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# Item 04 – GRI Sector Standards Project for Oil, Gas, and Coal – input on GRI Topic Standards

## For GSSB information

<b>Date</b>	11 June 2021
<b>Meeting</b>	1 July 2021
<b>Project</b>	GRI Sector Standards Project for Oil and Gas
<b>Description</b>	This document summarizes the input relevant to GRI Topic Standards collected during the development of <i>GRI 11: Oil and Gas Sector 2021</i> . This document includes the preliminary opinion of the Standards Division based on the outcomes of the Oil, Gas, and Coal Project to date. However, recommendations to the GSSB work program will be made by the Standards Division on the basis of cumulative input from multiple Sector Standards projects.

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

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This document does not represent an official position of the GSSB

## 2 Background

3 Along with the developing GRI Sector Standards, as outlined in the [Program Description](#), the GRI  
4 Sector Program is to support the enhancement and expansion of the GRI Standards by surfacing  
5 issues not previously covered in the GRI Standards.

6 The Standards Division will make proposals to the Global Sustainability Standards Board (GSSB) for  
7 the development of new or the revision of existing Standards, which the GSSB will consider and  
8 prioritize during the regular reviews of the GSSB work program as per the [Due Process Protocol](#).

9 Feedback on GRI Topic Standards was collected throughout the GRI Sector Standards Project for Oil  
10 and Gas from the following sources:

- 11 • Research activities, including for the project proposal and the Standard;
- 12 • Project working group discussions and input; and
- 13 • Responses received during public exposure.

14 This document summarizes this feedback and also includes the preliminary opinion of the Standards  
15 Division based on the outcomes of the Oil and Gas Project. Recommendations to the GSSB work  
16 program will be made by the Standards Division on the basis of cumulative input from numerous  
17 Sector Standards projects.

## 18 Input on Topic Standards

### 19 Based on the Sector Standard

20 *GRI 11: Oil and Gas Standard 2021* contains four topics for which no dedicated (or closely related)  
21 Topic Standard exists, namely:

- 22 • Asset integrity and critical incident management
- 23 • Climate adaptation, resilience, and transition
- 24 • Closure and rehabilitation
- 25 • Land and resource rights

26 In addition, to achieve complete reporting for the sector, the Working Group identified disclosure gaps  
27 for the following topics which necessitated some degree of additional sector reporting:

- 28 • Air emissions
- 29 • Anti-corruption
- 30 • Biodiversity
- 31 • Conflict and security
- 32 • Economic impacts
- 33 • GHG emissions
- 34 • Local communities
- 35 • Payments to governments
- 36 • Public policy
- 37 • Rights of Indigenous peoples
- 38 • Waste
- 39 • Water and effluents

40 Of these, the additional reporting included for anti-corruption, local communities and rights of  
41 indigenous peoples is highly relevant but does not appear to be unique to the sector. It is not yet clear  
42 if the additional reporting for the other topics will be relevant for other sectors.

## 43 Further feedback from the Working Group

44 The Working Group has consistently advocated for enhanced reporting related to climate change, in  
45 particular on the topic of climate resilience, adaptation, and transition. It was concluded that climate  
46 change, in particular the transition to a low-carbon economy, is the single most important issue for the  
47 sector, and the existing reporting under the GRI Standards was identified as insufficient.

48 The Working Group specified there is a stakeholder expectation to see reporting on aspects such as  
49 board responsibility for climate change, the setting of emissions targets, investment in emissions-  
50 intensive activities, climate change-related lobbying, and consideration of a just transition.

51 The Working Group flagged that *GRI 411: Rights of Indigenous Peoples 2016* is potentially  
52 inadequate to report on the rights of indigenous peoples and, in particular, they noted the lack of  
53 reporting on free, prior and informed consent (FPIC). This is of key relevance for the sector but is  
54 pertinent to any sector engaging with indigenous peoples or when activities may affect the rights of  
55 indigenous peoples, including via land and resource use.

56 The Working Group maintained throughout the project that *GRI 304: Biodiversity 2016* is outdated  
57 and needs updating urgently.

