

Reporting on GHG emissions

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

STANDARD	DISCLOSURE	SECTOR STANDARD REF #
Management of the topic		
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics <i>Additional sector recommendations</i> <ul style="list-style-type: none">Describe actions taken to manage flaring and venting and the effectiveness of actions taken.	11.1.1
Topic Standard disclosures		
GRI 302: Energy 2016	Disclosure 302-1 Energy consumption within the organization	11.1.2
	Disclosure 302-2 Energy consumption outside of the organization	11.1.3
	Disclosure 302-3 Energy intensity	11.1.4
GRI 305: Emissions 2016	Disclosure 305-1 Direct (Scope 1) GHG emissions <i>Additional sector recommendations</i> <ul style="list-style-type: none">Report the percentage of gross <u>direct (Scope 1) GHG emissions</u> from CH₄.Report the breakdown of gross direct (Scope 1) GHG emissions by type of source (stationary combustion, process, fugitive).²	11.1.5
	Disclosure 305-2 Energy indirect (Scope 2) GHG emissions	11.1.6
	Disclosure 305-3 Other indirect (Scope 3) GHG emissions	11.1.7
	Disclosure 305-4 GHG emissions intensity	11.1.8

Reporting on climate adaptation, resilience, and transition

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

STANDARD	DISCLOSURE	SECTOR STANDARD REF #
Management of the topic		

GRI 3: Material Topics 2021	<p>Disclosure 3-3 Management of material topics</p> <p><i>Additional sector recommendations</i></p> <ul style="list-style-type: none"> Describe policies, commitments, and actions of the organization to prevent or mitigate the <u>impacts</u> of the transition to a low-carbon economy on <u>workers</u> and <u>local communities</u>. Report the level and function within the organization that has been assigned responsibility for managing risks and opportunities due to climate change. Describe the board's oversight in managing risks and opportunities due to climate change. Report whether responsibility to manage climate change-related impacts is linked to performance assessments or incentive mechanisms, including in the <u>remuneration</u> policies for <u>highest governance body</u> members and <u>senior executives</u>. Describe the climate change-related scenarios used to assess the resilience of the organization's strategy, including a 2°C or lower scenario. 	11.2.1
Topic Standard disclosures		
GRI 201: Economic Performance 2016	<p>Disclosure 201-2 Financial implications and other risks and opportunities due to climate change</p> <p><i>Additional sector recommendations</i></p> <ul style="list-style-type: none"> Report the emissions potential for proven and probable reserves.⁴ Report the internal carbon-pricing and oil and gas pricing assumptions that have informed the identification of risks and opportunities due to climate change. Describe how climate change-related risks and opportunities affect or could affect the organization's operations or revenue, including: <ul style="list-style-type: none"> development of currently proven and probable reserves; potential write-offs and early closure of existing assets; oil and gas production volumes for the current <u>reporting period</u> and projected volumes for the next five years. Report the percentage of capital expenditure (CapEx) that is allocated to investments in: <ul style="list-style-type: none"> prospection, exploration, and development of new reserves; energy from <u>renewable sources</u> (by type of source); technologies to remove CO₂ from the atmosphere and nature-based solutions to mitigate climate change; other research and development initiatives that can address the organization's risks related to climate change. Report net mass of CO₂ in metric tons captured and removed from the atmosphere (CO₂ stored less the <u>GHG</u> emitted in the process).⁵ 	11.2.2
GRI 305: Emissions 2016	<p>Disclosure 305-5 Reduction of GHG emissions</p> <p><i>Additional sector recommendations</i></p> <ul style="list-style-type: none"> Report how the goals and targets for GHG emissions are set, specify whether they are informed by scientific consensus, and list any authoritative 	11.2.3

