



# Item 02 – GRI Sector Standard Project for Oil, Gas, and Coal – GRI 11: Oil and Gas Sector 2021

## For GSSB approval

<b>Date</b>	11 June 2021
<b>Meeting</b>	1 July 2021
<b>Project</b>	Sector Standards Project for Oil, Gas, and Coal
<b>Description</b>	<p>This document presents the final draft of <i>GRI 11: Oil and Gas Sector 2021</i>, for GSSB approval.</p> <p>A summary of the changes in the Standard compared to the exposure draft is presented in the explanatory note at the beginning of the document.</p> <p>This document reflects the final outcome and consensus of the Working Group deliberations.</p> <p>This document is complemented by the draft GSSB basis for conclusions (Item 03) which summarizes the significant issues raised by respondents during public comment and the GSSB responses to these, as well as a report summarizing the input relevant to GRI Topic Standards collected during the development of <i>GRI 11: Oil and Gas Sector 2021</i> (Item 04).</p> <p><b>Effective date</b> As part of this approval, the GSSB is also asked to consider the proposed effective date of 1 January 2023 (see line 107). This effective date coincides with the effective date for the revised Universal Standards.</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).

# Summary of key changes compared to the exposure draft

1 This section summarizes the key changes in *GRI 11: Oil and Gas Sector 2021*, compared to the  
2 exposure draft. These changes were performed based on the advice of the Oil, Gas, and Coal  
3 Working Group and in response to significant issues raised during the public comment period.

## 4 **Scope of the Standard**

- 5 • The scope of application of the *GRI 11: Oil and Gas Sector 2021* has been supplemented by  
6 a sector key, mapping the description of the sector to prominent sector classification systems.  
7 See line 180.

## 8 **The sector and sustainable development**

- 9 • This section has been revised to include a more balanced description of the positive and  
10 negative contributions of the sector to sustainable development. It also now directly  
11 references the Paris Agreement and the Intergovernmental Panel on Climate Change (IPCC)  
12 report *Global Warming of 1.5 °C*. See lines 344-387.

## 13 **S11.1 GHG emissions**

- 14 • Disclosure 302-2 Energy consumption outside of the organization in *GRI 302: Energy 2016*  
15 has been added to the 'what to report' to enhance reporting on other indirect (Scope 3) GHG  
16 emissions.
- 17 • Disclosure 305-5 Reduction of GHG emissions in *GRI 305: Emissions 2016* and the additional  
18 sector recommendations on goals and targets have been moved to the 'what to report' under  
19 Climate adaptation, resilience, and transition as it is considered more pertinent to that topic.

## 20 **S11.2 Climate adaptation, resilience, and transition**

- 21 • The title of the topic has been revised to Climate resilience, adaptation, and transition, in  
22 anticipation of the likely topic name for other sectors while still highlighting the key importance  
23 of the transition to a low-carbon economy for the oil and gas sector.
- 24 • The topic includes a broader discussion on forecasts of oil and gas demand and a new inset  
25 box on scenario analysis, as a tool for assessing an organization's resilience to climate  
26 change related risks. See lines 512-526.
- 27 • The reporting has been streamlined where duplication with existing GRI Standards reporting  
28 was detected. The additional sector recommendations have been clarified and Disclosure  
29 305-5 Reduction of GHG emissions and the recommendations on GHG emissions goals and  
30 targets, previously found under the topic of GHG emissions, have been moved to this topic to  
31 reinforce the coherence of the reporting.

## 32 **S11.4 Biodiversity**

- 33 • The additional sector recommendations related to Disclosure 3-3 Management of material  
34 topics now include recommendations on no net loss or net gain, as well as on the  
35 organization's commitments to preserve biodiversity.
- 36 • The additional sector recommendations regarding the mitigation hierarchy and presented  
37 along Disclosure 304-3 Habitats protected or restored, have been clarified and now refer to  
38 offsets for improved completeness and coherence of the reporting.

## 39 **S11.5 Waste**

- 40 • The topic no longer refers to produced water, which is now discussed in water and effluents.
- 41 • The additional sector recommendation to provide a breakdown on the composition of waste  
42 has been adjusted to support reporting on waste streams that are significant for different  
43 organizations or activities within the sector. For consistency, this additional sector  
44 recommendation has been included to all relevant disclosures for this topic: Disclosure 306-3  
45 Waste generated, Disclosure 306-4 Waste diverted from disposal, Disclosure 306-5 Waste  
46 directed to disposal.

48 **S11.6 Water and effluents**

- 49 • The topic further details environmental impacts and management options for produced  
50 water. See lines 702-708.
- 51 • Other 'wastewaters' are now described and included in the 'what to report' to address other  
52 types of effluents specific to certain oil and gas organizations.
- 53 • The additional sector recommendation on produced water and on the amount of  
54 hydrocarbons discharged have been revised for completeness.

55 **S11.7 Closure and rehabilitation**

- 56 • The title of this topic has been revised to Closure and rehabilitation in anticipation of the likely  
57 topic name for other sectors.
- 58 • The topic discusses offshore decommissioning in more detail and emphasizes the complexity  
59 of such operations and of the related regulatory landscape. See lines 750-761.
- 60 • An additional sector disclosure on offshore structures left in place and the rationale supporting  
61 these decisions has been added to the reporting.

62 **S11.8 Asset integrity and critical incident management**

- 63 • The title of this topic has been revised to Asset integrity and critical incident management in  
64 anticipation of the likely topic name for other sectors.
- 65 • An inset box on tailings from oil sands mining and related asset integrity risks has been  
66 added.
- 67 • Reporting relevant to organizations active in oil sand mining have been grouped and are now  
68 listed as additional sector disclosures.

69 **S11.11 Non-discrimination and equal opportunity**

- 70 • The title of this topic has been revised to Non-discrimination and equal opportunity to  
71 enhance alignment with *GRI 405: Diversity and Equal Opportunity 2016* and *GRI 406: Non-*  
72 *discrimination 2016*.
- 73 • Disclosure 401-3 Parental leave has been added to the 'what to report' while Disclosure 202-  
74 1 Ratios of standard entry level wage by gender compared to local minimum wage has been  
75 excluded. These revisions were performed for more accuracy.

76 **S11.14 Economic impacts**

- 77 • Disclosure 202-1 Ratios of standard entry level wage by gender compared to local minimum  
78 wage has been excluded from the reporting as it was identified as not relevant for the sector.

79 **S11.15 Local communities, S11.16 Land and resource rights and S11.17 Rights of indigenous  
80 people**

- 81 • Additional sector recommendations have been linked to Disclosure 3-3 Management of  
82 material topics to describe the organization's engagement approach with vulnerable groups.

83 **S11.16 Land and resource rights**

- 84 • The title of this topic has been revised to Land and resource rights in anticipation of the likely  
85 topic name for other sectors.
- 86 • Disclosures from *GRI 413: Local Communities 2016* have been removed from the 'what to  
87 report'. The additional sector recommendations previously linked to *GRI 413* disclosures have  
88 been preserved and are now presented as additional sector disclosures or recommendations  
89 linked to Disclosure 3-3 Management of material topics.

90 **S11.17 Rights of indigenous people**

- 91 • The disclosures from *GRI 413: Local Communities 2016* have been removed from the 'what  
92 to report'. The additional sector recommendations have been preserved and are now  
93 presented as additional sector disclosures or recommendations linked to Disclosure 3-3  
94 Management of material topics.

95 **S11.20 Anti-corruption**

- 96 • The topic further details the risks related to procurement. See lines 1388-1391.

- 97 • Additional sector recommendations on procurement practices and whistleblowing  
98 mechanisms have been added to Disclosure 3-3 Management of material topics to meet  
99 stakeholder expectations.

100 **S11.21 Payments to governments**

- 101 • The additional sector disclosure on (non-corporate income tax) payments to governments has  
102 been clarified and placed as an additional sector recommendation to Disclosure 207-4  
103 Country-by-country reporting.

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# GRI 11: Oil and Gas Sector 2021

## SECTOR STANDARD

### Effective date

This Standard is effective for reports or other materials published on or after **1 January 2023**. Earlier adoption is encouraged.

### Responsibility

This Standard is issued by the Global Sustainability Standards Board (GSSB). Any feedback on the GRI Standards can be submitted to [TBD@globalreporting.org](mailto:TBD@globalreporting.org) for the consideration of the GSSB.

### Due process

This Standard was developed in the public interest and in accordance with the requirements of the GSSB Due Process Protocol. It has been developed using multi-stakeholder expertise, and with regard to authoritative intergovernmental instruments and widely held expectations of organizations relating to social, environmental, and economic responsibilities.

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# Introduction

139 *GRI 11: Oil and Gas Sector 2021* provides information for organizations in the oil and gas sector  
140 about their likely material topics. These topics are likely to be material for organizations in the oil and  
141 gas sector on the basis of the sector's most significant impacts on the economy, environment, and  
142 people, including impacts on their human rights.

143 *GRI 11* also contains a list of disclosures for organizations in the oil and gas sector to report in  
144 relation to each likely material topic. This includes disclosures from the GRI Topic Standards and  
145 other sources.

146 The Standard is structured as follows:

- 147 • [Section 1](#) provides a high-level overview of the sector, including its activities, business  
148 relationships, context, and the connections between the United Nations Sustainable Development  
149 Goals (SDGs) and the likely material topics for the sector.
- 150 • [Section 2](#) outlines the topics that are likely to be material for organizations in the oil and gas  
151 sector and therefore potentially merit reporting. For each likely material topic, the sector's most  
152 significant impacts are described and disclosures to report information about the organization's  
153 impacts in relation to the topic are listed.
- 154 • The [Glossary](#) contains defined terms with a specific meaning when used in the GRI Standards.  
155 The terms are underlined in the text and linked to the definitions.
- 156 • The [Bibliography](#) contains authoritative intergovernmental instruments and additional references  
157 used in developing this Standard, listed by topic. It also lists further resources that can be  
158 consulted by the organization.

159 The rest of the Introduction section provides an overview of the sector this Standard applies to, an  
160 overview of the system of GRI Standards, and further information on using this Standard.

## 161 Sector this Standard applies to

162 *GRI 11* applies to organizations undertaking any of the following:

- 163 • Exploration and production of onshore and offshore oil and gas.
- 164 • Supply of equipment and services to oil fields and offshore platforms, such as drilling, exploration, seismic information services and platform construction.
- 166 • Transportation and storage of oil and gas, such as oil and gas pipeline operators.
- 167 • Refining of oil into petroleum products for use as fuels and as feedstocks for chemicals.

168 This Standard can be used by any organization in the oil and gas sector, regardless of size, type, geographic location, or reporting experience.

170 The organization must use all applicable Sector Standards for the sectors in which it has substantial activities.

## 172 Sector classifications

173 Table 1 lists industry groupings relevant to the oil and gas sector covered in this Standard in the Global Industry Classification Standard (GICS®) [3], the Industry Classification Benchmark (ICB) [4], the International Standard Industrial Classification of All Economic Activities (ISIC) [5], and the Sustainable Industry Classification System (SICS®) [6].<sup>1</sup> The table is intended to assist an organization in identifying whether *GRI 11* applies to it and is for reference only.

178 **Table 1. Industry groupings relevant to the oil and gas sector in other classification systems**

Classification system	Classification number	Classification name
<b>GICS®</b>	10101010	Oil & Gas Drilling
	10101020	Oil & Gas Equipment & Services
	10102010	Integrated Oil & Gas
	10102020	Oil & Gas Exploration & Production
	10102030	Oil & Gas Refining & Marketing
	10102040	Oil & Gas Storage & Transportation
<b>ICB</b>	60101000	Integrated Oil & Gas
	60101010	Oil: Crude Producers
	60101015	Offshore Drilling & Other Services
	60101020	Oil Refining and Marketing
	60101030	Oil Equipment & Services
	60101035	Pipelines
<b>ISIC</b>	B6	Extraction of crude petroleum and natural gas
	B91	Support activities for petroleum and natural gas extraction

<sup>1</sup> The relevant industry groupings in the Statistical Classification of Economic Activities in the European Community (NACE) [1] and the North American Industry Classification System (NAICS) [2] can also be established through available concordances with the International Standard Industrial Classification (ISIC).



	C192	Manufacture of refined petroleum products
<b>SICS®</b>	EM-EP	Oil & Gas – Exploration & Production
	EM-MD	Oil & Gas – Midstream
	EM-RM	Oil & Gas – Refining & Marketing
	EM-SV	Oil & Gas – Services

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179 **System of GRI Standards**

180 This Standard is part of the GRI Sustainability Reporting Standards (GRI Standards). The GRI  
 181 Standards enable an organization to report information about its most significant impacts on the  
 182 economy, environment, and people, including impacts on their human rights, and how it manages  
 183 these impacts.

184 The GRI Standards are structured as a system of interrelated standards that are organized into three  
 185 series: GRI Universal Standards, GRI Sector Standards, and GRI Topic Standards (see [Figure 1](#) in  
 186 this Standard).

187 **Universal Standards: GRI 1, GRI 2 and GRI 3**

188 *GRI 1: Foundation 2021* specifies the requirements that an organization must comply with to report in  
 189 accordance with the GRI Standards. The organization begins using the GRI Standards by consulting  
 190 *GRI 1*.

191 *GRI 2: General Disclosures 2021* contains disclosures that an organization uses to provide  
 192 information about its reporting practices and other organizational details, such as its activities,  
 193 governance, and policies.

194 *GRI 3: Material Topics 2021* provides guidance on how to determine material topics. It also contains  
 195 disclosures that an organization uses to report information about its process of determining material  
 196 topics, its list of material topics, and how it manages each topic.

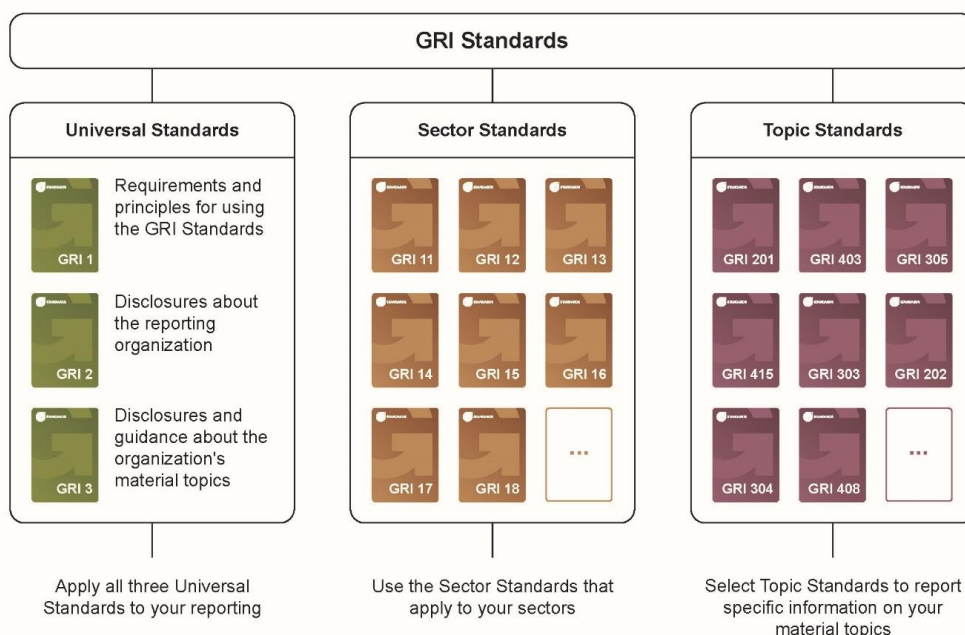
197 **Sector Standards**

198 The Sector Standards provide information for organizations about their likely material topics. An  
 199 organization uses the Sector Standards that apply to its sectors when determining its material topics  
 200 and when determining what to report for each material topic.

201 **Topic Standards**

202 The Topic Standards contain disclosures that organizations use to report information about their  
 203 impacts in relation to particular topics. An organization uses the Topic Standards according to the list  
 204 of material topics it has determined using *GRI 3*.

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



## 206 Using this Standard

207 An organization in the oil and gas sector reporting in accordance with the GRI Standards is required  
208 to use this Standard first when determining its material topics and then again when determining what  
209 information to report for the material topics.

## 210 Determining material topics

211 Material topics are topics that represent an organization's most significant impacts on the economy,  
212 environment, and people, including their human rights.

213 [Section 1](#) of this Standard provides contextual information that can assist the organization in  
214 identifying and assessing its impacts.

215 [Section 2](#) outlines the topics that are likely to be material for organizations in the oil and gas sector.  
216 The organization is required to review each topic described and determine whether it is a material  
217 topic for it.

218 The organization needs to use this Standard when determining its material topics. However,  
219 circumstances for each organization vary, and the organization needs to determine its material topics  
220 according to its specific circumstances, such as its business model; sectors; geographic, cultural, and  
221 legal operating context; ownership structure; and the nature of its impacts. (See [GRI 3: Material  
222 Topics 2021](#) for step-by-step guidance on how to determine material topics.)

223 Because of this, not all topics listed in this Standard may be material for all organizations in the oil and  
224 gas sector. If any of the topics that are included in this Standard have been determined by the  
225 organization as not material, the organization is required to list them in the GRI content index and  
226 explain why they are not material.

227 See [Requirement 3 in GRI 1: Foundation 2021](#) and [Box 5 in GRI 3](#) for more information on using  
228 Sector Standards to determine material topics.

## 229 Determining what to report

230 For each material topic, an organization reports information about its impacts in relation to the topic  
231 and how it manages these impacts.

232 Once an organization has determined a topic included in this Standard to be material, the Standard  
233 also helps the organization identify disclosures to report information about its impacts relating to that  
234 topic.

235 For each topic in [section 2](#) of this Standard, a what to report sub-section is included. What to report  
236 sub-sections list disclosures from the GRI Topic Standards that are relevant to the topic. They may  
237 also list additional sector disclosures and recommendations for the organization to report. This is  
238 done in cases where the Topic Standards do not provide disclosures, or where the disclosures from  
239 the Topic Standards do not provide sufficient information about the organization's impacts in relation  
240 to a topic. These additional sector disclosures and recommendations may be based on other sources.  
241 [Figure 2](#) illustrates how what to report sub-sections are structured.

