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# GRI Sector Standard: Oil and Gas - Exposure draft

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*Comments to be received by 6 October 2020*

This exposure draft of the Sector Standard: Oil and Gas has been published for public comment by the [Global Sustainability Standards Board \(GSSB\)](#), the independent standard-setting body of GRI.

This exposure draft is accompanied by the [Explanatory memorandum](#), which sets out the objectives for developing the pilot GRI Sector Standard, GRI Sector Standard: Oil and Gas, the significant proposals contained in the exposure draft, and a summary of the GSSB's involvement and views on the development of the draft.

All references to the GRI Universal Standards in this document are to the exposure drafts made available for public comment as part of the [review of GRI's Universal Standards](#). GRI Sector Standard: Oil and Gas is subject to changes as a result of outcomes from public comments on the Universal Standards as well as on this exposure draft.

**Any interested party can submit comments on the draft by 6 October 2020 using this [Exposure draft survey](#).**

For more information, visit the [GRI Standards website](#). For questions regarding the project, the exposure draft, or the public comment period, please email [oil@globalreporting.org](mailto:oil@globalreporting.org).

Users can navigate to specific sections of the exposure draft by clicking the hyperlinked bookmarks that function in most browsers and in Adobe Acrobat Reader.

# GRI Sector Standard: Oil and Gas

Exposure draft for public comment

Users can navigate to specific sections of the exposure draft by clicking the hyperlinked bookmarks that function in most browsers and in Adobe Acrobat Reader.

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# 1. Introduction

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

## 1.1. Purpose of the GRI Sector Standards

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

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

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

Sector Standards provide information on the likely material topics for an organization in a given sector. These topics have been identified through a transparent, multi-stakeholder process,<sup>1</sup> and are based on available authoritative instruments and other relevant references. They need to be considered for reporting by an organization in that sector.

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

## 1.2. GRI Standards

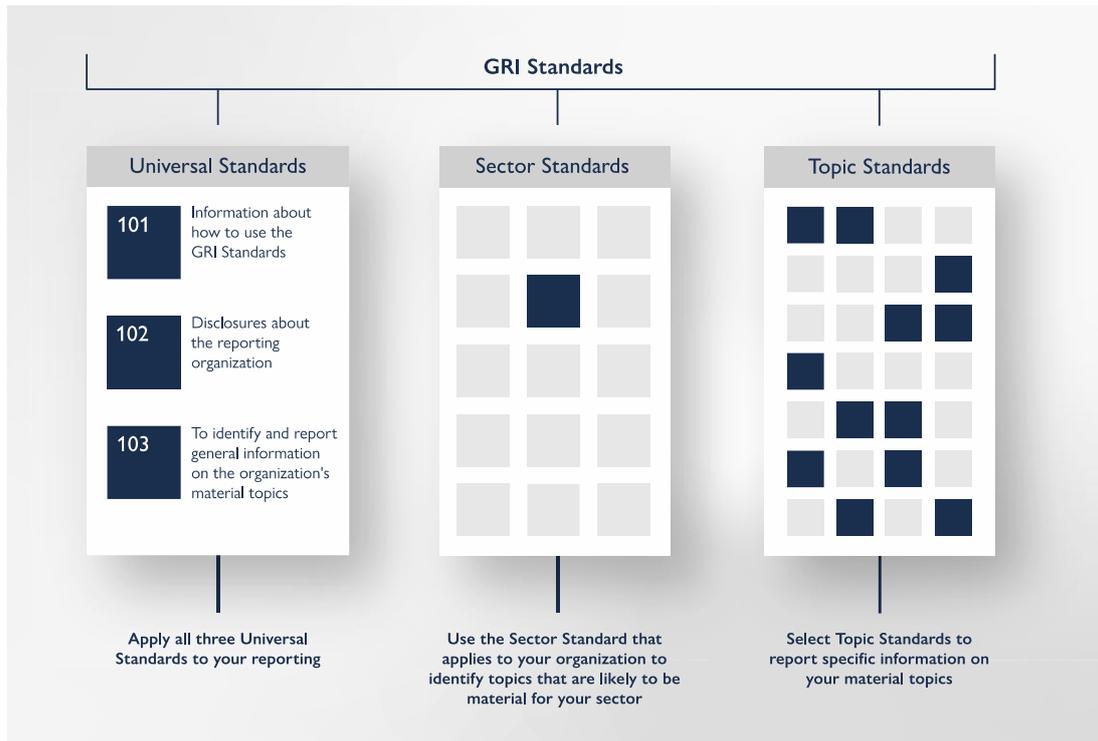
The GRI Standards enable an organization to publicly disclose its most significant impacts and how it manages these impacts. The GRI Standards consist of three sets of Standards: Universal Standards, Sector Standards, and Topic Standards (Figure 1).

**Note:** All references to the GRI Universal Standards in this document are to the exposure drafts made available for public comment as part of the [review of GRI's Universal Standards](#).

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<sup>1</sup> The development of Sector Standards is overseen by the [Global Sustainability Standards Board](#) and governed by the formally defined [Due Process Protocol](#).

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



30 For more information on how to use the GRI Standards system, see [GRI 101: Using the GRI Standards](#).

31 *1.3. Organizations this Standard applies to*

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

- 33
- 34
- 35
- 36
- 37
- 38
- 39
- 40
- 41
- Exploration and production of onshore and offshore oil and gas, including by integrated oil and gas companies.
  - Supply of equipment and services to oil fields and offshore platforms, such as drilling, exploration, seismic information services and platform construction, including by owners and contractors of drilling rigs.
  - Storage and transportation of oil and gas, such as that conducted by midstream natural gas companies, pipeline operators, and oil and gas shipping.
  - Manufacturing and marketing of oil and gas products, such as refined petroleum products and consumable fuels.

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

43 *1.4. Overview of this Standard*

44 The next section, Section 1.5, sets out how this Standard is used. The rest of the Standard is  
45 structured as follows:

- 46
- 47
- Section 2 provides an overview of the sector, including its activities, types of business relationships, and context.

- 48 • Section 3 describes sector topics, which are topics that have been identified as likely material for  
49 an organization in the oil and gas sector and therefore potentially merit inclusion in its reporting.
- 50 • Each sector topic description in Section 3 contains a ‘What to report’ section that lists disclosures  
51 identified for reporting on the topic by an organization in the oil and gas sector. This section  
52 specifies appropriate disclosures from the GRI Topic Standards and, where relevant, includes  
53 additional appropriate disclosures and sector-specific guidance. It also lists resources that can  
54 assist an organization with reporting.

## 55 *1.5. Using this Standard*

### 56 Identifying material topics

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

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

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

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

#### 72 **Sustainability context**

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

### 78 Identifying what to report

79 *GRI 101: Using the GRI Standards* requires the organization to report appropriate disclosures from the  
80 corresponding GRI Topic Standard for each material topic. If a material topic is not covered by a  
81 Topic Standard or the Topic Standard does not provide appropriate disclosures for the organization’s  
82 impacts for a material topic, the organization should report appropriate disclosures from other  
83 sources.

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

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

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

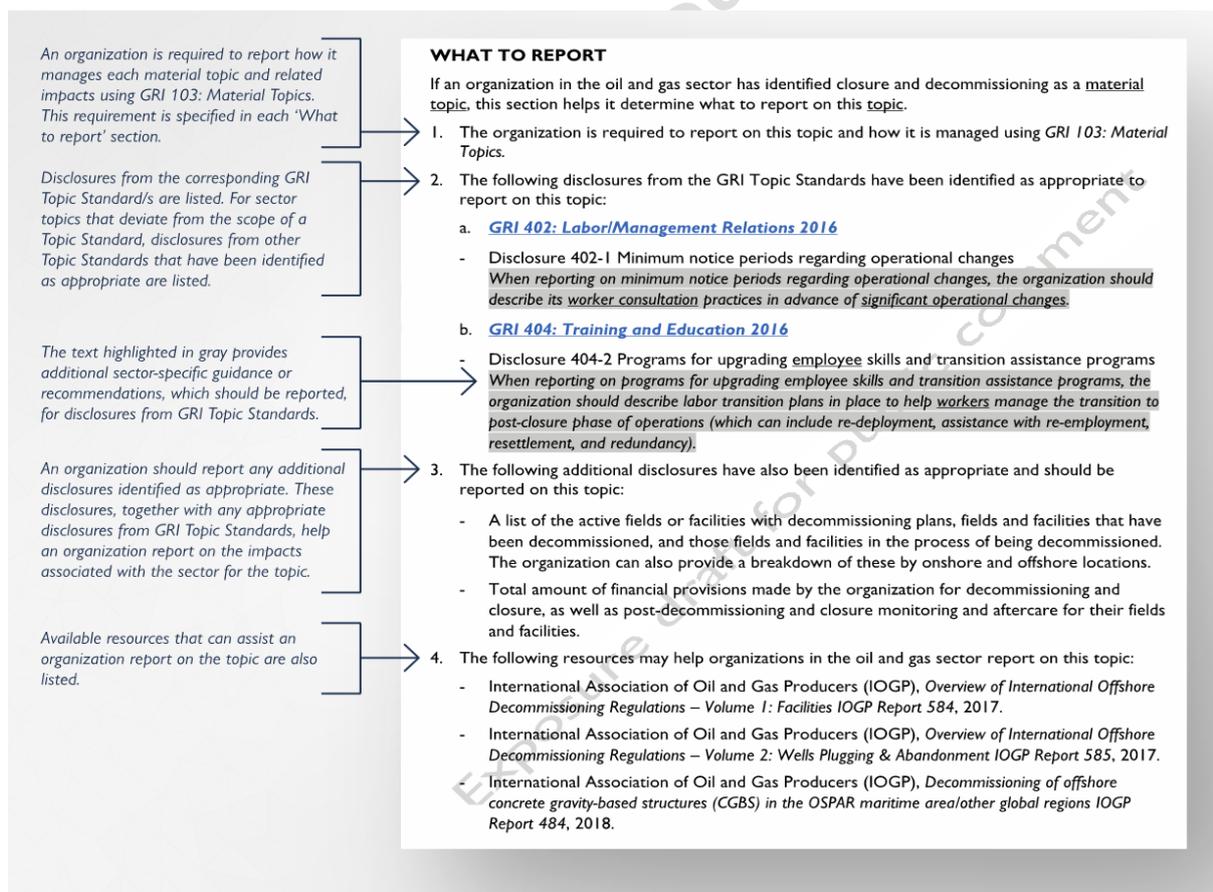
92 Along with any appropriate disclosures, the organization is required to report how it manages each  
93 material topic and related impacts using [GRI 103: Material Topics](#).

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

95  
96 **Including the Sector Standard in a GRI Content Index**  
97 An organization reporting in accordance with the GRI Standards is required to publish a GRI Content  
98 Index using the template set out in [GRI 101: Using the GRI Standards](#). As part of this content index, the  
99 organization is required to list the Sector Standard(s) it has used when identifying its material topics.

100 For more information on the elements an organization should include in the GRI Content Index, see  
101 Appendix I in [GRI 101: Using the GRI Standards](#).

102  
103 **Figure 2. Content overview of 'What to report' section included in each sector topic**



## 2. Sector description

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

### 2.1. Oil and gas sector activities

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

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

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

**Production:** Production of oil and gas from reservoirs offshore or onshore, and separation of fluids through processing.

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

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

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

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

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

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

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

#### BUSINESS RELATIONSHIPS

In the GRI Standards, impact refers to the effect an organization has or could have on the economy, environment, or people, including on human rights, as a result of its activities or business relationships. When identifying its material topics and related impacts, the organization should consider the impacts of additional entities with which it has business relationships. See [GRI 103: Material Topics](#) for more information.

The following business relationships are of particular relevance for the oil and gas sector:

**Joint ventures:** these are common arrangements, particularly in upstream oil and gas operations. Within a joint venture, companies share the costs, benefits, and liabilities of assets or a project. An

142 organization can be involved with negative impacts as a result of a joint venture, even if it is a non-  
143 operating partner.

144 State-owned enterprises (SOEs): these are prevalent in the oil and gas sector. They often represent  
145 the largest producers of the commodities and hold ownership of the majority of reserves. SOEs often  
146 have specific governance challenges, which are addressed in the section Transparency and governance.

147 Suppliers and contractors: these are used, often in large number, by oil and gas organizations during  
148 certain phases of the project, such as drilling or construction, or to provide services. Some of the  
149 most significant impacts related to the topics in this Sector Standard occur mainly through the supply  
150 chain.

## 2.2. Sector context

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

160 The sector's main business model has historically been based on the production of energy, which is an  
161 essential driver of sustainable development. The world's energy systems have thus far relied on fossil  
162 fuels, such as oil and gas, to generate electricity and to fuel global economic development. With world  
163 population and economies growing, the demand for energy and electricity is burgeoning. At present,  
164 more than one in ten people globally still lack access to electricity,<sup>2</sup> highlighting the need for modern  
165 energy that everyone can afford and depend on. However, extracting and burning oil and gas releases  
166 greenhouse gases, which are the largest single contributor to climate change.

167 Almost every country in the world has committed to combating climate change, as outlined in the  
168 2015 Paris Agreement. Leading scientists warn in the Intergovernmental Panel on Climate Change  
169 (IPCC) special report *Global Warming of 1.5°C* that continuing on a 'business-as-usual' basis to  
170 consume and produce fossil fuels, including existing and future reserves, could result in dangerous  
171 global temperature increases and magnified risks of extreme weather and climate events. Further  
172 reports show that with current commitments, the world is heading toward a 3.2°C rise in  
173 temperature by 2100.<sup>3</sup>

174 Combating climate change and avoiding dangerous temperature increases will require the global  
175 energy system to transition to low-carbon economies. Actions taken by high-emitting sectors, such as  
176 oil and gas, are essential to this transition. This can include making business model changes, investing

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<sup>2</sup> World Bank Group, Access to Electricity, data.worldbank.org/indicator/EG.ELC.ACCS.ZS, accessed on 31 May 2020.

<sup>3</sup> United Nations Environment Programme (UNEP), *Emissions Gap Report 2019*, 2019, wedocs.unep.org/bitstream/handle/20.500.11822/30797/EGR2019.pdf?sequence=1&isAllowed=y.

177 in renewable energy resources, prioritizing energy-efficient practices, and developing and adopting  
178 new technologies and nature-based solutions to remove carbon from the atmosphere.<sup>4</sup>

179 As laid out by the Paris Agreement, organizations and governments must work together to ensure a  
180 just transition. This entails accommodating countries' differing capabilities to respond to and mitigate  
181 impacts and ensuring equitable access to sustainable development, while contributing to poverty  
182 eradication and creating quality jobs for people affected by the transition.<sup>5</sup>

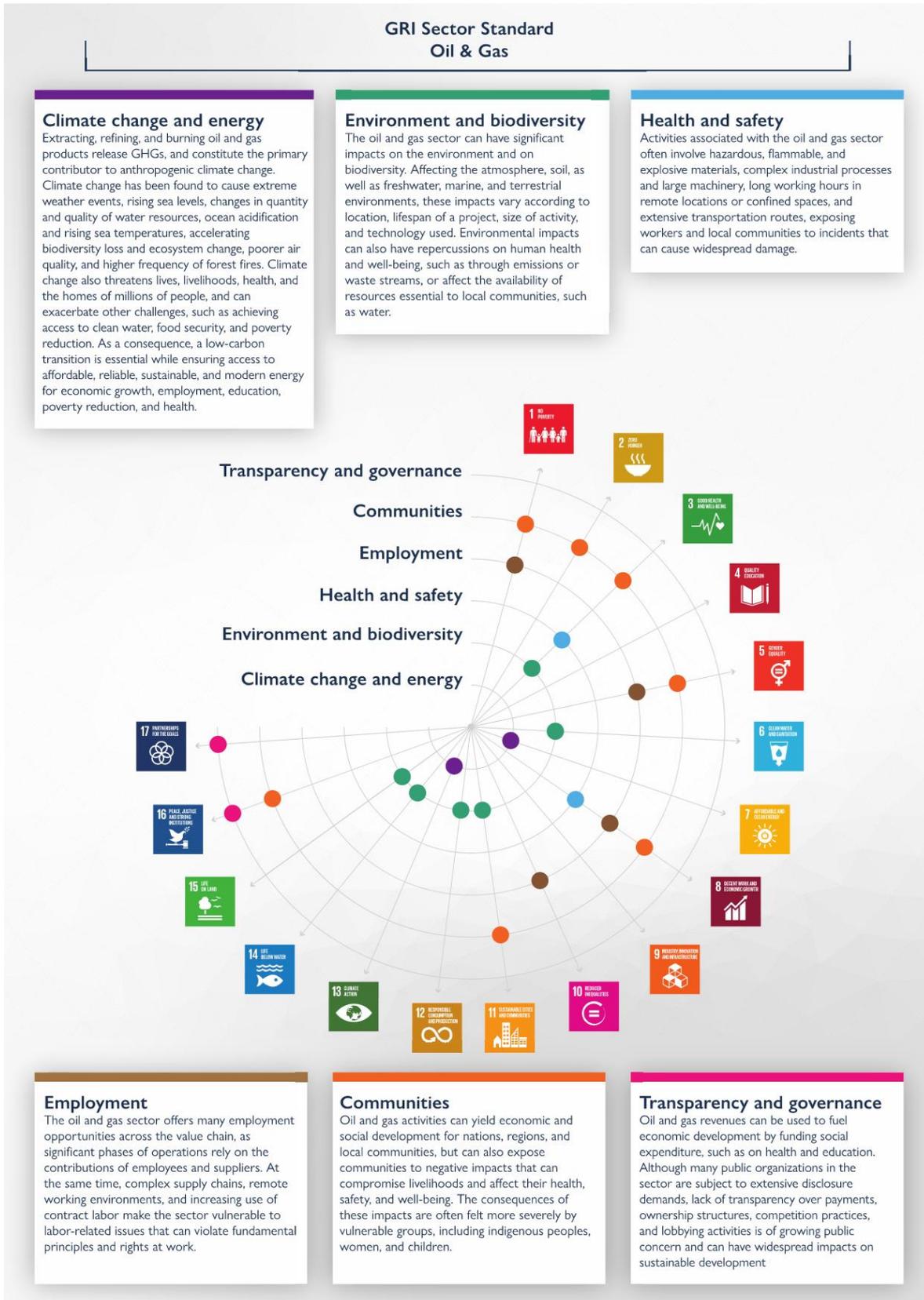
183 The oil and gas sector activities can support a number of United Nations Sustainable Development  
184 Goals (SDGs), either through their positive contributions or by preventing or mitigating negative  
185 impacts. Figure 3 presents linkages between the sector's high-level impacts and the SDGs.