STANDARD	DISCLOSURE	SECTOR STANDARD REF #
	<p>intergovernmental instruments or mandatory legislation the goals and targets are aligned with.</p> <ul style="list-style-type: none"> Report the <u>Scopes (1, 2, 3)</u> of GHG emissions, activities, and <u>business relationships</u> to which the goals and targets apply. Report the <u>baseline</u> for the goals and targets and the timeline for achieving them. 	
Additional sector disclosures		
	<p>Describe the organization's approach to public policy development and lobbying on climate change, including:</p> <ul style="list-style-type: none"> the organization's stance on significant issues related to climate change that are the focus of its participation in public policy development and lobbying, and any differences between these positions and its stated policies, goals, or other public positions; whether it is a member of, or contributes to, any representative associations or committees that participate in public policy development and lobbying on climate change, including: <ul style="list-style-type: none"> the nature of this contribution; any differences between the organization's stated policies, goals, or other public positions on significant issues related to climate change; and the positions of the representative associations or committees.⁶ 	11.2.4

Reporting on air emissions

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

STANDARD	DISCLOSURE	SECTOR STANDARD REF #
Management of the topic		
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics	11.3.1
Topic Standard disclosures		
GRI 305: Emissions 2016	Disclosure 305-7 Nitrogen oxides (NO_x), sulfur oxides (SO_x), and other significant air emissions	11.3.2
GRI 416: Customer Health and Safety 2016	Disclosure 416-1 Assessment of the health and safety impacts of product and service categories <i>Additional sector recommendations</i> <ul style="list-style-type: none"> Describe actions taken to improve product quality to reduce air emissions 	11.3.3

Reporting on biodiversity

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

STANDARD	DISCLOSURE	SECTOR STANDARD REF #
Management of the topic		
GRI 3: Material Topics 2021	<p>Disclosure 3-3 Management of material topics</p> <p><i>Additional sector recommendations</i></p> <ul style="list-style-type: none"> Describe policies and commitments to achieving no net loss or a net gain to biodiversity on operational sites; and whether these commitments apply to existing and future operations and to operations beyond <u>areas of high biodiversity value</u>. Report whether application of the mitigation hierarchy has informed actions to manage biodiversity-related <u>impacts</u>. 	11.4.1
Topic Standard disclosures		
GRI 304: Biodiversity 2016	Disclosure 304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	11.4.2
	<p>Disclosure 304-2 Significant impacts of activities, products and services on biodiversity</p> <p><i>Additional sector recommendations</i></p> <ul style="list-style-type: none"> Report significant impacts on biodiversity with reference to affected habitats and ecosystems. 	11.4.3
	<p>Disclosure 304-3 Habitats protected or restored</p> <p><i>Additional sector recommendations</i></p> <ul style="list-style-type: none"> Describe how the application of the mitigation hierarchy, if applicable, has resulted in: <ul style="list-style-type: none"> <u>areas protected</u> through avoidance measures or offset measures; <u>areas restored</u> through on-site restoration measures or offset measures. 	11.4.4
	Disclosure 304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	11.4.5

Reporting on waste

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

STANDARD	DISCLOSURE	SECTOR STANDARD REF #
Management of the topic		
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics	11.5.1
Topic Standard disclosures		
GRI 306: Waste	Disclosure 306-1 Waste generation and significant waste-related impacts	11.5.2

2020	Disclosure 306-2 Management of significant waste-related impacts	11.5.3
	Disclosure 306-3 Waste generated <i>Additional sector recommendations</i> <ul style="list-style-type: none"> When reporting the composition of the <u>waste</u> generated, include a breakdown of the following waste streams, if applicable: <ul style="list-style-type: none"> Drilling waste (muds and cuttings) Scale and sludges Tailings 	11.5.4
	Disclosure 306-4 Waste diverted from disposal <i>Additional sector recommendations</i> <ul style="list-style-type: none"> When reporting the composition of the waste diverted from disposal, include a breakdown of the following waste streams, if applicable: <ul style="list-style-type: none"> Drilling waste (muds and cuttings) Scale and sludges Tailings 	11.5.5
	Disclosure 306-5 Waste directed to disposal <i>Additional sector recommendations</i> <ul style="list-style-type: none"> When reporting the composition of the waste directed to disposal, include a breakdown of the following waste streams, if applicable: <ul style="list-style-type: none"> Drilling waste (muds and cuttings) Scale and sludges Tailings 	11.5.6