242 The organization is required to report the disclosures from the Topic Standards listed in what to report  
243 sub-sections for those topics it has determined to be material. If any of the Topic Standards  
244 disclosures listed are not relevant to the organization's impacts, the organization is not required to  
245 report them. However, the organization is required to list these disclosures in the GRI content index  
246 and provide 'not applicable' as the reason for omission for not reporting the disclosures. See  
247 [Requirement 6 in GRI 1: Foundation 2021](#) for more information on reasons for omission.

248 The additional sector disclosures and recommendations outline further information which has been  
249 identified as relevant for organizations in the oil and gas sector to report in relation to a topic. The  
250 organization should provide sufficient information about its impacts in relation to each material topic,  
251 so that information users can make informed assessments and decisions about the organization. For  
252 this reason, reporting these additional sector disclosures and recommendations is encouraged,  
253 however it is not a requirement.

254 When the organization reports additional sector disclosures, it is required to list them in the GRI  
255 content index (see [Requirement 7 in GRI 1: Foundation 2021](#)).

256 If the organization reports information that applies to more than one material topic, it does not need to  
257 repeat this information for each topic. The organization can report this information once, with a clear  
258 explanation of all the topics it covers.

259 If the organization intends to publish a standalone sustainability report, it does not need to repeat  
260 information that it has already reported publicly elsewhere, such as on web pages or in its annual  
261 report. In such a case, the organization can report on a required disclosure by providing a reference in  
262 the GRI content index as to where this information can be found (e.g., by providing a link to the web  
263 page or citing the page in the annual report where the information has been published).

264 See [Requirement 5 in GRI 1](#) for more information on using Sector Standards to report disclosures.

## 265 **GRI Sector Standard reference numbers**

266 GRI Sector Standard reference numbers are included for all disclosures listed in this Standard, both  
267 those from GRI Standards and additional sector disclosures. When listing the disclosures from this  
268 Standard in the GRI content index, the organization is required to include the associated GRI Sector  
269 Standard reference numbers (see [Requirement 7 in GRI 1: Foundation 2021](#)). This identifier helps  
270 information users assess which of the disclosures listed in the applicable Sector Standards are  
271 included in the organization's reporting.

## 272 **Defined terms**

273 Defined terms are underlined in the text of the GRI Standards and linked to their definitions in the  
274 [Glossary](#). The organization is required to apply the definitions in the Glossary.

## 275 **References and resources**

276 The authoritative intergovernmental instruments and additional references used in developing this  
277 Standard, as well as further resources that may be helpful for reporting on likely material topics and  
278 can be consulted by the organization are listed in the [Bibliography](#). These complement the references  
279 and resources listed in [GRI 3: Material Topics 2021](#) and in the GRI Topic Standards.

**What to report**

If the organization has determined closure and rehabilitation to be a material topic, this sub-section lists the disclosures that have been identified as relevant for reporting on the topic by the oil and gas sector.

**1 Management of the topic**

The organization is required to report how it manages each material topic using [Disclosure 3-3 in GRI 3: Material Topics 2021](#).

**2 Topic Standards disclosures**

Disclosures from the GRI Topic Standards that have been identified as relevant for organizations in the sector(s) are listed here. When the organization has determined a topic to be material, it is required to report those disclosures or explain why they are not applicable in the GRI context index.

See the Topic Standard for the content of the disclosure, including requirements and guidance.

**3 Additional sector recommendations**

Additional sector recommendations may be listed. These complement Topic Standards disclosures and are recommended for an organization in the sector(s).

GRI Standard	Disclosure	Additional sector recommendations	GRI Sector Standard ref. no.
<b>1</b> Management of the topic			
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics		S11.7.1
<b>2</b> Topic Standards disclosures			
GRI 402: Labor/Management Relations 2016	Disclosure 402-1 Minimum notice periods regarding operational changes	Describe the approach to engaging workers in advance of <u>significant operational changes</u> .	S11.7.2
GRI 404: Training and Education 2016	Disclosure 404-2 Programs for upgrading employee skills and transition assistance programs		S11.7.3
<b>4</b> Additional sector disclosures			
List the fields and facilities that:			S11.7.4
<ul style="list-style-type: none"> <li>o have closure and rehabilitation plans in place;</li> <li>o have been closed;</li> <li>o are in the process of being closed.</li> </ul>			
List the decommissioned structures left in place and describe the rationale for leaving them in place.			S11.7.5
Report the total monetary value of financial provisions for closure and rehabilitation made by the organization, including post-closure monitoring and aftercare for fields and facilities.			S11.7.6

**4 Additional sector disclosures**

Additional sector disclosures may be listed. Reporting these, together with any GRI disclosures listed, ensures the organization reports sufficient

**5 GRI Sector Standard reference numbers**

The organization is required to include GRI Sector Standard reference numbers in the GRI content index.

# 1. Sector profile

282 Oil and gas are non-renewable natural resources, used by humans for thousands of years and with  
283 particular intensity during the last two centuries. The oil and gas sector is a large global industry  
284 producing fuel for transportation and for energy generation, as well as raw materials for chemical  
285 products and polymers. The outputs of the sector are also used in construction, clothing, fertilizers  
286 and insecticides, medical and electronic equipment, and a range of everyday objects. The combustion  
287 of oil and gas generates air emissions, including greenhouse gases (GHGs), which are the main  
288 contributor to climate change.

289 The oil and gas sector comprises organizations of different sizes and ownership status. State-owned  
290 oil and gas enterprises are present in most oil and gas resource-rich countries, representing some of  
291 the largest organizations in the sector. Privately held oil and gas organizations are also important and  
292 are, in general, vertically integrated and operate internationally. Medium-sized organizations may  
293 operate in specific regions or countries, or deliver products, services and technology, such as  
294 surveying of resources, drilling, design, planning, and construction, to exploration and production  
295 organizations.

## 296 Sector activities and business relationships

297 When determining its material topics, the organization should consider the impacts of both its  
298 activities and its business relationships.

### 299 Activities

300 The impacts of an organization vary according to the types of activities it undertakes. The following list  
301 outlines some of the key activities of the oil and gas sector. This list is not exhaustive.

302 **Exploration:** Surveying of resources, including aerial surveys, seismic testing, and exploratory  
303 drilling.

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

306 **Production:** Extraction of oil and gas from onshore or offshore reserves, and separation of oil, gas  
307 and water.

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

309 **Closure and rehabilitation:** Closure, decommissioning, dismantling, removal, disposal, or  
310 modification of assets, facilities and sites.

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

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

314 **Transportation:** Marine and land transportation of oil and gas.

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

317 **Sales and marketing:** Selling of oil and gas products for the purpose of, for example, fuels, gas for  
318 retail use, and inputs in the production of specialty chemicals, petrochemicals, and polymers.

### 319 Business relationships

320 An organization's business relationships include relationships that it has with business partners, with  
321 entities in its value chain including those beyond the first tier, and with any other entities directly linked  
322 to its operations, products, or services. The following types of business relationships are prevalent in  
323 the oil and gas sector and are of particular relevance when identifying the impacts of organizations in  
324 the sector.

325 **Joint ventures** are arrangements in which organizations share the costs, benefits, and liabilities of oil  
326 and gas activities. An organization in the oil and gas sector can be involved with negative impacts as  
327 a result of a joint venture, even if it is a non-operating partner.

328 **State-owned enterprises (SOEs)** are often the largest producers of oil and gas and hold ownership  
329 of the majority of global reserves. They may also serve as joint venture partners to publicly traded oil  
330 and gas organizations. SOEs have specific challenges relating to transparency and governance,  
331 which are addressed in different likely material topics in this Standard.

332 **Suppliers and contractors** are used in large numbers in the oil and gas sector to perform certain  
333 activities, such as drilling and construction, or to provide other services and products. Some of the  
334 significant impacts covered in this Standard concern the supply chain.

335 **Customers** use oil and gas to produce energy, heat, and materials. When combusting oil and gas,  
336 they generate greenhouse gases (GHGs) and other air emissions. While the primary responsibility for  
337 reducing and managing their emissions lies with customers, organizations extracting and producing  
338 oil and gas are also expected to take actions to tackle emissions from the combustion of their  
339 products and to disclose the related GHG emissions (Scope 3 GHG emissions). As such, this  
340 Standard includes not only direct (Scope 1) and indirect (Scope 2) GHG emissions, but also other  
341 indirect (Scope 3) GHG emissions.

## 342 **The sector and sustainable development**

343 Energy is a key driver of economic growth and sustainable development. Oil and gas have been  
344 fundamental sources of the world's energy, contributing to economic growth and poverty reduction.  
345 Together, oil and gas represent the most important resources for electricity production, providing over  
346 50% [12] of the total supply. In 2020, 90% of the transportation sector's energy needs were met by oil  
347 products [11]. The oil and gas sector today also meets much of society's needs for raw materials used  
348 in the production of specialty chemicals, petrochemicals, and polymers. Currently, oil and gas are the  
349 world's most actively traded commodities.

350 At present, oil and gas are considered strategic assets in regions or countries where they generate  
351 critical revenue streams or support energy independence. For example, the percentage of gross  
352 domestic product attributable to oil revenues has reached 45% in some resource-rich countries [19].  
353 Revenues from this sector can contribute to local and national economic development, together with  
354 job creation, investments, and infrastructure, business, and skills development.

355 The majority of the world's countries have committed to combating climate change, as outlined in the  
356 Paris Agreement [7]. The International Panel on Climate Change (IPCC) warns that continuing to emit  
357 greenhouse gas (GHG) at the current rate could result in dangerous global temperature increases  
358 leading to magnified risks of extreme weather and climate events [14]. Other reports show that with  
359 current policy commitments the world is heading toward a dangerous 3.2°C rise in temperature by  
360 2100 [17].

361 These projections underline the need to transition to a low-carbon economy, based on affordable,  
362 reliable, and sustainable energy. Achieving net zero GHG emissions by 2050 is required to limit global  
363 warming to 1.5°C above pre-industrial levels, a level predicted to pose significantly lower risks to  
364 natural and human systems than a warming of 2°C [14]. Combined, the GHGs released by extracting,  
365 refining, and burning oil and gas represent 55% of all energy-related GHG emissions and constitute  
366 the largest contribution to anthropogenic climate change. Action taken by the oil and gas sector is  
367 essential to the transition to a low-carbon economy.

368 The number of oil and gas operations closing will increase in the context of transition to a low-carbon  
369 economy, and impacts of these closures on workers and communities will consequently rise. A just  
370 transition refers to a fair and equitable pathway through industrial transformation to a sustainable  
371 future, where governments and organizations work in collaboration. Such a transition integrates  
372 worker-centric public policies and programs with employer policies and programs to provide a secure  
373 and decent future for all workers, their families, and the communities that rely on them. The path for  
374 transitioning to a low-carbon economy will vary for different countries according to factors such as  
375 their economic conditions and capability to respond to and mitigate impacts of climate change.

376 Besides contributing to climate change, the activities of the oil and gas sector generate further  
 377 negative impacts on the environment and people, including impacts on their human rights. These  
 378 impacts include loss of biodiversity; soil, water and air pollution; conflict and social disruption, and  
 379 threats to human health. Vulnerable groups such as indigenous peoples or women may be  
 380 disproportionately affected, and oil and gas operations may continue to generate negative impacts after  
 381 their closure.

382 Negative impacts can be intensified by inadequate governance of natural resources. The large  
 383 revenues derived from the oil and gas sector can lead to corruption and mismanagement of  
 384 resources. Economies dependent on oil and gas can also be vulnerable to commodity price and  
 385 production fluctuations.

## 386 Sustainable Development Goals

387 The Sustainable Development Goals (SDGs), part of the 2030 Agenda for Sustainable Development  
 388 adopted by the 193 United Nations (UN) member states, comprise the world's comprehensive plan of  
 389 action to achieving sustainable development [8].

390 Since the SDGs and targets associated with them are integrated and indivisible, oil and gas  
 391 organizations have the potential to contribute to all SDGs by enhancing their positive impacts, or by  
 392 preventing and mitigating their negative impacts, on the economy, environment, and people.

393 The oil and gas sector is particularly relevant to achieving **Goal 13: Climate Action** and, given the  
 394 potential impact of climate change on the development agenda, this will influence the achievement of  
 395 every goal, while contributing to the transition to a low-carbon economy.

396 The oil and gas sector also plays a fundamental role in achieving **Goal 7: Affordable and Clean  
 397 Energy**. Ensuring access to energy for all while transitioning toward a low-carbon economy is one of  
 398 the challenges faced by the sector. Millions of people still lack access to energy. This hinders their  
 399 access to basic services such as those recognized in **Goal 3: Good Health and Wellbeing** and **Goal  
 400 4: Quality Education** as well as their income-generating opportunities, which are crucial to achieving  
 401 **Goal 1: No Poverty**. More broadly, affordable and reliable energy is a fundamental input for the world  
 402 economy and therefore instrumental for achieving **Goal 8: Decent Work and Economic Growth**.

403 In countries that produce oil and gas, the sector generates high revenues and attracts significant  
 404 investment. However, the large revenues derived from the sector carry a risk of corruption and conflict  
 405 over resources, which have a bearing on **Goal 16: Peace and Justice Strong Institutions**.

406 Table 2 presents connections between the likely material topics for the oil and gas sector and the SDGs.  
 407 These links were identified based on an assessment of the impacts described in each likely material  
 408 topic, the targets associated with each SDG, and existing mapping undertaken for the sector (see  
 409 references [13] and [15] in the Bibliography).

410 Table 2 is not a reporting tool but presents connections between the oil and gas sector's significant  
 411 impacts and the goals of the 2030 Agenda for Sustainable Development. See references [20] and [21]  
 412 in the Bibliography for information on reporting progress towards the SDGs using the GRI Standards.

413 **Table 2: Links between the likely material topics for the oil and gas sector and the Sustainable**  
 414 **Development Goals.**

Likely material topic	Corresponding SDGs
<b>S11.1 GHG emissions</b>	Goal 13: Climate Action
	Goal 14: Life Below Water
<b>S11.2 Climate adaptation, resilience, and transition</b>	Goal 1: No Poverty
	Goal 7: Affordable and Clean Energy
	Goal 8: Decent Work and Economic Growth
	Goal 9: Industry, Innovation and Infrastructure
	Goal 12: Sustainable Consumption and Production



Likely material topic	Corresponding SDGs
	Goal 13: Climate Action
<b>S11.3 Air emissions</b>	Goal 3: Good Health and Well-being Goal 11: Sustainable Cities and Communities Goal 15: Life on Land
<b>S11.4 Biodiversity</b>	Goal 6: Clean Water and Sanitation Goal 12: Responsible Consumption and Production Goal 14: Life Below Water Goal 15: Life on Land
<b>S11.5 Waste</b>	Goal 3: Good Health and Well-being Goal 6: Clean Water and Sanitation Goal 12: Responsible Consumption and Production Goal 15: Life on Land
<b>S11.6 Water and effluents</b>	Goal 6: Clean Water and Sanitation Goal 12: Responsible Consumption and Production Goal 14: Life Below Water Goal 15: Life on Land
<b>S11.7 Closure and rehabilitation</b>	Goal 4: Quality Education Goal 8: Decent Work and Economic Growth Goal 11: Sustainable Cities and Communities Goal 14: Life Below Water Goal 15: Life on Land
<b>S11.8 Asset integrity and critical incident management</b>	Goal 11: Sustainable Cities and Communities Goal 14: Life Below Water
<b>S11.9 Occupational health and safety</b>	Goal 3: Good Health and Well-being Goal 8: Decent Work and Economic Growth
<b>S11.10 Employment practices</b>	Goal 1: No Poverty Goal 4: Quality Education Goal 5: Gender Equality Goal 8: Decent Work and Economic Growth Goal 10: Reduced Inequalities
<b>S11.11 Non-discrimination and equal opportunity</b>	Goal 4: Quality Education Goal 5: Gender Equality Goal 8: Decent Work and Economic Growth Goal 10: Reduced Inequalities Goal 16: Peace, Justice and Strong Institutions
<b>S11.12 Forced labor and modern slavery</b>	Goal 8: Decent Work and Economic Growth Goal 16: Peace, Justice and Strong Institutions
<b>S11.13 Freedom of association and collective bargaining</b>	Goal 8: Decent Work and Economic Growth Goal 16: Peace, Justice and Strong Institutions

Likely material topic	Corresponding SDGs
<b>S11.14 Economic impacts</b>	Goal 1: No Poverty Goal 5: Gender Equality Goal 8: Decent Work and Economic Growth Goal 9: Industry, Innovation and Infrastructure Goal 10: Reduced Inequalities
<b>S11.15 Local communities</b>	Goal 1: No Poverty Goal 3: Good Health and Well-being Goal 5: Gender Equality Goal 6: Clean Water and Sanitation Goal 16: Peace, Justice and Strong Institutions
<b>S11.16 Land and resource rights</b>	Goal 1: No Poverty Goal 2: Zero Hunger Goal 11: Sustainable Cities and Communities Goal 16: Peace, Justice and Strong Institutions
<b>S11.17 Rights of indigenous peoples</b>	Goal 1: No Poverty Goal 3: Good Health and Well-being Goal 5: Gender Equality Goal 11: Sustainable Cities and Communities Goal 16: Peace, Justice and Strong Institutions
<b>S11.18 Conflict and security</b>	Goal 16: Peace, Justice and Strong Institutions
<b>S11.19 Anti-competitive behavior</b>	Goal 16: Peace, Justice and Strong Institutions
<b>S11.20 Anti-corruption</b>	Goal 12: Responsible Consumption and Production Goal 16: Peace, Justice and Strong Institutions
<b>S11.21 Payments to governments</b>	Goal 1: No Poverty Goal 16: Peace, Justice and Strong Institutions Goal 17: Partnerships for the Goals
<b>S11.22 Public policy</b>	Goal 16: Peace, Justice and Strong Institutions

## 2. Likely material topics

415 This section comprises the likely material topics for the oil and gas sector. Each topic describes the  
416 sector's most significant impacts related to the topic and lists disclosures that have been identified as  
417 relevant for reporting on the topic by oil and gas sector. The organization is required to review each  
418 topic in this section and determine whether it is a material topic for the organization, and then to  
419 determine what information to report for its material topics.

