



Item 04 – Public comments on Sector Standards collected during the exposure period for the Oil and Gas Sector Standard

For GSSB information

Date	10 March 2021
Meeting	23 March 2021
Project	GRI Sector Program
Description	<p>This document contains comments related to the format and approach of the GRI Sector Standards, collected during the public comment period for the Oil and Gas Sector Standard.</p> <p>Along with testing the oil and gas content, it was the objective of this public comment period to seek feedback on the value, clarity, and feasibility of the proposed concept for Sector Standards.</p> <p>The document presents comments received via the online survey and letters. These comments will not be presented to the Oil, Gas and Coal Working Group and are presented to the GSSB in accordance with the GSSB Due Process Protocol. Analysis of these comments will be presented to the GSSB as part of a session on the Sector Standards to be held on 23 March 2021.</p> <p>Comments previously presented to the GSSB on if an organization should be required to explain why topics included in a Sector Standard are deemed material and whether reporting on topics included in a Sector Standard should be required have not been included in this document.</p> <p>Comments received on oil and gas content, will be presented to the GSSB at a later date.</p> <p>Comments are presented across two tables – the first lists comments targeted at a specific section of the Sector Standard, the second groups comments by theme, which are more overarching or cross-cutting.</p> <p>Note to reading the comments:</p> <ul style="list-style-type: none">• Only feedback directed at, or relevant to, the general format and approach of the Sector Standards has been included.• The comments included were made in response to a variety of questions asked in the public comment survey and have been grouped by the Standards Division. In some cases, all comments have been made in response to one question or the most relevant question is needed to understand the

responses, in these cases the question is included along with the relevant sub-heading.

- Comments have been included verbatim. Where only part of a response has been relevant, only this part has been included and the break is marked with an ellipsis (...).
 - The Oil and Gas Exposure Draft is available for reference [here](#).
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Public comments

1. Comments grouped by sections of the Sector Standard

No.	Comment	Name of organization or individual	Country	Stakeholder group	Submission type
Section 1.3: Organizations this Standard applies to					
1	Two questions remain unclear: 1) If a company is under the "Industrial Conglomerate" industry but is engaged in exploration and production of oil and gas through subsidiaries or joint ventures, would this sector standard also apply to them? 2) Involvement through associates which the company does not control but exert significant influence on is not addressed under "Business Relationships".	Institutional Shareholder Services (ISS)	United States	Provider of corporate governance and responsible investment solutions	On behalf of an organization, group or institution
2	The scope is clear. However, it would be very helpful to provide distinct reporting templates / examples for each of the four sub-sectors within the oil and gas sector that reporting organizations could reference.	Jeanne-Mey Sun	United States	Consultant	As an individual
Section 2.2: Sector context					
<i>Relevant survey question: "Is the type of information described in the section 2.2 'Sector context' helpful for understanding and identifying an organization's material topics and/or examining an organization's reporting? If not, please explain how this section could be more helpful."</i>					
3	Yes	Institutional Shareholder Services (ISS)	United States	Provider of corporate governance	On behalf of an organization,

				and responsible investment solutions	group or institution
4	Yes	Jeanne-Mey Sun	United States	Consultant	As an individual
5	Yes	Paul Davies	Australia	Consultant	As an individual
6	Yes	CIRS Srl	Italy	Consultant	On behalf of an organization, group or institution
7	It is generally clear by providing background information of the industry and how material topics associate with industry. It defines the nature of companies that this sector standard applies.	Fuji Xerox (Hong Kong) Limited	Hong kong	Business	On behalf of an organization, group or institution
8	Yes	Enric Nebot Teixidó	Spain	Conformity Assessment body	As an individual
9	Yes	Raymond Colvin	United Arab Emirates	Government	As an individual
10	Yes, helpful	Prospect Institute (PT Arjuna Wijaya Karya)	Indonesia	Consultant	On behalf of an organization, group or institution
11	Yes	Lundin Energy	Switzerland	Business	On behalf of an organization,

					group or institution
12	<p>Section 2.2. Sector context is useful understanding and identifying material topics and examining organizations reporting.</p> <p>It could be better if some notes are made in relation to coal which is important as well as oil and gas in terms of negative impact caused by the use as energy sources. I think it maybe better presented to include the reason why coal is excluded in this sector standard.</p>	Junji Ban	Japan	Consultant	As an individual
13	Yes, this is a good approach to outlining the important issues.	Engineers Without Borders Canada	Canada	Non-government organization	On behalf of an organization, group or institution
14	Yes, it is	Empresa Nacional Del Petróleo (Enap, National Oil Company)	Chile	Consultant	On behalf of an organization, group or institution
15	Yes it is	Tiwalade Adeniyi	United States	Investor	As an individual
16	Yes	AECOM Asia Company Limited	Hong kong	Consultant	On behalf of an organization, group or institution
17	Yes, it is helpful, however this section is very climate focused and should be broadened to include other ESG topics.	International Petroleum Corporation	Canada	Business	On behalf of an organization, group or institution
18	Yes it is	Pedro Caemiro Magalhaes Jr	Brazil	Consultant	As an individual

19	2.2 is clear expression	Dr Sushil Kumar Pattanaik	India	Academic	As an individual
20	Yes	Marisport Calçado Lda	Portugal	Business	On behalf of an organization, group or institution
21	Yes	Michele DASSISTI	Italy	Academic	As an individual
22	Yes	Dr. Marius Gavrilă	Luxembourg	Academic	As an individual
23	Yes	Australasian Centre for Corporate Responsibility (ACCR)	Australia	Non-government organization	On behalf of an organization, group or institution
24	With a few readings, the context presented in the draft is useful in identifying material topics. We believe that examples offered in a later version of the draft would flesh out what others in a subindustry are selecting as material. Such examples could help the all industry standards migrate toward more consistent metrics and discussions for comparability.	FactSet	United States	Economic, Financial, Operating, and ESG Data Aggregator	On behalf of an organization, group or institution
25	Section 2.2. provides very helpful context to understand the approach of the Standard and help organizations identify topics that are material for them. We fully support the general direction of this section, which framed the Standard in the context of the needed decarbonization of global energy systems to limit global warming to 1.5C.	Pembina Institute	Canada	Non-government organization	On behalf of an organization, group or institution

26	Yes	Australian Council of Trade Unions	Australia	Labor representative	On behalf of an organization, group or institution
27	Many other organizations already reflect the concept of materiality in guidance and papers. We would strongly recommend for GRI to avoid duplicating guidance that is already existing. The way GRI structures the guidance on materiality does – in our view – create an inadequate reflection of materiality in the oil and gas industry: e.g., (line 155-159) starting with the topic corruption, while climate (line 167-173) is only addressed afterwards.	IOGP	Belgium	Business	On behalf of an organization, group or institution
28	Yes, see previous objection to the word "material".	Joint submission from IndustriALL Global Union and International Transport Federation (ITF)	Switzerland	Global Union Federations	On behalf of an organization, group or institution
29	Partially, however this section seems more geared to providing a broader overview of sustainable development in the industry. The following section (3.1) is far more helpful in the development of material topics.	Plains All American Pipeline	Canada	Business	On behalf of an organization, group or institution
30	Yes this information is helpful. Just transition is underlined (and included in glossary), which is also helpful to emphasise. The linkage to the SDGs is balanced (Figure 3) but it is important to read to the text boxes to understand significance and whether impact is positive or negative. Perhaps lines 183, 184 and 185 should be on the same page as the figure.	Shelley Anderson	Australia	Consultant	As an individual