58 Gaps were also identified in relation to payments and contractual arrangements between  
59 organizations and governments. These areas will continue to require additional sector reporting for at  
60 least the three Standards for the extractive sectors. It is unclear as yet how relevant this type of  
61 reporting will be for other sectors.

62 Thought not identified as a likely material topic for oil and gas, on the basis of a comment received  
63 during public comment, the Working Group confirmed that cybersecurity and data privacy are likely to  
64 be relevant to several sectors and that it should therefore be the subject of a Topic Standard.

## 65 Input received during public exposure

66 Some responses received during public exposure are directly relevant to Topic Standards. The  
67 complete comments are listed in Appendix 1 and will be logged on the GRI website.

68 Key feedback received from respondents includes the following:

- 69 • *GRI 304: Biodiversity 2016* needs to incorporate clearer guidance and disclosures to report  
70 more accurately on environmental performance.
- 71 • Disclosures to report specifically on the organization's adherence to the right to 'free, prior,  
72 and informed consent', as well as practical guidance on the concept, needs to be  
73 incorporated in *GRI 411: Rights of Indigenous Peoples 2016*.
- 74 • Further guidance is needed on how to assess indirect economic impacts.

## 75 Preliminary opinion

76 The four topics without a dedicated or closely related Topic Standard - asset integrity and critical  
77 incident management; climate adaptation, resilience, and transition; closure and rehabilitation; and  
78 land and resource rights – all appear to have high potential for being likely material for other sectors.

79 Consistent reporting on climate change is increasingly critical and there appears to be growing  
80 consensus on how this issue should be reported on across constituencies. The GRI Standards were  
81 considered to lack a structure for reporting on the full scope of climate change related considerations  
82 which presents a risk of making the necessary reporting unclear or abstract.

83 In addition, biodiversity, local communities, rights of indigenous people, and the Topic Standards  
84 related to local economic impacts were considered insufficient or difficult to interpret. It is anticipated  
85 this input will arise again in the future development of Standards for other sectors.



86 **Appendix 1. Public comments on Topic Standards**  
 87 **collected during the exposure period for the Oil and Gas**  
 88 **Sector Standard**  
 89

No.	Comments (incl. extracted from more detailed responses received)	Name of organization or individual	Country	Stakeholder group	Submission type
<b>Topics with no corresponding Topic Standard or relevant disclosures</b>					
1	Disclosures are missing any mentions of cyber security and data privacy as this is a key risk in our industry.	IPIECA	United Kingdom	Business enterprise	On behalf of an organization, group or institution
<b>Indirect economic impacts</b>					
2	[...] "Induced" could be calculated by GRI, or at least a methodology proposed (a syndication of indicators?), as the money poured in the economy through wages is used for the rest of the economy (education, care, housing, ...) and produces additional growth and economic diversification (i.e. Keynesian multiplier effect).  INDIRECT: [...] To be noted though that portion of investments linked to indirect impacts are more difficult to calculate and difficult to compare and cannot be reduced to monetary impacts.	TOTAL S.E.	France	Business enterprise	On behalf of an organization, group or institution
		IPIECA	United Kingdom	Business enterprise	On behalf of an organization, group or institution

