as undue pressure and harassment towards indigenous peoples to accept projects, with opposition to such projects sometimes leading to violence and death.[18]

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[17] See, for example, UN Permanent Forum on Indigenous Issues, 11th session, *Combating violence against indigenous women and girls: article 22 of the United Nations Declaration on the Rights of Indigenous Peoples: Report of the international expert group meeting*, 2012, undocs.org/E/C.19/2012/6; G. Gibson, K. Yung, et al. with Lake Babine Nationa and Nak'azdii Whut'en, *Indigenous communities and industrial camps: Promoting healthy communities in settings of industrial change*, 2017, firelight.ca/wp-content/uploads/2016/03/Firelight-work-camps-Feb-8-2017_FINAL.pdf; Amnesty International, *Out of sight, out of mind: Gender, indigenous rights, and energy development*, 2016, amnesty.ca/sites/amnesty/files/Out of Sight Out of Mind EN FINAL web.pdf; A. Alook, I. Hussey, and N. Hill, *Indigenous gendered experiences of work in an oil-dependent, rural Alberta community*, 2019, assets.nationbuilder.com/parklandinstitute/pages/1681/attachments/original/1550688239/indigenousexperiences.pdf?1550688239; Indigenous Environmental Network, 'Native Leaders Bring Attention to Impact of Fossil Fuel Industry on Missing and Murdered Indigenous Women and Girls', 2018, ienearth.org/native-leaders-bring-attention-to-impact-of-fossil-fuel-industry-on-missing-and-murdered-indigenous-women-and-girls, accessed on 31 May 2002.

[18] See, for example, International Labour Organization (ILO), *Observation (CEACR) - adopted 2018, published 108th ILC session (2019) Indigenous and Tribal Peoples Convention, 1989 (No. 169) - Venezuela, Bolivarian Republic of*

Oil and gas development projects can present significant economic opportunities and benefit sharing for indigenous peoples, especially when indigenous peoples are provided with the opportunity to control and develop the resources themselves. Indigenous peoples can also benefit from oil and gas activities through employment, training, and community development programs (see also **Economic impacts**). However, conflicts can arise when the benefits to indigenous peoples are or appear to be of less economic value than profits generated by the organization or are insufficient to compensate the negative impacts of the development (see also **Conflict and security**).

WHAT TO REPORT

If an organization in the oil and gas sector has identified rights of indigenous peoples as a material topic, this section helps it determine what to report on this topic.

1. The organization is required to report on this topic and how it is managed using *GRI 103: Material Topics*.
   When describing actions taken to manage the topic and related impacts, the organization should explain how its commitment to manage the topic incorporates the right to free, prior, and informed consent and other rights as set out in the United Nations Declaration on the Rights of Indigenous Peoples and the International Labour Organization Convention 169 'Indigenous and Tribal Peoples'.
2. The following disclosures from the GRI Topic Standards have been identified as appropriate to report on this topic:
   a. ***GRI 411: Rights of Indigenous Peoples 2016***
   - Disclosure 411-1 Incidents of violations involving rights of indigenous peoples
   b. ***GRI 413: Local Communities 2016***
   - Disclosure 413-1 Operations with local community engagement, impact assessments, and development programs
     When reporting on operations with local community engagement, impact assessments, and development programs, the organization should report:
     - *engagement strategies and processes in place aimed to avoid, minimize, mitigate, or compensate negative impacts on indigenous peoples; and*

(Ratification: 2002), 2019, ilo.org/dyn/normlex/en/f?p=1000:13100:0::NO:13100:P13100_COMMENT_ID,P11110_COUNTRY_ID,P11110_COUNTRY_NAME,P11110_COMMENT_YEAR:3962283,102880,Venezuela, Bolivarian Republic of,2018; J. Burger, *Indigenous peoples, extractive industries and human rights*, 2014, europarl.europa.eu/RegData/etudes/STUD/2014/534980/EXPO_STU(2014)534980_EN.pdf; A. Anongos, D. Berezhkov, et al., *Pitfalls and pipelines: Indigenous peoples and extractive industries*, 2012, iwgia.org/images/publications/0596_Pitfalls_and_Pipelines_-_Indigenous_Peoples_and_Extractive_Industries.pdf; Global Witness, *Defenders of the earth: Global killings of land and environmental defenders in 2016*, 2017, globalwitness.org/en/campaigns/environmental-activists/defenders-earth; United Nations Department of Economic and Social Affairs (UN DESA), *Report of the international expert group meeting on extractive industries, Indigenous Peoples' rights and corporate social responsibility*, 2009, un.org/development/desa/indigenouspeoples/meetings-and-workshops/7136-2.html; B. McIvor, *First Peoples Law Report: Essays in Canadian Law and Decolonization*, 2018, firstpeopleslaw.com/public-education/publications.php.

- *how it identifies and implements development benefits for indigenous peoples, such as access to jobs, supply opportunities, and benefit-sharing contracts, or an indigenous employment strategy.*

- Disclosure 413-2 Operations with significant actual and potential negative impacts on local communities
  When reporting on operations with significant actual and potential negative impacts on local communities, the organization should report operations where indigenous peoples are present or affected by its activities.

3. The following resources may help organizations in the oil and gas sector report on this topic:

- International Finance Corporation (IFC), *Performance Standard 7: Indigenous Peoples*, 2012.
- International Petroleum Industry Environmental Conservation Association (IPIECA), *Indigenous Peoples and the oil and gas industry: context, issues and emerging good practice,* 2012.
- International Petroleum Industry Environmental Conservation Association (IPIECA), Free, prior and informed consent (FPIC) toolbox, 2018.

Conflict and security

Many organizations in the oil and gas sector operate in conflict situations. Pre-existing conflicts are common when, for example, organizations operate in countries characterized by political and social instability. The risk of human rights abuses is also heightened in areas of conflict.

Conflict can be directly linked to the presence of oil and gas activities. These conflicts can be triggered by, for example, poor engagement with or exclusion of local communities and indigenous peoples; uneven distribution of economic benefits; excessive negative impacts on the economy, environment, or people; and disputes over use of scarce resources. Conflict can also be triggered by mismanagement of funds for individual gains at the expense of local interests (see also **Anti-corruption**).