### 420 S11.1 GHG emissions

421 **Greenhouse gas (GHG) emissions comprise air emissions that contribute to climate change,**  
422 **such as carbon dioxide (CO<sub>2</sub>) and methane (CH<sub>4</sub>). This topic covers direct (Scope 1) and**  
423 **energy indirect (Scope 2) GHG emissions related to an organization's activities, as well as**  
424 **other indirect (Scope 3) GHG emissions related to the end use of an organization's products.**

425 Greenhouse gas (GHG) emissions are the single biggest contributor to climate change. The oil and  
426 gas sector's activities and the use of oil and gas products are responsible for a large portion of two  
427 major GHGs: carbon dioxide (CO<sub>2</sub>) and methane (CH<sub>4</sub>). Globally, it is estimated that the sector is  
428 responsible for a quarter of all anthropogenic emissions of CH<sub>4</sub>, which has a notably higher global  
429 warming potential than CO<sub>2</sub>. Recent measurements indicate that available figures on CH<sub>4</sub> emissions  
430 from the sector could be underestimates. Other GHGs from oil and gas activities include ethane  
431 (C<sub>2</sub>H<sub>6</sub>), nitrous oxide (N<sub>2</sub>O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride  
432 (SF<sub>6</sub>), and nitrogen trifluoride (NF<sub>3</sub>).

433 GHG emissions from oil and gas activities are classified as direct (Scope 1) GHG emissions in the  
434 case of activities owned or controlled by the organization or energy indirect (Scope 2) GHG emissions  
435 in the case of purchased or acquired electricity, heating, cooling, and steam consumed by the  
436 organization. Currently, 15% of the world's energy-related GHG emissions come from the process of  
437 producing and distributing oil and gas [35].

438 Direct (Scope 1) GHG emissions comprise emissions from fuel combustion during production,  
439 process emissions such as those during loading and tankage, and fugitive emissions such as those  
440 from piping and equipment leaks. A substantial source of the sector's Scope 1 GHG emissions is  
441 flaring and venting, which aim to dispose of gas that cannot be contained or handled otherwise for  
442 safety, technical, or economic reasons. These practices occur during oil and gas production, storage,  
443 refining, and electricity generation.

#### 444 **Box 2. Flaring and venting**

445 When gas needs to be disposed of, it may be flared (burned off), or vented (released without being  
446 burned). Flaring converts gas to CO<sub>2</sub>, while venting releases CH<sub>4</sub> directly to the atmosphere. Given  
447 that CH<sub>4</sub> has a higher global warming potential than CO<sub>2</sub>, routing associated gases to an efficient flare  
448 system instead of venting is considered best practice and there is wide agreement that routine venting  
449 should be eliminated.

450 Flaring also represents a major source of emissions. While large amounts of gases resulting from oil  
451 and gas activities are used or conserved, flaring still routinely occurs. According to the World Bank,  
452 routine flaring occurs 'during normal oil production operations in the absence of sufficient facilities or  
453 amenable geology to re-inject the produced gas, utilize it on-site, or dispatch it to a market'. Increases  
454 in shale oil production has further contributed to volumes of flaring.

455 The amount of natural gas flared in 2018 resulted in emissions of approximately 275 mega tons of  
456 CO<sub>2</sub>, as well as other GHGs such as methane, black carbon and N<sub>2</sub>O.

457 See references [33], [45] and [47] in the Bibliography.

458 Energy indirect (Scope 2) GHG emissions originate from stationary and mobile sources (e.g.,  
459 transportation of materials, products, or waste); extraction; oil refining; liquefaction and regasification  
460 of natural gas; and operation of facilities and equipment. The depletion of traditional oil and gas  
461 resources has led the sector to move production to more difficult settings, which may involve more  
462 complex extraction methods such as offshore deep-water drilling or oil sands mining. Despite the

463 sector's ongoing improvements in production efficiency, these conditions are likely to increase the  
 464 amount of energy used during production and transportation and, as such, GHG emissions resulting  
 465 from these activities.

466 GHG emissions resulting from the end use of products are classified as other indirect (Scope 3) GHG  
 467 emissions. For the oil and gas sector, these constitute the most significant GHG emissions and over  
 468 half of global CO<sub>2</sub> emissions [32]. The majority of Scope 3 GHG emissions originate from combustion  
 469 processes related to construction, electricity and heat generation, manufacturing, and transportation.  
 470 Volumes of these emissions have increased together with higher energy demands.

## 471 What to report

472 If the organization has determined GHG emissions to be a material topic, this sub-section lists the  
 473 disclosures that have been identified as relevant for reporting on the topic by the oil and gas sector.

GRI Standard	Disclosure	Additional sector recommendations	GRI Sector Standard ref. no
Management of the topic			
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics	Describe actions taken to manage flaring and venting and the effectiveness of actions taken.	S11.1.1
Topic Standards disclosures			
GRI 302: Energy 2016	Disclosure 302-1 Energy consumption within the organization		S11.1.2
	Disclosure 302-2 Energy consumption outside of the organization		S11.1.3
	Disclosure 302-3 Energy intensity		S11.1.4
GRI 305: Emissions 2016	Disclosure 305-1 Direct (Scope 1) GHG emissions	<ul style="list-style-type: none"> <li>- Report the percentage of gross <u>direct (Scope 1) GHG emissions</u> from CH<sub>4</sub>.</li> <li>- Report the breakdown of gross direct (Scope 1) GHG emissions by type of source (stationary, combustion, process, fugitive).<sup>2</sup></li> </ul>	S11.1.5
	Disclosure 305-2 Energy indirect (Scope 2) GHG emissions		S11.1.6
	Disclosure 305-3 Other indirect (Scope 3) GHG emissions		S11.1.7
	Disclosure 305-4 GHG emissions intensity		S11.1.8

<sup>2</sup> This additional sector recommendation is based on [clause 2.2.5.3](#) in [GRI 305: Emissions 2016](#).

474 **References and resources**

475 [GRI 302: Energy 2016](#) and [GRI 305: Emissions 2016](#) list authoritative intergovernmental instruments  
476 and additional references relevant to reporting on this topic.

477 The additional authoritative instruments and references used in developing this topic, as well as  
478 resources that may be helpful for reporting on the topic by the oil and gas sector are listed in the  
479 [Bibliography](#).

This document does not represent an official position of the GSSB

## 480 **S11.2 Climate adaptation, resilience, and transition**

481 **Climate adaptation, resilience, and transition refer to how an organization adjusts to current**  
482 **and anticipated climate change-related risks, as well as how it contributes to the ability of**  
483 **societies and economies to withstand impacts from climate change. This topic covers an**  
484 **organization's strategy in relation to the transition to a low-carbon economy and the impacts**  
485 **of that transition on workers and local communities.**

486 Signatories of the Paris Agreement have committed to keeping global warming 'well below 2°C', yet  
487 fossil fuel reserves that are currently available globally far exceed the maximum amount that can be  
488 burned while remaining within this limit [76]. This means organizations in the oil and gas sector need  
489 to establish targets for carbon emissions; modify their business models; and invest in renewable  
490 energy, technologies to remove CO<sub>2</sub> from the atmosphere [66], and nature-based solutions to mitigate  
491 climate change, such as reforestation, afforestation, coastal and wetland restoration.

492 Transitioning to a low-carbon economy requires organizations to set emissions targets that are  
493 consistent with the goal of limiting global warming to well below 2°C under the Paris Agreement.  
494 Actions to reduce emissions linked to the process of extracting and distributing oil and gas, which are  
495 direct (Scope 1) and energy indirect (Scope 2) GHG emissions, offer important and immediate  
496 opportunities for the sector to contribute to reducing global GHG emissions. The sector also faces  
497 expectations to address indirect Scope 3 emissions related to the use of oil and gas products. Actions  
498 to reduce these emissions can include, for example, diversification into lower carbon businesses,  
499 such as renewables.

500 The transition to a low-carbon economy creates uncertainty about the future demand for oil and gas.  
501 The IEA estimates that, based on current policies, demand for oil will level off around 2030 while, in  
502 some regions, demand for gas will begin decreasing by 2040 [66]. In a scenario that sees the energy  
503 transition accelerate to achieve net-zero GHG emissions by 2050, demand for oil could drop by  
504 almost 75% between 2020 and 2050 and demand for gas could peak before 2030 [65]. The decrease  
505 in the demand for oil and gas will translate into lower utilization of existing production facilities and  
506 decreased development of reserves. Depending on the speed of this process, some fields and  
507 facilities may need to be re-evaluated or even written-off prematurely, becoming stranded assets. This  
508 will affect oil and gas organizations financially and generate significant impacts for workers,  
509 governments and other stakeholders.

### 510 **Box 1. Scenario analysis for climate transition**

511 Scenario analysis is a process that considers alternative situations to assess future outcomes.  
512 Organizations can use it to gauge the potential outcomes of their strategies in uncertain  
513 circumstances or conditions. Scenario analysis can employ various methodologies, qualitative and  
514 quantitative. The Task Force on Climate-related Financial Disclosures (TCFD) recommendations  
515 suggest scenario analysis as a way to help organizations understand climate change-related risks  
516 and opportunities [79].

517 Scenario analysis is well suited to explore the risks that transitioning to a low-carbon economy poses  
518 to oil and gas organizations because it allows them to consider alternative forms of future states  
519 simultaneously. Organizations typically define scenarios according to the speed of transition,  
520 expressed in the resulting average global temperature changes. A scenario compatible with the  
521 commitments of countries in the Paris Agreement will require a temperature rise well below 2°C.  
522 Other scenarios can be defined according to an organization's national context. The organization can  
523 then translate the expected reductions in GHG emissions compatible with such a temperature rise  
524 into expected revenue.

525 The transition may affect employment, government revenues, and economic development in regions  
526 where the sector operates. More frequent closures are expected, which are less likely to be  
527 counterbalanced by openings, as has been the case in the past. Workers may face other potential  
528 impacts related to employability, reskilling, and desirable re-employment opportunities. Closure of  
529 operations without adequate provisions for decommissioning and rehabilitation may also result in an  
530 economic burden for governments and local communities (see also [Closure and rehabilitation](#)),  
531 particularly in countries where oil and gas production provides a large percentage of revenues.

532 To ensure a just transition to a low-carbon economy, the different dependency levels of workers, local  
 533 communities, and national economies on the oil and gas sector has to be recognized, and quality jobs  
 534 for those affected created [77]. Examples of actions that organizations may take to contribute to a just  
 535 transition include providing adequate advance notice of closures; collaborating with governments and  
 536 unions; advocating for climate consistent policy (see also [Public policy](#)); retraining, reskilling, and  
 537 redeploying workers; and making alternative investments in the affected communities. Meaningful,  
 538 early consultations with stakeholders and local communities have also been identified as crucial to  
 539 achieving a just transition (see also [Closure and rehabilitation](#)).

## 540 What to report

541 If the organization has determined climate adaptation, resilience, and transition to be a material topic,  
 542 this sub-section lists the disclosures that have been identified as relevant for reporting on the topic by  
 543 the oil and gas sector.

GRI Standard	Disclosure	Additional sector recommendations	GRI Sector Standard ref. no
Management of the topic			
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics	<ul style="list-style-type: none"> <li>- Describe policies, commitments, and actions of the organization to prevent or mitigate the <u>impacts</u> of the transition to a low-carbon economy on <u>workers</u> and <u>local communities</u>.</li> <li>- Report the level and function within the organization that has been assigned responsibility for managing risks and opportunities due to climate change.</li> <li>- Describe the board's oversight in managing risks and opportunities due to climate change.</li> <li>- Report whether responsibility to manage climate change-related impacts is linked to performance assessments or incentive mechanisms, including in the <u>remuneration policies</u> for <u>highest governance body members</u> and <u>senior executives</u>.</li> <li>- Describe the climate change-related scenarios used to assess the resilience of the organization's strategy, including a 2°C or lower scenario.</li> </ul>	S11.2.1

Topic Standards disclosures			
GRI 201: Economic Performance 2016	Disclosure 201-2 Financial implications and other risks and opportunities due to climate change	<ul style="list-style-type: none"> <li>- Report the emissions potential for proven and probable reserves<sup>3</sup>.</li> <li>- Report the internal carbon-pricing and oil and gas pricing assumptions that have informed the identification of risks and opportunities due to climate change.</li> <li>- Describe how climate change-related risks and opportunities affect or could affect the organization's operations or revenue, including: <ul style="list-style-type: none"> <li>o development of currently proven and probable reserves;</li> <li>o potential write-offs and early closure of existing assets;</li> <li>o oil and gas production volumes for the current reporting period and projected volumes for the next five years.</li> </ul> </li> <li>- Report the percentage of capital expenditure (CapEx) that is allocated to investments in: <ul style="list-style-type: none"> <li>o prospection, exploration and development of new reserves;</li> <li>o energy from renewable sources (by type of source);</li> <li>o technologies to remove CO<sub>2</sub> from the atmosphere and nature-based solutions to mitigate climate change;</li> <li>o other research and development initiatives that can address the organization's risks related to climate change.</li> </ul> </li> <li>- Net mass of CO<sub>2</sub> in metric tons captured and removed from the atmosphere (CO<sub>2</sub> stored less the GHG emitted in the process)<sup>4</sup>.</li> </ul>	S11.2.2
GRI 305: Emissions 2016	Disclosure 305-5 Reduction of GHG emissions	<ul style="list-style-type: none"> <li>- Report how the goals and targets for GHG emissions are set, specify whether they are informed by scientific consensus and list any authoritative intergovernmental instruments or mandatory legislation the goals and targets are aligned with.</li> </ul>	S11.2.3

<sup>3</sup> The definition of reserves used by the organization for this additional sector recommendation should be the same as the definition used in its consolidated financial statements or equivalent documents.

<sup>4</sup> The mass of the CO<sub>2</sub> captured using carbon capture and storage less the mass of CO<sub>2</sub> emitted as a result of or during the process, is sometimes known as 'net reduction of emissions' [67]



		<ul style="list-style-type: none"> <li>- Report the <u>Scopes (1, 2, 3) of GHG emissions</u>, activities, and <u>business relationships</u> to which the goals and targets apply.</li> <li>- Report the <u>baseline</u> for the goals and targets and the timeline for achieving them.</li> </ul>	
Additional sector disclosures			
Describe the organization's approach to public policy development and lobbying on climate change, including:			S11.2.4
<ul style="list-style-type: none"> <li>- the organization's stance on significant issues related to climate change that are the focus of its participation in public policy development and lobbying, and any differences between these positions and its stated policies, goals, or other public positions;</li> <li>- whether it is a member of, or contributes to, any representative associations or committees that participate in public policy development and lobbying on climate change, including: <ul style="list-style-type: none"> <li>o the nature of this contribution;</li> <li>o any differences between the organization's stated policies, goals, or other public positions on significant issues related to climate change; and the positions of the representative associations or committees.<sup>5</sup></li> </ul> </li> </ul>			

544 **References and resources**

545 [GRI 201: Economic Performance 2016](#) and [GRI 305: Emissions 2016](#) list authoritative  
546 intergovernmental instruments and additional references relevant to reporting on this topic.

547 The additional authoritative instruments and references used in developing this topic, as well as  
548 resources that may be helpful for reporting on the topic by the oil and gas sector are listed in the  
549 [Bibliography](#).

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<sup>5</sup> These additional sector disclosures are based on [reporting recommendations 1.2.1 and 1.2.2](#) in [GRI 415: Public Policy 2016](#).

550 **S11.3 Air emissions**

551 **Air emissions include pollutants that have negative impacts on air quality, ecosystems, and**  
 552 **human and animal health. This topic covers impacts from emissions of sulfur oxides (SO<sub>x</sub>),**  
 553 **nitrogen oxides (NO<sub>x</sub>), particulate matter (PM), volatile organic compounds (VOC), carbon**  
 554 **monoxide (CO), and heavy metals, such as lead, mercury, and cadmium.**

555 The activities of the oil and gas sector and the combustion of oil and gas are anthropogenic sources  
 556 of other air emissions besides greenhouse gases (GHGs). These include SO<sub>x</sub>, NO<sub>x</sub>, PM, VOCs,  
 557 hazardous air pollutants (HAP), such as benzene (C<sub>6</sub>H<sub>6</sub>) and hydrogen sulfide (H<sub>2</sub>S), and ozone (O<sub>3</sub>).<sup>6</sup>

558 These air emissions can be released during production and processing, refining, distribution, and  
 559 storage. They can result from activities such as flaring and venting; fuel combustion for powering  
 560 machinery; loading; and transportation of supplies and products. Air emissions can also result from  
 561 evaporation losses, fugitive emissions from equipment leaks and failures, and process-safety  
 562 incidents and events. A significant number of air emissions also result from fuel combustion by end  
 563 users.

564 Globally, air pollution causes acute health problems and millions of deaths annually by contributing to  
 565 heart and lung diseases, strokes, respiratory infections, and neurological damage [90]. Children, the  
 566 elderly, and the poor are disproportionately affected by these emissions, as are local communities  
 567 adjacent to operational sites.

568 Air emissions may lead to widespread and diverse impacts on ecosystems, while affecting other  
 569 economic activities that depend on these ecosystems. For example, NO<sub>x</sub> emissions that enter oceans,  
 570 lakes, or other water bodies can alter their chemistry, negatively impacting land and aquatic life. NO<sub>x</sub>  
 571 and SO<sub>x</sub> emissions can lead to acid rain and increase ocean acidification. These emissions can also  
 572 cause damage to plant life by, for example, impairing photosynthesis and reducing growth.

573 **What to report**

574 If the organization has determined air emissions to be a material topic, this sub-section lists the  
 575 disclosures that have been identified as relevant for reporting on the topic by the oil and gas sector.