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<b>Local communities</b>					
3	GRI 413: Always find this tough as a service provider. Aimed again at the big companies. Again should have a 'project' size associated maybe?	IPIECA	United Kingdom	Business enterprise	On behalf of an organization, group or institution
4	Provide clarity on what includes development programs, would that include all the social investment initiatives or also local content? From the exposure perspective this should be clear for our sector.	IPIECA	United Kingdom	Business enterprise	On behalf of an organization, group or institution
5	[...] On disclosure 413-1: Here companies should be encouraged to disclose their societal management processes and describe positive outcomes. On this, has GRI developed a methodology to calculate or disclose positive impacts (social scorecard to assess relevance and efficiency?)	TOTAL S.E.	France	Business enterprise	On behalf of an organization, group or institution
<b>Diversity &amp; equal opportunity and non-discrimination</b>					
6	[...] for a global organization it is difficult to establish what is diverse. Needs to be on a regional basis perhaps to be truly reflective. Also should take into account local content requirements rather than just diversity as this can influence diversity in a workforce depending on which countries you operate in	IPIECA	United Kingdom	Business enterprise	On behalf of an organization, group or institution
7	[...] among key resources missing: Convention on the Elimination of All Forms of Discrimination against Women, Gender Dimension of the UNGP <a href="https://www.ohchr.org/Documents/Issues/Business/BookletGenderDimensionsGuidingPrinciples.pdf">https://www.ohchr.org/Documents/Issues/Business/BookletGenderDimensionsGuidingPrinciples.pdf</a> , Unlocking Opportunities for women and business: A Toolkit of Actions and Strategies for Oil, Gas, and Mining Companies	IPIECA	United Kingdom	Business enterprise	On behalf of an organization, group or institution
		TOTAL S.E.	France	Business enterprise	On behalf of an organization, group or institution
<b>Market presence</b>					
8	[...] It could be suggested to enlarge slightly GRI 202-2 to not only focus on recruitment and suggest to reformulate to 'Proportion of employees from the local community hired on senior management positions and/or holding a senior management position'.	IPIECA	United Kingdom	Business enterprise	On behalf of an organization, group or institution
		TOTAL S.E.	France	Business enterprise	On behalf of an organization, group or institution

<b>Procurement practices</b>					
9	Disclosure 204-1 Proportion of spending on local suppliers needs to provide an indication of what "local" may mean. Local from the direct area of influence or local as in national?	IPIECA	United Kingdom	Business enterprise	On behalf of an organization, group or institution
<b>Employment practices</b>					
10	Suggest including the following metrics in this section: Total Workforce # % of Contractors to Employees Gender- male to female. Gender % male female in management	IPIECA	United Kingdom	Business enterprise	On behalf of an organization, group or institution
11	New employee hires and employee turnover numbers are not very helpful without the context of activity level or phase (i.e., development vs. operations).  Employee turnover is a hard metric given the up and downs in our industry – needs breaking out into routine turnover and industry related issue turnover in some manner. The latter is driven by issues beyond our control	IPIECA	United Kingdom	Business enterprise	On behalf of an organization, group or institution
12	Benefits vary across the globe driven by different regulatory requirements. Need something about regulatory compliant vs additional 'attractive' benefits	IPIECA	United Kingdom	Business enterprise	On behalf of an organization, group or institution
13	Some topics need to be more specific and sharp to provide a valuable information to society. [...] Employment - Seems there is a gap to cover info on effectiveness in harassment management through grievance systems. It is not clear how proactive schemes of training, improve awareness and claims of discrimination is followed to solution and independent judgement and management. A good opportunity may be would be incorporate new ILO convention concerning the elimination of violence and harassment in the world of work doc, set on Geneva, in 108th ILC session (21 Jun 2019). That move forward to new understanding and ways to face harassment and violence in world of Work.	Pedro Caemiro Magalhaes Jr	Brazil	Mediating institution	As an individual
<b>Rights of indigenous peoples</b>					
14	(i) Disclosure 413-2 Operations with significant actual and potential negative impacts on local communities (ii) Disclosure 411-1 Incidents of violations involving rights of indigenous peoples can be challenging to report. If such impacts are reported, there may be reprisals, enquiries, and further impacts which can cause harm to the image of the organisation. In case of press or social media coverage of such impacts, matters can worsen. [...]	Shailand Gunnoo	Mauritius	Civil society organization	As an individual