Organizations in the oil and gas sector might use security personnel to protect their assets or ensure their employees' safety. Security personnel might take action against community members, including when they are protesting projects or protecting their lands. These actions can violate human rights, such as rights to freedom of association and free speech, as well as lead to violence, injuries, or deaths. Security contractors can also be connected to military or paramilitary groups.

Security might also be provided by the national police or military forces, in which case organizations in the oil and gas sector might be contributing to potential negative human rights impacts through their business relationship with these military and security forces but have limited control over their actions. When oil and gas projects are endorsed by local governments but remain disagreeable to local populations, the use of private military or security forces might increase tensions between companies and local communities, exacerbating a power imbalance.

WHAT TO REPORT

If an organization in the oil and gas sector has identified conflict and security as a material topic, this section helps it determine what to report on this topic.

1. The organization is required to report on this topic and how it is managed using *GRI 103: Material Topics*.
   When reporting how it has identified and prioritized impacts for reporting, the organization should report whether it has fields or facilities in areas of conflict.
2. The following disclosures from the GRI Topic Standards have been identified as appropriate to report on this topic:

   GRI 410: Security Practices 2016

   - Disclosure 410-1 Security personnel trained in human rights policies or procedures
3. The following resources may help organizations in the oil and gas sector report on this topic:
   - International Association of Oil and Gas Producers (IOGP), *Conducting security risk assessments (SRA) in dynamic threat environments*, 2016.
   - International Association of Oil and Gas Producers (IOGP), *Security management system – Processes and concepts in security management*, 2014.
   - International Association of Oil and Gas Producers (IOGP), *Integrating security in major projects – principles and guidelines*, 2014.
   - Voluntary Principles on Security and Human Rights, *Voluntary Principles on Security and Human Rights*, 2000.

Anti-competitive behavior

The significant investment, reliance on high-technology and high risks associated with the oil and gas sector mean that barriers to entry are high. A limited number of multinational corporations continue to dominate the global market for oil and gas. As such, fair competition is essential to provide for adequate access to oil and gas resources and help avoid excessive price variations and low quality of products.

Anti-competitive behavior, including violations of anti-trust and monopoly legislation, can affect the commodity prices of oil and gas as well as other market conditions. As producers of an essential commodity, organizations in the oil and gas sector can behave in ways that affect other industries using crude oil and gas for energy generation or manufacturing.

Anti-competitive behavior can occur throughout the value chain, from license allocations to final sales and marketing. Horizontal agreements between producers, also known as cartels, can affect output volume by restricting supply contracts and imposing penalties that threaten supply security. Bid rigging can inflate prices or reduce the quality of goods or services in a public procurement process, which can be costly for taxpayers and can erode public confidence (see also **Anti-corruption**). Organizations in the oil and gas sector can also deliberately limit competitors' access to transportation networks and shipping lines. Anti-competitive mergers in the oil and gas sector can further diminish direct competition by, for example, creating monopolies over transmission and supply to consumers.

Vertical agreements among organizations and energy distributors can include unfair contractual obligations, which might, for example, restrain distributors from switching to an alternative energy supplier. High presence of vertical integration in the oil and gas sector, in which one organization owns an entire supply chain, also creates risks of discrimination against other market players.

National state-owned oil and gas monopolies and international cartels can get exemptions from anti-trust laws or regulatory regimes. State-owned enterprises control two-thirds of the oil market, thus being able to set prices and control output and imports. However, the consequences of anti-competitive practices can be as harmful as private organizations' restrictions on competition.

WHAT TO REPORT

If an organization in the oil and gas sector has identified anti-competitive behavior as a material topic, this section helps it determine what to report on this topic.

1. The organization is required to report on this topic and how it is managed using *GRI 103: Material Topics*.

2. The following disclosures from the GRI Topic Standards have been identified as appropriate to report on this topic:

GRI 206: Anti-competitive Behavior 2016

- Disclosure 206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices

Anti-corruption

Organizations in the oil and gas sector often operate in emerging countries characterized by weaker governance and transparency requirements, which exposes the sector to corruption. Corruption in the oil and gas sector has been linked to various negative impacts, such as misallocation of resource revenues and related investments, damage to the environment, abuse of democracy and human rights, and political instability.

Corruption can occur throughout the value chain. Documented cases of corruption include bribery of officials, misappropriation and diversion of public funds, abuse of office, influence peddling, favoritism, extortion, and manipulation of policies and practices for personal and political benefit to the detriment of public interest.[19]

Corruption can lead to diversion of resource revenues from public needs, such as infrastructure or basic services, which can have major impacts especially in countries with high levels of poverty. This can lead to increased inequalities and conflicts over oil and gas resources (see **Conflict and security**). Other factors exposing the sector to corruption include the frequent interaction between oil and gas companies and government officials: centralized government ownership and control over natural resources leads to companies dealing with politically exposed persons[20] for licenses and regulation. The sector's international reach and complex transactions and flows of money can further reduce transparency and enable corruption.

Some organizations in the oil and gas sector have been found to use corrupt practices to:

- influence the decision-making process in order to extract resources, avoid or overlook environmental requirements, shape policies and rules, or influence protection of land rights and land access restrictions affecting livelihoods of local communities and indigenous peoples;
- gain preferential terms or permit approvals;
- gain confidential information or favorable treatment or confidential information in awarding in the bidding process for exploration and production rights through a bidding process, or for avoiding specific requirements, potentially resulting in awarding licenses or contracts being awarded to less qualified organizations and/or securing contracts at inflated prices;
- influence environmental, social, and other regulations, and the enforcement of these regulations, related to impact assessment processes or consultation with local communities;
- incentivize suppliers of equipment, products, and services to secure contracts by using bribes and kickbacks, for example, to cover up fraud, or to get a waiver of regulations or quality requirements for products and services;
- gain favorable treatment in relation to taxes and other government levies, such as royalties and import, duty or deny the state revenue or divert payments to private beneficiaries instead; and

[19] Organisation for Economic Co-operation and Development (OECD), *Corruption in the Extractive Value Chain*, 2016, oecd-ilibrary.org/development/corruption-in-the-extractive-value-chain_9789264256569-en.