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<sup>4</sup> Organisation for Economic Co-operation and Development (OECD) and International Energy Agency (IEA), *OECD Green Growth Studies: Energy*, 2011, [oecd.org/greengrowth/greening-energy/49157219.pdf](http://oecd.org/greengrowth/greening-energy/49157219.pdf).

<sup>5</sup> United Nations Framework Convention on Climate Change (UNFCCC), *Paris Agreement*, 2015, [unfccc.int/files/essential\\_background/convention/application/pdf/english\\_paris\\_agreement.pdf](http://unfccc.int/files/essential_background/convention/application/pdf/english_paris_agreement.pdf).



## 187 3. Sector topics

### 188 3.1. Overview of likely material topics

189 The following topics have been identified as likely material for organizations in the oil and gas sector.  
190 The topics are grouped by theme and elaborated on in Section 3.2.

#### 191 Climate change

- 192 • **Greenhouse gas (GHG) emissions**

193 Greenhouse gas (GHG) emissions comprise air emissions that contribute to climate change, such  
194 as carbon dioxide and methane. This topic covers direct and indirect GHG emissions (Scope 1  
195 and Scope 2) as well as emissions related to construction activities, transportation, processing and  
196 refining, and end use of products (Scope 3).

- 197 • **Climate resilience and transition**

198 Climate resilience refers to how organizations are adapting to current and anticipated future  
199 climate risks and hazards. This topic also covers approaches and actions organizations can take  
200 toward a just transition to low-carbon economies.

#### 201 Environment and biodiversity

- 202 • **Air emissions**

203 Air emissions are pollutants that can have adverse impacts on ecosystems, air quality, agriculture,  
204 and human and animal health. This topic covers impacts from such pollutants, including sulfur  
205 dioxides, nitrogen oxides, particulate matter, volatile organic compounds, carbon monoxide, and  
206 heavy metals, such as lead, mercury, and cadmium.

- 207 • **Biodiversity**

208 Biodiversity has intrinsic value, and is closely connected to climate, human health and well-being,  
209 and economic prosperity. This topic covers impacts on biodiversity, including on plant and animal  
210 species, genetic diversity, and ecosystems.

- 211 • **Waste**

212 Waste refers to anything that a holder discards, intends to discard, or is required to discard.  
213 When inadequately managed, waste can have significant negative impacts on the environment and  
214 human health, often extending beyond locations where waste is generated and discarded. This  
215 topic covers impacts from waste, including as a result of construction and remediation activities  
216 from active and inactive sites.

- 217 • **Water and effluents**

218 The amount of water withdrawn and consumed by an organization and the quality of its discharges  
219 can impact the functioning of an ecosystem and have economic and social consequences for local  
220 communities and indigenous peoples. This topic covers impacts on freshwater – including  
221 groundwater, surface water, and seawater.

- 222 • **Closure and decommissioning**

223 At the end of commercial use, organizations are expected to decommission assets and facilities  
224 and rehabilitate operational sites. The planning and execution of this phase is expected to take  
225 environmental as well as socioeconomic consequences into consideration. This topic covers  
226 impacts from closure and decommissioning on the environment, local communities, and workers.

## 227 Health and safety

- 228 • **Asset integrity and process safety**

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

- 234 • **Occupational health and safety**

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

## 238 Employment

- 239 • **Employment practices**

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

- 243 • **Diversity and non-discrimination**

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

- 248 • **Forced labor and modern slavery**

249 Freedom from forced labor is a fundamental labor right. This topic covers concepts such as forced  
250 or compulsory labor, debt bondage, forced marriage, slavery and slavery-like practices, and human  
251 trafficking.

- 252 • **Freedom of association and collective bargaining**

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

## 258 Communities

- 259 • **Economic impacts**

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

- 265 • **Local community impacts**

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

- 269 • **Land use and resettlement**

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

274 • **Rights of indigenous peoples**  
275 Indigenous peoples often have distinct customary cultural, economic, social, and political  
276 institutions, or lack economic resources, which renders them vulnerable to impacts caused by  
277 large-scale development projects. This topic covers impacts on the rights of indigenous peoples.

278 • **Conflict and security**  
279 An organization's use of security personnel to safeguard its workers and operations can pose risks  
280 to the human rights of local communities. This topic covers impacts related to operating in areas  
281 of conflict and the conduct of security personnel toward third parties, such as local communities.

## 282 Transparency and governance

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

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

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

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

## 301 3.2. Topic descriptions and what to report

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

### 307 CLIMATE CHANGE

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#### 308 GHG emissions

309 Oil and gas are responsible for a large portion of two of the most significant greenhouse gas (GHG)  
310 emissions causing climate change: carbon dioxide (CO<sub>2</sub>) and methane (CH<sub>4</sub>). CO<sub>2</sub> and CH<sub>4</sub> constitute  
311 over 90% of global GHG emissions. The sector's activities and product use makes up roughly half of  
312 the global CO<sub>2</sub> emissions and close to a quarter of CH<sub>4</sub> emissions caused by human activities.<sup>6</sup> Recent  
313 measurements show a high degree of uncertainty in estimates of global CH<sub>4</sub> emissions from oil and gas  
314 activities, which has a significantly higher global warming potential than CO<sub>2</sub>.

315 Other greenhouse gases from oil and gas activities include ethane (C<sub>2</sub>H<sub>6</sub>), nitrous oxide (N<sub>2</sub>O),  
316 hydrofluorocarbons (HCFs), perfluorocarbons (PFCs), sulfur hexafluoride (SF<sub>6</sub>), and nitrogen  
317 trifluoride (NF<sub>3</sub>).

#### 318 **Scope 1 and 2 emissions**

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

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

329 In addition, flaring and venting are one of the most significant sources of GHG emissions from oil and  
330 gas activities. These practices are aimed to dispose of gas that cannot be contained or otherwise  
331 handled for safety, technical, or economic reasons. They occur during production, storage, refining,  
332 and electricity generation.

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<sup>6</sup> J. G. J. Olivier and J. A. H. W. Peters, *Trends in global CO<sub>2</sub> and total greenhouse gas emissions: 2019 Report*, 2020, [pbl.nl/sites/default/files/downloads/pbl-2020-trends-in-global-co2-and-total-greenhouse-gas-emissions-2019-report\\_4068.pdf](https://pbl.nl/sites/default/files/downloads/pbl-2020-trends-in-global-co2-and-total-greenhouse-gas-emissions-2019-report_4068.pdf), p. 12.

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

### 337 **Scope 3 emissions**

338 For oil and gas, end-use activities are responsible for the most significant GHG emissions, which are  
339 classified as other indirect (Scope 3) GHG emissions. Higher energy demands have led to higher GHG  
340 emissions, the majority of which originates from combustion processes. Oil and natural gas  
341 combustion represent over half of global CO<sub>2</sub> emissions.<sup>7 8</sup> These emissions mostly originate from  
342 activities, such as electricity and heat generation, transportation, manufacturing, and construction.

### 343 **Flaring and venting**

344 Routine venting of associated gases is widely considered poor industry practice. Venting releases CH<sub>4</sub>  
345 directly to the atmosphere, whereas flaring converts the gas to CO<sub>2</sub>, which has a lower global  
346 warming potential. The International Finance Corporation recommends routing associated gas streams  
347 to an efficient flare system instead of venting it.

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

356 \* The World Bank, Zero Routine Flaring by 2030, [worldbank.org/en/programs/zero-routine-flaring-by-2030#7](http://worldbank.org/en/programs/zero-routine-flaring-by-2030#7), accessed 31 May 2020

## 357 **WHAT TO REPORT**

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

360 I. The organization is required to report on this topic and how it is managed using [GRI 103: Material](#)  
361 [Topics](#).

362 *When reporting on actions taken to manage GHG emissions and related impacts and the effectiveness of*  
363 *these actions, the organization should report the actions taken to manage flaring and venting as well as*  
364 *the effectiveness of these actions.*

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

366 - *How goals and targets are set;*

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<sup>7</sup> International Energy Agency (IEA), *Energy Efficiency 2018: Analysis and Outlook to 2040*, 2018, [webstore.iea.org/market-report-series-energy-efficiency-2018](http://webstore.iea.org/market-report-series-energy-efficiency-2018).

<sup>8</sup> International Energy Agency (IEA), *CO<sub>2</sub> Emissions from Fuel Combustion Highlights, 2019*, [webstore.iea.org/co2-emissions-from-fuel-combustion-2019-highlights](http://webstore.iea.org/co2-emissions-from-fuel-combustion-2019-highlights).

- 367 - Whether, and how, goals and targets take into account the context in which the impacts take place  
 368 and are informed by expectations in internationally recognized instruments and, where relevant, by  
 369 scientific consensus;
- 370 - Whether goals and targets are voluntary or mandatory (if mandatory, the organization can list the  
 371 mandating legislation);
- 372 - Activities or business relationships to which the goals and targets apply;
- 373 - Baseline for the goals and targets; and
- 374 - Timeline for achieving the goals and targets.
- 375 2. The following disclosures from the GRI Topic Standards have been identified as appropriate to  
 376 report on this topic:
- 377 a. [GRI 302: Energy 2016](#)
- 378 - Disclosure 302-1 Energy consumption within the organization
- 379 - Disclosure 302-3 Energy intensity
- 380 b. [GRI 305: Emissions 2016](#)
- 381 - Disclosure 305-1 Direct (Scope 1) GHG emissions
- 382 When reporting on direct (Scope 1) GHG emissions, the organization should report:
- 383 o Percentage of methane emissions from gross direct (Scope 1) GHG emissions; and
- 384 o Breakdown of direct (Scope 1) GHG emissions by type of source, including from flared gas,  
 385 vented gas, and fugitive emissions.
- 386 - Disclosure 305-2 Energy indirect (Scope 2) GHG emissions
- 387 - Disclosure 305-3 Other indirect (Scope 3) GHG emissions
- 388 - Disclosure 305-4 GHG emissions intensity
- 389 - Disclosure 305-5 Reduction of GHG emissions
- 390 3. In addition to the disclosures listed above, when reporting [ACT-1 Activities, value chain, and other](#)  
 391 [business relationships in GRI 102: About the Organization](#), the organization should report efforts to  
 392 move toward less GHG-intensive operations and products.
- 393 4. The following resources may help an organization in the oil and gas sector report on this topic:
- 394 - International Petroleum Industry Environmental Conservation Association (IPIECA), American  
 395 Petroleum Institute (API), International Association of Oil and Gas Producers (IOGP),  
 396 *Sustainability reporting guidance for the oil and gas industry, 2020*. The World Bank, Global Gas  
 397 Flaring Reduction Partnership.
- 398 - World Resources Institute, *Estimating and Reporting the Comparative Emissions Impacts of*  
 399 *Products, 2019*.
- 400 - Greenhouse Gas Protocol, *Corporate Value Chain (Scope 3) Accounting and Reporting Standard,*  
 401 *2011*

## 402 Climate resilience and transition

403 Climate change cuts across environmental and socioeconomic systems. To achieve sustainable  
404 development while addressing climate change, both mitigation and adaptation strategies are required.  
405 Mitigation, in order to avoid extreme climate change effects by, for example, investing in renewable  
406 energy, nature-based solutions to climate mitigation, and technologies to remove CO<sub>2</sub> from the  
407 atmosphere. Adaptation, in order to cope with impacts that cannot be avoided. If climate change is  
408 moderate rather than substantial, the resulting risks to sustainable development may also be limited.<sup>9</sup>

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

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

### 418 **Transition to low-carbon economies**

419 There is wide agreement that to mitigate climate change and stabilize global temperatures, global CO<sub>2</sub>  
420 emissions need to be limited. They need to 'eventually approach zero', which requires a 'fundamental  
421 transformation of the energy supply system' involving a key role for low-GHG energy supply  
422 technologies.<sup>10</sup> For an organization in the oil and gas sector, this poses a 'strategic challenge of  
423 balancing short-term returns with its long-term license to operate'<sup>11</sup> while also facing increasing  
424 pressure to align with the transition to low-carbon energy in portfolios and business models.

425 Currently, proven global reserves of fossil fuels significantly exceed that which can be combusted  
426 while still keeping warming 'well below 2 degrees', the global goal established by the Paris Agreement.  
427 Aligning with this goal requires organizations to set carbon emission targets that are compatible with  
428 carbon budgets, which indicate 'the cumulative amount of CO<sub>2</sub> emissions permitted over a period of  
429 time to keep within a certain temperature threshold'.<sup>12</sup> These projections are also referred to as  
430 'scenarios'. By making targets compatible with carbon budgets, organizations can better establish  
431 relevant mitigation and adaptation measures to navigate a climate-resilient pathway. The more limited

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<sup>9</sup> F. Denton, T. J. Wilbanks, et al., 'Climate-Resilient Pathways: Adaptation, Mitigation, and Sustainable Development', *Climate Change 2014: Impacts, Adaptation, and Vulnerability. Part A: Global and Sectoral Aspects. Contribution of Working Group II to the Fifth Assessment Report of the Intergovernmental Panel on Climate Change*, 2014, [ipcc.ch/site/assets/uploads/2018/02/WGIIAR5-Chap20\\_FINAL.pdf](http://ipcc.ch/site/assets/uploads/2018/02/WGIIAR5-Chap20_FINAL.pdf), pp. 1101-1131.

<sup>10</sup> T. Bruckner, I. Alexeyevich Bashmakov, et al., 'Energy Systems', *Mitigation of Climate Change 2014: Mitigation of Climate Change. Contribution of Working Group III to the Fifth Assessment Report of the Intergovernmental Panel on Climate Change*, 2014, [ipcc.ch/site/assets/uploads/2018/02/ipcc\\_wg3\\_ar5\\_chapter7.pdf](http://ipcc.ch/site/assets/uploads/2018/02/ipcc_wg3_ar5_chapter7.pdf), pp. 511-597.

<sup>11</sup> International Energy Agency (IEA), *The Oil and Gas Industry in Energy Transitions: World Energy Outlook special report*, 2020, [iea.org/reports/the-oil-and-gas-industry-in-energy-transitions](http://iea.org/reports/the-oil-and-gas-industry-in-energy-transitions).

