



# Item 10 – GRI Standards Project for Sector Standards Alignment with new and revised Topic Standards – Explanatory memorandum

## For GSSB discussion

Date	05 March 2025
Meeting	20 March 2025
Project	GRI Standards Project for Sector Standards Alignment with new and revised Topic Standards
Description	<p>This document summarizes the objectives of the project and the significant proposals contained within the exposure drafts for <i>GRI 11: Oil and Gas 2021</i>, <i>GRI 12: Coal Sector 2022</i>, <i>GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022</i>, and <i>GRI 14: Mining Sector 2024</i>, which have been aligned with the <i>GRI 101: Biodiversity 2024</i>, <i>GRI 102: Climate Change and Just Transition 2025</i>, and <i>GRI 103: Energy 2025</i> Standards.</p> <p>The aligned drafts are submitted for GSSB approval for public exposure (see Item 11).</p> <p>If approved, a 30-day public exposure is proposed to commence in Q2 2025. The shorter public comment period is expected to be sufficient due to the narrow scope of the alignment, which is limited to 3-4 topics per Standard.</p>

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

# 1 Explanatory memorandum

2 This explanatory memorandum sets out the objectives of the GRI Standards Project for Sector  
3 Standards Alignment with new and revised Topic Standards. It also includes the significant proposals  
4 resulting from this project and summarizes the views and contributions of the Global Sustainability  
5 Standards Board (GSSB) in the development of the draft.

## 6 Objectives for the project

7 GRI Sector Standards guide organizations in reporting information on topics likely to be material for  
8 the specific sector based on well-evidenced impacts. Each topic lists the relevant GRI Topic Standard  
9 disclosures for reporting by that sector. Within the GRI reporting model, an organization with an  
10 applicable Sector Standard is required to report the GRI Topic Standard disclosures listed for that  
11 topic or provide a reason for omission to be considered as reporting 'in accordance with' GRI  
12 Standards.

13 The GSSB has committed to an ambitious work program, including revising all existing GRI Topic  
14 Standards. This triggers a need to align the published Sector Standards with new or revised Topic  
15 Standards to preserve the linkage between Topic and Sector Standards.

16 *GRI 101: Biodiversity 2024* will be effective for sustainability reports published as of 1 January 2026.  
17 The existing Sector Standards, *GRI 11: Oil and Gas Sector 2021*, *GRI 12: Coal Sector 2022*, and *GRI*  
18 *13: Agriculture, Aquaculture and Fishing Sectors 2022*, will thus need to be aligned with *GRI 101*  
19 before this date.<sup>1</sup>

20 The alignment exercise also includes climate change-related topics in the existing Sector Standards  
21 with the expected approval of *GRI 102: Climate Change and Just Transition 2025* and *GRI 103:*  
22 *Energy 2025*.

23 The project follows the GSSB's [Due Process Protocol](#). The SD determined that the alignment of the  
24 existing Sector Standards with the revised biodiversity and climate contents would not require the  
25 appointment of a dedicated technical committee, as members of the project teams for the Sector and  
26 Topic Standards in question were all available for the project implementation. Thus, knowledge of the  
27 transparency expectations on these topics by the sectors in question, accumulated via the original  
28 technical committee and/or working group inputs, are considered represented.

29 For more information on the project, consult the [project proposal](#).

## 30 Methodology

31 The changes to the Sector Standards are limited to the alignment with the new and revised Topic  
32 Standards, ensuring consistency within the system of GRI Standards. Broader revisions of the Sector  
33 Standards, for example, to adapt them to new external instruments or evolving stakeholder  
34 expectations, are not in scope.

35 The Standards Division has mapped the changes in the revised Topic Standards to previous  
36 contents, cross-referencing the new contents to the relevant sections in the existing Sector  
37 Standards. This has generated changes to the list of likely material topics, topic statements, topic  
38 descriptions, and reporting sections.

39 The topic descriptions were amended to reflect the terminology and language introduced in the new  
40 and revised Topic Standards. Other edits were targeted to increase cohesion between Sector  
41 Standards, for example, for the logical flow of information and improving readability.

42 The SD also compiled a detailed map of the new and revised Topic Standard requirements and  
43 guidance to the additional sector reporting expectations. Where a sector-specific recommendation or

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<sup>1</sup> *GRI 14: Mining Sector 2024* already refers to the *GRI 101* disclosures, as the two Standard development processes took place in parallel.

44 disclosure was assessed as being covered by the new and revised Topic Standard disclosures, the  
45 expectation has been replaced with the respective Topic Standard disclosure. Reporting that remains  
46 specific or particularly important to the sector's impacts and/or is not covered by the new Topic  
47 Standard disclosures, are left as additional recommendations in the exposure draft. These disclosures  
48 are listed in this explanatory memorandum in the section 'Significant proposals'. An overview of  
49 changes to the reporting sections per topic in each Sector Standard can be found in [Annex 1](#).

