

G4

SECTOR
DISCLOSURES



OIL AND GAS

A background graphic consisting of a network of interconnected lines in green, orange, and light blue. A central dark blue circle with a white center is connected to several lines. The text "OIL AND GAS" is written in a bold, dark blue font, slanted upwards, and is positioned over one of the lines.

OIL AND GAS



Legend



Chapters with a full color flag present sector content developed following GRI's due process



The contents of chapters with an outlined flag assist reporters when using the Sector Disclosures in conjunction with the G4 Guidelines

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1

HOW TO USE
THE SECTOR
DISCLOSURES

The Oil and Gas Sector Disclosures document is based on the 'GRI Oil and Gas Sector Supplement'

This Sector Supplement was issued in 2012 and developed based on the G3.1 Guidelines (2011). Following the launch of the G4 Guidelines in May 2013, the complete Sector Supplement content is now presented in the 'Oil and Gas Sector Disclosures' document, in a new format, to facilitate its use in combination with the G4 Guidelines.

The contents of the Sector Supplement have been re-organized and streamlined to fit the G4 Guidelines' content, structure and requirements. New contents have not been added.

This document has been prepared by the GRI Secretariat under the direction of the Technical Advisory Committee.

The Oil and Gas Sector Disclosures document contains a set of disclosures for use by all organizations in the Oil and Gas sector. The disclosures cover key aspects of sustainability performance that are meaningful and relevant to the Oil and Gas sector and which are not sufficiently covered in the G4 Guidelines.

The Oil and Gas Sector Disclosures should be used by all organizations in the Oil and Gas sector that wish to prepare a report 'in accordance' with the G4 Guidelines, either Core or Comprehensive. Please consult the 'in accordance' criteria on pages 11-14 of the [G4 Guidelines – Reporting Principles and Standard Disclosures](#).

The Oil and Gas Sector Disclosures should be used in addition to and not as a replacement of the G4 Guidelines. Together, the G4 Guidelines and the Oil and Gas Sector Disclosures make up the reporting framework for the Oil and Gas sector.

This document contains additional disclosure requirements and guidance on existing G4 content, and standalone Aspects, Indicators and guidance for the sector. The following tables summarize the types of Sector Disclosures that are found in this document:

GENERAL STANDARD DISCLOSURES FOR THE SECTOR

| GENERAL STANDARD DISCLOSURES FOR THE SECTOR | |
|---|---|
| Type of Sector Disclosure | Explanation |
| Sector additions to G4 General Standard Disclosures | |
| Additional disclosure requirements for G4 General Standard Disclosures | <p>There may be additional disclosure requirements for any of the 58 General Standard Disclosures included in the G4 Guidelines.</p> <p>If an additional disclosure requirement relates to a General Standard Disclosure required under the chosen 'in accordance' option, it should be reported.</p> <p><i>(*)Reasons for omission may apply in exceptional cases.</i></p> |
| Additional Guidance to G4 General Standard Disclosures | <p>There may be additional sector Guidance for any of the 58 General Standard Disclosures included in the G4 Guidelines.</p> <p>This Guidance is not a requirement to be 'in accordance,' for neither Core nor Comprehensive.</p> <p>Organizations should consult this Guidance when preparing a sustainability report.</p> |

(*) **Please note:** If it is not possible to disclose certain information required by the Oil and Gas Sector Disclosures, reasons for omission may apply in exceptional cases. Please consult the reasons for omission on page 13 of the [G4 Guidelines – Reporting Principles and Standard Disclosures](#).

SPECIFIC STANDARD DISCLOSURES FOR THE SECTOR

| SPECIFIC STANDARD DISCLOSURES FOR THE SECTOR | |
|--|--|
| Type of Sector Disclosure | Explanation |
| Sector specific Aspects | |
| Sector specific Aspects | <p>There may be standalone Aspects for the sector.</p> <p>Organizations should consider the sector specific Aspects in this document together with the Aspects in the G4 Guidelines when defining the content of the report. The process for selecting material Aspects is described on pages 31-40 of the G4 Guidelines – Implementation Manual.</p> <p>The final selection of material Aspects may contain Aspects from the G4 Guidelines and sector specific Aspects from this Sector Disclosures document.</p> |
| Sector specific Guidance for DMA | |
| Sector specific Guidance for DMA (Disclosures on Management Approach) | <p>For each material Aspect identified (either from the G4 Guidelines or this Sector Disclosures document), organizations should report the Generic DMA (G4-DMA), for both Core and Comprehensive ‘in accordance’ options. The Generic DMA (G4-DMA) can be found on page 46 of the G4 Guidelines – Reporting Principles and Standard Disclosures.</p> <p>There may be sector specific Guidance for the DMA, for either G4 Aspects or sector specific Aspects. The sector specific Guidance for the DMA is designed to provide additional detail on the information to report for the Aspect. It is not a requirement to be ‘in accordance’, for neither Core nor Comprehensive.</p> <p>In the G3.1 Oil and Gas Sector Supplement, the sector specific Guidance for the DMA is considered to be a requirement. For this reason, organizations should consult the sector specific Guidance for the DMA when preparing a sustainability report.</p> |
| Sector additions to G4 Indicators | |
| Additional disclosure requirements for G4 Indicators | <p>There may be additional disclosure requirements for any of the Indicators included in the G4 Guidelines.</p> <p>For the ‘in accordance’ Core option: organizations choose at least one Indicator related to each identified material Aspect in G4 to report against. Organizations should report the additional disclosure requirements for the sector, if available, related to the chosen G4 Indicator(s).</p> <p>For the ‘in accordance’ Comprehensive option: organizations should report all Indicators available for the identified material Aspects in G4. Organizations should report all additional disclosure requirements for the sector, if available, related to the chosen G4 Indicators.</p> <p><i>(*)Reasons for omission may apply in exceptional cases.</i></p> |
| Additional Guidance to G4 Indicators | <p>There may be additional sector Guidance for any of the Indicators included in the G4 Guidelines. It is not a requirement to be ‘in accordance’, for neither Core nor Comprehensive.</p> <p>Organizations should consult this Guidance when preparing a sustainability report.</p> |

(*) **Please note:** If it is not possible to disclose certain information required by the Oil and Gas Sector Disclosures, reasons for omission may apply in exceptional cases. Please consult the reasons for omission on page 13 of the [G4 Guidelines – Reporting Principles and Standard Disclosures](#).

↓ SPECIFIC STANDARD DISCLOSURES FOR THE SECTOR CONTINUED

| SPECIFIC STANDARD DISCLOSURES FOR THE SECTOR | |
|---|--|
| Type of Sector Disclosure | Explanation |
| Sector specific Indicators | |
| Sector specific Indicators located under G4 Aspects | <p>There may be standalone sector specific Indicators added to existing G4 Aspects.</p> <p>Indicators are reported for material Aspects only as follows:</p> <p>For the 'in accordance' Core option: for each of the G4 Aspects identified as material, organizations should report at least one Indicator from the G4 Guidelines and (if available) one Indicator from the Sector Disclosures document related to the material Aspects.</p> <p>For the 'in accordance' Comprehensive option: for each of the G4 Aspects identified as material, organizations should report all the Indicators from the G4 Guidelines and (if available) all the Indicators from the Sector Disclosures document related to the material Aspects.</p> <p>These Indicators are labeled OG2, OG3, OG4, etc.</p> <p><i>(*)Reasons for omission may apply in exceptional cases.</i></p> |
| Sector specific Indicators located under sector specific Aspects | <p>There may be standalone sector specific Indicators located under sector specific Aspects.</p> <p>Indicators are reported for material Aspects only as follows:</p> <p>For the 'in accordance' Core option: organizations should report at least one Indicator related to the sector specific Aspects identified as material.</p> <p>For the 'in accordance' Comprehensive option: organizations should report all the Indicators related to the sector specific Aspects identified as material.</p> <p>These Indicators are labeled OG1, OG12, OG13 and OG14.</p> <p><i>(*)Reasons for omission may apply in exceptional cases.</i></p> |

(*) Please note: If it is not possible to disclose certain information required by the Oil and Gas Sector Disclosures, reasons for omission may apply in exceptional cases. Please consult the reasons for omission on page 13 of the [G4 Guidelines – Reporting Principles and Standard Disclosures](#).

NOTES FOR EXPERIENCED GRI REPORTERS

GRI has made available a series of resources to help GRI sector reporters in their transition from G3/G3.1 to G4:

- [*G4 Frequently Asked Questions*](#)
- [*Overview of changes in Standard Disclosures from G3.1 to G4 Guidelines*](#)
- [*Overview of changes in Standard Disclosures from G3 to G4 Guidelines*](#)

The naming conventions of the GRI Standard Disclosures (including Indicators) have changed in G4. Consult the above tables for an overview of the changes in Standard Disclosures.

Annex I of this document provides an overview of how the Sector Disclosures have been re-organized to fit the new structure of the G4 Guidelines and includes references to the original disclosures' location in the Oil and Gas Sector Supplement (2012). For ease of reference, the Sector Disclosures' labels used in the Sector Supplement (OG1, OG2, OG3, etc.) have been retained.

NOTES FOR FIRST-TIME REPORTERS

First-time reporters are advised to consult and familiarize themselves with the contents of the G4 Guidelines before they start using the Sector Disclosures.

It is not necessary for first-time reporters to consult the Oil and Gas Sector Supplement (2012).

Note to users of an electronic version of this document:

Throughout Section 3, page references to Section 4 are hyperlinked. Clicking on these page references takes the user to the relevant page. To return to the previous view, please right click and select "Previous View" or click "alt" + left arrow.

2

INTRODUCTORY SECTION FOR THE OIL AND GAS SECTOR

2.1 FOR WHOM ARE THESE SECTOR DISCLOSURES INTENDED?

The Oil and Gas Sector Disclosures are for the use of companies and organizations primarily involved in the exploration, extraction, production, refining, and transport and sale of oil, gas and petrochemicals. Their operations span the complete life cycle of projects, from development through operational lifetime to decommissioning, closure and post-closure. The sector is diverse, with some companies that specialize exclusively in one part of the cycle, such as exploration or construction, and large government-owned, multinational or vertically-integrated enterprises.

Specialized oil service companies play a vital role in the industry and in sustainability issues; they too can report usefully on these challenges with these Sector Disclosures, and improve their approaches.

For GRI classification purposes, including for the GRI Sustainability Disclosure Database, the scope of these Sector Disclosures can be related to the following Global Industry Classification Standard (GICS®)

10 Energy

1010 Energy

101010 Energy Equipment & Services

10101010 Oil & Gas Drilling,

10101020 Oil & Gas Equipment & Services,

101020 Oil, Gas & Consumable Fuels

10102010 Integrated Oil & Gas,

10102020 Oil & Gas Exploration & Production,

10102030 Oil & Gas Refining & Marketing,

10102040 Oil & Gas Storage & Transportation

The Guidelines give reporters the opportunity to describe their own scope of operation, particularly in their disclosures about boundary and the issues they consider to be material.

2.2 WHAT IS THE CONTEXT OF THESE SECTOR DISCLOSURES?

These Sector Disclosures deal with the issues of sustainable development that characterize the oil and gas sector, often because they are encountered more frequently or in greater measure than in other sectors. Reporting companies and the users of their reports are actively interested in these issues, which therefore may merit a level of treatment not captured in the main Guidelines. The main contextual issues include:

- Responding to growing energy demands
- The control, use and management of land
- The contribution to national economic and social development
- Community and stakeholder engagement
- Environmental management
- Developing lower-carbon energy sources
- Relationships with governments
- Climate protection and transformation of the energy market
- Environmental protection including the use and disposal of water and chemicals
- Transparency of payments to governments and public policy lobbying activities
- Respect of human rights
- Security
- Health and safety
- Asset integrity and process safety

Greater transparency of reporting can increase understanding, enabling better informed decision-making around the trade-offs in the industry between economic, social, environmental and development objectives.

Operations

For the purposes of these Sector Disclosures, 'operations' are defined as:

Temporary or permanent sites, activities and assets used for exploration, extraction, refining, transporting, distributing, and marketing petroleum products.

IPIECA

IPIECA, the global oil and gas industry association for environmental and social issues, has developed guidance on voluntary sustainability reporting for the oil and gas industry¹. IPIECA reviewed its guidance alongside the development of the GRI Oil and Gas Sector Supplement.

IPIECA and GRI have separate outcomes. IPIECA and GRI, and their common Working Group members – BP, Eni, Hess, Shell, Statoil and Petrobras – worked to align wherever possible, in order to best serve the oil and gas community's reporting needs.

1) IPIECA, The American Petroleum Institute, International Association of Oil & Gas Producers. Oil and gas industry guidance on voluntary sustainability reporting. (2010) 2nd Edition.

3

OIL AND GAS SECTOR DISCLOSURES

3.1 OVERVIEW OF CONTENT FOR THE OIL AND GAS SECTOR





| GENERAL STANDARD DISCLOSURES | | | | |
|---|--|---|--|--|
| <ul style="list-style-type: none"> • Strategy and Analysis • Organizational Profile • Identified Material Aspects and Boundaries • Stakeholder Engagement + | | | <ul style="list-style-type: none"> • Report Profile • Governance • Ethics and Integrity | |
| SPECIFIC STANDARD DISCLOSURES | | | | |
| Category | Economic | | Environmental | |
| Aspects ² | <ul style="list-style-type: none"> • Economic Performance + • Market Presence including Local Content + • Indirect Economic Impacts + • Procurement Practices + • Reserves ++ | | <ul style="list-style-type: none"> • Materials + • Energy + • Water + • Ecosystem Services including Biodiversity + • Emissions + • Effluents and Waste + • Products and Services + • Compliance • Transport • Overall • Supplier Environmental Assessment • Environmental Grievance Mechanisms | |
| Category | Social | | | |
| Sub-Categories | Labor Practices and Decent Work | Human Rights | Society | Product Responsibility |
| Aspects ² | <ul style="list-style-type: none"> • Employment + • Labor/Management Relations • Occupational Health and Safety + • Training and Education • Diversity and Equal Opportunity • Equal Remuneration for Women and Men • Supplier Assessment for Labor Practices • Labor Practices Grievance Mechanisms | <ul style="list-style-type: none"> • Investment • Non-discrimination • Freedom of Association and Collective Bargaining • Child Labor • Forced or Compulsory Labor • Security Practices + • Indigenous Rights + • Assessment • Supplier Human Rights Assessment + • Human Rights Grievance Mechanisms | <ul style="list-style-type: none"> • Local Communities + • Anti-corruption + • Public Policy + • Anti-competitive Behavior • Compliance + • Supplier Assessment for Impacts on Society • Grievance Mechanisms for Impacts on Society • Emergency Preparedness ++ • Involuntary Resettlement ++ • Asset Integrity and Process Safety ++ | <ul style="list-style-type: none"> • Customer Health and Safety • Product and Service Labeling • Marketing Communications • Customer Privacy • Compliance • Fossil Fuel Substitutes ++ |

2) The word **topic** is used in the Guidelines to refer to any possible sustainability subject. The word **Aspect** is used in the Guidelines to refer to the list of subjects covered by the Guidelines.

+ G4 General Standard Disclosures and G4 Aspects where sector specific content has been added.

++ Sector specific Aspects.

