



# Item 03 – Public comments on the use of Sector Standards collected during the exposure periods for the Universal Standards and the Oil and Gas Sector Standard

## For GSSB discussion

<b>Date</b>	25 November 2020
<b>Meeting</b>	3 December 2020
<b>Project</b>	GRI Universal Standards Project
<b>Description</b>	<p>This document contains an extract of public comments related to using the Sector Standards in the system of GRI Standards when reporting on topics that have not been identified as material by the organization's own materiality assessment. This includes feedback on requiring reporting on a selected number of topics based on an organisation's sector/s (and specified in the applicable Sector Standard/s), and the provision of explanations on why topics that are likely to be material for the organization based on their sector/s are not material for the organization (either because they are included in the applicable Sector Standard or because they are commonly associated with the sector/s of the organization).</p> <p>These comments were collected during the public comment periods for the Universal Standards exposure draft, which was made available for public comment between 11 June and 9 September 2020, and the GRI Sector Standard: Oil and Gas exposure draft, which was made available for public comment between 8 July and 6 October 2020.</p> <p>The document presents the comments received via the online surveys and via letters, for GSSB reference. It does not present an analysis of the feedback – the analysis will be presented by the Standards Division directly at the meeting.</p> <p>The GSSB is kindly asked to review the document ahead of the meeting and to share any questions about the comments or highlight any comments for discussion, with the Standards Division by <b>1 December</b>.</p> <p>Note to reading the comments:</p> <p>Comments have been included verbatim. Where a respondent has raised several distinct points in one comment, each point has been numbered and presented in a separate row. The point number is indicated in brackets before the verbatim comment. In addition to this, reference numbers have been included in the first column to help facilitate the discussion during the meeting on 3 December.</p>

This document has been prepared by the GRI Standards Division and is made available to observers at meetings of the Global Sustainability Standards Board (GSSB). It does not represent an official position of the GSSB. Board positions are set out in the GRI Sustainability Reporting Standards. The GSSB is the independent standard setting body of GRI. For more information visit [www.globalreporting.org](http://www.globalreporting.org).

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This document does not represent an official position of the GSSB

## Public comments

### 1. Identify and explain if topics listed in a Sector Standard are not deemed material by the organization

The following comments were submitted during the public comment period for the Universal Standards, between 11 June and 9 September 2020.

**Survey question:** If there are topics listed in a GRI Sector Standard that an organization in that sector does not deem to be material, should the organization be required to identify these topics and explain why they are not material?

Please refer to page 91 in the [Universal Standards exposure draft](#).

Table 1. Responses to question 7 in the online survey to the Universal Standards exposure draft

Survey No.	Survey response	Comment	Name of organization or individual	Country	Stakeholder group	Submission type
<b>Yes, this information should be required</b>						
1	Yes	No comment provided	ABB	Switzerland	No response provided	No response provided
2	Yes	As defined and analysed by sector group that all of identified topics should be material, and is reasonable to explain why that topic is not material. Is similar as reasons for omission concept. Also could be tabulated or include some examples of answers regarding this.	AG Sustentable	Argentina	Consultant	On behalf of an organization, group or institution
3	Yes	The organisation needs to explain however briefly why acknowledged sector items will not be included in the report. GRI may use the input to then after a period of time, evaluate whether	Aldo Joson	Singapore	Business	As an individual

		those items need to be removed in the list of sector topics that are required/suggested for disclosure.				
4	Yes	The non-materiality explanation is a valuable exercise to stimulate a reflection within the company, especially if stakeholder engagement process is at a starting stage.	Alessandro Mantini	Italy	Business	As an individual
5	Yes	Providing an explanation will help show the process the organisation has gone through and potentially provide additional context to the reader. This can easily be slotted into the Content Index. It will be interesting to see how mandatory reporting on e.g. Climate Change, Diversity etc affect materiality assessments and decisions. These topics are becoming business-as-normal reporting, which may affect materiality assessments	Alexandra McKay	United Kingdom	Consultant	As an individual
6	Yes	No comment provided	Allied Environmental Consultants	Hong Kong	Consultant	On behalf of an organization, group or institution
7	Yes	No comment provided	Ana María González Ruiz	Colombia	Consultant	As an individual
8	Yes	Impacts on employee lives and safety. I've lived the bad case scenario. I expect all issues addressed.	Anna McBee	Canada	Labor representative	As an individual
9	Yes	If an organisation determines topics to not be material, they should identify these topics and explain why they are not material rather than simply omitting them.	Australian Council of Trade Unions	Australia	Labor representative	On behalf of an organization, group or institution
10	Yes	We present an example for biodiversity as a material topic. Historically, the business case for nature has not been effectively integrated into decision-making. Biodiversity impacts are however often difficult to assess and quantify, with a lack of uniform industry	BirdLife International	United Kingdom	Non-government organization	On behalf of an organization,

		<p>datasets, indicators and frameworks, meaning that many companies are not robustly assessing biodiversity risks and impacts as part of their operations (e.g. in preventing the exploitation of biodiversity in areas of global ecological significance). Therefore, biodiversity risks are often overlooked or not adequately detailed as part of company reporting.</p> <p>Where material risks are likely present for certain industries, biodiversity should be appropriately addressed and reported on, with adequate justification for the exclusion of biodiversity related topics where appropriate. Where reporting does not justify the exclusion of biodiversity reporting to a satisfactory degree, queries and challenges should be made. We therefore strongly believe that organizations should be required to identify these topics and explain why they are not material.</p>				group or institution
11	Yes	It would demand that companies improved their materiality assessments.	BSD CONSULTING	Brazil	No response provided	No response provided
12	Yes	We would agree that it is beneficial for organisations to disclose the outcome of their process for identifying material non-financial information, including providing explanation where topics that would typically be expected to be material for organisations in their sector have not been deemed material. This would help to support the decision-usefulness of disclosure for users, and in particular investors, by enabling them to compare information between organisations within the same sector on a consistent, but appropriately contextualised, basis.	CDSB	United Kingdom	Standard setter	On behalf of an organization, group or institution
13	Yes	Having the explain why these topics are not considered material to the report, provides context to analysts/investors when they do sector analysis using GRI Standards.	City Developments Limited	Singapore	Business	On behalf of an organization, group or institution

14	Yes	This follows the “comply or explain” requirements under many stock exchange guidelines and would enhance comparability and completeness.	CLP Holdings Ltd.	Hong Kong	Business	On behalf of an organization, group or institution
15	Yes	The material topics for sector standards are defined on the basis of due process and the deviation from these topics should be required.	Corporate Social Responsibility Centre Pakistan	Pakistan	Consultant	On behalf of an organization, group or institution
16	Yes	We covered this in Comments on the Environmental, Social and Governance Reporting Guide. Government of Hong Kong. September 18, 2015. See: <a href="https://www.creativeinvest.com/HongKongESGReporting.pdf">https://www.creativeinvest.com/HongKongESGReporting.pdf</a>	Creative Investment Research	United States	Impact Investing Innovator	On behalf of an organization, group or institution
17	Yes	Introducing a ‘comply or explain’ logic will help drive active reflection on the relevance of topics listed in GRI Sector Standards and will allow externals insight into why a particular topic was deemed relevant or not by the organisation thereby enabling externals to engage in dialogue with the organisation around the reasonableness of those decisions.	Danish Institute for Human Rights	Denmark	National human rights institution	On behalf of an organization, group or institution
18	Yes	The organization should report or explain the reasons of not reporting the information.	Da-Strategy	Russian Federation	Consultant	On behalf of an organization, group or institution
19	Yes	Companies have the burden of proof in this case. If they conduct a robust and data-driven materiality assessment they will be able to demonstrate why certain topics included in the Standards are not material to them.	Datamaran	United States	Digital platform	On behalf of an organization, group or institution

20	Yes	Deloitte believes that reporters should be required to report topics that are listed in a Sector Standard that they do not believe to be material within the GRI Content Index and provide an explanation of why they are not material to the entity in question. We believe this is important information for stakeholders to enhance their ability to make an assessment of the organization's performance on topics that are commonly deemed to be relevant to the sector concerned.	Deloitte	United States	Consultant	On behalf of an organization, group or institution
21	Yes	As described more fully in other comments ["not elsewhere specified"], the concept of Materiality can be more complicated than presented in the exposure draft Universal Standards. Topics may not be material at the [aggregated] organizational level, but may be material at the level of a business unit or a facility. Consider the example of a facility with 50 production facilities, and two of them use substantial quantities of water in water-stressed areas. This could be material in these areas (say, Portugal and Arizona), but not to the larger organization. The Universal Standards should provide flexibility for organizations to report on material topics with different scope boundaries, so long as those scope boundaries are identified in the report.	Douglas Hileman	United States	Consultant	As an individual
22	Yes	No comment provided	Dow Inc	United States	Business	On behalf of an organization, group or institution
23	Yes	No comment provided	DQS CFS	Germany	No response provided	No response provided
24	Yes	This is important particularly in the early stages of integrating Sector disclosures into the GRI system as well as for companies just starting to report or have limited GRI support in their location. This exercise will allow companies to reflect on the topics and better assess their standing towards these topics. For this to be fruitful, updates are needed to align with global sustainability agendas. The GRI must consider more inclusive geographical representation to	Dr Aljaohra Altuwaijri	Saudi Arabia	Academic	As an individual

		take into account different perspectives in setting the boundaries of the topics.				
25	Yes	Because it is better to have higher coverage of data for GRI and companies can look into it for better feasible use of the GRI Standards.	DUOPHARMA BIOTECH BERHAD	Malaysia	Business	On behalf of an organization, group or institution
26	Yes	To support comparability across organizations.	ELEVATE	Hong Kong	No response provided	On behalf of an organization, group or institution
27	Yes	There needs to be standardisation between reporting by different companies in the same sector. Currently many companies in the extractive industries in which we work, claim topics to be not material that are in reality, material.	Engineers Without Borders Canada	Canada	No response provided	No response provided
28	Yes	This information should be required if one topic is not material. We suggest to better specify that companies have the responsibility to select the most appropriate disclosures and that they don't have to provide explanation/ reasons for omission shall one or more suggested disclosures be not appropriate.	Eni SpA	Italy	Business	On behalf of an organization, group or institution
29	Yes	We believe Report or Explain (in GRI Content Table) is an important element in ensuring completeness of material topics which supports third party assurance	ERM Certification and Verification Services (ERM CVS)	Netherlands	Assurance provider	On behalf of an organization, group or institution
30	Yes	Ideally companies should disclose it - in reality they can opt not to do so and the data user should be made aware that this has been omitted so that it can be reflected in the company's assessment/ valuation model.	Eszter Vitorino	Netherlands	Investor	As an individual

31	Yes	Because it's essential information	Ethical Trade Norway	Norway	MSI	On behalf of an organization, group or institution
32	Yes	<p>Because it allows for greater comparability between businesses in the same sector. This information can also be collated by the GRI to monitor the effectiveness of their sector standards and form the basis for any subsequent revision. Similarly, the GRI should monitor additional material impact disclosures which are not included in their sector standards.</p> <p>However, we wonder how an organisation in a given sector "deems" a topic material (or immaterial) and are concerned about subjectivity. At the very least such evaluation should be thoroughly explained. Also, sector reporting should not allow any loopholes.</p>	European Accounting Association's Stakeholder Reporting Committee	Canada	Academic	On behalf of an organization, group or institution
33	Yes	Due to the Digitalization of the Industry, the "term" material is perhaps confusing. I think of Green IT.	FOM University of Applied Sciences	Germany	No response provided	No response provided
34	Yes	Logical	Fraser Paterson	United Kingdom	No response provided	As an individual
35	Yes	<p>To better explain and let information users know how their business has little impact on those topics/ how those topics has little impact on them and to make clear that the topic was not overlooked.</p> <p>As a reference to future development of sector standard; understanding why companies would consider certain topics not material and look for updates to improve the sector standard.</p>	Fuji Xerox (Hong Kong) Limited	Hong Kong	No response provided	No response provided
36	Yes	This information should be required to prevent companies from sectors with high materiality of certain topics from hiding negative impacts related to these topics.	Gazprom Neft PJSC	Russian Federation	No response provided	No response provided

37	Yes	Different stakeholders may have other views about what is material; this allows them to form their own judgement	GIB Asset Management	United Kingdom	Business	On behalf of an organization, group or institution
38	Yes	Otherwise it will defeat the purpose of the Sector Standards that would have been developed on the basis of materiality for the particular sector. It will demonstrate due consideration for sectoral material issues. Also, please note the comment under 8 below.	ICMM	United Kingdom	Trade or industry association	On behalf of an organization, group or institution
39	Yes	Reporting organizations must justify any assumption of non-materiality. In fact, only stakeholders (including labour) have the moral authority to determine what is material, and what is not.	IndustriALL Global Union	Switzerland	Labor representative	On behalf of an organization, group or institution
40	Yes	IOSH believes this will help ensure that the materiality assessment process is working as intended and reassure stakeholders and report-users that the topics concerned have been considered and not overlooked.	Institution of Occupational Safety and Health (IOSH)	United Kingdom	Chartered body for OSH Professionals	On behalf of an organization, group or institution
41	Yes	The GRI Sector Standards largely do not exist yet, but it is understood that these will identify the most common and significant topics in each industry sector. If an organisation in such sector deems such topics to be not material, they should explain why rather than simply omit the topic.	International Trade Union Confederation	Belgium	Labor representative	On behalf of an organization, group or institution
42	Yes	To assure stakeholders that the organization is not overlooking the material topics.	Izzaty Khaleda Ismail	Malaysia	Consumers	As an individual
43	Yes	Reason being that what is deemed material can vary based on external and internal (the organisation's) perspective. Hence, certain topics which may be deemed relevant to an organisation industry or	Joshua Rayan Communications	Malaysia	Sustainability Report Writer	On behalf of an organization,

		subsector should be included, irrespective if the organisation deems it material.				group or institution
44	Yes	Provide a threshold so as not to make it difficult for preparers of reports.	Justina Callangan	Philippines	Business	As an individual
45	Yes	It would be unusual that if a material topic for a sector did not apply to every organisation in that sector, therefore the information as to why it's not should be required.	KPMG	Australia	Consultant	On behalf of an organization, group or institution
46	Yes	No comment provided	Laurence Vigneau	United Kingdom	Academic	As an individual
47	Yes	No comment provided	Manuela Huck-Wettstein	Switzerland	Consultant	As an individual
48	Yes	Better explain to demonstrate that the organization's leaders really did gone through a thoughtful process to decide the omission.	Marcus Chau	Hong kong	Consultant	As an individual
49	Yes	Otherwise might be too easy to avoid tough topics	Marjolein Baghuis	Netherlands	Consultant	As an individual
50	Yes	I think either a report or explain approach should be used. this will give clarity and completeness to the report.	Nazish Shekha	Pakistan	Non-government organization	As an individual
51	Yes	It is very valuable to increase the consistency of reporting within the sector and allow comparison of organisations within the sector.	Network for Sustainable Financial Markets CIC	United Kingdom	Non-government organization	On behalf of an organization, group or institution
52	Yes	Yes, this information should be required to address ESG investor disclosure information requests and as a general matter of disclosure and performance reporting; and as a matter of historical	Next Level Sustainability	Australia	GRI Certified Training	On behalf of an organization,