31	Helpful in general, however with a risk of introducing a prioritization of issues - about half the text deals with climate change, which might suggest that other issues may be less important.	HitecVision	Norway	Investor	On behalf of an organization, group or institution
32	The information is helpful, but it does not really link to the “understanding and identifying an organization's material topics and/or examining an organization's reporting”. Matters related to context also seem to be missing or incomplete	European Accounting Association Stakeholder Reporting Committee	Belgium	Academic	On behalf of an organization, group or institution
33	Whereas there could be more reference to the material from some of the more ‘scientific’ NGOs (WWF, Transparency international, FOE, etc.), the description of the wider context of sustainable development related to the oil and gas sector seems accurate.	European Accounting Association Stakeholder Reporting Committee	Belgium	Academic	On behalf of an organization, group or institution
34	The write-up is not too helpful. The Sector and SDG image (figure 3) is more helpful.	Shazia Naik	India	Investor	As an individual
35	Drawing from the IPIECA-API-IOGP Guidance for Sustainability Reporting [accessible at https://www.ipieca.org/our-work/sustainability-reporting/sustainability-reporting-guidance/], GRI should mirror the process for prioritizing topics as outlined in Module 1: Reporting Process section of the Guidance, and should mirror the core indicators for reporting across Modules of the Guidance – these are the most helpful guides for companies in our industry for identifying and prioritizing topics for reporting.	American Petroleum Institute (API)	United States	Trade or industry association	On behalf of an organization, group or institution
36	Yes	Grupo Ecopetrol	Colombia	Business	On behalf of an organization, group or institution

37	Yes, it's very helpful	PTT Public Company Limited	Thailand	Business	On behalf of an organization, group or institution
38	Yes, this is fine	ShareAction	United Kingdom	Non-government organization	On behalf of an organization, group or institution
<p>Section 3.2: Topic description and what to report</p> <p><i>Relevant survey question: "Are the 'What to report' sections useful in helping to understand what is appropriate to report on a topic for an organization in the sector? If not, please explain how they could be improved."</i></p>					
39	Some topic need to be more specific and sharp to provide a valuable information to society. ...	Pedro Caemiro Magalhaes Jr	Brazil	Consultant	As an individual
40	Could it then be considered to answer in the reports only those sectorial indicators for the most relevant activity in the company? Eg. If a company operates exploration, production, transportation, storage, refining and marketing, but currently its most important activity is refining and marketing, could it only respond to the sectorial indicators associated with Refining and Marketing)?	Empresa Nacional Del Petróleo (Enap, National Oil Company)	Chile	Consultant	On behalf of an organization, group or institution
41	The definitions for the bullet points are not entirely clear and occasionally too broad. For example, "Approach to public advocacy on climate change" (row #470) is very general and opens up opportunities for greenwashing. A list of well-defined qualitative or quantitative metrics is crucial for information users. Companies should also be encouraged to set goals (row #477) in accordance with the Science-Based Targets initiative and improve comparability.	Institutional Shareholder Services (ISS)	United States	Provider of corporate governance and responsible investment solutions	On behalf of an organization, group or institution

42	<p>Page 8/87: The text in gray is helpful guidance, but it leaves far too much latitude for what exactly companies should report.</p> <p>It would be much more helpful to reporting organizations if there were specific metrics proposed. Even better, benchmarks / thresholds for those metrics should be provided where possible to indicate what "good" performance looks like. For example, for labor transition assistance, companies could quantify the number of weeks of severance pay, the duration of retraining programs, etc. Benchmarks should also be provided where possible -- e.g. 1 week of severance pay for every year of service, etc. Companies could still provide additional detail on their own particular labor transition programs and associated metrics, but at least there would be some guidance for the most common / minimum expected metrics to report (and benchmarks where possible).</p>	Jeanne-Mey Sun	United States	Consultant	As an individual
43	<p>They are helpful to understand WHAT is appropriate to report, but far too vague in terms of helping reporting organizations understand HOW to report.</p>	Jeanne-Mey Sun	United States	Consultant	As an individual
44	<p>All of the listed disclosures are challenging to report in the absence of much more specific guidance on HOW to report them. Specific suggestions:</p> <p>It would really be helpful to the reporting organization if they didn't have to pull up other documents but could see the main points of all of the standards referenced here (302-1, 302-3, 305-1, etc.).</p> <p>In addition, it would be very helpful to indicate here the following guidance for reporting on each topic: the desired metric(s) to be reported, its unit(s) of measure, the desired frequency of its reporting (e.g. annually), the desired granularity by which it should be captured (total, by geography, by product, by type of activity, etc.), and the desired number of time periods for which it should be reported (e.g. x years of historical actuals, y years of forecast).</p> <p>Even better, it would be very helpful to provide an accompanying data template or form that a reporting organization could fill out, along with a filled-out example.</p>	Jeanne-Mey Sun	United States	Consultant	As an individual

45	Yes	Paul Davies	Australia	Consultant	As an individual
46	Good as starting point	CIRS Srl	Italy	Consultant	On behalf of an organization, group or institution
47	Yes, the 'What to report' sections are helpful. Clear instructions are provided on the use of appropriate Universal Standards as well as Topic Standards and relevant information useful to topics are provided.	Fuji Xerox (Hong Kong) Limited	Hong kong	Business	On behalf of an organization, group or institution
48	Yes	Enric Nebot Teixidó	Spain	Conformity Assessment body	As an individual
49	Positives are: <ul style="list-style-type: none"> Mitigating or reversing – negative environmental, social and governance impacts. Improving reputation and brand loyalty. Enabling external stakeholders to understand the organization's true value, and tangible and intangible assets. Negatives: <ul style="list-style-type: none"> Time consuming reporting methodology is a little confusing 	Raymond Colvin	United Arab Emirates	Government	As an individual
50	Yes, very useful	Prospect Institute (PT Arjuna Wijaya Karya)	Indonesia	Consultant	On behalf of an organization, group or institution

51	<p>This felt to me rather confusing because the 'what to report' question 1 often highlights specific aspects that an organisation should report, e.g. for climate change, biodiversity... But then question 2. in the 'what to report' section highlights the GRI Topic Standards to disclose against. It would be much more straightforward to first of all, identify the Topic Standard that would be deemed appropriate, and then to add an addendum to each disclosure (as is the case for example with 306-5). It's confusing to have these elements separated.</p>	Lundin Energy	Switzerland	Business	On behalf of an organization, group or institution
52	<p>More clarity and consistency is recommended, for example in terms of units to help standardize disclosures. In many cases units are not provided, e.g. in 303-4 Water discharge - hydrocarbon volumes, or Drilling Waste (306-5).</p> <p>It would also be useful to explain somewhere at the beginning of the document, which material topics require ADDITIONAL elements of disclosure than in the topic standard. For example, Diversity and non-discrimination does not highlight any additional disclosures beyond what is requires in the relevant topic standards. A simple table highlighting these would be useful, up front.</p>	Lundin Energy	Switzerland	Business	On behalf of an organization, group or institution
53	<p>Useful. It maybe clearer, if line 103 "Figure 2.Content overview of "What to report" section included in each sector topic" , it may be user friendly if it states, "this is just an example, and same approach can be used for 201-207,303,304, 305,306,and 402-405,410,411,413,415".</p>	Junji Ban	Japan	Consultant	As an individual
54	<p>The Topic descriptions and what to report sections are quite lengthy, which adds to the completeness and accuracy yet reduces the clarity and practicality of these sections. Perhaps the topic descriptions could be included as an Annex, and only the what to report included in the body of Section 3.2, as these disclosures are likely what companies are primarily looking for.</p>	World Benchmarking Alliance	Netherlands	Benchmarking Foundation	On behalf of an organization, group or institution
55	<p>Yes, it is useful</p>	Engineers Without Borders Canada	Canada	Non-government organization	On behalf of an organization,