GRI Standard	Disclosure	Additional sector recommendations	GRI Sector Standard ref. no
Management of the topic			
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics		S11.3.1
Topic Standards disclosures			
GRI 305: Emissions 2016	Disclosure 305-7 Nitrogen oxides (NO <sub>x</sub> ), sulfur oxides (SO <sub>x</sub> ), and other significant air emissions		S11.3.2

<sup>6</sup> The scope of this topic does not include carbon dioxide CO<sub>2</sub> and methane CH<sub>4</sub>, which are reported under GHG emissions.

GRI 416: Customer Health and Safety 2016	Disclosure 416-1 Assessment of the health and safety impacts of product and service categories	Describe actions taken to improve product quality to reduce air emissions.	S11.3.3
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576 **References and resources**

577 [GRI 305: Emissions 2016](#) and [GRI 416: Customer Health and Safety 2016](#) list authoritative  
578 intergovernmental instruments and additional references relevant to reporting on this topic.  
579 The additional authoritative instruments and references used in developing this topic, as well as  
580 resources that may be helpful for reporting on the topic by the oil and gas sector are listed in the  
581 [Bibliography](#).

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## 582 S11.4 Biodiversity

583 **Biodiversity is the variability among living organisms. It includes diversity within species,**  
584 **between species and of ecosystems. Biodiversity not only has intrinsic value, but is also vital**  
585 **to human health, food security, economic prosperity, and mitigation of climate change and**  
586 **adaptation to its impacts. This topic covers impacts on biodiversity, including on plant and**  
587 **animal species, genetic diversity and natural ecosystems.**

588 Oil and gas activities can be the source of pressures on the environments in which they take place,  
589 and have direct, indirect, and cumulative impacts on biodiversity in the short and long term. These  
590 impacts can be exacerbated when activities occur in protected areas or areas of high biodiversity  
591 value, and may extend well beyond the closure and rehabilitation of operational sites or geographic  
592 boundaries of activities. Biodiversity impacts from oil and gas activities include contamination of air,  
593 soil, and water, soil erosion, and sedimentation of waterways. Other impacts can include animal  
594 mortality or increased vulnerability to predators, habitat fragmentation and conversion, and the  
595 introduction of invasive species and pathogens. Impacts on biodiversity can result in limitations in the  
596 availability, accessibility, or quality of resources, which may in turn impact the well-being and  
597 livelihoods of local communities and indigenous peoples.

598 These impacts can result from both onshore and offshore activities, such as land clearance; seismic  
599 testing and drilling of exploration wells; construction of assets and facilities, infrastructure, and  
600 pipelines; road development and transportation; water discharge; disposal of drilling waste; spills and  
601 leaks. Threats to biodiversity will increase as easily accessible oil and gas resources are depleted and  
602 oil and gas activities move into more remote areas. For example, the extent of offshore exploration  
603 activities in some regions indicates that coastal and marine protected areas may face a greater threat  
604 to their biodiversity than terrestrial areas.

605 The oil and gas sector can also contribute to cumulative impacts on biodiversity. For example, as  
606 onshore oil and gas activities expand into an area, new access routes are installed, which typically  
607 require clearing land. This leads to habitat fragmentation and conversion but can also result in  
608 increased use of the area, or even encourage other sectors to establish operations in the same areas,  
609 intensifying impacts. Changes to land use to accommodate the sector's activities can exacerbate the  
610 effects of climate change if they result in removal of carbon sinks. In turn, climate change is likely to  
611 affect all aspects of biodiversity, including individual organisms, populations, species distribution, and  
612 the composition and function of ecosystems, and the impacts are anticipated to worsen with  
613 increasing temperatures.

614 To limit and manage its impacts on biodiversity, the oil and gas sector has been developing and, in  
615 some cases, already using a mitigation hierarchy tool that helps inform its actions. The mitigation  
616 hierarchy consists of four sequential steps to reduce the negative impacts of activities on the natural  
617 environment. Priority is given to preventive measures starting with avoidance of negative impacts and,  
618 where avoidance is not possible, to minimization of those impacts. When negative impacts cannot be  
619 avoided or minimized, remediation measures may be used, such as rehabilitation or restoration of  
620 biodiversity. Offsetting measures may also be applied to residual impacts after all other measures  
621 have been applied (see reference [120] in the Bibliography).

622 **What to report**

623 If the organization has determined biodiversity to be a material topic, this sub-section lists the  
 624 disclosures that have been identified as relevant for reporting on the topic by the oil and gas sector.

GRI Standard	Disclosure	Additional sector recommendations	GRI Sector Standard ref. no
Management of the topic			
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics	<ul style="list-style-type: none"> <li>- Describe policies and commitments to achieving no net loss or a net gain to biodiversity on operational sites; and whether these commitments apply to existing and future operations and to operations beyond <u>areas of high biodiversity value</u>.</li> <li>- Report whether application of the mitigation hierarchy has informed actions to manage biodiversity related <u>impacts</u>.</li> </ul>	S11.4.1
Topic Standards disclosures			
GRI 304: Biodiversity 2016	Disclosure 304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas		S11.4.2
	Disclosure 304-2 Significant impacts of activities, products, and services on biodiversity	Report significant impacts on biodiversity with reference to affected habitats and ecosystems.	S11.4.3
	Disclosure 304-3 Habitats protected or restored	Describe how the application of the mitigation hierarchy, if applicable, has resulted in: <ul style="list-style-type: none"> <li>o areas protected through avoidance measures or offset measures;</li> <li>o areas restored through on-site restoration measures or offset measures.</li> </ul>	S11.4.4
	Disclosure 304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations		S11.4.5

625 **References and resources**

626 [GRI 304: Biodiversity 2016](#) lists authoritative intergovernmental instruments and additional references  
 627 relevant to reporting on this topic.

628 The additional authoritative instruments and references used in developing this topic, as well as  
 629 resources that may be helpful for reporting on the topic by the oil and gas sector are listed in the  
 630 [Bibliography](#).

## 631 **S11.5 Waste**

632 **Waste refers to anything that a holder discards, intends to discard, or is required to discard.**  
633 **When inadequately managed, waste can have negative impacts on the environment and**  
634 **human health, which can extend beyond the locations where waste is generated and**  
635 **discarded. This topic covers impacts from waste, including as a result of construction and**  
636 **rehabilitation activities.**

637 Oil and gas activities typically generate high volumes of waste, including those involving hazardous  
638 waste. The largest waste streams derive from extraction or processing of oil and gas and can consist  
639 of drilling muds and cuttings, scale, and sludges, which in turn, can contain chemical additives,  
640 hydrocarbons, metals, naturally occurring radioactive material (NORM) and salts. These waste  
641 streams may contaminate surface water, groundwater, seawater, and food sources with chemicals or  
642 heavy metals, and negatively impact plant and animal species as well as human health. Impacts can  
643 depend on an organization's approach to waste management, regulation, and on availability of  
644 recovery and disposal facilities in the proximity of oil and gas activities.

645 Waste streams that cannot be reduced, or diverted from disposal, are typically stored, treated or  
646 disposed through various methods. When disposed of in underground injection wells, drilling waste  
647 can trigger seismicity or lead to contamination of groundwater. In some offshore operations, drilling  
648 fluids might also be discharged into waterways or the ocean, depending on regulation and the  
649 availability of alternative outlets. If waste is disposed of on land or if hazardous substances from  
650 waste storage facilities leach into the ground, other impacts can include contamination of land, loss of  
651 land productivity, and erosion. In remote areas with limited recovery and disposal methods, waste  
652 impacts can be more severe or harder to monitor.

653 In oil sands mining, the largest waste stream is tailings, a hazardous waste stream produced during  
654 the process of separating oil from sand (see [Asset integrity and critical incident management](#)). Some  
655 tailings ponds have been found to leach chemicals, causing health risks for local communities and  
656 wildlife.

657 When operations end, closure and rehabilitation activities usually involve the final disposal of  
658 hazardous chemicals and managing substantial quantities of materials from disused structures or  
659 equipment (see [Closure and rehabilitation](#)). Other typical wastes from oil and gas activities include  
660 waste oils, construction waste, and domestic and office waste.

### 661 **Box 3. Use of materials**

662 The type and quantity of materials used by an organization in the oil and gas sector can signify its  
663 dependence on natural resources and the impacts it has on their availability. Environmental impacts  
664 depend on the organization's approach to sourcing, use, and disposal of these materials.

665 Oil and gas extraction, development, production, and processing activities represent a large  
666 proportion of the sector's use of materials. Concrete, cement, steel and other metals are necessary  
667 for the construction of offshore platforms and onshore facilities as well as for the equipment and  
668 infrastructure needed to extract, process and transport oil and gas (e.g., valves, tubing and pipelines).  
669 Large volumes of chemicals are used during drilling and well completion.

670 The oil and gas sector has opportunities for efficient use of materials. These include making use of its  
671 significant purchasing power to create demand for more responsibly produced materials or  
672 implementing circularity measures that aim at reusing or recycling materials from disused structures,  
673 such as steel and concrete.

674 → The use of materials is addressed in [GRI 301: Materials 2016](#).

675

676 **What to report**

677 If the organization has determined waste to be a material topic, this sub-section lists the disclosures  
 678 that have been identified as relevant for reporting on the topic by the oil and gas sector.

GRI Standard	Disclosure	Additional sector recommendations	GRI Sector Standard ref. no
Management of the topic			
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics		S11.5.1
Topic Standards disclosures			
GRI 306: Waste 2020	Disclosure 306-1 Waste generation and significant waste-related impacts		S11.5.2
	Disclosure 306-2 Management of significant waste-related impacts		S11.5.3
	Disclosure 306-3 Waste generated	When reporting the composition of the <u>waste</u> generated, include a breakdown of the following waste streams, if applicable: <ul style="list-style-type: none"> <li>○ drilling waste (muds and cuttings);</li> <li>○ scale and sludges;</li> <li>○ tailings.</li> </ul>	S11.5.4
	Disclosure 306-4 Waste diverted from disposal	When reporting the composition of the waste diverted from disposal, include a breakdown of the following waste streams, if applicable: <ul style="list-style-type: none"> <li>○ drilling waste (muds and cuttings);</li> <li>○ scale and sludges;</li> <li>○ tailings.</li> </ul>	S11.5.5
	Disclosure 306-5 Waste directed to disposal	When reporting the composition of the waste directed to disposal, include a breakdown of the following waste streams, if applicable: <ul style="list-style-type: none"> <li>○ drilling waste (muds and cuttings);</li> <li>○ scale and sludges;</li> <li>○ tailings.</li> </ul>	S11.5.6

679 **References and resources**

680 [GRI 306: Waste 2020](#) lists authoritative intergovernmental instruments and additional references  
 681 relevant to reporting on this topic.

682 The additional authoritative instruments and references used in developing this topic, as well as  
 683 resources that may be helpful for reporting on the topic by the oil and gas sector are listed in the  
 684 [Bibliography](#).

## 685 **S11.6 Water and effluents**

686 **Recognized by the United Nations as a human right, access to fresh water is essential for**  
687 **human life and well-being. The amount of water withdrawn and consumed by an organization**  
688 **and the quality of its discharges can have impacts on ecosystems and people.**

689 Oil and gas activities can reduce water availability for local communities and other sectors that also  
690 rely on the resource. They can have impacts on the quality of surface  
691 water, groundwater and seawater, which can translate into long-term impacts on ecosystems  
692 and biodiversity, cause health and development problems for humans, and impair food security.

693 Extraction and processing are the oil and gas sector activities that use the largest volumes of  
694 water. The quantity of water required for these activities vary according to the resource type and  
695 extraction method, local geology, and the degree of processing required. Some extraction or  
696 processing methods, including hydraulic fracturing and oil sands mining are particularly water  
697 intensive. The amount of water withdrawn for certain activities also varies according to an  
698 organization's ability to substitute the use of freshwater, the quality of water required, recycling  
699 infrastructure and on the characteristics of local water resources.

700 The oil and gas sector's activities may also involve managing large quantities of produced water or  
701 process wastewater, which typically contain hydrocarbons, chemicals, or other hazardous  
702 substances. To minimize water impacts, produced water and process wastewater may be reinjected  
703 for well stimulation or reused in other processes. If not, they may be discharged to surface water,  
704 groundwater, seawater, or a third party; dispersed over land; or stored in evaporation ponds. When  
705 discharged, the impacts to water vary according to the sensitivity of the receiving waterbody and  
706 quality of the water discharged.

707 Contamination can also result from injection of drilling fluids into wells and flowback from hydraulic  
708 fracturing. This can cause underground contaminants to seep and pollute groundwater resources.  
709 Inefficient treatment of water discharges, oil spills from transportation accidents, ruptured pipelines or  
710 seepage, or failure of an oil sands tailings dam can also have similar impacts on water quality  
711 (see [Asset integrity and critical incident management](#)).

712 The oil and gas sector's impacts on water additionally depend on the quantity of local water  
713 resources; where water is scarce, the sector has a greater impact. A large proportion of the world's oil  
714 and gas resources are found in areas that are arid or experience water stress. In such areas, the  
715 sector's activities are likely to increase competition for water in demand for other uses – such as for  
716 household use and fishing, aquaculture, or agricultural activities. This may exacerbate tensions  
717 between, as well as within, sectors or local communities. Droughts, floods, and other extreme weather  
718 events related to climate change will likely pose more frequent challenges related to water availability  
719 and quality in the future.

720



721 **What to report**

722 If the organization has determined water and effluents to be a material topic, this sub-section lists the  
 723 disclosures that have been identified as relevant for reporting on the topic by the oil and gas sector.

GRI Standard	Disclosure	Additional sector recommendations	GRI Sector Standard ref. no
Management of the topic			
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics		S11.6.1
Topic Standards disclosures			
GRI 303: Water and Effluents 2018	Disclosure 303-1 Interactions with water as a shared resource		S11.6.2
	Disclosure 303-2 Management of water discharge-related impacts		S11.6.3
	Disclosure 303-3 Water withdrawal		S11.6.4
	Disclosure 303-4 Water discharge	<ul style="list-style-type: none"> <li>- Report volume in megaliters of <u>produced water</u> and process wastewater discharged.</li> <li>- Report the concentration (mg/L) of hydrocarbons discharged in produced water and process wastewater.</li> </ul>	S11.6.5
	Disclosure 303-5 Water consumption		S11.6.6

724 **References and resources**

725 [GRI 303: Water and Effluents 2018](#) lists authoritative intergovernmental instruments and additional  
 726 references relevant to reporting on this topic.

727 The additional authoritative instruments and references used in developing this topic, as well as  
 728 resources that may be helpful for reporting on the topic by the oil and gas sector are listed in the  
 729 [Bibliography](#).

## 730 S11.7 Closure and rehabilitation

731 **At the end of commercial use, organizations are expected to close assets and facilities and**  
732 **rehabilitate operational sites. Effective planning and execution of this phase takes into**  
733 **account the impacts that can occur during and after closure. This topic covers an**  
734 **organization’s approach to closure and rehabilitation, including how the organization**  
735 **considers the impacts on the environment, local communities, and workers.**

736 Oil and gas facilities can continue to generate environmental impacts after closure, including soil and  
737 water contamination, changes to landforms, and disturbance of biodiversity and wildlife. Closure can  
738 also lead to lasting impacts on local communities. Closure often requires planning that begins in the  
739 early phases of a project’s lifecycle to anticipate potential impacts. Failure to close facilities and  
740 rehabilitate sites effectively can render land unusable for other productive purposes, due to  
741 contamination or to the presence of hazardous materials. It can also result in health and safety  
742 hazards.

743 Closure and rehabilitation of oil and gas fields can include removal and final disposal of hazardous  
744 substances and chemicals; capping or plugging of abandoned wells; dismantling structures and  
745 reusing, recycling or disposing materials. It can also include the management of waste; surface water  
746 and groundwater quality issues resulting from spills and leaks; and restoration of lands to a condition  
747 or economic value that is equivalent to the pre-development state. Closing oil sands mining sites also  
748 involves managing tailings ponds (see also [Asset integrity and critical incident management](#)).

749 Several international conventions (see references [165], [166] and [167] in the Bibliography) require  
750 decommissioning and removing all offshore structures at the end of field life. However, these  
751 requirements may be subject to different interpretations across countries, where national regulations  
752 or regional conventions can take precedence over international conventions. As a result,  
753 organizations in the oil and gas sector may lack clear rules for filing decommissioning plans with local  
754 governments and taking action on them once offshore structures become disused.

755 Decommissioning and dismantling offshore structures can be more costly and complex than for  
756 onshore structures, due to their size, weight, and location. There may be additional complexities and  
757 environmental considerations when, for example, structures that should be removed become part of  
758 benthic<sup>7</sup> communities and habitats. In some cases, decommissioning can occur *in situ* and structures  
759 may be left in place. When this happens, impacts can include marine pollution from corrosion,  
760 ecosystem changes, damage to fishing equipment, and navigational hazards to shipping.

761 The [closure and rehabilitation](#) phase may offer additional employment opportunities to local  
762 communities. However, once this phase is completed, workers may be retrenched and local  
763 communities may face economic downturn and social disruption if they have come to depend on the  
764 oil and gas sector’s activities for employment as well as for income, taxes and other payments to  
765 governments, community development, and other benefits.

766 Impacts from closure can be worsened if there is insufficient notice or lack of adequate planning for  
767 economic revitalization, social protection, and labor transition. Without clearly assigned responsible  
768 parties or allocated funds, closed oil and gas facilities can leave a legacy of environmental issues and  
769 financial burdens for communities and governments. The need to reduce GHG emissions and to  
770 transition to a low-carbon economy (see [Climate adaptation, resilience and transition](#)) is expected to  
771 lead to more frequent closures. These are less likely to be counterbalanced by openings, as has been  
772 the case in the past. Collaboration between local and national governments and organizations in the  
773 oil and gas sector, as well as with workers and unions, is necessary to mitigate significant  
774 socioeconomic and environmental impacts requires and ensure a just transition.