Reporting on water and effluents

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

STANDARD	DISCLOSURE	SECTOR STANDARD REF #
Management of the topic		
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics	11.6.1
Topic Standard disclosures		
GRI 303: Water and Effluents 2018	Disclosure 303-1 Interactions with water as a shared resource	11.6.2
	Disclosure 303-2 Management of water discharge-related impacts	11.6.3
	Disclosure 303-3 Water withdrawal	11.6.4
	Disclosure 303-4 Water discharge <i>Additional sector recommendations</i> <ul style="list-style-type: none"> Report volume in megaliters of <u>produced water</u> and process wastewater discharged. Report the concentration (mg/L) of hydrocarbons discharged in produced water and process wastewater. 	11.6.5
	Disclosure 303-5 Water consumption	11.6.6

Reporting on closure and rehabilitation

If the organization has determined closure and rehabilitation to be a material topic, this sub-section lists the

disclosures identified as relevant for reporting on the topic by the oil and gas sector.

STANDARD	DISCLOSURE	SECTOR STANDARD REF #
Management of the topic		
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics	11.7.1
Topic Standard disclosures		
GRI 402: Labor/Management Relations 2016	Disclosure 402-1 Minimum notice periods regarding operational changes <i>Additional sector recommendations</i> <ul style="list-style-type: none"> Describe the approach to engaging <u>workers</u> in advance of <u>significant operational changes</u>. 	11.7.2
GRI 404: Training and Education 2016	Disclosure 404-2 Programs for upgrading employee skills and transition assistance programs	11.7.3
Additional sector disclosures		
List the operational sites that: <ul style="list-style-type: none"> have closure and rehabilitation plans in place; have been closed; are in the process of being closed. 		11.7.4
List the decommissioned structures left in place and describe the rationale for leaving them in place.		11.7.5
Report the total monetary value of financial provisions for closure and rehabilitation made by the organization, including post-closure monitoring and aftercare for operational sites.		11.7.6

Reporting on asset integrity and critical incident management

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

STANDARD	DISCLOSURE	SECTOR STANDARD REF #
Management of the topic		
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics	11.8.1
Topic Standard disclosures		
GRI 306: Effluents and Waste 2016	Disclosure 306-3 Significant spills⁹ <i>Additional sector recommendations</i> <ul style="list-style-type: none"> For each <u>significant spill</u>, report the cause of the <u>spill</u> and the volume of spill recovered. 	11.8.2
Additional sector disclosures		
Report the total number of Tier 1 and Tier 2 process safety events, and a breakdown of this total by business activity (e.g., exploration, development, production, closure and rehabilitation, refining, processing, transportation, storage). ¹⁰		11.8.3

<p>The following additional sector disclosures are for organizations with oil sands mining operations.</p> <ul style="list-style-type: none"> List the organization's tailings facilities. For each tailings facility: <ul style="list-style-type: none"> describe the tailings facility; report whether the facility is active, inactive, or closed; report the date and main findings of the most recent risk assessment. Describe actions taken to: <ul style="list-style-type: none"> manage <u>impacts</u> from tailings facilities, including during closure and post-closure; prevent catastrophic failures of tailings facilities.¹¹ 	11.8.4
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Reporting on occupational health and safety

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

STANDARD	DISCLOSURE	SECTOR STANDARD REF #
Management of the topic		
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics	11.9.1
Topic Standard disclosures		
GRI 403: Occupational Health and Safety 2018	Disclosure 403-1 Occupational health and safety management system	11.9.2
	Disclosure 403-2 Hazard identification, risk assessment, and incident investigation	11.9.3
	Disclosure 403-3 Occupational health services	11.9.4
	Disclosure 403-4 Worker participation, consultation, and communication on occupational health and safety	11.9.5
	Disclosure 403-5 Worker training on occupational health and safety	11.9.6
	Disclosure 403-6 Promotion of worker health	11.9.7
	Disclosure 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	11.9.8
	Disclosure 403-8 Workers covered by an occupational health and safety management system	11.9.9
	Disclosure 403-9 Work-related injuries	11.9.10
	Disclosure 403-10 Work-related ill health	11.9.11