	Seeking the FPIC is somehow an incomplete way to describe how this should be done. There may be lots of difficulties prior to such a consent for e.g. communication/language barriers, technological/scientific disconnect between the 2 groups, whom to address within the indigenous groups (hierarchy issues), approach for understanding and convincing, intervention from third parties like local authorities, NGOs, etc. The approach to be used by the O&G organizations should be explained in an appropriate way. All means to arrive to the consent should be fair, transparent and free from malpractices.				
15	<p>free, prior, and informed consent' There is a confusion between consultation and consent.</p> <p>The distinction between Consultation and Consent may not be very relevant in some regions, where, for example, indigenous peoples' ownership of natural resources is recognized and, therefore, the question of being consulted loses relevance in the face of the need to have the consent of the resource owners to operate. But in those regions where the State reserves ownership of natural resources (despite the fact that such appropriation may be contrary to international standards), prior consultation is an important step before reaching consent or an important moment of negotiation between the State and community. In these regions, as much as companies want to respect the consent of the community, the State plays a decisive role in the exercise of both consultation and consent.</p> <p>[...] suggest GRI consider the additional clarification on the word "consent" that is included in the Equator Principles 4 (EP4). Note 3 in the definition of FPIC on page 57 of the GRI Sector Standard defines "Free", "Prior" and "Informed" but they have not defined "Consent." [...] EP4 attempts to help clarify what would constitute consent.</p>	IPIECA	United Kingdom	Business enterprise	On behalf of an organization, group or institution
<b>Tax</b>					
16	The country-by-country tax reporting standard is incredibly detailed and complex, is there any guidance for companies on how to go about this effectively? To our knowledge, only one company in the industry currently reports like this, we would appreciate any input on how to effectively report, i.e. if there are certain indicators that are more important than others.	IPIECA	United Kingdom	Business enterprise	On behalf of an organization, group or institution



<b>Occupational health and safety</b>					
17	Some topics need to be more specific and sharp to provide a valuable information to society. [...] Occupational H&S - From pandemic reality, important to focus how companies (not specific to oil & gas) are supporting home office schemes (ergonomic and additional expenses) for employees and the contractors.	Pedro Caemiro Magalhaes Jr	Brazil	Mediating institution	As an individual
18	<p>Disclosure 403-1: we don't see the interest of the dichotomy between i. and ii. We do believe that reporting is a necessary effort but our will to ask always more data from the field must be balanced with the real adding value of what we obtain. We believe that what is important is the number of site/affiliates that apply the company standard and how this standard company is made, updated and its international references. Legal requirements are going on top of that. Moreover we think that it is unfeasible to disclose "a list of the requirements" and a "list of the standards and guidelines" of the system, this would be far too heavy, at least for a big international company.</p> <p>Disclosure 403-5: On the same idea, we don't believe it is relevant to provide "a description of any occupational health and safety training provided to workers". The purpose of a disclosure is to provide clear view on performance no to be flooded by information. At least, this is not adapted to a big international O&amp;G company.</p> <p>Disclosure 403-9: although it is feasible to calculate it, we are not familiar with the high-consequence work-related injuries rate. We believe that there is an interest to stay on Lost time Injury Rate instead of this new KPI as it is more widespread among the industry and international standards and regulation. Maturity and benchmark on LTIR performance is higher.</p>	TOTAL S.E.	France	Business enterprise	On behalf of an organization, group or institution
		IPIECA	United Kingdom	Business enterprise	On behalf of an organization, group or institution
19	<p>Given the significant hazard of fatigue in the industry, in the 'Occupational health and safety' topic we suggest:</p> <ul style="list-style-type: none"> <li>• Companies disclose the number of workers working more than 168 hours over two weeks (12 hour shifts over 14 days) [...]. Workers on oil and gas platforms and supply vessels routinely work this many hours over 14 days, but they must subsequently be given a substantial rest period.</li> <li>• Companies must also disclose if they have any workers on the ships in their supply chains who have been working for longer than 9 months, the maximum length of time at sea according to the Maritime Labour Convention [...]</li> </ul>	Australian Council of Trade Unions	Australia	Labor	On behalf of an organization, group or institution
		Australasian Centre for Corporate Responsibility (ACCR)	Australia	Civil society organization	On behalf of an organization, group or institution