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<sup>7</sup> Benthic is defined by the Merriam Webster as “of, relating to, or occurring at the bottom of a body of water, or, of, relating to, or occurring in the depths of the ocean” [168].

775 Technological solutions that would allow repurposing or extending the life of assets after production  
 776 ceases (e.g., using pipelines for CO<sub>2</sub> storage or transport of low-carbon fuels) are being tested, but  
 777 have yet to be proven effective and economically viable.

778 **What to report**

779 If the organization has determined closure and rehabilitation to be a material topic, this sub-section  
 780 lists the disclosures that have been identified as relevant for reporting on the topic by the oil and gas  
 781 sector.

GRI Standard	Disclosure	Additional sector recommendations	GRI Sector Standard ref. no.
Management of the topic			
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics		S11.7.1
Topic Standards disclosures			
GRI 402: Labor/Management Relations 2016	Disclosure 402-1 Minimum notice periods regarding operational changes	Describe the approach to engaging <u>workers</u> in advance of <u>significant operational changes</u> .	S11.7.2
GRI 404: Training and Education 2016	Disclosure 404-2 Programs for upgrading employee skills and transition assistance programs		S11.7.3
Additional sector disclosures			
List the operational sites that: <ul style="list-style-type: none"> <li>○ have closure and rehabilitation plans in place;</li> <li>○ have been closed;</li> <li>○ are in the process of being closed.</li> </ul>			S11.7.4
List the decommissioned structures left in place and describe the rationale for leaving them in place.			S11.7.5
Report the total monetary value of financial provisions for closure and rehabilitation made by the organization, including post-closure monitoring and aftercare for operational sites.			S11.7.6

782 **References and resources**

783 [GRI 402: Labor/Management Relations 2016](#) and [GRI 404: Training and Education 2016](#) list  
 784 authoritative intergovernmental instruments and additional references relevant to reporting on this  
 785 topic.

786 The additional authoritative instruments and references used in developing this topic, as well as  
 787 resources that may be helpful for reporting on the topic by the oil and gas sector are listed in the  
 788 [Bibliography](#).

789 **S11.8 Asset integrity and critical incident management**

790 **Asset integrity and critical incident management deal with prevention and control of incidents**  
 791 **that can lead to fatalities, injuries or ill health, environmental impacts, and damage to local**  
 792 **communities and infrastructure. This topic covers impacts from such incidents and an**  
 793 **organization’s approach to managing them.**

794 Critical incidents in the oil and gas sector can have catastrophic consequences for workers, local  
 795 communities (see [Occupational health and safety](#) and [Local communities](#)), the environment and  
 796 cause damage to organizations’ assets. In addition to fatalities and injuries, these incidents can cause  
 797 air, soil, and water contamination. These impacts have the potential to disrupt other economic  
 798 activities that depend on these resources, such as fishing and agriculture, affecting livelihoods, and  
 799 compromising food safety and security. They can also lead to ecosystem and habitat degradation and  
 800 animal mortality.

801 Critical incidents related to the oil and gas sector include loss of control or containment of  
 802 hydrocarbons, well blowout, explosions, fires, unplanned plant disruption and shutdown, and tailings  
 803 dam failures from operations related to oil sands. Oil and gas spills and leaks, for example due to  
 804 undetected failures in equipment or which occur during distribution of oil and gas by water, road, or  
 805 rail transport or pipelines, may pollute the soil and water as well as harm species (see also [Water](#)  
 806 [and effluents](#) and [Biodiversity](#)). Events or incidents involving methane and other GHG emissions also  
 807 contribute to climate change (see [GHG emissions](#)).

808 Organizations in the oil and gas sector can prevent critical incidents with an effective process safety  
 809 management system. Process safety refers to the systematic application of good design,  
 810 construction, and operating principles to ensure the safe containment of hazardous materials; it also  
 811 addresses the sources or factors likeliest to lead to potential incidents. A process safety management  
 812 system can also limit impacts associated with critical incidents related to extreme weather events,  
 813 which are likely to increase in frequency and intensity due to the effects of climate change.

814 **Box 4. Oil sands tailings**

815 Oil sands mining typically uses large amounts of water to separate bitumen from sand. This generates  
 816 tailings, which contain large quantities of hazardous waste, including hydrocarbons and heavy metals.  
 817 On average, 1.5 barrels of tailings get stored for each barrel of bitumen produced.

818 Tailings facilities for oil sands mining present considerable asset integrity risks. Available technology  
 819 to treat oil sand tailings currently fails to effectively manage this waste. As a result, tailings continue to  
 820 accumulate in ponds, which cover increasingly vast areas of land. Poor design or management of  
 821 tailing ponds can cause leaks or dam failures, polluting the surrounding surface water, groundwater,  
 822 or cause critical incidents that may have severe impacts on the local environment and communities.

823 **What to report**

824 If the organization has determined asset and critical incident management to be a material topic, this  
 825 sub-section lists the disclosures that have been identified as relevant for reporting on the topic by the  
 826 oil and gas sector.

GRI Standard	Disclosure	Additional sector recommendations	GRI Sector Standard ref. no.
Management of the topic			
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics		S11.8.1
Topic Standards disclosures			

GRI 306: Effluents and Waste 2016	Disclosure 306-3 Significant spills	For each <u>significant spill</u> , report the cause of the <u>spill</u> and the volume of spill recovered.	S11.8.2
Additional sector disclosures			
Report the total number of Tier 1 and Tier 2 process safety events, and a breakdown of this total by business activity (e.g., exploration, development, production, closure and rehabilitation, refining, processing, transportation, storage). <sup>8</sup>			S11.8.3
<p>The following additional sector disclosures are for organizations with oil sands mining operations.</p> <ul style="list-style-type: none"> <li>- List the organization's tailings facilities.</li> <li>- For each tailings facility: <ul style="list-style-type: none"> <li>o describe the tailings facility;</li> <li>o report whether the facility is active, inactive or closed;</li> <li>o report the date and main findings of the most recent risk assessment.</li> </ul> </li> <li>- Describe actions taken to: <ul style="list-style-type: none"> <li>o manage <u>impacts</u> from tailings facilities, including during closure and post-closure;</li> <li>o prevent catastrophic failures of tailings facilities.<sup>9</sup></li> </ul> </li> </ul>			S11.8.4

## 827 **References and resources**

828 [GRI 306: Effluents and Waste 2016](#) lists authoritative intergovernmental instruments and additional  
829 resources relevant to reporting on this topic. The additional authoritative instruments and references  
830 used in developing this topic, as well as resources that may be helpful for reporting on the topic by the  
831 oil and gas sector are listed in the [Bibliography](#).

<sup>8</sup> Definitions for Tier 1 and Tier 2 process safety events can be found in the API Recommended Practice 754, Process Safety Performance Indicators for the Refining and Petrochemical Industries [176]. API RP 754 focuses on refining and petrochemical operations but can be applied more widely.

<sup>9</sup> Definitions for tailings facility and catastrophic failure can be found in the Global Industry Standard on Tailings Management (GISTM) [183].

## 832 **S11.9 Occupational health and safety**

833 **Healthy and safe work conditions are recognized as a human right. Occupational health and**  
834 **safety involves prevention of physical and mental harm to workers and promotion of workers'**  
835 **health. This topic covers impacts related to workers' health and safety.**

836 Many work-related hazards are associated with activities undertaken in the oil and gas sector, such  
837 as working with heavy machinery and exposure to or handling of explosive, flammable, poisonous, or  
838 harmful substances. Despite efforts to eliminate work-related hazards and improve workers' health  
839 and well-being, work-related injuries and ill health, including fatalities, are still prevalent in the sector.

840 Hazards associated with the activities of the oil and gas sector have the potential to result in high-  
841 consequence work-related injuries. Transportation incidents, which can occur when workers and  
842 equipment are transported to and from wells, offshore rigs and other facilities, are the most common  
843 source of fatalities and injuries in the sector. Other major hazards include fire and explosions, which  
844 can originate from flammable gases or liquids during oil and gas production and transportation, and  
845 electrical hazards associated with high-voltage systems used in exploration and production facilities  
846 or equipment. Falling structures, faulty handling of heavy machinery, or malfunctioning electrical,  
847 hydraulic, or mechanical installations can result in incidents categorized as 'struck-by', 'caught-in', or  
848 'caught-between'. Workers may also be at risk of injuries from slips, trips, and falls when accessing  
849 high platforms and equipment.

850 Hazards associated with the oil and gas sector that have the potential to result in ill health can be  
851 biological, chemical, ergonomic, or physical in origin. Commonly reported chemical hazards include  
852 respirable crystalline silica, which is released during hydraulic fracturing, for example, and can cause  
853 silicosis and lung cancer. Hydrogen sulfide released from oil and gas wells and harmful hydrocarbon  
854 gases and vapors are other commonly reported hazards. The sector's activities also involve working  
855 in confined spaces, which may contain a high concentration of gases, such as carbon monoxide,  
856 methane, and nitrogen, that can lead to poisoning or asphyxiation. Physical and ergonomic hazards in  
857 the sector include extreme temperatures, harmful levels of radiation, and harmful levels of machinery  
858 noise or vibration, which can cause hearing impairment or loss and musculoskeletal disorders.  
859 Biological hazards prevalent in the sector include communicable diseases present in the local  
860 community or diseases due to poor hygiene and poor quality of food or water.

861 Hazards related to common employment practices in the oil and gas sector can increase the risk of  
862 fatigue, strain, or stress and impact physical, psychological, and social health. These practices  
863 include fly-in fly-out (FIFO) work arrangements, working and living in different countries, rotational  
864 work, long shifts, long travel times, living in the workplace, interrupted rest, irregular working hours,  
865 and solitary work. Workers may also experience psychological reactions, such as post-traumatic  
866 stress disorder following a major incident. In addition, workplaces characterized by gender imbalance  
867 can contribute to increased stress, discrimination, or sexual harassment (see also Diversity and non-  
868 discrimination).

869 The oil and gas sector makes extensive use of suppliers, some of which may undertake activities  
870 considered among the most dangerous. Occupational health and safety management systems may  
871 fail to cover suppliers' workers in the same way employees are covered. Suppliers' workers operating  
872 on the premises of organizations in the sector may be less familiar with the workplace and the  
873 organization's health and safety practices or less committed to those practices. Other workers in the  
874 organization's supply chain may be subject to low occupational health and safety standards.

875 **What to report**

876 If the organization has determined occupational health and safety to be a material topic, this sub-  
 877 section lists the disclosures that have been identified as relevant for reporting on the topic by the oil  
 878 and gas sector.

GRI Standard	Disclosure	Additional sector recommendations	GRI Sector Standard ref. no.
Management of the topic			
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics		S11.9.1
Topic Standards disclosures			
GRI 403: Occupational Health and Safety 2018	Disclosure 403-1 Occupational health and safety management system		S11.9.2
	Disclosure 403-2 Hazard identification, risk assessment, and incident investigation		S11.9.3
	Disclosure 403-3 Occupational health services		S11.9.4
	Disclosure 403-4 Worker participation, consultation, and communication on occupational health and safety		S11.9.5
	Disclosure 403-5 Worker training on occupational health and safety		S11.9.6
	Disclosure 403-6 Promotion of worker health		S11.9.7
	Disclosure 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		S11.9.8
	Disclosure 403-8 Workers covered by an occupational health and safety management system		S11.9.9
	Disclosure 403-9 Work-related injuries		S11.9.10
	Disclosure 403-10 Work-related ill health		S11.9.11

879 **References and resources**

880 [GRI 403: Occupational Health and Safety 2018](#) lists authoritative intergovernmental instruments and  
 881 additional references relevant to reporting on this topic.

882 The additional authoritative instruments and references used in developing this topic, as well as  
 883 resources that may be helpful for reporting on the topic by the oil and gas sector are listed in the  
 884 [Bibliography](#).

## 885 **S11.10 Employment practices**

886 **Employment practices refer to an organization’s approach to job creation, terms of**  
887 **employment and working conditions for its workers. This topic also covers the employment**  
888 **and working conditions in an organization’s supply chain.**

889 The oil and gas sector generates employment opportunities across the value chain. This can have  
890 positive socioeconomic impacts on communities, countries, and regions. While the sector usually  
891 offers well-paid opportunities for skilled workers, employment practices in the sector are also  
892 associated with negative impacts. Examples include impacts related to disparities in working  
893 conditions for contract workers, ineffective labor-management consultations, and job insecurity.

894 Many jobs in the oil and gas sector have complex shift patterns, involving long shifts and night shifts,  
895 to ensure continuity of operations around the clock. This can cause high levels of fatigue and  
896 augment risks related to health and safety (see [Occupational health and safety](#) and [Asset integrity](#)  
897 [and critical incident management](#)) if organizations do not provide for sufficient rest time. Organizations  
898 in the oil and gas sector may also use fly-in fly-out (FIFO) work arrangements, in which workers are  
899 flown to operational sites for several weeks at a time and often required to work extended shifts.  
900 Workers on ships can also be at risk of remaining at sea for extended periods of time. Irregular work  
901 shifts and schedules, time spent away from families, and potentially limited communication facilities  
902 can further impact the physical, psychological, and/or social health of workers.

903 Various activities in the oil and gas sector are outsourced to suppliers. This is common during peak  
904 periods, such as during construction or maintenance works, or for specific activities, such as catering,  
905 drilling, security, and transportation. Outsourcing activities and using workers employed by suppliers  
906 could allow organizations in the oil and gas sector to reduce their labor costs or to bypass collective  
907 agreements that are in place for employees (see also [Freedom of association and collective](#)  
908 [bargaining](#)).

909 Compared to employees, workers employed by suppliers commonly have less favorable employment  
910 conditions, lower remuneration, less training, higher accident rates, and less job security. They often  
911 lack social protection and access to grievance mechanisms. Workers beyond the first tiers of  
912 business relationships in organizations’ supply chains may also be subject to low standards for  
913 working conditions, exposing organizations in the oil and gas sector to human rights violations  
914 through their business relationships (see also [Forced labor and modern slavery](#)).

915 Employment terms can vary between local workers, migrant workers (brought in temporarily), and  
916 contract workers. Remuneration for these groups of workers may be unequal, while benefits, such as  
917 bonuses, housing allowances, and private insurance plans, may only be offered to some migrant  
918 workers. Lack of relevant skills, knowledge, or accessible training programs can also restrict local  
919 communities from accessing employment opportunities created by the oil and gas sector (see also  
920 [Economic impacts](#)).

921 Job security is also a concern in the oil and gas sector. [Closure and rehabilitation](#) or oil price drops  
922 can occur suddenly, leading to job losses and increasing pressure on remaining workers. Low job  
923 security is further compounded by automation and changing business models, such as changes  
924 triggered by the transition to a low-carbon economy. Organizations in the sector can support workers  
925 by planning for a just transition, including implementing timely measures that aim to develop their  
926 skills and improve their employability in other sectors.



927 **What to report**

928 If the organization has determined employment practices to be a material topic, this sub-section lists  
 929 the disclosures that have been identified as relevant for reporting on the topic by the oil and gas  
 930 sector.

GRI Standard	Disclosure	Additional sector recommendations	GRI Sector Standard ref. no.
Management of the topic			
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics		S11.10.1
Topic Standards disclosures			
GRI 401: Employment 2016	Disclosure 401-1 New employee hires and employee turnover		S11.10.2
	Disclosure 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees		S11.10.3
	Disclosure 401-3 Parental leave		S11.10.4
GRI 402: Labor/Management Relations 2016	Disclosure 402-1 Minimum notice periods regarding operational changes		S11.10.5
GRI 404: Training and Education 2016	Disclosure 404-1 Average hours of training per year per employee		S11.10.6
	Disclosure 404-2 Programs for upgrading employee skills and transition assistance programs		S11.10.7
GRI 414: Supplier Social Assessment 2016	Disclosure 414-1 New suppliers that were screened using social criteria		S11.10.8
	Disclosure 414-2 Negative social impacts in the supply chain and actions taken		S11.10.9

931 **References and resources**

932 [GRI 401: Employment 2016](#), [GRI 402: Labor/Management Relations 2016](#), [GRI 404: Training and](#)  
 933 [Education 2016](#), and [GRI 414: Supplier Social Assessment 2016](#) list authoritative intergovernmental  
 934 instruments and additional references relevant to reporting on this topic.

935 The additional authoritative instruments and references used in developing this topic, as well as  
 936 resources that may be helpful for reporting on the topic by the oil and gas sector are listed in the  
 937 [Bibliography](#).

938 **S11.11 Non-discrimination and equal opportunity**

939 **Freedom from discrimination is a human right and a fundamental right at work. Discrimination**  
 940 **can impose unequal burdens on individuals or deny fair opportunities on the basis of**  
 941 **individual merit. This topic covers impacts from discrimination and practices related to**  
 942 **diversity, inclusion, and equal opportunity.**

943 The conditions, locations, necessary skills, and types of work associated with the oil and gas sector  
 944 can set a barrier for entry, hinder employee diversity, and result in discrimination. Discriminatory  
 945 practices can impede access to jobs and career development, as well as lead to inequalities in  
 946 treatment, remuneration, and benefits.

947 Documented cases of discrimination in the oil and gas sector concern race, color, sex, gender,  
 948 disability, religion, national extraction, and worker status. For example, jobseekers from local  
 949 communities may be excluded from the hiring process because of a recruitment system bias that  
 950 favors a dominant ethnic group or utilizes migrant workers. Compared to some migrant workers, local  
 951 workers may receive significantly lower pay for equal work. The sector’s widespread use of contract  
 952 workers, often with differing terms of employment, can also be conducive to discrimination.

953 The oil and gas sector is characterized by a significant gender imbalance. In many countries, the  
 954 percentage of women working in this sector is significantly lower than the percentage of women  
 955 working overall nationwide. Women are also significantly underrepresented in senior management  
 956 positions. One cause of this imbalance may be that fewer women graduate with degrees pertinent to  
 957 the sector, such as in science, technology, engineering, and mathematics. Other barriers for women  
 958 and primary caregivers include fly-in fly-out (FIFO) work arrangements, long  
 959 hours, and limited parental leave. Social or cultural customs and beliefs and biases can also limit  
 960 women’s access to jobs in this sector or prevent them from taking on specific roles. In  
 961 addition, some resource-rich countries have laws that prevent women from working in hazardous or  
 962 arduous occupations.