50 While the alignment was not expected to result in changes in the naming or number of likely material  
51 topics listed in each Sector Standard, the redrawn boundaries of some of the revised GRI Topic  
52 Standards have necessitated a simplification to avoid duplicate reporting. To the degree possible, the  
53 project attempts to balance integrity towards the original list of likely material topics determined by  
54 each Sector Standard working group, while incorporating the most recent concepts, language, and  
55 structure included in the revised Topic Standards. As a result, SD proposes to merge the GHG  
56 emissions and Climate adaptation, resilience, and transition topics in *GRI 11*, *GRI 12*, and *GRI 14*.  
57 The same approach was not feasible for *GRI 13*, as the boundary of topic 13.1 Emissions goes  
58 beyond GHG emissions, incorporating other emissions into the air.

### 59 ***The rationale for merging the GHG emissions and climate topics***

60 The working groups for the Sector Standards for oil, gas, coal, and mining regarded energy and  
61 greenhouse gas (GHG) emissions as inherently linked. This was due to the fact that energy  
62 consumption and choices are the primary drivers of GHG emissions. As a result, in three of the Sector  
63 Standards (*GRI 11*, *GRI 12*, and *GRI 14*), energy and GHG emissions were combined under one  
64 topic called 'GHG emissions'.

65 Strategic considerations related to climate adaptation and transition were considered separate from  
66 GHG emissions mitigation. At the time of developing these Sector Standards, only one relevant  
67 disclosure on climate change existed, in the Topic Standard *GRI 201: Economic Performance 2016*,  
68 capturing climate-related financial risks and opportunities.

69 A different thematic structure has emerged with the introduction of the new and revised Climate and  
70 Energy Standards. As a result of the revision, Energy remains a standalone topic, while aspects  
71 related to GHG emissions, climate adaptation, and transition are located in another Standard. This  
72 presents challenges for alignment with the existing Sector Standards structure.

73 A key limitation is that creating a new material topic titled 'Energy' would not be feasible, as this was  
74 not the agreed outcome of the original working groups. Climate transition and GHG emissions are  
75 also deeply interconnected within the new Climate Change Standard. For instance, the transition plan  
76 disclosure is directly linked to disclosures on GHG emissions targets. Separating these topics would  
77 be impractical, given their interdependencies. Moreover, the new expansive management disclosures  
78 in the Climate Standard already integrate GHG emissions mitigation, reducing the necessity of  
79 maintaining separate topic categories for sector-specific reporting. Therefore, merging the GHG  
80 emissions and Climate adaptation, resilience, and transition topics into a single reporting area would  
81 not result in a loss of relevant information.

82 While modifications to the list of likely material topics were initially considered out of scope, in this  
83 instance, such an adjustment appears to be the most logical and effective approach. It will likely  
84 provide greater clarity and ease of reporting for organizations and reduce the risk of duplicate  
85 reporting.

## 86 **Significant proposals**

87 This section summarizes the main changes implemented into the existing Sector Standards resulting  
88 from the alignment exercise.

### 89 ***GRI 11: Oil and Gas Sector 2021 and GRI 12: Coal Sector 2022***

#### 90 Alignment with GRI Biodiversity Standard

91 Topic statement and description of topics 11.4 Biodiversity and 12.4 Biodiversity are aligned with the  
92 language and terminology as per *GRI 101: Biodiversity 2024*.

93 The following changes are proposed for the reporting section based on the SD's assessment and the  
94 original Oil, Gas, and Coal Working Group recommendations:

- 95 • *GRI 101: Biodiversity 2024*: All disclosures, apart from GRI 101-3 Access and benefit-sharing,  
96 are assessed as relevant for organizations in the oil and gas and coal sectors to report.
- 97 • Sector-specific reporting: From the four additional sector recommendations, one is assessed  
98 as partly covered (Ref. 11.4.1 and 12.5.1), while others are covered by *GRI 101*.  
99 ○ A public comment question will be asked to confirm the relevance of the  
100 recommendation on policy commitments and their application to future operations, in  
101 the light of the expansive reporting already included in *GRI 101*.

## 102 Alignment with GRI Climate Change and Energy Standards

103 The topics of GHG emissions and Climate adaptation, resilience and transition are merged into one  
104 topic: Climate change and just transition. The topic description and topic statement are updated to  
105 reflect the inclusion of both topics, aligning with the scope of *GRI 102*.

106 The following changes are proposed for the reporting section based on the SD's assessment and the  
107 original Oil, Gas, and Coal Working Group recommendations:

- 108 • *GRI 102: Climate Change and Just Transition 2025*: All disclosures are assessed as relevant  
109 for organizations in the oil and gas and coal sectors to report.
- 110  
111 • *GRI 103: Energy 2025*: Disclosures 103-1 Energy policies and commitments, 103-2 Energy  
112 consumption and self-generation within the organization; 103-3 Upstream and downstream  
113 energy consumption and 103-4 Energy intensity are assessed as relevant for organizations in  
114 the oil and gas and coal sectors to report.  
115 ○ Expectations corresponding to disclosure 103-5 Reduction in energy consumption  
116 were not included in *GRI 11* or *GRI 12*. Hence, it is not listed as relevant for the  
117 sectors to report.
- 118 • Sector-specific reporting: From the additional sector recommendations and sector disclosures  
119 across the two affected topics in *GRI 11* and *GRI 12*, the following are assessed as not or  
120 only partially covered by the new Topic Standards on climate change and energy:  
121 ○ Flaring and venting (Ref. 11.1.1).  
122 ○ Breakdown of gross direct (Scope 1) GHG emissions by type of source (Ref. 11.1.5  
123 and 12.1.5).  
124 ○ Transition plans at annual general meetings of shareholders (Ref. 12.2.1).  
125 ○ Impacts of climate change on the organization's operations or revenue, including  
126 development of reserves, early closures, and production volumes (Ref. 11.2.2 and  
127 12.2.2).  
128 ○ Capex allocated in investments such as the development of new reserves, renewable  
129 sources, CO<sub>2</sub> removals, and R&D (Ref. 11.2.2 and 12.2.2).  
130 ○ Net mass of CO<sub>2</sub> captured and removed (Ref. 11.2.2 and 12.2.2).  
131 ○ Divestments from coal assets (Ref 12.2.2).

## 132 ***GRI 13: Agriculture, Aquaculture, and Fishing Sectors 2022***

### 133 Alignment with GRI Biodiversity Standard

134 The topic statements and descriptions of topics 13.3 Biodiversity and 13.4 Natural ecosystem  
135 conversion are aligned with the language and terminology as per *GRI 101: Biodiversity 2024*.

136 The following changes are proposed for the reporting section based on the SD's assessment and the  
137 original Agriculture, Aquaculture and Fishing Working Group recommendations:

- 138 • *GRI 101: Biodiversity 2024*: All disclosures are assessed as relevant for organizations in the  
139 agriculture, aquaculture, and fishing sectors to report.

- 140 • Sector-specific reporting: From the four additional sector recommendations, the following are  
141 assessed as not or only partially covered by *GRI 101*:
- 142 ○ Preventing and managing escapes of farmed aquatic organisms (Ref. 13.3.1).
  - 143 ○ Details on aquatic organisms produced, juvenile seeds stocks, and feed (Ref 13.3.6).
  - 144 ○ Details on species of aquatic organisms caught or harvested (Ref. 13.3.7).
  - 145 ○ Details on policies or commitments to reduce or eliminate natural ecosystem  
146 conversion (13.4.1).
  - 147 ○ Production in and sourcing of products from deforestation- or conversion-free lands  
148 (Ref. 13.4.2 and 13.4.3)
  - 149 ○ Size and location of natural ecosystems converted in own and suppliers' operations  
150 (Ref. 13.4.4 and 13.4.5).

#### 151 Alignment with GRI Climate Change and Energy Standards

152 The topics 13.1 Emissions and 13.2 Climate adaptation and resilience are kept separate, as topic  
153 13.1 encompasses a wider scope than GHG emissions by incorporating other air emissions. The  
154 name of topic 13.2 is changed to 'Climate adaptation' to align with *GRI 102*, where 'resilience' is  
155 understood as a term indicating a financial dimension. The topic descriptions and topic statements are  
156 aligned with the language and terminology as per *GRI 102*.

157 The following changes are proposed for the reporting section based on the SD's assessment and the  
158 original Agriculture, Aquaculture and Fishing Working Group recommendations:

- 159 • *GRI 102: Climate Change and Just Transition 2025*: All disclosures, apart from GRI 102-3  
160 Just transition, are assessed as relevant for organizations in the agriculture, aquaculture, and  
161 fishing sectors to report. A public comment question will be posed to collect more views on  
162 the relevance of disclosure 102-3.  
163
- 164 • *GRI 103: Energy 2025*: No energy disclosures were included in *GRI 13*, and *GRI 103*  
165 disclosures are not listed as relevant for the sector to report.  
166
- 167 • Sector-specific reporting: From the additional sector recommendations listed across the two  
168 topics, the following are assessed as not covered by *GRI 102*.  
169 ○ Reporting land use change emissions as part of Scope 1 and Scope 3 emissions  
170 (Ref. 13.1.2 and 13.1.4).

#### 171 ***GRI 14: Mining Sector 2024***

##### 172 Alignment with GRI Climate Change and Energy Standards

173 The topics of GHG emissions and Climate adaptation, resilience and transition are merged into one  
174 topic: Climate change and just transition. The topic description and topic statement are updated to  
175 reflect the inclusion of both topics, aligning with the scope of *GRI 102*.