<b>Security practices</b>					
20	<p>[...] GRI 410 Security Practices only includes a disclosure on training, which is quite limited given the range of angles from which the topic can be approached. As such, it does not fully address security and human rights-related issues. We propose incorporating additional disclosures. A disclosure on relations with contractors (private security companies) and third parties (government security forces and stakeholders including civil authorities) would be useful.</p> <p>The disclosure could cover topics such as: due diligences, MoU procedures, implementation of security management systems, procedures for dealing with risks, security incidents and impacts on human rights, as well as how companies influence the implementation of good practices among private security companies, government security forces and other stakeholders.</p>	IPIECA	United Kingdom	Business enterprise	On behalf of an organization, group or institution
		TOTAL S.E.	France	Business enterprise	On behalf of an organization, group or institution
<b>Waste</b>					
21	<p>New GRI 306-X standards look far more challenging compared with the 2016 version. The evaluation of impacts of waste management, extended to the whole value chain as required by 306-1, is very difficult since it is something beyond the battery limits of the organization - moreover the waste are often given to environmental suppliers' management, for recovery or disposal, and it might be very difficult to have available reliable data about the impacts.</p>	Eni SpA	Italy	Business enterprise	On behalf of an organization, group or institution
		IPIECA	United Kingdom	Business enterprise	On behalf of an organization, group or institution
22	<p>[...] In disclosure 306-4, the category preparation for reuse seems inappropriate since only a step before reuse. The term Reuse should preferably be used as is "Recycling". It is then the responsibility of the company to ensure that the reuse actually occurs. More generally, the pertinency of the split between onsite and offsite is questionable. [...]</p>	IPIECA	United Kingdom	Business enterprise	On behalf of an organization, group or institution
		TOTAL S.E.	France	Business enterprise	On behalf of an organization, group or institution
<b>Water and effluents</b>					
23	<p>[...] The indicators should be useful to monitor the efforts of companies in decreasing negative impacts to the environment and decreasing their exposure to water risk. For this reason, a distinction and monitoring of practices with different environmental impacts, according to an agreed hierarchy is needed.</p> <p>This is particularly important when dealing with produced water management as a water discharge. According to the current proposal, produced water injected into wells (for oil recovery or for disposal), discharged to the ocean, discarded to non-point sources on land or delivered to third parties (e.g. to</p>	Eni SpA	Italy	Business enterprise	On behalf of an organization, group or institution
		IPIECA	United Kingdom	Business Enterprise	On behalf of an organization, group or institution

	<p>local communities, after treatment) are all summed-up and contribute to give a total water discharge volume.</p> <p>While we understand the usefulness of an aggregate value for comparability reasons, as stated in the CDP technical note on water accounting 2020, a separate accounting useful to highlight the efforts of companies to pursue environmental sound practices would support the decision making process towards environmental stewardship.</p> <p>Therefore, in the development of the standard, we strongly recommend the definition of indicators with a sufficient granularity, useful to monitor and distinguish practices characterized by different environmental impacts. We think the disclosure process should be approached in order to help companies to enhance their environmental performances [...]</p>				
24	GRI 303. A water metric that tracks exposure to water stress or scarcity seems to be missing.	IPIECA	United Kingdom	Business enterprise	On behalf of an organization, group or institution
25	In disclosure 303-3 reference to 1000 mg/l TDS is not appropriate and probably too low (many mineral drinking water are exceeding this threshold) - we recommend using 2000 mg/l. Same applies to 304-4.	IPIECA	United Kingdom	Business enterprise	On behalf of an organization, group or institution
		TOTAL S.E.	France	Business enterprise	On behalf of an organization, group or institution
<b>Anti-corruption</b>					
26	Ideally GRI 205 Anti-Corruption 2016 will eventually be updated to ensure that it explicitly asks companies to report on how they avoid corruption in procurement processes.	Engineers Without Borders Canada	Canada	Civil society organization	On behalf of an organization, group or institution
27	<p>[...] it is not presently feasible to gather such detailed information; it is indeed challenging to provide:</p> <ul style="list-style-type: none"> <li>- a reliable percentage, as it implies to have an accurate and comprehensive view of the payroll, which is not so easy with around 100 000 employees</li> <li>- details (category, region...) on the employees/partners to whom policies have been communicated as communication actions are target a very large scope of employees</li> </ul>	IPIECA	United Kingdom	Business enterprise	On behalf of an organization, group or institution
		TOTAL S.E.	France	Business Enterprise	On behalf of an organization, group or institution