		record on performance. More detailed reporting should be required if the topic was a major news item covered by the media in the last five years (eg scandal or accident).			Partner in Australia	group or institution
53	Yes	If we do not do so, we can think it is practical for an organization to overlook one topic. Or just to forget it if they are in a hurry. Addressing extensively all material sector topics one by one avoids confusion.	Not applicable	France	No response provided	As an individual
54	Yes	Not every business is the same, some sector criteria may be strongly linked to specific Market or cliente segments and if the organization does not serve those, a certain topic may not be relevant. For example, a specific bank may only lend to small companies and private persons and not to large or multinational companies. As a result, this bank may not be implied in several large scale risks. Or a company may operate in a country where certain human rights risks are imaterial, based on living standards, or national legislation. Even the best list of materially relevant topics cannot capture the real life variety unless it is so comprehensive and finegrained that it is unworkable. Keep thinking about what every requirement means for a repórter, since most of the people involved in standard setting have no skin in the game in setting up reporting processes, data collection and transforming that into reports.	Olaf Brugman	Brazil	Standard setter	As an individual
55	Yes	Since organizations are required to use GRI Sector Standards (GRI 101 A-3-b, lines 268-269), disclosures on how Sector Standards are used in determining material topics should be commensurate with the requirements of using Sector Standards. When Sector Standards are used in determining an organization's material topics, a significant part of the organization's own process for identifying material topics is determining which topics in the Sector Standards are not material, and hence the disclosures on these decisions should be required. Otherwise, there is no way for readers to understand the outcomes of using Sector Standards.  We would also like GRI to clarify if an explanation is required for	Paia Consulting	Singapore	Consultant	On behalf of an organization, group or institution

		each topic or can one explanation be provided for all topics that are not deemed as material? The latter will help reduce reporting burden.				
56	Yes	Yes, the organization should explain why the topics in the Sector Standard are not applicable as an investor will be looking for comparable information within a sector and should be given a reason as to why the information is not present.	Principles for Responsible Investment	United Kingdom	Trade or industry association	On behalf of an organization, group or institution
57	Yes	We recommend requiring an explanation of why a topic is not considered material for an entity in a particular sector, but limiting the requirement to those cases where a topic is excluded that would reasonably be expected by a user to be included (i.e. where it is not obvious why it would be excluded). We believe that a 'disclose' or 'explain' approach will put additional focus on the determining appropriate metrics and therefore lead to increased quality of reporting and improved ability to obtain external assurance on the information. In addition to the common material topics for an industry, the Sector standards also include a list of appropriate disclosures to report on those topics. Therefore, it might be considered to include at least a recommendation in GRI 103 to also explain if an organization does not consider a specific disclosure indicated in the Sector Standard as appropriate.	PwC	United Kingdom	Assurance provider	On behalf of an organization, group or institution
58	Yes	It is important for stakeholders to know that the company has considered these topics even if they are not material to them.	R&A Strategic Communications	South Africa	No response provided	No response provided
59	Yes	If not, the sector standards would lose their usefulness.	SAI Global Italia s.r.l.	Italy	No response provided	No response provided
60	Yes	It would be good to understand why a topic is not considered material, or why something that once was material is not any longer or to even understand why two companies in the same sector have	SAICA	South Africa	Non-government organization	On behalf of an organization,

		different material topics- this will enhance comparability to a certain extent.				group or institution
61	Yes	For auditing and transparency, the reporter should demonstrate that each of the material topics in the sector standard have been evaluated and describe the reasons for any omissions, especially for reporting In Accordance.	Shelley Anderson	Australia	Consultant	As an individual
62	Yes	for the purpose of clarity, it is a reasonable expectation.	Sime Darby Property Bhd	Malaysia	Business	On behalf of an organization, group or institution
63	Yes	This would ensure completeness of transparency of evaluation process. As GRI reporting is important to investors and other stakeholders, it would allay concerns that the reporting organization may have missed this topic or that.	Society of Certified Risk Professionals	Malaysia	Non-government organization	On behalf of an organization, group or institution
64	Yes	No comment provided	Sulema Pioli	Brazil	Consultant	As an individual
65	Yes	In different sectors as material coverage differs it needs to be informed	Sushil Pattanaik	India	Academic	As an individual
66	Yes	(See above)	Sustainability Advantage	Canada	No response provided	No response provided
67	Yes	Unrelated, but what happens if there is an appropriate topic for an organization, but not covered in both sector and topic standard? If the situation is possible, how should we report?	Trisakti Sustainability Center	Indonesia	Consultant	On behalf of an organization, group or institution
68	Yes	For comparability reasons this is important.	Trossa AB	Sweden	Consultant	On behalf of an

						organization, group or institution
69	Yes	The sector standards represent considered input as to what topics are material and relevant to a particular sector. Therefore, non-disclosure of such topics should be explained.	UNDP - SDG Impact Team	United States	UN body	On behalf of an organization, group or institution
70	Yes	<p>Oftentimes companies do not disclose on what they consider to be legal compliance issues, which presents a gap as far as children's rights impact assessments are concerned. A good example is maternity leave provisions: a recent UNICEF global study showed that the length of maternity leave provided by businesses typically follows standards defined by national legislation. Businesses in countries with low legislative requirements typically reported lower rates of maternity leave provision. This is problematic as, according to the ILO, only just over half of the countries that have ratified ILO Convention 183 on maternity protection meet the ILO minimum standard requiring at least 14 weeks of maternity leave.</p> <p>See: UNICEF Global Survey of Business Policy. &lt;<a href="https://www.unicef.org/media/65011/file/UNICEF%20Family-friendly-global-survey-business-policy-2020.pdf">https://www.unicef.org/media/65011/file/UNICEF%20 Family-friendly-global-survey-business-policy-2020.pdf</a>&gt;</p>	UNICEF	Switzerland	Non-government organization	On behalf of an organization, group or institution
71	Yes	Standard should provide a concrete framework and tools while being flexible to assess all internal and external elements that could affect the performance of the organization. This is important measures to avoid under-reporting factors.	Universiti Malaya Sustainability & Living Labs Secretariat (UMSLLS)	Malaysia	No response provided	No response provided
72	Yes	Yes, because there may be instances when the company identifies the topic as not material because they do not want to report their negative impacts or they fear receiving criticisms from stakeholders.	University of Asia and the Pacific - Center for Social Responsibility	Philippines	Assurance provider	On behalf of an organization, group or institution

73	Yes	Yes, this information should be required because each of the proposed 40 new sector standards have and will go through a rigorous vetting and public comment process before publication. GSSB and their working group of stakeholders have already decided to create these standards for up to 40 high impact industries in addition to address "likely material" topic standards. If a topic standard is not deemed material, an organization should be required to report reason for omission because that enhances the transparency of its sustainability reporting, strategy and progress. It also enhances consistency in how organizations report by communicating the right issues to the right stakeholders.	University of Denver	United States	No response provided	No response provided
74	Yes	The assessment should be made available or point to where this information is - for example in an application etc.	University of Southern Queensland	Australia	No response provided	No response provided
75	Yes	No comment provided	Valora	Switzerland	No response provided	No response provided
76	Yes	Yes, the organisation should define their context and explain the applicabilities of it's boundaries as it relates to the GRI standard.	VertAfrika Limited	Nigeria	No response provided	No response provided
77	Yes	For consistency and comparability, if something is likely to be material, the burden should be on reporters to explain why they have omitted it if they have used a sector-specific standard.  Information should be required to increase transparency and accountability. This would help ensure that topics aren't excluded for reasons other than significance (256). Including information on why a topic has been excluded would help demonstrate how no significant actual or potential impacts were identified relative to other topics.  However, this will need to be streamlined, as the explanations may become cumbersome for report preparers and users.	WBCSD	Switzerland	Non-government organization	On behalf of an organization, group or institution

No, this information should only be recommended						
78	No	If an GRI topic is not material no explanation is required. Why should this be the case for Sector Standards? Also it is an sector standard it does not mean it fits on the business model of an individual company. But of course if the company follows the recommendation to explain it, it is more transparent.	akzente kommunikation und beratung gmbh	Germany	Consultant	On behalf of an organization, group or institution
79	No	Organizations that are heading to elaborate sustainability reports already carry out a cause analysis to determine their material issues and it does not generate added value trying to report why they have not been included this topics	Angel Castillo	Ecuador	Consultant	As an individual
80	No	if the topic is not relevant to the reporting organization, how can they identify?	Bank Audi sal	Lebanon	No response provided	No response provided
81	No	Companies are asked to report on what's material. If they also have to address everything that's NOT material, they will never get to the end of the reporting process. In any case, sector standards by nature are rather generic for the sector, many companies operate only in part of a sector, or in specific activities.	Beyond Business Ltd	Israel	No response provided	On behalf of an organization, group or institution
82	No	No comment provided	Bipart, Cesvor Parlamentary Antimafia Commission	Italy	No response provided	No response provided
83	No	Ideally that should of course be explained. However, as the standards are constantly growing in number and requirements for detailed information most likely the sector standards will as well - in that case it is better to put effort and quality into describing and explaining what is material than explaining what is not of relevance.	Bonava AB	Sweden	Business	On behalf of an organization, group or institution

84	No	To state universal material topics for sector seems a bit unlikely.	Bondt Communicatie	Netherlands	No response provided	No response provided
85	No	No comment provided	BSI Group	Italy	No response provided	No response provided
86	No	Setting thresholds for qualitative impacts can be abstract in nature. Suggest to provide further guidance to enable consistent threshold setting process across companies. This can include providing quantitative scales for stakeholders impacted, whether it is local, national, regional, global impacts or identifying impacts created by the companies' within their respective radius of control vs radius of influence.	Bursa Malaysia	Malaysia	Stock exchange	On behalf of an organization, group or institution
87	No	reporting organisation should just state certain topics are not material to the operation and state it is irrelevant to the organisation with explanation why they are not relevant.	Choon Kiong Ting	Malaysia	Business	As an individual
88	No	No comment provided	Creval	Italy	No response provided	No response provided
89	No	No comment provided	CSRWorks International	Singapore	No response provided	No response provided
90	No	No comment provided	Daniela Winicki	Chile	Consultant	As an individual
91	No	The justification on non-material topics should be already explained in the process of materiality assessment.	DRB-HICOM Berhad	Malaysia	Business	On behalf of an organization, group or institution
92	No	For me, Sector Standards are as only additional standards. If the sector standards are considered not material, of course it is necessary to be stated in the report.	Eko Sukoharsono	Indonesia	Academic	As an individual

93	No	an explanation of the method to select material topics is already requested in MT-1 (is already recommended)	EY S.p.A.	Italy	Consultant	On behalf of an organization, group or institution
94	No	There is no need for further details to be given by organisations since the listed topics would not be material in the first place, listing them would make the organisations to divert from key issues to report on .	Fridah Mashandi	Zambia	No response provided	As an individual
95	No	<p>Based on the following background and reasons, we would like you to consider that it is not needed to state a reason for not identifying a topic listed in the Sector Standards as material.</p> <ul style="list-style-type: none"> <li>Currently, the Sector Standards cover only certain sectors, and the Sector Standards are expected to 'assist' in identifying material topics. In other words, a reason for not identifying the topic as a material is preferably presented in explanatory scenarios from the manager at the time of engagement.</li> <li>In Japan and also in many countries, integration of ESG disclosure with management and sufficient engagement are still in the process of maturation. When disclosing sector-specific topics described in the Sector Standards, if the purpose of the disclosure is to promote understanding between issuing companies and investors (readers), it would be desirable to include a supplementary explanation as the reason for the disclosure.</li> <li>For most of companies In Japan, the workload for disclosure reporting is high, and more efficiency is required in the future. Therefore, in order to reduce the burden of description, we would like you to consider deeming it as "unnecessary".</li> </ul>	<p>Global Compact Networking Japan</p> <p>- Study Committee on Corporate Reporting</p>	Japan	General incorporated association	On behalf of an organization, group or institution
96	No	To do so would be to go too far and may affect clarity of reporting. The focus should remain on the organisation having to identify and	Hong Kong Institute of CPAs	Hong kong	Professional Accountancy	On behalf of an

		report material topics and not justifying why other topics are not material.			Body (including regulator and standard setter)	organization, group or institution
97	No	No. It should be left to reporting organisations to decide whether to give reasons. Adding the requirement increases the length of the report and reduces its clarity.	Hong Kong University of Science and Technology	Hong Kong	No response provided	No response provided
98	No	Key information may change over time	Hui Xu	China	Non-government organization	As an individual
99	No	No comment provided	ICR Systems & Management SRL	Bolivia	No response provided	No response provided
100	No	I think it is important to let them know that all companies and sectors are different and companies in general have different priorities, but ordaining to report something that doesn't have an impact in a company for me is senseless.	Ilunka, Estrategia Sustentable	Mexico	Consultant	On behalf of an organization, group or institution
101	No	As Sector standard can be general for the sector. As every organization may have some different scale for setting materiality according to each organization's position, this information should only be recommended.	International Development Center of Japan	Japan	No response provided	No response provided
102	No	Approach should be similar to Universal Standards.	ISOS Group	United States	Consultant	On behalf of an organization, group or institution

103	No	The sector standards continue to be very broad and not always completely applicable to individual companies. There are many examples of square-peg-in-round-hole approaches to how companies apply the sector standards. Until the sector standards become more applicable (i.e., develop more specialized sector standards), this should remain a recommendation and not a requirement.	Josiah McClellan	United States	Business	As an individual
104	No	No we are trying to make the reports concise and relevant to stakeholders. If the topic is not material and the company needs to report on it then it would bulk up the report. While on the other end if it actually is material than stakeholder pressure will force the company to report on it or risk reputational / operational damage...	Liberty Holdings Limited	South Africa	No response provided	No response provided
105	No	This information might be already included in the "materiality section" (for example when explaining the methodology used to identify material topics and relevant impacts) . Additionally, it ensures more flexibility and clarity in reporting material topics, especially for companies having complex supply chains and/or operating in complex regulatory frameworks.	MSC Mediterranean Shipping Company S.A.	Switzerland	Business	On behalf of an organization, group or institution
106	No	if some topics are not material for the organization, it is completely useless to explain why; the organization doesn't have info on those topics because they are not relevant for the stakeholders and they are not monitored.	Prysmian Group	Italy	No response provided	No response provided
107	No	GRI reporting is based on a materiality assesment, what implies that only material topics are reported. An explanation about a topic not being material can generate misunderstandings by the users of the disclosures. No sector-specific materiality assessment can replace the specific materiality assessments developed by companies. As an example, many companies within the energy sector (including O&G) are in a transition process that is leading them to diversify their business, which is why they cannot be classified within one sector only. This may result in certain material sector-specific issues not applying 100% to a given company.	REPSOL	Spain	Private Company	On behalf of an organization, group or institution