					group or institution
56	A clearer breakdown of what is added as a requirement for the indicators listed.	Empresa Nacional Del Petróleo (Enap, National Oil Company)	Chile	Consultant	On behalf of an organization, group or institution
57	Yes	Tiwalade Adeniyi	United States	Investor	As an individual
58	Yes	AECOM Asia Company Limited	Hong kong	Consultant	On behalf of an organization, group or institution
59	Yes, they are	Pedro Caemiro Magalhaes Jr	Brazil	Consultant	As an individual
60	Yes	Troy Carter	Australia	Trade or industry association	As an individual
61	Yes	Marisport Calçado Lda	Portugal	Business	On behalf of an organization, group or institution
62	Yes	Michele DASSISTI	Italy	Academic	As an individual
63	Yes	Dr. Marius Gavrilă	Luxembourg	Academic	As an individual

64	<p><i>[More detailed comments were submitted by this respondent in addition to their survey responses]</i></p> <p>We do not believe that the current draft standard achieves the focus that is requested by stakeholders but potentially leads to more proliferation of definitions and KPIs, and rather confuses than sharpens company profiles to enable better comparability.</p> <p>In addition, regulatory requirement will increase in many countries and companies need to ensure compliance with those first. Also, we find that this question is basically contradicting the purpose of the standard: we believe that guidance for reporting will likely not be able to become “complete”, as companies must define their materiality not within the “boundaries” of such guidance.</p>	IPIECA	United Kingdom	Trade or industry association	On behalf of an organization, group or institution
65	<p>Yes but they may be improved further. For instance organisations should provide data in a uniform format e.g. in a standard table showing relevant data like types of wastes, states, units of measurements, dates, sites, etc. when reporting wastes (lines 668, 669 and 670).</p>	Shailand Gunnoo	Mauritius	Civil Society	As an individual
66	<p>...</p> <p>Numbering of subsections should be done e.g. 3.1.1, 3.1.2, 3.1.3, and so on</p>	Shailand Gunnoo	Mauritius	Civil Society	As an individual
67	<p>Yes they provide a good outline of what to report</p>	Australasian Centre for Corporate Responsibility (ACCR)	Australia	Non-government organization	On behalf of an organization, group or institution
68	<p>This section is helpful as it helps to standardize reporting. However, it will prove more helpful to all stakeholders if it's made a requirement – see answer to next question.</p>	Pembina Institute	Canada	Non-government organization	On behalf of an organization, group or institution

69	Yes they provide a good outline of what to report.	Australian Council of Trade Unions	Australia	Labor representative	On behalf of an organization, group or institution
70	<p><i>[More detailed comments were submitted by this respondent in addition to their survey responses]</i></p> <p>We do not believe that the current draft standard achieves the focus that is requested by stakeholders but potentially leads to more proliferation of definitions and KPIs, and rather confuses than sharpens company profiles to enable better comparability.</p> <p>In addition, regulatory requirement will increase in many countries and companies need to ensure compliance with those first. Also, we find that this question is basically contradicting the purpose of the standard: we believe that guidance for reporting will likely not be able to become “complete”, as companies must define their materiality not within the “boundaries” of such guidance.</p>	IOGP	Belgium	Business	On behalf of an organization, group or institution
71	Yes	Joint submission from IndustriALL Global Union and International Transport Federation (ITF)	Switzerland	Global Union Federations	On behalf of an organization, group or institution
72	Yes, this is very helpful.	Plains All American Pipeline	Canada	Business	On behalf of an organization, group or institution
73	<p>No, we find that there is a significant lack of clarity about materiality.</p> <p>We find that there is a lot of scope for misinterpretations (i.e. the need to switch between different documents) – confusing logics and nested conditionality. This section could be more prescriptive. For example,</p>	European Accounting Association Stakeholder	Belgium	Academic	On behalf of an organization,

	the default assumption can (should) be that an item is deemed material and impose a rationale and explanation as to why it is not material. Overall, and in contrast to the draft on universal standards (although we pointed this out), there seems to be a switch towards allowing non-disclosure and making all topics voluntary. We were certainly not clear on what organisations had to disclose.	Reporting Committee			group or institution
74	Helpful	Shazia Naik	India	Investor	As an individual
75	Yes, they are helpful.	Union of Concerned Scientists	United States	Non-government organization	On behalf of an organization, group or institution
76	Yes.	Publish What You Pay	United States	Non-government organization	On behalf of an organization, group or institution
77	It is appropriate to report on a topic for an organization in the sector.	PTT Public Company Limited	Thailand	Business	On behalf of an organization, group or institution
78	It would really be helpful to the reporting organization if they didn't have to pull up other documents but could see the main points of all of the standards referenced here (302-1, 302-3, 305-1, etc.). In addition, it would be very helpful to indicate here the following guidance for reporting on each topic: the desired metric(s) to be reported, its unit(s) of measure, the desired frequency of its reporting (e.g. annually), the desired granularity by which it should be captured (total, by geography, by product, by type of activity, etc.), and the	Jeanne-Mey Sun	United States	Consultant	As an individual

	<p>desired number of time periods for which it should be reported (e.g. x years of historical actuals, y years of forecast).</p> <p>Even better, it would be very helpful to provide an accompanying data template or form that a reporting organization could fill out, along with a filled-out example.</p>				
Resources and references					
79	We need a portal where these documents are updated as there are multiple new guidelines etc published during the year.	Lundin Energy	Switzerland	Business	On behalf of an organization, group or institution
80	It will be exceedingly useful to iterate on these resources – and initially on a cadence faster than once per year as the standards evolve quickly – to provide further examples and, we believe, bring respondents closer together in terms of what they are reviewing/disclosing. Such a reference, too, may be good for GRI in the sense of being a ‘live’ resource and continuing to be a place to go for up-to-date examples of what to discuss and how to discuss it.	FactSet	United States	Economic, Financial, Operating, and ESG Data Aggregator	On behalf of an organization, group or institution
81	... It may also be worth mentioning at the end of the resources section for each topic that the bibliography section contains additional references that can also be utilized as resources.	Waste Analytics LLC	United States	ESG Research/Data Provider	On behalf of an organization, group or institution
82	... the 'additional resources' components in the subsequent sections obfuscate the decision and mechanisms for reporting.	Karen Ziegler	Canada	Consultant	As an individual

6 **2. Comments grouped by theme**

No.	Comment	Name of organization or individual	Country	Stakeholder group	Submission type
Additional reporting burden associated with Sector Standards					
1	<p>Positives are:</p> <ul style="list-style-type: none"> Mitigating or reversing – negative environmental, social and governance impacts. Improving reputation and brand loyalty. Enabling external stakeholders to understand the organization's true value, and tangible and intangible assets. <p>Negatives:</p> <ul style="list-style-type: none"> Time consuming Reporting methodology is a little confusing 	Raymond Colvin	United Arab Emirates	Government	As an individual
2	... We do believe though that the overall volume of suggested KPIs is too much – see also our comments against other questions.	IPIECA	United Kingdom	Trade or industry association	On behalf of an organization, group or institution
3	GRI is not in a position to mandate any reporting items. We support an ambition to agree a small set of indicators that may be generally adopted (in principle, what WEF is currently working on). GRI should acknowledge that governments are also issuing regulations and guidance and companies will greatly benefit from eliminating duplication and striving for simplification.	IPIECA	United Kingdom	Trade or industry association	On behalf of an organization, group or institution