Reporting on employment practices

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

STANDARD	DISCLOSURE	SECTOR STANDARD REF #
Management of the topic		
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics	11.10.1

Topic Standard disclosures		
GRI 401: Employment 2016	Disclosure 401-1 New employee hires and employee turnover	11.10.2
	Disclosure 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	11.10.3
	Disclosure 401-3 Parental leave	11.10.4
GRI 402: Labor/Management Relations 2016	Disclosure 402-1 Minimum notice periods regarding operational changes	11.10.5
GRI 404: Training and Education 2016	Disclosure 404-1 Average hours of training per year per employee	11.10.6
	Disclosure 404-2 Programs for upgrading employee skills and transition assistance programs	11.10.7
GRI 414: Supplier Social Assessment 2016	Disclosure 414-1 New suppliers that were screened using social criteria	11.10.8
	Disclosure 414-2 Negative social impacts in the supply chain and actions taken	11.10.9

Reporting on non-discrimination and equal opportunity

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

STANDARD	DISCLOSURE	SECTOR STANDARD REF #
Management of the topic		
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics	11.11.1
Topic Standard disclosures		
GRI 202: Market Presence 2016	Disclosure 202-2 Proportion of senior management hired from the local community	11.11.2
GRI 401: Employment 2016	Disclosure 401-3 Parental leave	11.11.3
GRI 404: Training and Education 2016	Disclosure 404-1 Average hours of training per year per employee	11.11.4
GRI 405: Diversity and Equal Opportunity 2016	Disclosure 405-1 Diversity of governance bodies and employees	11.11.5
	Disclosure 405-2 Ratio of basic salary and remuneration	11.11.6
GRI 406: Non-discrimination 2016	Disclosure 406-1 Incidents of discrimination and corrective actions taken	11.11.7

Reporting on forced labor and modern slavery

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

STANDARD	DISCLOSURE	SECTOR STANDARD REF #
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Management of the topic		
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics	11.12.1
Topic Standard disclosures		
GRI 409: Forced or Compulsory Labor 2016	Disclosure 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	11.12.2
GRI 414: Supplier Social Assessment 2016	Disclosure 414-1 New suppliers that were screened using social criteria	11.12.3

Reporting on freedom of association and collective bargaining

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

STANDARD	DISCLOSURE	SECTOR STANDARD REF #
Management of the topic		
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics	11.13.1
Topic Standard disclosures		
GRI 407: Freedom of Association and Collective Bargaining 2016	Disclosure 407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	11.13.2

Reporting on economic impacts

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

STANDARD	DISCLOSURE	SECTOR STANDARD REF #
Management of the topic		
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics <i>Additional sector recommendations</i> <ul style="list-style-type: none"> Describe the <u>community development</u> programs in place that are intended to enhance positive <u>impacts</u> for <u>local communities</u>, including the approach to providing employment, procurement, and training opportunities. 	11.14.1
Topic Standard disclosures		

GRI 201: Economic Performance 2016	Disclosure 201-1 Direct economic value generated and distributed <i>Additional sector recommendations</i> <ul style="list-style-type: none"> Report direct economic value generated and distributed (EVG&D) by project. 	11.14.2
GRI 202: Market Presence 2016	Disclosure 202-2 Proportion of senior management hired from the local community	11.14.3
GRI 203: Indirect Economic Impacts 2016	Disclosure 203-1 Infrastructure investments and services supported	11.14.4
	Disclosure 203-2 Significant indirect economic impacts	11.14.5
GRI 204: Procurement Practices 2016	Disclosure 204-1 Proportion of spending on local suppliers	11.14.6