108	No	To reduce over-reporting on matters within a report. It has been stated that where available GRI Sector Standards MUST be considered in the course of identifying material topics. This is sufficient to know that organisations have considered and post-assessment, all material topics identified are significant.	RHB Bank Berhad	Malaysia	Business	On behalf of an organization, group or institution
109	No	No comment provided	RPMRG	Hungary	Consultant	On behalf of an organization, group or institution
110	No	No comment provided	Sancroft International	United Kingdom	Consultant	On behalf of an organization, group or institution
111	No	For some businesses several sector standards might be applicable. Therefore, they should use the topics which are material only. No need to justify why not others. Many businesses touch different sectors	SchweryCade	Switzerland	Consultant	On behalf of an organization, group or institution
112	No	No comment provided	SGS	China	No response provided	No response provided
113	No	It may not have a relationship with the organization and not from its competence, and it is not essential and does not affect the interest of the work, so there is no point in identifying it	Sharjah City for Humanitarian Services	United Arab Emirates	Non-profit organization	On behalf of an organization, group or institution
114	No	No comment provided	SM Investments Corporation	Philippines	Business	On behalf of an organization,

						group or institution
115	No	Regardless of the sector to which the company belongs, the material topics are selected based on other variables such as its stakeholders, or the location where it operates. Therefore, it can be understood if the sector material issue is not material for the company.	Sustenia	Argentina	Consultant	On behalf of an organization, group or institution
116	No	Organisations will go through a materiality assessment to determine their material issues. Referencing sector standards material issues is a way to benchmark relevant issues but sector standards should not be the 'end all'.	Tang Lien	Malaysia	Consultant	As an individual
117	No	It just makes for a tedious report - we should be supporting reporters to tell a story about their impact, not provide disclaimers about things that are not significant to them. Focus on providing more clarity about the material assessment process and then trust in that process.	Think Impact Pty Ltd	Australia	Consultant	On behalf of an organization, group or institution
118	No	Too subjective and if the organization and its stakeholders already feel that it's not material... it doesn't need to be included	Toronto Pearson Airport	Canada	Business	On behalf of an organization, group or institution
119	No	this would contradict GRIs approach to focus on material topics, (and would have the look and feel of G.3)	triple innova	Germany	Consultant	On behalf of an organization, group or institution
120	No	Too many unnecessary information would make the reader or investors confused	wei shane low	Malaysia	Business	As an individual
<b>I don't know/other comments</b>						

121	I don't know/ other	In principle this is good as it pushes companies to discuss, reason internally and explain externally why they have chosen to not include certain topics that would make sense to include. But given that we do not know what the Sector Standards will look like (currently only one Sector Standard available for public comments) we argue that it would be dangerous to put this as a requirement. A future Sector Standard could include a vast number of topics. Forcing an organisation to put time, resources and space in their report to motivate why they have not deemed these topics as important could be the wrong approach. There could be a value to develop the Sector Standards with the ambition of being inclusive rather than exclusive, meaning that the Sector Standards would include several topics that could potentially be material topics for an organisation in a certain sector. If the list ends up being very long, this could be useful as an inspiration but difficult if the organisation then needs to motivate why only five out of e.g. 20 potentially material topics are relevant.	Enact Sustainable Strategies	Sweden	Consultant	On behalf of an organization, group or institution
122	I don't know/ other	While we do not think that additional disclosure adds decision-useful information for stakeholders to the extent that it should be required, we believe this decision should be made by the reporting company.	ERM	United States	Consultant	On behalf of an organization, group or institution
123	I don't know/ other	Section 3: Reporting on material topics:  Ø FPP affirms that if there are topics listed in a GRI Sector Standard that an organization in that sector does not deem to be material, the organization should be required to identify these topics and explain why they are not material. This is because the process implemented to understand what the material risks and impacts are, and who is assessing them will heavily determine what is considered a material risk. The material impacts per sector in Sector Standards have been developed by a group of experts and identified as the minimum number of material impacts that a business should	Forest Peoples Programme	United Kingdom	Non-government organization	On behalf of an organization, group or institution

		be aware of and potentially reporting on; however, this does not make them full-proof. Furthermore, businesses may not be at the point of understanding the issues in each sector and by having to report on why they are not reporting they will have to consider these and in the process learn more about these material impacts, and in some cases probably discovering that they actually do need to report on them.				
124	I don't know/ other	No comment provided	Han Wei Ho	Malaysia	Consultant	As an individual
125	I don't know/ other	I would say that if a sector standard is done well, there shouldn't be too many topics deemed material by the sector standard but immaterial by the organisation in that sector.	Simeon Cheng	Hong kong	Business	As an individual
126	I don't know/ other	No comment provided	Transparency International Deutschland e.V.	Germany	Non-government organization	On behalf of an organization, group or institution
127	I don't know/ other	<p>Due to the multiple reporting formats and ways of reporting to which entities must respond, when using the GRI guidelines you should focus on getting companies to talk about their material aspects and focus their strengths on what is important, trying not to overburden companies and getting their reporting to serve different needs of the entity. If entities are already obliged to describe in detail how they have carried out their materiality process, this description should also include the process of detecting material aspects according to the sectoral guides. If this is not the case, I would expand on this point in the description of material aspects and their process in order to avoid giving further explanations.</p> <p>Another option is that the sectoral guides indicate basic and important material aspects for all companies in the sector as they are common to all entities and secondary information. In</p>	UN Global Compact Network Spain	Spain	Non-government organization	On behalf of an organization, group or institution

		this case, if the entity has not included a basic material aspect for the sector, the cause should explained.				
128	I don't know/ other	<p>Since there would be a free and publicly available GRI Standard listing likely material topics in the given sector, it seems reasonable to expect an organisation to refer to this in performing its materiality assessment and thus have an understanding of why each topic is or is not material to it. This requirement would likely drive organisations to use the Sector Standards at the materiality assessment stage, which could be helpful for consistency and well as the organisations' own processes/thinking. It would be useful for a benchmarking organisation such as WBA to have this information publicly available and free to inform our benchmark assessments and provide transparency to all stakeholders.</p> <p>Notes of caution: this requirement may lead organisations to think that the material topics in the Sector Standards are exhaustive and miss out on assessing for and identifying other topics. If the Sector Standards provide a wide range of topics, this risk of missing out crucial topics is limited. However, providing a very wide range of topics could increase the reporting burden (especially for smaller companies).</p> <p>In any event, WBA is supportive of the continued efforts for alignment in approaches to reporting, to ensure that companies do not face an undue burden of reporting differently across multiple platforms. Our work together with GRI through the Impact Management Project supports this aim.</p>	World Benchmarking Alliance	Netherlands	Benchmarking foundation	On behalf of an organization, group or institution
129	I don't know/ other	No comment provided	ZENITH BANK PLC	Nigeria	No response provided	No response provided

10 **The following comments were submitted during the public comment period for the GRI Sector Standard: Oil and Gas, between 8 July and 6**  
 11 **October 2020.**

12 **Survey question:** If there are topics listed in a GRI Sector Standard that an organization in that sector does not deem to be material, should the organization  
 13 be required to explain why these topics are not material? Please explain why.

14 Please note:

- 15 1. The question posed in the public comment survey for the GRI Sector Standard: Oil and Gas exposure draft did not include the option to respond to the  
 16 question using a 'yes/no/ I don't know/ other' selection, only a free text response was requested. As such, the following are not grouped according to  
 17 these categories.
- 18 2. Where a respondent submitted a relevant comment in response to another question, this has also been included, long with the corresponding question.

19 Table 2. Responses to question 4 in the online survey to the Oil and Gas Sector Standard exposure draft

No.	Comment	Name of organization or individual	Country	Stakeholder group	Submission type
1	Yes. The topics cover the basic information every company in the oil and gas sector can report on (often readily available internally). If a company decides to skip certain topics, it should provide a justification for doing so.	Institutional Shareholder Services (ISS)	United States	Provider of corporate governance & responsible investment solutions	On behalf of an organization, group or institution
2	Yes, because it provides insight into the thought process / approach / methodology that the organization used to determine materiality. Even if a particular topic is not currently considered material, the explanation also should provide insight into the key leading and lagging indicators that should be monitored going forward to determine if / when the topic becomes material.	Jeanne-Mey Sun	United States	Consultant	As an individual
3	Yes is needed	Enric Nebot Teixedó	Spain	Conformity Assessment body	As an individual

4	Yes	Raymond Colvin	United Arab Emirates	Government	As an individual
5	Yes, require to explain	Prospect Institute (PT Arjuna Wijaya Karya)	Indonesia	Consultant	On behalf of an organization, group or institution
6	<p>Yes, because this would provide better quality data to stakeholders and investors, and reduce the risk of 'cherry-picking'.</p> <p>I do not however think that every topic should require an omission statement, but only those that are considered material for a sub-sector.</p> <p>If a table or matrix could identify the likely material topics for organisations with certain activities (e.g. refining, storage, E&amp;P), then this could be the basis for determining what organisations SHOULD report on, at a minimum, or have to provide an omission statement if they still do not see these specific topics as material.</p>	Lundin Energy	Switzerland	Business	On behalf of an organization, group or institution
7	<p>Yes, the organization should be required to explain why these topics are not material.</p> <p>It can better explain and let readers know how their business has little impact on those topics or how those topics has little impact on them, and to ensure that the company do not overlook the material topics.</p> <p>It can also act as a reference to future development of sector standard to understand why companies would consider certain topics not material and look for updates to improve the sector standard.</p>	Fuji Xerox (Hong Kong) Limited	Hong kong	Business	On behalf of an organization, group or institution
8	Yes, the organization should explain why such topic is not deemed material. This could avoid companies from not disclosing data that may be of stakeholders' concerns.	AECOM Asia Company Limited	Hong kong	Consultant	On behalf of an organization, group or institution

9	Yes, the companies should be required to provide justification in areas that they do not deem material. Leaving justification optional gives the company open to "pick and choose" which topics it wants to discuss.	As You Sow	United States	Investor	On behalf of an organization, group or institution
10	Yes, need a better understanding and transparency.	Dr. Marius Gavrila	Luxembourg	Academic	As an individual
11	Yes. Most topics listed in this Sector Standard are supposed to be material for oil & gas organizations, even if all of them are not applicable for every organization in the sector. If there are topics that an organization deems not material, GRI should require a justification to avoid cherry picking.	Ceres	United States	Non-government organization	On behalf of an organization, group or institution
12	Yes the organisation should be required to explain why the required topics are not material. This should improve transparency and reporting. In our view most of the topics will be material.	Australasian Centre for Corporate Responsibility (ACCR)	Australia	Non-government organization	On behalf of an organization, group or institution
13	Yes, it should up to the proponent to demonstrate that one or more topics are not material to their activities. Such demonstration could include technical considerations as well as historical and projected data and/or statements from stakeholders confirming that a topic is not material.	Pembina Institute	Canada	Non-government organization	On behalf of an organization, group or institution
14	Yes the organisation should be required to explain why the required topics are not "material" (See previous objections). This should improve transparency and reporting.	Joint submission from IndustriALL Global Union and International Transport Federation (ITF)	Switzerland	Global Union Federations	On behalf of an organization, group or institution

15	Yes, organizations should be required to explain why a topic is not material. If a reporting organization determines that a likely material topic is in fact not material for their situation, they should be able to provide the details that led them to that determination. This will provide more transparency for those organizations. In contrast, it will help ensure that reporting organizations aren't able to claim a topic as immaterial or ignore it altogether simply because they do not have sufficient data, or do not want the information to become public.	Waste Analytics LLC	United States	ESG Research/Data Provider	On behalf of an organization, group or institution
16	Yes, the organisation should be required to explain why the required topics are not material. This should improve transparency and reporting. In our view the vast majority of the topics will be material.	Australian Council of Trade Unions	Australia	Labor representative	On behalf of an organization, group or institution
17	Yes, just to demonstrate that topics listed have been considered. Need not create additional burden - just a statement.	Shelley Anderson	Australia	Consultant	As an individual
18	Yes, companies should be able to justify why they are not reporting on any material topic. This will clarify it to the information user about the missing reporting avoiding confusion or wrong judgement.	Vigeo SAS	United Kingdom	Rating agency	On behalf of an organization, group or institution
19	(1) Yes, organisations should absolutely be required to explain why these topics are not material (see response above). There appears to a lack of coherence and disconnect with the narrative preceding the topic lists in this section, the narrative in the topic descriptions – which is a robust description of the problems of the oil and gas sector and the feeling that all is optional. We currently get the impression that the company has all the discretion not to disclose much or anything without a requirement to justify it (e.g. Shell and Indigenous Rights in Niger Delta – they chose to not disclose this, as this was arguably not material in their global operations but the local eco-destruction / human rights abuse was definitely material to the delta communities). There is ambiguity in the scale (or context as we identified in previous responses) for determining materiality. As we read this draft, the company materiality	European Accounting Association Stakeholder Reporting Committee	Belgium	Academic	On behalf of an organization, group or institution