[20] According to the Financial Action Task Force, a politically exposed person is 'an individual who is or has been entrusted with a prominent public function'; FATF, *FATF guidance: Politically exposed persons (recommendations 12 and 22)*, 2013, fatf-gafi.org/media/fatf/documents/recommendations/Guidance-PEP-Rec12-22.pdf.

- block unfavorable legislation, including environmental policies or pollution taxes (see also **Public policy and lobbying**).

Transparency about contracts and ownership structures

Contracts governing the extraction of oil and gas resources are devised by companies and governments on behalf of citizens or local communities, commonly without public oversight. Due to the long-term horizons and various impacts of projects, fair terms for sharing risk and rewards benefits are particularly important. Transparency over contracts helps local communities hold governments and companies accountable for their negotiated commitments and obligations, as well as helps create a level playing field that enables governments to negotiate for better deals. Contract transparency has been 'established as an international norm'*, and is endorsed by organizations such as the UN, the International Bar Association, and the OECD.

Lack of transparency about ownership structures can make it difficult to determine who benefits from financial transactions in the sector. Insufficient disclosure about beneficial ownership has been identified as a significant problem, enabling tax evasion and avoidance, money laundering, conflicts of interest, and corruption.

* IMF (2019), Fiscal Transparency Initiative: Integration of Natural Resource Management Issues.

WHAT TO REPORT

If an organization in the oil and gas sector has identified anti-corruption as a material topic, this section helps it determine what to report on this topic.

1. The organization is required to report on this topic and how it is managed using *GRI 103: Material Topics.*

2. The following disclosures from the GRI Topic Standards have been identified as appropriate to report on this topic:

GRI 205: Anti-corruption 2016

   - Disclosure 205-1 Operations assessed for risks related to corruption
   - Disclosure 205-2 Communication and training about anti-corruption policies and procedures
   - Disclosure 205-3 Confirmed incidents of corruption and actions taken

3. The following additional disclosures have also been identified as appropriate to report on this topic:
   - A description of the company's policy on contract transparency and a link to publicly available contracts and licenses, in line with EITI Requirement 2.4. If a contract or license is not publicly available, an explanation of the reasons why, as well as a description of any actions taken by the company to overcome any barriers to publication
   - A description of the organization's corporate structure and beneficial owners and a description of how the organization identifies the beneficial owners of business partners, including joint ventures and suppliers, in line with EITI Requirement 2.5. Publicly listed companies should report the stock exchange where they have made filings that include beneficial ownership information and a link to those filing/s

4. The following resource may help organizations in the oil and gas sector report on this topic:
   - Extractives Industry Transparency Initiative (EITI), *The EITI Standard,* 2019.

Payments to governments

Organizations in the oil and gas sector deal with a large number of complex financial transactions subject to a variety of taxes and other payments to governments. Insufficient transparency about these transactions can impede detection of misuse or misappropriation of funds and corruption; prevent civil society from monitoring the sector's activities, including infrastructure and other community development spending, and decrease economic stability. Payment transparency can help organizations in the oil and gas sector demonstrate their economic contribution to the host country via taxes and other payments to government, allow informed decision-making and public debate, and help governments strengthen revenue collection and management.

Taxes, royalties, and other payments from organizations in the oil and gas sector represent significant revenues for governments. Tax non-compliance in the form of tax evasion and tax avoidance can direct significant funds away from governments. This can be particularly damaging for developing economies incapable of pursuing enforcement of tax legislation. In addition, organizations in this sector are often liable for taxes in locations distinct from the locations of their operations. When an organization has oil and gas entities across different locations, it can make inter-company payments, moving profits to locations with more advantageous taxation. National tax authorities might lack access to specific information to determine where profits are to be reported.

When disclosing information on payments to governments, organizations in the oil and gas sector often report aggregate payments at a global level. However, aggregated figures provide limited insight into payments made in each country or per project. Reporting country-level or project-level payments enables governments to compare the actual payments made to those stipulated in fiscal, legal, and contractual terms and to assess the financial contribution of oil and gas projects to communities. It can also enable tax authorities to address tax avoidance and evasion by revealing information on transfer pricing arrangements and transactions. This can remove information asymmetry and provide a level playing field for governments when negotiating contracts.

State-owned enterprises

A state-owned enterprise (SOE) is, according to the Extractives Industry Transparency Initiative (EITI), 'a wholly or majority government-owned company that is engaged in extractive activities on behalf of the government'. SOEs often have special status, which can involve financial advantages and preferential treatment.

SOEs usually sell shares of the produced resource to commodity trading companies. This first sale represents an important revenue stream for countries and can involve a high volume of financial transactions. However, data on these transactions is often scarce or inaccessible. The first trade can be subject to trade mispricing in the form of under-invoicing of exports or over-invoicing of imports to obtain a financial gain. Other risks include selection of buyers and allocation of sales contracts (which can involve bribery and conflicts of interest) and moving income to a state treasury, potentially causing misallocation of revenues or generating public mistrust of revenue management (see also **Anti-corruption**).

Transparency in the operations and objectives of SOEs is crucial for monitoring their performance and maximizing their economic and social contributions.

WHAT TO REPORT

If an organization in the oil and gas sector has identified payments to governments as a material topic, this section helps it determine what to report on this topic.