176 The following changes are proposed for the reporting section based on the SD's assessment and the  
177 original Mining Working Group recommendations:

- 178 • *GRI 102: Climate Change and Just Transition 2025*: All disclosures are assessed as relevant  
179 for organizations in the mining sector to report.  
180
- 181 • *GRI 103: Energy 2025*: Disclosures 103-1 Energy policies and commitments, 103-2 Energy  
182 consumption and self-generation within the organization; 103-3 Upstream and downstream  
183 energy consumption and 103-4 Energy intensity are assessed as relevant for organizations in  
184 the mining sector to report.  
185 ○ Expectations corresponding to disclosure 103-5 Reduction in energy consumption  
186 were not included in *GRI 14*; hence, it is not listed as relevant for the sector to report.
- 187 • Sector-specific reporting: From the additional sector recommendations listed across the two  
188 topics, the following are assessed as not or only partly covered by *GRI 102*.  
189 ○ Breakdown of the Scope 1 and 2 GHG emissions and emissions intensity rate by  
190 mine site (Ref. 14.1.5, 14.1.6 and 14.1.8)

- 191                   ○ Land use change emissions for Scope 1 emissions (Ref. 14.1.5).  
192                   ○ Effects of climate change on the organization's contributions to economic  
193                   development and payments to governments (Ref. 14.2.2).

## 194 **Superseded publications**

195 The alignment of *GRI 11: Oil and Gas Sector 2021*, *GRI 12: Coal Sector 2022*, *GRI 13: Agriculture,*  
196 *Aquaculture and Fishing Sectors 2022*, and *GRI 14: Mining Sector 2024* with the revised biodiversity,  
197 climate change, and energy Topic Standards is not considered a major revision of the Sector  
198 Standards. However, the alignment has implications for the reporting expectations of organizations in  
199 these sectors and requires issuing a new publication.

200 The SD proposes to time the publications to correspond with the effective dates of the new and  
201 revised GRI Topic Standards in scope for this alignment project. In practice, this means:

- 202                   ○ Releasing all language versions of the three Sector Standards (*GRI 11*, *GRI 12*, and *GRI 13*)  
203                   aligned with *GRI 101: Biodiversity 2024*, on 1 January 2026, to coincide with the effective  
204                   date of *GRI 101*.  
205                   ○ Releasing all language versions of the four Sector Standards aligned with *GRI 102: Climate*  
206                   *Change and Just Transition 2025* and *GRI 103: Energy 2025*, on 1 January 2027, to coincide  
207                   with the effective dates of *GRI 102* and *GRI 103*.

208 The SD welcomes the GSSB's input on the suggested publication schedule and its potential  
209 implications.

This document does not represent an official position of the GSSB



210 **Annex 1: Assessment of existing disclosures and log of**  
211 **proposed changes to Sector Standards**

GRI Sector Standard	Topic	Disclosure	REF #	Assessment
<i>GRI 11: Oil and Gas Sector 2021</i>	11.1 GHG emissions	Describe actions taken to manage flaring and venting and the effectiveness of actions taken.	11.1.1	Flaring and venting are not explicitly mentioned in GRI 102-1, yet measures to manage this practice is critical to understanding an organization's impacts on GHG emissions in the oil and gas sector. Recommendation to be retained under 3-3.
<i>GRI 11: Oil and Gas Sector 2021</i>	11.1 GHG emissions	Disclosure 302-1 Energy consumption within the organization <sup>2</sup>	11.1.2	Disclosure requirements covered by GRI 103-2.
<i>GRI 11: Oil and Gas Sector 2021</i>	11.1 GHG emissions	Disclosure 302-2 Energy consumption outside of the organization	11.1.3	Disclosure requirements covered by GRI 103-3.
<i>GRI 11: Oil and Gas Sector 2021</i>	11.1 GHG emissions	Disclosure 302-3 Energy intensity	11.1.4	Disclosure requirements covered by GRI 103-4.
<i>GRI 11: Oil and Gas Sector 2021</i>	11.1 GHG emissions	Disclosure 305-1 Direct (Scope 1) GHG emissions	11.1.5	Disclosure requirements covered by GRI 102-5.

<sup>2</sup> The assessment of Topic Standard disclosures' coverage in the new and revised GRI Topic Standards is only listed once and not repeated for each Sector Standard.

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<i>GRI 11: Oil and Gas Sector 2021</i>	11.1 GHG emissions	Report the percentage of gross direct (Scope 1) GHG emissions from CH4.	11.1.5	Recommendation is covered by 102-5. Where needed, the percentage can be calculated based on requirement 102-5-b: 'provide a breakdown of gross Scope 1 GHG emissions by CO2, CH4, N2O, HFCs, PFCs, SF6, and NF3, in metric tons and metric tons of CO2 equivalent'. Recommendation to be removed.
<i>GRI 11: Oil and Gas Sector 2021</i>	11.1 GHG emissions	Report the breakdown of gross direct (Scope 1) GHG emissions by type of source (stationary combustion, process, fugitive).	11.1.5	Information used to be a recommendation to GRI 305-1, and has been included as optional reporting ("can") in the guidance for 102-5. However, it was deemed as important to highlight reporting this information by the oil, gas, and coal working group for this sector. Recommendation to be retained under 102-5.
<i>GRI 11: Oil and Gas Sector 2021</i>	11.1 GHG emissions	Disclosure 305-2 Energy indirect (Scope 2) GHG emissions	11.1.6	Disclosure requirements covered by GRI 102-6.
<i>GRI 11: Oil and Gas Sector 2021</i>	11.1 GHG emissions	Disclosure 305-3 Other indirect (Scope 3) GHG emissions	11.1.7	Disclosure requirements covered by GRI 102-7.
<i>GRI 11: Oil and Gas Sector 2021</i>	11.1 GHG emissions	Disclosure 305-4 GHG emissions intensity	11.1.8	Disclosure requirements covered by GRI 102-8.
<i>GRI 11: Oil and Gas Sector 2021</i>	11.2. Climate adaptation, resilience and transition	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> .	11.2.1	Recommendation is covered by Requirement 102-1. Recommendation to be removed.
<i>GRI 11: Oil and Gas Sector 2021</i>	11.2. Climate adaptation, resilience and transition	Report the level and function within the organization that has been assigned responsibility for managing risks and opportunities due to climate change.	11.2.1	Recommendation is covered by Requirements 102-1 and 102-2. Recommendation to be removed.
<i>GRI 11: Oil and Gas Sector 2021</i>	11.2. Climate adaptation, resilience and transition	Describe the highest board's oversight in managing risks and opportunities due to climate change.	11.2.1	Recommendation is covered by Requirements 102-1-d. Recommendation to be removed.