	<p>assessment processes seem to trump the standards and are allowed to remain black boxed and opaque.</p> <p>We also find that the text in Section 3.2 confusing and misleading – “an organization to which the exposure draft applies needs to review each topic described and determine whether it is material for itself” – to us, materiality is based on external impact on others and ecosystems, not “for itself”.</p>				
20	<p><i>The following comment was made in response to the survey question “After reviewing the topics listed in this section, an organization still needs to conduct its own materiality assessment process. Is it clear that the list of likely material topics is not a) exhaustive or b) applicable for every organization in the sector? If not, please explain what could be improved.”</i></p> <p>(2) No, we find that there is a significant lack of clarity about materiality. We find that there is a lot of scope for misinterpretations (i.e. the need to switch between different documents) – confusing logics and nested conditionality. This section could be more prescriptive. For example, the default assumption can (should) be that an item is deemed material and impose a rationale and explanation as to why it is not material. Overall, and in contrast to the draft on universal standards (although we pointed this out), there seems to be a switch towards allowing non-disclosure and making all topics voluntary. We were certainly not clear on what organisations had to disclose.</p>	European Accounting Association Stakeholder Reporting Committee	Belgium	Academic	On behalf of an organization, group or institution
21	<p>Yes, they should be required to explain why these topics are not material. This would allow for a level playing field in terms of the reporting of data. There may also be some management teams who are just not abreast of the climate science and have failed to see the importance/relevance of a particular data point. This may highlight this to them and therefore be educative.</p>	ShareAction	United Kingdom	Non-government organization	On behalf of an organization, group or institution
22	<p>Yes. Also there needs to be clarity on how and why an organization considers a topic material if it is not using sector standard</p>	Shazia Naik	India	Investor	As an individual
23	<p>Yes. As we’ve seen from voluntary reporting in the US, companies abuse the leeway given by the ability to choose which topics are material to omit swaths of relevant and necessary information. As such, at the very least, the omission of any topics should be accompanied by an explanation for why the</p>	Union of Concerned Scientists	United States	Non-government organization	On behalf of an organization,

	company doesn't consider the topic material. A better solution would be to make some topics, such as GHG emissions and trade association memberships, mandatory for all activities in the sector.				group or institution
24	Yes, this should be explained so that we have standardisation across reporting and it helps prevent companies from claiming topics are not material when they really are.	Engineers Without Borders Canada	Canada	Non-government organization	On behalf of an organization, group or institution
25	Yes. For transparency/misleading/corrupt behavioral purposes.  E.g. A company could publicly announce (for goodwill purposes) that they are reporting voluntarily to the GRI, but purposely leaving out relevant material topics (they do not wish to disclose) that should in fact be included with their reporting.	Troy Carter	Australia	Trade or industry association	As an individual
26	I agree is important to have full commitment to record its analysis on the topic and formal disclosure.	Pedro Caemiro Magalhaes Jr	Brazil	Consultant	As an individual
27	Yes, because some companies only have exploration activities, or refining activities, but others have the complete process related to oil and gas industry. Also, in some cases, the exploration and production is not significant, because the company import the crude.	EMPRESA NACIONAL DEL PETRÓLEO (ENAP, NATIONAL OIL COMPANY)	Chile	Consultant	On behalf of an organization, group or institution
28	Since there would be a free and publicly available GRI Standard listing likely material topics in the given sector, it seems reasonable to expect an organisation to refer to this in performing its materiality assessment and thus have an understanding of why each topic is or is not material to it. This requirement would likely drive organisations to use the Sector Standards at the materiality assessment stage, which could be helpful for consistency and well as the organisations' own processes/thinking. It would be useful for a benchmarking organisation such as WBA to have this information publicly	World Benchmarking Alliance	Netherlands	Benchmarking Foundation	On behalf of an organization, group or institution

	<p>available and free to inform our benchmark assessments and provide transparency to all stakeholders.</p> <p>Notes of caution: this requirement may lead organisations to think that the material topics in the Sector Standards are exhaustive and miss out on assessing for and identifying other topics. If the Sector Standards provide a wide range of topics, this risk of missing out crucial topics is limited. However, providing a very wide range of topics could increase the reporting burden (especially for smaller companies).</p> <p>In any event, WBA is supportive of the continued efforts for alignment in approaches to reporting, to ensure that companies do not face an undue burden of reporting differently across multiple platforms. Our work together with GRI through the Impact Management Project supports this aim.</p>				
29	There are a variety of cases that need to be clearly stated by the organisation	Michele DASSISTI	Italy	Academic	As an individual
30	It is to identify and assess the potentiality of using efficiently in the process for measuring sustainability	Dr Sushil Kumar Pattanaik	India	Academic	As an individual
31	<p>(1) For Oil &amp; Gas companies, it should be clear that a number of topics cannot be deemed immaterial--GHG emissions in particular, should be reported on by all companies of the sector.</p> <p>The standard should require that companies disclose their materiality assessment process, in addition to the actual reporting. It should detail which sustainability issues have been considered material by the companies, and importantly - which have been not.</p> <p>As the definition of non-financial materiality encompasses the way companies' activities impact non-financial stakeholders, companies should meaningfully consult with those stakeholders such as their own employees, sub contractors and suppliers, unions, CSOs including representatives of marginalised groups and indigenous populations. This is particularly important for extractive companies given the specificities of their impacts and operations. The consultation process should be clearly described. Companies should also disclose whether the outcomes of grievance mechanisms were taken into account in high risk sectors such as natural resource extraction, it is essential</p>	Publish What You Pay	United States	Non-government organization	On behalf of an organization, group or institution

	<p>to ensure inclusive multi-stakeholder assessment processes that enable meaningful participation of affected communities, with due regard for gender dynamics and the views of minority and marginalized groups, in particular indigenous communities.</p> <p>Minorities' and indigenous peoples' legal and customary rights must be protected throughout the assessment and management plan implementation process, including free, prior and informed consent (FPIC) where applicable. It is key, therefore, that companies disclose their policies surrounding FPIC.</p> <p>Finally, disclosure on the materiality assessment process should also clearly outline the approval process followed by companies: executive committee approval and board endorsement in particular.</p>				
32	<p><i>The following comment was made in response to the survey question "After reviewing the topics listed in this section, an organization still needs to conduct its own materiality assessment process. Is it clear that the list of likely material topics is not a) exhaustive or b) applicable for every organization in the sector? If not, please explain what could be improved."</i></p> <p>(2) Yes. This is clear.</p> <p>However, for the oil and gas sector, materiality determinations by each company should be explained, including if materiality of topics is reassessed each reporting year. Given the long timespan of the industry (contracts of multiple decades), and multi-decade and even generational impacts of oil and gas production, it would be important for reporting organizations to describe the time horizon of materiality assessments for given topics and if materiality shifts on topics included in the standard. There has been historic efforts by companies in this industry simply to avoid disclosure of uncomfortable topics - such as project payment disclosure - using the rationale of 'materiality'. Given this history, GRI should clarify that organizations should be transparent with their materiality assessment procedure and how it is validated each year - especially as it concerns topics for which annual performance may have multi-year and generational impacts (eg climate change, pollution).</p>	Publish What You Pay	United States	Non-government organization	On behalf of an organization, group or institution
33	<p>The guiding principle "is comply or explain", though in my opinion every business has a specific identity so it is quite obvious that urgency and priorities may differ from one to another.</p>	CIRS Srl	Italy	Consultant	On behalf of an organization,

					group or institution
34	Not for each issue. It should possibly explain the process for deciding that a set of sector specific topics were considered to be non-material.	Paul Davies	Australia	Consultant	As an individual
35	It may not be necessary to explain why some topics are not material if the organisation has provided sufficient information on its routine activities in a preamble / preliminary part of the report.	Shailand Gunnoo	Mauritius	Civil Society	As an individual
36	This is a grey area and may have to be overcome by time and iterations of the reports by sub-sectors. Some firms may not report on an important material topic and it's important to know why they chose not to. For other firms, however, because they have unique circumstances, simply don't have that material topic. Requirements to explain in both cases could end up with an N/A response (or N/R – not relevant) even for the ones that were relevant but just not reported on.	FactSet	United States	Economic, Financial, Operating, and ESG Data Aggregator	On behalf of an organization, group or institution
37	<p>(1) If one of the 6 themes is not relevant for a company, the company should provide a brief explanation. Instead, if a single topic or disclosure, especially among the countless "appropriate disclosures", is not relevant for a reporting company, such company should not be required to provide such detailed explanation.</p> <p>Moreover, we suggest to better specify that companies have the responsibility to select the most appropriate disclosures and that they don't have to provide explanation/ reasons for omission shall one or more suggested disclosures be not appropriate.</p>	Eni SpA	Italy	Business	On behalf of an organization, group or institution
38	<p><i>The following comment was made in response to the survey question "After reviewing the topics listed in this section, an organization still needs to conduct its own materiality assessment process. Is it clear that the list of likely material topics is not a) exhaustive or b) applicable for every organization in the sector? If not, please explain what could be improved."</i></p> <p>(2) It is clear that is not exhaustive or applicable to all the organizations.</p>	Eni SpA	Italy	Business	On behalf of an organization, group or institution

	<p>To make it clearer though, we suggest to invert the process, as already commented in Question 1a. on materiality.</p> <p>As the sector standard already mentioned the most relevant impacts for the sector, companies should be clearly asked to start the materiality process from the list of topics provided, and then add what is relevant and eliminate what is not through stakeholders feedbacks, internal review or integrated risk management results.</p> <p>Moreover, we deem necessary to further explain the "appropriate disclosure" concept. It should be clear that it is up to the company to define what is appropriate or not. As such if one of the 6 themes is not relevant for a company, the company should provide a brief explanation. Instead, if a single topic or disclosure, especially among the countless "appropriate disclosures", is not relevant for a reporting company, such company should not be required to provide such detailed explanation.</p> <p>See our detailed comments in separate spreadsheet/document.</p> <p>We do not believe that the current draft standard achieves the focus that is requested by stakeholders but potentially leads to more proliferation of definitions and KPIs, and rather confuses than sharpens company profiles to enable better comparability. In addition, regulatory requirement will increase in many countries and companies need to ensure compliance with those first. Also, we find that this question is basically contradicting the purpose of the standard: we believe that guidance for reporting will likely not be able to become "complete", as companies must define their materiality not within the "boundaries" of such guidance.</p>				
39	<p>No. The sector standard is intended to encompass a large variety of businesses, from global to local, upstream and downstream, working with offshore and onshore, and including both energy producers and the large and diverse number of service companies in the industry. Thus, for most organizations a significant number of topics will not be relevant, due to the nature or size of their business and/or the geographies in which they operate. This will in most cases be obvious to the reader, and to require an additional explanation will render the reporting less useful.</p>	HitecVision	Norway	Investor	On behalf of an organization, group or institution

40	Companies should not be required to comment on topics that they have not identified as relevant or material. Companies should be given discretion to use their own process for prioritizing topics for reporting and for explaining this to stakeholders in their reporting.	American Petroleum Institute (API)	United States	Trade or industry association	On behalf of an organization, group or institution
41	No; a reporting organisation should be able to indicate that standard does not apply.	International Petroleum Corporation	Canada	Business	On behalf of an organization, group or institution
42	No	Marisport Calçado Lda	Portugal	Business	On behalf of an organization, group or institution
43	(1) We believe that companies should not be required to comment on topics that they have not identified as material. The “suggested” list of GRI will always be a list that may not be comprehensive. How far shall companies go to describe what is not relevant for them?  Companies should be trusted to identify what topics should be commented on even not identified as material.	IPIECA	United Kingdom	Trade or industry association	On behalf of an organization, group or institution
44	<i>The following comment was made in response to the survey question “After reviewing the topics listed in this section, an organization still needs to conduct its own materiality assessment process. Is it clear that the list of likely material topics is not a) exhaustive or b) applicable for every organization in the sector? If not, please explain what could be improved.”</i>  (2) We do not find it useful to abandon the concept of core and comprehensive reporting – however, definitions may need to be updated in context of the development of the non-financial reporting, particularly in regulatory terms.	IPIECA	United Kingdom	Trade or industry association	On behalf of an organization, group or institution

<p>Page 6, Section 1.5 (Using this Standard): in the 4th paragraph in this section, GRI allows the reporting company to use its own process for identifying material topics:</p> <p>“Using this Standard is not intended to substitute 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.”</p> <p>However, once material topics have been identified, the ‘Identifying what to report’ section requires the company to “. . . report appropriate disclosures from the corresponding GRI Topic Standard for each material topic.” There does not appear to be any discretion allowed for the reporting company to determine which disclosures they can report from the Topic Standard. Suggest allowing the reporting company to determine which Topic Standards are appropriate for their circumstances. For instance, the following language from the IPIECA Sustainability Reporting Guidance would be a suitable addition to the GRI Sector Standard:</p> <p>“In instances, where you do not report against a core reporting element, you should provide an explanation of why it has not been included. This may be because:</p> <ul style="list-style-type: none"> <li>• There are confidentiality, commercial or legal constraints;</li> <li>• The element is not applicable or material to your business; or</li> <li>• Currently, information is not available or data quality is not sufficiently mature.”</li> </ul> <p>(IPIECA Sustainability Reporting Guidance, section 1.5)</p> <p>We do not see GRI in a position to ask for an “comply or explain” approach against the GRI suggested “potentially material topics”. Companies need to consider a number of mandatory requirements for their ESG reporting in some countries, and the number of those is growing. GRI needs to acknowledge explicitly that regulation and companies’ individual assessments are the defining factors for non-financial reporting aspects.</p>				
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45	No, they should not be required to explain. As pointed out in previous questions, not all topics would be applicable to every organization in the sector. A 'non-applicable' response should be sufficient.	Plains All American Pipeline	Canada	Business	On behalf of an organization, group or institution
46	<p>(1) We believe that companies should not be required to comment on topics that they have not identified as material. The “suggested” list of GRI will always be a list that may not be comprehensive. How far shall companies go to describe what is not relevant for them?</p> <p>Companies should be trusted to identify what topics should be commented on even not identified as material.</p>	IOGP	Belgium	Business	On behalf of an organization, group or institution
47	<p><i>The following comment was made in response to the survey question “After reviewing the topics listed in this section, an organization still needs to conduct its own materiality assessment process. Is it clear that the list of likely material topics is not a) exhaustive or b) applicable for every organization in the sector? If not, please explain what could be improved.”</i></p> <p>(2) Page 6, Section 1.5 (Using this Standard): in the 4th paragraph in this section, GRI allows the reporting company to use its own process for identifying material topics:</p> <p>“Using this Standard is not intended to substitute 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.”</p> <p>However, once material topics have been identified, the ‘Identifying what to report’ section requires the company to “. . . report appropriate disclosures from the corresponding GRI Topic Standard for each material topic.” There does not appear to be any discretion allowed for the reporting company to determine which disclosures they can report from the Topic Standard.</p> <p>Suggest allowing the reporting company to determine which Topic Standards are appropriate for their circumstances. For instance, the following language</p>	IOGP	Belgium	Business	On behalf of an organization, group or institution

	<p>from the IPIECA Sustainability Reporting Guidance would be a suitable addition to the GRI Sector Standard:</p> <p>“In instances, where you do not report against a core reporting element, you should provide an explanation of why it has not been included. This may be because:</p> <ul style="list-style-type: none"> <li>• There are confidentiality, commercial or legal constraints;</li> <li>• The element is not applicable or material to your business; or</li> <li>• Currently, information is not available or data quality is not sufficiently mature.”</li> </ul> <p>(IPIECA Sustainability Reporting Guidance, section 1.5)</p> <p>We do not see GRI in a position to ask for an “comply or explain” approach against the GRI suggested “potentially material topics”. Companies need to consider a number of mandatory requirements for their ESG reporting in some countries, and the number of those is growing. GRI needs to acknowledge explicitly that regulation and companies’ individual assessments are the defining factors for non-financial reporting aspects.</p>				
48	The explanation should not be required, since it depends on the nature of the company this would apply	Grupo Ecopetrol	Colombia	Business	On behalf of an organization, group or institution

21 **2. Identify and explain why topic is not material in the absence of an applicable**  
 22 **Sector Standard**

23 **The following comments were submitted during the public comment period for the Universal Standards, between 11 June and 9 September 2020.**

24 **Survey question:** In the absence of an applicable Sector Standard, if there are topics that are commonly associated with the sector(s) in which an  
 25 organization operates that it does not deem to be material, should the organization be required to identify these topics and explain why they are not material?