<sup>12</sup> Carbon Tracker Initiative, *Carbon Budgets Explainer*, 2018, [carbontracker.org/wp-content/uploads/2018/02/Carbon-Budgets\\_Explained\\_02022018.pdf](http://carbontracker.org/wp-content/uploads/2018/02/Carbon-Budgets_Explained_02022018.pdf).

432 the budget, the greater the required changes, which can include diversification and portfolio  
433 reassessment.

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

441 As oil and gas fields have finite lifespans, the coming decades are likely to see increases in **closure**  
442 **and decommissioning** without being counterbalanced by new developments. The social impact can  
443 be significant when substantial direct employment, broader job creation, and economic development  
444 in the region depend on the sector. Workers face other potential impacts related to employment,  
445 specifically surrounding employability, reskilling, and desirable re-employment.

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

## 450 **WHAT TO REPORT**

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

- 453 I. The organization is required to report on this topic and how it is managed using [GRI 103: Material](#)  
454 [Topics](#).
- 455 a. *When reporting on actions taken to manage climate resilience and transition and related impacts, the*  
456 *organization should report:*
- 457 – *Level and function within the organization assigned responsibility for managing the impacts (this can*  
458 *also be reported as part of [GOV-3 Responsibilities for sustainable development topics and delegation](#)*  
459 *in [GRI 102: About the Organization](#));*
  - 460 – *Internal decision-making, budget allocation, and oversight processes to enable effective actions to*  
461 *manage the impacts (this can also be reported as part of [GOV-13 Remuneration policies in GRI 102:](#)*  
462 *[About the Organization](#));*
  - 463 – *How performance criteria in the remuneration policies for highest governance body members and*  
464 *senior executives relate to the topic; and*
  - 465 – *Whether responsibility to manage the topic is linked to performance assessments or incentive*  
466 *mechanisms.*
- 467 b. *When describing its policies on or commitments to the topic, the organization should report:*
- 468 – *Policy commitments to climate change (this can be reported as part of [RBC-2 Policy commitments in](#)*  
469 *[GRI 102: About the Organization](#));*
  - 470 – *Approach to public advocacy on climate change, including stance on issues related to climate change,*  
471 *and any differences between its lobbying positions and any stated policies, goals, or other public*  
472 *positions; and*
  - 473 – *Any industry and other membership associations and national and international advocacy*  
474 *organizations that participate in public advocacy on climate change in which the organization has a*  
475 *significant role (this can also be reported as part of [RBC-7 Membership associations in GRI 102:](#)*  
476 *[About the Organization](#)).*

- 477 c. When reporting on goals and targets, the organization should report targets related to reducing Scope 3  
478 emissions from use of sold products, including:  
479 – Strategy to achieve targets, including through investments in renewable energy, nature-based solutions  
480 to climate mitigation, and technologies to remove CO<sub>2</sub> from the atmosphere;  
481 – Baseline for the targets;  
482 – Whether and how the goals and targets take into account the context in which the impacts take place  
483 and are informed by expectations in internationally recognized instruments and, where relevant, by  
484 scientific consensus; and  
485 – Timeline for achieving goals and targets.

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

- 488 2. The following disclosure from the GRI Topic Standards has been identified as appropriate to  
489 report on this topic:

490 **GRI 201: Economic Performance 2016**

- 491 – Disclosure 201-2 Financial implications and other risks and opportunities due to climate  
492 change  
493 *When reporting on financial implications and other risks and opportunities due to climate change, the*  
494 *organization should report:*  
495 ○ Whether climate change is considered in the organization's strategy;  
496 ○ Scenarios used for outlining risks and opportunities;  
497 ○ Assumptions and/or projections used to address stranded asset risks; and  
498 ○ How the concept of just transition is considered to prevent or mitigate systemic negative  
499 impacts.

- 500 *When reporting on methods used to manage risks or opportunities, the organization should report:*  
501 ○ Investments in nature-based solutions to climate mitigation and technologies to remove CO<sub>2</sub>,  
502 and net captured value of CO<sub>2</sub> removed;  
503 ○ Decisions not to invest in new oil and gas developments and project divestments;  
504 ○ Investments in exploration of new oil and gas reserves and development of new fields  
505 (percentage of total CAPEX)<sup>13</sup>.

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

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<sup>13</sup> The definition of reserves refers to the one applied in the organization's consolidated financial statements or equivalent documents.

- 514 4. The following resources may help organizations in the oil and gas sector report on this topic:
- 515 – Task Force on Climate-Related Financial Disclosure (TCFD), *Recommendations of the Task*
- 516 *Force on Climate-related Financial Disclosure*, 2017.
- 517 – Task Force on Climate-Related Financial Disclosure, *The Use of Scenario Analysis in Disclosure of*
- 518 *Climate-Related Risks and Opportunities*, 2017.
- 519 – Transition Pathway Initiative, *Methodology and Indicators Report*, 2019.
- 520 – World Resources Institute, *A Recommended Methodology for Estimating and Reporting the*
- 521 *Potential Greenhouse Gas Emissions from Fossil Fuel Reserves*, 2016.

Exposure draft for public comment

## 522 ENVIRONMENT AND BIODIVERSITY

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### 523 Air emissions

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

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

533 Air emissions from oil and gas activities include nitrogen oxides (NO<sub>x</sub>), sulfur oxides (SO<sub>x</sub>), volatile  
534 organic compounds (VOC), particulate matter (PM), ozone (O<sub>3</sub>), and other hazardous air pollutants,  
535 such as hydrogen sulfide (H<sub>2</sub>S) and benzene (C<sub>6</sub>H<sub>6</sub>).<sup>14</sup> These can occur from venting, flaring, and  
536 blowdowns; equipment leaks, evaporation losses, accidents, and equipment failures (in the form of  
537 fugitive emissions); waste impoundments and storage; fuel combustion; refining and processing  
538 activities; and transportation of supplies and products.

### 539 WHAT TO REPORT

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

542 1. The organization is required to report on this topic and how it is managed using [GRI 103: Material](#)  
543 [Topics](#).

544 2. The following disclosure from the GRI Topic Standards has been identified as appropriate to  
545 report:

#### 546 [GRI 305: Emissions 2016](#)

547 - Disclosure 305-7 Nitrogen oxides (NO<sub>x</sub>), sulfur oxides (SO<sub>x</sub>), and other significant air  
548 emissions

549 3. The organization can also report the following disclosure:

#### 550 [GRI 416: Customer Health and Safety 2016](#)

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

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

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<sup>14</sup> This scope does not include carbon dioxide (CO<sub>2</sub>) and methane (CH<sub>4</sub>), which are to be reported under GHG emissions.

## 555 Biodiversity

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

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

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

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

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

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

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

588 **WHAT TO REPORT**

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

591 1. The organization is required to report on this topic and how it is managed using [GRI 103: Material](#)  
592 [Topics](#).

593 *When describing the actions taken to manage the topic and related impacts, the organization should*  
594 *describe whether it has implemented the mitigation hierarchy and how local community engagement is*  
595 *incorporated.*

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

598 **GRI 304: Biodiversity 2016**

599 - Disclosure 304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas  
600 and areas of high biodiversity value outside protected areas

601 - Disclosure 304-2 Significant impacts of activities, products, and services on biodiversity  
602 *When reporting significant impacts of activities, products, and services on biodiversity, the organization*  
603 *should report significant direct and indirect impacts on biodiversity with reference to habitats or*  
604 *ecosystems.*

605 - Disclosure 304-3 Habitats protected or restored  
606 *When reporting habitats areas, the organization should provide a breakdown of those protected or*  
607 *restored through the application of the mitigation hierarchy and/or additional conservation actions.*

608 - Disclosure 304-4 IUCN Red List species and national conservation list species with habitats in  
609 areas affected by operations

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

611 - International Finance Corporation (IFC) Performance Standard 6: *Biodiversity Conservation and*  
612 *Sustainable Management of Natural Resources*, 2012.

613 - International Council for Mining and Metals (ICMM), International Petroleum Industry  
614 Environmental Conservation Association (IPIECA), Equator Principles, *A cross-sector guide for*  
615 *implementing the Mitigation Hierarchy*, 2017.

616 - Integrated Biodiversity Assessment Tool (IBAT) Alliance, *Integrated Biodiversity Assessment*  
617 *Tool*.

618 - International Petroleum Industry Environmental Conservation Association (IPIECA),  
619 International Association of Oil and Gas Producers (IOGP), *Biodiversity and ecosystem services*  
620 *fundamentals*, 2016.

## 621 Waste

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

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

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

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

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

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

### 644 **Use of materials**

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

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

653 **WHAT TO REPORT**

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

656 1. The organization is required to report on this topic and how it is managed using [GRI 103: Material](#)  
657 [Topics](#).

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

660 [GRI 306: Waste 2020](#)

661 - Disclosure 306-1 Waste generation and significant waste-related impacts

662 - Disclosure 306-2 Management of significant waste-related impacts

663 - Disclosure 306-3 Waste generated

664 - Disclosure 306-4 Waste diverted from disposal

665 - Disclosure 306-5 Waste directed to disposal

666 *When reporting on waste generated, diverted from disposal, and directed to disposal, the organization*  
667 *should report the composition of the waste broken down by:*

668  *Drilling waste (muds and cuttings);*

669  *Total amounts of overburden, rock, and sludges; and*

670  *Tailings waste.*

671 3. The following additional disclosures have also been identified as appropriate and should be  
672 reported on this topic by organizations with oil sands mining operations:

673 - Volume (m<sup>3</sup>) and area (m<sup>2</sup>) of tailings ponds

674 - Types of tailings facilities the organization operates

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

676 - International Finance Corporation (IFC), *Environmental, Health, and Safety Guidelines for Waste*  
677 *Management, 2007.*

678 - United Nations Environment (UN environment), International Council for Mining and Metals  
679 (ICMM), Principles for Responsible Investment (PRI), *Global Tailings Standard.*

680 - International Association of Oil and Gas Producers (IOGP) *Guidelines for waste management with*  
681 *special focus on areas with limited infrastructure.*

682 - International Petroleum Industry Environmental Conservation Association (IPIECA), *Petroleum*  
683 *refinery waste management and minimization, 2014.*

## 684 Water and effluents

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

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

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

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

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

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

### 713 **WHAT TO REPORT**

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

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

#### 720 **GRI 303: Water and Effluents 2018**

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

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

- 727 - Disclosure 303-5 Water consumption
- 728 3. The following resources may help organizations in the oil and gas sector report on this topic:
- 729 - International Council for Mining and Metals (ICMM): *Water Stewardship Framework*, 2014.
- 730 - International Petroleum Industry Environmental Conservation Association (IPIECA): *The*
- 731 *IPIECA Water Management Framework for onshore oil and gas activities*, 2013.

Exposure draft for public comment

## 732 Closure and decommissioning

733 Developing oil and gas fields can impact the surrounding area and cause changes beyond the location  
734 or lifespan of a project. Impacts following closure may include soil and water contamination, changes  
735 to landforms, disturbance of biodiversity and wildlife, and lasting socioeconomic consequences for  
736 [local communities](#).

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

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

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

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

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

765 The closure and decommissioning phase can create significant [employment](#) opportunities at the end  
766 of an asset lifecycle and involve an influx of additional workers for an extended period of time. The  
767 arrival of workers from the surrounding areas or through a fly-in-fly-out approach during this project's  
768 phase can, in turn, exacerbate other pressures on the environment.

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<sup>15</sup> Benthic communities 'are biological communities that live in or on the seabed', as defined by the Australian Environmental Protection Authority (EPA, *Environmental Factor Guideline: Benthic Communities and Habitats*, 2016, [epa.wa.gov.au/sites/default/files/Policies\\_and\\_Guidance/Guideline-Benthic-Communities-Habitats-131216\\_2.pdf](http://epa.wa.gov.au/sites/default/files/Policies_and_Guidance/Guideline-Benthic-Communities-Habitats-131216_2.pdf)).

769 **WHAT TO REPORT**

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

772 1. The organization is required to report on this topic and how it is managed using [GRI 103: Material](#)  
773 [Topics](#).

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

776 a. [GRI 402: Labor/Management Relations 2016](#)

777 - Disclosure 402-1 Minimum notice periods regarding operational changes

778 *When reporting on minimum notice periods regarding operational changes, the organization should*  
779 *describe its worker consultation practices in advance of significant operational changes.*

780 b. [GRI 404: Training and Education 2016](#)

781 - Disclosure 404-2 Programs for upgrading employee skills and transition assistance programs

782 *When reporting on programs for upgrading employee skills and transition assistance programs, the*  
783 *organization should describe labor transition plans in place to help workers manage the transition to*  
784 *post-closure phase of operations (which can include re-deployment, assistance with re-employment,*  
785 *resettlement, and redundancy).*

786 3. The following additional disclosures have also been identified as appropriate and should be  
787 reported on this topic:

788 - A list of the active fields or facilities with decommissioning plans, fields and facilities that have  
789 been decommissioned, and those fields and facilities in the process of being decommissioned.  
790 The organization can also provide a breakdown of these by onshore and offshore locations.

791 - Total amount of financial provisions made by the organization for decommissioning and  
792 closure, as well as post-decommissioning and closure monitoring and aftercare for their fields  
793 and facilities.

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

795 - International Association of Oil and Gas Producers (IOGP), *Overview of International Offshore*  
796 *Decommissioning Regulations – Volume 1: Facilities IOGP Report 584, 2017.*

797 - International Association of Oil and Gas Producers (IOGP), *Overview of International Offshore*  
798 *Decommissioning Regulations – Volume 2: Wells Plugging & Abandonment IOGP Report 585, 2017.*

799 - International Association of Oil and Gas Producers (IOGP), *Decommissioning of offshore*  
800 *concrete gravity-based structures (CGBS) in the OSPAR maritime area/other global regions IOGP*  
801 *Report 484, 2018.*

## 803 Asset integrity and process safety

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

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

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

823 **WHAT TO REPORT**

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

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

828 *When describing its policies or commitments for this topic, the organization should describe its emergency*  
 829 *preparedness and response programs and plans.*

- 830 2. The following disclosure from the GRI Topic Standards has been identified as appropriate to  
 831 report on this topic:

832 **GRI 306: Effluents and Waste 2016**

- 833 – Disclosure 306-3 Significant spills

834 *When reporting on significant spills, the organization should report cause of spill and volume of*  
 835 *substance recovered.*

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

- 838 3. The following additional disclosures have also been identified as appropriate and should be  
 839 reported on this topic:

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

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

- 843 – Organisation for Economic Co-operation and Development (OECD), *Guidance on Developing*  
844 *Safety Performance Indicators Related to Chemical Accident Prevention, Preparedness and Response*  
845 *for Industry*, 2008.
- 846 – International Association of Oil and Gas Producers (IOGP), *Asset Integrity – the Key to*  
847 *Managing Major Incident Risks*, 2018.
- 848 – International Association of Oil and Gas Producers (IOGP), *Process safety: recommended*  
849 *practice on key performance indicators*, 2018.
- 850 – UK Health and Safety Executive, *Step-By-Step Guide to Developing Process Safety Performance*  
851 *Indicators*, 2006.

Exposure draft for public comment

## 852 Occupational Health and Safety

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

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

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

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

### 872 ***Hazards with a potential to result in injury***

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

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

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

### 884 ***Hazards with a potential to result in ill health***

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

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

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

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

## 904 **WHAT TO REPORT**

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

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

### 911 **GRI 403: Occupational Health and Safety 2018**

- 912 – Disclosure 403-1 Occupational health and safety management system
  - 913 – Disclosure 403-2 Hazard identification, risk assessment, and incident investigation
  - 914 – Disclosure 403-3 Occupational health services
  - 915 – Disclosure 403-4 Worker participation, consultation, and communication on occupational  
916 health and safety
  - 917 – Disclosure 403-5 Worker training on occupational health and safety
  - 918 – Disclosure 403-6 Promotion of worker health
  - 919 – Disclosure 403-7 Prevention and mitigation of occupational health and safety impacts directly  
920 linked by business relationships
  - 921 – Disclosure 403-8 Workers covered by an occupational health and safety management system
  - 922 – Disclosure 403-9 Work-related injuries
  - 923 – Disclosure 403-10 Work-related ill health
- 924 3. The following resources may help organizations in the oil and gas sector report on this topic:
    - 925 – International Association of Oil and Gas Producers (IOGP) – International Petroleum Industry  
926 Environmental Conservation Association (IPIECA), *Health management in the oil and gas industry*,  
927 2019.
    - 928 – International Association of Oil and Gas Producers (IOGP) – International Petroleum Industry  
929 Environmental Conservation Association (IPIECA), *Health Performance Indicators: A guide for the*  
930 *oil and gas industry*, 2007.