Reporting on local communities

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

STANDARD	DISCLOSURE	SECTOR STANDARD REF #
Management of the topic		
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics <i>Additional sector recommendations</i> <ul style="list-style-type: none"> Describe the approach to identifying <u>stakeholders</u> within <u>local communities</u> and to engaging with them. List the <u>vulnerable groups</u> that the organization has identified within local communities. List any collective or individual rights that the organization has identified that are of particular concern for local communities.¹² Describe the approach to engaging with vulnerable groups, including: <ul style="list-style-type: none"> how it seeks to ensure meaningful engagement; and how it seeks to ensure safe and equitable gender participation. 	11.15.1
Topic Standard disclosures		
GRI 413: Local Communities 2016	Disclosure 413-1 Operations with local community engagement, impact assessments, and development programs	11.15.2
	Disclosure 413-2 Operations with significant actual and potential negative impacts on local communities <i>Additional sector recommendations</i> <ul style="list-style-type: none"> Describe <u>impacts</u> on the health of local communities as a result of <u>exposure</u> to pollution caused by operations or use of hazardous substances. 	11.15.3
Additional sector disclosures		
Report the number and type of <u>grievances</u> from local communities identified, including: <ul style="list-style-type: none"> percentage of the grievances that were addressed and resolved; percentage of the grievances that were resolved through <u>remediation</u>. 		11.15.4

Reporting on land and resource rights

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

STANDARD	DISCLOSURE	SECTOR STANDARD REF #
Management of the topic		
GRI 3: Material Topics 2021	<p>Disclosure 3-3 Management of material topics</p> <p><i>Additional sector recommendations</i></p> <ul style="list-style-type: none"> Describe the approach to engaging with affected <u>vulnerable groups</u>, including: <ul style="list-style-type: none"> how the organization seeks to ensure engagement is meaningful; how the organization seeks to ensure safe and equitable gender participation. Describe the approach to providing <u>remediation</u> to <u>local communities</u> or individuals subject to involuntary resettlement, such as the process for establishing compensation for loss of assets or other assistance to improve or restore standards of living or livelihoods. 	11.16.1
Additional sector disclosures		
List the locations of operations that caused or contributed to involuntary resettlement or where such resettlement is ongoing. For each location, describe how peoples' livelihoods and <u>human rights</u> were affected and restored.		11.16.2

Reporting on rights of indigenous peoples

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

STANDARD	DISCLOSURE	SECTOR STANDARD REF #
Management of the topic		
GRI 3: Material Topics 2021	<p>Disclosure 3-3 Management of material topics</p> <p><i>Additional sector recommendations</i></p> <ul style="list-style-type: none"> Describe the <u>community development programs</u> that are intended to enhance positive <u>impacts</u> for <u>indigenous peoples</u>, including the approach to providing employment, procurement, and training opportunities. Describe the approach of engaging with indigenous peoples, including: <ul style="list-style-type: none"> how the organization seeks to ensure engagement is meaningful; how the organization seeks to ensure indigenous women can participate safely and equitably. 	11.17.1
Topic Standard disclosures		
GRI 411: Rights of Indigenous Peoples 2016	<p>Disclosure 411-1 Incidents of violations involving rights of indigenous peoples</p> <p><i>Additional sector recommendations</i></p> <ul style="list-style-type: none"> Describe the identified incidents of violations involving the rights of indigenous peoples. 	11.17.2
Additional sector disclosures		
List the locations of operations where indigenous peoples are present or affected by activities of the organization.		11.17.3
<p>Report if the organization has been involved in a process of seeking free, prior and informed consent (FPIC) from indigenous peoples for any of the organization's activities, including, in each case:</p> <ul style="list-style-type: none"> whether the process has been mutually accepted by the organization and the affected indigenous peoples; whether an agreement has been reached, and if so, if the agreement is publicly available. 		11.17.4

Reporting on conflict and security

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

STANDARD	DISCLOSURE	SECTOR STANDARD REF #
Management of the topic		
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics <i>Additional sector recommendations</i> <ul style="list-style-type: none"> List the locations of operations in areas of conflict. Describe the approach to ensuring respect for <u>human rights</u> by public and private security providers. 	11.18.1
Topic Standard disclosures		
GRI 410: Security Practices 2016	Disclosure 410-1 Security personnel trained in human rights policies or procedures	11.18.2

Reporting on anti-competitive behavior

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

STANDARD	DISCLOSURE	SECTOR STANDARD REF #
Management of the topic		
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics	11.19.1
Topic Standard disclosures		
GRI 206: Anti-competitive Behavior 2016	Disclosure 206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	11.19.2