1. The organization is required to report on this topic and how it is managed using *GRI 103: Material Topics*.

2. The following disclosures from the GRI Topic Standards have been identified as appropriate to report on this topic:

   a. ***GRI 201: Economic Performance 2016***

   - Disclosure 201-1 Direct economic value generated and distributed
   - Disclosure 201-4 Financial assistance received from government

   b. ***GRI 207: Tax 2019***

   - Disclosure 207-1 Approach to tax
   - Disclosure 207-2 Tax governance, control, and risk management
   - Disclosure 207-3 Stakeholder engagement and management of concerns related to tax
   - Disclosure 207-4 Country-by-country reporting

3. The following additional disclosures have also been identified as appropriate to report on this topic:

   - Payments to governments broken down by revenue stream and project, in line with the EITI Requirement 4.1 and EITI Requirement 4.7
   - Volumes and type of oil and gas purchased from the state or third parties appointed by the state to sell on their behalf, the full name of the buying entity, the payments made for the purchase, and the recipient of the payment, in line with the EITI Requirement 4.2 and the EITI guidelines for buying companies

4. The following additional disclosures have also been identified as appropriate to report on this topic by State-owned enterprises (SOEs):

   - The level of state ownership in the organization and the financial relationship between the government and the SOE, in line with the EITI Requirement 2.6

5. The following resources may help organizations in the oil and gas sector report on this topic:

   - Extractives Industry Transparency Initiative (EITI), *The EITI Standard*, 2019.
   - Organisation for Economic Co-operation and Development (OECD), *Upstream Oil, Gas, and Mining State-Owned Enterprises, Governance Challenges and the Role of International Reporting Standards in Improving Performance*, 2018

Public policy and lobbying

The oil and gas sector can exert significant influence on government policies and is among the sectors with the largest lobbying expenditure. Lobbying by the oil and gas sector can result in significant, long-lasting impacts on the economy, environment, and local communities.

The sector has represented a strong force against ambitious climate policies through lobbying activities by individual organizations and industry bodies. These lobbying activities have often aimed to prevent meaningful carbon pricing, carbon budgets, or other actions to reduce GHG emissions that could leave oil and gas assets or resources stranded. These activities sometimes contradict publicly stated corporate strategies or positions that support policies addressing the climate crisis.

Other lobbying activities by the sector include hindering environmental policies, blocking or amending legislation on environmental and social assessments of projects or fair participation of all stakeholders, overturning restrictions on resource development, acquiring permits for pipelines, as well as supporting the lowering of corporate taxes and resource royalties.

Due to the large revenues distributed to their host-country governments, companies in the sector might be given better access to and representation in meetings with government representatives, leading to undue influence over public policy discussions. Documented cases show how the sector has habitually donated to political parties whose policies favor corporate agendas or in order to gain special access to politicians.

Lobbying can also be used to gain or retain government subsidies, which can result in commodity prices that do not reflect the full environmental costs of products. Subsidies for the oil and gas sector can inhibit sustainable development in numerous ways, including reducing or inefficiently allocating available national resources, increasing dependence on fossil fuels, and discouraging investment in renewable energy and energy efficiency, which impedes the transition to low-carbon economies (see also **Climate resilience and transition**).

WHAT TO REPORT

If an organization in the oil and gas sector has identified public policy and lobbying as a material topic, this section helps it determine what to report on this topic.

1. The organization is required to report on this topic and how it is managed using *GRI 103: Material Topics.*
2. The following disclosures from the GRI Topic Standards have been identified as appropriate to report on this topic:

GRI 415: Public Policy 2016

- When reporting clause 1.1 in *GRI 415: Public Policy and Lobbying 2016*, the organization should report:
  - *the significant issues that are the focus of its participation in public policy development and lobbying;*
  - *its stance on these issues, and any differences between its lobbying positions and any stated policies, goals or other public positions.*
- Disclosure 415-1 Political contributions

3. In addition to disclosures listed above, when reporting *RBC-7 Membership associations* in *GRI 102: About the Organization,* the organization should also report its memberships or contributions to organizations that participate in public advocacy on climate change.

Glossary

This glossary includes definitions for terms used in the GRI Sector Standard: Oil and Gas. The organization is required to apply these definitions when using this Sector Standard.

The definitions included in this glossary may contain terms that are further defined in the complete *GRI Standards Glossary*. All defined terms are underlined. If a term is not defined in this glossary or in the complete GRI Standards Glossary, definitions that are commonly used and understood apply.

free, prior, and informed consent (FPIC) [new and open for public comment for this Sector Standard draft]

right recognized in the United Nations Declaration on the Rights of Indigenous Peoples that allows indigenous peoples to give or withhold consent to a project that may affect them or their territories as well as to negotiate project conditions.[1] '.[2]

Note 1: This definition is based on Food and Agriculture Organization of the United Nations (FAO), *Free Prior and Informed Consent Manual*, 2016. fao.org/3/a-i6190e.pdf.

Note 2: These terms are based on United Nations Human Rights Office of the High Commissioner for Human Rights (OHCHR), Free, Prior and Informed Consent of Indigenous Peoples, 2013. ohchr.org/Documents/Issues/ipeoples/freepriorandinformedconsent.pdf.

Note 3: 'Free' implies no coercion, intimidation, or manipulation, 'Prior' implies consent sought sufficiently ahead of any activity authorization or commencement, with respect for time requirements of indigenous consultation and consensus processes. Informed' implies a range of information is provided, including any proposed project's or activity's nature, size, pace, reversibility, scope, purpose, duration, locality, and areas affected as well as a preliminary assessment of likely cultural, economic, environmental, and social impacts and the personnel likely entailed in execution and procedures.

just transition [new and open to public comment for this Sector Standard draft]

framework that encourages sectors and economies to become more environmentally sustainable while ensuring decent work, social inclusion, and poverty eradication. A just transition involves not only phasing out polluting sectors, but also implementing measures to reduce impacts of job and industry loss.

Note 1: The Paris Agreement thus recognizes a just transition as an essential element of climate action.

Note 2: This definition is based on the following sources:

International Labour Organization (ILO), *Guidelines for a just transition towards environmentally sustainable economies and societies for all,* 2015, ilo.org/wcmsp5/groups/public/---ed_emp/---emp_ent/documents/publication/wcms_432859.pdf.

S. Smith, Just Transition Centre, *Just Transition: A Report for the OECD*, 2017, oecd.org/environment/cc/g20-climate/collapsecontents/Just-Transition-Centre-report-just-transition.pdf.

United Nations Framework Convention on Climate Change (UNFCC), *Paris Agreement*, 2015, unfccc.int/files/meetings/paris_nov_2015/application/pdf/paris_agreement_english_.pdf.