3.2 GENERAL STANDARD DISCLOSURES FOR THE OIL AND GAS SECTOR

| GENERAL STANDARD DISCLOSURES FOR THE OIL AND GAS SECTOR | |
|---|---|
| Section | Sector Disclosures |
| Stakeholder Engagement | <p>SECTOR ADDITIONS TO G4 GENERAL STANDARD DISCLOSURES</p> <p>G4-24  Additional Guidance For the purpose of these Sector Disclosures, 'local communities' includes indigenous peoples.</p> <p> See entire G4-24 in the G4 Implementation Manual p. 43</p> <p>G4-27  Additional disclosure requirements Include perspectives and views of indigenous people in specified countries, assessment of the significant issues raised by them, and the effectiveness of any actions taken by the company to address the issues.</p> <p> See entire G4-27 in the G4 Implementation Manual p. 44</p> |

3.3 SPECIFIC STANDARD DISCLOSURES FOR THE OIL AND GAS SECTOR

IMPORTANT NOTE

This section is organized by (sub-)Category and Aspect. For each (sub-)Category, G4 Aspects are presented first and the sector specific Aspects are presented last. Only G4 Aspects that contain sector additions are presented in this section.

The following Aspects and related disclosures should only be reported if they have been identified as material. The Reporting Principles for Defining Report Content have been designed to assist organizations in identifying material Aspects. (The description of these Principles, as well as Guidance on how to apply them, can be found in the *G4 Implementation Manual* on pp. 9-13 and pp. 31-40.)

CATEGORY: ECONOMIC

| ECONOMIC DISCLOSURES FOR THE OIL AND GAS SECTOR | |
|---|---|
| Aspects | Sector Disclosures |
| G4 Aspects | |
| Economic Performance | <p>SECTOR ADDITIONS TO G4 INDICATORS</p> <p>G4-EC1 DIRECT ECONOMIC VALUE GENERATED AND DISTRIBUTED</p> <p>Additional disclosure requirements</p> <p>Report data on payments to government by country. In particular, report material benefit streams including³:</p> <ul style="list-style-type: none"> • Host government’s production entitlements; • National state-owned company production entitlements; • Profits taxes (to all levels of government); • Royalties; • Dividends; • Bonuses (such as signature, discovery, production); • License fees, rental fees, entry fees and other considerations for licenses and/or concessions; and • Other significant benefits to host governments. <p>Report any restrictions by host governments in terms of detail and level of aggregation.</p> <p>Report countries of operation that are either candidate to or compliant with the Extractive Industries Transparency Initiative (EITI)⁴, including full disclosure of the implementation process of the initiative and main actions when operating.</p> <p>Additional Guidance</p> <p>Documentation</p> <p>Other potential information source is the submissions to EITI.</p> <p><i>See entire G4-EC1 in the <i>G4 Implementation Manual</i> pp. 69-70</i></p> |

3) Extractive Industries Transparency Initiative (EITI). Sourcebook 2007, page 27 English version. <http://www.eiti.org>.

4) Extractive Industries Transparency Initiative (EITI). <http://eiti.org/>.

↓ ECONOMIC DISCLOSURES FOR THE SECTOR CONTINUED

| ECONOMIC DISCLOSURES FOR THE OIL AND GAS SECTOR | |
|---|---|
| Aspects | Sector Disclosures |
| G4 Aspects | |
| Economic Performance (cont.) | <p>SECTOR ADDITIONS TO G4 INDICATORS (CONT.)</p> <p>G4-EC2 FINANCIAL IMPLICATIONS AND OTHER RISKS AND OPPORTUNITIES FOR THE ORGANIZATION'S ACTIVITIES DUE TO CLIMATE CHANGE</p> <p>Additional disclosure requirements Report risks and opportunities due to how carbon price is used in economic assessments.</p> <p>Report how financial and regulatory risks and opportunities are addressed through a carbon strategy, for example:</p> <ul style="list-style-type: none"> • Carbon Capture and Storage; • Fuel switching; • Use of renewable and lower carbon footprint energy; • Improving energy efficiency (both own use and customer use); • Continuous flaring and venting; • Fugitive emissions; • Renewable energy certificates; and • Use of carbon offsets, e.g., Certified Emission Reductions (CERs) and Clean Development Mechanism (CDM), Reducing Emission from Deforestation and Forest Degradation (REDD). <p>Additional Guidance</p> <p>Definitions</p> <p>Renewable energy sources See definition of 'Renewable energy sources' in the G4 Implementation Manual p. 251.</p> <p>This also includes electricity and heat generated from ocean, hydropower, biofuels, and hydrogen derived from renewable resources.</p> <p>Lower-carbon footprint energy Forms of energy producing less greenhouse gases than traditional sources of energy. It includes renewable energy sources (such as hydroelectricity, wind power, solar power, and geothermal power) and nuclear power, sources with lower level emissions such as natural gas, and technologies that prevent carbon dioxide from being emitted into the atmosphere (e.g., carbon capture and storage).</p> <p>See entire G4-EC2 in the G4 Implementation Manual pp. 71-72</p> |






↓ ECONOMIC DISCLOSURES FOR THE SECTOR CONTINUED

| ECONOMIC DISCLOSURES FOR THE OIL AND GAS SECTOR | |
|---|--|
| Aspects | Sector Disclosures |
| G4 Aspects | |
| <p>Market Presence including Local Content</p> | <p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p> Additional Guidance</p> <p>Local content⁵ has emerged as a key issue of economic and social performance for oil and gas companies. For those companies, opportunities to add local value arise across operations. While much of the focus around local content is often directed at low- and middle-income countries, in reality, there may be expectations of companies' contributions and activities anywhere in the world.</p> <p>For the purposes of these Sector Disclosures, local content is defined as:</p> <p>"The added value brought to a host nation (national, regional and local areas in that country, including communities) through the activities of the oil and gas industry. This may be measured (by project, affiliate and/or country aggregate) and undertaken through activities including but not limited to:</p> <p>Workforce development (international and national oil companies; contractors and subcontractors), including:</p> <ul style="list-style-type: none"> • employment of national, regional and local workforce; • training of national, regional and local workforce; <p>Investments in contractor/supplier development (all oil and gas industry goods and services, including engineering and fabrication yards), including:</p> <ul style="list-style-type: none"> • developing supplies and services locally; • procuring supplies and services locally." <p>Report initiatives and specific education programs to enhance local employability in the oil and gas sector. If applicable, provide information on how local employment strategies promote diversity and inclusion (e.g., in relation to gender, ethnicity, disability) at the local level.⁶</p> |
| <p>Indirect Economic Impacts</p> | <p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p> Additional Guidance</p> <p>Explain how measures to respect community customs and values and promote community participation were included in the needs assessment and planning.</p> <p> See entire Aspect-specific Guidance for DMA in the G4 Implementation Manual p. 78</p> |





5) IPIECA, API, OGP. Oil and gas industry guidance on voluntary sustainability reporting, 2nd Edition, (2010), Introduction to indicators SE5-SE7, p. 94.

6) IPIECA, API, OGP. Oil and gas industry guidance on voluntary sustainability reporting, 2nd Edition, (2010), Indicator SE6 Local hiring practices.

↓ ECONOMIC DISCLOSURES FOR THE SECTOR CONTINUED











| ECONOMIC DISCLOSURES FOR THE OIL AND GAS SECTOR | |
|---|---|
| Aspects | Sector Disclosures |
| G4 Aspects | |
| Indirect Economic Impacts (cont.) | <p>SECTOR ADDITIONS TO G4 INDICATORS</p> <p>G4-EC7 DEVELOPMENT AND IMPACT OF INFRASTRUCTURE INVESTMENTS AND SERVICES SUPPORTED</p> <p> Additional disclosure requirements</p> <p>Report specific investment initiatives related to access to energy for local communities. This could include power generation and renewable energy projects, use of associated gas for local communities, creating markets for energy services and supporting local entrepreneurs, and contributing to community awareness about saving energy.</p> <p>Report efforts to reduce long-term dependency on the company (e.g., local productive arrangements, creation of cooperatives).</p> <p> Additional Guidance</p> <p>Relevance</p> <p>In the oil and gas sector, investments can also include shared infrastructure and services, of benefit to both the company and the public.</p> <p> See entire G4-EC7 in the G4 Implementation Manual p. 79</p> |
| | <p>G4-EC8 SIGNIFICANT INDIRECT ECONOMIC IMPACTS, INCLUDING THE EXTENT OF IMPACTS</p> <p> Additional Guidance</p> <p>Relevance</p> <p>The presence of oil and gas companies in locations may have certain inflationary impacts on local pricing of, for example, wages, goods, services and housing. This can create indirect impacts on other sectors, the provision of key services, and local livelihoods. Further, where there is a strengthening of the national currency, other economic sectors can become uncompetitive in the global market.</p> <p> See entire G4-EC8 in the G4 Implementation Manual pp. 80-81</p> |

↓ ECONOMIC DISCLOSURES FOR THE SECTOR CONTINUED

| ECONOMIC DISCLOSURES FOR THE OIL AND GAS SECTOR | |
|---|--|
| Aspects | Sector Disclosures |
| G4 Aspects | |
| Procurement Practices | <p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p> Additional Guidance</p> <p>Report measures to develop local supply chain⁷, including actions taken to improve participation of local suppliers. This includes efforts to:</p> <ul style="list-style-type: none"> • simplify the procurement process for local suppliers (e.g., unbundling, access to financing, or shorter-term contracts); • increase supplier capability to meet company standards (e.g., skills training, training on health, safety and environment); • assist supplier development (e.g., capacity building, technical assistance or technology transfer, supplier network development, diversification). <p>Report how the procurement process facilitates or encourages first-tier suppliers and contractors to buy locally.</p> <p>Report pre-qualification criteria for potential suppliers, including track record of working with local firms, strategies for developing local content in a given country, and demonstrable experience of developing capacity of local suppliers and subcontractors.</p> <p>Report local business development activities not related directly to meeting current company needs, but resulting from increased economic activity and opportunities made possible by the project and its local economic benefits.</p> |
| Sector specific Aspects | |
| Reserves | <p>SECTOR SPECIFIC INDICATORS</p> <p> VOLUME AND TYPE OF ESTIMATED PROVED RESERVES AND PRODUCTION</p> <p>See  disclosure requirements and  Guidance on pp. 40-41</p> |

7) IPIECA, API, OGP. Oil and gas industry guidance on voluntary sustainability reporting, 2nd Edition, (2010), Indicator SE7 Local procurement and supplier development.

CATEGORY: ENVIRONMENTAL



| ENVIRONMENTAL DISCLOSURES FOR THE OIL AND GAS SECTOR | |
|--|--|
| Aspects | Sector Disclosures |
| G4 Aspects | |
| Materials | <p>SECTOR ADDITIONS TO G4 INDICATORS</p> <p>G4-EN1 MATERIALS USED BY WEIGHT OR VOLUME</p> <p> Additional disclosure requirements</p> <p>Include chemicals used in hydraulic fracturing such as acids, biocides, breakers, clay stabilizers, corrosion inhibitors, crosslinkers, friction reducers, gelling agents, iron controllers, scale inhibitors, surfactants.</p> <p> See entire G4-EN1 in the G4 Implementation Manual p. 86</p> |
| | <p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p>G4-DMA  Additional Guidance</p> <p>When reporting on GHG emissions, report on an operational control and on an equity basis.</p> <p> See entire Aspect-specific Guidance for DMA in the G4 Implementation Manual p. 88</p> |
| Energy | <p>SECTOR ADDITIONS TO G4 INDICATORS</p> <p>G4-EN5 ENERGY INTENSITY</p> <p> Additional disclosure requirements</p> <p>For operations within the reporting boundary of operational control, report energy intensity of oil and gas production (in GJ/mboe), of refineries (in GJ/t of throughput) and of petrochemical operations (in GJ/t of throughput).</p> <p> See entire G4-EN5 in the G4 Implementation Manual p. 93</p> |
| | <p>SECTOR SPECIFIC INDICATORS</p> <p>OG2 TOTAL AMOUNT INVESTED IN RENEWABLE ENERGY</p> <p>See  disclosure requirements and  Guidance on p. 42</p> |
| | <p>OG3 TOTAL AMOUNT OF RENEWABLE ENERGY GENERATED BY SOURCE</p> <p>See  disclosure requirements and  Guidance on p. 43</p> |

↓ ENVIRONMENTAL DISCLOSURES FOR THE SECTOR CONTINUED

| ENVIRONMENTAL DISCLOSURES FOR THE OIL AND GAS SECTOR | |
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| Aspects | Sector Disclosures |
| G4 Aspects | |
| Water | <p>SECTOR ADDITIONS TO G4 INDICATORS</p> <p>G4-EN8 TOTAL WATER WITHDRAWAL BY SOURCE</p> <p>Additional disclosure requirements</p> <p>Report normalized freshwater withdrawal separately for each type of water intensive operations, by million barrel oil equivalent (mboe) produced.</p> <p>Report types of operations defined as water intensive operations.</p> <p>Additional Guidance</p> <p>Relevance</p> <p>Fresh water management is important wherever fresh water resources are constrained due to limited supplies or extensive use. Water management can influence water availability for the local environment, socioeconomic development and future demands. Some oil and gas operations are water intensive which can result in water being removed from the hydrological cycle.⁸</p> <p>Definitions</p> <p>Fresh water</p> <p>The definition of fresh water varies in accordance with local statues and regulations. Where it is not defined by local regulations, fresh water is defined for reporting purposes as non-brackish water and may include drinking water, potable water, water used in agriculture, etc. The total dissolved solids (TDS) concentration of this water type is up to 2000 mg/l.⁹</p> <p><i>See entire G4-EN8 in the G4 Implementation Manual p. 97</i></p> <p>G4-EN9 WATER SOURCES SIGNIFICANTLY AFFECTED BY WITHDRAWAL OF WATER</p> <p>Additional disclosure requirements</p> <p>Report the methodologies used to define water withdrawal thresholds necessary to maintain ecological function of the affected water sources in order to maintain ecosystem health and human well-being.</p> <p>Report whether or not a water withdrawal or consumption threshold has been defined for each water source significantly affected by withdrawal.</p> <p>Additional Guidance</p> <p>When reporting the value or importance of water source to local communities and indigenous peoples, organizations may report the number of people affected and the livelihood dependence on water resources.</p> <p><i>See entire G4-EN9 in the G4 Implementation Manual p. 98</i></p> |

8) IPIECA, API, OGP. Oil and gas industry guidance on voluntary sustainability reporting, 2nd Edition, (2010), Indicator E6 Fresh water.
 9) IPIECA, API, OGP. Oil and gas industry guidance on voluntary sustainability reporting, 2nd Edition, (2010), Indicator E6 Fresh water.