4	<p><i>[More detailed comments were submitted by this respondent in addition to their survey responses]</i></p> <p>We do not believe that the current draft standard achieves the focus that is requested by stakeholders but potentially leads to more proliferation of definitions and KPIs, and rather confuses than sharpens company profiles to enable better comparability.</p> <p>In addition, regulatory requirement will increase in many countries and companies need to ensure compliance with those first. Also, we find that this question is basically contradicting the purpose of the standard: we believe that guidance for reporting will likely not be able to become “complete”, as companies must define their materiality not within the “boundaries” of such guidance.</p>	IPIECA	United Kingdom	Trade or industry association	On behalf of an organization, group or institution
5	<p><i>[More detailed comments were submitted by this respondent in addition to their survey responses]</i></p> <p>Please refer to the excel document included in this submission for detailed feedback on specific sessions to the Oil and Gas Standard.</p> <p>The ESG reporting landscape is currently characterized by a proliferation of frameworks and standards forcing companies to make choices which ones to use, dependent on a number of factors, amongst them their particular investors.</p> <p>Overall, we are concerned that the current suggestion for the O&G sector standard is not enough addressing this challenge. Also, we do not see the industry adequately reflected with regards to business expanding into low-carbon, renewable, digitalized products and services.</p> <p>IPIECA member companies are committed to transparency, and are illustrating this by their ongoing activities with regards to evolving the IPIECA, API, IOGP Guidance for Sustainability Reporting.</p> <p>We believe that the volume of information GRI suggests to request for reporting in the current draft is too much, reaching into clearly non-material reporting.</p>	IPIECA	United Kingdom	Trade or industry association	On behalf of an organization, group or institution

<p>We do not see enough effort to achieve greater alignment with the IPIECA, API, IOGP Guidance, and other commonly used frameworks (e.g. SASB). For example, certain metrics, such as water consumption (GRI 303), could be better aligned to include water recycled/reused as found in the SASB and IPIECA standards.</p> <p>We would also suggest with regards to the “oil and gas sector and the Sustainable Development Goals” that you review the IPIECA SDG Atlas which you could also reference.</p> <p>A potential consequence of lacking focus on material topics is that non-financial reports become very long and articulated, especially when the information is included in annual mainstream reporting adding to the overall volume.</p> <p>With a clearer description of application of the materiality concept, and clear encouragement for companies to focus GRI would help data preparers and users. Currently, we think that the standard implies “more data is more transparency” and we would argue that this is not an automatism.</p> <p>One of companies’ priorities must be to comply with local regulation. For Europe, e.g., the Non-financial Reporting Directive is currently under review and it may define certain further details, regulation on sustainable finance in connecting with the Taxonomy regulation is expected to be in force in the course of 2021 and it will request reporting against defined KPIs.</p> <p>We are concerned that using both the GRI universal and sector standards may lead to “getting lost in detail” (e.g. various ratios, percentages of sometimes only locally relevant performance data). In this context we believe, that giving up on the Core/Comprehensive principle, GRI is discarding an option to focus data prepares and users on material topics. We also regard this as not helpful for the decision making process. The IPIECA, API, IOGP Guidance works with a 2-level approach and even the latest suggestions by the World Economic Forum work with 2 tiers: core and expanded. Potentially it could be an option to define a small</p>				
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	“minimum” set of KPIs that could support the interest in comparing company performance data.				
6	The structure is very clear, but too many details are asked. Non-financial information for the Oil and Gas sector are as strategic for investors as the financial information. A disclosure full of details especially for companies who integrate non-financial reporting in financial reports, could become an issue both for companies and for readers. For example, sometimes breakdowns are superfluous information, that should be disclosed only when relevant.	Eni SpA	Italy	Business	On behalf of an organization, group or institution
7	<p>The ESG reporting landscape is currently characterized by a proliferation of frameworks and standards forcing companies to make choices on which ones to use, dependent on a number of factors, among which their particular investors.</p> <p>Overall, we are concerned that the current suggestion for the O&G sector standard is not enough addressing this challenge. Also, we do not see the industry adequately reflected with regards to business expanding into low-carbon, renewable, digitalized products and services.</p> <p>We believe that the volume of information GRI suggests to request for reporting in the current draft is too much, reaching into clearly non-material reporting.</p> <p>We suggest to closely monitor the evolution of reporting regulation: for Europe, e.g., the Non-financial Reporting Directive is currently under review and it may define certain further details, regulation on sustainable finance in connecting with the Taxonomy regulation is expected to be in force in the course of 2021 and it will request reporting against defined KPIs.</p> <p>We are concerned that using both the GRI universal and sector standards may lead to “getting lost in detail” (e.g. various ratios, percentages of sometimes only locally relevant performance data). In this context we believe, that giving up on the Core/Comprehensive principle, GRI is discarding an option that enables preparers and users to focus on material topics. We also</p>	Eni SpA	Italy	Business	On behalf of an organization, group or institution

	regard this as not helpful for the decision making process. ...				
8	GRI is not in a position to mandate any reporting items. We support an ambition to agree a small set of indicators that may be generally adopted (in principle, what WEF is currently working on). GRI should acknowledge that governments are also issuing regulations and guidance and companies will greatly benefit from eliminating duplication and striving for simplification.	IOGP	Belgium	Business	On behalf of an organization, group or institution
9	<p>The ESG reporting landscape is currently characterized by a proliferation of frameworks and standards forcing companies to make choices which ones to use, dependent on a number of factors, amongst them their particular investors.</p> <p>Overall, we are concerned that the current suggestion for the O&G sector standard is not enough addressing this challenge. Also, we do not see the industry adequately reflected with regards to business expanding into low-carbon, renewable, digitalized products and services.</p> <p>IOGP member companies are committed to transparency, and are illustrating this by their ongoing activities with regards to evolving the IPIECA, API, IOGP Guidance for Sustainability Reporting. We believe that the volume of information GRI suggests to request for reporting in the current draft is too much, reaching into clearly non-material reporting.</p> <p>We do not see enough effort to achieve greater alignment with other commonly used frameworks e.g. SASB or with the IPIECA, API, IOGP Guidance. For example, certain metrics, such as water consumption (GRI 303), could be better aligned to include water recycled/reused as found in the SASB and IPIECA standards.</p> <p>A potential consequence of lacking focus on material topics is that non-financial reports become very long and articulated, especially when the information is included in annual mainstream reporting adding to the overall volume.</p>	IOGP	Belgium	Business	On behalf of an organization, group or institution