	<p>- details (category, region) on the employees trained as it would be time consuming to compile all these data for the different kind of trainings in place while presenting little interest</p> <p>Disclosure 205-3: a) "Total number and nature of confirmed incidents of corruption": It is important to acknowledge that the definition of corruption (below) includes fraud as it is sometimes difficult to distinguish between fraud and corruption incidents and therefore it is more relevant to report both fraud and corruption incidents on an aggregate basis.</p> <p>b) "Total number of confirmed incidents in which employees were dismissed or disciplined for corruption": It is easier to report on the number of disciplinary actions than on the number of incidents in which employees were disciplined, as several disciplinary actions can be taken for a single incident.</p> <p>c) "Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption": There is no reporting on these cases which are quite rare.</p>				
28	<p>Disclosure 205-3: Some disclosures would be considered confidential and often legally-privileged. Should include a more clear definition of "nature." Additionally, we often focus on violation of policy, and don't reach a determination of "corruption." For item d, we'd limit to legal actions with a final, non-appealable legal determination that we engaged in corruption</p>	IPIECA	United Kingdom	Business Enterprise	On behalf of an organization, group or institution
<b>Biodiversity</b>					
29	<p>In 304-1 the reference to subsurface and underground land should refer to the effective part that is actually used (produced) since the blocks surface area is more than often much greater than the area where biodiversity impacts could occur.</p> <p>Regarding disclosure 304-4, a mention to Environment Impact Assessment should be done. Actually possibly impacted species will not evolve much during time and refer more to pre-existing species as listed in the frame of the EIA. Thus this reporting could be a one shot reporting during a project life time.</p>	IPIECA	United Kingdom	Business Enterprise	On behalf of an organization, group or institution
		TOTAL S.E.	France	Business Enterprise	On behalf of an organization, group or institution
30	<p>In reference to GRI 304:</p> <p>The Sector Standard doesn't introduce significant changes in the reporting that we are currently doing and the same criticalities identified in applying the GRI 304 topic standard remain still valid. These include:</p>	IPIECA	United Kingdom	Business Enterprise	On behalf of an organization, group or institution

	<ul style="list-style-type: none"> <li>- lack of clear definitions (such as of "operational site", "adjacent", "significant impact" etc) which make impossible to have a consistent and comparable reporting between different Companies of the same sector.</li> <li>- fail of measuring environmental performance of the company. Some of the GRI 304 disclosure requests appear to be not applicable as company's environmental impacts are overestimated such as "Disclosure 304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations".</li> </ul> <p>We would be very interested in participating in the revision of the GRI 304 (2016) in order to provide specific comments for each disclosure request from this Topic Standard.</p>				
31	<p>As stated in the Explanatory memorandum for the exposure draft, the Sector Program was expected to support the enhancement and expansion of the GRI Standards, including surfacing issues not previously covered in the GRI Standards.</p> <p>In this regard, and in order to help companies' decision making process, a clearer identification and monitoring of practices characterized by different environmental impacts is needed.</p> <p>The indicators should be useful to monitor the efforts of companies in decreasing negative impacts to the environment and decreasing their exposure to water risk. For this reason, a distinction and monitoring of practices with different environmental impacts, according to an agreed hierarchy is needed.</p> <p>[...]</p> <p>In reference to GRI 304: The Sector Standard does not introduce significant changes in the reporting that we are currently doing and the same criticalities identified in applying the GRI 304 topic standard remain still valid. These include:</p> <ul style="list-style-type: none"> <li>- lack of clear definitions (such as of "operational site", "adjacent", "significant impact" , etc.) which make impossible to have a consistent and comparable reporting between different Companies of the same sector.</li> <li>- fail of measuring environmental performance of the company.</li> </ul>	Eni SpA	Italy	Business enterprise	On behalf of an organization, group or institution