↓ ENVIRONMENTAL DISCLOSURES FOR THE SECTOR CONTINUED

| ENVIRONMENTAL DISCLOSURES FOR THE OIL AND GAS SECTOR | |
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| Aspects | Sector Disclosures |
| G4 Aspects | |
| Ecosystem Services including Biodiversity | <p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p> Additional Guidance</p> <p>Compilation</p> <p>When describing the organization’s strategy for achieving its policy on biodiversity management, include:</p> <ul style="list-style-type: none"> • Local engagement with regards to biodiversity assessment and action plans; and • Whether and how biodiversity offsets have been used and are integrated into the overall policy and approach to habitat conservation and rehabilitation. <p>Relevance</p> <p>The oil and gas sector has potentially complex relationships with the terrestrial, fresh water and marine environment. Operations sometimes extend over large areas, requiring a careful assessment of the potential for direct environmental impact. Indirectly, the relationship between oil and gas operations and local communities can also result in changes to the way in which those communities interact with and impact upon the natural environment. For those reasons, disclosures on biodiversity strategies and ecosystem services are most informative when they are developed in consultation with external experts and stakeholders and set within a broad context which addresses how the operations relate to biodiversity and the functioning of ecosystems, including the services that they provide to communities and to oil and gas operations.</p> <p>Refer to OG4 for reporting on number and percentage of significant operating sites in which biodiversity risk has been assessed and monitored.</p> <p>Definitions</p> <p>Biodiversity or Biological Diversity</p> <p>The variability among living organisms from all sources including, inter alia, terrestrial, marine and other aquatic ecosystems and the ecological complexes of which they are part; this includes diversity within species, between species and of ecosystems.¹⁰</p> <p>Ecosystem Services</p> <p>Are the benefits that people derive from an ecosystem. These might include:</p> <ul style="list-style-type: none"> • production of goods, e.g., food, fibre, water, fuel, genetic resources, and pharmaceuticals; • regeneration processes, e.g., purification of air and water, seed dispersal and pollination; • stabilising processes, e.g., erosion control and moderation of weather extremes; • life-fulfilling functions, e.g., aesthetic beauty and cultural value; and • conservation of options e.g., maintenance of ecological systems for the future.¹¹ <p>References</p> <ul style="list-style-type: none"> • United Nations, Convention on Biological Diversity, 1992. <p> See entire Aspect-specific Guidance for DMA in the <u>G4 Implementation Manual p. 100</u></p> |

10) Convention on Biological Diversity, www.cbd.int/convention/text/ accessed 1/11/2011.


11) GRI Approach for reporting on ecosystem services. Incorporating ecosystem services into an organization’s performance disclosure. 2011 www.globalreporting.org.

↓ ENVIRONMENTAL DISCLOSURES FOR THE SECTOR CONTINUED



| ENVIRONMENTAL DISCLOSURES FOR THE OIL AND GAS SECTOR | |
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| Aspects | Sector Disclosures |
| G4 Aspects | |
| <p>Ecosystem Services including Biodiversity (cont.)</p> | <p>SECTOR SPECIFIC INDICATORS</p> <div style="display: flex; align-items: center; margin-top: 10px;"> <div style="border: 1px solid black; padding: 5px; margin-right: 10px;">OG4</div> <div> <p>NUMBER AND PERCENTAGE OF SIGNIFICANT OPERATING SITES IN WHICH BIODIVERSITY RISK HAS BEEN ASSESSED AND MONITORED</p> <p>See disclosure requirements and Guidance on p. 44</p> </div> </div> |
| <p>Emissions</p> | <p>SECTOR ADDITIONS TO G4 INDICATORS</p> <div style="display: flex; align-items: flex-start; margin-top: 10px;"> <div style="border: 1px solid black; padding: 5px; margin-right: 10px; width: 40px; text-align: center;">G4-EN15</div> <div> <p>DIRECT GREENHOUSE GAS (GHG) EMISSIONS (SCOPE 1)</p> <p> Additional disclosure requirements</p> <p>Report total direct (scope 1 – see GHG protocol) emissions on both an operational control and equity basis.</p> <p>Report direct (scope 1) emissions within the reporting boundary of operational control, broken down by the 6 major species if significant: Carbon Dioxide (CO₂), Methane (CH₄), Nitrous Oxide (N₂O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), Sulfur Hexafluoride (SF₆).</p> <p>Report emissions related to activities of special interest (e.g., oil sands, shale gas) separately if these represent a substantial proportion of the company's GHG emissions profile.</p> <p> Additional Guidance</p> <p>Compilation</p> <p>Where certain emissions are excluded from the inventory on the basis of materiality or significance, define the criteria for <i>de minimus</i> emissions.</p> <p>Definitions</p> <p>Operational Control¹²</p> <p>The operational approach (also referred to as operational control) consolidates data about assets operated by the reporting company, including those assets partly owned by other companies (i.e., an operated joint-venture).</p> <p>This approach excludes data from assets that are partly owned by the reporting unit but operated by another company (i.e., a non-operated joint venture).</p> <p>The operational approach is thus defined to collect and consolidate all data from assets which meet either of the following criteria:</p> <ul style="list-style-type: none"> • the asset is operated by the company, whether for itself, or under a contractual obligation to other owners or participants in the asset (for example, in a joint venture or other such commercial arrangement); or • the asset is operated by a joint venture (or equivalent commercial arrangement), in respect of which the company has the ability to determine management and board level operational decisions of the joint venture.¹³ </div> </div> |

12) IPIECA, API, OGP. Oil and gas industry guidance on voluntary sustainability reporting 2nd Edition, (2010) Appendix A (p 118-119); IPIECA, API, OGP. Petroleum industry guidelines for reporting greenhouse gas emission (2011) section 3 for further industry specific guidance.
 13) Adapted from IPIECA, API, OGP. Oil and gas industry guidance on voluntary sustainability reporting (2010), 2nd Edition, Appendix.

↓ ENVIRONMENTAL DISCLOSURES FOR THE SECTOR CONTINUED

| ENVIRONMENTAL DISCLOSURES FOR THE OIL AND GAS SECTOR | |
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| Aspects | Sector Disclosures |
| G4 Aspects | |
| Emissions (cont.) | <p>SECTOR ADDITIONS TO G4 INDICATORS (CONT.)</p> <p>G4-EN15 <i>Equity basis</i> (cont.)</p> <p>The equity approach is based on asset ownership (or share of financial benefits) and consolidates data from all assets owned, or partly owned, by the reporting company in proportion to its percentage share of equity in (or benefits from) the assets.</p> <p>Data are consolidated but only in proportion to the reporting company's ownership of each asset. The equity share approach is therefore aligned closely with financial reporting.</p> <p><i>De minimus</i> The threshold above which emissions are reported.</p> <p>References</p> <ul style="list-style-type: none"> • The Greenhouse Gas Protocol (GHG) Initiative - Corporate value chain (scope 3) accounting and reporting standard (2011) of the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD). <p> See entire G4-EN15 in the G4 Implementation Manual pp. 107-109</p> |

↓ ENVIRONMENTAL DISCLOSURES FOR THE SECTOR CONTINUED

| ENVIRONMENTAL DISCLOSURES FOR THE OIL AND GAS SECTOR | |
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| Aspects | Sector Disclosures |
| G4 Aspects | |
| Emissions (cont.) | <p>SECTOR ADDITIONS TO G4 INDICATORS (CONT.)</p> <p>G4-EN16 ENERGY INDIRECT GREENHOUSE GAS (GHG) EMISSIONS (SCOPE 2)</p> <p> Additional disclosure requirements Report emissions related to activities of special interest (e.g., oil sands, shale gas) separately if these represent a substantial proportion of the company's GHG emissions profile.</p> <p> Additional Guidance</p> <p>Compilation Where certain emissions are excluded from the inventory on the basis of materiality or significance, define the criteria for <i>de minimus</i> emissions.</p> <p>Definitions</p> <p>Operational Control¹⁴ The operational approach (also referred to as operational control) consolidates data about assets operated by the reporting company, including those assets partly owned by other companies (i.e., an operated joint-venture).</p> <p>This approach excludes data from assets that are partly owned by the reporting unit but operated by another company (i.e., a non-operated joint venture).</p> <p>The operational approach is thus defined to collect and consolidate all data from assets which meet either of the following criteria:</p> <ul style="list-style-type: none"> • the asset is operated by the company, whether for itself, or under a contractual obligation to other owners or participants in the asset (for example, in a joint venture or other such commercial arrangement); or • the asset is operated by a joint venture (or equivalent commercial arrangement), in respect of which the company has the ability to determine management and board level operational decisions of the joint venture.¹⁵ <p>Equity basis The equity approach is based on asset ownership (or share of financial benefits) and consolidates data from all assets owned, or partly owned, by the reporting company in proportion to its percentage share of equity in (or benefits from) the assets.</p> <p>Data are consolidated but only in proportion to the reporting company's ownership of each asset. The equity share approach is therefore aligned closely with financial reporting.</p> <p>De minimus The threshold above which emissions are reported.</p> |

14) IPIECA, API, OGP. Oil and gas industry guidance on voluntary sustainability reporting 2nd Edition, (2010) Appendix A (p 118-119); IPIECA, API, OGP. Petroleum industry guidelines for reporting greenhouse gas emission (2011) section 3 for further industry specific guidance.

15) Adapted from IPIECA, API, OGP. Oil and gas industry guidance on voluntary sustainability reporting (2010), 2nd Edition, Appendix.


↓ ENVIRONMENTAL DISCLOSURES FOR THE SECTOR CONTINUED

| ENVIRONMENTAL DISCLOSURES FOR THE OIL AND GAS SECTOR | |
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| Aspects | Sector Disclosures |
| G4 Aspects | |
| Emissions (cont.) | <p>SECTOR ADDITIONS TO G4 INDICATORS (CONT.)</p> <p>G4-EN16 References (cont.)</p> <ul style="list-style-type: none"> The Greenhouse Gas Protocol (GHG) Initiative - Corporate value chain (scope 3) accounting and reporting standard (2011) of the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD). <p>See entire G4-EN16 in the G4 Implementation Manual pp. 110-111</p> <p>G4-EN17 OTHER INDIRECT GREENHOUSE GAS (GHG) EMISSIONS (SCOPE 3)</p> <p>Additional disclosure requirements Report estimated scope 3 (see GHG protocol) emissions associated with end-use of products (e.g., transport fuels, natural gas), and report the methodologies and emission factors used.</p> <p>Additional Guidance</p> <p>References</p> <ul style="list-style-type: none"> The Greenhouse Gas Protocol (GHG) Initiative - Corporate value chain (scope 3) accounting and reporting standard (2011) of the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD). <p>See entire G4-EN17 in the G4 Implementation Manual pp. 112-114</p> <p>G4-EN18 GREENHOUSE GAS (GHG) EMISSIONS INTENSITY</p> <p>Additional disclosure requirements Report emissions intensity in tonnes CO₂e/mboe or other appropriate normalization factor to the respective business sector (e.g., oil and gas production, refining) for emissions within the reporting boundary of operational control.</p> <p>See entire G4-EN18 in the G4 Implementation Manual p. 115</p> <p>G4-EN19 REDUCTION OF GREENHOUSE GAS (GHG) EMISSIONS</p> <p>Additional disclosure requirements Provide a breakdown by type (e.g., fuel switching, use of renewable and alternative energy, improving energy efficiency, co-generation, carbon capture and storage, reducing flaring and venting, fugitive emissions) of the amount of GHG emissions reductions achieved as a direct result of initiatives to reduce emissions, in metric tons of CO₂ equivalent.</p> <p>See entire G4-EN19 in the G4 Implementation Manual pp. 116-117</p> |

↓ ENVIRONMENTAL DISCLOSURES FOR THE SECTOR CONTINUED

| ENVIRONMENTAL DISCLOSURES FOR THE OIL AND GAS SECTOR | |
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| Aspects | Sector Disclosures |
| G4 Aspects | |
| Emissions (cont.) | <p>SECTOR ADDITIONS TO G4 INDICATORS (CONT.)</p> <p>G4-EN21 NO_x, SO_x, AND OTHER SIGNIFICANT AIR EMISSIONS</p> <p>Additional disclosure requirements</p> <p>Report NO_x, SO_x, VOC and PM as an intensity (weight/mboe or other appropriate measure) broken down by business sector (e.g., oil and gas production, refining, petrochemicals).</p> <p>Report emissions related to activities of special interest to stakeholders (e.g., oil sands, shale gas).</p> <p>See entire G4-EN21 in the G4 Implementation Manual pp. 119-120</p> |
| Effluents and Waste | <p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p>G4-DMA Additional Guidance</p> <p>When reporting on spills, report separately (from the organization’s own operational control information) the impacts, and prevention and mitigation measures, of the significant spills of third parties under contractual obligations (for example, operating pipelines, carriers, drilling and storage). Exclude joint ventures where the reporting organization has no role in operations.</p> |

↓ ENVIRONMENTAL DISCLOSURES FOR THE SECTOR CONTINUED

| ENVIRONMENTAL DISCLOSURES FOR THE OIL AND GAS SECTOR | |
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| Aspects | Sector Disclosures |
| G4 Aspects | |
| Effluents and Waste (cont.) | <p>SECTOR ADDITIONS TO G4 INDICATORS</p> <p>G4-EN23 TOTAL WEIGHT OF WASTE BY TYPE AND DISPOSAL METHOD</p> <p>Additional disclosure requirements</p> <p>Report disaggregated waste typically excluded from routine operations such as remediation activities from active and inactive sites or waste associated with unusual activities such as large construction projects or spill cleanup.</p> <p>Report the threshold used if a <i>de minimus</i> threshold for waste reporting is established.</p> <p>For companies with oil sands/tar sands mining operations, report:</p> <ul style="list-style-type: none"> • Volume (m³) and area (km²) of tailing ponds; • Tailings waste management approach; • Volume (m³) of tailings waste considered ultimately disposed during the reporting period and ready for reclamation activities; and • Tailings waste generated normalized by volume of bitumen produced. <p>Additional Guidance</p> <p>Definitions</p> <p>Hazardous waste</p> <p>All waste that is defined as hazardous, toxic, dangerous, listed, priority, special, or some other similar term as defined by an appropriate country, regulatory agency or authority.¹⁶</p> <p>Bitumen, oil sands, tar sands</p> <p>'A sticky, tar-like form of crude oil which is so thick and heavy that it must be heated or diluted before it will flow. At room temperature, bitumen is much like cold molasses. It typically contains more sulphur, metals and heavy hydrocarbons than conventional crude oil. See also: crude bitumen, cleaned crude bitumen, blended bitumen and dirty bitumen.' (Alberta Oil Sands Royalty Regulation 1997).</p> <p>Documentation</p> <p>Annual filings with regulators, annual tailings plans and pond status reports.</p> <p>References</p> <ul style="list-style-type: none"> • Energy Resource Conservation Board (ERCB) Directive 074: Tailings Performance Criteria and Requirements for Oil Sands Mining Schemes (2009). <p> See entire G4-EN23 in the G4 Implementation Manual p. 123</p> |
















16) IPIECA, API, OGP. Oil and gas industry guidance on voluntary sustainability reporting, 2nd Edition, (2010), Indicator E10 Waste.