	<p>With a clearer description of application of the materiality concept, and clear encouragement for companies to focus GRI would help data preparers and users. Currently, we think that the standard implies “more data is more transparency” and we would argue that this is not an automatism.</p> <p>One of companies’ priorities must be to comply with local regulation. For Europe, e.g., the Non-financial Reporting Directive is currently under review and it may define certain further details, regulation on sustainable finance in connecting with the Taxonomy regulation is expected to be in force in the course of 2021 and it will request reporting against defined KPIs.</p> <p>We are concerned that using both the GRI universal and sector standards may lead to “getting lost in detail” (e.g. various ratios, percentages of sometimes only locally relevant performance data). In this context we believe, that giving up on the Core/Comprehensive principle, GRI is discarding an option to focus data prepares and users on material topics. We also regard this as not helpful for the decision making process. The IPIECA, API, IOGP Guidance works with a 2-level approach and even the latest suggestions by the World Economic Forum work with 2 tiers: core and expanded. Potentially it could be an option to define a small “minimum” set of KPIs that could support the interest in comparing company performance data.</p>				
10	<p>We believe that all should be disclosed if material. They all appear to be reasonable and measurable. We would like to push back against ‘challenging’ criteria – if the topic is relevant and relates to a negative external impact, then the company should be required to disclose it and be accountable for it. We understand that the GRI is not based on a ‘minimum compliance’ philosophy, but on as full accountability as possible and containing provision for additional disclosures if necessary – explaining these challenges, limits in the information provided and developing how things get reported.</p>	European Accounting Association Stakeholder Reporting Committee	Belgium	Academic	On behalf of an organization, group or institution

11	<p>The ESG reporting landscape is currently characterized by a proliferation of frameworks and standards forcing companies to make choices about which ones to use, dependent on a number of factors, among them their particular investors.</p> <p>Many natural gas and oil companies utilize the IPIECA, API, IOGP Guidance for Sustainability Reporting [accessible at https://www.ipieca.org/our-work/sustainability-reporting/sustainability-reporting-guidance/], which was recently updated in 2020 and covers a broad range of material topics. We do not see enough effort to align with the IPIECA-API-IOGP Guidance. GRI should, in particular, draw from the “core” level of indicators in the IPIECA-API-IOGP Guidance: these are those topics that are usually relevant for many oil and natural gas companies across the sector.</p> <p>We believe that the volume of information in this draft that GRI suggests for companies to report is too much, reaching into topics that are not relevant for reporting.</p> <p>We also advocate for greater alignment to our industry’s contribution to the SDGs, per our industry’s reference “Mapping the Oil and Gas Industry to the Sustainable Development Goals: An Atlas” [accessible at https://www.ipieca.org/resources/awareness-briefing/mapping-the-oil-and-gas-industry-to-the-sustainable-development-goals-an-atlas/].</p> <p>...</p>	American Petroleum Institute (API)	United States	Trade or industry association	On behalf of an organization, group or institution
12	<p>As the service sector provides products and services on operations managed by our customers; clarification is needed on who reports what regarding emissions, water, waste outside of our operational control.</p>	IPIECA	United Kingdom	Trade or industry association	On behalf of an organization, group or institution
13	<p>Emissions, water and energy consumption should be mandatory, but the breakdowns of the current GRI indicators (to water by course, for example) are too complex still. Thos topics could be simplified.</p>	Empresa Nacional Del Petróleo (Enap,	Chile	Consultant	On behalf of an organization,

		National Oil Company)			group or institution
14	If the sector standards asks for much more information than required by other standards then companies may not be too eager to adopt them owing to costs and time considerations. Having said that, requirements/ metrics which are universally accepted as key material information for a sector across various standards and exchange requirements can be made mandatory.	Shazia Naik	India	Investor	As an individual
Alignment with other frameworks					
15	... Alignment with the EU taxonomy would help investors better understand the information and lessen the reporting burden of corporates.	Institutional Shareholder Services (ISS)	United States	Provider of corporate governance and responsible investment solutions	On behalf of an organization, group or institution
16	Some disclosures might be more accurately reported if a longer-term perspective is used. For example, there is a lot of focus on current GHG emission performance and less focus on efforts to reduce emissions in the future. Comparing the climate change section to the ACT Oil & Gas methodology, which will be used to create WBA's Oil & Gas Benchmark and is an assessment with thresholds and scoring, and this GRI Sector Standard which provides detailed sector background and the disclosures for companies to report, we suggest it is helpful to include reference to ACT, WBA, and the SBTi as complementary resources to enhance companies' understanding of the latest thinking on assessments, scoring, thresholds, and targets in the sector to enable the transition to a low-carbon economy.	World Benchmarking Alliance	Netherlands	Benchmarking Foundation	On behalf of an organization, group or institution
17	... The title "climate change" could be renamed to "climate change related risks" reflecting physical climate risks and climate resilience	International Petroleum Corporation	Canada	Business	On behalf of an organization,

	<p>and transition. Guidance here should align with TCFD for stronger alignment between reporting standards.</p> <p>Line 192 – GHG emissions should sit under air emissions (line 202) as they are an intrinsic part of emissions to air.</p> <p>...</p>				group or institution
18	<p>...</p> <p>CDP has produced sector-specific guidance for estimating Scope 3 category 11 (use of sold products) emissions for the Oil & Gas and Coal sectors (https://b8f65cb373b1b7b15feb-c70d8ead6ced550b4d987d7c03fcd1d.ssl.cf3.rackcdn.com/cms/guidance_docs/pdfs/000/000/469/original/CDP-Scope-3-Category11-Guidance-Oil-Gas.pdf?1479754082), the new Guidance being developed on setting Science Based Targets for Oil & Gas and Integrated Energy Companies (https://sciencebasedtargets.org/oil-and-gas/), and more generally the most recent work on the topic.</p>	Ceres	United States	Non-government organization	On behalf of an organization, group or institution
19	<p>Aligning this standard with the Climate Action 100+ (CA100+) benchmark (https://www.ceres.org/news-center/press-releases/climate-action-100-calls-net-zero-business-strategies-sets-out-benchmark) would create more consistency for organizations and investors. Ceres would welcome a dialogue with GRI on the matter.</p> <p>The CA100+ benchmark 8th indicator on climate governance currently states (still a moving document):</p> <p>...</p>	Ceres	United States	Non-government organization	On behalf of an organization, group or institution
20	<p>Because of the networked ownership structure of the gas industry, it is essential that companies report all emissions from oil and natural gas production on both operated and non-operated joint ventures. Ceres recommends to find inspiration in other frameworks and best practices, like the Oil & Gas Methane Partnership's new methane reporting framework, OGMP 2.0.</p> <p>Current industry standards for methane measurement and disclosure are inadequate as they are derived from desktop</p>	Ceres	United States	Non-government organization	On behalf of an organization, group or institution

	<p>calculations, not real-world measurements. This methodology underestimates methane emissions from oil and gas production by 60% on average. Ceres recommends to use the Oil & Gas Methane Partnership's new methane reporting framework, OGMP 2.0, to credibly estimate methane emissions from the oil and gas industry.</p> <p>Alignment and consistency between standards - when possible - are critical. Ceres wanted to confirm that GRI is engaged and/or to recommend that GRI engages with the SBTi sector process.</p> <p>Alignment and consistency between standards - when possible - are critical. Ceres would welcome a dialogue with GRI around the CA100+ benchmarking initiative.</p>				
21	<p>What to report section: This section could benefit from closer alignment with TCFD: Report the organisations' climate-related governance, risk, strategy, and metrics (11 disclosure items in TCFD. Difficult to follow the structure of proposed disclosures.</p>	IPIECA	United Kingdom	Trade or industry association	On behalf of an organization, group or institution
22	<p>This seems to mirror the requirements of the Voluntary Principles on Security and Human Rights, so a lot of this seems to be redundant. There is also a VPSHR implementation toolkit (120+) pages which outlines comprehensively how a program should be implemented.</p> <p>Overall the text is negative and heavy handed and emotive when discussing our industry. Also we don't need different standards – best to refer to the Voluntary Principles of Human Rights and Security – they are detailed and comprehensive and our compliance with them should be something we are proud of.</p> <p>Need definition of what constitutes an 'area of conflict'. Some are obvious others are not i.e. Qatar</p>	IPIECA	United Kingdom	Trade or industry association	On behalf of an organization, group or institution
23	<p><i>[More detailed comments were submitted by this respondent in addition to their survey responses]</i></p> <p>From the spreadsheet you can see that we believe the suggested details are too much and do not contribute to a greater focus but more proliferation of reporting. Only increasing the level of details</p>	IPIECA	United Kingdom	Trade or industry association	On behalf of an organization, group or institution