26 Please refer to page 91 in the [Universal Standards exposure draft](#).

27 Table 3. Responses to question 8 in the online survey to the Universal Standards exposure draft

No.	Survey response	Comment	Name of organization or individual	Country	Stakeholder group	Submission type
<b>Yes, this information should be required</b>						
1	Yes	No comment provided	Allied Environmental Consultants	Hong Kong	Consultant	On behalf of an organization, group or institution
2	Yes	No comment provided	Ana María González Ruiz	Colombia	Consultant	As an individual
3	Yes	The organization is responsible for all aspects in which its business generates a possible impact and must maintain direct control aimed at sustainability	Angel Castillo	Ecuador	Consultant	As an individual
4	Yes	Again, workplace death rate.	Anna McBee	Canada	Labor representative	As an individual

5	Yes	Given that the development of GRI Sector Standards are in the early stages, until there is a substantial body of Sector Standards, organisations should be expected to include as material topics those impacts that are commonly associated with their sector, or explain why they are not material (as above).	Australian Council of Trade Unions	Australia	Labor representative	On behalf of an organization, group or institution
6	Yes	In line with the response to question 7, there needs to be full transparency and accountability in company reporting. There should be no difference in the absence of an applicable Sector Standard.	BirdLife International	United Kingdom	Non-government organization	On behalf of an organization, group or institution
7	Yes	No comment provided	BSI Group	Italy	No response provided	No response provided
8	Yes	Please refer to our response to question 7.	CDSB	United Kingdom	Standard setter	On behalf of an organization, group or institution
9	Yes	The company would need to explain why they are not relevant to them while it is relevant to the sector.	Choon Kiong Ting	Malaysia	Business	As an individual
10	Yes	The deviation from those topics shall undermine the quality and usefulness of the report.	Corporate Social Responsibility Centre Pakistan	Pakistan	Consultant	On behalf of an organization, group or institution
11	Yes	We covered this in Comments on the Environmental, Social and Governance Reporting Guide. Government of Hong Kong. September 18, 2015. See: <a href="https://www.creativeinvest.com/HongKongESGReporting.pdf">https://www.creativeinvest.com/HongKongESGReporting.pdf</a>	Creative Investment Research	United States	Impact Investing Innovator	On behalf of an organization, group or institution

12	Yes	No comment provided	CSRWorks International	Singapore	No response provided	No response provided
13	Yes	The organization should report or explain the reasons of not reporting the information, especially if this information seems to be publicly important.	Da-Strategy	Russian Federation	Consultant	On behalf of an organization, group or institution
14	Yes	Same as above	Datamaran	United States	Digital platform	On behalf of an organization, group or institution
15	Yes	The Sustainability Accounting Standards Board (www.SASB.org) has identified "material topics" as the result of a thoughtful, comprehensive, open process that included evaluating and classifying industry sectors according to sustainability relevance, and applying the US Supreme Court's concept of "materiality." SASB, GRI and others all have the goals of moving towards preparation of reports that stakeholders can compare to assist in their decisions - whatever those decisions may be. If there is no content regarding topics commonly regarded as "material" in a sector - whether it is material to the specific organization or not - this impairs the ability of stakeholders to compare companies' sustainability reports.	Douglas Hileman	United States	Consultant	As an individual
16	Yes	As per the answer provided in (7).	Dr Aljaohra Altuwajri	Saudi Arabia	Academic	As an individual
17	Yes	It is always good to have a standard that is friendly for all companies.	DUOPHARMA BIOTECH BERHAD	Malaysia	Business	On behalf of an organization, group or institution

18	Yes	It would be good if GRI could provide a position statement or recommendation for this.	ELEVATE	Hong Kong	No response provided	On behalf of an organization, group or institution
19	Yes	Yes, for the same reason as above in terms of standardisation and ensuring companies do not falsely claim topics are not material.	Engineers Without Borders Canada	Canada	No response provided	No response provided
20	Yes	Although the application of this approach will not be so straightforward.	Eszter Vitorino	Netherlands	Investor	As an individual
21	Yes	No comment provided	Ethical Trade Norway	Norway	MSI	On behalf of an organization, group or institution
22	Yes	<p>Because it allows for greater comparability between businesses in the same sector. This information can also be collated by the GRI to monitor the effectiveness of their sector standards and form the basis for any subsequent revision. Similarly, the GRI should monitor additional material impact disclosures which are not included in their sector standards.</p> <p>However, we wonder how an organisation in a given sector “deems” a topic material (or immaterial) and are concerned about subjectivity. At the very least such evaluation should be thoroughly explained. Also, sector reporting should not allow any loopholes.</p>	European Accounting Association's Stakeholder Reporting Committee	Canada	Academic	On behalf of an organization, group or institution
23	Yes	Impact can be positive or negative. In case of positive impact, it can make sense for a company to focus on its non-material impact. A company that help to dispatch green innovations with	FOM University of	Germany	No response provided	No response provided

		the aim to accelerate the sustainable development has a positive non-material impact.	Applied Sciences			
24	Yes	Ø FPP affirms that in the absence of an applicable Sector Standard, if there are topics that are commonly associated with the sector(s) in which an organization operates that it does not deem to be material, the organization should be required to identify these topics and explain why they are not material. This is because the process implemented to understand what the material risks and impacts are, and who is assessing them will heavily determine what is considered a material risk. A bit of research online will bring up NGO reports, media stories etc that will highlight the concerns within different sectors - unacceptable to argue that information is not available, at least in terms of understanding what the material impacts are likely to be.	Forest Peoples Programme	United Kingdom	Non-government organization	On behalf of an organization, group or institution
25	Yes	For sore purposes of ensuring the organisation does not remain behind in the trends of the sector it operates in.	Fridah Mashandi	Zambia	No response provided	As an individual
26	Yes	As above	GIB Asset Management	United Kingdom	Business	On behalf of an organization, group or institution
27	Yes	From a mining sector perspective, as for 7 above, this will be in the interest of comparability between organizations in the mining sector and will demonstrate due consideration of sectoral material issues. However, we cannot speak to the challenges faced in other sectors with identifying a group of consistent material topics. This may be challenging for sectors that experience more variability in material issues. One solution is to specify within each Sector Standard whether specific disclosures should be 'required' or 'recommended', and whether reporters should explain if certain topics are not material.	ICMM	United Kingdom	Trade or industry association	On behalf of an organization, group or institution

28	Yes	I think it is really important to let them think about future risks, looking at other bigger companies and preparing themselves for those risks.	Ilunka, Estrategia Sustentable	Mexico	Consultant	On behalf of an organization, group or institution
29	Yes	As GRI Sector Standards are largely a work in progress, IndustriALL Global Union reiterates that only the important stakeholders in a sector - particularly labour - have the moral authority to determine what is "material", and what is not.	IndustriALL Global Union	Switzerland	Labor representative	On behalf of an organization, group or institution
30	Yes	IOSH believes the reporting organisation would need to explain why it differs from the rest of its sector (the sector norm) in deeming any common sector topics to be immaterial. This would help reassure stakeholders and report-users that the topics concerned have been considered and not overlooked, and that the reporter has a rationale for its judgement, rather than a failure to recognize the significance of the topic concerned.	Institution of Occupational Safety and Health (IOSH)	United Kingdom	Chartered body for OSH Professionals	On behalf of an organization, group or institution
31	Yes	As sector standard can be general for the sector, if organization consider the topics to be deemed material, the organization should be required to identify these topics and explain.	International Development Center of Japan	Japan	No response provided	No response provided
32	Yes	The development of GRI Sector Standards is in its early days and it will be many years before there is a substantial body of sector standards covering many industries. Until there is that substantial body of sector standards, sustainability reporters should be expected to include as material topics those impacts that are commonly associated with their sector, or explain why they are not material. To do otherwise is to facilitate poor reporting.	International Trade Union Confederation	Belgium	Labor representative	On behalf of an organization, group or institution
33	Yes	To ensure that the organization does not overlook the possibility of the topics to be material	Izzaty Khaleda Ismail	Malaysia	Consumers	As an individual

34	Yes	No comment provided	Joshua Rayan Communications	Malaysia	Sustainability Report Writer	On behalf of an organization, group or institution
35	Yes	In this respect, certain topics become relevant and material perhaps because of the surrounding environment but may not be a part of the sector standard: social norms in the surrounding communities, specific topography or environmental needs, even certain issues related to finances and governance relevant to a sector in particular country. Again this will give a completeness to the report.	Nazish Shekha	Pakistan	Non- government organization	As an individual
36	Yes	Yes, this information should be required to address ESG investor disclosure information requests and as a general matter of disclosure and performance reporting; and as a matter of historical record on performance. More detailed reporting should be required if the topic was a major news item covered by the media in the last five years (eg scandal or accident).	Next Level Sustainability	Australia	GRI Certified Training Partner in Australia	On behalf of an organization, group or institution
37	Yes	It is important for stakeholders to know that the company has considered these topics even if they are not material to them.	R&A Strategic Communications	South Africa	No response provided	No response provided
38	Yes	No comment provided	RPMRG	Hungary	Consultant	On behalf of an organization, group or institution
39	Yes	See above.	SAICA	South Africa	Non- government organization	On behalf of an organization, group or institution

40	Yes	It would benefit the organisation to explain all omissions for auditing purposes, transparency, and understanding and knowledge base within the organisation.	Shelley Anderson	Australia	Consultant	As an individual
41	Yes	Yes, as above, getting the reporting organization to disclose all the topics they have considered would also help readers evaluate if the organization have been competent in carrying out materiality assessment.	Society of Certified Risk Professionals	Malaysia	Non-government organization	On behalf of an organization, group or institution
42	Yes	No comment provided	Sulema Pioli	Brazil	Consultant	As an individual
43	Yes	(see above)	Sustainability Advantage	Canada	No response provided	No response provided
44	Yes	Sector supplements are very important and should be expanded to include other industries	Toronto Pearson Airport	Canada	Business	On behalf of an organization, group or institution
45	Yes	The organization is required to disclose how it has identified material topics. This should include material topics for its sector. It should then explain why any topics so identified are not disclosed.	UNDP - SDG Impact Team	United States	UN body	On behalf of an organization, group or institution
46	Yes	Across several business sectors, children's rights issues tend to be very salient, but companies rarely disclose (see <a href="https://www.unicef.org/csr/css/UNICEF_Working_Paper_-_Reporting_161213_Web.pdf">https://www.unicef.org/csr/css/UNICEF_Working_Paper_-_Reporting_161213_Web.pdf</a> ). For sector-specific child rights impacts, see:  ICT: UNICEF, Child Online Protection Guidelines < <a href="https://www.unicef.org/csr/css/COP_Guidelines_English.pdf">https://www.unicef.org/csr/css/COP_Guidelines_English.pdf</a> >	UNICEF	Switzerland	Non-government organization	On behalf of an organization, group or institution

		<p>Mining: UNICEF, Child Rights and Mining Toolkit &lt;<a href="https://www.unicef.org/csr/files/FINAL_Child_Rights_and_Minig_Toolkit_060217.pdf">https://www.unicef.org/csr/files/FINAL_Child_Rights_and_Minig_Toolkit_060217.pdf</a>&gt;</p> <p>Apparel and Footwear: UNICEF, Children's Rights in the Garment and Footwear Supply Chain: A Practical Tool for Integrating Children's Rights into Responsible Sourcing Frameworks &lt; <a href="https://www.unicef.org/media/70126/file/Network-on-childrens-rights-in-the-garment-and-footwear-sector-summary-2020.pdf">https://www.unicef.org/media/70126/file/Network-on-childrens-rights-in-the-garment-and-footwear-sector-summary-2020.pdf</a>&gt;</p> <p>Food and Beverage: &lt;<a href="https://www.unicef.org/csr/foodandbeverage.html">https://www.unicef.org/csr/foodandbeverage.html</a>&gt;</p>				
47	Yes	Standard should provide a concrete framework and tools while being flexible to assess all internal and external elements that could affect the performance of the organization. This is important measures to avoid under-reporting factors.	Universiti Malaya Sustainability & Living Labs Secretariat (UMSLLS)	Malaysia	No response provided	No response provided
48	Yes	If a an organisation deems a standard material to the sector it operates in as immaterial to it, this should be explained to avoid evasion of standards an organization is not willing to report on	ZENITH BANK PLC	Nigeria	No response provided	No response provided
<b>No, this information should only be recommended</b>						
49	No	Although it should be encouraged that an organization explains why a topic that may be seen as material is omitted, it is not practical to require so if you don't have a reference to 'topics commonly associated with a sector'.	Marcus Chau	Hong Kong	Consultant	As an individual
50	No	The industry in different countries might be different, even the stakeholder culture and backgrounds are different. I believe the	wei shane low	Malaysia	Business	As an individual

		organisation should only require to disclose those topics that to them are important and keep it simple.				
51	No	In the event that a company is active across multiple sectors, it is more relevant to identify which topics are material and why. Identifying and discussing potentially related but not material topics could result in unnecessary extra work, diluting the message and diverting the focus from the important, which are the actually applicable and material topics.	ABB	Switzerland	No response provided	No response provided
52	No	The idea is ok, but who defines that a topic is commonly associated with the sector? There is no formal identification.	AG Sustentable	Argentina	Consultant	On behalf of an organization, group or institution
53	No	In the absence of an actual Sector Standard, the organisation cannot be asked to second guess which topics are commonly associated with the sector. This should then be merely a recommendation and not a requirement.	Aldo Joson	Singapore	Business	As an individual
54	No	In this case there is too much discretion in the application of this principle. Basing on which assumption one entity can say that a certain topic is commonly associated with the sector?	Alessandro Mantini	Italy	Business	As an individual
55	No	I think this could be very subjective - explanation of the inclusion and exclusion of topics should be included in the content on the materiality assessment.	Alexandra McKay	United Kingdom	Consultant	As an individual
56	No	No comment provided	Bank Audi sal	Lebanon	No response provided	No response provided
57	No	Too complicated. Better for GRI To get its skates on and develop the sector standards. I a company is approaching materiality correctly and seriously, these issues will probably come up anyway.	Beyond Business Ltd	Israel	No response provided	On behalf of an organization,

						group or institution
58	No	No comment provided	Bipart, Cesvor Parlamentary Antimafia Commission	Italy	No response provided	No response provided
59	No	Hard to identify without a sector standard. Too subjective.	Bonava AB	Sweden	Business	On behalf of an organization, group or institution
60	No	This is topic of debate between the company and its assurance provider and stakeholders	Bondt Communicatie	Netherlands	No response provided	No response provided
61	No	No, I think there has to be a sector material topics list so that companies could justify the absence of topics in their materiality. Otherwise it would be justifying against benchmark which is more subjective.	BSD CONSULTING	Brazil	No response provided	No response provided
62	No	In the absence of a sector-specific standards, it would be difficult for companies to predict which issues are commonly discussed. Resources need to be deployed to perform market scans before such observations can be made. This would be highly challenging for diversified companies that have multiple footprints across the world.	Bursa Malaysia	Malaysia	Stock exchange	On behalf of an organization, group or institution
63	No	Because GRI has not recommended the topics for that sector. Onus should be on the reporter, in the absence of sector standards by GRI.	City Developments Limited	Singapore	Business	On behalf of an organization,

						group or institution
64	No	In the absence of the sector standards, the material topics covered should be left to the company's materiality assessment process. Otherwise, it is difficult to determine which topic list should the reporter refer to and provide explanations on any discrepancies; if any 3rd party standard is deemed suitable for the purpose (e.g. GRESB for the real estate sector), it should be consistently applied and not for GRI to develop a separate sector standard.	CLP Holdings Ltd.	Hong Kong	Business	On behalf of an organization, group or institution
65	No	No comment provided	Creval	Italy	No response provided	No response provided
66	No	No comment provided	Daniela Winicki	Chile	Consultant	As an individual
67	No	Deloitte does not believe an organization should, in the absence of Sector Standards, identify all potential sector materials topics and report reasons for exclusion. We believe this proposed practice would not serve the intended objective of greater transparency, but rather would result in inconsistent and potentially confusing additional disclosure.	Deloitte	United States	Consultant	On behalf of an organization, group or institution
68	No	In the absence of an applicable Sector Standard, reporting on this requirement could be inconsistent. Reporting MT-1 a. i and ii, how material topics were identified, should be sufficient.	Dow Inc	United States	Business	On behalf of an organization, group or institution
69	No	The disclosure of the process of identifying material topics should be a strong justification to explain why any particular topics associated to the sectors was not classified as material.	DRB-HICOM Berhad	Malaysia	Business	On behalf of an organization, group or institution