Reporting on anti-corruption

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

STANDARD	DISCLOSURE	SECTOR STANDARD REF #
Management of the topic		
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics <i>Additional sector recommendations</i> <ul style="list-style-type: none"> Describe how potential impacts of <u>corruption</u> or risks of corruption are managed in the organization's <u>supply chain</u>. Describe the whistleblowing and other mechanisms in place for individuals to raise concerns about corruption. 	11.20.1
Topic Standard disclosures		

GRI 205: Anti-corruption 2016	Disclosure 205-1 Operations assessed for risks related to corruption	11.20.2
	Disclosure 205-2 Communication and training about anti-corruption policies and procedures	11.20.3
	Disclosure 205-3 Confirmed incidents of corruption and actions taken	11.20.4
Additional sector disclosures		
Describe the approach to contract transparency, including: <ul style="list-style-type: none"> whether contracts and licenses are made publicly and, if so, where they are published; if contracts or licenses are not publicly available, the reason for this and actions taken to make them public in the future.¹⁴ 		11.20.5
List the organization's beneficial owners and explain how the organization identifies the beneficial owners of <u>business partners</u> , including joint ventures and <u>suppliers</u> . ¹⁵		11.20.6

Reporting on payments to governments

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

STANDARD	DISCLOSURE	SECTOR STANDARD REF #
Management of the topic		
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics	11.21.1
Topic Standard disclosures		
GRI 201: Economic Performance 2016	Disclosure 201-1 Direct economic value generated and distributed	11.21.2
	Disclosure 201-4 Financial assistance received from government	11.21.3
	<i>Additional sector recommendations</i> For state-owned organizations (SOE): <ul style="list-style-type: none"> Report the financial relationship between the government and the SOE.¹⁷ 	
GRI 207: Tax 2019	Disclosure 207-1 Approach to tax	11.21.4
	Disclosure 207-2 Tax governance, control, and risk management	11.21.5
	Disclosure 207-3 Stakeholder engagement and management of concerns related to tax	11.21.6
	Disclosure 207-4 Country-by-country reporting <i>Additional sector recommendations</i> <ul style="list-style-type: none"> Report a breakdown of the payments to governments levied at the project-level, by project and the following revenue streams, if applicable: <ul style="list-style-type: none"> The host government's production entitlement; National state-owned company production; Royalties; Dividends; Bonuses (e.g., signature, discovery, and production bonuses); License fees, rental fees, entry fees; and other considerations for licenses or concessions; Any other significant payments and material benefits to government.¹⁸ Report the value of any thresholds¹⁹ that have been applied and any other contextual information necessary to understand how the project-level payments to governments reported have been compiled. 	11.21.7
Additional sector disclosures		

For oil and gas purchased from the state, or from third parties appointed by the state to sell on their behalf, report:	11.21.8
<ul style="list-style-type: none"> • volumes and types of oil and gas purchased; • full names of the buying entity and the recipient of the payment; • payments made for the purchase.²⁰ 	

¹ This additional sector recommendation is based on Requirement 2.6 State participation in the *EITI Standard 2019* [387].

Reporting on public policy

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

STANDARD	DISCLOSURE	SECTOR STANDARD REF #
Management of the topic		
GRI 3: Material Topics 2021	<p>Disclosure 3-3 Management of material topics</p> <p><i>Additional sector recommendations</i></p> <ul style="list-style-type: none"> • Describe the organization's stance on significant issues that are the focus of its participation in public policy development and lobbying; and any differences between these positions and its stated policies, goals, or other public positions. • Report whether the organization is a member of, or contributes to, any representative associations or committees that participate in public policy development and lobbying, including: <ul style="list-style-type: none"> - the nature of this contribution; - any differences between the organization's stated policies, goals, or other public positions on significant issues related to climate change, and the positions of the representative associations or committees.²¹ 	11.22.1
Topic Standard disclosures		
GRI 415: Public Policy 2016	Disclosure 415-1 Political contributions	11.22.2