## 932 Employment practices

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

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

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

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

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

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

968 **WHAT TO REPORT**

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

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

- 973 2. The following disclosures from the GRI Topic Standards have been identified as appropriate to  
974 report on this topic:
- 975 a. **GRI 401: Employment 2016**
- 976 – Disclosure 401-1 New employee hires and employee turnover
- 977 – Disclosure 401-2 Benefits provided to full-time employees that are not provided to temporary  
978 or part-time employees
- 979 – Disclosure 401-3 Parental leave
- 980 b. **GRI 402: Labor/Management Relations 2016**
- 981 – Disclosure 402-1 Minimum notice periods regarding operational changes
- 982 c. **GRI 404: Training and Education 2016**
- 983 – Disclosure 404-1 Average hours of training per year per employee
- 984 – Disclosure 404-2 Programs for upgrading employee skills and transition assistance programs
- 985 d. **GRI 414: Supplier Social Assessment 2016**
- 986 – Disclosure 414-1 New suppliers that were screened using social criteria
- 987 – Disclosure 414-2 Negative social impacts in the supply chain and actions taken

## 988 Diversity and non-discrimination

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

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

999 The oil and gas sector is also characterized by a significant gender imbalance. In many countries, the  
1000 percentage of women working in this sector is significantly lower compared to the overall number of  
1001 working women. Women are especially underrepresented in senior management. One of the root  
1002 causes of this imbalance is that fewer women graduate with degrees in disciplines pertinent to the  
1003 sector, such as science, technology, engineering, and mathematics. In addition, some resource-rich  
1004 countries have laws that prevent women from working in hazardous or arduous occupations. Social or  
1005 cultural customs and beliefs can also limit women's access to jobs in this sector or prevent them from  
1006 taking on specific roles.

### 1007 **WHAT TO REPORT**

1008 If an organization in the oil and gas sector has identified diversity and non-discrimination as a material  
1009 topic, this section helps it determine what to report on this topic.

- 1010 1. The organization is required to report on this topic and how it is managed using [GRI 103: Material](#)  
1011 [Topics](#).
- 1012 2. The following disclosures from the GRI Topic Standards have been identified as appropriate to  
1013 report on this topic:
  - 1014 – [GRI 202: Market Presence 2016](#)
  - 1015 – Disclosure 202-1 Ratios of standard entry level wage by gender compared to local minimum  
1016 wage
  - 1017 – Disclosure 202-2 Proportion of senior management hired from the local community
  - 1018 – [GRI 405: Diversity and Equal Opportunity 2016](#)
  - 1019 – Disclosure 405-1 Diversity of governance bodies and employees
  - 1020 – Disclosure 405-2 Ratio of basic salary and remuneration of women to men
  - 1021 – [GRI 406: Non-discrimination 2016](#)
  - 1022 – Disclosure 406-1 Incidents of discrimination and corrective actions taken
  - 1023 – [GRI 404: Training and Education 2016](#)
  - 1024 – Disclosure 404-1 Average hours of training per year per employee

1025

## 1026 Forced labor and modern slavery

1027 Organizations in the oil and gas sector interact with a large number of suppliers, including in countries  
1028 characterized as having low rates of enforcement of labor rights. This can increase the potential of  
1029 using suppliers that do not adhere to labor rights or relevant codes of conduct, leaving supply chains  
1030 vulnerable to human rights violations. These include modern slavery, which refers to forced labor and  
1031 marriage, debt bondage, other slavery-like practices, and human trafficking. The violations most  
1032 frequently reported in the oil and gas sector are forced labor and situations of exploitation where a  
1033 person cannot refuse or leave because of coercion, deception, threats, violence, or other abuse of  
1034 power. Increased attention to modern slavery has prompted a global response to address the issue,  
1035 with a number of governments issuing legislation for businesses to publicly report on progress toward  
1036 addressing these impacts.

1037 In addition to impacts through their supply chains, oil and gas organizations can be directly linked to  
1038 occurrences of modern slavery through joint ventures and other business relationships, including  
1039 state-owned enterprises in countries where international human rights standards violations occur.  
1040 Documented cases show forced labor and modern slavery in oil and gas activities such as shipping,  
1041 construction, cleaning, catering, onshore transportation, supply base activities, waste management,  
1042 maintenance, and modifications services. Offshore oil and gas workers can be at higher risk of forced  
1043 labor due to the isolation of extraction sites, making it more challenging to reinforce measures. Higher  
1044 risk related to shipping is tied to ships being registered in a country other than that of the beneficial  
1045 owner, obscuring accountability through layers of management and crewing companies.

1046 Migrant workers also face higher risks of modern slavery. For example, third-party employment  
1047 agencies have been found to overcharge workers for visas and flights or to demand recruitment costs  
1048 be paid by employees rather than employers.

### 1049 Impacts on children's rights

1050 Risks of child labor in the oil and gas sector mainly occur through business relationships, including  
1051 joint ventures and the supply chain, such as during facilities construction or pipeline operations.  
1052 Suppliers can operate in countries with working ages below the ILO's minimum age.

1053 Other impacts on children's rights and well-being can come from an oil or gas project's proximity to  
1054 the local community through, for example, environmental impacts or land use and resettlement.  
1055 Parents' labor conditions, including hours, shift work, and fly-in-fly-out practices, can also have indirect  
1056 impacts on children (see also Employment practices).

1057 → Child labor is addressed in [GRI 408: Child Labor 2016](#).

## 1058 WHAT TO REPORT

1059 If an organization in the oil and gas sector has identified forced labor and modern slavery as a material  
1060 topic, this section helps it determine what to report on this topic.

- 1061 1. The organization is required to report on this topic and how it is managed using [GRI 103: Material](#)  
1062 [Topics](#).
- 1063 2. The following disclosures from the GRI Topic Standards have been identified as appropriate to  
1064 report on this topic:
  - 1065 a. [GRI 409: Forced or Compulsory Labor 2016](#)
    - 1066 – Disclosure 409-1 Operations and suppliers at significant risk for incidents of forced or  
1067 [compulsory labor](#)

- 1068 b. [GRI 414: Supplier Social Assessment 2016](#)
- 1069 – Disclosure 414-I: New suppliers that were screened using social criteria

Exposure draft for public comment

## 1070 Freedom of association and collective bargaining

1071 The right to organize and take collective action is critical for the oil and gas sector to enable public  
1072 debate about the sector's governance and practices, reduce social inequality, and improve labor  
1073 standards, including **occupational health and safety**, working conditions, wages, and job security.

1074 Many professions associated with the sector have traditionally been represented by trade unions and  
1075 covered by collective bargaining agreements, which are negotiated by national, regional, or global  
1076 sectoral federations and associations. However, some oil and gas resources are located in countries  
1077 where these rights are restricted. Workers in such locations face risks when seeking to join trade  
1078 unions and engage in collective bargaining. Even in countries where unions are legal, restrictions might  
1079 exist to prevent effective representation, and workers joining unions might face intimidation or unfair  
1080 treatment.

1081 Documented cases of interference with freedom of association and collective bargaining include  
1082 detention of managers and employees; invasion of privacy; not adhering to collective agreements;  
1083 prevention of union access to workplaces so as to assist workers; refusal to bargain in good faith with  
1084 workers' chosen unions; unfair dismissal of trade union members and leaders; and unilateral  
1085 cancellation of collective bargaining agreements.

1086 Contract workers, who are widely used in these sectors, are often excluded from the scope of  
1087 collective bargaining agreements, which can cause them to have reduced benefits and worse working  
1088 conditions (see also **Employment practices**).

### 1089 Freedom of association and civic space

1090 Freedom of association is a fundamental human right, which comprises the right to freedom of  
1091 peaceful assembly and association. This entails engaging in free speech about sector policies and  
1092 organizations' practices not only for workers and employees, but also through active participation of  
1093 independent civil society. Restrictions on civic space can limit citizens' ability to engage in public  
1094 debate about sector policies and company practices.

## 1095 WHAT TO REPORT

1096 If an organization in the oil and gas sector has identified freedom of association and collective  
1097 bargaining as a material topic, this section helps it determine what to report on this topic.

1098 1. The organization is required to report on this topic and how it is managed using [GRI 103: Material](#)  
1099 [Topics](#).

1100 2. The following disclosure from the GRI Topic Standards has been identified as appropriate to  
1101 report on this topic:

### 1102 [GRI 407: Freedom of Association and Collective Bargaining 2016](#)

1103 – Disclosure 407-1 Operations and suppliers in which the right to freedom of association and  
1104 collective bargaining may be at risk

## 1105 COMMUNITIES

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### 1106 Economic impacts

1107 Oil and gas activities can be an important source of investment and income for local communities,  
1108 countries, and regions. Impacts can vary according to the scale of operations and the importance of  
1109 the activity in the economic context. For example, in some resource-rich countries, oil and gas  
1110 development-related investments and operational revenues account for a significant amount of  
1111 national gross domestic product. However, if not well managed, this can harm economic performance  
1112 and lead to macroeconomic instability and distortions. Economies dependent on these finite resources  
1113 can also be vulnerable to commodity price and production fluctuations.

1114 The sector can have positive impacts on communities, countries, and regions through royalty  
1115 payments, taxes, and wealth creation. Investments by oil and gas organizations in the development of  
1116 enabling infrastructure, such as public power utilities to improve access to energy or other public  
1117 services can be beneficial for communities. Oil and gas activities can also stimulate economies and  
1118 create benefits through local employment. Increased wages for jobs in the oil and gas sector can  
1119 potentially lead to increased purchasing power and positive impacts on local businesses, local  
1120 procurement of products and services, and supplier development. Skills development of local  
1121 communities through education and training can help increase access to jobs in the sector.

1122 The extent to which local communities can benefit from the presence of the oil and gas depends on  
1123 existing development and industrialization levels as well as the community's capacity to offer qualified  
1124 workers for the new employment opportunities or supporting activities related to the project. In  
1125 addition, the net employment impacts depend on how employment by the sector affects existing  
1126 employment in other sectors. These impacts can also be affected by an organization's **employment**  
1127 **practices**. For example, a fly-in fly-out work approach can offset pressures associated with influxes of  
1128 people in small communities while still supplying the necessary workers (see also **Local community**  
1129 **impacts**). However, this approach reduces the employment opportunities available to local  
1130 communities, detracting from the potential economic benefits.

1131 The introduction of new oil and gas sector activities can also generate negative impacts on local  
1132 communities, including competition over jobs and economic disparity, with vulnerable groups often  
1133 disproportionately negatively affected. The resulting influx of external workers can also increase  
1134 pressure on housing, infrastructure, and public services. Other economic impacts include  
1135 environmental legacy costs, related to, for example, contamination, incidents, or lack of proper  
1136 rehabilitation after **closure and decommissioning**.

1137 Governments and regions currently face the risk of stranded assets due to stricter climate policies and  
1138 technological developments driving the transition to low-carbon economies (see also **Climate**  
1139 **resilience and transition**). The transition is expected to lead to decreased sector activity, making  
1140 communities and countries that depend on the sector's revenues or employment more vulnerable to  
1141 resulting economic downturn. In these cases, collaboration between local and national governments  
1142 and organizations in the oil and gas sector is essential to ensure a just transition.

### 1143 WHAT TO REPORT

1144 If an organization in the oil and gas sector has identified economic impacts as a material topic, this  
1145 section helps it determine what to report on this topic.

1146 1. The organization is required to report on this topic and how it is managed using *GRI 103: Material*  
1147 *Topics*.

- 1148 *When describing policies on or commitments to the topic, the organization should describe its approach to*  
 1149 *providing local employment opportunities.*
- 1150 2. The following disclosures from the GRI Topic Standards have been identified as appropriate to  
 1151 report on this topic:
- 1152 a. **GRI 201: Economic Performance 2016**
- 1153 – Disclosure 201-1 Direct economic value generated and distributed  
 1154 *When reporting on direct economic value generated and distributed, the organization should report by*  
 1155 *country, regional, and project levels.*
- 1156 b. **GRI 202: Market Presence 2016**
- 1157 – Disclosure 202-1 Ratios of standard entry level wage by gender compared to local minimum  
 1158 wage
- 1159 – Disclosure 202-2 Proportion of senior management hired from the local community
- 1160 c. **GRI 203: Indirect Economic Impacts 2016**
- 1161 – Disclosure 203-1 Infrastructure investments and services supported  
 1162 *When reporting on indirect economic impacts, the organization should report the extent to which*  
 1163 *different communities or local economies are impacted by the organization's infrastructure*  
 1164 *investments and services supported.*
- 1165 – Disclosure 203-2 Significant indirect economic impacts
- 1166 d. **GRI 204: Procurement Practices 2016**
- 1167 – Disclosure 204-1 Proportion of spending on local suppliers
- 1168 3. The following resources may help an organization in the oil and gas sector report on this topic:
- 1169 – International Petroleum Industry Environmental Conservation Association (IPIECA), *Local*  
 1170 *content, A guidance document for the oil and gas industry*, second edition, 2016.
- 1171 – Organisation for Economic Co-operation and Development (OECD), *Collaborative Strategies*  
 1172 *for In-Country Shared Value Creation*, 2016.

## 1173 Local community impacts

- 1174 Oil and gas activities can result in various social and human rights impacts on local communities.  
1175 Impacts can occur as a result of, for example, land use requirements for activities or transportation  
1176 and distribution of products; influx of people seeking employment and economic opportunities;  
1177 environmental degradation; and use of local resources for sector activities. Types and significance of  
1178 impacts commonly associated with the oil and gas sector vary according to the characteristics and  
1179 context of the local community.
- 1180 Land use requirements can cause displacement and loss of access to land and water, as well as lead to  
1181 competition over other land uses, such as farming, fishing, or recreational uses (see also **Land use**  
1182 **and resettlement**). This can disrupt traditional livelihoods, increase risks of impoverishment, and  
1183 restrict access to essential services, such as education and healthcare. The sectors' activities can also  
1184 incur damage to cultural heritage sites, potentially leading to loss of culture, tradition, or cultural  
1185 identity, especially among indigenous peoples.
- 1186 The arrival of workers from the surrounding areas or through a fly-in-fly-out approach during a  
1187 project's construction or expansion phase can result in a range of impacts. A large-scale influx of  
1188 expatriate workers can put local services and resources under pressure. Local communities can suffer  
1189 from inflation of housing and food costs, which might lead to an increase in homelessness, especially  
1190 among vulnerable groups. Inflows of cash associated with in-migration and new employment  
1191 opportunities might be unevenly distributed, leading to increased inequalities and social disruption  
1192 through, for example, increased alcohol consumption, gambling, and prostitution.
- 1193 Further impacts on community health and well-being might come from air, soil, and water pollution  
1194 related to chemical use, dust from transportation, emissions, increased levels of noise and light, leaks  
1195 and waste streams, all of which can lead to a reduced standard of living. Expatriate or migrant workers  
1196 can also introduce new communicable diseases. The influx of predominantly male migrant workers can  
1197 also change the composition of the local community. This can impact women in particular, as it can  
1198 lead to a rise in sexual violence and trafficking, as well as sexually transmitted diseases (see also  
1199 **Rights of indigenous peoples**). The sector has also been linked to domestic and gender-based  
1200 violence, both on operational sites and in local communities.<sup>16</sup>
- 1201 Safety of local communities can be threatened by potential incidents, such as explosions, fires, mine  
1202 collapses, spills, tailings dams, and pipelines failures (see also **Asset integrity and process safety**).  
1203 Increased traffic to operational sites can pose additional road accident hazards.
- 1204 Communities can also experience conflicts when faced with impacts that are disproportionately  
1205 negative in proportion to the benefits gained through oil and gas activities (see also **Conflict and**  
1206 **security**).
- 1207 Effective local community engagement can mitigate the social impacts of oil and gas activities. If  
1208 community engagement is flawed or overlooked, community concerns might not be understood or  
1209 addressed, which can exacerbate existing impacts or create new ones.

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<sup>16</sup> International Finance Corporation (IFC), *Unlocking Opportunities for Women and Business: A Toolkit of Actions and Strategies for Oil, Gas, and Mining Companies*, 2018, [ifc.org/wps/wcm/connect/topics\\_ext\\_content/ifc\\_external\\_corporate\\_site/gender+at+ifc/resources/unlocking-opportunities-for-women-and-business](https://www.ifc.org/wps/wcm/connect/topics_ext_content/ifc_external_corporate_site/gender+at+ifc/resources/unlocking-opportunities-for-women-and-business), accessed on 31 May 2020.