70	No	The organisation reporting should not be required to identify and to explain the topics, because the topics are considered not material.	Eko Sukoharsono	Indonesia	Academic	As an individual
71	No	"Commonly associated topics" is too broad and unspecified to make as a requirement.	Enact Sustainable Strategies	Sweden	Consultant	On behalf of an organization, group or institution
72	No	As topics commonly associated with the sector might be hardly identified for a sector, we suggest to recommend only (and not to require) an explanation.	Eni SpA	Italy	Business	On behalf of an organization, group or institution
73	No	The focus of disclosures on material topics should be on what is material and why. The term "commonly associated" is also too vague to be useful.	ERM	United States	Consultant	On behalf of an organization, group or institution
74	No	because in absence of a clear reference it is too much subjective to identify topics "commonly associated with the sector"	EY S.p.A.	Italy	Consultant	On behalf of an organization, group or institution
75	No	To let information users know that the company has not overlooked these topics, and utilize the opportunity to explain how low/insignificant the outward impact these topics have brought, thus immaterial.  To better clarify how their operations different from common	Fuji Xerox (Hong Kong) Limited	Hong Kong	No response provided	No response provided

		<p>practices of the sector, that topics considered common associated with the sector are not material.</p> <p>The Sector Standard aims to clarify the common disclosure information of the specific sector. If a Sector Standard is missing in the sector, it reveals the fact that either those topics are not important to stakeholder, or the professional bodies like GRI, think that sector- specific impacts are insignificant. With this, reporting organizations may not have the ability to identify and explain. Putting it in a recommended approach would allow flexibility to issuers.</p>				
76	No	Commonly associated may be a little subjective	Gazprom Neft PJSC	Russian Federation	No response provided	No response provided
77	No	<p>Based on the following viewpoints, we would like you to consider that it is not needed to state a reason why an organization does not identify some topics as material even though they are commonly considered as material in the sector concerned.</p> <ul style="list-style-type: none"> <li>• If each company does not know what 'generally accepted material topics' are, and these topics are not sufficiently integrated or incorporated with management, an explanation of the reasons for this should not be required. Rather, it should be a theme of dialogue during the engagement.</li> <li>• However, we would like to ask you to consider a supplementary note such as "if there are topics that can be noted, it is recommended that they are noted," to raise awareness of integrating "material topics" with management in the future.</li> </ul>	<p>Global Compact Networking Japan</p> <p>- Study Committee on Corporate Reporting</p>	Japan	General incorporated association	On behalf of an organization, group or institution

78	No	As for 7 above.	Hong Kong Institute of CPAs	Hong Kong	Professional Accountancy Body (including regulator and standard setter)	On behalf of an organization, group or institution
79	No	No. It should be left to reporting organisations to decide whether to give reasons. Adding the requirement increases the length of the report and reduces its clarity.	Hong Kong University of Science and Technology	Hong Kong	No response provided	No response provided
80	No	Key information may change over time	Hui Xu	China	Non-government organization	As an individual
81	No	No comment provided	ICR Systems & Management SRL	Bolivia	No response provided	No response provided
82	No	Same as #7	ISOS Group	United States	Consultant	On behalf of an organization, group or institution
83	No	This is a difficult ask of a company when there is no applicable Sector Standard. Significant guidance would need to be provided on what would constitute a material topic "commonly associated with the sector."	Josiah McClellan	United States	Business	As an individual
84	No	it is not material and it is only a topic by association.	Justina Callangan	Philippines	Business	As an individual

85	No	Commonly associated is a lower standard than a sector standard, therefore recommended rather than required.	KPMG	Australia	Consultant	On behalf of an organization, group or institution
86	No	No comment provided	Laurence Vigneau	United Kingdom	Academic	As an individual
87	No	No - the core of the GRI Standards is reporting on material topics and if it's not included in the universal standards then why report it? i.e. If the sector standards/ commonly associated topics are well represented than chances are that organisation will report on it.  I don't want companies thinking that they need to keep justifying why they have not reported something, a well written report focusing on the actual material impacts will be enough.	Liberty Holdings Limited	South Africa	No response provided	No response provided
88	No	No comment provided	Manuela Huck-Wettstein	Switzerland	Consultant	As an individual
89	No	It might be useful for awareness-raising purposes. However, it might require to disclose sensitive information and/or it might be considered not relevant to raise this point for commercial/strategic reasons. Therefore, we believe that the company should have the flexibility to decide whether this can be an important information to be shared publicly.	MSC Mediterranean Shipping Company S.A.	Switzerland	Business	On behalf of an organization, group or institution
90	No	It is too vague and an additional burden on organisations to determine which topics are commonly associated with the sector which may not increase certainty as organisations may decide different topics are commonly associated with their sector.	Network for Sustainable Financial Markets CIC	United Kingdom	Non-government organization	On behalf of an organization, group or institution

91	No	The number of possibles in that case make the information non relevant and useless to analyze I think. Either there exists a sector standard or not, we should consider that the general standards are the reference in the absence of sector standards	Not applicable	France	No response provided	As an individual
92	No	Well, reporters do not know what to report if the Standards are not telling what to report on. "Commonly associated" is not something a reporting can work with. Common in what way? Associated by whom? this is very very diferente per region, country, culture. "Commonly Associated" cannot be a replacement or a fix for not having a sector standard, and as soon as you stipulate what is commonly associated, you lose rigor, sector knowledge, facts, and open yourself up to lobbyists and activists who want to push their agendas without the reporters and sectors present in the process. That is a multiple stakeholder approach fail. If there is no Sector Standard, then the only logical approach would be to let the reporter indicate what he defines as materially relevant and make sure he or she reports those. After this disclosure, any one making a judgement can make that judgement from what he or she "commonly associates" with that sector and determine whether the report was good enough or not. So what is subjectively associated with a sector is with the judge on the basis of the objective report and cannot enter as a kind of pseudo sector approach that has not passed full construction and approval of a standards. Commonly Associated is prone to subjectivity and conflicts of interest, opening doors of stealth agenda pushing.	Olaf Brugman	Brazil	Standard setter	As an individual
93	No	Some organisations may not be aware of the topics commonly associated with the sector	Paia Consulting	Singapore	Consultant	On behalf of an organization, group or institution

94	No	The Sector Standards should have the minimum requirements for that sector, and it would make it too lengthy and cumbersome if an organization had to explain why the topics are not material.	Principles for Responsible Investment	United Kingdom	Trade or industry association	On behalf of an organization, group or institution
95	No	for the same reason above	Prysmian Group	Italy	No response provided	No response provided
96	No	We think such information would be useful and therefore we would recommend it be provided. However, where there is not an applicable Sector Standard we believe it is difficult to gather the 'commonly' utilised topics. To the extent that an entity does explain such matters, they should comment on the scope of their analysis (i.e. what peer group was considered and whether any analogy was drawn to other sector standards).	PwC	United Kingdom	Assurance provider	On behalf of an organization, group or institution
97	No	Topic Standards are applicable to all sectors, the rule shouldn't apply differently across them. Moreover, materiality assessment applies also to Sector Standards, what means that sector requirements that are not material don't need to be disclosed	REPSOL	Spain	Private Company	On behalf of an organization, group or institution
98	No	To reduce over-reporting on matters within a report. Difficult to determine or assume which topics it is that GRI or others regard as commonly associated with the sector(s) unless it is outlined in the GRI Sector Standards. Until then, in the course of identifying material topics, companies engage with stakeholders and would do research/reference, such common topics would appear and if deemed significant, would appear as identified material topics.	RHB Bank Berhad	Malaysia	Business	On behalf of an organization, group or institution
99	No	Topics that are "commonly associated with the sector(s)" are not uniquely identified.	SAI Global Italia s.r.l.	Italy	No response provided	No response provided
100	No	No comment provided	Sancroft International	United Kingdom	Consultant	On behalf of an

						organization, group or institution
101	No	Same as above. Not clear what topics are commonly used.	SchweryCade	Switzerland	Consultant	On behalf of an organization, group or institution
102	No	No comment provided	SGS	China	No response provided	No response provided
103	No	Since it has no influence on the organization, it does not need to be claimed. Information can be provided for information only, or it is not necessary	Sharjah City for Humanitarian Services	United Arab Emirates	Non-profit organization	On behalf of an organization, group or institution
104	No	If an organisation has a proper materiality assessment, and explained the process, the organisation should only be required to report on the topics deemed material. Explaining topics that are immaterial seems contradictory to the purpose of a materiality assessment and will introduce unnecessary content to the report.	Simeon Cheng	Hong Kong	Business	As an individual
105	No	No comment provided	SM Investments Corporation	Philippines	Business	On behalf of an organization, group or institution
106	No	Not that to explain always and sector wise it is to be clarified	Sushil Pattanaik	India	Academic	As an individual
107	No	Regardless of the sector to which the company belongs, the material topics are selected based on other variables such as its	Sustenia	Argentina	Consultant	On behalf of an organization,

		stakeholders, or the location where it operates. Therefore, it can be understood if the sector material issue is not material				group or institution
108	No	as above.	Tang Lien	Malaysia	Consultant	As an individual
109	No	No, if there is not a Sector Standard available, then this is out of GRI's remit.	Think Impact Pty Ltd	Australia	Consultant	On behalf of an organization, group or institution
110	No	When having applied properly the "Sustainability Context" and "comparability", it shouldn't be necessary to explain, why something is not in the report.	triple innova	Germany	Consultant	On behalf of an organization, group or institution
111	No	Avoid unnecessary detail/too many requirement. It may also be hard to define whether the topics are "commonly associated" with the sector(s).	Trisakti Sustainability Center	Indonesia	Consultant	On behalf of an organization, group or institution
112	No	No comment provided	Trossa AB	Sweden	Consultant	On behalf of an organization, group or institution
113	No	It should not be required as long as the company has been transparent with the process and results of its materiality assessments.	University of Asia and the Pacific - Center for Social Responsibility	Philippines	Assurance provider	On behalf of an organization, group or institution

114	No	Based on the description of the process in the choosing and validation that GSSB and participating stakeholders have gone through to identify these 40+ Sectors, I don't think this should be a requirement once the Sector Standards are finalized. Based on the fact that organizations have had the option to utilize the GRI G4 Guidelines Sector Disclosures (which were not updated in the transition to GRI Standards as we know) as a useful tool for organizations when considering their materiality process and for what to report. If it's high impact and likely material enough for an organization to need to explain why it does not deem it material, there should be a Sector Standard for that organization's industry. Otherwise, the organization may just be adding fluff and provide little to no value to the information user.	University of Denver	United States	No response provided	No response provided
115	No	There is no need to discuss beyond the scope of applicability.	VertAfrika Limited	Nigeria	No response provided	No response provided
116	No	If there isn't a specific document/guideline to refer to, the organization should not be required to explain why it has not included a specific topic among the most material ones. The term "commonly associated" is too vague to form the basis of this requirement.	WBCSD	Switzerland	Non-government organization	On behalf of an organization, group or institution
<b>I don't know/other comments</b>						
117	I don't know/other	No comment provided	Fraser Paterson	United Kingdom	No response provided	As an individual
118	I don't know/other	We even would not recommend it, as "commonly associated" is not an objective term. Who decides what is commonly associated.	akzente kommunikation und beratung gmbh	Germany	Consultant	On behalf of an organization, group or institution

119	I don't know/ other	In principle yes, but this will be harder to require in the absence of an authoritative list of issues commonly associated with the sector(s), so we are not convinced of practical feasibility.	Danish Institute for Human Rights	Denmark	National human rights institution	On behalf of an organization, group or institution
120	I don't know/ other	The Problem is that "commonly associated" will be hard to demonstrate. And if they are really "commonly associated", would this not be reflected in Stakeholder Engagement processes?	DQS CFS	Germany	No response provided	No response provided
121	I don't know/ other	If the company has identified its impacts and material topics fully then this should not be required. Of course an assurance provider may use lists of sector impacts from other standards to test the veracity of the materiality process and quiz the company on any topics not included in the report.	ERM Certification and Verification Services (ERM CVS)	Netherlands	Assurance provider	On behalf of an organization, group or institution
122	I don't know/ other	No comment provided	Han Wei Ho	Malaysia	Consultant	As an individual
123	I don't know/ other	Not sure how this would work - how would a company know what "list" to use? What would be the status of such lists? Perhaps turn it around and ask them to state any lists they have used in their process of defining material topics.	Marjolein Baghuis	Netherlands	Consultant	As an individual
124	I don't know/ other	No comment provided	Prime Project International Dubai	United Arab Emirates	No response provided	No response provided
125	I don't know/ other	No comment provided	Sime Darby Property Bhd	Malaysia	Business	On behalf of an organization, group or institution

126	I don't know/ other	No comment provided	Transparency International Deutschland e.V.	Germany	Non- government organization	On behalf of an organization, group or institution
127	I don't know/ other	In the absence of a guide it would be difficult to indicate which aspects are common or not, unless there are some minimum sectoral requirements until the guides are developed, as essential basic material aspects.	UN Global Compact Network Spain	Spain	Non- government organization	On behalf of an organization, group or institution
128	I don't know/ other	No comment provided	University of Southern Queensland	Australia	No response provided	No response provided
129	I don't know/ other	How would that work? That would require a standardized peer-analysis.	Valora	Switzerland	No response provided	No response provided
130	I don't know/ other	It would be useful to assessors such as WBA to have a publicly available statement of what an organisation does not deem material, to enable an understanding of the organisation's position on such topics. However, in absence of a list of topics that would be expected to be material in that sector, that appears to be quite an aspirational ask, so this could be better suited to recommendation level.	World Benchmarking Alliance	Netherlands	Benchmarkin g foundation	On behalf of an organization, group or institution

29 **3. Require reporting on selected topics based on the sector of an organization**

30 **The following comments were submitted during the public comment period for the GRI Sector Standard: Oil and Gas, between 8 July and 6**  
 31 **October 2020.**

32 **Survey question:** While developing the exposure draft, it was suggested that reporting on some topics listed in a Sector Standard should be mandatory for  
 33 organizations in that sector (e.g., GHG emissions for the oil and gas sector). What value or challenges do you see in requiring reporting on some topics  
 34 included in a Sector Standard?