	<p>does not necessarily increase the level of transparency for data users.</p> <p>It is commonly acknowledged that the current proliferation of frameworks and definitions is not helpful for increased transparency.</p>				
24	<p>Generally speaking, we fret that information requested in the listed disclosures in the "what to report" section is still too much, with the possible consequence of making non-financial reports too long and articulated, especially when they are included in the Annual Reports, as the revised European Directive might require for the Non-Financial Information. Considering that, we would suggest not to discard completely the Core/Comprehensive option of the current version of GRI Universal Standards: indeed a Core option, possibly built on the small set of mandatory KPIs of the previous question, might be useful for companies when preparing mandatory Non-Financial Information, whereas a Comprehensive option might be adopted for other Non-Financial reporting documents.</p> <p>With the aim to increase performance comparability among peers, we believe that a small set of KPIs - to be accurately defined – might be strongly recommended for companies to report on (such as GHG emissions, TRIR, etc.), while the rest just labeled as additional information (like the IPIECA guidelines).</p>	Eni SpA	Italy	Business	On behalf of an organization, group or institution
25	<p><i>[More detailed comments were submitted by this respondent in addition to their survey responses]</i></p> <p>From the spreadsheet you can see that we believe the suggested details are too much and do not contribute to a greater focus but more proliferation of reporting. Only increasing the level of details does not necessarily increase the level of transparency for data users.</p> <p>It is commonly acknowledged that the current proliferation of frameworks and definitions is not helpful for increased transparency.</p>	IOGP	Belgium	Business	On behalf of an organization, group or institution
26	<p>The ESG reporting landscape is currently characterized by a proliferation of frameworks and standards forcing companies to</p>	IOGP	Belgium	Business	On behalf of an

<p>make choices which ones to use, dependent on a number of factors, amongst them their particular investors.</p> <p>Overall, we are concerned that the current suggestion for the O&G sector standard is not enough addressing this challenge. Also, we do not see the industry adequately reflected with regards to business expanding into low-carbon, renewable, digitalized products and services.</p> <p>IOGP member companies are committed to transparency, and are illustrating this by their ongoing activities with regards to evolving the IPIECA, API, IOGP Guidance for Sustainability Reporting. We believe that the volume of information GRI suggests to request for reporting in the current draft is too much, reaching into clearly non-material reporting.</p> <p>We do not see enough effort to achieve greater alignment with other commonly used frameworks e.g. SASB or with the IPIECA, API, IOGP Guidance. For example, certain metrics, such as water consumption (GRI 303), could be better aligned to include water recycled/reused as found in the SASB and IPIECA standards.</p> <p>A potential consequence of lacking focus on material topics is that non-financial reports become very long and articulated, especially when the information is included in annual mainstream reporting adding to the overall volume.</p> <p>With a clearer description of application of the materiality concept, and clear encouragement for companies to focus GRI would help data preparers and users. Currently, we think that the standard implies “more data is more transparency” and we would argue that this is not an automatism.</p> <p>One of companies’ priorities must be to comply with local regulation. For Europe, e.g., the Non-financial Reporting Directive is currently under review and it may define certain further details, regulation on sustainable finance in connecting with the Taxonomy regulation is expected to be in force in the course of 2021 and it will request reporting against defined KPIs.</p>				<p>organization, group or institution</p>
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This document represents an official position of the GSSB

	<p>We are concerned that using both the GRI universal and sector standards may lead to “getting lost in detail” (e.g. various ratios, percentages of sometimes only locally relevant performance data). In this context we believe, that giving up on the Core/Comprehensive principle, GRI is discarding an option to focus data prepares and users on material topics. We also regard this as not helpful for the decision making process. The IPIECA, API, IOGP Guidance works with a 2-level approach and even the latest suggestions by the World Economic Forum work with 2 tiers: core and expanded. Potentially it could be an option to define a small “minimum” set of KPIs that could support the interest in comparing company performance data.</p>				
27	<p>Many other organizations already reflect the concept of materiality in guidance and papers. We would strongly recommend for GRI to avoid duplicating guidance that is already existing. The way GRI structures the guidance on materiality does – in our view – create an inadequate reflection of materiality in the oil and gas industry: e.g., (line 155-159) starting with the topic corruption, while climate (line 167-173) is only addressed afterwards.</p>	IOGP	Belgium	Business	On behalf of an organization, group or institution
28	<p>In Europe, the Directive on non-financial reporting sets the expectations for companies, and the application into national laws sets specific obligations for companies. GRI should acknowledge that governments are also issuing regulations and guidance and companies will greatly benefit from eliminating duplication and striving for simplification.. GRI should remain a voluntary framework.</p>	TOTAL S.E.	France	Business	On behalf of an organization, group or institution
29	<p>If the sector standards asks for much more information than required by other standards then companies may not be too eager to adopt them owing to costs and time considerations. Having said that, requirements/ metrics which are universally accepted as key material information for a sector across various standards and exchange requirements can be made mandatory.</p>	Shazia Naik	India	Investor	As an individual

30	<p>Companies' use of GRI as a reporting framework is voluntary; GRI can acknowledge those governments that issue regulations and guidance for sustainability reporting.</p> <p>Again, GRI should reference the oil and natural gas industry's own guidance for sustainability reporting [accessible at https://www.ipieca.org/our-work/sustainability-reporting/sustainability-reporting-guidance/] for those topics that are typically most relevant for reporting by companies in our sector.</p>	American Petroleum Institute (API)	United States	Trade or industry association	On behalf of an organization, group or institution
31	<p>We advocate greater alignment with the IPIECA-API-IOGP Guidance [accessible at https://www.ipieca.org/our-work/sustainability-reporting/sustainability-reporting-guidance/], and for "what to report," with its Module 1: Reporting Process section of the Guidance.</p>	American Petroleum Institute (API)	United States	Trade or industry association	On behalf of an organization, group or institution
32	<p>The ESG reporting landscape is currently characterized by a proliferation of frameworks and standards forcing companies to make choices about which ones to use, dependent on a number of factors, among them their particular investors.</p> <p>Many natural gas and oil companies utilize the IPIECA, API, IOGP Guidance for Sustainability Reporting [accessible at https://www.ipieca.org/our-work/sustainability-reporting/sustainability-reporting-guidance/], which was recently updated in 2020 and covers a broad range of material topics. We do not see enough effort to align with the IPIECA-API-IOGP Guidance. GRI should, in particular, draw from the "core" level of indicators in the IPIECA-API-IOGP Guidance: these are those topics that are usually relevant for many oil and natural gas companies across the sector.</p> <p>We believe that the volume of information in this draft that GRI suggests for companies to report is too much, reaching into topics that are not relevant for reporting.</p> <p>We also advocate for greater alignment to our industry's contribution to the SDGs, per our industry's reference "Mapping the Oil and Gas Industry to the Sustainable Development Goals: An Atlas"</p>	American Petroleum Institute (API)	United States	Trade or industry association	On behalf of an organization, group or institution