1210 **WHAT TO REPORT**

1211 If an organization in the oil and gas sector has identified local community impacts as a material topic,  
1212 this section helps it determine what to report on this topic.

1213 1. The organization is required to report on this topic and how it is managed using [GRI 103: Material](#)  
1214 [Topics](#).

1215 2. The following disclosures from the GRI Topic Standards have been identified as appropriate to  
1216 report on this topic:

1217 **[GRI 413: Local Communities 2016](#)**

1218 – When reporting clause 1.1 in [GRI 413: Local Communities](#), the organization should report:  
1219 ○ *the means by which stakeholders are identified and engaged with;*  
1220 ○ *which vulnerable groups have been identified;*  
1221 ○ *if any collective or individual rights have been identified that are of particular concern for*  
1222 *the community*  
1223 ○ *how it engages with stakeholder groups particular to the community; and*  
1224 ○ *the means by which it addresses risks and impacts or supports independent third parties*  
1225 *to engage with stakeholders and address risks and impacts.*

1226 – Disclosure 413-1 Operations with local community engagement, impact assessments, and  
1227 development programs

1228 – Disclosure 413-2 Operations with significant actual and potential negative impacts on local  
1229 communities

1230 *When reporting on operations with significant actual and potential negative impacts on local*  
1231 *communities, the organization should report the local community's exposure to its operations resulting*  
1232 *from volume and type of pollution released or the use of hazardous substances that impact the*  
1233 *environment and human health.*

1234 3. The following additional disclosures have also been identified as appropriate and should be  
1235 reported on this topic:

1236 – Number and description of significant disputes with local communities and indigenous peoples,  
1237 including actions taken and outcomes.

1238 4. The following resources may help organizations in the oil and gas sector report on this topic:

1239 – International Finance Corporation (IFC), *Performance Standard 4 Community Health, Safety, and*  
1240 *Security, 2012.*

1241 – International Petroleum Industry Environmental Conservation Association (IPIECA), American  
1242 Petroleum Institute (API), International Association of Oil and Gas Producers (IOGP),  
1243 *Sustainability reporting guidelines for the oil and gas industry, 2020.*

## 1244 Land use and resettlement

1245 Oil and gas activities require land for a number of purposes, including operations, access routes, and  
1246 distribution of products. This can sometimes lead to involuntary resettlement of local communities,  
1247 which can have widespread impacts on people's livelihoods, access to resources and services, and  
1248 human rights. Involuntary resettlement can involve physical displacement (e.g., relocation or shelter  
1249 loss) and economic displacement (e.g., loss or access to assets).

1250 Impacts from land use vary according to methods of extraction, resource location, processing  
1251 required, and transportation methods. For example, oil and gas pipelines can have a large footprint  
1252 due to their geographical reach and large safety buffer zones.

1253 Unclear tenure rules regarding rights to land access, use, and control or lack of proper compensation  
1254 to affected communities often cause disputes, economic and social tensions, and conflict. Local  
1255 communities can receive monetary compensation or equivalent land for lost assets. However,  
1256 determining the value of lost access to the natural environment is complex, as considerations must  
1257 include income-generating activities, human health, and non-material aspects of quality of life. The  
1258 amount of compensation might therefore prove unrepresentative of the loss. In some cases,  
1259 individuals who are customary titleholders to the land might not be compensated at all or might only  
1260 be compensated for crops but not the land.

1261 Resettlement typically requires more extensive engagement between organizations and local  
1262 communities. Impacts of resettling communities can be exacerbated by a flawed process or lack of  
1263 transparency in cases of, for example, poor community consultation or the absence of free, prior, and  
1264 informed consent (FPIC), specifically for indigenous peoples. Community members resisting  
1265 resettlement can also face threats and intimidation, as well as violent, repressive, or life-threatening  
1266 removal from lands by security forces or government agents (see also **Conflict and security**).

### 1267 **WHAT TO REPORT**

1268 If an organization in the oil and gas sector has identified land use and resettlement as a material topic,  
1269 this section helps it determine what to report on this topic.

1. The organization is required to report on this topic and how it is managed using [GRI 103: Material Topics](#).

1270 *When reporting actions taken to manage land use and resettlement and related impacts, the organization*  
1271 *should report approaches taken to prevent or mitigate systemic negative impacts.*

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

#### 1274 **GRI 413: Local Communities 2016**

- 1275 – Disclosure 413-1 Operations with local community engagement, impact assessments, and  
1276 development programs

1277 *When reporting on operations with local community engagement, impact assessments, and*  
1278 *development programs, the organization should report how communities' reliance on natural*  
1279 *resources and ecosystem services is measured and valued.*

- 1280 – Disclosure 413-2 Operations with significant actual and potential negative impacts on local  
1281 communities

1282 *When reporting on operations with significant actual and potential negative impacts on local*  
1283 *communities, the organization should report locations of operations or facilities where involuntary*  
1284 *resettlements took place or are ongoing and how resettled peoples' livelihoods were affected and*  
1285 *restored (e.g., customary rights, economic impacts, access to services, and cultural impacts).*

- 1286 3. The following resources may help organizations in the oil and gas sector report on this topic:
- 1287 – Global Reporting Initiative (GRI), *Land Tenure Rights: The Need for Greater Transparency Among*
- 1288 *Companies Worldwide, 2016.*
- 1289 – International Finance Corporation (IFC), *Good Practice Handbook: Land Acquisition and*
- 1290 *Resettlement (draft), 2019.*
- 1291 – International Finance Corporation (IFC), *Performance Standard 5, Land Acquisition and*
- 1292 *Involuntary Resettlement, 2012.*
- 1293 – International Finance Corporation (IFC), *Performance Standard 8: Cultural Heritage, 2012.*

Exposure draft for public comment

## 1294 Rights of indigenous peoples

1295 Oil and gas activities can have particularly significant impacts on indigenous peoples. These impacts can  
1296 be connected to various sociocultural factors, for example, indigenous peoples' special relationship  
1297 with land, traditional lifestyles, cultural heritage, and social vulnerability.

1298 The sector's activities can disrupt indigenous peoples' cultural, spiritual, and economic ties to their  
1299 lands or natural environments, compromise their rights and well-being, and cause displacement (see  
1300 also [Land use and resettlement](#)). Availability of and access to water, which is a key concern for  
1301 indigenous communities, can also be compromised. Considering indigenous peoples' distinct  
1302 relationship with and sometimes dependence on nature, the oil and gas sector's role as a major  
1303 contributor to climate change exacerbates these impacts.

1304 The sector's presence in indigenous communities can also impact social cohesion and well-being. The  
1305 in-migration of workers from other areas might create social tensions and result in discrimination.  
1306 Other impacts on indigenous peoples' welfare and safety include risks of prostitution, bonded labor,  
1307 violence against women, and increased exposure to communicable diseases (see also [Local](#)  
1308 [community impacts](#)).<sup>17</sup>

1309 Indigenous peoples often also have a special legal status in national legislation. Before initiation of  
1310 development projects that require resettlement or have potential impacts on lands or resources that  
1311 indigenous peoples use or own, organizations are expected to seek free, prior, and informed consent  
1312 (FPIC) from indigenous peoples. However, disputes and conflicts between indigenous peoples and  
1313 organizations in the oil and gas sector regularly occur over land ownership and rights. Indigenous  
1314 peoples can be customary or legal owners of lands to which organizations in the oil and gas sector are  
1315 granted use rights by governments. Further, some national governments might not recognize or  
1316 enforce indigenous land rights or indigenous peoples' rights to consent. Documented cases show an  
1317 absence of good faith consultations as well as undue pressure and harassment toward indigenous  
1318 peoples to accept projects, with opposition to such projects sometimes leading to violence and  
1319 death.<sup>18</sup>

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<sup>17</sup> See, for example, UN Permanent Forum on Indigenous Issues, 11<sup>th</sup> session, *Combating violence against indigenous women and girls: article 22 of the United Nations Declaration on the Rights of Indigenous Peoples: Report of the international expert group meeting*, 2012, [undocs.org/E/C.19/2012/6](https://undocs.org/E/C.19/2012/6); G. Gibson, K. Yung, et al. with Lake Babine Nationa and Nak'azdii Whut'en, *Indigenous communities and industrial camps: Promoting healthy communities in settings of industrial change*, 2017, [firelight.ca/wp-content/uploads/2016/03/Firelight-work-camps-Feb-8-2017\\_FINAL.pdf](https://firelight.ca/wp-content/uploads/2016/03/Firelight-work-camps-Feb-8-2017_FINAL.pdf); Amnesty International, *Out of sight, out of mind: Gender, indigenous rights, and energy development*, 2016, [amnesty.ca/sites/amnesty/files/Out of Sight Out of Mind EN FINAL web.pdf](https://www.amnesty.ca/sites/amnesty/files/Out%20of%20Sight%20Out%20of%20Mind%20EN%20FINAL%20web.pdf); A. Alook, I. Hussey, and N. Hill, *Indigenous gendered experiences of work in an oil-dependent, rural Alberta community*, 2019, [assets.nationbuilder.com/parklandinstitute/pages/1681/attachments/original/1550688239/indigenousexperiences.pdf?1550688239](https://assets.nationbuilder.com/parklandinstitute/pages/1681/attachments/original/1550688239/indigenousexperiences.pdf?1550688239); Indigenous Environmental Network, 'Native Leaders Bring Attention to Impact of Fossil Fuel Industry on Missing and Murdered Indigenous Women and Girls', 2018, [ienearth.org/native-leaders-bring-attention-to-impact-of-fossil-fuel-industry-on-missing-and-murdered-indigenous-women-and-girls](https://www.ienearth.org/native-leaders-bring-attention-to-impact-of-fossil-fuel-industry-on-missing-and-murdered-indigenous-women-and-girls), accessed on 31 May 2002.

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

1320 Oil and gas development projects can present significant economic opportunities and benefit sharing  
 1321 for indigenous peoples, especially when indigenous peoples are provided the opportunity to control  
 1322 and develop the resources themselves. Indigenous peoples can also benefit from oil and gas activities  
 1323 through employment, training, and community development programs (see also **Economic impacts**).  
 1324 However, conflicts can arise when benefits to indigenous peoples are or appear to be of less  
 1325 economic value than profits generated by the organization or are insufficient to compensate the  
 1326 negative impacts of the development (see also **Conflict and security**).

1327 **WHAT TO REPORT**

1328 If an organization in the oil and gas sector has identified rights of indigenous peoples as a material  
 1329 topic, this section helps it determine what to report on this topic.

1330 1. The organization is required to report on this topic and how it is managed using [GRI 103: Material](#)  
 1331 [Topics](#).

1332 *When describing actions taken to manage the topic and related impacts, the organization should explain*  
 1333 *how commitment to manage the topic incorporates the right to free, prior, and informed consent (FPIC)*  
 1334 *and other rights as set out in the United Nations Declaration on the Rights of Indigenous Peoples and the*  
 1335 *International Labour Organization Convention 169 'Indigenous and Tribal Peoples'.*

1336 2. The following disclosures from the GRI Topic Standards have been identified as appropriate to  
 1337 report on this topic:

1338 a. [GRI 411: Rights of Indigenous Peoples 2016](#)

1339 – Disclosure 411-1 Incidents of violations involving rights of indigenous peoples

1340 b. [GRI 413: Local Communities 2016](#)

1341 – Disclosure 413-1 Operations with local community engagement, impact assessments, and  
 1342 development programs

1343 *When reporting on operations with local community engagement, impact assessments, and*  
 1344 *development programs, the organization should report:*

1345 ○ *engagement strategies and processes in place aimed to avoid, minimize, mitigate, or*  
 1346 *compensate negative impacts on indigenous peoples; and*

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(Ratification: 2002), 2019,  
 ilo.org/dyn/normlex/en/?p=1000:13100:0::NO:13100:P13100\_COMMENT\_ID,P11110\_COUNTRY\_ID,P11110\_ COUNTRY\_NAME,P11110\_COMMENT\_YEAR:3962283,102880,Venezuela, Bolivarian Republic of,2018; J. Burger, *Indigenous peoples, extractive industries and human rights*, 2014, europarl.europa.eu/RegData/etudes/STUD/2014/534980/EXPO\_STU(2014)534980\_EN.pdf; A. Anongos, D. Berezhkov, et al., *Pitfalls and pipelines: Indigenous peoples and extractive industries*, 2012, iwgia.org/images/publications/0596\_Pitfalls\_and\_Pipelines\_-\_Indigenous\_Peoples\_and\_Extractive\_Industries.pdf; Global Witness, *Defenders of the earth: Global killings of land and environmental defenders in 2016*, 2017, globalwitness.org/en/campaigns/environmental-activists/defenders-earth; United Nations Department of Economic and Social Affairs (UN DESA), *Report of the international expert group meeting on extractive industries, Indigenous Peoples' rights and corporate social responsibility*, 2009, un.org/development/desa/indigenouspeoples/meetings-and-workshops/7136-2.html; B. McIvor, *First Peoples Law: Essays in Canadian Law and Decolonization*, 2018, firstpeopleslaw.com/public-education/publications.php.

- 1347                   ○ *how it identifies and implements development benefits for indigenous peoples, such as access*  
1348 *to jobs, supply opportunities, and benefit-sharing contracts, or an indigenous employment*  
1349 *strategy.*
- 1350                   – Disclosure 413-2 Operations with significant actual and potential negative impacts on local  
1351 communities  
1352 *When reporting on operations with significant actual and potential negative impacts on local*  
1353 *communities, the organization should report operations where indigenous peoples are present or*  
1354 *affected by its activities.*
- 1355 3. The following resources may help organizations in the oil and gas sector report on this topic:
- 1356                   – International Finance Corporation (IFC), *Performance Standard 7: Indigenous Peoples*, 2012.
- 1357                   – International Petroleum Industry Environmental Conservation Association (IPIECA), *Indigenous*  
1358 *Peoples and the oil and gas industry: context, issues and emerging good practice*, 2012.
- 1359                   – International Petroleum Industry Environmental Conservation Association (IPIECA), *Free,*  
1360 *prior and informed consent (FPIC) toolbox*, 2018.
- 1361

## 1362 Conflict and security

1363 Many organizations in the oil and gas sector operate in conflict situations. Pre-existing conflicts are  
1364 common when, for example, organizations operate in countries characterized by political and social  
1365 instability. The risk of human rights abuses is also heightened in areas of conflict.

1366 Conflict can be directly linked to the presence of oil and gas activities. These conflicts can be triggered  
1367 by poor engagement with or exclusion of local communities and indigenous peoples; uneven  
1368 distribution of economic benefits; excessive negative impacts on the economy, environment, or  
1369 people; and disputes over use of scarce resources. Conflict can also be triggered by mismanagement  
1370 of funds for individual gains at the expense of local interests (see also **Anti-corruption**).

1371 Organizations in the oil and gas sector might use security personnel to protect their assets or ensure  
1372 their employees' safety. Security personnel can take action against community members, including  
1373 when they are protesting projects or protecting their lands. These actions can violate human rights,  
1374 such as rights to freedom of association and free speech, as well as lead to violence, injuries, or  
1375 deaths. Security contractors can also be connected to military or paramilitary groups.

1376 Security might also be provided by national police or military forces. In such cases, organizations in the  
1377 oil and gas sector might be contributing to potential negative human rights impacts through their  
1378 business relationship with these military and security forces though have limited control over their  
1379 actions. When oil and gas projects are endorsed by local governments but remain disagreeable to  
1380 local populations, the use of private military or security forces might increase tensions between  
1381 companies and local communities, exacerbating a power imbalance.

### 1382 WHAT TO REPORT

1383 If an organization in the oil and gas sector has identified conflict and security as a material topic, this  
1384 section helps it determine what to report on this topic.

1385 1. The organization is required to report on this topic and how it is managed using [GRI 103: Material](#)  
1386 [Topics](#).

1387 *When reporting how it has identified and prioritized impacts for reporting, the organization should report*  
1388 *whether it has fields or facilities in areas of conflict.*

1389 2. The following disclosure from the GRI Topic Standards has been identified as appropriate to  
1390 report on this topic:

#### 1391 **GRI 410: Security Practices 2016**

1392 – Disclosure 410-I Security personnel trained in human rights policies or procedures

1393 3. The following resources may help organizations in the oil and gas sector report on this topic:

1394 – International Association of Oil and Gas Producers (IOGP), *Conducting security risk assessments*  
1395 *(SRA) in dynamic threat environments*, 2016.