963 Understanding how specific groups may be subject to discrimination across different locations where  
 964 organizations in the oil and gas sector operate can help organizations effectively address  
 965 discriminatory practices. Other measures, such as providing specific training to workers on how to  
 966 prevent discrimination, can help address impacts related to discrimination and create a respectful  
 967 workplace.

968 **What to report**

969 If the organization has determined non-discrimination and equal opportunity to be a material topic, this  
 970 sub-section lists the disclosures that have been identified as relevant for reporting on the topic by the  
 971 oil and gas sector.

GRI Standard	Disclosure	Additional sector recommendations	GRI Sector Standard ref. no.
Management of the topic			
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics		S11.11.1
Topic Standards disclosures			
GRI 202: Market Presence 2016	Disclosure 202-2 Proportion of senior management hired from the local community		S11.11.2
GRI 401: Employment 2016	Disclosure 401-3 Parental leave		S11.11.3

GRI 405: Diversity and Equal Opportunity 2016	Disclosure 405-1 Diversity of governance bodies and employees		S11.11.4
	Disclosure 405-2 Ratio of basic salary and remuneration of women to men		S11.11.5
GRI 406: Non-discrimination 2016	Disclosure 406-1 Incidents of discrimination and corrective actions taken		S11.11.6
GRI 404: Training and Education 2016	Disclosure 404-1 Average hours of training per year per employee		S11.11.7

972 **References and resources**

973 *GRI 401: Employment 2016*, *GRI 404: Training and Education 2016*, *GRI 405: Diversity and equal*  
 974 *opportunity 2016*, and *GRI 406: Non-discrimination 2016* list authoritative intergovernmental  
 975 instruments and additional references relevant to reporting on this topic.

976 The additional authoritative instruments and references used in developing this topic, as well as  
 977 resources that may be helpful for reporting on the topic by the oil and gas sector are listed in the  
 978 [Bibliography](#).

## 979 **S11.12 Forced labor and modern slavery**

980 **Forced labor is defined as all work or service which is exacted from any person under the**  
981 **menace of penalty and for which a person has not offered themselves voluntarily. Freedom**  
982 **from forced labor is a human right and a fundamental right at work. This topic covers an**  
983 **organization's approach to identifying and addressing forced labor and modern slavery.**

984 As part of a global effort, several governments have issued legislation requiring public reporting on  
985 addressing traditional and emerging practices of forced labor, including modern slavery. Such  
986 legislation applies to many organizations in the oil and gas sector.

987 The large number of suppliers that organizations in the oil and gas sector interact with may include  
988 those operating in countries with low rates of enforcement of human rights and those lacking the  
989 capacity to prevent and mitigate negative human rights impacts within their own supply chains.  
990 Through their supply chains, oil and gas organizations may therefore be involved with violations of  
991 human rights and other instances of exploitation. Oil and gas organizations may also be involved with  
992 incidences of forced labor and modern slavery as a result of their joint ventures and other business  
993 relationships, including those with state-owned enterprises in countries where international human  
994 rights violations are documented. Conducting due diligence within the large and complex supply  
995 chains that commonly exist in the sector may also pose difficulties for detecting and addressing  
996 incidents of forced labor and modern slavery.

997 Documented cases have shown forced labor and modern slavery in the supply of services to oil fields  
998 and offshore platforms, such as in catering, cleaning, construction, maintenance, and waste  
999 management, as well as in marine and land transportation activities. For example, a higher risk of  
1000 human rights violations may be found aboard ships that are registered in countries other than the  
1001 country of the ship's beneficial owner. In such cases, layers of management and the use of external  
1002 crewing companies can obscure accountability for ensuring respect of human rights. In other  
1003 situations, inadequate arrangements by the employer to cover flight costs or facilitate border-crossing  
1004 requirements at the end of a contract period have left ship workers stranded onboard and vulnerable  
1005 to exploitation. Offshore oil and gas workers can also be at higher risk of forced labor due to the  
1006 isolation of extraction sites, which makes it challenging for organizations in the sector to reinforce  
1007 measures countering exploitation. Low-skilled migrant workers can also face higher risks of modern  
1008 slavery when dealing with third-party employment agencies, such as those who have been found to  
1009 overcharge workers for visas and flights or to demand recruitment costs be paid by employees rather  
1010 than employers.

### 1011 **Box 5. Impacts on children's rights**

1012 Child labor may occur in activities that service an oil and gas project or its workers (e.g., child labor in  
1013 hospitality services or in specific sector activities, such as the construction of facilities).

1014 Other impacts on children's rights and well-being can result from the proximity of an oil or gas project  
1015 to local communities. These impacts can include sexual violence, environmental impacts, or impacts  
1016 resulting from land use and resettlement. Parents' working conditions, including irregular working  
1017 hours, long shifts, and fly-in fly-out (FIFO) arrangements, can also have impacts on children (see also  
1018 Employment practices).

1019 The risk of child labor in the oil and gas sector arises mainly through an organization's business  
1020 relationships and complex supply chains. Suppliers may operate in countries with minimum working  
1021 ages that are below the minimum age set by the International Labour Organization.

1022 → Child labor is addressed in [GRI 408: Child Labor 2016](#).

1023 **What to report**

1024 If the organization has determined forced labor and modern slavery to be a material topic, this sub-  
 1025 section lists the disclosures that have been identified as relevant for reporting on the topic by the oil  
 1026 and gas sector.

GRI Standard	Disclosure	Additional sector recommendations	GRI Sector Standard ref. no.
Management of the topic			
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics		S11.12.1
Topic Standards disclosures			
GRI 409: Forced or Compulsory Labor 2016	Disclosure 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor		S11.12.2
GRI 414: Supplier Social Assessment 2016	Disclosure 414-1: New suppliers that were screened using social criteria		S11.12.3

1027 **References and resources**

1028 [GRI 409: Forced or Compulsory labor 2016](#) and [GRI 414: Supplier Social Assessment 2016](#) list  
 1029 authoritative intergovernmental instruments and additional references relevant to reporting on this  
 1030 topic.

1031 The additional authoritative instruments and references used in developing this topic, as well as  
 1032 resources that may be helpful for reporting on the topic by the oil and gas sector are listed in the  
 1033 [Bibliography](#).

1034 **S11.13 Freedom of association and collective bargaining**

1035 **Freedom of association and collective bargaining are human rights and fundamental rights at**  
 1036 **work. They include the rights of employers and workers to form, join, and run their own**  
 1037 **organizations without prior authorization or interference, and to collectively negotiate working**  
 1038 **conditions and terms of employment. This topic covers an organization’s approach and**  
 1039 **impacts related to freedom of association and collective bargaining.**

1040 Workers’ rights to organize and to take collective action are critical for supporting and improving  
 1041 working conditions in the oil and gas sector, including conditions relating to [occupational health and](#)  
 1042 [safety](#), wages, and job security. These rights can also enable public debate about the sector’s  
 1043 governance and practices as well as aid in reducing social inequality.

1044 Many jobs associated with the oil and gas sector have traditionally been represented by trade unions  
 1045 and covered by collective bargaining agreements. However, some oil and gas resources are located  
 1046 in countries where these rights are restricted. Workers in such locations face risks when seeking to  
 1047 join trade unions and engage in collective bargaining. Even in countries where unions are legal,  
 1048 existing restrictions might prevent effective worker representation, and workers who join unions may  
 1049 face intimidation or unfair treatment. In cases where freedom of association and collective bargaining  
 1050 are restricted, organizations in the oil and gas sector may employ alternative means of worker  
 1051 representation and engagement.

1052 Documented cases of interference with freedom of association and collective bargaining in the sector  
 1053 include detention of managers and other employees, invasion of privacy, not adhering to collective  
 1054 agreements, and prevention of trade union access to workplaces to assist workers. Other  
 1055 documented cases include refusal to bargain in good faith with workers’ chosen trade unions, unfair  
 1056 dismissal of trade union members and leaders, and unilateral cancellation of collective bargaining  
 1057 agreements.

1058 Widely used in the oil and gas sector, contract workers are often excluded from the scope of collective  
 1059 bargaining agreements. As a result, contract workers commonly have less favorable employment  
 1060 conditions and lower remuneration compared to employees (see also [Employment practices](#)).

**Box 6. Freedom of association and civic space**

Freedom of association and peaceful assembly are fundamental human rights. These rights give workers, through their trade unions, and citizens, through independent civil society, the freedom to speak about the oil and gas sector’s policies and organizations’ practices without interference.

Restrictions imposed on civic space, which is the environment that enables civil society to contribute to decisions that affect individual lives, can limit citizens’ ability to engage in public debate about the sector’s policies and organizations’ practices.

1068 **What to report**

1069 If the organization has determined freedom of association and collective bargaining to be a material  
 1070 topic, this sub-section lists the disclosures that have been identified as relevant for reporting on the  
 1071 topic by the oil and gas sector.

GRI Standard	Disclosure	Additional sector recommendations	GRI Sector Standard ref. no.
Management of the topic			
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics		S11.13.1

Topic Standards disclosures			
GRI 407: Freedom of Association and Collective Bargaining 2016	Disclosure 407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk		S11.13.2

1072 **References and resources**

1073 [GRI 407: Freedom of Association and Collective Bargaining 2016](#) lists authoritative intergovernmental  
1074 instruments and additional references relevant to reporting on this topic.

1075 The additional authoritative instruments and references used in developing this topic, as well as  
1076 resources that may be helpful for reporting on the topic by the oil and gas sector are listed in the  
1077 [Bibliography](#).

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## 1078 **S11.14 Economic impacts**

1079 **An organization's impacts on the economy refers to how the value it generates affects**  
1080 **economic systems. For example, as a result of its procurement practices and employment of**  
1081 **workers. Infrastructure investments and services supported by an organization can also have**  
1082 **impacts on a community's well-being and long-term development. This topic covers economic**  
1083 **impacts at local, national, and global levels.**

1084 Oil and gas activities can be an important source of investment and income for local communities,  
1085 countries, and regions. Impacts can vary according to the scale of operations and the importance of  
1086 the activity in the economic context. In some resource-rich countries, revenues from the oil and gas  
1087 sector are a significant source of income. However, mismanagement of these revenues can harm  
1088 economic performance and lead to macroeconomic instability and distortions (see [Payments to](#)  
1089 [governments](#) and [Anti-corruption](#)). Economies dependent on oil and gas can also be vulnerable to  
1090 commodity price and production fluctuations.

1091 The oil and gas sector can have positive impacts by providing revenues, derived from paying taxes  
1092 and royalties, as well as investing in infrastructure, such as power utilities that improve access to  
1093 energy, or public services. The sector can also have positive impacts through local employment and  
1094 local procurement. Skills development of local communities through education and training can help  
1095 increase access to jobs in the sector. Local employment, in turn, can lead to increased purchasing  
1096 power and positive impacts on local businesses. Local procurement of products and services can also  
1097 help supplier development.

1098 The extent to which local communities stand to benefit from the presence of oil and gas activities  
1099 depends on the existing development and industrialization levels of the communities, the community's  
1100 capacity to offer qualified workers for the new employment opportunities, and the commitment of  
1101 organizations in the oil and gas sector to train local workers. The net employment impacts also  
1102 depend on how employment by the oil and gas sector affects existing employment in other sectors  
1103 and on organizations' employment practices. For example, a fly-in fly-out (FIFO) work arrangement  
1104 can offset pressures associated with influxes of people to small communities while still supplying the  
1105 necessary workers (see also [Local communities](#)). However, this arrangement reduces the  
1106 employment opportunities available to local communities, detracting from the potential economic  
1107 benefits.

1108 The introduction of new oil and gas activities can generate negative impacts on local communities,  
1109 such as economic disparity, with vulnerable groups often being disproportionately affected (see also  
1110 [Rights of indigenous peoples](#)). Small local suppliers that depend on larger oil and gas organizations  
1111 for their income generation may face challenges in cases of extended payment delays or pressures to  
1112 deliver services and products at decreased rates. An influx of external workers can increase pressure  
1113 on housing, infrastructure, and public services. Local communities may also have to deal with  
1114 environmental legacy costs or ineffective rehabilitation after closure (see also [Asset integrity and](#)  
1115 [critical incident management](#) and [Closure and rehabilitation](#)).

1116 The transition to a low-carbon economy is expected to lead to decreased activity in the oil and gas  
1117 sector (see also [Climate adaptation, resilience, and transition](#)), making communities and countries  
1118 that depend on the sector for revenues or employment more vulnerable to the resulting economic  
1119 downturn. In these cases, collaboration between local and national governments and organizations in  
1120 the sector is essential to ensure a just transition.



1121 **What to report**

1122 If the organization has determined economic impacts to be a material topic, this sub-section lists the  
 1123 disclosures that have been identified as relevant for reporting on the topic by the oil and gas sector.

GRI Standard	Disclosure	Additional sector recommendations	GRI Sector Standard ref. no
Management of the topic			
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics	Describe the <u>community development programs</u> in place that are intended to enhance positive <u>impacts</u> for <u>local communities</u> , including the approach to providing employment, procurement, and training opportunities	S11.14.1
Topic Standards disclosures			
GRI 201: Economic Performance 2016	Disclosure 201-1 Direct economic value generated and distributed	Report direct economic value generated and distributed (EVG&D) by project.	S11.14.2
GRI 202: Market Presence 2016	Disclosure 202-2 Proportion of senior management hired from the local community		S11.14.3
GRI 203: Indirect Economic Impacts 2016	Disclosure 203-1 Infrastructure investments and services supported		S11.14.4
	Disclosure 203-2 Significant indirect economic impacts		S11.14.5
GRI 204: Procurement Practices 2016	Disclosure 204-1 Proportion of spending on local suppliers		S11.14.6

1124 **References and resources**

1125 [GRI 201: Economic Performance 2016](#) and [GRI 202: Market Presence 2016](#) list authoritative  
 1126 intergovernmental instruments and additional references relevant to reporting on this topic.

1127 The additional authoritative instruments and references used in developing this topic, as well as  
 1128 resources that may be helpful for reporting on the topic by the oil and gas sector are listed in the  
 1129 [Bibliography](#).

## 1130 S11.15 Local communities

1131 **Local communities comprise individuals living or working in areas that are affected or that**  
1132 **could be affected by an organization's activities. An organization is expected to conduct**  
1133 **community engagement to understand the vulnerabilities of local communities and how they**  
1134 **may be affected by the organization's activities. This topic covers socioeconomic, cultural,**  
1135 **health, and human rights impacts on local communities.**

1136 Organizations in the oil and gas sector can have positive economic impacts on local communities  
1137 through employment and local procurement, taxes, or other payments to local governments, as well  
1138 as through community development programs and investments in infrastructure or public services  
1139 (see also [Economic impacts](#), [Employment practices](#), and [Payments to governments](#)).

1140 Activities of the oil and gas sector can also lead to negative impacts on local communities. Negative  
1141 impacts can result from, for example, land use requirements for the sector's activities, an influx of  
1142 people seeking employment and economic opportunities, environmental degradation, exposure to  
1143 hazardous substances, and use of natural resources. When operating in areas of pre-existing conflict  
1144 or where negative impacts from oil and gas activities are not addressed, conflicts can arise or become  
1145 exacerbated (see also [Conflict and security](#)). Vulnerable groups, including women and indigenous  
1146 peoples, may be disproportionately affected by these impacts.

1147 The oil and gas sector's land use can compete with other land use demands, such as for farming,  
1148 fishing, or recreation. In addition, it can disrupt traditional livelihoods and increase the risk of  
1149 impoverishment. It can eventually lead to displacement, which results in additional impacts such as  
1150 restrictions on access to essential services, and impacts on human rights (see [Land and resource](#)  
1151 [rights](#)). The activities of the sector can also result in damage to cultural heritage sites, potentially  
1152 leading to loss of tradition, culture, or cultural identity, especially among indigenous peoples (see also  
1153 [Rights of indigenous peoples](#)).

1154 The influx of workers from the surrounding areas or as a result of use of fly-in fly-out (FIFO)  
1155 arrangements, particularly during the construction, maintenance, and closure and rehabilitation  
1156 phases of oil and gas projects might lead to greater economic inequality within the local community. A  
1157 large-scale influx of workers can place local services and resources under pressure, induce inflation,  
1158 and introduce new communicable diseases. Higher housing costs may lead to an increase in  
1159 homelessness, especially among vulnerable groups. There may be an increase in activities that  
1160 compromise social order, such as substance abuse, gambling, and prostitution, especially affecting  
1161 vulnerable groups. The influx of predominantly male workers can change the gender balance of local  
1162 communities. This can impact women in particular, as it can lead to a rise in sexual violence and  
1163 trafficking as well as sexually transmitted diseases. Documented cases have also shown domestic  
1164 and gender-based violence, both on operational sites and in local communities.

1165 Oil and gas activities can generate air, soil, and water pollution; increased levels of traffic, noise, light,  
1166 and odors; waste streams and leaks; and dust. They may cause incidents such as explosions, fires,  
1167 spills, and tailings dam or pipeline failures (see also [Asset integrity and critical incident management](#)).  
1168 Documented cases have also shown that seismic activity induced by hydraulic fracturing can affect  
1169 local communities.

1170 Effective local community engagement, grievance mechanisms, and other remediation processes can  
1171 help organizations in the oil and gas sector prevent and mitigate the impacts of their activities. In their  
1172 absence, the concerns of the community might not be understood or addressed, which can create  
1173 negative impacts or exacerbate existing problems, such as gender inequality. Establishing or  
1174 participating in grievance mechanisms and other remediation processes that are tailored to the  
1175 specific needs of local communities can also help organizations address actual or potential negative  
1176 impacts.