	[accessible at https://www.ipieca.org/resources/awareness-briefing/mapping-the-oil-and-gas-industry-to-the-sustainable-development-goals-an-atlas/]. ...				
Clarity and useability of the Sector Standard					
<i>Relevant survey question: "Is it clear how a Sector Standard should be used within the GRI Standards system? If not, please explain what is unclear and how it could be improved."</i>					
33	Yes	Institutional Shareholder Services (ISS)	United States	Provider of corporate governance and responsible investment solutions	On behalf of an organization, group or institution
34	It would be helpful to add graphics such as a decision tree and/or process flow map to summarize the approach described in section 1.5 "Using this Standard". Currently, it's very text-heavy which makes it more difficult to follow than necessary. More fundamentally, GRI should consider creating presentations / slide decks to accompany (or even replace) text documents for increased user friendliness and quicker understanding.	Jeanne-Mey Sun	United States	Consultant	As an individual
35	Yes	Paul Davies	Australia	Consultant	As an individual
36	Yes	CIRS Srl	Italy	Consultant	On behalf of an organization, group or institution

37	Yes, it is clear. Hyperlink in blue can be provided for GRI 102 exposure draft when it is mentioned in "What To Report" to be more user friendly.	Fuji Xerox (Hong Kong) Limited	Hong kong	Business	On behalf of an organization, group or institution
38	Yes	Enric Nebot Teixidó	Spain	Conformity Assessment body	As an individual
39	Yes	Raymond Colvin	United Arab Emirates	Government	As an individual
40	Clear	Prospect Institute (PT Arjuna Wijaya Karya)	Indonesia	Consultant	On behalf of an organization, group or institution
41	Yes	Lundin Energy	Switzerland	Business	On behalf of an organization, group or institution
42	More clarity necessary for the following points. Improvement can be made through adding more information. ... 3.Summary of reporting by sector topic Table-1 in the explanatory memorandum should also be included in the exposure draft for the sake of user friendliness. ...	Junji Ban	Japan	Consultant	As an individual
43	The use of the Sector Standard is clear. The steps outlined in GRI 103 'Identifying material topics' provide clear and elaborative guidance on how to identify material topics. This helps to increase	World Benchmarking Alliance	Netherlands	Benchmarking Foundation	On behalf of an organization,

	<p>the accuracy and completeness of GRI reporting, which can subsequently support the use of this information by other organizations such as the World Benchmarking Alliance (WBA). The WBA will assess Oil & Gas companies on their alignment with a low-carbon transition using the ACT Oil & Gas methodology. This methodology assesses companies by measuring their impact and progress based on indicators that have relative weighting, as well as a holistic 'narrative' assessment and a trend assessment (whether the company's assessment - if re-performed in the near term - would improve, stay the same, or worsen. WBA will also assess Oil & Gas companies on their contribution to a just transition and performance on WBA's core social indicators.</p>				group or institution
44	Yes, very clear - the diagram with the blocks is a helpful visual aid.	Engineers Without Borders Canada	Canada	Non-government organization	On behalf of an organization, group or institution
45	It is not totally clear, since it is necessary to specify which are the particular indicators that would be incorporated, since until now we have handled the detail of the previous OIL&GAS indicators (for example: OG1, OG2, OG 5, OG4,OG%, OG 10). May be I can not found the new ndicators in details in your website.	Empresa Nacional Del Petróleo (Enap, National Oil Company)	Chile	Consultant	On behalf of an organization, group or institution
46	This is clear	Tiwalade Adeniyi	United States	Investor	As an individual
47	Yes	AECOM Asia Company Limited	Hong kong	Consultant	On behalf of an organization, group or institution

48	Yes, it is clear	International Petroleum Corporation	Canada	Business	On behalf of an organization, group or institution
49	Yes	Pedro Caemiro Magalhaes Jr	Brazil	Consultant	As an individual
50	Pages 6&7 [Section 1.5 Using this Standard] are fine ...	Karen Ziegler	Canada	Consultant	As an individual
51	Yes	Dr Sushil Kumar Pattanaik	India	Academic	As an individual
52	Yes	Marisport Calçado Lda	Portugal	Business	On behalf of an organization, group or institution
53	Yes	Michele DASSISTI	Italy	Academic	As an individual
54	Yes	Dr. Marius Gavrila	Luxembourg	Academic	As an individual
55	In principle, it is clear. However, the overlap between existing Standards and the new sector Standard could be illustrated clearer. Simple tables of KPIs for download would provide a practical help. We do believe though that the overall volume of suggested KPIs is too much – see also our comments against other questions.	IPIECA	United Kingdom	Trade or industry association	On behalf of an organization, group or institution

56	Yes	Australasian Centre for Corporate Responsibility (ACCR)	Australia	Non-government organization	On behalf of an organization, group or institution
57	It is clear how a sector standard should be used within the GRI Standards.	FactSet	United States	Economic, Financial, Operating, and ESG Data Aggregator	On behalf of an organization, group or institution
58	While our organization is not a user of the GRI Standards, I think I understand how a Sector Standard complements existing GRI Standards system.	Pembina Institute	Canada	Non-government organization	On behalf of an organization, group or institution
59	Yes	Australian Council of Trade Unions	Australia	Labor representative	On behalf of an organization, group or institution
60	It is clear and for sure helpful. However, the overlap between existing Standards and the new sector Standard could be illustrated more clearly. Simple tables of KPIs for download would provide a practical help. We do believe though that the overall volume of suggested KPIs is too much – see also our comments against other questions.	Eni SpA	Italy	Business	On behalf of an organization, group or institution
61	In principle, it is clear. However, the overlap between existing Standards and the new sector Standard could be illustrated clearer. For example, simple tables of KPIs for download would provide a practical help.	IOGP	Belgium	Business	On behalf of an organization, group or institution

62	Yes	Joint submission from IndustriALL Global Union and International Transport Federation (ITF)	Switzerland	Global Union Federations	On behalf of an organization, group or institution
63	Yes, it is clear how to use the standard.	Plains All American Pipeline	Canada	Business	On behalf of an organization, group or institution
64	Yes, we believe it is clear. However, please note we are not a reporting organization.	Waste Analytics LLC	United States	ESG Research/Data Provider	On behalf of an organization, group or institution
65	Yes, it is clear. Figure 1 captures this well. Perhaps the only addition to the figure is some way of indicating that an organisation may need to use more than one sector standard, depending on their activities.	Shelley Anderson	Australia	Consultant	As an individual
66	Yes	Vigeo SAS	United Kingdom	Rating agency	On behalf of an organization, group or institution
67	We find this description difficult to follow. While the legalistic language gets in the way of comprehension, the figure does help. However, we also get the feeling that organisations have much latitude and discretion as to what to report – particularly in the choice	European Accounting Association Stakeholder	Belgium	Academic	On behalf of an organization,

	of topics – leading to subjectivity issues (which seems to go against the spirit of the changes in the universal standards, although we pointed this out in our response to that specific draft).	Reporting Committee			group or institution
68	Clear	Shazia Naik	India	Investor	As an individual
69	Yes	Union of Concerned Scientists	United States	Non-government organization	On behalf of an organization, group or institution
70	It is unclear whether organizations reporting either in accordance with or in reference to the GRI standards must both report on disclosure requirements under GRI-102 and sector specific standards. The substance of our comments below relates to concerns that important disclosures on grievance redress mechanisms (RBC-4) are not referenced in the sector standards. Sector specific standards should provide a platform for more in depth or nuanced reporting on accountability than what is presently required of the universal standards.	Accountability Counsel	United States	Non-government organization	On behalf of an organization, group or institution
71	The linkage between existing Standards and the new sector Standard could be made more clear.	American Petroleum Institute (API)	United States	Trade or industry association	On behalf of an organization, group or institution
72	Yes	Publish What You Pay	United States	Non-government organization	On behalf of an organization, group or institution
73	Yes	Grupo Ecopetrol	Colombia	Business	On behalf of an organization, group or institution