United Nations Framework Convention on Climate Change (UNFCC), *Just Transition of the Workforce, and the Creation of Decent Work and Quality Jobs, technical paper*, 2016,unfccc.int/sites/default/files/resource/Just%20transition.pdf.

mitigation hierarchy [new and open to public comment for this Sector Standard draft]

sequence of actions providing a best-practice approach for the sustainable management of living natural resources in order to:

- avoid impacts on biodiversity and ecosystem services;
- where avoidance is not possible, minimize;
- when impacts occur, rehabilitate or restore;
- and where significant residual impacts remain, offset.

Note: This definition is based on Cross Sector Biodiversity Initiative (CSBI), *A cross sector guide for implementing the Mitigation Hierarchy*, 2015. csbi.org.uk/wp-content/uploads/2017/10/Mitigation-Hierarchy-Executive-summary-and-Overview.pdf.

anti-competitive behavior [unchanged]

action of the organization or employees that can result in collusion with potential competitors, with the purpose of limiting the effects of market competition

Note: Examples of anti-competitive behavior actions can include fixing prices, coordinating bids, creating market or output restrictions, imposing geographic quotas, or allocating customers, suppliers, geographic areas, and product lines.

anti-trust and monopoly practice [unchanged]

action of the organization that can result in collusion to erect barriers for entry to the sector, or another collusive action that prevents competition

Note: Examples of collusive actions can include unfair business practices, abuse of market position, cartels, anti-competitive mergers, and price-fixing.

area of high biodiversity value [unchanged]

area not subject to legal protection, but recognized for important biodiversity features by a number of governmental and non-governmental organizations

Note 1: Areas of high biodiversity value include habitats that are a priority for conservation, which are often defined in National Biodiversity Strategies and Action Plans prepared under the United Nations (UN) Convention, 'Convention on Biological Diversity',

Note 2: Several international conservation organizations have identified particular areas of high biodiversity value.

baseline [unchanged]

starting point used for comparisons

Note: In the context of energy and emissions reporting, the baseline is the projected energy consumption or emissions in the absence of any reduction activity.

basic salary [unchanged]

fixed, minimum amount paid to an employee for performing his or her duties, excluding any additional remuneration, such as payments for overtime working or bonuses

benefit [unchanged]

direct benefit provided in the form of financial contributions, care paid for by the organization, or the reimbursement of expenses borne by the employee

Note: Redundancy payments over and above legal minimums, lay-off pay, extra employment injury benefit, survivors' benefits, and extra paid holiday entitlements can also be included as a benefit.

business relationships [new, as proposed in the revised Universal Standards draft]

entity with which the organization has some form of direct and formal engagement for the purpose of meeting its business objectives

Note 1: Examples of business partners can include affiliates, business-to-business customers, clients, first-tier suppliers (such as a supplier that manufactures the organization's products), franchisees, joint venture partners, and investee companies in which the organization has a shareholding position. Business partners do not include subsidiaries and affiliates that the organization controls.

Note 2: This definition comes from Shift and Mazars LLP, *UN Guiding Principles Reporting Framework*, 2874 2015.

child [unchanged]

person under the age of 15 years, or under the age of completion of compulsory schooling, whichever is higher

Note 1: Exceptions can occur in certain countries where economies and educational facilities are insufficiently developed and a minimum age of 14 years applies. These countries of exception are specified by the International Labour Organization (ILO) in response to a special application by the country concerned and in consultation with representative organizations of employers and workers.

Note 2: The ILO Minimum Age Convention, 1973 (No. 138), refers to both child labor and young workers.

collective bargaining [revised, as proposed in the revised Universal Standards draft]

negotiations between one or more employers or employers' organizations and one or more workers' organizations (trade unions), to determine working conditions and terms of employment or to regulate relations between employers and workers

Note: This definition is based on the International Labour Organization (ILO), Collective Bargaining Convention, 1981 (No. 154).

community development program [unchanged]

plan that details actions to minimize, mitigate, or compensate for adverse social and/or economic impacts, and/or to identify opportunities or actions to enhance positive impacts of a project on the community

conflict of interest [unchanged]

situation where an individual is confronted with choosing between the requirements of his or her function and his or her own private interests

corruption [unchanged]

'abuse of entrusted power for private gain',[21] which can be instigated by individuals or organizations

[21] Transparency International

Note: In the GRI Standards, corruption includes practices such as bribery, facilitation payments, fraud, extortion, collusion, and money laundering. It also includes an offer or receipt of any gift, loan, fee, reward, or other advantage to or from any person as an inducement to do something that is dishonest, illegal, or a breach of trust in the conduct of the enterprise's business.[22] This can include cash or in-kind benefits, such as free goods, gifts, and holidays, or special personal services provided for the purpose of an improper advantage, or that can result in moral pressure to receive such an advantage.

direct (Scope 1) GHG emissions [unchanged]

GHG emissions from sources that are owned or controlled by an organization

Note 1: A GHG source is any physical unit or process that releases GHG into the atmosphere.

Note 2: Direct (Scope 1) GHG emissions can include the CO2 emissions from fuel consumption.

discrimination [unchanged]

act and result of treating persons unequally by imposing unequal burdens or denying benefits instead of treating each person fairly on the basis of individual merit

Note: Discrimination can also include harassment, defined as a course of comments or actions that are unwelcome, or should reasonably be known to be unwelcome, to the person towards whom they are addressed.

effluent [unchanged]

treated or untreated wastewater that is discharged

Note: This definition is based on the Alliance for Water Stewardship (AWS), AWS International Water Stewardship Standard, Version 1.0, 2014.

employee [unchanged]

individual who is in an employment relationship with the organization, according to national law or its application

employee turnover [unchanged]

employees who leave the organization voluntarily or due to dismissal, retirement, or death in service

entry level wage [unchanged]

full-time wage in the lowest employment category

Note: Intern or apprentice wages are not considered entry level wages

exposure [unchanged]

quantity of time spent at or the nature of contact with certain environments that possess various degrees and kinds of hazard, or proximity to a condition that might cause injury or ill health (e.g., chemicals, radiation, high pressure, noise, fire, explosives)

financial assistance [unchanged]

[22] These definitions are based on Transparency International, 'Business Principles for Countering Bribery', 2011.

direct or indirect financial benefits that do not represent a transaction of goods and services, but which are an incentive or compensation for actions taken, the cost of an asset, or expenses incurred

Note: The provider of financial assistance does not expect a direct financial return from the assistance offered.

forced or compulsory labor [unchanged]

all work and service that is exacted from any person under the menace of any penalty and for which the said person has not offered herself or himself voluntarily

Note 1: The most extreme examples of forced or compulsory labor are slave labor and bonded labor, but debts can also be used as a means of maintaining workers in a state of forced labor.