1396 – International Association of Oil and Gas Producers (IOGP), *Security management system –*  
1397 *Processes and concepts in security management*, 2014.

1398 – International Association of Oil and Gas Producers (IOGP), *Integrating security in major projects*  
1399 *– principles and guidelines*, 2014.

1400 – Voluntary Principles on Security and Human Rights, *Voluntary Principles on Security and Human*  
1401 *Rights*, 2000.

1403 **Anti-competitive behavior**

1404 The significant investments, reliance on high technology, and high risks associated with the oil and gas  
 1405 sector mean that barriers to entry are high. A limited number of multinational corporations continues  
 1406 to dominate the global market for oil and gas. As such, fair competition is essential to enable adequate  
 1407 access to oil and gas resources and to avoid excessive price variations and low quality of products.

1408 Anti-competitive behavior, including violations of anti-trust and monopoly legislation, can affect the  
 1409 commodity prices of oil and gas as well as other market conditions. As producers of an essential  
 1410 commodity, organizations in the oil and gas sector can behave in ways that affect other industries  
 1411 using their products.

1412 Anti-competitive behavior can occur throughout the value chain, from license allocations to final sales  
 1413 and marketing. Horizontal agreements between producers, also known as cartels, can affect output  
 1414 volume by restricting supply contracts and imposing penalties that threaten supply security. Bid rigging  
 1415 can inflate prices or reduce the quality of goods or services in a public procurement process, which  
 1416 can be costly for taxpayers and can erode public confidence (see also **Anti-corruption**).

1417 Organizations in the oil and gas sector can also deliberately limit competitors' access to transportation  
 1418 networks and shipping lines. Anti-competitive mergers in the oil and gas sector can further diminish  
 1419 direct competition by, for example, creating monopolies over transmission and supply to consumers.

1420 Vertical agreements among organizations and energy distributors can include unfair contractual  
 1421 obligations, which might, for example, restrain distributors from switching to an alternative energy  
 1422 supplier. High presence of vertical integration in the oil and gas sector, in which one organization  
 1423 owns an entire supply chain, also creates risks of discrimination against other market players.

1424 National state-owned oil and gas monopolies and international cartels can get exemptions from anti-  
 1425 trust laws or regulatory regimes. State-owned enterprises control two-thirds of the oil market, thus  
 1426 being able to set prices and control outputs and imports. However, the consequences of anti-  
 1427 competitive practices can be as harmful as private organizations' restrictions on competition.

1428 **WHAT TO REPORT**

1429 If an organization in the oil and gas sector has identified anti-competitive behavior as a material topic,  
 1430 this section helps it determine what to report on this topic.

- 1431 1. The organization is required to report on this topic and how it is managed using [GRI 103: Material](#)  
 1432 [Topics](#).
- 1433 2. The following disclosure from the GRI Topic Standards has been identified as appropriate to  
 1434 report on this topic:  
 1435

1436 **GRI 206: Anti-competitive Behavior 2016**

- 1437 – Disclosure 206-I Legal actions for anti-competitive behavior, anti-trust, and monopoly  
 1438 practices

1439

## 1440 Anti-corruption

1441 Organizations in the oil and gas sector often operate in emerging countries characterized by weaker  
1442 governance and transparency requirements, which exposes the sector to corruption. Corruption in  
1443 the oil and gas sector has been linked to various negative impacts, such as misallocation of resource  
1444 revenues and related investments, damage to the environment, abuse of democracy and human rights,  
1445 and political instability.

1446 Corruption can occur throughout the value chain. Documented cases of corruption include bribery of  
1447 officials, misappropriation and diversion of public funds, abuse of office, influence peddling, favoritism,  
1448 extortion, and manipulation of policies and practices for personal and political benefit to the detriment  
1449 of public interest.<sup>19</sup>

1450 Corruption can lead to diversion of resource revenues from public needs, such as infrastructure or  
1451 basic services, which can have major impacts, especially in countries with high levels of poverty. This  
1452 can lead to increased inequalities and conflicts over oil and gas resources (see **Conflict and**  
1453 **security**). Other factors exposing the sector to corruption include the frequent interaction between  
1454 oil and gas companies and government officials; centralized government ownership and control over  
1455 natural resources leads to companies dealing with politically exposed persons<sup>20</sup> for licenses and  
1456 regulation. The sector's international reach and complex transactions and flows of money can further  
1457 reduce transparency and enable corruption.

1458 Some organizations in the oil and gas sector have been found to use corrupt practices to:

- 1459 • influence the decision-making process in order to extract resources; avoid or overlook  
1460 environmental requirements; shape policies and rules; or influence protection of land rights and  
1461 land access restrictions affecting livelihoods of local communities and indigenous peoples;
- 1462 • gain preferential terms or permit approvals;
- 1463 • gain favorable treatment or confidential information in awarding in the bidding process for  
1464 exploration and production rights through a bidding process; or for avoiding specific  
1465 requirements, potentially resulting in awarding licenses or contracts being awarded to less  
1466 qualified organizations and/or securing contracts at inflated prices;
- 1467 • influence environmental, social, and other regulations, and the enforcement of these regulations,  
1468 related to impact assessment processes or consultation with local communities;
- 1469 • incentivize suppliers of equipment, products, and services to secure contracts by using bribes and  
1470 kickbacks to, for example, cover up fraud or to get a waiver of regulations or quality requirements  
1471 for products and services;
- 1472 • gain favorable treatment in relation to taxes and other government levies, such as royalties and  
1473 import duties, to deny the state revenue, or to divert payments to private beneficiaries instead;
- 1474 • block unfavorable legislation, including environmental policies or pollution taxes (see also **Public**  
1475 **policy and lobbying**).

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<sup>19</sup> Organisation for Economic Co-operation and Development (OECD), *Corruption in the Extractive Value Chain*, 2016, [oecd-ilibrary.org/development/corruption-in-the-extractive-value-chain\\_9789264256569-en](https://oecd-ilibrary.org/development/corruption-in-the-extractive-value-chain_9789264256569-en).

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

1476 **Transparency about contracts and ownership structures**

1477 Contracts governing the extraction of oil and gas resources are devised by companies and  
 1478 governments on behalf of citizens or local communities, commonly without public oversight. Due to  
 1479 the long-term horizons and various impacts of projects, fair terms for sharing risk and rewards  
 1480 benefits are particularly important. Contract transparency helps local communities hold governments  
 1481 and companies accountable for their negotiated commitments and obligations, as well as helps create a  
 1482 level playing field that enables governments to negotiate for better deals. Contract transparency has  
 1483 been ‘established as an international norm’,\* and is endorsed by organizations such as the UN, the  
 1484 International Bar Association, and the OECD.

1485 Lack of transparency about ownership structures can make it difficult to determine who benefits from  
 1486 financial transactions in the sector. Insufficient disclosure about beneficial ownership has been  
 1487 identified as a significant problem, enabling tax evasion and avoidance, money laundering, conflicts of  
 1488 interest, and corruption.

1489 \* IMF (2019), Fiscal Transparency Initiative: Integration of Natural Resource Management Issues.

1490 **WHAT TO REPORT**

- 1491 If an organization in the oil and gas sector has identified anti-corruption as a material topic, this  
 1492 section helps it determine what to report on this topic.
- 1493 1. The organization is required to report on this topic and how it is managed using *GRI 103: Material*  
 1494 *Topics*.
  - 1495 2. The following disclosures from the GRI Topic Standards have been identified as appropriate to  
 1496 report on this topic:  
 1497 **GRI 205: Anti-corruption 2016**
    - 1498 – Disclosure 205-1 Operations assessed for risks related to corruption
    - 1499 – Disclosure 205-2 Communication and training about anti-corruption policies and procedures
    - 1500 – Disclosure 205-3 Confirmed incidents of corruption and actions taken
  - 1501 3. The following additional disclosures have also been identified as appropriate and should be  
 1502 reported on this topic:
    - 1503 – A description of the company’s policy on contract transparency and a link to publicly available  
 1504 contracts and licenses, in line with EITI Requirement 2.4. If a contract or license is not publicly  
 1505 available, an explanation of the reasons why along with a description of any actions taken by  
 1506 the company to overcome any barriers to publication.
    - 1507 – A description of the organization’s corporate structure and beneficial owners and a  
 1508 description of how the organization identifies the beneficial owners of business partners,  
 1509 including joint ventures and suppliers, in line with EITI Requirement 2.5. Publicly listed  
 1510 companies should report the stock exchange where they have made filings that include  
 1511 beneficial ownership information and a link to those filings.
  - 1512 4. The following resource may help organizations in the oil and gas sector report on this topic:  
 1513 – Extractives Industry Transparency Initiative (EITI), *The EITI Standard*, 2019.

## 1514 Payments to governments

1515 Organizations in the oil and gas sector deal with a large number of complex financial transactions  
1516 subject to a variety of taxes and other payments to governments. Insufficient transparency about these  
1517 transactions can impede detection of misuse or misappropriation of funds and corruption; prevent  
1518 civil society from monitoring the sector's activities, including infrastructure and other community  
1519 development spending; and decrease economic stability. Payment transparency can help organizations  
1520 in the oil and gas sector demonstrate their economic contribution to the host country via taxes and  
1521 other payments to government, allow informed decision-making and public debate, and help  
1522 governments strengthen revenue collection and management.

1523 Taxes, royalties, and other payments from organizations in the oil and gas sector represent significant  
1524 revenues for governments. Tax non-compliance in the form of tax evasion and tax avoidance can  
1525 direct significant funds away from governments. This can be particularly damaging for developing  
1526 economies incapable of pursuing enforcement of tax legislation. In addition, organizations in this  
1527 sector are often liable for taxes in locations distinct from the locations of their operations. When an  
1528 organization has oil and gas entities across different locations, it can make inter-company payments,  
1529 moving profits to locations with more advantageous taxation. National tax authorities might lack  
1530 access to specific information to determine where profits are to be reported.

1531 When disclosing information on payments to governments, organizations in the oil and gas sector  
1532 often report aggregate payments at a global level. However, aggregated figures provide limited insight  
1533 into payments made in each country or per project. Reporting country-level or project-level payments  
1534 enables governments to compare the actual payments made to those stipulated in fiscal, legal, and  
1535 contractual terms and to assess the financial contribution of oil and gas projects to communities. It can  
1536 also enable tax authorities to address tax avoidance and evasion by revealing information on transfer  
1537 pricing arrangements and transactions. This can remove information asymmetry and provide a level  
1538 playing field for governments when negotiating contracts.

### 1539 State-owned enterprises

1540 A state-owned enterprise (SOE) is, according to the Extractives Industry Transparency Initiative  
1541 (EITI), 'a wholly or majority government-owned company that is engaged in extractive activities on  
1542 behalf of the government'<sup>\*</sup>. SOEs often have special status, which can involve financial advantages and  
1543 preferential treatment.

1544 SOEs usually sell shares of the produced resource to commodity trading companies. This first sale  
1545 represents an important revenue stream for countries and can involve a high volume of financial  
1546 transactions. However, data on these transactions is often scarce or inaccessible. The first trade can  
1547 be subject to trade mispricing in the form of under-invoicing exports or over-invoicing imports to  
1548 obtain financial gain. Other risks include selection of buyers and allocation of sales contracts (which  
1549 can involve bribery and conflicts of interest) and moving income to a state treasury, potentially causing  
1550 misallocation of revenues or generating public mistrust of revenue management (see also **Anti-**  
1551 **corruption**).

1552 Transparency in the operations and objectives of SOEs is crucial for monitoring their performance and  
1553 maximizing their economic and social contributions.

1554 <sup>\*</sup> Extractive Industry Transparency Initiative (EITI), Requirement 2.6 State participation, [eiti.org/document/eiti-standard-2019#r2-6](http://eiti.org/document/eiti-standard-2019#r2-6), accessed 3 July 2020

I555 **WHAT TO REPORT**

I556 If an organization in the oil and gas sector has identified payments to governments as a material topic,  
I557 this section helps it determine what to report on this topic.

I558 1. The organization is required to report on this topic and how it is managed using [GRI 103: Material](#)  
I559 [Topics](#).

I560 2. The following disclosures from the GRI Topic Standards have been identified as appropriate to  
I561 report on this topic:

I562 a. [GRI 201: Economic Performance 2016](#)

I563 – Disclosure 201-1 Direct economic value generated and distributed

I564 – Disclosure 201-4 Financial assistance received from government

I565 b. [GRI 207: Tax 2019](#)

I566 – Disclosure 207-1 Approach to tax

I567 – Disclosure 207-2 Tax governance, control, and risk management

I568 – Disclosure 207-3 Stakeholder engagement and management of concerns related to tax

I569 – Disclosure 207-4 Country-by-country reporting

I570 3. The following additional disclosures have also been identified as appropriate and should be  
I571 reported on this topic:

I572 – Payments to governments broken down by revenue stream and project, in line with the EITI  
I573 Requirement 4.1 and EITI Requirement 4.7.

I574 – Volumes and type of oil and gas purchased from the state or third parties appointed by the  
I575 state to sell on their behalf, the full name of the buying entity, the payments made for the  
I576 purchase, and the recipient of the payment, in line with the EITI Requirement 4.2 and the EITI  
I577 guidelines for buying companies.

I578 4. The following additional disclosures have also been identified as appropriate and should be  
I579 reported on this topic by State-owned enterprises (SOEs):

I580 – The level of state ownership in the organization and the financial relationship between the  
I581 government and the SOE, in line with the EITI Requirement 2.6.

I582 5. The following resources may help organizations in the oil and gas sector report on this topic:

I583 – Extractives Industry Transparency Initiative (EITI), *The EITI Standard*, 2019.

I584 – Extractives Industry Transparency Initiative (EITI), *Upstream Oil, Gas, and Mining State-Owned*  
I585 *Enterprises, Governance Challenges and the Role of International Reporting Standards in Improving*  
I586 *Performance*, 2018

## 1587 Public policy and lobbying

1588 The oil and gas sector can exert significant influence on government policies and is among the sectors  
1589 with the largest lobbying expenditure. Lobbying by the oil and gas sector can result in significant, long-  
1590 lasting impacts on the economy, environment, and local communities.

1591 The sector has represented a strong force against ambitious climate policies through lobbying  
1592 activities by individual organizations and industry bodies. These lobbying activities have often aimed to  
1593 prevent meaningful carbon pricing, carbon budgets, or other actions to reduce GHG emissions that  
1594 could leave oil and gas assets or resources stranded. These activities sometimes contradict publicly  
1595 stated corporate strategies or positions that support policies addressing the climate crisis.

1596 Other lobbying activities by the sector include hindering environmental policies; blocking or amending  
1597 legislation on environmental and social assessments of projects or fair participation of all stakeholders;  
1598 overturning restrictions on resource development; acquiring permits for pipelines; and supporting the  
1599 lowering of corporate taxes and resource royalties.

1600 Due to the large revenues distributed to their host-country governments, organization in the oil and  
1601 gas sector might be given better access to and representation in meetings with government  
1602 representatives, leading to undue influence over public policy discussions. Documented cases show  
1603 how the sector has habitually donated to political parties whose policies favor corporate agendas or in  
1604 order to gain special access to politicians.

1605 Lobbying can also be used to gain or retain government subsidies, which can result in commodity prices  
1606 that do not reflect the full environmental costs of products. Subsidies for the oil and gas sector can  
1607 inhibit sustainable development in numerous ways, including reducing or inefficiently allocating available  
1608 national resources, increasing dependence on fossil fuels, and discouraging investment in renewable  
1609 energy and energy efficiency, which impedes the transition to low-carbon economies (see also **Climate**  
1610 **resilience and transition**).

### 1611 WHAT TO REPORT

1612 If an organization in the oil and gas sector has identified public policy and lobbying as a material topic,  
1613 this section helps it determine what to report on this topic.

- 1614 1. The organization is required to report on this topic and how it is managed using *GRI 103: Material*  
1615 *Topics*.
- 1616 2. The following disclosure from the GRI Topic Standards has been identified as appropriate to  
1617 report on this topic:

#### 1618 **GRI 415: Public Policy 2016**

- 1619 – When reporting clause 1.1 in *GRI 415: Public Policy 2016*, the organization should report:  
1620 – *significant issues that are the focus of its participation in public policy development and*  
1621 *lobbying; and*  
1622 – *its stance on these issues as well as any differences between lobbying positions and stated*  
1623 *policies, goals, or other public positions.*

1624 – Disclosure 415-1 Political contributions

- 1625 3. In addition to disclosures listed above, when reporting *RBC-7 Membership associations in GRI 102:*  
1626 *About the Organization*, the organization should also report its memberships or contributions to  
1627 organizations that participate in public advocacy on climate change.