<i>GRI 11: Oil and Gas Sector 2021</i>	11.2. Climate adaptation, resilience and transition	Report whether responsibility to manage climate change-related impacts is linked to performance assessments or incentive mechanisms, including in the <u>remuneration policies for highest governance body members and senior executives</u> .	11.2.1	Recommendation is covered in the guidance of Disclosure 102-1. Recommendation to be removed.
<i>GRI 11: Oil and Gas Sector 2021</i>	11.2. Climate adaptation, resilience and transition	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	Recommendation covered by Disclosure 102-1. Recommendation to be removed.
<i>GRI 11: Oil and Gas Sector 2021</i>	11.2. Climate adaptation, resilience and transition	201-2 Financial implications and other risks and opportunities due to climate change	11.2.2	Disclosure requirements (the impacts related to risks and opportunities) covered by GRI 101-2 and 101-2.
<i>GRI 11: Oil and Gas Sector 2021</i>	11.2. Climate adaptation, resilience and transition	Report the emissions potential for proven and probable reserves.	11.2.2	Recommendation is covered by guidance to 102-1. Recommendation to be removed.
<i>GRI 11: Oil and Gas Sector 2021</i>	11.2. Climate adaptation, resilience and transition	Report the internal carbon-pricing and oil and gas pricing assumptions that have informed the identification of risks and opportunities due to climate change.	12.2.2	Recommendation is covered by guidance of Disclosure 102-1. Recommendation to be removed.
<i>GRI 11: Oil and Gas Sector 2021</i>	11.2. Climate adaptation, resilience and transition	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"> <li>- development of currently proven and probable reserves;</li> <li>- potential write-offs and early closure of existing assets;</li> <li>- oil and gas production volumes for the current reporting period and projected volumes for the next five years.</li> </ul>	11.2.2	The recommendation is related to an organization's transition plan and how it is linked to its strategy. Requirement 102-1-e provides guidance that the organization should report 'planned changes to its portfolio of products and services to deliver the transition plan. This includes plans to reduce the portfolio of high-carbon products and services and increase the portfolio of low-carbon products and services'. However, the sector recommendations are more specific and could leave a gap. Recommendations to be retained under GRI 102-1.

<i>GRI 11: Oil and Gas Sector 2021</i>	11.2. Climate adaptation, resilience and transition	Report the percentage of capital expenditure (CapEx) that is allocated to investments in: <ul style="list-style-type: none"> <li>- prospection, exploration, and development of new reserves;</li> <li>- energy from renewable sources (by type of source);</li> <li>- technologies to remove CO2 from the atmosphere and nature-based solutions to mitigate climate change;</li> <li>- other research and development initiatives that can address the organization's risks related to climate change.</li> </ul>	11.2.2	Guidance to GRI 102-1-e recommends organizations to report how their R&D activities are aligned with their transition plan (not financial value). Guidance to GRI 102-1-c expects CapEx and OpEx incurred from the transition plan. However, the CapEx asked for oil, gas, and coal, which are not necessarily part of the transition plan expenditure and may risk being unreported if left out. Recommendations to be retained as additional sector disclosures.
<i>GRI 11: Oil and Gas Sector 2021</i>	11.2. Climate adaptation, resilience and transition	Report net mass of CO2 in metric tons captured and removed from the atmosphere (CO stored less the GHG emitted in the process)[2]	11.2.2	Additional sector recommendation is partly covered by Disclosure 102-9. Question to be asked in the public comment period whether disclosure 102-9 covers the reporting expectation or whether a sector recommendation should be retained.
<i>GRI 11: Oil and Gas Sector 2021</i>	11.2. Climate adaptation, resilience and transition	305-5 Reduction of GHG emissions	11.2.3	Disclosure requirements covered by 102-4.
<i>GRI 11: Oil and Gas Sector 2021</i>	11.2. Climate adaptation, resilience and transition	Report how the goals and targets for GHG emissions are set, specify whether they are informed by scientific consensus, and list any authoritative intergovernmental instruments or mandatory legislation the goals and targets are aligned with.	11.2.3	Recommendation covered by disclosure 102-4. Recommendation to be removed.
<i>GRI 11: Oil and Gas Sector 2021</i>	11.2. Climate adaptation, resilience and transition	Report the <u>Scopes (1, 2, 3) of GHG emissions</u> , activities, and <u>business relationships</u> to which the goals and targets apply.	11.2.3	Recommendation covered by disclosure 102-4. Recommendation to be removed.
<i>GRI 11: Oil and Gas Sector 2021</i>	11.2. Climate adaptation, resilience and transition	Report the <u>baseline</u> for the goals and targets and the timeline for achieving them	11.2.3	Recommendation covered by disclosure 102-4. Recommendation to be removed.