35 Table 4. Responses to question 6 in the online survey to the Oil and Gas Sector Standard exposure draft

No.	Comment	Name of organization or individual	Country	Stakeholder group	Submission type
1	The information is often readily available internally, and should be disclosed for transparency reasons.	Institutional Shareholder Services (ISS)	United States	Provider of corporate governance and responsible investment solutions	On behalf of an organization, group or institution
2	(1) Yes, certain topics should be mandatory, but with the option of an omission statement, so as to avoid risk of 'cherry-picking'. I would struggle to find examples of an O&G company where GHG emissions and H&S are not highly material topics, for example.	Lundin Energy	Switzerland	Business	On behalf of an organization, group or institution
3	<i>The following comment was made in response to the survey question "Please provide any additional comments below."</i>  (2) The new sector standard for O&G is quite helpful in setting the context around the material topics for the sector, but in general it is not particularly authoritative, which could increase risk of cherry-picking on topics. I recommend considering a matrix of material topics to report on per sub-sector/type of activity (e.g. E&P, refining, etc.) with a minimum requirement and then a mandated omission statement if the minimum requirement is not met. This would add credibility to the	Lundin Energy	Switzerland	Business	On behalf of an organization, group or institution

	<p>Sector standard which presently feels much more like 'guidance' than a 'standard', which would be a missed opportunity.</p> <p>We need more standardization in the sector. Therefore, I would also recommend a very clear alignment between the SASB standards for O&amp;G, and the TCFD requirements. Where SASB and TCFD require certain information, this should be standardized in this Topic standard as well from GRI. For example, there is some reference to emissions from reserves or scenario analysis, but not enough linkages with the equivalent datapoints required by TCFD and SASB.</p>				
4	<p>It is vital that there is standardisation in what should be reported and so reporting on the appropriate topics for each sector should be mandatory. Many companies claim particular topics are not material when they actually are.</p>	<p>Engineers Without Borders Canada</p>	<p>Canada</p>	<p>Non-government organization</p>	<p>On behalf of an organization, group or institution</p>
5	<p>If mandatory disclosure is applied on some material topics (e.g. GHG emission), it will encourage companies to disclose the material topics that are very much concerned by the general public as their industry peers are disclosing such requirements. However, it should also allow flexibility for companies to explain the reasons for not disclosing the mandatory requirements.</p>	<p>AECOM Asia Company Limited</p>	<p>Hong kong</p>	<p>Consultant</p>	<p>On behalf of an organization, group or institution</p>
6	<p>This would make sense, as most topics in the Sector Standard are supposed to be material for oil &amp; gas companies and some of them will apply to all organizations whatsoever. This being said, Ceres considers that requiring a justification in case an organization deems a topic not material should be enough (see Question 4 on Sector Standards in general).</p>	<p>Ceres</p>	<p>United States</p>	<p>Non-government organization</p>	<p>On behalf of an organization, group or institution</p>
7	<p>Some topics may be more or less relevant and material for a company depending on its exact role within the oil and gas sector. We recommend that all topics be required, noting that any company that wishes to exclude a topic must explain why that exclusion could be justified.</p>	<p>As You Sow</p>	<p>United States</p>	<p>Investor</p>	<p>On behalf of an organization, group or institution</p>
8	<p>We fully support the requirement to report on specific topics of the standards, including that related to climate, governance, and lobbying. Such a requirement will allow for the disclosure of information that will enable both accountability and</p>	<p>Pembina Institute</p>	<p>Canada</p>	<p>Non-government organization</p>	<p>On behalf of an organization,</p>

	comparisons across the oil and gas sector. The availability of such information, combined with the right amount of pressure from investors and civil society, could spur more ambition on those issues and in some cases generate a race to the top.				group or institution
9	Yes, reporting on topics such as GHG emissions should be required for this sector. Stronger reporting and transparency should lead to better planning and a better transition.	Australasian Centre for Corporate Responsibility (ACCR)	Australia	Non-government organization	On behalf of an organization, group or institution
10	Yes, reporting on topics such as GHG emissions should be required for this sector. Stronger reporting and transparency should lead to better planning and a better transition.	Australian Council of Trade Unions	Australia	Labor representative	On behalf of an organization, group or institution
11	<p>It appears it would be logical to make reporting on GHG emissions and Employment practices mandatory, as these are highly likely to be material to all types of Oil &amp; Gas organizations and foundational to sustainable and socioeconomic development. As an information user, the WBA underlines the value of having Oil &amp; Gas company data on these two topics. The WBA Climate &amp; Energy Benchmarks assesses companies in high-emitting sectors such as the Oil &amp; Gas sector using the ACT methodology to measure companies' performance on GHG emissions (reductions) and to assess alignment to low-carbon economy. In addition, the WBA assesses all 2,000 companies in its benchmarks from various sectors on core social indicators including employment.</p> <p>Making some topics mandatory would also enhance the value of the sector standard, as it increases the volume of reporting. Besides, it delivers a stronger message to companies in terms of the accountability for their impact.</p>	World Benchmarking Alliance	Netherlands	Other (please specify): - Benchmarking Foundation	On behalf of an organization, group or institution
12	Emissions, water and energy consumption should be mandatory, but the breakdowns of the current GRI indicators (to water by course, for example) are too complex still. Those topics could be simplified.	Empresa Nacional Del Petróleo (Enap,	Chile	Consultant	On behalf of an organization, group or institution

		National Oil Company)			
13	Requiring the mandatory reporting of payments to governments would be a good step in discouraging corruption, corporate tax avoidance/evasion and mismanagement of resources. It would also aid in increasing transparency related to these issues	Troy Carter	Australia	Trade or industry association	As an individual
14	Yes, reporting on any topic related to workers' rights or labour relations, as well as GHG emissions should be required for this sector. Stronger reporting and transparency should lead to better planning and a Just Transition.	Joint submission from IndustriALL Global Union and International Transport Federation (ITF)	Switzerland	Global Union Federations	On behalf of an organization, group or institution
15	Emissions, wastewater and waste are main environmental impacts in oil and gas sector. These inevitable impacts have to managed according to local or international standards. Reporting about managing of these impacts can increase reliance and transparency.	VASIF VALI	Turkey	Trade or industry association	As an individual
16	We believe that making certain topics mandatory is reasonable, and will result in more uniform and comparable reports. For example, nearly all companies within the sector produce some form of process waste, whether it be drilling mud and drilled cuttings for upstream operations, sludges from midstream operations, or various wastes created during the refining process. These wastes should be reported. For companies that do not generate wastes, it should not be overly burdensome to simply report that no wastes were generated. This would be the same for GHG emissions, Air emissions, Water and effluents, Closure and decommissioning, etc. We believe there is a significant difference between not reporting on a topic (omitting it completely from the report) vs. reporting a value of zero or explaining why a topic is immaterial.	Waste Analytics LLC	United States	ESG Research/ Data Provider	On behalf of an organization, group or institution

17	(1) As mentioned before, many companies in the industry approach disclosure with a loose definition of “material”. Requiring reporting on some topics in the sector standard would not only allow for better comparisons of GHG management, in that it would allow investors and the public to compare apples to apples, but it would even the playing field across countries and local disclosure requirements. Making topics like GHG emissions and trade association membership reporting mandatory would not be burdensome to companies, as they are already keeping close records of these particular metrics and data. We strongly recommend that the GRI make some topics from this sector standard mandatory.	Union of Concerned Scientists	United States	Non-government organization	On behalf of an organization, group or institution
18	<i>The following comment was made in response to the survey question “After reviewing the topics listed in this section, an organization still needs to conduct its own materiality assessment process. Is it clear that the list of likely material topics is not a) exhaustive or b) applicable for every organization in the sector? If not, please explain what could be improved.”</i>  (2) This is clear, but would benefit from some topics to be mandatory (ex GHG emissions) as they are applicable across all sector activities. The industry has historically skirted around the edges of disclosure requirements and had a loose interpretation of “material”, which mandatory disclosures would rectify.	Union of Concerned Scientists	United States	Non-government organization	On behalf of an organization, group or institution
19	Better information	Marisport Calçado Lda	Portugal	Business	On behalf of an organization, group or institution
20	Ok	Prospect Institute (PT Arjuna Wijaya Karya)	Indonesia	Consultant	On behalf of an organization, group or institution

21	<p>There is great value in requiring reporting on specific topics. This promotes global consistency and complements existing efforts to produce public information.</p> <p>GHG emissions should be considered material and mandatory for all companies, given their specificities.</p>	Publish What You Pay	United States	Non-government organization	On behalf of an organization, group or institution
22	<p>The oil and gas industry is facing increasing demand to clarify the implications of the energy transition on their operations and to report on what they're doing to reducing GHG emissions and fight climate change. Mandatory reporting on some topics would provide a more accurate overview on how companies are working to improve their processes and operations, reducing the negative impact on the environment, the community and other stakeholders. In addition, it is easy for companies in this sector to adjust their reporting style and they have already obligated to do it on a national level. However, in some cases as seen in biodiversity, the presentation of what to report is unclear and not exactly precise. This is one aspect of sustainability reporting that has been under-reported quantitatively despite its relevance and subsequent risks posed. The various context of biodiversity practices makes it hard for us information users to have comparable data from company reporting.</p>	Vigeo SAS	United Kingdom	Rating agency	On behalf of an organization, group or institution
23	Add value to clear information with data as far as the legal terms	Enric nebot teixidó	Spain	Conformity Assessment body	As an individual
24	<p>Value:</p> <ul style="list-style-type: none"> <li>• Build consistency in sustainability reporting for oil and gas companies</li> <li>• With data available on an ongoing basis, facilitate continuous improvement at company, geographic, sub-sector, and overall sector level</li> </ul> <p>Challenges:</p> <ul style="list-style-type: none"> <li>• Cost of compliance for companies that don't already report the required metrics</li> <li>• To the extent that using GRI is not required by regulation, requiring reporting of certain metrics might lead certain companies to stop using GRI</li> </ul>	Jeanne-Mey Sun	United States	Consultant	As an individual

25	<p>Value:</p> <ul style="list-style-type: none"> <li>It can foster better performance comparability across the industry to draw meaningful comparison and encourage higher quality reporting among peers.</li> <li>It can also boost investors' confidence by disclosing more ESG information and performance.</li> </ul> <p>Challenges:</p> <ul style="list-style-type: none"> <li>ESG reporting might be new to some jurisdictions, mandatory reporting on specific topics might be challenging for them to report in accordance with GRI standards, as they may encounter difficulties in gathering information required to report; management effort and time would be needed in order to visualize these disclosures. Since the size of companies and their regional exposures are different, the mandatory data may not be an apple-to-apple comparison to stakeholders.</li> <li>Another challenge would be reporting quality downgrading as some information in the mandatory disclosure topics might be unavailable. Making up some false claims and disclosures would lower the reliability of the report, if no assurance adopted.</li> </ul>	Fuji Xerox (Hong Kong) Limited	Hong kong	Business	On behalf of an organization, group or institution
26	<p>Value:</p> <ul style="list-style-type: none"> <li>Greater emphasis on impacts in the value chain and how the organization manages these.</li> </ul> <p>Challenges:</p> <ul style="list-style-type: none"> <li>Updating current reporting</li> </ul>	Raymond Colvin	United Arab Emirates	Government	As an individual
27	<p>Value:</p> <ul style="list-style-type: none"> <li>Clearly identifies leaders and laggards, encourages greater ambition, highlights data blindspots in organisations</li> </ul> <p>Challenge:</p> <ul style="list-style-type: none"> <li>Some companies have better access to data than others and have in-house expertise to achieve this. It might make sense to have all data externally</li> </ul>	ShareAction	United Kingdom	Non-government organization	On behalf of an organization, group or institution

	audited as there are likely to be errors made, particularly by companies who are disclosing this data for the first time.				
28	<p>Value:</p> <ul style="list-style-type: none"> <li>Data on GHG emissions compiled by organisations can eventually be shared with regulators and policy makers at national / international levels. In fact, countries around the world are called upon to compile GHG data for producing Inventories, Reports (BUR) etc. thus the GRI O&amp;G Standard would add value to the data reporting system.</li> </ul> <p>Challenges:</p> <ul style="list-style-type: none"> <li>All organisations may not have adequate capacity / resources / staff / knowhow, etc. allowing them to report on topics.</li> </ul>	Shailand Gunnoo	Mauritius	Civil Society	As an individual
29	<p><i>The following comment was made in response to the survey question “After reviewing the topics listed in this section, an organization still needs to conduct its own materiality assessment process. Is it clear that the list of likely material topics is not a) exhaustive or b) applicable for every organization in the sector? If not, please explain what could be improved.”</i></p> <p>(2) For instance, there may be no indigenous people impacted by the activities of a particular organisation and the latter would not have anything to report on. It may be worth keeping the material topics as optional.</p>	Shailand Gunnoo	Mauritius	Civil Society	As an individual
30	The value is in collecting standardised data on a topic of global importance i.e. GHG emissions. The challenges are data quality and data uncertainty, including for Scope 3 emissions. However, organisations may already report this information to government regulators (such as the NGER scheme in Australia). The standard could accept a level of confidence in information prepared for and accepted by a recognised authority.	Shelley Anderson	Australia	Consultant	As an individual
31	If the sector standards asks for much more information than required by other standards then companies may not be too eager to adopt them owing to costs and time considerations. Having said that, requirements/ metrics which are universally accepted as key material information for a sector across various standards and exchange requirements can be made mandatory.	Shazia Naik	India	Investor	As an individual