# 1628 Glossary

1629 This glossary includes definitions for terms used in the GRI Sector Standard: Oil and Gas. The  
1630 organization is required to apply these definitions when using this Sector Standard.

1631 Some definitions included in this glossary contain terms that are further defined in the complete [GRI](#)  
1632 [Standards Glossary](#). All defined terms are underlined. If a term is not defined in this glossary or the  
1633 complete GRI Standards Glossary, definitions that are commonly used and understood apply.

## 1634 **Proposed additions to the GRI Glossary**

1635 The GRI Standards Division proposes including to the GRI Glossary three new terms that are seen as  
1636 applicable beyond the Oil and Gas Sector Standard. Comments on these additions are sought in the  
1637 current public comment period for the draft Sector Standard: Oil and Gas.

1638 **free, prior, and informed consent (FPIC)** right recognized in the United Nations Declaration on  
1639 the Rights of Indigenous Peoples that allows indigenous peoples to give or withhold consent to a  
1640 project that may affect them or their territories as well as to negotiate project conditions

1641 **Note 1:** This definition is based on Food and Agriculture Organization of the United Nations (FAO),  
1642 *Free Prior and Informed Consent Manual*, 2016. [fao.org/3/a-i6190e.pdf](http://fao.org/3/a-i6190e.pdf).

1643 **Note 2:** The free, prior and informed consent terminology aligns with the United Nations Human  
1644 Rights Office of the High Commissioner for Human Rights (OHCHR), *Free, Prior and Informed*  
1645 *Consent of Indigenous Peoples*, 2013.  
1646 [ohchr.org/Documents/Issues/ipeoples/freepriorandinformedsent.pdf](http://ohchr.org/Documents/Issues/ipeoples/freepriorandinformedsent.pdf).

1647 **Note 3:** 'Free' implies no coercion, intimidation, or manipulation. 'Prior' implies consent sought  
1648 sufficiently ahead of any activity authorization or commencement, with respect for time requirements  
1649 of indigenous consultation and consensus processes. 'Informed' implies a range of information is  
1650 provided, including any proposed project's or activity's nature, size, pace, reversibility, scope, purpose,  
1651 duration, locality, and areas affected as well as a preliminary assessment of likely cultural, economic,  
1652 environmental, and social impacts and the personnel likely entailed in execution and procedures.

## 1653 **just transition**

1654 framework that encourages sectors and economies to become more environmentally sustainable  
1655 while ensuring decent work, social inclusion, and poverty eradication. A just transition involves not  
1656 only phasing out polluting sectors, but also implementing measures to reduce impacts of job and  
1657 industry loss.

1658 **Note 1:** The Paris Agreement recognizes a just transition as an essential element of climate action.

1659 **Note 2:** This definition is based on the following sources:

1660 International Labour Organization (ILO), *Guidelines for a just transition towards environmentally*  
1661 *sustainable economies and societies for all*, 2015, [ilo.org/wcmsp5/groups/public/---ed\\_emp/---emp\\_ent/documents/publication/wcms\\_432859.pdf](http://ilo.org/wcmsp5/groups/public/---ed_emp/---emp_ent/documents/publication/wcms_432859.pdf).

1663 S. Smith, Just Transition Centre, *Just Transition: A Report for the OECD*, 2017,  
1664 [oecd.org/environment/cc/g20-climate/collapsecontents/Just-Transition-Centre-report-just-transition.pdf](http://oecd.org/environment/cc/g20-climate/collapsecontents/Just-Transition-Centre-report-just-transition.pdf).

1666 United Nations Framework Convention on Climate Change (UNFCCC), *Paris Agreement*, 2015,  
1667 [unfccc.int/files/meetings/paris\\_nov\\_2015/application/pdf/paris\\_agreement\\_english\\_.pdf](http://unfccc.int/files/meetings/paris_nov_2015/application/pdf/paris_agreement_english_.pdf).

1668 United Nations Framework Convention on Climate Change (UNFCCC), *Just Transition of the Workforce,*  
1669 *and the Creation of Decent Work and Quality Jobs, technical paper, 2016,*  
1670 [unfccc.int/sites/default/files/resource/Just%20transition.pdf](https://unfccc.int/sites/default/files/resource/Just%20transition.pdf).

1671 **mitigation hierarchy**

1672 sequence of actions providing a best-practice approach for the sustainable management of living  
1673 natural resources in order to:

- 1674 • avoid impacts on biodiversity and ecosystem services;
- 1675 • where avoidance is not possible, minimize;
- 1676 • when impacts occur, rehabilitate or restore; and
- 1677 • where significant residual impacts remain, offset.

1678 **Note:** This definition is based on Cross Sector Biodiversity Initiative (CSBI), *A cross sector guide for*  
1679 *implementing the Mitigation Hierarchy, 2015.*  
1680 [csbi.org.uk/wp-content/uploads/2017/10/Mitigation-Hierarchy-Executive-summary-and-Overview.pdf](https://csbi.org.uk/wp-content/uploads/2017/10/Mitigation-Hierarchy-Executive-summary-and-Overview.pdf).

1681 **anti-competitive behavior**

1682 action of the organization or employees that can result in collusion with potential competitors, with  
1683 the purpose of limiting the effects of market competition

1684 **Note:** Examples of anti-competitive behavior actions can include fixing prices, coordinating bids,  
1685 creating market or output restrictions, imposing geographic quotas, or allocating customers, suppliers,  
1686 geographic areas, and product lines.

1687 **anti-trust and monopoly practice**

1688 action of the organization that can result in collusion to erect barriers for entry to the sector, or  
1689 another collusive action that prevents competition

1690 **Note:** Examples of collusive actions can include unfair business practices, abuse of market position,  
1691 cartels, anti-competitive mergers, and price-fixing.

1692 **area of high biodiversity value**

1693 area not subject to legal protection, but recognized for important biodiversity features by a number of  
1694 governmental and non-governmental organizations

1695 **Note 1:** Areas of high biodiversity value include habitats that are a priority for conservation, which  
1696 are often defined in National Biodiversity Strategies and Action Plans prepared under the United  
1697 Nations (UN) Convention, 'Convention on Biological Diversity', 1992.

1698 **Note 2:** Several international conservation organizations have identified particular areas of high  
1699 biodiversity value.

1700 **baseline**

1701 starting point used for comparisons

1702 **Note:** In the context of energy and emissions reporting, the baseline is the projected energy  
1703 consumption or emissions in the absence of any reduction activity.

1704 **basic salary**

1705 fixed, minimum amount paid to an employee for performing his or her duties, excluding any additional  
1706 remuneration, such as payments for overtime working or bonuses

- 1707 **benefit**
- 1708 direct benefit provided in the form of financial contributions, care paid for by the organization, or the  
1709 reimbursement of expenses borne by the employee
- 1710 **Note:** Redundancy payments over and above legal minimums, lay-off pay, extra employment injury  
1711 benefit, survivors' benefits, and extra paid holiday entitlements can also be included as a benefit.
- 1712 **business relationships [as proposed in the revised Universal Standards draft]**
- 1713 entity with which the organization has some form of direct and formal engagement for the purpose of  
1714 meeting its business objectives
- 1715 **Note 1:** Examples of business partners can include affiliates, business-to-business customers, clients,  
1716 first-tier suppliers (such as a supplier that manufactures the organization's products), franchisees, joint  
1717 venture partners, and investee companies in which the organization has a shareholding position.  
1718 Business partners do not include subsidiaries and affiliates that the organization controls.
- 1719 **Note 2:** This definition comes from Shift and Mazars LLP, *UN Guiding Principles Reporting Framework*,  
1720 2874 2015.
- 1721 **child**
- 1722 person under the age of 15 years, or under the age of completion of compulsory schooling, whichever  
1723 is higher
- 1724 **Note 1:** Exceptions can occur in certain countries where economies and educational facilities are  
1725 insufficiently developed and a minimum age of 14 years applies. These countries of exception are  
1726 specified by the International Labour Organization (ILO) in response to a special application by the  
1727 country concerned and in consultation with representative organizations of employers and workers.
- 1728 **Note 2:** The ILO Minimum Age Convention, 1973 (No. 138), refers to both child labor and young  
1729 workers.
- 1730 **collective bargaining [as proposed in the revised Universal Standards draft]**
- 1731 negotiations between one or more employers or employers' organizations and one or more workers'  
1732 organizations (trade unions), to determine working conditions and terms of employment or to  
1733 regulate relations between employers and workers
- 1734 **Note:** This definition is based on the International Labour Organization (ILO), Collective Bargaining  
1735 Convention, 1981 (No. 154).
- 1736 **community development program**
- 1737 plan that details actions to minimize, mitigate, or compensate for adverse social and/or economic  
1738 impacts, and/or to identify opportunities or actions to enhance positive impacts of a project on the  
1739 community
- 1740 **conflict of interest**
- 1741 situation where an individual is confronted with choosing between the requirements of his or her  
1742 function and his or her own private interests
- 1743 **corruption**

1744 'abuse of entrusted power for private gain',<sup>21</sup> which can be instigated by individuals or organizations

1745 **Note:** In the GRI Standards, corruption includes practices such as bribery, facilitation payments, fraud,  
1746 extortion, collusion, and money laundering. It also includes an offer or receipt of any gift, loan, fee,  
1747 reward, or other advantage to or from any person as an inducement to do something that is  
1748 dishonest, illegal, or a breach of trust in the conduct of the enterprise's business.<sup>22</sup> This can include  
1749 cash or in-kind benefits, such as free goods, gifts, and holidays, or special personal services provided  
1750 for the purpose of an improper advantage, or that can result in moral pressure to receive such an  
1751 advantage.

1752 **direct (Scope 1) GHG emissions**

1753 GHG emissions from sources that are owned or controlled by an organization

1754 **Note 1:** A GHG source is any physical unit or process that releases GHG into the atmosphere.

1755 **Note 2:** Direct (Scope 1) GHG emissions can include the CO<sub>2</sub> emissions from fuel consumption.

1756 **discrimination**

1757 act and result of treating persons unequally by imposing unequal burdens or denying benefits instead  
1758 of treating each person fairly on the basis of individual merit

1759 **Note:** Discrimination can also include harassment, defined as a course of comments or actions that  
1760 are unwelcome, or should reasonably be known to be unwelcome, to the person toward whom they  
1761 are addressed.

1762 **effluent**

1763 treated or untreated wastewater that is discharged

1764 **Note:** This definition is based on the Alliance for Water Stewardship (AWS), AWS International  
1765 Water Stewardship Standard, Version 1.0, 2014.

1766 **employee**

1767 individual who is in an employment relationship with the organization, according to national law or its  
1768 application

1769 **employee turnover**

1770 employees who leave the organization voluntarily or due to dismissal, retirement, or death in service

1771 **entry level wage**

1772 full-time wage in the lowest employment category

1773 **Note:** Intern or apprentice wages are not considered entry level wages

1774 **exposure**

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<sup>21</sup> Transparency International

<sup>22</sup> These definitions are based on Transparency International, 'Business Principles for Countering Bribery', 2011.

- 1775 quantity of time spent at or the nature of contact with certain environments that possess various  
 1776 degrees and kinds of hazard, or proximity to a condition that might cause injury or ill health (e.g.,  
 1777 chemicals, radiation, high pressure, noise, fire, explosives)
- 1778 **financial assistance**
- 1779 direct or indirect financial benefits that do not represent a transaction of goods and services, but  
 1780 which are an incentive or compensation for actions taken, the cost of an asset, or expenses incurred
- 1781 **Note:** The provider of financial assistance does not expect a direct financial return from the  
 1782 assistance offered.
- 1783 **forced or compulsory labor**
- 1784 all work and service that is exacted from any person under the menace of any penalty and for which  
 1785 the said person has not offered herself or himself voluntarily
- 1786 **Note 1:** The most extreme examples of forced or compulsory labor are slave labor and bonded  
 1787 labor, but debts can also be used as a means of maintaining workers in a state of forced labor.
- 1788 **Note 2:** Indicators of forced labor include withholding identity papers, requiring compulsory deposits,  
 1789 and compelling workers, under threat of firing, to work extra hours to which they have not previously  
 1790 agreed.
- 1791 **Note 3:** This definition is based on International Labour Organization (ILO) Convention 29, 'Forced  
 1792 Labour Convention', 1930.
- 1793 **freedom of association**
- 1794 right of employers and workers to form, to join and to run their own organizations without prior  
 1795 authorization or interference by the state or any other entity
- 1796 **freshwater**
- 1797 water with concentration of total dissolved solids equal to or below 1,000 mg/L
- 1798 **Note:** This definition is based on ISO 14046:2014; the United States Geological Survey (USGS),  
 1799 Water Science Glossary of Terms, [water.usgs.gov/edu/dictionary.html](http://water.usgs.gov/edu/dictionary.html), accessed on 1 June 2018; and  
 1800 the World Health Organization (WHO), Guidelines for Drinking-water Quality, 2017.
- 1801 **global warming potential (GWP)**
- 1802 value describing the radiative forcing impact of one unit of a given GHG relative to one unit of CO<sub>2</sub>  
 1803 over a given period of time
- 1804 **Note:** GWP values convert GHG emissions data for non-CO<sub>2</sub> gases into units of CO<sub>2</sub> equivalent.
- 1805 **greenhouse gas (GHG)**
- 1806 gas that contributes to the greenhouse effect by absorbing infrared radiation
- 1807 **grievance mechanism [as proposed in the revised Universal Standards draft]**
- 1808 routinized process through which grievances can be raised and remedy can be sought
- 1809 **Note 1:** Grievance mechanisms include routinized, State-based or non-State-based, judicial or non-  
 1810 judicial processes. They also include operational-level grievance mechanisms, which are administered  
 1811 by the organization either alone or in collaboration with other parties, and which are directly  
 1812 accessible by the organization's stakeholders.
- 1813 **Note 2:** According to UN Guiding Principle 31, effective grievance mechanisms are legitimate,  
 1814 accessible, predictable, equitable, transparent, rights-compatible, and a source of continuous learning.

1815 In addition to these criteria, effective operational-level grievance mechanisms are also based on  
1816 engagement and dialogue.

1817 **Note 3:** This definition is based on the United Nations (UN), Guiding Principles on Business and  
1818 Human Rights: Implementing the United Nations “Protect, Respect and Remedy” Framework, 2011.

1819 **groundwater**

1820 water that is being held in, and that can be recovered from, an underground formation

1821 **Note:** This definition comes from ISO 14046:2014.

1822 **high-consequence work-related injury**

1823 work-related injury that results in a fatality or in an injury from which the worker cannot, does not, or  
1824 is not expected to recover fully to pre-injury health status within 6 months

1825 **impact [as proposed in the revised Universal Standards draft]**

1826 In the GRI Standards, unless otherwise stated, ‘impact’ refers to the effect the organization has on the  
1827 economy, environment, and/or people, including on human rights, which in turn can indicate the  
1828 organization’s contribution (negative or positive) to sustainable development.

1829 **Note:** In the GRI Standards, the term ‘impact’ can refer to:

- 1830 • actual impacts (those that have already occurred) or potential impacts (those that could occur  
1831 but have not yet occurred);
- 1832 • negative impacts or positive impacts;
- 1833 • short-term impacts or long-term impacts;
- 1834 • intended impacts or unintended impacts;
- 1835 • reversible impacts or irreversible impacts.

1836 See ‘impact’ in [Section 2 of GRI 101: Using the GRI Standards](#).

1837 **indigenous peoples**

1838 indigenous peoples are generally identified as:

- 1839 • tribal peoples in independent countries whose social, cultural and economic conditions  
1840 distinguish them from other sections of the national community, and whose status is regulated  
1841 wholly or partially by their own customs or traditions or by special laws or regulations;
- 1842 • peoples in independent countries who are regarded as indigenous on account of their descent  
1843 from the populations which inhabited the country, or a geographical region to which the  
1844 country belongs, at the time of conquest or colonization or the establishment of present state  
1845 boundaries and who, irrespective of their legal status, retain some or all of their own social,  
1846 economic, cultural, and political institutions.

1847 **Note:** This definition comes from the International Labour Organization (ILO), Indigenous and Tribal  
1848 3004 Peoples Convention, 1989 (No. 169).