↓ ENVIRONMENTAL DISCLOSURES FOR THE SECTOR CONTINUED

| ENVIRONMENTAL DISCLOSURES FOR THE OIL AND GAS SECTOR | |
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| Aspects | Sector Disclosures |
| G4 Aspects | |
| Effluents and Waste (cont.) | <p>SECTOR ADDITIONS TO G4 INDICATORS (CONT.)</p> <p>G4-EN24 TOTAL NUMBER AND VOLUME OF SIGNIFICANT SPILLS</p> <p>Additional disclosure requirements</p> <p>Report spills within the company’s operational boundary, reporting separately the total number and volume of both hydrocarbon and non-hydrocarbon spills (to soil and to water) greater than one barrel of oil equivalent (boe) that reach the environment. The volume reported should not be reduced by the amount subsequently recovered.</p> <p>Report on emergency preparedness and spill response programs.</p> <p>Report significant hydrocarbon and non-hydrocarbon spills from third parties under contractual obligations operating pipelines, carriers, drilling and storage, but excluding non-operated joint ventures.</p> <p>When reporting oil spills, fuel spills, spills of wastes and spills of chemicals, include underwater in addition to soil or water surfaces.</p> <p>Report the cause of the spill, the impacts to the environment and local community, the volume recovered and the effectiveness of the cleanup measures.</p> <p>Report for significant spills potential environmental impacts of cleanup measures such as use of chemical dispersants and the volume of dispersants released to the environment.</p> <p>Additional Guidance</p> <p>Definitions</p> <p>Significant spills¹⁷</p> <p>See definition of ‘Significant spills’ in the <i>G4 Implementation Manual</i> p. 252.</p> <ol style="list-style-type: none"> 1. Any hydrocarbon spill greater than 100 barrel (bbls) released into the environment; 2. Any hydrocarbon spill released into a sensitive environment (protected area, biodiversity ‘hotspot’, habitat of critically endangered species, river, wetland, glacier or other fresh water reserve used for water supply, arctic environment with slow regeneration/turnover rates, etc.); and 3. Any non-hydrocarbon spill of environmental relevance due to, but not limited to, elevated salinity, acidity, toxicity, lack of biodegradability. <p>See entire G4-EN24 in the <i>G4 Implementation Manual</i> p. 124</p> |

17) The level of 100bbls is a commonly used threshold for significant spills, however there is no formally and universally accepted industry definition for significance.

↓ ENVIRONMENTAL DISCLOSURES FOR THE SECTOR CONTINUED

| ENVIRONMENTAL DISCLOSURES FOR THE OIL AND GAS SECTOR | | |
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| Aspects | Sector Disclosures | |
| G4 Aspects | | |
| Effluents and Waste (cont.) | <p>SECTOR SPECIFIC INDICATORS</p> <p> OG5 VOLUME AND DISPOSAL OF FORMATION OR PRODUCED WATER See  disclosure requirements and  Guidance on p. 45</p> <p> OG6 VOLUME OF FLARED AND VENTED HYDROCARBON See  disclosure requirements and  Guidance on p. 46</p> <p> OG7 AMOUNT OF DRILLING WASTE (DRILL MUD AND CUTTINGS) AND STRATEGIES FOR TREATMENT AND DISPOSAL See  disclosure requirements and  Guidance on p. 47</p> | |
| | Products and Services | <p>SECTOR ADDITIONS TO G4 INDICATORS</p> <p> G4-EN27 EXTENT OF IMPACT MITIGATION OF ENVIRONMENTAL IMPACTS OF PRODUCTS AND SERVICES  Additional disclosure requirements Organizations may report on mitigation measures implemented at fuel stations.</p> <p>Report on actual improvements to fuel and products that result in improved energy efficiency for end users.</p> <p>Report on partnerships (e.g., with Original Equipment Manufacturers) to develop new technologies that result in improved environmental performance.</p> <p> See entire G4-EN27 in the G4 Implementation Manual p. 128</p> |
| | | <p>SECTOR SPECIFIC INDICATORS</p> <p> OG8 BENZENE, LEAD AND SULFUR CONTENT IN FUELS See  disclosure requirements and  Guidance on p. 48</p> |

CATEGORY: SOCIAL



SUB-CATEGORY: LABOR PRACTICES AND DECENT WORK

Additional References to the Sub-category Labor Practices and Decent Work






There are also number of specific conventions that are important for these Sector Disclosures:

- ILO Convention 174 Prevention of Major Industrial Accidents Convention, 1993
- ILO Convention 155 Occupational Safety and Health Convention, 1981
- ILO Convention 167 Safety and Health in Construction Convention, 1988
- ILO Convention 148 Working Environment (Air Pollution, Noise and Vibration) Convention, 1977
- ILO Convention 162 Asbestos Convention, 1986
- ILO Convention 136 Benzene Convention, 1971
- ILO Convention 115 Radiation Protection Convention, 1960

Liquids and substances used during drilling operations are covered by the general ILO Conventions for the treatment of substances, including toxicity and radiation.

| LABOR PRACTICES AND DECENT WORK DISCLOSURES FOR THE OIL AND GAS SECTOR | |
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| Aspects | Sector Disclosures |
| G4 Aspects | |
| Employment | <p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p> Additional Guidance</p> <p>Report policies, standards and practices for all workers on site (including contractors, subcontractors and migrant labor) relating to:</p> <ul style="list-style-type: none"> • Working conditions, health, safety and environment; • Working hours, working period and time off for significant locations of operation; • Needs and concerns of vulnerable workers (e.g., migrant workers). <p>A migrant worker is defined according to ILO Convention 143 as a person who migrates or who has migrated from one country to another with a view to being employed otherwise on their own account and includes any person regularly admitted as a migrant worker.</p> <p> See entire Aspect-specific Guidance for DMA in the G4 Implementation Manual pp. 144-145</p> |

↓ SOCIAL DISCLOSURES FOR THE SECTOR CONTINUED

| LABOR PRACTICES AND DECENT WORK DISCLOSURES FOR THE OIL AND GAS SECTOR | |
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| Aspects | Sector Disclosures |
| G4 Aspects | |
| Occupational Health and Safety | <p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p>G4-DMA  Additional Guidance</p> <p>Report approach to managing workforce participation and health and safety dialogues. Include specific activities at the facility level that demonstrate the application of the management approach (e.g., local workforce participation programs).</p> <p>Report processes for identifying, reporting, management review and follow-up on investigation results of near accidents. These are also referred to as near misses or potential accidents.</p> <p>Describe systems for tracking workforce (numbers and names) on site, as part of Health Safety and Environment management systems, to demonstrate management control of operational sites.</p> <p> See entire Aspect-specific Guidance for DMA in the G4 Implementation Manual p. 151</p> |
| | <p>SECTOR ADDITIONS TO G4 INDICATORS</p> <p>G4-LA6 TYPE OF INJURY AND RATES OF INJURY, OCCUPATIONAL DISEASES, LOST DAYS, AND ABSENTEEISM, AND TOTAL NUMBER OF WORK-RELATED FATALITIES, BY REGION AND BY GENDER</p> <p> Additional disclosure requirements</p> <p>Break down fatalities by cause (e.g., road transport, helicopter transport, assault, construction activities) and explain the measures taken to avoid future fatalities.</p> <p>The calculation method for determining rates should be clearly stated by indicating the number of work hours employed as the normalization factor.</p> <p> Additional Guidance</p> <p>Compilation</p> <p>The recommended factors are those defined by Oil and Gas Producers (OGP); these are per 1 million hours worked for injury or illness rates, and per 1 million hours worked for fatality rates. Reporters may also use the factors commonly applied for OSHA incident report, which is per 200,000 hours worked for injury or illness rates, and per 1 million hours worked for fatality rates.¹⁸</p> <p> See entire G4-LA6 in the G4 Implementation Manual pp. 153-154</p> |

18) IPIECA, API, OGP. Oil and gas industry guidance on voluntary sustainability reporting, 2nd Edition, (2010), HS3 Occupational injury and illness incidents

↓ SOCIAL DISCLOSURES FOR THE SECTOR CONTINUED

SUB-CATEGORY: HUMAN RIGHTS

| HUMAN RIGHTS DISCLOSURES FOR THE OIL AND GAS SECTOR | |
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| Aspects | Sector Disclosures |
| G4 Aspects | |
| Security Practices | <p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p>G4-DMA  Additional Guidance</p> <p>Disclosure on the company’s approach to security and human rights practices including The Voluntary Principles on Security and Human Rights (VPSHR), including the VPSHR Reporting Guidelines (2009).</p> <p>Report, particularly when operating in sensitive and/or conflict-affected areas, on global level policies, procedures and/or guidelines, such as¹⁹:</p> <ul style="list-style-type: none"> • security risk assessment processes; • procedures to monitor, report and respond to security-related incidents with human rights implications; • procedures for entering into relations with public and/or private security providers; and • efforts to raise awareness of security and human rights for relevant staff. <p>Report countries where implementation of security and human rights practices are taking place.</p> <p>Report:</p> <ul style="list-style-type: none"> • descriptions of engagement with stakeholders on country implementation; • criteria for the selection and contracting of private security forces and/or arrangements with public security forces; and • examples of support for outreach, education and/or training for relevant personnel, private security, public security, and/or civil society. |
| | <p>SECTOR ADDITIONS TO G4 INDICATORS</p> <p>G4-HR7 PERCENTAGE OF SECURITY PERSONNEL TRAINED IN THE ORGANIZATION’S HUMAN RIGHTS POLICIES OR PROCEDURES THAT ARE RELEVANT TO OPERATIONS</p> <p> Additional disclosure requirements</p> <p>Report countries of operations where armed security is used. Indicate type of security provider (in house, private contractors, public) and type of training provided (e.g., materials provision, workshops, courses).</p> <p> Additional Guidance</p> <p>Relevance</p> <p>In oil and gas operations, additional security may be provided by third parties (e.g., private and public security forces) that are not necessarily trained by oil and gas companies themselves.</p> <p> See entire G4-HR7 in the G4 Implementation Manual p. 187</p> |

19) IPIECA, API, OGP. Oil and gas industry guidance on voluntary sustainability reporting, 2nd Edition, (2010), Indicator SE10 Security and human rights; and Voluntary Principles on Security and Human Rights. www.voluntaryprinciples.org/resources/ Accessed 1/11/2011.

↓ SOCIAL DISCLOSURES FOR THE SECTOR CONTINUED

HUMAN RIGHTS DISCLOSURES FOR THE OIL AND GAS SECTOR



| Aspects | Sector Disclosures |
|---------|--------------------|
|---------|--------------------|

G4 Aspects

| | |
|--------------------------|---|
| Indigenous Rights | <p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <div style="border: 1px solid #ccc; padding: 5px; margin-bottom: 10px;"> <p>G4-DMA Additional Guidance</p> <p>Report approach to engaging with indigenous communities (see Glossary in the <i>G4 Implementation Manual</i>, p 249 for definition of Indigenous peoples), including processes and mechanisms related to:</p> <ul style="list-style-type: none"> • avoidance, minimization and mitigation of potential adverse impacts; • relocation (see also the DMA for the Involuntary Resettlement Aspect and Indicator OG12); • information disclosure, consultation and informed participation (ensuring their free, prior and informed consent) and access to grievance mechanisms; • identification and implementation of development benefits (including access to jobs and supply opportunities); and • approach for purposely isolated and uncontactable communities. <p>Report how indigenous peoples (including their traditional knowledge and cultural resources) are taken into consideration in the project planning, decision-making and impact mitigation processes.</p> </div> <p>SECTOR ADDITIONS TO G4 INDICATORS</p> <div style="border: 1px solid #ccc; padding: 5px; margin-bottom: 10px;"> <p>G4-HR8 TOTAL NUMBER OF INCIDENTS OF VIOLATIONS INVOLVING RIGHTS OF INDIGENOUS PEOPLES AND ACTIONS TAKEN</p> <p> Additional Guidance</p> <p>Definitions</p> <p><i>Indigenous peoples</i></p> <p>See definition of 'Indigenous peoples' in the <i>G4 Implementation Manual</i> p. 249.</p> <p>Additional characteristics of indigenous peoples include²⁰:</p> <ul style="list-style-type: none"> • Self-identification as members of a distinct indigenous cultural group and recognition of this identity by others; • Collective attachment to geographically distinct habitats or ancestral territories in the project area and to the natural resources in these habitats and territories; • Customary cultural, economic, social and political institutions separate from those of the dominant society or culture; and • An indigenous language, often different from the official language of the country or region. <p> See entire Aspect-specific Guidance for DMA in the <i>G4 Implementation Manual</i> p. 189</p> </div> <p>SECTOR SPECIFIC INDICATORS</p> <div style="border: 1px solid #ccc; padding: 5px;"> <p>OG9 OPERATIONS WHERE INDIGENOUS COMMUNITIES ARE PRESENT OR AFFECTED BY ACTIVITIES AND WHERE SPECIFIC ENGAGEMENT STRATEGIES ARE IN PLACE</p> <p>See disclosure requirements and Guidance on p. 49</p> </div> |
|--------------------------|---|


20) International Finance Corporation, IFC. (2006), Performance Standard 1, Social and Environmental Assessment and Management Systems.

↓ SOCIAL DISCLOSURES FOR THE SECTOR CONTINUED

| HUMAN RIGHTS DISCLOSURES FOR THE OIL AND GAS SECTOR | |
|---|---|
| Aspects | Sector Disclosures |
| G4 Aspects | |
| Supplier Human Rights Assessment | <p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p> Additional Guidance Report procedures for informing contractors of expectations to respect human rights and ensure appropriate training is undertaken.</p> <p> See entire Aspect-specific Guidance for DMA in the G4 Implementation Manual pp. 192-193</p> |

↓ SOCIAL DISCLOSURES FOR THE SECTOR CONTINUED

SUB-CATEGORY: SOCIETY

| SOCIETY DISCLOSURES FOR THE OIL AND GAS SECTOR | |
|--|---|
| Aspects | Sector Disclosures |
| G4 Aspects | |
| Local Communities | <p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p> Additional Guidance</p> <p>Report on engagement with affected stakeholders, as well as procedures for local community impact assessment and mitigation (specific engagement with indigenous communities is described in the sector specific Guidance for DMA for the Indigenous Rights Aspect).</p> <p>Report:</p> <ul style="list-style-type: none"> • Procedures for diagnosing the social, political and economic structure of the local community, including respecting local cultural aspects; • stakeholder engagement strategies and processes that are targeted appropriately, timely, inclusive and representative of different social groups (e.g., women, youth, minorities and potentially vulnerable groups); • impact assessment processes, and how these inform strategy, project or operation design, and implementation throughout the company’s presence in the local community; • mitigation and enhancement procedures including community development programs; • grievance mechanisms and management; and • monitoring and follow-up procedures, throughout the project lifecycle. This includes procedures for monitoring and evaluating engagement effectiveness, including the role of third parties and local communities. <p>Report efforts to assess and understand community perceptions of company impacts and activities, such as self-appraisal, use of reliable and unbiased third party or independent research, and/or surveys developed in collaboration with the affected stakeholders and local community.</p> <p>Report measures for managing worker behavior and worker interface with the local community. This includes the company position on addressing indirect impacts (e.g., maintaining discipline, managing sexual health and behavior, worker and local health education, managing the welfare of camp followers, influencing inward migration, controlling substance and alcohol abuse, provision of worker facilities).²¹</p> <p>Report review of measures and objectives based on information from internal sources, external sources, and local community participatory processes.</p> <p> See entire Aspect-specific Guidance for DMA in the G4 Implementation Manual p. 199</p> |

21) Adapted from IPIECA, API, OGP oil and gas industry guidance on voluntary sustainability reporting, 2nd Edition, (2010), Indicator HS2 Workforce health.