Note 2: Indicators of forced labor include withholding identity papers, requiring compulsory deposits, and compelling workers, under threat of firing, to work extra hours to which they have not previously agreed.

Note 3: This definition is based on International Labour Organization (ILO) Convention 29, 'Forced Labour Convention', 1930.

freedom of association [unchanged]

right of employers and workers to form, to join and to run their own organizations without prior authorization or interference by the state or any other entity

freshwater [unchanged]

water with concentration of total dissolved solids equal to or below 1,000 mg/L

Note: This definition is based on ISO 14046:2014; the United States Geological Survey (USGS), Water Science Glossary of Terms, water.usgs.gov/edu/dictionary.html, accessed on 1 June 2018; and the World Health Organization (WHO), Guidelines for Drinking-water Quality, 2017.

global warming potential (GWP) [unchanged]

value describing the radiative forcing impact of one unit of a given GHG relative to one unit of CO2 over a given period of time

Note: GWP values convert GHG emissions data for non-CO2 gases into units of CO2 equivalent.

greenhouse gas (GHG) [unchanged]

gas that contributes to the greenhouse effect by absorbing infrared radiation

grievance mechanism [revised, as proposed in the revised Universal Standards draft]

routinized process through which grievances can be raised and remedy can be sought

Note 1: Grievance mechanisms include routinized, State-based or non-State-based, judicial or non-judicial processes. They also include operational-level grievance mechanisms, which are administered by the organization either alone or in collaboration with other parties, and which are directly accessible by the organization's stakeholders.

Note 2: According to UN Guiding Principle 31, effective grievance mechanisms are legitimate, accessible, predictable, equitable, transparent, rights-compatible, and a source of continuous learning. In addition to these criteria, effective operational-level grievance mechanisms are also based on engagement and dialogue.

Note 3: This definition is based on the United Nations (UN), Guiding Principles on Business and Human Rights: Implementing the United Nations "Protect, Respect and Remedy" Framework, 2011.

groundwater [unchanged]

water that is being held in, and that can be recovered from, an underground formation

Note: This definition comes from ISO 14046:2014.

high-consequence work-related injury [unchanged]

work-related injury that results in a fatality or in an injury from which the worker cannot, does not, or is not expected to recover fully to pre-injury health status within 6 months

impact [revised, as proposed in the revised Universal Standards draft]

In the GRI Standards, unless otherwise stated, 'impact' refers to the effect the organization has on the economy, environment, and/or people, including on human rights, which in turn can indicate the organization's contribution (negative or positive) to sustainable development.

Note: In the GRI Standards, the term 'impact' can refer to:

- actual impacts (those that have already occurred) or potential impacts (those that could occur but have not yet occurred);
- negative impacts or positive impacts;
- short-term impacts or long-term impacts;
- intended impacts or unintended impacts;
- reversible impacts or irreversible impacts.

See 'impact' in Section 2 of GRI 101: Using the GRI Standards.

indigenous peoples [unchanged]

indigenous peoples are generally identified as:

- tribal peoples in independent countries whose social, cultural and economic conditions distinguish them from other sections of the national community, and whose status is regulated wholly or partially by their own customs or traditions or by special laws or regulations;
- peoples in independent countries who are regarded as indigenous on account of their descent from the populations which inhabited the country, or a geographical region to which the country belongs, at the time of conquest or colonization or the establishment of present state boundaries and who, irrespective of their legal status, retain some or all of their own social, economic, cultural, and political institutions.

Note: This definition comes from the International Labour Organization (ILO), Indigenous and Tribal 3004 Peoples Convention, 1989 (No. 169).

infrastructure [unchanged]

facilities built primarily to provide a public service or good rather than a commercial purpose, and from which an organization does not seek to gain direct economic benefit

Note: Examples of facilities can include water supply facilities, roads, schools, and hospitals, among others.

local community [revised, as proposed in the revised Universal Standards draft]

individuals or groups of individuals living and/or working in areas that are, or could be, affected by the organization's activities and decisions

Note: The local community can range from individuals living adjacent to the organization's operations, to those living at a distance who are still likely to be affected by these operations.

local minimum wage [unchanged]

minimum compensation for employment per hour, or other unit of time, allowed under law

Note: Some countries have numerous minimum wages, such as by state or province or by employment category.

local supplier [unchanged]

organization or person that provides a product or service to the reporting organization, and that is based in the same geographic market as the reporting organization (that is, no transnational payments are made to a local supplier)

Note: The geographic definition of 'local' can include the community surrounding operations, a region within a country or a country.

material topic [revised, as proposed in the revised Universal Standards draft]

topic that reflects the organization's most significant impacts on the economy, environment, and people, including impacts on human rights

Note: See Section 2 of GRI 101: Using the GRI Standards and Section 2 of *GRI 103: Material Topics* for more information.

mitigation [new, as proposed in the revised Universal Standards draft]

action(s) taken to reduce the extent of a negative impact

Note 1: The mitigation of an actual negative impact refers to actions taken to reduce the extent of the negative impact that has occurred, with any residual impact needing remediation. The mitigation of a potential negative impact refers to actions taken to reduce the likelihood of the negative impact occurring.