1177 **What to report**

1178 If the organization has determined local communities to be a material topic, this sub-section lists the  
 1179 disclosures that have been identified as relevant for reporting on the topic by the oil and gas sector.

GRI Standard	Disclosure	Additional sector recommendations	GRI Sector Standard ref. no
Management of the topic			
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics	<ul style="list-style-type: none"> <li>- Describe the approach to identifying <u>stakeholders within local communities</u> and to engaging with them.</li> <li>- List the <u>vulnerable groups</u> that the organization has identified within local communities.</li> <li>- List any collective or individual rights that the organization has identified that are of particular concern for local communities.<sup>10</sup></li> <li>- Describe the approach to engaging with vulnerable groups, including:               <ul style="list-style-type: none"> <li>o how it seeks to ensure meaningful engagement; and</li> <li>o how it seeks to ensure safe and equitable gender participation.</li> </ul> </li> </ul>	S11.15.1
Topic Standards disclosures			
GRI 413: Local Communities 2016	Disclosure 413-1 Operations with local community engagement, impact assessments, and development programs		S11.15.2
	Disclosure 413-2 Operations with significant actual and potential negative impacts on local communities	Describe <u>impacts</u> on the health of local communities as a result of <u>exposure</u> to pollution caused by operations or use of hazardous substances.	S11.15.3

<sup>10</sup> These additional sector recommendations are based on the guidance to [clause 1.1](#) in [GRI 413: Local Communities 2016](#).

Additional sector disclosures	
Report the number and type of <u>grievances</u> from local communities identified, including: <ul style="list-style-type: none"> <li>○ percentage of the grievances that were addressed and resolved;</li> <li>○ percentage of the grievances that were resolved through <u>remediation</u>.</li> </ul>	S11.15.4

1180 **References and resources**

1181 [GRI 413: Local Communities 2016](#) lists authoritative intergovernmental instruments and additional  
1182 references relevant to reporting on this topic.

1183 The additional authoritative instruments and references used in developing this topic, as well as  
1184 resources that may be helpful for reporting on the topic by the oil and gas sector are listed in the  
1185 [Bibliography](#).

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1186 **S11.16 Land and resource rights**

1187 **Land and resource rights encompass the rights to use, manage and control land, fisheries,**  
 1188 **forests, and other natural resources. An organization’s impacts on the availability and**  
 1189 **accessibility of these can affect local communities and other users. This topic covers impacts**  
 1190 **from an organization’s use of land and natural resources on human rights and tenure rights,**  
 1191 **including from resettlement of local communities.**

1192 Oil and gas activities require access to land for prospecting, exploration, extraction, construction,  
 1193 waste storage and disposal, processing, transportation, and distribution of products. This can  
 1194 sometimes lead to displacement of other land users, restricted access to resources, and resettlement  
 1195 of local communities, including involuntary resettlement. Impacts from land use vary according to  
 1196 methods of extraction, resource location, the processing required, and transportation methods. For  
 1197 example, onshore oil and gas pipelines can have a large footprint due to their length and safety buffer  
 1198 zones.

1199 Unclear rules regarding tenure rights to access, use, and control land, often lead to disputes,  
 1200 economic and social tensions, and conflict. Insufficient consultation with, and inadequate  
 1201 compensation to affected communities can also exacerbate tensions and conflict. For example, the  
 1202 relationship between mineral rights and land rights might be unclear; formal statutory tenure  
 1203 rules might overlap or conflict with traditional customary rules; legitimate rights may not be recognized  
 1204 or enforced; or people may lack formal documentation of their rights to land.

1205 Involuntary resettlement of local communities can involve physical displacement (e.g., relocation or  
 1206 shelter loss) and economic displacement (e.g., loss or access to assets), having impacts on people’s  
 1207 livelihoods and human rights. In such cases, organizations in the oil and gas sector may provide local  
 1208 communities with monetary compensation or land that is equivalent to the lost assets. However,  
 1209 determining the value of local communities’ lost access to the natural environment is complex and  
 1210 includes consideration of income-generating activities, human health, and non-material aspects of  
 1211 quality of life, such as the loss of cultural or recreational opportunities. The amount of compensation  
 1212 provided may therefore not be equivalent to the loss borne. In some cases, individuals who are  
 1213 customary titleholders to the land may not be compensated at all or only for crops that they were  
 1214 cultivating on the land but not for the land itself.

1215 Community members resisting resettlement may also face threats and intimidation, or violent,  
 1216 repressive, or life-threatening removal from lands (see also [Conflict and security](#)).

1217 Addressing impacts on land and resource rights typically requires extensive and meaningful  
 1218 engagement between organizations in the oil and gas sector and local communities, including  
 1219 vulnerable groups. In cases of ineffective community consultation or in the absence of free, prior, and  
 1220 informed consent (FPIC), impacts on resettling communities or existing problems within a community  
 1221 can be exacerbated by an inadequate resettlement process or lack of transparency (see also [Local](#)  
 1222 [communities](#) and [Rights of indigenous peoples](#)). Community consultations may also fail to include  
 1223 all affected members. Women, for example, are often excluded from decision-  
 1224 making processes related to the development a new project.

1225 **What to report**

1226 If the organization has determined land and resource rights to be a material topic, this sub-section  
 1227 lists the disclosures that have been identified as relevant for reporting on the topic by the oil and gas  
 1228 sector.

GRI Standard	Disclosure	Additional sector recommendations	GRI Sector Standard ref. no
Management of the topic			
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics	– Describe the approach of engaging with affected <u>vulnerable groups</u> , including	S11.16.1

		<ul style="list-style-type: none"> <li>○ how the organization seeks to ensure engagement is meaningful;</li> <li>○ how the organization seeks to ensure safe and equitable gender participation.</li> </ul> <p>– Describe the approach of to providing <u>remediation</u> to local communities or individuals subject to involuntary resettlement, such as the process for establishing compensation for loss of assets or other assistance to improve or restore standards of living or livelihoods.</p>	
Additional sector disclosures			
List the locations of operations that caused or contributed to involuntary resettlement or where such resettlement is ongoing. For each location, describe how peoples' livelihoods and <u>human rights</u> were affected and restored.			S11.16.2

1229 **References and resources**

1230 The authoritative instruments and references used in developing this topic, as well as resources that  
 1231 may be helpful for reporting on the topic by the oil and gas sector are listed in the [Bibliography](#).

1232 **S11.17 Rights of indigenous peoples**

1233 **Indigenous peoples are considered a vulnerable group and are at higher risk of experiencing**  
1234 **negative impacts more severely as a result of an organization’s activities. Indigenous peoples**  
1235 **have both collective and individual rights, as set out in the United Nations Declaration on the**  
1236 **Rights of Indigenous Peoples and other authoritative international human rights instruments.**  
1237 **This topic covers impacts on the rights of indigenous peoples.**

1238 The presence of the oil and gas sector in proximity to indigenous communities can present economic  
1239 opportunities and benefits for indigenous peoples through employment, training, and community  
1240 development programs (see also [Economic impacts](#)). However, it can also disrupt indigenous  
1241 peoples’ cultural, spiritual, and economic ties to their lands or natural environments, compromise their  
1242 rights and well-being, and cause displacement (see also [Land and resource rights](#)). It can also have  
1243 an impact on availability of and access to water, which is a key concern for many indigenous  
1244 communities.

1245 The collective and individual rights of indigenous peoples are recognized in authoritative international  
1246 instruments. Indigenous peoples also often have a special legal status in national legislation and can  
1247 be customary or legal owners of lands to which organizations in the oil and gas sector are granted  
1248 use rights by governments. Before initiating development or other activities that could have potential  
1249 impacts on lands or resources that indigenous peoples use or own, organizations are expected to  
1250 seek free, prior, and informed consent (FPIC) from indigenous peoples. This right is recognized in the  
1251 United Nations Declaration on the Rights of Indigenous Peoples and allows indigenous peoples to  
1252 give or withhold consent to a project that may affect them or their territories and to negotiate project  
1253 conditions [310]. However, some national governments may not recognize or enforce indigenous land  
1254 rights or indigenous peoples’ rights to consent. Documented cases show an absence of good faith  
1255 consultations as well as undue pressure on indigenous peoples to accept projects, with opposition to  
1256 such projects sometimes leading to violence or death (see also [Conflict and security](#)). Organizations  
1257 in the sector and indigenous peoples regularly have disputes and conflicts over land ownership and  
1258 rights.

1259 An influx of workers from other areas can result in discrimination toward indigenous peoples in terms  
1260 of access to jobs. It can further undermine their social cohesion, well-being, and safety. Impacts that  
1261 may affect indigenous women more severely than men include risks of prostitution, forced labor,  
1262 violence, and increased exposure to communicable diseases (see also [Local communities](#)).

1263 The contribution of the oil and gas sector to climate change can also exacerbate negative impacts on  
1264 indigenous peoples, given their distinct relationship with and, at times, dependence on the natural  
1265 environment.

1266 **What to report**

1267 If the organization has determined rights of rights of indigenous peoples to be a material topic, this  
 1268 sub-section lists the disclosures that have been identified as relevant for reporting on the topic by the  
 1269 oil and gas sector.

GRI Standard	Disclosure	Additional sector recommendations	GRI Sector Standard ref. no
Management of the topic			
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics	<ul style="list-style-type: none"> <li>- Describe the <u>community development programs</u> in place that are intended to enhance positive <u>impacts</u> for <u>indigenous peoples</u>, including the approach to providing employment, procurement, and training opportunities.</li> <li>- Describe the approach of engaging with indigenous peoples, including:               <ul style="list-style-type: none"> <li>o how the organization seeks to ensure engagement is meaningful;</li> <li>o how the organization seeks to ensure indigenous women are able to participate safely and equitably.</li> </ul> </li> </ul>	S11.17.1
Topic Standards disclosures			
GRI 411: Rights of Indigenous Peoples 2016	Disclosure 411-1 Incidents of violations involving rights of indigenous peoples	Describe the identified incidents of violations involving the rights of indigenous peoples.	S11.17.2
Additional sector disclosures			
List the locations of operations where indigenous peoples are present or affected by oil and gas activities of the organization.			S11.17.3
Report if the organization has been involved in a process of seeking free, prior and informed consent from indigenous peoples for any of the organization's activities, including, in each case: <ul style="list-style-type: none"> <li>o whether the process has been mutually accepted by the organization and the affected indigenous peoples;</li> <li>o whether an agreement has been reached, and if so, if the agreement is publicly available.</li> </ul>			S11.17.4

1270 **References and resources**

1271 [GRI 411: Rights of Indigenous Peoples 2016](#) lists authoritative intergovernmental instruments and  
 1272 additional references relevant to reporting on this topic.

1273 The additional authoritative instruments and references used in developing this topic, as well as  
 1274 resources that may be helpful for reporting on the topic by the oil and gas sector are listed in the  
 1275 [Bibliography](#).



1276 **S11.18 Conflict and security**

1277 **An organization’s activities may trigger conflict or, in cases of existing conflict, intensify it.**  
 1278 **The use of security personnel to manage conflict can play an essential role in allowing an**  
 1279 **organization to operate safely and productively but also has the potential to impact on**  
 1280 **people’s human rights. This topic covers the organization's security practices and its**  
 1281 **approach to operating in areas of conflict.**

1282 Many organizations in the oil and gas sector operate in locations and situations of conflict including,  
 1283 for example, countries characterized by political and social instability.

1284 Conflict can also be caused by the presence of oil and gas activities. It can be triggered by negative  
 1285 environmental impacts; inadequate engagement of stakeholders and indigenous peoples in decision-  
 1286 making processes; uneven distribution of economic benefits or provision of benefits deemed  
 1287 disproportionate to impacts created; and disputes over use of land and resources (see also [Land and](#)  
 1288 [resource rights](#)). Conflict can also be triggered by the perceived mismanagement of funds at the  
 1289 expense of local interests (see also [Anti-corruption](#)). Such conflict can heighten the need to use  
 1290 security personnel, but also the potential for violations of human rights.

1291 Security personnel engaged by organizations in the oil and gas sector or public security directed by  
 1292 the host government may be present to protect organizations’ assets or ensure workers’ safety and  
 1293 security. Actions taken by security personnel against local community members, including during  
 1294 protest activities against development of oil and gas resources or to protect land and resources, can  
 1295 violate human rights, such as the rights to freedom of association and freedom of speech, as well as  
 1296 lead to violence, injuries, or deaths.

1297 When oil and gas activities are endorsed by the government but remain disagreeable to local  
 1298 communities, the presence of public security forces can increase tensions between communities,  
 1299 government, and organizations in the sector. This can in turn exacerbate local power imbalances and,  
 1300 potentially, use of force.

1301 In cases where public or other third-party security forces, such as paramilitary groups, are active,  
 1302 organizations in the oil and gas sector still have a responsibility to take steps to ensure security  
 1303 practices are consistent with the protection of human rights. This involves assessing security-related  
 1304 risks, identifying situations in which impacts on human rights are likely to occur, and working with  
 1305 security providers to ensure human rights are respected.

1306 Organizations in the oil and gas sector may also contribute more broadly to the safety and security of  
 1307 local communities, for example, by facilitating communication between communities and public  
 1308 security forces or supporting efforts to address other sources of conflict.

1309 **What to report**

1310 If the organization has determined conflict and security to be a material topic, this sub-section lists the  
 1311 disclosures that have been identified as relevant for reporting on the topic by the oil and gas sector.

GRI Standard	Disclosure	Additional sector recommendations	GRI Sector Standard ref. no
Management of the topic			
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics	<ul style="list-style-type: none"> <li>- List the locations of operations in areas of conflict.</li> <li>- Describe the approach to ensuring respect for <u>human rights</u> by of public and private security providers.</li> </ul>	S11.18.1

Topic Standards disclosures			
GRI 410: Security Practices 2016	Disclosure 410-1 Security personnel trained in human rights policies or procedures		S11.18.2

1312 **References and resources**

1313 *GRI 410: Security Practices 2016* lists authoritative intergovernmental instruments and additional  
 1314 references relevant to reporting on this topic.

1315 The additional authoritative instruments and references used in developing this topic, as well as  
 1316 resources that may be helpful for reporting on the topic by the oil and gas sector are listed in the  
 1317 [Bibliography](#).

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1318 **S11.19 Anti-competitive behavior**

1319 **Anti-competitive behavior refers to actions by an organization that can result in collusion with**  
 1320 **potential competitors, abuse of dominant market position or exclusion of potential**  
 1321 **competitors, thereby limiting the effects of market competition. This can include fixing prices**  
 1322 **or coordinating bids, creating market or output restrictions, imposing geographic quotas, and**  
 1323 **allocating customers, suppliers, geographic areas, or product lines. This topic covers impacts**  
 1324 **as a result of anti-competitive behavior.**

1325 The oil and gas sector faces high barriers to entry due to the sizable investments needed.  
 1326 Consequently, established organizations in the sector are often large and can dominate national or  
 1327 local markets. Mergers and acquisitions can intensify this concentration. Some segments of the sector  
 1328 depend on extensive infrastructure investments, such as investments in pipelines and liquefied  
 1329 natural gas (LNG) terminals, usually operated by a single organization or a small number of them.

1330 The global market for oil and gas is large and well-integrated, making it secure against collusion or  
 1331 market dominance from individual producers. However, specific segments of the oil and gas sector  
 1332 can be subject to anti-competitive behavior. Instances of cartels, monopolistic practices, and related  
 1333 abuse of such positions have been documented in some jurisdictions in which oil and gas  
 1334 organizations are active. Agreements between producers and energy distributors, as well as mergers  
 1335 between organizations in the sector, can diminish competition by affecting output volume, and can  
 1336 create monopolies over transportation, distribution and supply to consumers. Collusion can also take  
 1337 place when submitting bids for the rights to extract oil and gas. Organizations may coordinate their  
 1338 bids in connivance with competitors so as to obtain lower prices, depriving resource owners of fair  
 1339 compensation.

1340 Anti-competitive behavior can result in higher prices for oil, gas and raw materials derived from oil and  
 1341 gas. Given the key role of oil and gas in the world economy, even a small increase in price can have  
 1342 sizeable negative impacts.

1343 **What to report**

1344 If the organization has determined anti-competitive behavior to be a material topic, this sub-section  
 1345 lists the disclosures that have been identified as relevant for reporting on the topic by the oil and gas  
 1346 sector.

GRI Standard	Disclosure	Additional sector recommendations	GRI Sector Standard ref. no
Management of the topic			
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics		S11.19.1
Topic Standards disclosures			
GRI 206: Anti-competitive Behavior 2016	Disclosure 206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices		S11.19.2

1347 **References and resources**

1348 [GRI 206: Anti-competitive Behavior 2016](#) lists authoritative intergovernmental instruments and  
 1349 additional references relevant to reporting on this topic.

1350 The additional authoritative instruments and references used in developing this topic, as well as  
 1351 resources that may be helpful for reporting on the topic by the oil and gas sector are listed in the  
 1352 [Bibliography](#).

## 1353 S11.20 Anti-corruption

1354 **Anti-corruption refers to how an organization manages the potential of being involved with**  
1355 **corruption. Corruption is practices such as bribery, facilitation payments, fraud, extortion,**  
1356 **collusion, and money laundering, and the offer or receipt of an inducement to do something**  
1357 **that is dishonest or illegal. This topic covers impacts related to corruption and an**  
1358 **organization’s approach related to contract and ownership transparency.**

1359 Corruption in the oil and gas sector can occur throughout the value chain and has been linked to  
1360 various negative impacts, such as misallocation of resources revenues, damage to the environment,  
1361 abuse of democracy and human rights, and political instability. Corruption can lead to diversion of  
1362 public revenues to private beneficiaries, at the expense of, for example, investments in infrastructure  
1363 or services. This can be particularly critical in countries with high levels of poverty, and can lead to  
1364 increased inequalities and conflicts over oil and gas resources (see [Conflict and security](#)).