↓ SOCIAL DISCLOSURES FOR THE SECTOR CONTINUED




| SOCIETY DISCLOSURES FOR THE OIL AND GAS SECTOR | |
|--|---|
| Aspects | Sector Disclosures |
| G4 Aspects | |
| Local Communities (cont.) | <p>SECTOR ADDITIONS TO G4 INDICATORS</p> <div style="border: 1px solid #008000; padding: 10px; margin-bottom: 10px;"> <p>G4-SO2 OPERATIONS WITH SIGNIFICANT ACTUAL OR POTENTIAL NEGATIVE IMPACTS ON LOCAL COMMUNITIES</p> <p> Additional Guidance</p> <p>Compilation</p> <p>Identify external sources of information for a social and economic baseline, including statistics, surveys, epidemiological profiles and case studies, including sources developed with community participation.</p> <p>Consider vulnerability and risk to local communities from potential impacts due the following factors:</p> <ul style="list-style-type: none"> • Disease profiles (e.g., Malaria, Tuberculosis); • Allocation of rights (e.g., land tenure, user rights, mineral rights, access to potable and fresh water, access to infrastructure); • Access to basic utilities (energy, water); • Dependency ratio (age < 16 years; > 65 years); • Education and literacy rates. <p>When identifying the significant actual and potential negative economic, social, cultural, and environmental impacts on local communities and their rights, include consideration of:</p> <ul style="list-style-type: none"> • Inward migration (including workers, camp followers); • Changes to local environment quality (noise, visual impacts including effects of flaring); • Social impacts of local inflation; and • Community health and safety risks including transport-related accidents. <p> See entire G4-SO2 in the G4 Implementation Manual pp. 202-203</p> </div> <p>SECTOR SPECIFIC INDICATORS</p> <div style="border: 1px solid #008000; padding: 10px; margin-bottom: 10px;"> <p>OG10 NUMBER AND DESCRIPTION OF SIGNIFICANT DISPUTES WITH LOCAL COMMUNITIES AND INDIGENOUS PEOPLES</p> <p>See  disclosure requirements and  Guidance on p. 50</p> </div> <div style="border: 1px solid #008000; padding: 10px;"> <p>OG11 NUMBER OF SITES THAT HAVE BEEN DECOMMISSIONED AND SITES THAT ARE IN THE PROCESS OF BEING DECOMMISSIONED</p> <p>See  disclosure requirements and  Guidance on p. 51</p> </div> |

↓ SOCIAL DISCLOSURES FOR THE SECTOR CONTINUED

| SOCIETY DISCLOSURES FOR THE OIL AND GAS SECTOR | |
|--|---|
| Aspects | Sector Disclosures |
| G4 Aspects | |
| Anti-corruption | <p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <div style="display: flex; align-items: center; margin-bottom: 10px;"> <div style="border: 1px solid black; padding: 2px 5px; margin-right: 5px;">G4-DMA</div> <div> <p> Additional Guidance</p> <p>Report anti-corruption policy, including commitments to work against corruption in all its forms (including bribery and extortion), to be in compliance with all relevant laws (including anti-corruption laws), and support for international and regional legal frameworks, such as the UN Convention against Corruption.</p> <p>Report:</p> <ul style="list-style-type: none"> • approach for risk assessment of potential areas of corruption; • mechanisms to promote anti-corruption policies and programs, including information, resources and tools for raising employee awareness. Include the scope and content of anti-corruption training programs; • compliance mechanisms for reporting of suspected violations, and detecting, investigating and preventing bribery and corruption; • approach for consequence management; and • efforts to promote anti-corruption initiatives and programs within the industry.²² <p>When reporting goals and performance for the Aspect of Anti-corruption, include reference to how it is ensured that employees, suppliers, contractors, business partners, and other intermediates comply with the company's anti-corruption policy.</p> <p>When reporting the processes in place with suppliers and business partners, make reference to due diligence as well as actions taken to encourage suppliers and partners to implement anti-corruption programs, including contractual clauses.</p> <p> See entire Aspect-specific Guidance for DMA in the G4 Implementation Manual p. 205</p> </div> </div> |
| Public Policy | <p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <div style="display: flex; align-items: center; margin-bottom: 10px;"> <div style="border: 1px solid black; padding: 2px 5px; margin-right: 5px;">G4-DMA</div> <div> <p> Additional Guidance</p> <p>Report priority public policy issues that the company is currently advocating (during the reporting period), either directly or through an intermediary/association. This includes general policy (e.g., on climate change) or the company's approach in specific countries or on particular issues.</p> <p>Documentation</p> <p>It is recognized in the oil and gas sector that information on the amount of money spent on public advocacy and lobbying is disclosed through regulatory requirements in many jurisdictions.</p> <p>See entire Aspect-specific Guidance for DMA in the G4 Implementation Manual p. 209</p> </div> </div> |




22) IPIECA, API, OGP oil and gas industry guidance on voluntary sustainability reporting, 2nd Edition, (2010), Indicator SE11 Preventing corruption.

↓ SOCIAL DISCLOSURES FOR THE SECTOR CONTINUED

| SOCIETY DISCLOSURES FOR THE OIL AND GAS SECTOR | |
|--|---|
| Aspects | Sector Disclosures |
| G4 Aspects | |
| Compliance | <p>SECTOR ADDITIONS TO G4 INDICATORS</p> <p>G4-SO8 MONETARY VALUE OF SIGNIFICANT FINES AND TOTAL NUMBER OF NON-MONETARY SANCTIONS FOR NON-COMPLIANCE WITH LAWS AND REGULATIONS</p> <p> Additional disclosure requirements</p> <p>Describe the incidents, events and impacts that resulted in significant fines and/or non-monetary sanctions (e.g., date of incident, description of the event, response and mitigation).</p> <p> See entire G4-SO8 in the G4 Implementation Manual p. 214</p> |
| Sector specific Aspects | |
| Emergency Preparedness | <p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p>G4-DMA  Additional Guidance</p> <p>Local communities adjacent to oil and gas operations will be concerned about the hazards and risks the operations generate. A fast and effective local response to an incident, based on an adequately informed and prepared community, can be the most important factor in limiting injury to people as well as damage to property and the environment.</p> <p>Report on mechanisms used to involve local communities in the development of emergency plans for existing and new operations including risk communication, preparation, rehearsal, regular review and modification, arrangements for the management of crises and approaches to ensure disclosure of these plans in a timely and transparent manner.</p> <p>SECTOR SPECIFIC INDICATORS</p> <p><i>This sector specific Aspect does not contain Indicators.²³</i></p> |





23) To address this Aspect, the organization may use alternative indicators or develop their own indicators. Organization-specific indicators included in the report should be subject to the GRI Reporting Principles and have the same technical rigor as GRI's Standard Disclosures.

↓ SOCIAL DISCLOSURES FOR THE SECTOR CONTINUED

| SOCIETY DISCLOSURES FOR THE OIL AND GAS SECTOR | |
|--|--|
| Aspects | Sector Disclosures |
| Sector specific Aspects | |
| Involuntary Resettlement | <p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p>G4-DMA  Additional Guidance</p> <p>Involuntary resettlement refers both to physical displacement (i.e., relocation or loss of shelter) and to economic displacement (i.e., loss of assets or access to assets that leads to loss of income sources or means of livelihood) of individuals and local communities associated with project-related activities. This includes government-managed resettlement.</p> <p>Report on management approach for avoiding, mitigating and/or compensating involuntary resettlement.</p> <p>Report policies, programs and/or procedures for involuntary resettlement, including but not limited to:</p> <ul style="list-style-type: none"> • project design including resettlement avoidance or minimization, and timeframe; • compensation, livelihood restoration and benefits for affected people; • capacity building and consultation mechanisms; • grievance mechanisms; • resettlement planning and implementation; and • monitoring mechanisms to assess progress and management of impacts.²⁴ |
| | <p>SECTOR SPECIFIC INDICATORS</p> <p>OG12 OPERATIONS WHERE INVOLUNTARY RESETTLEMENT TOOK PLACE, THE NUMBER OF HOUSEHOLDS RESETTLED IN EACH AND HOW THEIR LIVELIHOODS WERE AFFECTED IN THE PROCESS</p> <p>See  disclosure requirements and  Guidance on p. 52</p> |




24) IPIECA, API, OGP. Oil and gas industry guidance on voluntary sustainability reporting, 2nd Edition, (2010), Indicator SE3 Involuntary resettlement; and IFC (2006) Performance Standard 5: Land Acquisition and Involuntary resettlement. Performance Standards on Social and Environmental Sustainability.

↓ SOCIAL DISCLOSURES FOR THE SECTOR CONTINUED

| SOCIETY DISCLOSURES FOR THE OIL AND GAS SECTOR | |
|--|--|
| Aspects | Sector Disclosures |
| Sector specific Aspects | |
| Asset Integrity and Process Safety | <p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p> Additional Guidance</p> <p>Asset integrity and process safety procedures can include process safety management systems, maintenance and monitoring programmes, employee participation and training, standards for contractors, hazard analysis and compliance audits.</p> <p>Report procedures for assuring asset integrity as an essential element of safe operations.</p> <p>Report on the application of nationally and internationally accepted asset integrity and process safety disciplines.</p> <p>The emphasis of asset integrity and process safety is to prevent unplanned releases that could result in a major incident.</p> <p>Report processes for identifying, reporting, management review and follow-up on investigation results of near-accidents; these are also referred to as near misses or potential accidents.</p> |
| | <p>SECTOR SPECIFIC INDICATORS</p> <p> NUMBER OF PROCESS SAFETY EVENTS, BY BUSINESS ACTIVITY</p> <p>See  disclosure requirements and  Guidance on pp. 53-54</p> |

↓ SOCIAL DISCLOSURES FOR THE SECTOR CONTINUED

SUB-CATEGORY: PRODUCT RESPONSIBILITY

| PRODUCT RESPONSIBILITY DISCLOSURES FOR THE OIL AND GAS SECTOR | |
|---|---|
| Aspects | Sector Disclosures |
| Sector specific Aspects | |
| Fossil Fuel Substitutes | <p>SECTOR SPECIFIC INDICATORS</p> <p> VOLUME OF BIOFUELS PRODUCED AND PURCHASED MEETING SUSTAINABILITY CRITERIA</p> <p>See  disclosure requirements and  Guidance on p. 55</p> |

4

FULL TEXT FOR
THE OIL AND
GAS SECTOR
DISCLOSURES4.1 FULL TEXT FOR SPECIFIC STANDARD DISCLOSURES FOR THE OIL AND
GAS SECTOR

CATEGORY: ECONOMIC

Sector specific Aspect: Reserves

Indicators

OG1

VOLUME AND TYPE OF ESTIMATED PROVED RESERVES AND PRODUCTION

1. Relevance

Oil and gas is found in a number of different environments. In each of these locations, the development and production of oil and gas reserves can have different potential risks and impacts.

While the volumes of reserves and production are already described in annual reports, stakeholders are interested in the kind of activities a company is or is not involved in for understanding the related technological, environmental and social risks, and the extent of company involvement in these activities. This Indicator captures profile information.

2. Compilation

- 2.1** Report reserves and production of hydrocarbons as described in financial and/or regulatory reports. These reports normally include:
- volume broken down by liquids (crude oil/ natural gas liquids) and gas (natural gas) in million barrel oil equivalent (mboe).
 - volume broken down by developed and undeveloped reserves and by geographic area (national or regional) in million barrel oil equivalent (mboe).

- 2.2** Report criteria or methodologies used in the calculation (e.g., reserves and production calculated in accordance with the US Security and Exchange Commission regulations and the requirements of the Financial Accounting Standards Board).

- 2.3** Report, where this is not constrained by regulatory requirements, estimated proven reserves by resource type (e.g., tar sands/oil sands, coal seam methane, tight gas, shale gas) and operating environment (e.g., onshore, offshore shallow, deepwater, ultra deepwater and Artic), broken down by geographic area or major project.

- 2.4** Report, where this is not constrained by regulatory requirements, production volumes by resource type (e.g., tar sands/oil sands, coal seam methane, tight gas, shale gas) and operating environment (e.g., onshore, offshore shallow, deepwater, ultra deepwater and Artic), broken down by geographic area or major project.

- 2.5** Report company definitions for individual resource types and operating environments referred to above, where there are no generally accepted definitions available.

↓ OG1 CONTINUED

3. Definitions**Major project/significant project**

The term 'major project' is commonly used and well understood in the oil and gas industry. GRI uses the term 'significant project' in the same context.

4. Documentation

Data from accountancy departments quoted in annual report.

5. References

- Financial Accounting Standards Board (FASB) SEC regulations (Rule 4-10 and regulation S-6) oil and gas definitions for non-conventional resources, and Item 1202 reserves.

CATEGORY: ENVIRONMENTAL

G4 Aspect: Energy

Indicators

OG2

TOTAL AMOUNT INVESTED IN RENEWABLE ENERGY

1. Relevance

A wide variety of energy sources, including renewable sources, will be needed to meet future global demand for energy. The ability of energy companies to adapt to future energy needs is important in the long term. While oil and gas sector companies may not necessarily be better suited than other companies to develop renewable energy technologies, where they are engaged in such development, it is appropriate that they report on it.

Some renewable technologies are at a relatively early stage of development, and considerable research and development is required. Some oil and gas sector companies are already going beyond investment in existing technologies and are also investing in research and development of new renewable technologies.

2. Compilation

2.1 Report total amount invested in renewable energy by type of technology. Report investment in biofuels research broken down by first generation and advanced biofuels.

2.2 Report total amount invested in renewable energy as a percentage of capital expenditure and acquisitions.

3. Definitions

Renewable energy sources

See definition of 'Renewable energy sources' in the [G4 Implementation Manual](#) p. 251.

This also includes electricity and heat generated from ocean, hydropower, biofuels, and hydrogen derived from renewable resources.

4. Documentation

None.

5. References

- United Nations Global Compact Principle # 9. "Businesses should encourage the development and diffusion of environmentally friendly technologies", 2000.

OG3

TOTAL AMOUNT OF RENEWABLE ENERGY GENERATED BY SOURCE**1. Relevance**

A wide variety of energy sources, including renewable sources, will be needed to meet future global demand for energy. The ability of energy companies to adapt to future energy needs is important in the long term. While oil and gas sector companies may not necessarily be better suited than other companies to develop renewable energy technologies, where they are engaged in such development it is appropriate that they report on it.

Renewable energy sources addressed by this Indicator are specific to power generation. Biofuels are addressed in OG14.

2. Compilation

- 2.1** Report total amount of renewable energy generated in MWh, broken down by source:
- wind (broken down by onshore and offshore);
 - solar;
 - hydro (broken down by large >10 MW capacity and small <10 MW capacity);
 - geothermal;
 - wave;
 - tidal;
 - biomass;
 - others (specify).

3. Definitions**Renewable energy sources**

See definition of 'Renewable energy sources' in the [G4 Implementation Manual](#) p. 251.

This also includes electricity and heat generated from ocean, hydropower, biofuels, and hydrogen derived from renewable resources.

4. Documentation

None.

5. References

- United Nations Global Compact Principle # 9. "Businesses should encourage the development and diffusion of environmentally friendly technologies", 2000.

G4 Aspect: Ecosystem Services including Biodiversity

Indicators



OG4

NUMBER AND PERCENTAGE OF SIGNIFICANT OPERATING SITES IN WHICH BIODIVERSITY RISK HAS BEEN ASSESSED AND MONITORED

1. Relevance

Oil and gas sector activities can impact biodiversity and ecosystem services. This Indicator encourages companies to describe their approach to assessing and managing impacts.

Impacts vary significantly by activities and area of operation. Data on the number of sites requiring Biodiversity Action Plans indicates the extent to which the company is exposed to, and needs to manage, associated risks and opportunities. The degree of coverage of such sites with active and monitored Biodiversity Action Plans indicates the company's progress in conserving and enhancing functioning ecosystems. It will also provide guidance for the mitigation hierarchy process.