<i>GRI 11: Oil and Gas Sector 2021</i>	11.2. Climate adaptation, resilience and transition	Describe the organization's approach to public policy development and lobbying on climate change, including: - 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: - 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.	11.2.4	Sector disclosure covered by Requirement 102-1. Sector disclosure to be removed.
<i>GRI 11: Oil and Gas Sector 2021</i>	11.4 Biodiversity	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 areas of high biodiversity value.	11.4.1	Recommendation partly covered by GRI 101-1, however it does not relate to future operations. Recommendation on future operations and beyond areas of high biodiversity value to be retained under 101-1.
<i>GRI 11: Oil and Gas Sector 2021</i>	11.4 Biodiversity	Report whether application of the mitigation hierarchy has informed actions to manage biodiversity-related impacts.	11.4.1	Sector recommendation covered by GRI 101-2. Recommendation to be removed.
<i>GRI 11: Oil and Gas Sector 2021</i>	11.4 Biodiversity	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	Disclosure requirements covered by GRI 101-5.
<i>GRI 11: Oil and Gas Sector 2021</i>	11.4 Biodiversity	304-2 Significant impacts of activities, products and services on biodiversity	11.4.3	Disclosure requirements covered by GRI 101-6 and 101-7.
<i>GRI 11: Oil and Gas Sector 2021</i>	11.4 Biodiversity	Report significant impacts on biodiversity with reference to affected habitats and ecosystems.	11.4.3	Sector recommendation covered by the 101-7. Recommendation to be removed.

<i>GRI 11: Oil and Gas Sector 2021</i>	11.4 Biodiversity	304-3 Habitats protected or restored	11.4.4	Disclosure requirements covered by 101-2 and 101-7.
<i>GRI 11: Oil and Gas Sector 2021</i>	11.4 Biodiversity	Describe how the application of the mitigation hierarchy, if applicable, has resulted in: - areas protected through avoidance measures or offset measures; - areas restored through on-site restoration measures or offset measures.	11.4.4	Sector recommendation is covered by GRI 101-2. Recommendation to be removed.
<i>GRI 11: Oil and Gas Sector 2021</i>	11.4 Biodiversity	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	11.4.5	Disclosure requirements covered by GRI 101-7.
<i>GRI 12: Coal Sector 2022</i>	12.1 GHG emissions	All sector recommendations	12.1.1-12.1.8	See assessment for GRI 11.
<i>GRI 12: Coal Sector 2022</i>	12.2 Climate adaptation, resilience, and transition	All sector recommendations	12.2.1	See assessment for GRI 11.
<i>GRI 12: Coal Sector 2022</i>	12.2 Climate adaptation, resilience, and transition	Report whether the organization has a transition plan in place. If so, report whether it is a scheduled resolution item at annual general meetings of shareholders (AGM), if applicable.	12.2.1	Recommendation not covered by GRI 102. A public comment question to be asked on the relevance of this aspect in the light of the more extensive requirements regarding transition plans in GRI 102.
<i>GRI 12: Coal Sector 2022</i>	12.2 Climate adaptation, resilience, and transition	201-2 Financial implications and other risks and opportunities due to climate change	12.2.2	<i>See assessment for GRI 11</i>
<i>GRI 12: Coal Sector 2022</i>	12.2 Climate adaptation, resilience, and transition	Report net mass of CO2 in metric tons captured and stored, broken down by: - Carbon captured at the point source; - Carbon captured directly from the atmosphere.	12.2.2	Additional sector recommendation is partly covered by Disclosure 102-9. PCP question to be asked whether disclosure 102-9 covers the reporting expectation or whether a sector recommendation needs to be retained.