1365 The oil and gas sector faces higher risks of corruption in comparison with other sectors.  
1366 Characteristics of the sector that contribute to the potential for corruption include frequent interaction  
1367 between oil and gas organizations and politically exposed persons<sup>11</sup>, such as government officials for  
1368 licenses and other regulatory approvals. Other relevant sector characteristics include the complex  
1369 financial transactions and the international reach of the sector.

1370 State-owned enterprises (SOEs) face specific challenges in relation to corruption because they may  
1371 have less effective internal controls and be subject to partial independent oversight. In addition to  
1372 driving profit, SOEs may also pursue broader objectives such as local development. However, without  
1373 adequate oversight, measures for local development may be abused for corrupt purposes.  
1374 Organizations in the oil and gas sector partnering with SOEs in joint ventures may face additional  
1375 risks related to corruption as a result of this business relationship.

1376 Cases of corruption during bidding processes for exploration and production licenses have been  
1377 documented in the oil and gas sector. Organizations in the sector have used corrupt practices to  
1378 obtain confidential information, influence decision-making, and avoid environmental or other  
1379 requirements. Such cases may result in licenses being awarded to less qualified organizations,  
1380 jeopardize public investments, or negatively impact the environment and local communities. Opaque  
1381 licensing procedures may also obstruct public scrutiny of oil and gas investments and transactions  
1382 that could result in reduced public revenue.

1383 In other cases, corrupt practices have aimed to block or shape policies and regulations or to influence  
1384 their enforcement. This might include regulations concerning land and resource rights, taxes and  
1385 other government levies, or environmental protection.

1386 Across the value chain, a lack of transparency in procurement procedures in the oil and gas sector  
1387 can also create a risk of corruption or fraud. Examples of this can include paying bribes to get  
1388 regulations or quality requirements waived, receiving kickbacks for securing contracts at inflated  
1389 prices, or profiting from inflated prices charged by an entity established as a front organization.

1390 To combat corruption and prevent the negative impacts that stem from it, organizations in the oil and  
1391 gas sector are expected by the marketplace, international norms, and stakeholders to demonstrate  
1392 their adherence to integrity, governance, and responsible business practices.

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<sup>11</sup> Politically exposed person is defined by the Financial Action Taskforce as “an individual who is or has been entrusted with a prominent public function” [364].

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**Box 7. Transparency about contracts and ownership structures**

Publication of government contracts is a growing practice. It is endorsed by organizations such as the United Nations, the International Monetary Fund (IMF), the International Finance Corporation (IFC), the International Bar Association, and the Organisation for Economic Co-operation and Development (OECD).

Contracts governing the extraction of oil and gas resources are commonly devised by organizations in the sector and governments on behalf of citizens or local communities without public oversight. Fair terms for sharing risks and rewarding benefits, including those related to a just transition, are particularly relevant because of the long-term time horizons and widespread impacts of projects. Contract transparency helps local communities hold governments and organizations accountable for their negotiated terms and obligations. It also reduces information asymmetries between governments and oil and gas organizations and helps level the playing field in negotiations.

Lack of transparency about ownership structures can make it difficult to determine who benefits from financial transactions in the oil and gas sector. Beneficial ownership transparency has been identified as a significant opportunity to deter conflicts of interest, corruption, and tax avoidance and evasion.

See references [362] and [366] in the Bibliography.

1409 **What to report**

1410 If the organization has determined anti-corruption to be a material topic, this sub-section lists the  
1411 disclosures that have been identified as relevant for reporting on the topic by the oil and gas sector.

GRI Standard	Disclosure	Additional sector recommendations	GRI Sector Standard ref. no
Management of the topic			
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics	<ul style="list-style-type: none"> <li>- Describe how potential impacts of <u>corruption</u> or risks of corruption are managed, including in the organization’s <u>supply chain</u>.</li> <li>- Describe the whistleblowing and other mechanisms in place for individuals to raise concerns about corruption.</li> </ul>	S11.20.1
Topic Standards disclosures			
GRI 205: Anti-corruption 2016	Disclosure 205-1 Operations assessed for risks related to corruption		S11.20.2
	Disclosure 205-2 Communication and training about anti-corruption policies and procedures		S11.20.3
	Disclosure 205-3 Confirmed incidents of corruption and actions taken		S11.20.4

Additional sector disclosures	
Describe the approach to contract transparency, including: <ul style="list-style-type: none"> <li>○ whether contracts and licenses are made publicly available and, if so, where they are published;</li> <li>○ if contracts or licenses are not publicly available, the reason for this and actions taken to make them public in the future.<sup>12</sup></li> </ul>	S11.20.5
List the organization's beneficial owners and explain how the organization identifies the beneficial owners of <u>business partners</u> , including joint ventures and <u>suppliers</u> . <sup>13</sup>	S11.20.6

1412 **References and resources**

1413 [GRI 205: Anti-corruption 2016](#) lists authoritative intergovernmental instruments and additional  
1414 references relevant to reporting on this topic.

1415 The additional authoritative instruments and references used in developing this topic, as well as  
1416 resources that may be helpful for reporting on the topic by the oil and gas sector are listed in the  
1417 [Bibliography](#).

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<sup>12</sup> This additional sector disclosure is based on Requirement 2.4. Contracts in the EITI Standard 2019. Definitions for contracts and licenses can be found in the EITI Standard 2019 [363].

<sup>13</sup> This additional sector disclosure is based on Requirement 2.5. Beneficial ownership c., d., and f. in the EITI Standard 2019 [363].

## 1418 **S11.21 Payments to governments**

1419 **Lack of transparency about payments to governments can contribute to inefficient**  
1420 **management of public funds, illicit financial flows, and corruption. This topic covers impacts**  
1421 **from an organization's practices related to payments to governments and the organization's**  
1422 **approach to transparency of such payments.**

1423 Organizations in the oil and gas sector deal with a large number of complex financial transactions and  
1424 make a variety of payments to governments. These include commodity trading revenues, exploration  
1425 and production licensing fees, taxes and royalties, signature, discovery and production bonuses.

1426 Transparency of payments to governments can help distinguish the economic importance of the oil  
1427 and gas sector to countries, enable public debate, and inform government decision-making. It can  
1428 also provide insights into the terms of contracts, increase government accountability and strengthen  
1429 revenue collection and management. Insufficient transparency of these payments, on the other hand,  
1430 can impede detection of misallocation of revenues and corruption.

1431 Taxes, royalties, and other payments from organizations in the oil and gas sector are an important  
1432 source of investment and revenue for local communities, countries, and regions (see Economic  
1433 impacts). However, opportunistic tax practices or tax non-compliance can lead to diminished tax  
1434 revenues in countries where the organizations operate. This can be particularly damaging for  
1435 developing countries who may lack or have high needs of public revenue. The sector also receives  
1436 substantial subsidies from governments in many countries, which are of great interest to stakeholders,  
1437 such as investors or civil society.

1438 When disclosing information on payments to governments, organizations in the oil and gas sector  
1439 often report aggregate payments at an organizational level. However, this can provide limited insight  
1440 into payments made in each country or related to a project. Reporting country-level and project-level  
1441 payments enables comparison of the payments made to those stipulated in fiscal, legal, and  
1442 contractual terms, as well as to assess the financial contribution of oil and gas activities to host  
1443 countries and communities. It can also enable governments to address tax avoidance and evasion,  
1444 correct information asymmetry and level the playing field for governments when negotiating contracts.

### 1445 **Box 8. State-owned enterprises**

1446 A state-owned enterprise (SOE) is, according to the Extractives Industries Transparency Initiative  
1447 (EITI), 'a wholly or majority government-owned company that is engaged in extractive activities on  
1448 behalf of the government' (see reference [384] in the Bibliography). SOEs often have special status,  
1449 which can involve financial advantages and preferential treatment.

1450 SOEs often sell shares of the produced resource to buyers, including commodity trading companies.  
1451 This first trade<sup>14</sup> is an important revenue stream for countries and can involve a high volume of  
1452 financial transactions. However, data on these transactions is often scarce or inaccessible. The first  
1453 trade can be subject to trade mispricing in the form of under-invoicing of exports or over-invoicing of  
1454 imports to obtain financial gain. Other risks may result from the selection of buyers and allocation of  
1455 sales contracts (which can involve bribery and conflicts of interest) and moving income to a state  
1456 treasury, potentially causing misallocation of revenues or generating public mistrust of revenue  
1457 management (see also [Anti-corruption](#)).

1458 Transparency in the operations and objectives of SOEs is crucial for monitoring their performance and  
1459 maximizing their economic and social contributions.

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<sup>14</sup> First trade is defined by the Extractive Industries Transparency Initiative as "the sale of the state's share of production by government and state-owned enterprises" [381].

1460 **What to report**

1461 If the organization has determined payments to governments to be a material topic, this sub-section  
 1462 lists the disclosures that have been identified as relevant for reporting on the topic by the oil and gas  
 1463 sector.

GRI Standard	Disclosure	Additional sector recommendations	GRI Sector Standard ref. no
Management of the topic			
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics		S11.21.1
Topic Standards disclosures			
GRI 201: Economic Performance 2016	Disclosure 201-1 Direct economic value generated and distributed		S11.21.2
	Disclosure 201-4 Financial assistance received from government	For state-owned organizations (SOE): - Report the financial relationship between the government and the SOE. <sup>15</sup>	S11.21.3
GRI 207: Tax 2019	Disclosure 207-1 Approach to tax		S11.21.4
	Disclosure 207-2 Tax governance, control, and risk management		S11.21.5
	Disclosure 207-3 Stakeholder engagement and management of concerns related to tax		S11.21.6
	Disclosure 207-4 Country-by-country reporting	- Report a breakdown of the payments to governments levied at the project-level, by project and the following revenue streams, if applicable: <ul style="list-style-type: none"> <li>o The host government's production entitlement;</li> <li>o National state-owned company production entitlement;</li> <li>o Royalties;</li> <li>o Dividends;</li> </ul>	S11.21.7

<sup>15</sup> This additional sector disclosure is based on Requirement 2.6 State participation in the EITI Standard 2019 [384].



		<ul style="list-style-type: none"> <li>○ Bonuses (e.g., signature, discovery, and production bonuses);</li> <li>○ License fees, rental fees, entry fees; and other considerations for licenses or concessions;</li> <li>○ Any other significant payments and material benefits to government.<sup>16</sup></li> </ul> <p>– Report the value of any thresholds<sup>17</sup> that have been applied and any other contextual information necessary to understand how the project-level payments to governments reported have been compiled.</p>	
Additional sector disclosures			
<p>For oil and gas purchased from the state, or from third parties appointed by the state to sell on their behalf, report:</p> <ul style="list-style-type: none"> <li>○ volumes and types of oil and gas purchased;</li> <li>○ full names of the buying entity and of the recipient of the payment;</li> <li>○ payments made for the purchase.<sup>18</sup></li> </ul>			S11.21.8

1464 **References and resources**

1465 [GRI 201: Economic Performance 2016](#) and [GRI 207: Tax 2019](#) list authoritative intergovernmental  
1466 instruments and additional references relevant to reporting on this topic.

1467 The additional authoritative instruments and references used in developing this topic, as well as  
1468 resources that may be helpful for reporting on the topic by the oil and gas sector are listed in the  
1469 [Bibliography](#).

<sup>16</sup> This additional sector disclosure is based on Requirement 4.1 Comprehensive disclosure of taxes and revenues and Requirement 4.7. Level of disaggregation in the EITI Standard 2019. A definition for project can be found in the EITI Standard 2019 [384].

<sup>17</sup> The EITI Standard 2019 specifies that in countries implementing the EITI, the multi-stakeholder group for the country agree which payments and revenues are material, including appropriate thresholds [384]. The organization can use the relevant threshold set by the EITI multi-stakeholder group. If there is no relevant threshold set, the organization can use a threshold equivalent to that established for the European Union, which specifies that 'Payments, whether a single payment or a series of related payments, below EUR 100,000 within the reporting period can be excluded' [377].

<sup>18</sup> This additional sector disclosure is based on Requirement 4.2 Sale of the state's share of production or other revenues collected in kind in the EITI Standard 2019 [384] and EITI Reporting Guidelines for companies buying oil, gas and minerals from governments [382].

1470 **S11.22 Public policy**

1471 **An organization can participate in public policy development, directly or through an**  
 1472 **intermediary organization, by means of lobbying or making financial or in-kind contributions**  
 1473 **to political parties, politicians, or causes. While an organization can encourage the**  
 1474 **development of public policy that benefits society, participation can also be associated with**  
 1475 **corruption, bribery, undue influence or an imbalanced representation of the organization’s**  
 1476 **interests. This topic covers an organization’s approach to public policy advocacy, and the**  
 1477 **impacts that can result from the influence an organization exerts.**

1478 The oil and gas sector can exert significant influence on government policies and is among the  
 1479 sectors with the largest lobbying expenditure. Documented cases have shown that lobbying by the oil  
 1480 and gas sector can obstruct progress toward the Sustainable Development Goals, or lead to policy  
 1481 and regulation that are inconsistent with the transition to a low-carbon economy. In regions where oil  
 1482 and gas generate significant revenue for governments, organizations in the sector may get better  
 1483 access to, and representation in meetings with, government representatives, which may lead to  
 1484 increased influence over public policy decisions. Organizations in the sector have made donations to  
 1485 political parties whose policies favor corporate agendas or to gain special access to politicians.

1486 Advocacy and lobbying by the oil and gas sector have contributed to hindering environmental policies;  
 1487 blocking or amending legislation on environmental and social assessments of projects or fair  
 1488 participation of all stakeholders; overturning restrictions on resource development; acquiring permits  
 1489 for pipelines; and lowering labor standards, corporate taxes, and resource royalties. These activities  
 1490 have also been used to gain or retain government subsidies, which can result in commodity prices  
 1491 that do not reflect the full environmental costs of oil and gas products.

1492 The oil and gas sector has actively advocated against ambitious climate policies as well as for  
 1493 ensuring continued subsidies to the sector, through individual organizations in the sector and industry  
 1494 bodies. These activities have often been targeted against enforcing meaningful carbon pricing, carbon  
 1495 budgets, or other measures to reduce GHG emissions that could leave oil and gas assets and  
 1496 resources stranded. Sometimes, efforts have contradicted publicly stated corporate strategies and  
 1497 positions that support policies addressing climate change. Excessive subsidies for the sector can  
 1498 impede the transition to a low-carbon economy, and consequently hinder sustainable development, in  
 1499 numerous ways, including by reducing or inefficiently allocating available national resources,  
 1500 increasing dependence on fossil fuels, and discouraging investment in renewable energy and energy  
 1501 efficiency (see [Climate adaptation, resilience, and transition](#)).

1502 **What to report**

1503 If an organization in the oil and gas sector has identified public policy to be a material topic, this  
 1504 section helps it determine what to report on this topic.

GRI Standard	Disclosure	Additional sector recommendations	GRI Sector Standard ref. no
Management of the topic			
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics	<ul style="list-style-type: none"> <li>- Describe the organization’s stance on significant issues that are the focus of its participation in public policy development and lobbying; and any differences between these positions and its stated policies, goals, or other public positions.</li> <li>- Report whether the organization is a member of, or contributes to, any representative associations or committees that participate that</li> </ul>	S11.22.1

		participate in public policy development and lobbying, including: <ul style="list-style-type: none"> <li>○ the nature of this contribution;</li> <li>○ any differences between the organization's stated policies, goals, or other public positions on significant issues related to climate change, and the positions of the representative associations or committees.<sup>19</sup></li> </ul>	
Topic Standards disclosures			
GRI 415: Public Policy 2016	Disclosure 415-1 Political contributions		S11.22.2

1505 **References and resources**

1506 [GRI 415: Public Policy 2016](#) lists authoritative intergovernmental instruments and additional  
 1507 references relevant to reporting on this topic.

1508 The additional authoritative instruments and references used in developing this topic, as well as  
 1509 resources that may be helpful for reporting on the topic by the oil and gas sector are listed in the  
 1510 [Bibliography](#).

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<sup>19</sup> These additional sector recommendations are based on [reporting recommendations 1.2.1 and 1.2.2](#) in [GRI 415: Public Policy 2016](#).

# Glossary

1511 This glossary provides definitions for terms used in this Standard. The organization is required to  
1512 apply these definitions when using the GRI Standards.

1513 The definitions included in this glossary may contain terms that are further defined in the complete  
1514 [GRI Standards Glossary](#). All defined terms are underlined. If a term is not defined in this glossary or in  
1515 the complete *GRI Standards Glossary*, definitions that are commonly used and understood apply.

1516 **Note to GSSB:** no new terms have been added as a result of the development *GRI 11: Oil and Gas*  
1517 *Sector 2021*. The following terms from the *GRI Standards Glossary* are used in *GR 11* and will be  
1518 added at the time of publication.

Anti-competitive behavior	Governance body
Area of high biodiversity value	Greenhouse gas (GHG)
Baseline	Grievance
Basic salary	Grievance mechanism
Benefit	Groundwater
Business partner	Hazardous waste
Business relationships	High-consequence work-related injury
Child	Highest governance body
Circularity measures	Human rights
Collective bargaining	Impact
Community development program	Indigenous peoples
Conflict of interest	Infrastructure
Corruption	Local community
Direct (Scope 1) GHG emissions	Local supplier
Discrimination	Material topic
Disposal	Occupational health and safety management system
Due diligence	Occupational health services
Effluent	Other indirect (Scope 3) GHG emissions
Employee	Parental leave
Employee turnover	Political contribution
Energy indirect (Scope 2) GHG emissions	Produced water
Entry level wage	Protected area
Exposure	Recovery
Financial assistance	Recycling
Forced or compulsory labor	Remediation
Freedom of association	Remuneration
Freshwater	Renewable energy source
Reporting period	Supply chain
Scope of GHG emissions	Surface water
Seawater	Sustainable development
Security personnel	Value chain
Senior executive	Vulnerable group
Services supported	Waste
Severity (of impact)	Water consumption
Significant air emission	Water discharge
Significant operational change	Water stress
Significant spill	Water withdrawal
Spill	Work related hazard
Stakeholder	Worker
Supplier	

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1520 developing this Standard, as well as resources that can be consulted by the organization.

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