1. Compilation

- 2.1** Report criteria used to define priority sites for biodiversity conservation and where significant biodiversity risk requires Biodiversity Action Plans to be in place.
- 2.2** Report the Biodiversity Action Plan methodology²⁵ (e.g., definitions, baseline assessments, management plans, protected areas, endemic species' habitats, endangered species).
- 2.3** Report the total number and percentage of significant operating sites where biodiversity risk has been assessed.
- 2.4** Report the number and percentage of significant operating sites exposed to significant biodiversity risk.

- 2.5** Report the number and percentage of significant operating sites exposed to significant biodiversity risk in which Biodiversity Action Plans have been implemented and monitored.

3. Definitions

Biodiversity

The variability among living organisms from all sources including, inter alia, terrestrial, marine and other aquatic ecosystems and the ecological complexes of which they are part; this includes diversity within species, between species and of ecosystems.

Significant Operating Site

An area where business activities take place with the potential to interact with the adjacent environment. Geographically, the term operating site may encompass an area of any size with a unifying environmental and/or operating feature (e.g., refinery, platform, field, watershed, water catchment, habitat).

4. Documentation

None.

5. References

- United Nations Global Compact Principle # 7 'Businesses should support a precautionary approach to environmental challenges', 2000.

²⁵) IPIECA/OGP, A Guide to Developing Biodiversity Action Plans for the Oil and Gas Sector (2005).

G4 Aspect: Effluents and Waste

Indicators



OG5

VOLUME AND DISPOSAL OF FORMATION OR PRODUCED WATER

1. Relevance

Formation or produced water is a byproduct of the operations of oil and gas sector companies that is unique to the sector. Produced water has the potential to create environmental harm, and is therefore controlled industry wide. Produced water may contain process chemicals and contaminants that are naturally occurring in oil and gas reservoirs, including hydrocarbons, salt, and heavy metals.

The industry handles large quantities of produced water. This water may be re-injected into reservoirs or treated for discharge into evaporation ponds or directly to the ocean. Produced water may also be treated for reuse.

Potential impacts vary according to the quality of the produced water and the receiving body. Produced water is handled in large quantities in comparison to other waste water and so merits reporting with an individual Indicator.

2. Compilation

2.1 Report total volume of produced water.

2.2 Report volume and percentage of produced water by disposal method (including re-used, recycled, re-injected).

2.3 Report strategies and criteria for disposal and treatment, and standards used for quality of produced water discharged, including hydrocarbon and salinity.

2.4 Total volume of hydrocarbon discharged within produced water.

3. Definitions

Formation or produced water

Water that is brought to the surface during the production of hydrocarbons.²⁶

4. Documentation

None.

5. References

- United Nations Global Compact Principle # 7 'Businesses should support a precautionary approach to environmental challenges', 2000.
- United Nations Global Compact Principle # 9 'Businesses should encourage the development and diffusion of environmentally friendly technologies', 2000.

²⁶) IPIECA, API, OGP. Oil and gas industry guidance on voluntary sustainability reporting, 2nd Edition, (2010), Indicator E9 Discharges to water.

OG6

VOLUME OF FLARED AND VENTED HYDROCARBON**1. Relevance**

Flaring and venting of hydrocarbon is a highly visible waste of resources within the oil and gas sector. In 2010, the volume of gas flared and vented accounted for over 150 billion m³ of gas.²⁷

In some countries, the majority of gas produced in association with oil is flared or vented, often due to a lack of infrastructure available to capture and use the gas. In other countries where the majority of gas produced in association with oil is captured for use, flaring and venting remains a significant source of emissions.

It is important to note that the existence of flaring and venting can be a safety issue and it is very difficult to reduce flaring or venting to zero. In some situations, gas produced in association with oil can be of a volume that is unfeasible and uneconomical to capture for use. This associated gas is flared or vented. Oil and gas companies should be transparent when this is the case and seek to reduce flaring and venting.

Flaring and venting of natural gas is a waste of a valuable energy resource, contributing to emissions of GHGs and air pollutants, and may have adverse impacts on community health and wellbeing. Oil and gas operations often take place in parts of the world where access to energy is limited. Where this is the case, local communities view flaring and venting as a waste of an otherwise utilizable resource. While the emissions from flaring and venting are captured elsewhere, this Indicator is concerned with the issue of the volume of resources that are wasted.

2. Compilation

2.1 Report volume of flared hydrocarbon.

2.2 Report volume of continuously flared hydrocarbon broken down by country.

2.3 Report volume of vented hydrocarbon.

2.4 Report volume of continuously vented hydrocarbon broken down by country.

2.5 Report volume flared and vented for oil and gas production in relation to volume produced (million barrel oil equivalent).

3. Definitions**Flared hydrocarbon**

Hydrocarbon directed to operational flare systems, wherein the hydrocarbons are consumed through combustion.

Vented hydrocarbon

Intentional controlled release of uncombusted gas.

4. Documentation

Production accounting and greenhouse gas and energy reports.

5. References

- The Greenhouse Gas Protocol (GHG) Initiative – A corporate accounting and reporting standard (Revised Edition, 2004) of the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD).
- Global Gas Flaring Reduction Initiative – World Bank – Guidance on flaring reduction policy and regulation.
- United Nations Global Compact Principle # 7 ‘Businesses should support a precautionary approach to environmental challenges’, 2000.
- United Nations Global Compact Principle # 9 ‘Businesses should encourage the development and diffusion of environmentally friendly technologies’, 2000.

27) Global Gas Flaring Reduction Initiative, World Bank, Guidance on upstream flaring and venting. Policy and regulation, March 2009.

OG7

AMOUNT OF DRILLING WASTE (DRILL MUD AND CUTTINGS) AND STRATEGIES FOR TREATMENT AND DISPOSAL**1. Relevance**

Drilling muds consist primarily of water and naturally occurring bentonite clay. In addition, oil-based and synthetic drilling mud, consisting primarily of petroleum and synthetic hydrocarbons, are used in some environments.

Drilling waste, comprised of drilling mud and rock cuttings, is an industry-specific waste that is produced and handled in large volumes. Drill mud and cuttings have the potential to impact and create harm to the environment; they may contain drilling mud additives (including refined hydrocarbon products) and contaminants that are naturally occurring in oil and gas reservoirs, including hydrocarbons, salt, and heavy metals. Drilling waste disposal practices vary, and include reinjection into a subsurface formation, removal to landfill, burial on site, surface spreading, or treatment for ocean disposal.

Because drilling waste may contain chemical additives or hydrocarbons, it has the potential to impact vegetation, flora and fauna, and water bodies if released in an uncontrolled manner into the environment. It can also increase loading of contaminants in the receiving environment when the method of disposal is discharge to the environment. The disposal methodology for drill mud and cuttings is an important element of how they are handled in the context of individual operations.

2. Compilation

2.1 Report total amount of drill mud and cuttings (in tonnes) produced using non-aqueous drilling fluid (OGP definition), by disposal method.

Disposal methods may include reinjection, recycling, onshore disposal to controlled sites, and offshore disposal, with or without pre-treatment.

2.2 Report total amount of drill mud and cuttings produced (in tonnes) using aqueous drilling fluid, by disposal method.

2.3 Report treatment, disposal and minimization strategies.

In some occasions it may be relevant to refer to OG4 Number and percentage of significant operating sites in which biodiversity risk has been assessed and monitored.

3. Definitions**Drilling Fluids or Mud²⁸**

Any of a number of liquid and gaseous fluids and mixtures of fluids and solids (as solid suspensions, mixtures and emulsions of liquids, gases and solids) used in operations to drill boreholes. Synonymous with “drilling mud”, although the term “drilling fluid” is preferred for more well-defined “muds”. Several classification schemes have been proposed although none are universally accepted. Example classification scheme (based on mud composition by singling out the component that clearly defines the function and performance of the fluid): (1) water-base, (2) non-waterbase and (3) gaseous (pneumatic). Each category has a variety of overlapping subcategories.

4. Documentation

None.

5. References

- United Nations Global Compact Principle # 7 “Businesses should support a precautionary approach to environmental challenges”, 2000.

28) (www.glossary.oilfield.slb.com/Display.cfm?Term=drilling%20fluid) Schlumberger Oilfield Glossary ID: 1871.

G4 Aspect: Products and Services

Indicators



OG8

BENZENE, LEAD AND SULFUR CONTENT IN FUELS

1. Relevance

Substances found in liquid fuels are released into the air when the fuel is handled (benzene) and when it is burned (benzene, sulfur, lead), and can directly impact human health and the environment.

Fuel with lower sulfur content allows the application of newer emissions control technologies in vehicles. These technologies substantially lower emissions of particulate matter and nitrogen oxides and thereby reduce impacts on human health and the environment.

Government fuel quality standards dictate the levels of benzene and sulfur that refineries are designed to meet, varying widely by country (for example from 10ppm to 3000ppm for sulfur in gasoline)²⁹. There is also variance in government regulation regarding the addition of lead. Some governments allow the addition of lead to fuel. Other countries do not allow it. Levels of these impurities can have impacts on human health and air quality. Decreasing these levels will have a direct effect on the price of fuel.

It is important to report on fuel quality to provide transparent information about the actual quality of the fuel available in different markets, and to demonstrate the standards for fuel that are technically possible to government and the public. It also demonstrates the potential level of pollution abatement that is possible from changes in fuel quality standards for transportation. Some stakeholders find it interesting to see detailed quantitative information by country and fuel on the level of benzene, sulfur and lead.

2. Compilation

Refer to G4-EN27 for reporting on initiatives to mitigate the environmental impact of products and services, including fuel efficiency.

- 2.1 Report actions taken at each refinery to reduce the levels of sulfur, benzene and the addition of lead in fuels.
- 2.2 Report fuels which significantly exceed national regulations including the difference in levels of sulfur and benzene in the metrics of the national regulation.
- 2.3 Report how fuel product information is disseminated to the consumer (fuel product information could include details on health, environmental and vehicle performance).

3. Definitions

None.

4. Documentation

Potential information sources include the Research and Development department, refineries specification and marketing material.

5. References

- United Nations Global Compact Principle # 9 'Businesses should encourage the development and diffusion of environmentally friendly technologies', 2000.

²⁹ International Fuel Quality Centre. www.ifqc.org/ Accessed 1/11/2011.

CATEGORY: SOCIAL

SUB-CATEGORY: HUMAN RIGHTS

G4 Aspect: Indigenous Rights

Indicators



OG9

OPERATIONS WHERE INDIGENOUS COMMUNITIES ARE PRESENT OR AFFECTED BY ACTIVITIES AND WHERE SPECIFIC ENGAGEMENT STRATEGIES ARE IN PLACE

1. Relevance

Indigenous peoples³⁰ – as social groups with different identities from dominant groups in society – are often likely to be relatively marginalized and vulnerable. Their status in society (whether economic, social or legal) often limits their ability to defend their rights and interests in relation to lands, and natural and cultural resources. In some countries, they are afforded special rights or protection; in others, they receive little or no protection, or protection of their rights is not enforced. Companies with operations or activities that may affect or be affected by indigenous groups should engage with them to understand and address their concerns and expectations. Key stakeholders including investors and lenders, as well as indigenous peoples themselves, are increasingly interested in policies and actions taken by the company to ensure their free, prior and informed consultation.

2. Compilation

2.1 Report a list of company operations (including refineries, associated facilities, pipelines, etc.) taking place in/ adjacent to indigenous peoples' communities. Describe criteria used to identify indigenous people.

2.2 Of these operations, report which are covered by specific engagement strategy. These include formal plans or agreements in place.

3. Definitions

Indigenous peoples

See definition of 'Indigenous peoples' in the [G4 Implementation Manual](#) p. 249.

Additional characteristics of indigenous peoples include³¹:

- Self-identification as members of a distinct indigenous cultural group and recognition of this identity by others;
- Collective attachment to geographically distinct habitats or ancestral territories in the project area and to the natural resources in these habitats and territories;
- Customary cultural, economic, social and political institutions separate from those of the dominant society or culture; and
- An indigenous language, often different from the official language of the country or region.

4. Documentation

Potential information sources for this Indicator may include:

- Public consultation and consultation plans;
- Baseline studies (socio-economic, health, environment, cultural, etc.);
- Social impact assessments and action plans;
- Resettlement action plans;
- Community development plans;
- Grievance or complaints procedures; and
- Documents held in community information centres.

5. References

- International Finance Corporation Performance Standard 7 on Indigenous Peoples.
- United Nations Global Compact Principle # 1 'Businesses should support and respect the protection of internationally proclaimed human rights', 2000.

30) International Finance Corporation, IFC. (2006) Performance Standard 7, Indigenous people.

31) International Finance Corporation, IFC. (2006), Performance Standard 1, Social and Environmental Assessment and Management Systems.

SUB-CATEGORY: SOCIETY

G4 Aspect: Local Communities

Indicators



OG10

NUMBER AND DESCRIPTION OF SIGNIFICANT DISPUTES WITH LOCAL COMMUNITIES AND INDIGENOUS PEOPLES

1. Relevance

Due to their scale and footprint, oil and gas operations may have significant impacts that can result in disputes with local communities. While disputes are often raised through grievance mechanisms, long-standing conflicts between company operations and local communities and indigenous peoples can remain. Such disputes are not necessarily captured by Indicator G4-HR12 Number of grievances about human rights impacts filed, addressed, and resolved through formal grievance mechanisms.

Disputes related to land and related customary resources are of particular concern, since they can constitute the basis of local communities' and indigenous peoples' livelihoods, and be the source of their spiritual, cultural and social identity.

The number of recorded incidents relating to land and other related resources provides information about the implementation of an organization's policies. This information will help indicate the quality of relations with local stakeholder communities, particularly in regions where indigenous people reside or have interests near operations.

2. Compilation

- 2.1** Identify significant disputes associated with current, planned or proposed future operations. Examples of disputes include land use, use of marine areas, and impacts on cultural heritage.
- 2.2** Report the criteria for classifying disputes as 'significant'. A significant dispute should be defined by the number of people involved and the significance of the associated impact.
- 2.3** Report the number of these disputes and describe their nature. Disputes can be described in terms of the parties involved, underlying causes, issues involved, and current recourse (e.g., civil or judicial disputes).

- 2.4** Report actions taken in response to disputes, and the outcomes of actions.

3. Definitions

Indigenous peoples

See definition of 'Indigenous peoples' in the [G4 Implementation Manual](#) p. 249.

Additional characteristics of indigenous peoples include³²:

- Self-identification as members of a distinct indigenous cultural group and recognition of this identity by others;
- Collective attachment to geographically distinct habitats or ancestral territories in the project area and to the natural resources in these habitats and territories;
- Customary cultural, economic, social and political institutions separate from those of the dominant society or culture; and
- An indigenous language, often different from the official language of the country or region.

4. Documentation

Potential information sources include the reporting organization's operating procedures and guidelines on the issue. Other information may be supplied by country managers and by legal specialists of the reporting organization.

5. References

- International Finance Corporation (IFC). Performance Standards on Social & Environmental Sustainability. Performance Standard 7: Indigenous Peoples. April 2006.³³
- United Nations Global Compact Principle # 1. 'Businesses should support and respect the protection of internationally proclaimed human rights' 2000.
- United Nations Global Compact Principle # 2. 'Businesses should make sure they are not complicit in human rights abuses' 2000.

³²) International Finance Corporation (2006), Performance Standard 1, Social and Environmental Assessment and Management Systems.

³³) A new version was made available in January 2012.