Note 2: This definition is based on the United Nations (UN), The Corporate Responsibility to Respect Human Rights: An Interpretive Guide, 2012.

occupational health and safety management system [unchanged]

set of interrelated or interacting elements to establish an occupational health and safety policy and objectives, and to achieve those objectives

Note: This definition comes from the International Labour Organization (ILO), Guidelines on Occupational Safety and Health Management Systems, ILO-OSH 2001, 2001.

occupational health and safety risk [unchanged]

combination of the likelihood of occurrence of a work-related hazardous situation or exposure, and the severity of injury or ill health that can be caused by the situation or exposure

Note: This definition is based on ISO 45001:2018.

occupational health services [unchanged]

services entrusted with essentially preventive functions, and responsible for advising the employer, the workers, and their representatives in the undertaking, on the requirements for establishing and maintaining a safe and healthy work environment, which will facilitate optimal physical and mental health in relation to work and the adaptation of work to the capabilities of workers in the light of their state of physical and mental health

Note 1: Functions of occupational health services include:

- surveillance of factors in the work environment, including any sanitary installations, canteens, and housing provided to workers, or in work practices, which might affect workers' health;
- surveillance of workers' health in relation to work;
- advice on occupational health, safety, and hygiene;
- advice on ergonomics, and on individual and collective protective equipment;
- promotion of the adaptation of work to the worker;
- organization of first aid and emergency treatment.

Note 2: This definition comes from the International Labour Organization (ILO) Convention 161, 'Occupational Health Services Convention', 1985.

operation with significant actual or potential negative impacts on local communities [unchanged]

an operation, considered alone or in combination with the characteristics of local communities, that has a higher than average potential of negative impacts, or actual negative impacts, on the social, economic or environmental well-being of local communities

Note: Examples of negative impacts on local communities can include impacts to local community health and safety.

other indirect (Scope 3) GHG emissions [unchanged]

indirect GHG emissions not included in energy indirect (Scope 2) GHG emissions that occur outside of the organization, including both upstream and downstream emissions

parental leave [unchanged]

leave granted to men and women employees on the grounds of the birth of a child

political contribution [unchanged]

financial or in-kind support given directly or indirectly to political parties, their elected representatives, or persons seeking political office

Note 1: Financial contributions can include donations, loans, sponsorships, retainers, or the purchase of tickets for fundraising events.

Note 2: In-kind contributions can include advertising, use of facilities, design and printing, donation of equipment, or the provision of board membership, employment or consultancy work for elected politicians or candidates for office.

produced water [unchanged]

water that enters an organization's boundary as a result of extraction (e.g., crude oil), processing (e.g., sugar cane crushing), or use of any raw material, and has to consequently be managed by the organization

Note: This definition is based on CDP, CDP Water Security Reporting Guidance, 2018.

product [unchanged]

article or substance that is offered for sale or is part of a service delivered by the organization

protected area [unchanged]

geographic area that is designated, regulated, or managed to achieve specific conservation objectives

reduction of greenhouse gas (GHG) emissions [unchanged]

decrease in GHG emissions or increase in removal or storage of GHG from the atmosphere, relative to baseline emissions

Note: Primary effects will result in GHG reductions, as will some secondary effects. An initiative's total GHG reductions are quantified as the sum of its associated primary effect(s) and any significant secondary effects (which may involve decreases or countervailing increases in GHG emissions).

remediation [new, as proposed in the revised Universal Standards draft]

provision of remedy

Note: This definition is based on the United Nations (UN), The Corporate Responsibility to Respect Human Rights: An Interpretive Guide, 2012.

remedy [new, as proposed in the revised Universal Standards draft]

means to counteract or make good a negative impact

Note 1: Remedy can take a range of forms, such as apologies, restitution, restoration, rehabilitation, financial or non-financial compensation, and punitive sanctions (whether criminal or administrative, such as fines), as well as the prevention of harm through, for example, injunctions or guarantees of non-repetition.

Note 2: This definition is based on the United

remuneration [unchanged]

basic salary plus additional amounts paid to a worker

Note: Examples of additional amounts paid to a worker can include those based on years of service, bonuses including cash and equity such as stocks and shares, benefit payments, overtime, time owed, and any additional allowances, such as transportation, living and childcare allowances.

renewable energy source [unchanged]

energy source that is capable of being replenished in a short time through ecological cycles or agricultural processes

Note: Renewable energy sources can include geothermal, wind, solar, hydro, and biomass.

seawater [unchanged]

water in a sea or in an ocean

Note: This definition comes from ISO 14046:2014.

sector [revised, as proposed in the revised Universal Standards draft]

subdivision of an economy, society, or sphere of activity, defined on the basis of some common characteristic such as similar or related products or services

Note: Sector types can include classifications such as the public or private sector, as well as industry-specific categories such as the education, technology, or financial sectors.

security personnel [unchanged]

individuals employed for the purposes of guarding property of the organization; crowd control; loss prevention; and escorting persons, goods, and valuables

service [unchanged]

action of the organization to meet a demand or need

services supported [unchanged]

services that provide a public benefit either through direct payment of operating costs or through staffing the facility or service with an organization's own employees

Note: Public benefit can also include public services.

significant air emission [unchanged]

air emission regulated under international conventions and/or national laws or regulations

Note: Significant air emissions include those listed on environmental permits for an organization's operations.

significant operational change [unchanged]

alteration to the organization's pattern of operations that can potentially have significant positive or negative impacts on workers performing the organization's activities

Note: Significant operational change can include restructuring, outsourcing of operations, closures, expansions, new openings, takeovers, sale of all or part of the organization, or mergers.

significant spill [unchanged]

spill that is included in the organization's financial statements, for example due to resulting liabilities, or is recorded as a spill by the organization

spill [unchanged]

accidental release of a hazardous substance that can affect human health, land, vegetation, water bodies, and ground water

stakeholder [revised, as proposed in the revised Universal Standards draft]

individual or group that has an interest that is, or could be, affected by the organization's activities and decisions

Note 1: Common categories of stakeholders for organizations include business partners, civil society organizations, consumers, customers, employees and other workers, governments, local communities, non-governmental organizations, shareholders, suppliers, trade unions, and vulnerable groups. See 'stakeholder' in Section 2 of *GRI 101: Using the GRI Standards*.