<i>GRI 12: Coal Sector 2022</i>	12.2 Climate adaptation, resilience, and transition	Report planned, ongoing, or completed divestments of coal assets. For each divestment: - describe how the organization considered its policy commitments for responsible business conduct; - report whether there are provisions in place to ensure that negative impacts from closure are addressed, and that existing closure and rehabilitation plans are followed by the entity acquiring the asset(s).	12.2.2	Requirement 102-1-e requires reporting on transition plans in the context of the organization's strategy. Guidance for organizations recommends reporting "planned changes to its portfolio of products and services to deliver the transition plan. This includes plans to reduce the portfolio of high-carbon products and services and increase the portfolio of low-carbon products and services". However, the sector recommendation goes into more detail and warrants a specific focus. Recommendation to be retained under GRI 102-1.
<i>GRI 12: Coal Sector 2022</i>	12.4 Biodiversity	All disclosures and sector recommendations	12.4.1-12.4.5	See assessment for GRI 11.
<i>GRI 13: Agriculture, Aquaculture, and Fishing Sectors 2022</i>	13.1 Emissions	When reporting on gross direct (Scope 1) GHG emissions in metric tons of CO2 equivalent, include land use change emissions.	13.1.2	Land use change emissions not covered by GRI 102. Recommendation to be retained under disclosure 102-5.
<i>GRI 13: Agriculture, Aquaculture, and Fishing Sectors 2022</i>	13.1 Emissions	When reporting on gross other indirect (Scope 3) GHG emissions in metric tons of CO2 equivalent, include land use change emissions.	13.1.4	Land use change emissions not covered by GRI 102. Recommendation to be retained under disclosure 102-7.
<i>GRI 13: Agriculture, Aquaculture, and Fishing Sectors 2022</i>	13.2 Climate adaptation and resilience	Describe the climate change-related scenarios used for identifying the risks and opportunities posed by climate change.	13.2.2	Recommendation covered by Disclosure 102-1. Recommendation to be removed.
<i>GRI 13: Agriculture, Aquaculture, and Fishing Sectors 2022</i>	13.3 Biodiversity	Organizations in the aquaculture sector: Describe the approach to preventing and managing escapes of farmed aquatic organisms	13.3.1	Recommendations not covered by GRI 101. Recommendations to be retained under GRI 101-2 Management of biodiversity impacts
<i>GRI 13: Agriculture, Aquaculture, and Fishing Sectors 2022</i>	13.3 Biodiversity	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	13.3.2	Disclosure requirements covered by GRI 101-5.
<i>GRI 13: Agriculture, Aquaculture, and Fishing Sectors 2022</i>	13.3 Biodiversity	304-2 Significant impacts of activities, products and services on biodiversity	13.3.3	Disclosure requirements covered by GRI 101-6 and 101-7.

<i>GRI 13: Agriculture, Aquaculture, and Fishing Sectors 2022</i>	13.3 Biodiversity	304-3 Habitats protected or restored	13.3.4	Disclosure requirements covered by GRI 101-2 and 101-7.
<i>GRI 13: Agriculture, Aquaculture, and Fishing Sectors 2022</i>	13.3 Biodiversity	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	13.3.5	Disclosure requirements covered by GRI 101-7.
<i>GRI 13: Agriculture, Aquaculture, and Fishing Sectors 2022</i>	13.3 Biodiversity	<p>Organizations in the aquaculture sector: For each species of aquatic organisms produced, report:</p> <ul style="list-style-type: none"> <li>- species scientific name;</li> <li>- volume in metric tons;</li> <li>- farming methods;</li> <li>- production site.</li> </ul> <p>For juvenile seed stocks captured in the wild that are used as input to aquaculture production, report:</p> <ul style="list-style-type: none"> <li>- species scientific name;</li> <li>- volume in metric tons;</li> <li>- fishing methods;</li> <li>- locations of origin;</li> <li>- stock status, including the stock status assessments or systems used.</li> </ul> <p>Report the use of fishing products in feed, including the following:</p> <ul style="list-style-type: none"> <li>- species scientific name;</li> <li>- whether the whole fish or fish waste (trimmings, offcuts, and offal) is used;</li> <li>- locations of origin;</li> <li>- stock status, including the stock status assessments or systems used</li> </ul>	13.3.6	Disclosures partly covered by Disclosure 101-6 Direct drivers of biodiversity loss. However, 101-6 asks for information on wild species, sector disclosure on produced organisms. Gaps remain in the farming and fishing methods. Disclosures to be retained.

<p><i>GRI 13: Agriculture, Aquaculture, and Fishing Sectors 2022</i></p>	<p>13.3 Biodiversity</p>	<p>Organizations in the fishing sector: For each species of aquatic organisms caught or harvested, including non-target species, report:</p> <ul style="list-style-type: none"> <li>- species scientific name;</li> <li>- volume in metric tons;</li> <li>- fishing methods;</li> <li>- locations of origin;</li> <li>- stock status, including the stock status assessments or systems used.</li> </ul>	<p>13.3.7</p>	<p>Additional sector disclosures are not covered by GRI 101. Disclosures to be retained.</p>
<p><i>GRI 13: Agriculture, Aquaculture, and Fishing Sectors 2022</i></p>	<p>13.4 Natural ecosystem conversion</p>	<ul style="list-style-type: none"> <li>• Describe policies or commitments to reduce or eliminate natural ecosystem conversion, including target and cut-off dates, for the following: <ul style="list-style-type: none"> <li>- the organization’s own production;</li> <li>- sourcing of terrestrial animal and fish feed;</li> <li>- products sourced by the organization for aggregation, processing, or trade.</li> </ul> </li> <li>• Describe how the organization ensures that its suppliers comply with its natural ecosystem conversion policies and commitments, including through sourcing policies and contracts.</li> <li>• Report the organization’s participation in multi-stakeholder, landscape, or sectoral initiatives intended to reduce or eliminate natural ecosystem conversion.</li> <li>• Describe the tools and systems used to monitor natural ecosystem conversion in the organization’s activities, supply chain, and sourcing locations.</li> </ul>	<p>13.4.1</p>	<p>Recommendations largely covered by GRI 101-1. However, as the topic solely focuses on natural ecosystem conversion, disclosures are suggested to be retained under GRI 3-3 under this dedicated topic on natural ecosystem conversion.</p>
<p><i>GRI 13: Agriculture, Aquaculture, and Fishing Sectors 2022</i></p>	<p>13.4 Natural ecosystem conversion</p>	<p>Report the percentage of production volume from land owned, leased or managed by the organization determined to be deforestation- or conversion-free, by product, and describe the assessment methods used.</p>	<p>13.4.2</p>	<p>Additional sector disclosures not covered by GRI 101. Disclosures to be retained.</p>