1849 **infrastructure**

1850 facilities built primarily to provide a public service or good rather than a commercial purpose, and  
1851 from which an organization does not seek to gain direct economic benefit

1852 **Note:** Examples of facilities can include water supply facilities, roads, schools, and hospitals, among  
1853 others.

1854 **local community [as proposed in the revised Universal Standards draft]**

1855 individuals or groups of individuals living and/or working in areas that are, or could be, affected by the  
1856 organization's activities and decisions

1857 **Note:** The local community can range from individuals living adjacent to the organization's operations  
1858 to those living at a distance who are still likely to be affected by these operations.

1859 **local minimum wage**

1860 minimum compensation for employment per hour, or other unit of time, allowed under law

1861 **Note:** Some countries have numerous minimum wages, such as by state or province or by  
1862 employment category.

1863 **local supplier**

1864 organization or person that provides a product or service to the reporting organization, and that is  
1865 based in the same geographic market as the reporting organization (that is, no transnational payments  
1866 are made to a local supplier)

1867 **Note:** The geographic definition of 'local' can include the community surrounding operations, a region  
1868 within a country or a country.

1869 **material topic [as proposed in the revised Universal Standards draft]**

1870 topic that reflects the organization's most significant impacts on the economy, environment, and  
1871 people, including impacts on human rights

1872 **Note:** See [Section 2 of GRI 101: Using the GRI Standards](#) and [Section 2 of GRI 103: Material Topics](#) for  
1873 more information.

1874 **mitigation [as proposed in the revised Universal Standards draft]**

1875 action(s) taken to reduce the extent of a negative impact

1876 **Note 1:** The mitigation of an actual negative impact refers to actions taken to reduce the extent of  
1877 the negative impact that has occurred, with any residual impact needing remediation. The mitigation of  
1878 a potential negative impact refers to actions taken to reduce the likelihood of the negative impact  
1879 occurring.

1880 **Note 2:** This definition is based on the United Nations (UN), The Corporate Responsibility to  
1881 Respect Human Rights: An Interpretive Guide, 2012.

1882 **occupational health and safety management system**

1883 set of interrelated or interacting elements to establish an occupational health and safety policy and  
1884 objectives, and to achieve those objectives

1885 **Note:** This definition comes from the International Labour Organization (ILO), Guidelines on  
1886 Occupational Safety and Health Management Systems, ILO-OSH 2001, 2001.

1887 **occupational health and safety risk**

1888 combination of the likelihood of occurrence of a work-related hazardous situation or exposure and  
1889 the severity of injury or ill health that can be caused by the situation or exposure

1890 **Note:** This definition is based on ISO 45001:2018.

1891 **occupational health services**

1892 services entrusted with essentially preventive functions, and responsible for advising the employer, the  
1893 workers, and their representatives in the undertaking, on the requirements for establishing and  
1894 maintaining a safe and healthy work environment, which will facilitate optimal physical and mental

1895 health in relation to work and the adaptation of work to the capabilities of workers in the light of  
1896 their state of physical and mental health

1897 **Note 1:** Functions of occupational health services include:

- 1898 • surveillance of factors in the work environment, including any sanitary installations, canteens,  
1899 and housing provided to workers, or in work practices, which might affect workers' health;
- 1900 • surveillance of workers' health in relation to work;
- 1901 • advice on occupational health, safety, and hygiene;
- 1902 • advice on ergonomics and on individual and collective protective equipment;
- 1903 • promotion of the adaptation of work to the worker;
- 1904 • organization of first aid and emergency treatment.

1905 **Note 2:** This definition comes from the International Labour Organization (ILO) Convention 161,  
1906 'Occupational Health Services Convention', 1985.

1907 **operation with significant actual or potential negative impacts on local communities**

1908 an operation, considered alone or in combination with the characteristics of local communities, that  
1909 has a higher than average potential of negative impacts, or actual negative impacts, on the social,  
1910 economic or environmental well-being of local communities

1911 **Note:** Examples of negative impacts on local communities can include impacts to local community  
1912 health and safety.

1913 **other indirect (Scope 3) GHG emissions**

1914 indirect GHG emissions not included in energy indirect (Scope 2) GHG emissions that occur outside  
1915 of the organization, including both upstream and downstream emissions

1916 **parental leave**

1917 leave granted to men and women employees on the grounds of the birth of a child

1918 **political contribution**

1919 financial or in-kind support given directly or indirectly to political parties, their elected  
1920 representatives, or persons seeking political office

1921 **Note 1:** Financial contributions can include donations, loans, sponsorships, retainers, or the purchase  
1922 of tickets for fundraising events.

1923 **Note 2:** In-kind contributions can include advertising, use of facilities, design and printing, donation of  
1924 equipment, or the provision of board membership, employment, or consultancy work for elected  
1925 politicians or candidates for office.

1926 **produced water**

1927 water that enters an organization's boundary as a result of extraction (e.g., crude oil), processing (e.g.,  
1928 sugar cane crushing), or use of any raw material, and has to consequently be managed by the  
1929 organization

1930 **Note:** This definition is based on CDP, CDP Water Security Reporting Guidance, 2018.

1931 **product**

1932 article or substance that is offered for sale or is part of a service delivered by the organization

1933 **protected area**

1934 geographic area that is designated, regulated, or managed to achieve specific conservation objectives

- 1935 **reduction of greenhouse gas (GHG) emissions**
- 1936 decrease in GHG emissions or increase in removal or storage of GHG from the atmosphere, relative  
1937 to baseline emissions
- 1938 **Note:** Primary effects will result in GHG reductions, as will some secondary effects. An initiative's  
1939 total GHG reductions are quantified as the sum of its associated primary effect(s) and any significant  
1940 secondary effects (which may involve decreases or countervailing increases in GHG emissions).
- 1941 **remediation [as proposed in the revised Universal Standards draft]**
- 1942 provision of remedy
- 1943 **Note:** This definition is based on the United Nations (UN), *The Corporate Responsibility to Respect*  
1944 *Human Rights: An Interpretive Guide*, 2012.
- 1945 **remedy [as proposed in the revised Universal Standards draft]**
- 1946 means to counteract or make good a negative impact
- 1947 **Note 1:** Remedy can take a range of forms, such as apologies, restitution, restoration, rehabilitation,  
1948 financial or non-financial compensation, and punitive sanctions (whether criminal or administrative,  
1949 such as fines), as well as the prevention of harm through, for example, injunctions or guarantees of  
1950 non-repetition.
- 1951 **Note 2:** This definition is based on the United Nations (UN), *The Corporate Responsibility to Respect*  
1952 *Human Rights: An Interpretive Guide*, 2012, [ohchr.org/Documents/publications/hr.puB.12.2\\_en.pdf](http://ohchr.org/Documents/publications/hr.puB.12.2_en.pdf) .
- 1953 **remuneration**
- 1954 basic salary plus additional amounts paid to a worker
- 1955 **Note:** Examples of additional amounts paid to a worker can include those based on years of service,  
1956 bonuses including cash and equity such as stocks and shares, benefit payments, overtime, time owed,  
1957 and any additional allowances, such as transportation, living and childcare allowances.
- 1958 **renewable energy source**
- 1959 energy source that is capable of being replenished in a short time through ecological cycles or  
1960 agricultural processes
- 1961 **Note:** Renewable energy sources can include geothermal, wind, solar, hydro, and biomass.
- 1962 **seawater**
- 1963 water in a sea or in an ocean
- 1964 **Note:** This definition comes from ISO 14046:2014.
- 1965 **sector [as proposed in the revised Universal Standards draft]**
- 1966 subdivision of an economy, society, or sphere of activity, defined on the basis of some common  
1967 characteristic such as similar or related products or services
- 1968 **Note:** Sector types can include classifications such as the public or private sector, as well as industry-  
1969 specific categories such as the education, technology, or financial sectors.
- 1970 **security personnel**
- 1971 individuals employed for the purposes of guarding property of the organization; crowd control; loss  
1972 prevention; and escorting persons, goods, and valuables

- 1973 **service**
- 1974 action of the organization to meet a demand or need
- 1975 **services supported**
- 1976 services that provide a public benefit either through direct payment of operating costs or through  
 1977 staffing the facility or service with an organization's own employees
- 1978 **Note:** Public benefit can also include public services.
- 1979 **significant air emission**
- 1980 air emission regulated under international conventions and/or national laws or regulations
- 1981 **Note:** Significant air emissions include those listed on environmental permits for an organization's  
 1982 operations.
- 1983 **significant operational change**
- 1984 alteration to the organization's pattern of operations that can potentially have significant positive or  
 1985 negative impacts on workers performing the organization's activities
- 1986 **Note:** Significant operational change can include restructuring, outsourcing of operations, closures,  
 1987 expansions, new openings, takeovers, sale of all or part of the organization, or mergers.
- 1988 **significant spill**
- 1989 spill that is included in the organization's financial statements, for example due to resulting liabilities,  
 1990 or is recorded as a spill by the organization
- 1991 **spill**
- 1992 accidental release of a hazardous substance that can affect human health, land, vegetation, water  
 1993 bodies, and ground water
- 1994 **stakeholder [as proposed in the revised Universal Standards draft]**
- 1995 individual or group that has an interest that is, or could be, affected by the organization's activities and  
 1996 decisions
- 1997 **Note 1:** Common categories of stakeholders for organizations include business partners, civil society  
 1998 organizations, consumers, customers, employees and other workers, governments, local communities,  
 1999 non-governmental organizations, shareholders, suppliers, trade unions, and vulnerable groups. See  
 2000 'stakeholder' in [Section 2 of GRI 101: Using the GRI Standards](#).
- 2001 **Note 2:** This definition is based on the Organisation for Economic Co-operation and Development  
 2002 (OECD), *OECD Due Diligence Guidance for Responsible Business Conduct*, 2018.
- 2003 **supplier [as proposed in the revised Universal Standards draft]**
- 2004 entity in the organization's supply chain, which provides a product or service that contributes to the  
 2005 organization's own products or services
- 2006 **Note 1:** Examples of suppliers include brokers, consultants, contractors, distributors, franchisees,  
 2007 home workers, independent contractors, licensees, manufacturers, primary producers, sub-  
 2008 contractors, and wholesalers.
- 2009 **Note 2:** A supplier can have a direct business relationship with the organization (often referred to as  
 2010 first-tier supplier) or an indirect business relationship.
- 2011 **supply chain [as proposed in the revised Universal Standards draft]**

2012 range of activities carried out by entities upstream in the organization’s value chain, which provide  
2013 products or services that contribute to the organization’s own products or services

2014 **surface water**

2015 water that occurs naturally on the Earth’s surface in ice sheets, ice caps, glaciers, icebergs, bogs,  
2016 ponds, lakes, rivers, and streams

2017 **Note:** This definition is based on CDP, CDP Water Security Reporting Guidance, 2018.

2018 **sustainable development/sustainability [as proposed in the revised Universal Standards**  
2019 **draft]**

2020 development that meets the needs of the present without compromising the ability of future  
2021 generations to meet their own needs

2022 **Note 1:** Sustainable development encompasses broader economic, environmental, and societal  
2023 interests, rather than the individual interests of organizations.

2024 **Note 2:** In the GRI Standards, the terms ‘sustainability’ and ‘sustainable development’ are used  
2025 interchangeably.

2026 **Note 3:** This definition comes from the World Commission on Environment and Development, Our  
2027 Common Future, 1987.

2028 **value chain [as proposed in the revised Universal Standards draft]**

2029 range of activities carried out by the organization and other entities, which convert input into output  
2030 by adding value throughout the life cycle of a product or service from conception to end use

2031 **Note:** The value chain includes the organization’s own activities, as well as activities carried out by  
2032 entities upstream and downstream from the organization in relation to the organization’s products  
2033 and services. The upstream entities (e.g., suppliers) provide products or services that contribute to  
2034 the organization’s own products or services. The downstream entities (e.g., distributors, customers)  
2035 receive products or services from the organization.

2036 **vulnerable group [as proposed in the revised Universal Standards draft]**

2037 group of individuals with some specific economic, physical, political, or social condition or  
2038 characteristic that could experience negative impacts as a result of the organization’s activities and  
2039 decisions more severely than others

2040 **Note 1:** Vulnerable groups can include children and youth, elderly persons, ethnic minorities, ex-  
2041 combatants, HIV/AIDS-affected households, indigenous peoples, internally displaced persons, people  
2042 with disabilities, and refugees or returning refugees.

2043 **Note 2:** Vulnerabilities and impacts can differ by gender.

2044 **water consumption**

2045 sum of all water that has been withdrawn and incorporated into products, used in the production of  
2046 crops or generated as waste, has evaporated, transpired, or been consumed by humans or livestock,  
2047 or is polluted to the point of being unusable by other users, and is therefore not released back to  
2048 surface water, groundwater, seawater, or a third party over the course of the reporting period

2049 **Note 1:** Water consumption includes water that has been stored during the reporting period for use  
2050 or discharge in a subsequent reporting period.

2051 **Note 2:** This definition is based on CDP, CDP Water Security Reporting Guidance, 2018.

2052 **water discharge**

2053 sum of effluents, used water, and unused water released to surface water, groundwater, seawater, or  
2054 a third party, for which the organization has no further use, over the course of the reporting period

2055 **Note 1:** Water can be released into the receiving waterbody either at a defined discharge point  
2056 (pointsource discharge) or dispersed over land in an undefined manner (non-point-source discharge).

2057 **Note 2:** Water discharge can be authorized (in accordance with discharge consent) or unauthorized  
2058 (if discharge consent is exceeded).

2059 **water stress**

2060 ability, or lack thereof, to meet the human and ecological demand for water

2061 **Note 1:** Water stress can refer to the availability, quality, or accessibility of water.

2062 **Note 2:** Water stress is based on subjective elements and is assessed differently depending on  
2063 societal values, such as the suitability of water for drinking or the requirements to be afforded to  
2064 ecosystems.

2065 **Note 3:** Water stress in an area may be measured at catchment level at a minimum.

2066 **Note 4:** This definition comes from the CEO Water Mandate, Corporate Water Disclosure  
2067 Guidelines, 2014.

2068 **water withdrawal**

2069 sum of all water drawn from surface water, groundwater, seawater, or a third party for any use over  
2070 the course of the reporting period

2071 **worker [as proposed in the revised Universal Standards draft]**

2072 person that performs work

2073 **Note 1:** Workers include, but are not limited to, employees. Further examples of workers include  
2074 interns, apprentices, self-employed persons, and persons working for organizations other than the  
2075 reporting organization (e.g., for suppliers).

2076 **Note 2:** In the context of the GRI Standards, in some cases it is specified whether a particular subset  
2077 of workers is to be used.

2078 **worker consultation**

2079 seeking of workers' views before making a decision

2080 **Note 1:** Worker consultation might be carried out through workers' representatives.

2081 **Note 2:** Consultation is a formal process, whereby management takes the views of workers into  
2082 account when making a decision. Therefore, consultation needs to take place before the decision is  
2083 made. It is essential to provide timely information to workers or their representatives in order for  
2084 them to provide meaningful and effective input before decisions are made. Genuine consultation  
2085 involves dialogue.

2086 **Note 3:** Worker participation and consultation are two distinct terms with specific meanings. See  
2087 definition of 'worker participation'.

2088 **worker participation**

2089 workers' involvement in decision-making

2090 **Note 1:** Worker participation might be carried out through workers' representatives.

2091 **Note 2:** Worker participation and consultation are two distinct terms with specific meanings. See  
2092 definition of 'worker consultation'.

2093 **work-related hazard**

2094 source or situation with the potential to cause injury or ill health

2095 **Note 1:** Hazards can be:

- 2096 • physical (e.g., radiation, temperature extremes, constant loud noise, spills on floors or tripping
- 2097 • hazards, unguarded machinery, faulty electrical equipment);
- 2098 • ergonomic (e.g., improperly adjusted workstations and chairs, awkward movements,
- 2099 vibration);
- 2100 • chemical (e.g., exposure to solvents, carbon monoxide, flammable materials, or pesticides);
- 2101 • biological (e.g., exposure to blood and bodily fluids, fungi, bacteria, viruses, or insect bites);
- 2102 • psychosocial (e.g., verbal abuse, harassment, bullying);
- 2103 • related to work-organization (e.g., excessive workload demands, shift work, long hours, night
- 2104 work, workplace violence).

2105 **Note 2:** This definition is based on International Labour Organization (ILO) Guidelines on  
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