Note 2: This definition is based on the Organisation for Economic Co-operation and Development (OECD), *OECD Due Diligence Guidance for Responsible Business Conduct*, 2018.

supplier [revised, as proposed in the revised Universal Standards draft]

entity in the organization's supply chain, which provides a product or service that contributes to the organization's own products or services

Note 1: Examples of suppliers include brokers, consultants, contractors, distributors, franchisees, home workers, independent contractors, licensees, manufacturers, primary producers, sub-contractors, and wholesalers.

Note 2: A supplier can have a direct business relationship with the organization (often referred to as first-tier supplier) or an indirect business relationship.

supply chain [revised, as proposed in the revised Universal Standards draft]

range of activities carried out by entities upstream in the organization's value chain, which provide products or services that contribute to the organization's own products or services

surface water [unchanged]

water that occurs naturally on the Earth's surface in ice sheets, ice caps, glaciers, icebergs, bogs, ponds, lakes, rivers, and streams

Note: This definition is based on CDP, CDP Water Security Reporting Guidance, 2018.

sustainable development/sustainability [revised notes, as proposed in the revised Universal Standards draft]

development that meets the needs of the present without compromising the ability of future generations to meet their own needs

Note 1: Sustainable development encompasses broader economic, environmental, and societal interests, rather than the individual interests of organizations.

Note 2: In the GRI Standards, the terms 'sustainability' and 'sustainable development' are used interchangeably.

Note 3: This definition comes from the World Commission on Environment and Development, Our Common Future, 1987.

value chain [revised, as proposed in the revised Universal Standards draft]

range of activities carried out by the organization and other entities, which convert input into output by adding value throughout the life cycle of a product or service from conception to end use

Note: The value chain includes the organization's own activities, as well as activities carried out by entities upstream and downstream from the organization in relation to the organization's products and services. The upstream entities (e.g., suppliers) provide products or services that contribute to the organization's own products or services. The downstream entities (e.g., distributors, customers) receive products or services from the organization.

vulnerable group [revised, as proposed in the revised Universal Standards draft]

group of individuals with some specific economic, physical, political, or social condition or characteristic that could experience negative impacts as a result of the organization's activities and decisions more severely than others 3138

Note 1: Vulnerable groups can include children and youth, elderly persons, ethnic minorities, ex-combatants, HIV/AIDS-affected households, indigenous peoples, internally displaced persons, people with disabilities, and refugees or returning refugees.

Note 2: Vulnerabilities and impacts can differ by gender.

water consumption [unchanged]

sum of all water that has been withdrawn and incorporated into products, used in the production of crops or generated as waste, has evaporated, transpired, or been consumed by humans or livestock, or is polluted to the point of being unusable by other users, and is therefore not released back to surface water, groundwater, seawater, or a third party over the course of the reporting period

Note 1: Water consumption includes water that has been stored during the reporting period for use or discharge in a subsequent reporting period.

Note 2: This definition is based on CDP, CDP Water Security Reporting Guidance, 2018.

water discharge [unchanged]

sum of effluents, used water, and unused water released to surface water, groundwater, seawater, or a third party, for which the organization has no further use, over the course of the reporting period

Note 1: Water can be released into the receiving waterbody either at a defined discharge point (pointsource discharge) or dispersed over land in an undefined manner (non-point-source discharge).

Note 2: Water discharge can be authorized (in accordance with discharge consent) or unauthorized (if discharge consent is exceeded).

water stress [unchanged]

ability, or lack thereof, to meet the human and ecological demand for water

Note 1: Water stress can refer to the availability, quality, or accessibility of water.

Note 2: Water stress is based on subjective elements and is assessed differently depending on societal values, such as the suitability of water for drinking or the requirements to be afforded to ecosystems.

Note 3: Water stress in an area may be measured at catchment level at a minimum.

Note 4: This definition comes from the CEO Water Mandate, Corporate Water Disclosure Guidelines, 2014.

water withdrawal [unchanged]

sum of all water drawn from surface water, groundwater, seawater, or a third party for any use over the course of the reporting period

worker [minor edits, as proposed in the revised Universal Standards draft]

person that performs work

Note 1: Workers include, but are not limited to, employees. Further examples of workers include interns, apprentices, self-employed persons, and persons working for organizations other than the reporting organization, e.g., for suppliers.

Note 2: In the context of the GRI Standards, in some cases it is specified whether a particular subset of workers is to be used.

worker consultation [unchanged]

seeking of workers' views before making a decision

Note 1: Worker consultation might be carried out through workers' representatives.

Note 2: Consultation is a formal process, whereby management takes the views of workers into account when making a decision. Therefore, consultation needs to take place before the decision is made. It is essential to provide timely information to workers or their representatives in order for them to provide meaningful and effective input before decisions are made. Genuine consultation involves dialogue.

Note 3: Worker participation and consultation are two distinct terms with specific meanings. See definition of 'worker participation'.

worker participation [unchanged]

workers' involvement in decision-making

Note 1: Worker participation might be carried out through workers' representatives.

Note 2: Worker participation and consultation are two distinct terms with specific meanings. See definition of 'worker consultation'.

work-related hazard [unchanged]

source or situation with the potential to cause injury or ill health

Note 1: Hazards can be:

- physical (e.g., radiation, temperature extremes, constant loud noise, spills on floors or tripping hazards, unguarded machinery, faulty electrical equipment);
- ergonomic (e.g., improperly adjusted workstations and chairs, awkward movements, vibration);
- chemical (e.g., exposure to solvents, carbon monoxide, flammable materials, or pesticides);
- biological (e.g., exposure to blood and bodily fluids, fungi, bacteria, viruses, or insect bites);
- psychosocial (e.g., verbal abuse, harassment, bullying);
- related to work-organization (e.g., excessive workload demands, shift work, long hours, night work, workplace violence).

Note 2: This definition is based on International Labour Organization (ILO) Guidelines on Occupational Safety and Health Management Systems from 2001 and ISO 45001:2018.

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