74	Yes, it is clear	PTT Public Company Limited	Thailand	Business	On behalf of an organization, group or institution
75	Yes, clear	ShareAction	United Kingdom	Non-government organization	On behalf of an organization, group or institution
<i>The following comments also provide input on the clarity and useability of the Sector Standard but were made in response to a variety of survey questions.</i>					
76	To promote use by companies, this document should be self-contained and therefore provide within it the necessary guidance on materiality.	Jeanne-Mey Sun	United States	Consultant	As an individual
77	It would be helpful to add graphics such as a decision tree and/or process flow map to summarize the approach described here. Currently, it's very text-heavy which makes it more difficult to follow than necessary. More fundamentally, GRI should consider creating presentations / slide decks to accompany (or even replace) text documents for increased user friendliness and quicker understanding.	Jeanne-Mey Sun	United States	Consultant	As an individual
78	It would be very helpful to provide example reporting templates that different types of oil and gas companies could reference, e.g. one for each of the different parts of the oil and gas value chain (upstream, midstream, downstream, oilfield equipment and services).	Jeanne-Mey Sun	United States	Consultant	As an individual

Materiality and Sector Standards

Relevant survey question: "After reviewing the topics listed in this section, an organization still needs to conduct its own materiality assessment process. Is it clear that the list of likely material topics is not a) exhaustive or b) applicable for every organization in the sector? If not, please explain what could be improved."

79	A disclaimer would be desirable, highlighting that the list is not exhaustive and companies are encouraged to provide additional information on topics they consider to be complementary.	Waste Analytics LLC	United States	ESG Research/ Data Provider	On behalf of an organization, group or institution
80	Yes	Shelley Anderson	Australia	Consultant	As an individual
81	Yes	Vigeo SAS	United Kingdom	Rating agency	On behalf of an organization, group or institution
82	It is a good starting point.	Shazia Naik	India	Investor	As an individual
83	Yes. It is clearly stated in Section 1.5 Using this Standard.	Union of Concerned Scientists	United States	Non-government organization	On behalf of an organization, group or institution
84	Yes	Publish What You Pay	United States	Non-government organization	On behalf of an organization, group or institution

85	If GRI provided a specific tool for each assessment, this would help with continuity of the assessments.	PTT Public Company Limited	Thailand	Business	On behalf of an organization, group or institution
86	Applicable	ShareAction	United Kingdom	Non-government organization	On behalf of an organization, group or institution
87	Yes, we believe this is clear.	Waste Analytics LLC	United States	ESG Research/Data Provider	On behalf of an organization, group or institution
88	I think it is clear but could still be applied prescriptively. Maybe lines 68-71 could be inserted earlier in Section 1.5 to emphasise this guidance is not a substitution for the organisation's own process. I think an organisation should conduct its own materiality process first and then compare with the topics listed in this section or it be stated that it is an iterative process (that should also encourage regular review of material topics).	Shelley Anderson	Australia	Consultant	As an individual
89	Yes	Vigeo SAS	United Kingdom	Rating agency	On behalf of an organization, group or institution
90	It seems to be clear on this	Shazia Naik	India	Investor	As an individual

91	This is clear, but would benefit from some topics to be mandatory (ex GHG emissions) as they are applicable across all sector activities. The industry has historically skirted around the edges of disclosure requirements and had a loose interpretation of “material”, which mandatory disclosures would rectify.	Union of Concerned Scientists	United States	Non-government organization	On behalf of an organization, group or institution
92	Yes. This is clear. However, for the oil and gas sector, materiality determinations by each company should be explained, including if materiality of topics is reassessed each reporting year. Given the long timespan of the industry (contracts of multiple decades), and multi-decade and even generational impacts of oil and gas production, it would be important for reporting organizations to describe the time horizon of materiality assessments for given topics and if materiality shifts on topics included in the standard. There has been historic efforts by companies in this industry simply to avoid disclosure of uncomfortable topics - such as project payment disclosure - using the rationale of ‘materiality’. Given this history, GRI should clarify that organizations should be transparent with their materiality assessment procedure and how it is validated each year - especially as it concerns topics for which annual performance may have multi-year and generational impacts (eg climate change, pollution). See more on this in Question 4.	Publish What You Pay	United States	Non-government organization	On behalf of an organization, group or institution
93	Yes, we still needs to conduct our own materiality assessment process because we have to engage with our stakeholders and concerned about the internal and external impacts.	PTT Public Company Limited	Thailand	Business	On behalf of an organization, group or institution
94	A line in the document to acknowledge the material topics is not exhaustive or applicable for every organization in the sector should suffice.	ShareAction	United Kingdom	Non-government organization	On behalf of an organization, group or institution

95	Drawing from the IPIECA-API-IOGP Guidance for Sustainability Reporting [accessible at https://www.iecea.org/our-work/sustainability-reporting/sustainability-reporting-guidance/], GRI should mirror the process for prioritizing topics as outlined in Module 1: Reporting Process section of the Guidance, and should mirror the core indicators for reporting across Modules of the Guidance – these are the most helpful guides for companies in our industry for identifying and prioritizing topics for reporting.	American Petroleum Institute (API)	United States	Trade or industry association	On behalf of an organization, group or institution
Other comments					
96	Should define (quantitatively where possible) "most significant" both in the Glossary and more fundamentally. Otherwise, different interpretations will be applied by companies.	Jeanne-Mey Sun	United States	Consultant	As an individual
97	Should define (quantitatively where possible) "material" both in the Glossary and more fundamentally. Otherwise, different interpretations will be applied by different reporting organizations. In addition, while there are currently references to Section 2 of GRI 101 and GRI 103 in the Glossary for "material topic", it would be helpful to have this (or at least a succinct extract) within the current document to improve user-friendliness and minimize the need to look at other documents.	Jeanne-Mey Sun	United States	Consultant	As an individual
98	There is no definition of "topic" in the Glossary. Why not?	Jeanne-Mey Sun	United States	Consultant	As an individual
99	I think it will assist in the identification of RELEVANT topics, but it's less clear how organizations will determine which of the relevant topics are MATERIAL. GRI should define (quantitatively where possible) "material" both in the Glossary and more fundamentally. Otherwise, different interpretations will be applied by different reporting organizations.	Jeanne-Mey Sun	United States	Consultant	As an individual

	In addition, while there are currently references to Section 2 of GRI 101 and GRI 103 in the Glossary for "material topic", it would be helpful to have this (or at least a succinct extract) within the current oil and gas standard document to improve user-friendliness and minimize the need to look at other documents.				
100	Overall comment on sector standard: Analysis of reporting practices and reporting quality of the oil and gas sector could be provided. It helps reporting organization to understand the reporting rate of each material topic and common pitfalls committed by the sector when reporting.	5.0.Q21			
101	Is needed to pass to conformity assessment bodies the verification. Is needed to work together with accreditations bodies worldwide (iaf members)	Enric Nebot Teixidó	Spain	Conformity Assessment body	As an individual

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