<i>GRI 13: Agriculture, Aquaculture, and Fishing Sectors 2022</i>	13.4 Natural ecosystem conversion	For products sourced by the organization, report the following by product: - the percentage of sourced volume determined to be deforestation- or conversion-free, and describe the assessment methods used; - the percentage of sourced volume for which origins are not known to the point where it can be determined whether it is deforestation- or conversion-free, and describe actions taken to improve traceability.	13.4.3	GRI 101-4 covers identification of impacts generally, and GRI 101-5-d asks to report those products and services in the supply chain with the most significant impacts and recommends reporting on traceability. Disclosure 13.4.3 goes into more detail on deforestation and warrants a sector focus. Additional disclosures to be retained.
<i>GRI 13: Agriculture, Aquaculture, and Fishing Sectors 2022</i>	13.4 Natural ecosystem conversion	Report the size in hectares, the location, and the type of natural ecosystems converted since the cut-off date on land owned, leased, or managed by the organization	13.4.4	Disclosure partly covered by GRI 101-6-a, but sector addition has a focus on only one driver. Public comment question to be asked how likely it is for organizations to report both topics on biodiversity and natural ecosystem conversion, or only one of the two. If both topics are likely to be reported, this information is covered by the biodiversity disclosures.
<i>GRI 13: Agriculture, Aquaculture, and Fishing Sectors 2022</i>	13.4 Natural ecosystem conversion	Report the size in hectares, the location, and the type of natural ecosystems converted since the cut-off date by suppliers or in sourcing locations.	13.4.5	Disclosure partly covered by GRI 101-6-a, but sector addition more narrowly focused on one driver. Public comment question to be asked how likely it is for organizations to report both topics on biodiversity and natural ecosystem conversion, or only one of the two. If both topics are likely to be reported, this information is covered by the biodiversity disclosures.
<i>GRI 14: Mining Sector 2024</i>	14.1 GHG emissions	Report a breakdown of the gross direct (Scope 1) GHG emissions by mine site.	14.1.5	Recommendation covered by guidance to 102-5. However, as this was present in the corresponding, superseded disclosure 305-1, and deemed important by the Mining Working Group to highlight for the sector, recommendation is retained under GRI 102-5.



<i>GRI 14: Mining Sector 2024</i>	14.1 GHG emissions	Report a breakdown of the gross location-based energy indirect (Scope 2) GHG emissions by mine site.	14.1.6	Recommendation covered by guidance to 102-6. However, as this was present in the corresponding, superseded disclosure 305-2, and deemed important by the Mining Working Group to highlight for the sector, recommendation is retained under GRI 102-6.
<i>GRI 14: Mining Sector 2024</i>	14.1 GHG emissions	Report a breakdown of the GHG emissions intensity ratio by mine site.	14.1.8	Recommendation covered by guidance to 102-8. However, as this was present in the corresponding, superseded disclosure 305-4, and deemed important by the Mining Working Group to highlight for the sector, recommendation is retained under GRI 102-8.
<i>GRI 14: Mining Sector 2024</i>	14.2 Climate adaptation and resilience	Describe the climate change-related scenarios used to assess the resilience of the organization's strategy, including a well-below 2°C, preferably 1.5°C, scenario.	14.2.1	Recommendation covered by Disclosure 102-1.
<i>GRI 14: Mining Sector 2024</i>	14.2 Climate adaptation and resilience	Report whether the organization has a climate change adaptation plan in place, and if so, provide a summary of the plan and the progress made in implementing the plan, and describe how engagement with stakeholders has informed the plan.	14.2.1	Recommendation covered by Disclosure 102-2.
<i>GRI 14: Mining Sector 2024</i>	14.2 Climate adaptation and resilience	Describe how the substantive changes in operations, revenue, or expenditure due to climate change affect or could affect the organization's workers and suppliers, its contributions to economic development, and its payments to governments.	14.2.2	Recommendation partly covered by Disclosure 102-2. However, the economic dimension, including payments to governments, are not explicitly mentioned. Recommendation to be retained under 102-2.