	<p>Some of GRI Standards disclosure requests appear to be not applicable as company's environmental impacts are overestimated, or do not correctly picture company's performance, such as:</p> <ul style="list-style-type: none"> <li>- areas affected (we report number of operational sites)</li> <li>- number of habitats protected or restored</li> <li>- number of IUCN Red List species based on IBAT database</li> </ul> <p>We would be very interested in participating in the revision of the GRI 304 (2016) in order to provide specific comments for each disclosure request from this Topic Standard. [...]</p>				
32	<p>"Disclosure 304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas". [...] The 304-1 metric would be more meaningful if the percentage of the area within protected areas etc. would be reported rather than number of sites.</p>	IPIECA	United Kingdom	Business enterprise	On behalf of an organization, group or institution
33	<ul style="list-style-type: none"> <li>- "Areas of high biodiversity value" needs to be defined</li> <li>- 304-1: it is not clear that this all protected areas, all those in the WDPA or just some protected areas. Those which should be reported need to be listed</li> <li>- 304-1: could include whether the company has a no-go commitment and what areas are covered by no-go (see iepica reporting guidance)</li> <li>- What categories of protected areas are included here? WHS? IUCN categories I, II, etc? Ramsar sites? Is there further guidance expected or is this purposefully left vague?</li> <li>- 304-2: significant impacts needs to be defined</li> <li>- In what level of depth will we have to report on plastic pollution? Are there key metrics to watch? With additional plastics value chain, the impact here will only grow, but Borealis has issues determining how to report this too.</li> </ul> <p>Question: Does GRI mean to report on specific ecosystems and habitats that have been impacted by activities, products, and services?</p>	IPIECA	United Kingdom	Business enterprise	On behalf of an organization, group or institution

34	<p>"Disclosure 304-2 Significant impacts of activities, products, and services on biodiversity". There is no widely used or generally accepted definition of what is considered a significant impact and how it can be measured.</p> <p>How has "significant" has been defined. Would it be a mortality event, if so how many? Would there need to be a population-level impact?</p>	IPIECA	United Kingdom	Business enterprise	On behalf of an organization, group or institution
35	<p>Disclosure 304-3: The disclosure results confusing in several aspects, considering the mitigation hierarchy (<i>note: the mitigation hierarchy is described as an approach of the oil and gas sector</i>):</p> <ul style="list-style-type: none"> <li>i. any restoration of habitats should fall directly in the mitigation category "when impacts occur, rehabilitate or restore", with the potential exception of offset restoration projects.</li> <li>ii. Any habitat protection aims to "avoid impacts", although it could always be said that habitat protection aims to both avoid and/or minimize impacts.</li> </ul> <p>Therefore, further detail or examples should be provided to clarify how to do the referred breakdown of protected or restored areas.</p> <ul style="list-style-type: none"> <li>iii. Additional conservation actions can always be fit within the four categories of mitigation, but may also be detailed as a long list of non-standard items. This situation could lead to not having a standardized reporting.</li> </ul> <p>To avoid this potential situation, a list of additional conservation actions or further guidance to define them should be provided. It is also suggested that this actions, should be provided as an additional breakdown within the mitigation hierarchy.</p> <p>Disclosure 304-3: Does GRI mean to indicate habitat areas avoided? Or what are they looking for in terms of the mitigation hierarchy?</p>	IPIECA	United Kingdom	Business enterprise	On behalf of an organization, group or institution
36	<p>Disclosure 304-4: this is impractical as the IUCN red list includes all species, including those which are least concern, even reducing down to just globally threatened species would cover 90% of the globe. - Suggest this should be critical and natural habitat, as defined by IFC PS directly impacted by operations</p> <p>Suggest that the need for key partnerships outside the sector be acknowledged and recommended - both for implementation and reporting of biodiversity action.</p>	IPIECA	United Kingdom	Business enterprise	On behalf of an organization, group or institution

	Very few actual measures of biodiversity suggested for reporting. Where are the baseline measures and derivatives?				
37	[...] in some cases as seen in biodiversity, the presentation of what to report is unclear and not exactly precise. This is one aspect of sustainability reporting that has been under-reported quantitatively despite its relevance and subsequent risks posed. The various context of biodiversity practices makes it hard for us information users to have comparable data from company reporting.	Vigeo SAS	United Kingdom	Investment institution	On behalf of an organization, group or institution

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