32	Making it mandatory may result in less companies adhering to the GRI standards. Different companies are in different stages as to their reporting maturity and may require more time and resources to commit to reporting on each applicable standard.	Plains All American Pipeline	Canada	Business	On behalf of an organization, group or institution
33	The main challenge is to drive the organisation to rethink its own business approach, because referring to measures always change the mindset	Michele Dassisti	Italy	Academic	As an individual
34	It might not be compulsory	CIRS Srl	Italy	Consultant	On behalf of an organization, group or institution
35	We believe it should not be mandatory to report on some topics so that the Sector Standard applies to a wide range of organisations within O&G value chain, which have a large variety of activities.	International Petroleum Corporation	Canada	Business	On behalf of an organization, group or institution
36	GRI is not in a position to mandate any reporting items. We support an ambition to agree a small set of indicators that may be generally adopted (in principle, what WEF is currently working on). GRI should acknowledge that governments are also issuing regulations and guidance and companies will greatly benefit from eliminating duplication and striving for simplification.	IPIECA	United Kingdom	Trade or industry association	On behalf of an organization, group or institution
37	GRI is not in a position to mandate any reporting items. We support an ambition to agree a small set of indicators that may be generally adopted (in principle, what WEF is currently working on). GRI should acknowledge that governments are also issuing regulations and guidance and companies will greatly benefit from eliminating duplication and striving for simplification.	IOGP	Belgium	Business	On behalf of an organization, group or institution
38	In Europe, the Directive on non-financial reporting sets the expectations for companies, and the application into national laws sets specific obligations for	TOTAL S.E.	France	Business	On behalf of an

	companies. GRI should acknowledge that governments are also issuing regulations and guidance and companies will greatly benefit from eliminating duplication and striving for simplification.. GRI should remain a voluntary framework.				organization, group or institution
39	(1) We agree on the need to increase comparability among peers' sustainability performances. Still we believe it would be more effective among the recognized topics to introduce "strong recommendations" rather than requirements.  As such, instead of defining a list of mandatory topics, it could be better to directly define a small set of KPIs strongly recommended (such as GHG emissions, TRIR, etc.).	Eni SpA	Italy	Business	On behalf of an organization, group or institution
40	<i>The following comment was made in response to the survey question "Are the disclosures listed for each topic in the exposure draft complete, relevant and accurate so as to help understand and communicate an oil and gas organization's most significant impacts and how it addresses them? If not, please explain which topics can be improved and how."</i>  (2) Generally speaking, we fret that information requested in the listed disclosures in the "what to report" section is still too much, with the possible consequence of making non-financial reports too long and articulated, especially when they are included in the Annual Reports, as the revised European Directive might require for the Non-Financial Information. Considering that, we would suggest not to discard completely the Core/Comprehensive option of the current version of GRI Universal Standards: indeed a Core option, possibly built on the small set of mandatory KPIs of the previous question, might be useful for companies when preparing mandatory Non-Financial Information, whereas a Comprehensive option might be adopted for other Non-Financial reporting documents. With the aim to increase performance comparability among peers, we believe that a small set of KPIs - to be accurately defined – might be strongly recommended for companies to report on (such as GHG emissions, TRIR, etc.), while the rest just labeled as additional information (like the IPIECA guidelines).	Eni SpA	Italy	Business	On behalf of an organization, group or institution
41	Companies' use of GRI as a reporting framework is voluntary; GRI can acknowledge those governments that issue regulations and guidance for sustainability reporting.	American Petroleum Institute (API)	United States	Trade or industry association	On behalf of an organization,

	Again, GRI should reference the oil and natural gas industry's own guidance for sustainability reporting [accessible at <a href="https://www.iecea.org/our-work/sustainability-reporting/sustainability-reporting-guidance/">https://www.iecea.org/our-work/sustainability-reporting/sustainability-reporting-guidance/</a> ] for those topics that are typically most relevant for reporting by companies in our sector.				group or institution
42	I think GRI could be guided on this by any industry norms for that sector. For example if a textiles sector industry body or professional body has an expectation that all its members must report on modern slavery then that would suggest GRI should follow suit to support that sector on critical accountability issues. The same could be said for the minerals sector on certain ethical transparency issues. It should not be that difficult for GRI to identify these existing topic-related reporting expectations on a sector by sector basis.	Paul Davies	Australia	Consultant	As an individual
43	A mandatory topic may not be as relevant as one might think (or potentially more so also) because of product mix or lack of vertical integration. Perhaps more importantly from GRI's standpoint is that firms may ignore as much as possible standard makers that mandate answers.	FactSet	United States	Economic, Financial, Operating, and ESG Data Aggregator	On behalf of an organization, group or institution
44	The difficulty depends on scope of company collecting GHG data that may include JV, subsidiary or only main operation.	PTT Public Company Limited	Thailand	Business	On behalf of an organization, group or institution
45	It is a key point for the sector. Double reporting is not good practice, but it is a specific for the sector, maybe these info should be only in the Sector doc, with reference in main one.	Pedro Caemiro Magalhaes Jr	Brazil	Consultant	As an individual
46	(1) As indicated in our response in the previous section, there appears to a lack of coherence and disconnect with the narrative preceding the topic lists in this section, the narrative in the topic descriptions – which is a robust description of the problems of the oil and gas sector and the feeling that all is optional.  We currently get the impression that the company has all the discretion not to disclose much or anything without a requirement to justify it (e.g. Shell and	European Accounting Association Stakeholder Reporting Committee	Belgium	Academic	On behalf of an organization, group or institution

	<p>Indigenous Rights in Niger Delta – they chose to not disclose this, as this was arguably not material in their global operations but the local eco-destruction / human rights abuse was definitely material to the delta communities). There is ambiguity in the scale (or context as we identified in previous responses) for determining materiality. As I read this draft, the company materiality assessment processes seem to trump the standards and are allowed to remain black boxed and opaque.</p> <p>We also find that the text in Section 3.2 confusing and misleading – “an organization to which the exposure draft applies needs to review each topic described and determine whether it is material for itself” – to us, materiality is based on external impact on others and ecosystems, not “for itself”.</p>				
47	<p><i>The following comment was made in response to the survey question “Are the ‘What to report’ sections useful in helping to understand what is appropriate to report on a topic for an organization in the sector? If not, please explain how they could be improved.”</i></p> <p>(2) No, we find that there is a significant lack of clarity about materiality. We find that there is a lot of scope for misinterpretations (i.e. the need to switch between different documents) – confusing logics and nested conditionality. This section could be more prescriptive. For example, the default assumption can (should) be that an item is deemed material and impose a rationale and explanation as to why it is not material. Overall, and in contrast to the draft on universal standards (although we pointed this out), there seems to be a switch towards allowing non-disclosure and making all topics voluntary. We were certainly not clear on what organisations had to disclose.</p>	European Accounting Association Stakeholder Reporting Committee	Belgium	Academic	On behalf of an organization, group or institution
48	<p><i>The following comment was made in response to the survey question “Are the disclosures listed for each topic in the exposure draft complete, relevant and accurate so as to help understand and communicate an oil and gas organization’s most significant impacts and how it addresses them? If not, please explain which topics can be improved and how.”</i></p> <p>(3) Yes, we believe that they are complete and potentially relevant, but not able to determine whether they are accurate, this is something for assurance to determine. The main issue is the level of discretion for non-disclosure which is dependent on company internal materiality assessment choices.</p>	European Accounting Association Stakeholder Reporting Committee	Belgium	Academic	On behalf of an organization, group or institution

49	<p><i>The following comment was made in response to the survey question “Are there disclosures included in any ‘What to report’ section that are not relevant or clear, or that would be challenging to report? If so, which disclosure(s)? Please explain why and how they could be improved.”</i></p> <p>(4) No, we believe that all should be disclosed if material. They all appear to be reasonable and measurable. We would like to push back against ‘challenging’ criteria – if the topic is relevant and relates to a negative external impact, then the company should be required to disclose it and be accountable for it. We understand that the GRI is not based on a ‘minimum compliance’ philosophy, but on as full accountability as possible and containing provision for additional disclosures if necessary – explaining these challenges, limits in the information provided and developing how things get reported.</p>	European Accounting Association Stakeholder Reporting Committee	Belgium	Academic	On behalf of an organization, group or institution
50	<p>When organizations seek to distinguish themselves as competitors in a market for responsible businesses, accountability for organizational disclosures is important. The best proven way to verify that reporting is accurate is through mechanisms for stakeholder feedback. To that end, disclosure requirements concerning the availability, structures, and use of effective grievance mechanisms are essential to ensure the accuracy of organizational reporting on material topics and, correspondingly, the integrity of the GRI Standards. We therefore recommend expressly requiring disclosures under RBC-4 ("Grievance Mechanisms and Other Remediation Processes") and RBC-5 ("Mechanisms for Seeking Advice and Raising Concerns"), from GRI 102 (About the Organization), across all sector standards.</p>	Accountability Counsel	United States	Non-government organization	On behalf of an organization, group or institution
51	<p>Rreporting on employee training,education etc</p> <p>No assessment scale and why they are feeling low level energentic , some points be discussed on outcome based evaluation and reward</p>	Dr Sushil Kumar Pattanaik	India	Academic	As an individual
52	<p>Need to understand the numbers and the impact.</p>	Dr. Marius Gavrilă	Luxembourg	Academic	As an individual

36 **4. Other comments on the Sector Standards**

37 **The following comments were submitted during the public comment period for the Universal Standards, between 11 June and 9 September 2020.**

38 These additional comments fall beyond the scope of the Universal Standards and will be considered as part of the public comment analysis for the GRI  
39 Sector Standard: Oil and Gas.

40 Table 5. Responses to question 10 in the online survey to the Universal Standards exposure draft

No.	Comment	Name of organization or individual	Country	Stakeholder group	Submission type
1	(2) Sector standards are good but from the 1st one I read we cannot see a specific topic relevant for the sector, it is mainly a previous materiality and addendum to existing disclosures. I think it would hel to included specific sector topics and disclosures instead of only prioritizing and complementing existing topics.	BSD CONSULTING	Brazil	No response provided	No response provided
2	I do not agree with Sector Standards included as GRI Standards. It is because GSSB never set the Sector Standards.	Eko Sukoharsono	Indonesia	Academic	As an individual
3	The new approach of having companies report on the three types of standards depending on which sector they are in, is a welcome change and helps to addresses the concerns of companies who have to report on topics that are not relevant for their circumstances. Two points: 1) with this approach it will be all the more urgent to update sector standards to ensure they take into account all of the relevant issues, and 2) there should be no leeway for companies to not report everything in the sector standards. It should be required to report on all topic standards listed for each sector - not simply recommended.	Engineers Without Borders Canada	Canada	No response provided	No response provided
4	(3) Sector standards identify and describe a sector's impacts and stakeholder concerns from a sustainable development perspective. To the reporting organizations, it would provide more guidance on the material topics for reporting.	Fuji Xerox (Hong Kong) Limited	Hong Kong	No response provided	No response provided

5	(2) Hope there will be many sector standards soon - as this will help/force companies to select a more meaningful set of topics	Marjolein Baghuis	Netherlands	Consultant	As an individual
6	(2) Both the Topic and the Sector Standards should be developed taking into account existing and expected developments in regulatory frameworks and related expectations from regulatory bodies and the financial community. As an illustration, the international shipping sector is one of the most regulated sectors at a global scale. Therefore, compliance with relevant requirements, regulations and international standards developed by both the private and public actors, including national authorities, regulatory bodies and the United Nations, for its sector, represents an expectation of responsible business practice. This is requested as a prerequisite to obtain and maintain the company's licence to operate and it is included in due diligence processes by a wide range of stakeholders (including by commercial banks/Multilateral Development Banks) assessing social/environmental risk management systems. Also, in relation to regulatory framework related to the protection of Human Rights, the international shipping sector is also expected to comply with the ILO MLC, 2006. In developing sector-specific guidance for the transportation sector, please consider the above-mentioned point as one of main elements differentiating the international shipping sector from other sectors, including the logistics sector.	MSC Mediterranean Shipping Company S.A.	Switzerland	Business	On behalf of an organization, group or institution
7	(6) Generally speaking, this section makes sense. However, it is again slightly misleading: admitting that a company cannot report on all issues it identifies seems pointless if the company is then asked to identify issues it has not reported on and why those were not reported on. Essentially this means reporting on these issues as well, just following two different set of standards for the 'reporting' issues and the 'non reporting' issues.  This would be great information indeed, but in reality, there will again be the need to determine a cut-off point. The complete picture that is implied in the phrasing in lines 2635 (and several times at different places) is not realistic and an impression that it can be achieved and can therefore be misleading to users of the report.	Network for Sustainable Financial Markets CIC	United Kingdom	Non-government organization	On behalf of an organization, group or institution
8	GRI provides guidance on how organizations can use existing international classification systems to identify the sector(s) they are in and expects organizations to use GRI Sector Standard(s) that apply to their sectors.	Paia Consulting	Singapore	Consultant	On behalf of an organization,

	However, it's unclear each Sector Standard (Oil and Gas Sector Standard for example) applies to which category in the suggested classification systems e.g. UN ISIC. Suggest GRI to provide a mapping table to match various international classification system with upcoming GRI Sector Standards.				group or institution
9	Having been involved with the creation of event organiser sector supplement there was limited engagement with the sector to encourage uptake so I would advise this is part of the strategy when deciding what sector standards to focus on.	Positive Impact Events	United Kingdom	Non-government organization	On behalf of an organization, group or institution
10	(2) 2. More specific information and examples should be given regarding the use of 'other frameworks' in order to make appropriate disclosures when there is no GRI Topic Standard that covers a particular topic i.e. SASB, GRESB, others.  3. A targeted list of industry sectors for which industry standards will be released, as well as their tentative time frame should be provided, including information on when they are to be effective. In particular, in the case of high carbon-emission industries, we would encourage ample time to be provided for transition. Providing this information would enable additional comparability and discourage competitive disadvantages arising between sectors.	PwC	United Kingdom	Assurance provider	On behalf of an organization, group or institution
11	(1) The sector standards is highly commendable and reduces subjectivity and under-statement or overlook of a material topic. The outward focus on impact on stakeholders is game-changing.	Society of Certified Risk Professionals	Malaysia	Non-government organization	On behalf of an organization, group or institution
12	(3) 4) Not having sector standards yet, but already including them so prominently, is really confusing. What happens to the old sector supplements?	Valora	Switzerland	No response provided	No response provided
13	Regarding the sector standards, we consider that they should be developed as soon as possible since in our case as Retail we could give a more correct approach to the GRI report, as is the case of the SASB methodology that is delimited by sector.	Walmart de México y Centroamérica	Mexico	Business	On behalf of an organization, group or institution