OG11

NUMBER OF SITES THAT HAVE BEEN DECOMMISSIONED AND SITES THAT ARE IN THE PROCESS OF BEING DECOMMISSIONED

1. Relevance

It is important for oil and gas sector companies to report on active upstream sites with decommissioning plans, sites that have been decommissioned and sites that are in the process of being decommissioned. This ensures that the ratio of active to inactive sites is manageable, and liability does not transfer to the state when the oil and gas reserve is depleted.

Decommissioning a site in a timely manner also returns the resource to local communities and the environment.

However, in the process of decommissioning, companies should have in place labor transition plans to manage the employment impacts of decommissioning, as well as adequate qualified labor for the end-of-life operations.

Further breakdowns of the information reported to this Indicator (e.g., by country) can provide important information for many stakeholders.

2. Compilation

- 2.1** Report number of sites (broken down into offshore and onshore) and total land area of sites (onshore only) for both active and inactive sites. When necessary, explain estimations or assumptions that were used to calculate the number of sites and land area.
- 2.2** Report criteria for defining inactive sites.
- 2.3** Report percentage of active sites that have decommissioning plans in place.
- 2.4** Report decommissioning approach (e.g., plans for land owners, labor transition, finance, community infrastructure, environment remediation and government sign-off, post-decommissioning monitoring and aftercare).

- 2.5** Report complaints on outstanding local community issues or government notices on decommissioning.

3. Definitions

Labor transition plans

The arrangements made by a company to assist the established workforce to manage the progressive transition to post-closure phase of operations (which may include issues such as re-deployment, assistance with re-employment, resettlement, redundancy, etc.).

4. Documentation

Information can typically be found in the environment department as it is frequently part of an approval process. Company departments responsible for maintaining an inventory of sites.

5. References

- IFC Environmental, Health, and Safety Guidelines, Environmental, Health, and Safety Guidelines for Offshore Oil and Gas Development, 2007.
- IFC Environmental, Health, and Safety Guidelines, Environmental, Health, and Safety Guidelines for Onshore Oil and Gas Development, 2007.
- United Nations Global Compact Principle # 8. 'Businesses should undertake initiatives to promote greater environmental responsibility', 2000.

Sector specific Aspect: Involuntary Resettlement

Indicators

OG12

OPERATIONS WHERE INVOLUNTARY RESETTLEMENT TOOK PLACE, THE NUMBER OF HOUSEHOLDS RESETTLED IN EACH AND HOW THEIR LIVELIHOODS WERE AFFECTED IN THE PROCESS

1. Relevance

Oil and gas sector activities may involve the involuntary resettlement of people and/or their economic activities. The information reported to this Indicator provides insight into the scale of resettlement activities associated with company operations and impacts on livelihoods.³⁴

2. Compilation

- 2.1 Report operations where involuntary resettlements took place or are ongoing, including government-managed resettlement. Indicate which operations involve indigenous communities.
- 2.2 Report the number of households resettled in each resettlement.
- 2.3 Report how resettled peoples' livelihoods were affected and restored (e.g., customary rights, economic impact, access to services, cultural impacts) for each operation where involuntary resettlement took place or are ongoing.

3. Definitions

Involuntary resettlement

Refers both to physical displacement (relocation or loss of shelter) and to economic displacement (loss of assets or access to assets that leads to loss of income sources or means of livelihood) of individuals/communities as a result of project-related activities.

4. Documentation

None.

5. References

- IFC Performance Standard 5: Land Acquisition and Involuntary Resettlement, February 2006.
- United Nations Global Compact Principle # 1. 'Businesses should support and respect the protection of internationally proclaimed human rights', 2000.

³⁴) IPIECA, API, OGP. Oil and gas industry guidance on voluntary sustainability reporting, 2nd Edition, (2010), Indicator SE3 Involuntary resettlement.

Sector specific Aspect: Asset Integrity and Process Safety

Indicators

OG13

NUMBER OF PROCESS SAFETY EVENTS, BY BUSINESS ACTIVITY

1. Relevance

The integrity of oil and gas company assets and the prevention of process safety events such as spills, fires and gas releases are of the utmost importance. Process safety events can have severe consequences, including:

- Multiple fatalities;
- Widespread environmental impact;
- Significant property damage;
- High economic impact to the company; and
- High impact to the local community.

Reporting on the number and type of process safety events helps the report reader to understand the company's performance. Reporting on the asset integrity and process safety monitoring and maintenance program serves as a predictive indicator of process safety performance, for example the Loss of Primary Containment (LOPC).

It is recognized that reporting on this area is at an early stage of development. It is expected that companies will focus on their Tier 1 reporting before progressing to Tier 2 data.

2. Compilation

- 2.1** Report number of Tier 1 process safety events with narrative per API RP 754 definitions and reported per business activity (refining, upstream, etc.).
- 2.2** Report number of Tier 2 process safety events with narrative per API RP 754 definitions and reported per business activity (refining, upstream, etc.).
- 2.3** Report on asset integrity monitoring and maintenance program, including progress against actions identified.

3. Definitions

Asset integrity

Asset integrity is related to the prevention of major incidents. It is an outcome of good design, construction and operating

practice. It is achieved when facilities are structurally and mechanically sound and perform the processes and produce the products for which they were designed. The emphasis is on preventing unplanned hydrocarbon and other hazardous releases that may, either directly or via escalation, result in a major incident. Structural failures may also be initiating causes that escalate to become a major incident.³⁵

Process safety

Process safety is a disciplined framework for managing the integrity of operating systems and processes handling hazardous substances by applying good design principles, engineering, and operating and maintenance practices. It deals with the prevention and control of events that have the potential to release hazardous materials and energy. Such incidents can result in toxic exposure, fire, explosion, and could ultimately result in serious incidents including fatalities, injuries, property damage, lost production and environmental damage.³⁶

Tier 1 Process Safety Event

Defined by API RP 754 as an unplanned or uncontrolled loss of primary containment (LOPC) release of any material, including non-toxic and non-flammable materials (e.g., steam, hot condensate, nitrogen or compressed air) from a process, resulting in one or more of the following consequences:

- An employee, contractor or subcontractor "days away from work injury" and/or fatality;
- Hospital admission and/or fatality of a third-party;
- Community evacuation or community shelter-in place (officially declared by a local authority);
- Fires or explosions resulting in greater than or equal to \$25,000 of direct cost to the company;
- A pressure relief device (PRD) discharge resulting in rain out, discharge to an unsafe location, on-site shelter-in-place, or a public protective measure, and in excess of the Tier 1 threshold quantities (detailed in API RP 754); and

35) OGP, Asset Integrity – The key to managing major incident risks, (2008).

36) OGP, Asset Integrity – The key to managing major incident risks, (2008).

↓ OG13 CONTINUED

- A release of material greater than the threshold quantities as described in the Tier 1 table in the API RP 754, in any one-hour period.³⁷

Tier 2 Process Safety Event³⁸

A less severe event than in the Tier 1 criteria above. (See API RP 754 for complete details and guidance). It is recommended that companies report both Tier 1 and 2 Process Safety Events, as well as context and narrative to broadly describe the nature, consequences and interpretation of the data.

4. Documentation

Information for this Indicator is likely to be found in the safety department.

Other national guidance and recommended practices are: API. 2010. ANSI/API Recommended Practice 754: Process Safety Performance Indicators for the Refining and Petrochemical Industries (First Edition, April 2010), CCPS (Center for Chemical Process Safety). 2007. Guidelines for Risk-Based Process Safety. American Institute of Chemical Engineers, 2007, CCPS. 2009. Guidelines for Process Safety Metrics. American Institution of Chemical Engineers, 2009, CCPS. 2008. Process Safety Leading and Lagging Metrics. American Institute of Chemical Engineers, 2008, UK Health and Safety Executive (HSE). 2006.

Step-By-Step Guide to Developing Process Safety Performance Indicators. HSG254, 2006 and the Norwegian Petroleum Inspection.

5. References

- OECD. 2008. Guidance on Developing Safety Performance Indicators Related to Chemical Accident Prevention, Preparedness and Response for Industry (2nd Edition). OECD Environment, Health and Safety Publications, Series on Chemical Accidents. No. 19, 2008. OGP. 2008. Asset Integrity – the Key to Managing Major Incident Risks. OGP Report No. 415. OGP. Health and Safety Data Reporting System Users' Guide. This 'User's Guide' for reporting health and safety data is typically updated annually in December. Use of the most recent guide is recommended. OGP. 2011. Asset Integrity – Key Performance Indicators. (Provides guidance for E&P industry use of API Recommended Practice 754 and will be published in 2011). www.ogp.org.uk
- United Nations Global Compact Principle # 7. 'Businesses should support a precautionary approach to environmental challenges', 2000.
- United Nations Global Compact Principle # 9. 'Businesses should encourage the development and diffusion of environmentally friendly technologies', 2000.

37) IPIECA, API, OGP. Oil and gas industry guidance on voluntary sustainability reporting, 2nd Edition, (2010), Indicator HS5 Process safety.

38) IPIECA, API, OGP. Oil and gas industry guidance on voluntary sustainability reporting, 2nd Edition, (2010), Indicator HS5 Process safety.

SUB-CATEGORY: PRODUCT RESPONSIBILITY

Sector specific Aspect: Fossil Fuel Substitutes

Indicators



OG14

VOLUME OF BIOFUELS PRODUCED AND PURCHASED MEETING SUSTAINABILITY CRITERIA

1. Relevance

While biofuels are not a product derived from petrochemicals, oil and gas sector companies are directly involved in the blending and retailing of biofuels. Some oil and gas companies are also involved in the research and development, and production, of biofuels.

Fuel standards, including for biofuel content, are often driven by regulatory requirements such as national blending quotas. There are environmental and social impacts associated with the production of biofuels such as competition with food production, direct and indirect land-use change, and working conditions. There are also expectations that biofuels are produced in a sustainable manner. This Indicator captures the approach used by companies to ensure sustainable production and purchase.

2. Compilation

2.1 Report sustainability criteria applied for producing and purchasing biofuels (e.g., sustainable farming concerns, preferred crops used, greenhouse gas balance, energy balance).

2.2 Report total volume of biofuels produced (liters).

2.3 Report location and area of land under direct production (ha).

2.4 Report total volume of biofuels purchased (liters).

2.5 Report total volume of biofuels produced meeting sustainability criteria.

2.6 Report total volume of biofuels purchased meeting sustainability criteria.

3. Definitions

Biofuels

Biofuels are any solid, liquid, or gaseous fuels produced from biomass. Biomass refers to the biodegradable fraction of products, waste, and residues from biological origin as well as the biodegradable fraction of industrial and municipal waste.³⁹

4. Documentation

None.

5. References

- United Nations Global Compact Principle # 8. 'Businesses should undertake initiatives to promote greater environmental responsibility', 2000.

³⁹) Roundtable on Sustainable Biofuels: rsb.epfl.ch.

5

ANNEX I. OVERVIEW
OF LINKS WITH
THE OIL AND
GAS SECTOR
SUPPLEMENT





Annex I provides an overview of how the Oil and Gas Sector Supplement (2012) contents have been re-organized to fit the new structure of the G4 Guidelines and includes references to the original contents' location in the Sector Supplement.

Legend:

The following references correspond to the different chapters of the *G3.1 Oil and Gas Sector Supplement* as follows:

- RG & OGSS → Sustainability Reporting Guidelines & Oil and Gas Sector Supplement
- IP: EC & OGSS → Indicator Protocols Set Economic (EC)
- IP: EN & OGSS → Indicator Protocols Set Environment (EN)
- IP: LA & OGSS → Indicator Protocols Set Labor Practices and Decent Work (LA)
- IP: HR & OGSS → Indicator Protocols Set Human Rights (HR)
- IP: SO & OGSS → Indicator Protocols Set Society (SO)
- IP: PR & OGSS → Indicator Protocols Set Product Responsibility (PR)

GENERAL STANDARD DISCLOSURES FOR THE OIL AND GAS SECTOR






| GENERAL STANDARD DISCLOSURES FOR THE OIL AND GAS SECTOR | |
|---|--|
| Section | Original location of the Sector Disclosures in the Sector Supplement (2012) |
| Stakeholder Engagement | <p>SECTOR ADDITIONS TO G4 GENERAL STANDARD DISCLOSURES</p> <p> G4-24  Additional Guidance See Sector Supplement RG & OGSS, p. 33</p> <p> G4-27  Additional disclosure requirements See Sector Supplement RG & OGSS, p. 33</p> |

SPECIFIC STANDARD DISCLOSURES FOR THE OIL AND GAS SECTOR



CATEGORY: ECONOMIC

| ECONOMIC DISCLOSURES FOR THE OIL AND GAS SECTOR | |
|---|---|
| Aspects | Original location of the Sector Disclosures in the Sector Supplement (2012) |
| G4 Aspects | |
| Economic Performance | <p>SECTOR ADDITIONS TO G4 INDICATORS</p> <p>G4-EC1 DIRECT ECONOMIC VALUE GENERATED AND DISTRIBUTED</p> <ul style="list-style-type: none">  Additional disclosure requirements See Sector Supplement IP: EC & OGSS, p. 5  Additional Guidance See Sector Supplement IP: EC & OGSS, p. 6 <p>G4-EC2 FINANCIAL IMPLICATIONS AND OTHER RISKS AND OPPORTUNITIES FOR THE ORGANIZATION’S ACTIVITIES DUE TO CLIMATE CHANGE</p> <ul style="list-style-type: none">  Additional disclosure requirements See Sector Supplement IP: EC & OGSS, p. 7  Additional Guidance See Sector Supplement IP: EC & OGSS, pp. 7-8 |
| Market Presence including Local Content | <p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p>G4-DMA  Additional Guidance See Sector Supplement RG & OGSS, pp. 34-35 See Sector Supplement IP: EC & OGSS, p. 13</p> |
| Indirect Economic Impacts | <p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p>G4-DMA  Additional Guidance See Sector Supplement IP: EC & OGSS, p. 14</p> <p>SECTOR ADDITIONS TO G4 INDICATORS</p> <p>G4-EC7 DEVELOPMENT AND IMPACT OF INFRASTRUCTURE INVESTMENTS AND SERVICES SUPPORTED</p> <ul style="list-style-type: none">  Additional disclosure requirements See Sector Supplement IP: EC & OGSS, p. 14  Additional Guidance See Sector Supplement IP: EC & OGSS, p. 14 |

↓ ECONOMIC DISCLOSURES FOR THE SECTOR CONTINUED

| ECONOMIC DISCLOSURES FOR THE OIL AND GAS SECTOR | |
|---|---|
| Aspects | Original location of the Sector Disclosures in the Sector Supplement (2012) |
| G4 Aspects | |
| Indirect Economic Impacts (cont.) | <p>SECTOR ADDITIONS TO G4 INDICATORS (CONT.)</p> <p> SIGNIFICANT INDIRECT ECONOMIC IMPACTS, INCLUDING THE EXTENT OF IMPACTS</p> <p> Additional Guidance See Sector Supplement IP: EC & OGSS, p. 15</p> |
| Procurement Practices | <p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p>  Additional Guidance See Sector Supplement IP: EC & OGSS, p. 12</p> |
| Sector specific Aspects | |
| Reserves | <p>SECTOR SPECIFIC INDICATORS</p> <p> VOLUME AND TYPE OF ESTIMATED PROVED RESERVES AND PRODUCTION See Sector Supplement IP: EC & OGSS, p. 17</p> |


CATEGORY: ENVIRONMENTAL

| ENVIRONMENTAL DISCLOSURES FOR THE OIL AND GAS SECTOR | |
|--|--|
| Aspects | Original location of the Sector Disclosures in the Sector Supplement (2012) |
| G4 Aspects | |
| Materials | <p>SECTOR ADDITIONS TO G4 INDICATORS</p> <p>G4-EN1 MATERIALS USED BY WEIGHT OR VOLUME</p> <p> Additional disclosure requirements See Sector Supplement IP: EN & OGSS, p. 5</p> |
| | <p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p>G4-DMA  Additional Guidance See Sector Supplement RG & OGSS, p. 36</p> |
| Energy | <p>SECTOR ADDITIONS TO G4 INDICATORS</p> <p>G4-EN5 ENERGY INTENSITY</p> <p> Additional disclosure requirements See Sector Supplement IP: EN & OGSS, p. 8</p> |
| | <p>SECTOR SPECIFIC INDICATORS</p> <p>OG2 TOTAL AMOUNT INVESTED IN RENEWABLE ENERGY See Sector Supplement IP: EN & OGSS, p. 9</p> <p>OG3 TOTAL AMOUNT OF RENEWABLE ENERGY GENERATED BY SOURCE See Sector Supplement IP: EN & OGSS, p. 10</p> |
| | <p>SECTOR ADDITIONS TO G4 INDICATORS</p> <p>G4-EN8 TOTAL WATER WITHDRAWAL BY SOURCE</p> <p> Additional disclosure requirements See Sector Supplement IP: EN & OGSS, p. 16</p> <p> Additional Guidance See Sector Supplement IP: EN & OGSS, p. 16</p> |
| Water | <p>SECTOR ADDITIONS TO G4 INDICATORS</p> <p>G4-EN8 TOTAL WATER WITHDRAWAL BY SOURCE</p> <p> Additional disclosure requirements See Sector Supplement IP: EN & OGSS, p. 16</p> <p> Additional Guidance See Sector Supplement IP: EN & OGSS, p. 16</p> |




↓ ENVIRONMENTAL DISCLOSURES FOR THE SECTOR CONTINUED

| ENVIRONMENTAL DISCLOSURES FOR THE OIL AND GAS SECTOR | |
|--|--|
| Aspects | Original location of the Sector Disclosures in the Sector Supplement (2012) |
| G4 Aspects | |
| Water (cont.) | <p>SECTOR ADDITIONS TO G4 INDICATORS (CONT.)</p> <p>G4-EN9 WATER SOURCES SIGNIFICANTLY AFFECTED BY WITHDRAWAL OF WATER</p> <ul style="list-style-type: none">  Additional disclosure requirements See Sector Supplement IP: EN & OGSS, p. 17  Additional Guidance See Sector Supplement IP: EN & OGSS, p. 17 |
| | <p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p>G4-DMA  Additional Guidance See Sector Supplement IP: EN & OGSS, pp. 22-23</p> <p>SECTOR SPECIFIC INDICATORS</p> <p>OG4 NUMBER AND PERCENTAGE OF SIGNIFICANT OPERATING SITES IN WHICH BIODIVERSITY RISK HAS BEEN ASSESSED AND MONITORED See Sector Supplement IP: EN & OGSS, p. 24</p> |
| Emissions | <p>SECTOR ADDITIONS TO G4 INDICATORS</p> <p>G4-EN15 DIRECT GREENHOUSE GAS (GHG) EMISSIONS (SCOPE 1)</p> <ul style="list-style-type: none">  Additional disclosure requirements See Sector Supplement IP: EN & OGSS, p. 26  Additional Guidance See Sector Supplement IP: EN & OGSS, pp. 26-27 <p>G4-EN16 ENERGY INDIRECT GREENHOUSE GAS (GHG) EMISSIONS (SCOPE 2)</p> <ul style="list-style-type: none">  Additional disclosure requirements See Sector Supplement IP: EN & OGSS, p. 26  Additional Guidance See Sector Supplement IP: EN & OGSS, pp. 26-27 |

↓ ENVIRONMENTAL DISCLOSURES FOR THE SECTOR CONTINUED

| ENVIRONMENTAL DISCLOSURES FOR THE OIL AND GAS SECTOR | | |
|--|---|---|
| Aspects | Original location of the Sector Disclosures in the Sector Supplement (2012) | |
| G4 Aspects | | |
| Emissions (cont.) | <p>SECTOR ADDITIONS TO G4 INDICATORS (CONT.)</p> <p>G4-EN17 OTHER INDIRECT GREENHOUSE GAS (GHG) EMISSIONS (SCOPE 3)</p> <ul style="list-style-type: none">  Additional disclosure requirements See Sector Supplement IP: EN & OGSS, p. 28  Additional Guidance See Sector Supplement IP: EN & OGSS, p. 28 <p>G4-EN18 GREENHOUSE GAS (GHG) EMISSIONS INTENSITY</p> <ul style="list-style-type: none">  Additional disclosure requirements See Sector Supplement IP: EN & OGSS, p. 26 <p>G4-EN19 REDUCTION OF GREENHOUSE GAS (GHG) EMISSIONS</p> <ul style="list-style-type: none">  Additional disclosure requirements See Sector Supplement IP: EN & OGSS, p. 29 <p>G4-EN21 NO_x, SO_x, AND OTHER SIGNIFICANT AIR EMISSIONS</p> <ul style="list-style-type: none">  Additional disclosure requirements See Sector Supplement IP: EN & OGSS, p. 31 | |
| | Effluents and Waste | <p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p>G4-DMA  Additional Guidance See Sector Supplement RG & OGSS, p. 36</p> |
| | | <p>SECTOR ADDITIONS TO G4 INDICATORS</p> <p>G4-EN23 TOTAL WEIGHT OF WASTE BY TYPE AND DISPOSAL METHOD</p> <ul style="list-style-type: none">  Additional disclosure requirements See Sector Supplement IP: EN & OGSS, p. 34  Additional Guidance See Sector Supplement IP: EN & OGSS, p. 35 |

↓ ENVIRONMENTAL DISCLOSURES FOR THE SECTOR CONTINUED






| ENVIRONMENTAL DISCLOSURES FOR THE OIL AND GAS SECTOR | |
|--|--|
| Aspects | Original location of the Sector Disclosures in the Sector Supplement (2012) |
| G4 Aspects | |
| Effluents and Waste (cont.) | <p>SECTOR ADDITIONS TO G4 INDICATORS (CONT.)</p> <p>G4-EN24 TOTAL NUMBER AND VOLUME OF SIGNIFICANT SPILLS</p> <p> Additional disclosure requirements See Sector Supplement IP: EN & OGSS, p. 36</p> <p> Additional Guidance See Sector Supplement IP: EN & OGSS, p. 36</p> |
| | <p>SECTOR SPECIFIC INDICATORS</p> <p>OG5 VOLUME AND DISPOSAL OF FORMATION OR PRODUCED WATER See Sector Supplement IP: EN & OGSS, p. 33</p> <p>OG6 VOLUME OF FLARED AND VENTED HYDROCARBON See Sector Supplement IP: EN & OGSS, p. 38</p> <p>OG7 AMOUNT OF DRILLING WASTE (DRILL MUD AND CUTTINGS) AND STRATEGIES FOR TREATMENT AND DISPOSAL See Sector Supplement IP: EN & OGSS, p. 39</p> |
| Products and Services | <p>SECTOR ADDITIONS TO G4 INDICATORS</p> <p>G4-EN27 EXTENT OF IMPACT MITIGATION OF ENVIRONMENTAL IMPACTS OF PRODUCTS AND SERVICES</p> <p> Additional disclosure requirements See Sector Supplement IP: EN & OGSS, p. 42</p> |
| | <p>SECTOR SPECIFIC INDICATORS</p> <p>OG8 BENZENE, LEAD AND SULFUR CONTENT IN FUELS See Sector Supplement IP: EN & OGSS, p. 43</p> |

CATEGORY: SOCIAL

SUB-CATEGORY: LABOR PRACTICES AND DECENT WORK

Additional References to the Sub-category Labor Practices and Decent Work

See Sector Supplement RG & OGSS, p. 40

| LABOR PRACTICES AND DECENT WORK DISCLOSURES FOR THE OIL AND GAS SECTOR | |
|--|--|
| Aspects | Original location of the Sector Disclosures in the Sector Supplement (2012) |
| G4 Aspects | |
| Employment | <p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p> Additional Guidance See Sector Supplement RG & OGSS, p. 41</p> |
| | <p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p> Additional Guidance See Sector Supplement RG & OGSS, pp. 40-41</p> |
| Occupational Health and Safety | <p>SECTOR ADDITIONS TO G4 INDICATORS</p> <p> TYPE OF INJURY AND RATES OF INJURY, OCCUPATIONAL DISEASES, LOST DAYS, AND ABSENTEEISM, AND TOTAL NUMBER OF WORK RELATED FATALITIES, BY REGION AND BY GENDER</p> <p> Additional disclosure requirements See Sector Supplement IP: LA & OGSS, p. 12</p> <p> Additional Guidance See Sector Supplement IP: LA & OGSS, p. 12</p> |
| | |






↓ SOCIAL DISCLOSURES FOR THE SECTOR CONTINUED

SUB-CATEGORY: HUMAN RIGHTS






| HUMAN RIGHTS DISCLOSURES FOR THE OIL AND GAS SECTOR | |
|---|--|
| Aspects | Original location of the Sector Disclosures in the Sector Supplement (2012) |
| G4 Aspects | |
| Security Practices | <p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p> Additional Guidance See Sector Supplement RG & OGSS, p. 44</p> |
| | <p>SECTOR ADDITIONS TO G4 INDICATORS</p> <p> PERCENTAGE OF SECURITY PERSONNEL TRAINED IN THE ORGANIZATION'S HUMAN RIGHTS POLICIES OR PROCEDURES THAT ARE RELEVANT TO OPERATIONS</p> <p> Additional disclosure requirements See Sector Supplement IP: HR & OGSS, p. 10</p> <p> Additional Guidance See Sector Supplement IP: HR & OGSS, p. 10</p> |
| Indigenous Rights | <p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p> Additional Guidance See Sector Supplement RG & OGSS, p. 44</p> |
| | <p>SECTOR ADDITIONS TO G4 INDICATORS</p> <p> TOTAL NUMBER OF INCIDENTS OF VIOLATIONS INVOLVING RIGHTS OF INDIGENOUS PEOPLES AND ACTIONS TAKEN</p> <p> Additional Guidance See Sector Supplement IP: HR & OGSS, p. 11</p> |
| | <p>SECTOR SPECIFIC INDICATORS</p> <p> OPERATIONS WHERE INDIGENOUS COMMUNITIES ARE PRESENT OR AFFECTED BY ACTIVITIES AND WHERE SPECIFIC ENGAGEMENT STRATEGIES ARE IN PLACE See Sector Supplement IP: HR & OGSS, p. 13</p> |
| Supplier Human Rights Assessment | <p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p> Additional Guidance See Sector Supplement RG & OGSS, p. 46</p> |

↓ SOCIAL DISCLOSURES FOR THE SECTOR CONTINUED


SUB-CATEGORY: SOCIETY

| SOCIETY DISCLOSURES FOR THE OIL AND GAS SECTOR | |
|--|---|
| Aspects | Original location of the Sector Disclosures in the Sector Supplement (2012) |
| G4 Aspects | |
| Local Communities | <p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p> Additional Guidance See Sector Supplement RG & OGSS, pp. 47-48 See Sector Supplement IP: SO & OGSS, p. 7</p> |
| | <p>SECTOR ADDITIONS TO G4 INDICATORS</p> <p> OPERATIONS WITH SIGNIFICANT ACTUAL OR POTENTIAL NEGATIVE IMPACTS ON LOCAL COMMUNITIES</p> <p> Additional Guidance See Sector Supplement IP: SO & OGSS, pp. 5-6</p> |
| | <p>SECTOR SPECIFIC INDICATORS</p> <p> NUMBER AND DESCRIPTION OF SIGNIFICANT DISPUTES WITH LOCAL COMMUNITIES AND INDIGENOUS PEOPLES See Sector Supplement IP: SO & OGSS, pp. 8-9</p> <p> NUMBER OF SITES THAT HAVE BEEN DECOMMISSIONED AND SITES THAT ARE IN THE PROCESS OF BEING DECOMMISSIONED See Sector Supplement IP: SO & OGSS, p. 10</p> |
| Anti-corruption | <p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p> Additional Guidance See Sector Supplement RG & OGSS, p. 48</p> |
| Public Policy | <p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p> Additional Guidance See Sector Supplement IP: SO & OGSS, p. 14</p> |
| Compliance | <p>SECTOR ADDITIONS TO G4 INDICATORS</p> <p> MONETARY VALUE OF SIGNIFICANT FINES AND TOTAL NUMBER OF NON-MONETARY SANCTIONS FOR NON-COMPLIANCE WITH LAWS AND REGULATIONS</p> <p> Additional disclosure requirements See Sector Supplement IP: SO & OGSS, p. 17</p> |

↓ SOCIAL DISCLOSURES FOR THE SECTOR CONTINUED

| SOCIETY DISCLOSURES FOR THE OIL AND GAS SECTOR | |
|--|--|
| Aspects | Original location of the Sector Disclosures in the Sector Supplement (2012) |
| Sector specific Aspects | |
| Emergency Preparedness | <p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p> Additional Guidance See Sector Supplement RG & OGSS, pp. 48-49</p> |
| Involuntary Resettlement | <p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p> Additional Guidance See Sector Supplement RG & OGSS, p. 49</p> |
| | <p>SECTOR SPECIFIC INDICATORS</p> <p> OPERATIONS WHERE INVOLUNTARY RESETTLEMENT TOOK PLACE, THE NUMBER OF HOUSEHOLDS RESETTLED IN EACH AND HOW THEIR LIVELIHOODS WERE AFFECTED IN THE PROCESS See Sector Supplement IP: SO & OGSS, p. 18</p> |
| Asset Integrity and Process Safety | <p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p> Additional Guidance See Sector Supplement RG & OGSS, p. 49</p> |
| | <p>SECTOR SPECIFIC INDICATORS</p> <p> NUMBER OF PROCESS SAFETY EVENTS, BY BUSINESS ACTIVITY See Sector Supplement IP: SO & OGSS, pp. 19-20</p> |

SUB-CATEGORY: PRODUCT RESPONSIBILITY

| PRODUCT RESPONSIBILITY DISCLOSURES FOR THE OIL AND GAS SECTOR | |
|---|---|
| Aspects | Original location of the Sector Disclosures in the Sector Supplement (2012) |
| Sector specific Aspects | |
| Fossil Fuel Substitutes | <p>SECTOR SPECIFIC INDICATORS</p> <p> VOLUME OF BIOFUELS PRODUCED AND PURCHASED MEETING SUSTAINABILITY CRITERIA See Sector Supplement IP: PR & OGSS, p. 12</p> |

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ANNEX II. OIL AND GAS SECTOR DISCLOSURES CONTENT DEVELOPMENT

CONSULTANTS

The GRI secretariat enlisted the (paid) help of the following consultants during the Oil and Gas Sector Supplement process:

- Arthur D. Little Limited (Lead consultant – David Lyon and Matt Jones)

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The Oil and Gas Sector Supplement Working Group was responsible for developing the set of new sector-specific disclosures and Performance Indicators, as well as commentary on the G3.1 Guidelines content. The Working Group process ran from September 2009 through December 2011. The Working Group was formed by volunteers from oil and gas companies and organizations, investors, labor and nongovernmental organizations.

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