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Mapping GRI and SASB to Oil and Gas working papers

GRI to ESRS

GRI Numberref#	GRI topic	DISCLOSURE	Included in
11.1.1	GHG emissions	Disclosure 3-3 Management of material topics: Describe actions taken to manage flaring and venting and the effectiveness of actions taken	DR E1-3
11.1.5	GHG emissions	Disclosure 305-1 Direct (Scope 1) GHG emissions. Additional sector recommendations: 1. Report the percentage of gross direct (Scope 1) GHG emissions from CH 4 .	DR E1-6[25a]
11.1.5	GHG emissions	Disclosure 305-1 Direct (Scope 1) GHG emissions. Additional sector recommendations: 2. Report the breakdown of gross direct (Scope 1) GHG emissions by type of source (stationary combustion, process, fugitive) .	DR E1-6[25b]
11.1.7	GHG emissions	Disclosure 305-3 Other indirect (Scope 3) GHG emissions	DR E1-6[26]
11.1.8	GHG emissions	Disclosure 305-4 GHG emissions intensity	DR OGMD-2-GHG emission intensity
11.2.1	Climate adaptation, resilience, and transition	Disclosure 3-3 Management of material topics. Additional sector recommendations: 1. Describe policies, commitments, and actions of the organization to prevent or mitigate the impacts of the transition to a low- carbon economy on workers and local communities.	DR ESRS 2-SBM3
11.2.2	Climate adaptation, resilience, and transition	Disclosure 201-2 Financial implications and other risks and opportunities due to climate change Additional sector recommendations: 1.Report the emissions potential for proven and probable reserves.	AR E1-1[18]

11.2.2	Climate adaptation, resilience, and transition	Disclosure 201-2 Financial implications and other risks and opportunities due to climate change Additional sector recommendations: 3. Describe how climate change-related risks and opportunities affect or could affect the organization's operations or revenue, including:- development of currently proven and probable reserves;- potential write-offs and early closure of existing assets;- oil and gas production volumes for the current reporting period and projected volumes for the next five years.	E1-9
11.2.2	Climate adaptation, resilience, and transition	Disclosure 201-2 Financial implications and other risks and opportunities due to climate change Additional sector recommendations: 4. Report the percentage of capital expenditure (CapEx) that is allocated to investments in:- prospection, exploration, and development of new reserves;- energy from renewable sources (by type of source); -technologies to remove CO from the atmosphere and nature-based solutions to mitigate climate change;- other research and development initiatives that can address the organization's risks related to climate change.	AR E1-1[16]
11.2.3	Climate adaptation, resilience, and transition	Disclosure 305-5 Reduction of GHG emissions. Additional sector recommendations: 2. Report the Scopes (1, 2, 3) of GHG emissions, activities, and business relationships to which the goals and targets apply.	E1-3; E1-6
11.2.3	Climate adaptation, resilience, and transition	Disclosure 305-5 Reduction of GHG emissions. Additional sector recommendations: 3. Report the baseline for the goals and targets and the timeline for achieving them.	E1-4
11.19.2	Anti-competitive behavior	Disclosure 3-3 Management of material topics: Disclosure 206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	
11.21.2	Payments to governments	Disclosure 3-3 Management of material topics: Disclosure 201-1 Direct economic value generated and distributed	DR-ESRS2-SBM1-2
11.21.3	Payments to governments	Disclosure 201-4 Financial assistance received from government. Additional sector recommendation: For state-owned organizations (SOE): Report the financial relationship between the government and the SOE	DR OGMD12[84e]
11.21.4	Payments to governments	Disclosure 207-1 Approach to tax	Out of the scope of the CSRD
11.21.5	Payments to governments	Disclosure 207-2 Tax governance, control, and risk management	

11.21.6	Payments to governments	Disclosure 207-3 Stakeholder engagement and management of concerns related to tax	
11.21.7	Payments to governments	Disclosure 207-4 Country-by-country reporting.	AR OGMD 12
11.22.1	Public policy	Disclosure 3-3 Management of material topics. Additional sector recommendations: Describe the organization's stance on significant issues that are the focus of its participation in public policy development and lobbying; and any differences between these positions and its stated policies, goals, or other public positions.	DR G1-5[80c]
11.22.2	Public policy	Disclosure 415-1 Political contributions	DR G1-5[80e] AR G1-5[70d]
11.7.3	Closure and rehabilitation	Disclosure 404-2 Programs for upgrading employee skills and transition assistance programs ADDITIONAL SECTOR DISCLOSURE: List the operational sites that: <ul style="list-style-type: none"> • have closure and rehabilitation plans in place; • have been closed; • are in the process of being closed. 	OGMD A DR-ESRS2- SBM 3
11.9.6	Occupational health and safety	Disclosure 403-5 Worker training on occupational health and safety. The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization: a. A description of any occupational health and safety training provided to workers, including generic training as well as training on specific work-related hazards, hazardous activities, or hazardous situations.	To be discussed – specification in oil and gas working paper as developed for mining.
11.10.6 11.11.4	Employment practices	Disclosure 404-1 Average hours of training per year per employee. The reporting organization shall report the following information: a. Average hours of training that the organization's employees have undertaken during the reporting period, by: <ul style="list-style-type: none"> i. gender; ii. employee category. 	ESRS S1-13

11.10.7	Employment practices	Disclosure 404-2 Programs for upgrading employee skills and transition assistance programs. The reporting organization shall report the following information: a. Type and scope of programs implemented and assistance provided to upgrade employee skills. b. Transition assistance programs provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment.	ESRS 2-SBM3
11.10.8 11.12.3	Employment practices	Disclosure 414-1 New suppliers that were screened using social criteria. The reporting organization shall report the following information: a. Percentage of new suppliers that were screened using social criteria.	OGUS14-G1/OGMD-14-G1
11.10.9	Employment practices	Disclosure 414-2 Negative social impacts in the supply chain and actions taken.	OGUS14-G1/OGMD-14-G1
11.11.2	Non-discrimination and equal opportunity	Disclosure 3-3 Management of material topics: Disclosure 202-2 Proportion of senior management hired from the local community.	DR S1-6
11.13.2	Freedom of association and collective bargaining	Disclosure 3-3 Management of material topics: Disclosure 407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk.	OGMD-14[85.c.ii+ii]
11.14.1	Economic impacts	Disclosure 3-3 Management of material topics. Additional sector recommendations: Describe the community development programs in place that are intended to enhance positive impacts for local communities, including the approach to providing employment, procurement, and training opportunities.	DR S3-4 [52]
11.14.2	Economic impacts	Disclosure 201-1 Direct economic value generated and distributed. Additional sector recommendations: Report direct economic value generated and distributed (EVG&D) by project.	ESRS2-SBM1-2
11.14.4	Economic impacts	Disclosure 203-1 Infrastructure investments and services supported.	S3-4[57.c]

11.14.5	Economic impacts	Disclosure 203-2 Significant indirect economic impacts. The reporting organization shall report the following information: a. Examples of significant identified indirect economic impacts of the organization, including positive and negative impacts. b. Significance of the indirect economic impacts in the context of external benchmarks and stakeholder priorities, such as national and international standards, protocols, and policy agendas.	S3-3[54]
11.14.6	Economic impacts	Disclosure 204-1 Proportion of spending on local suppliers.	S3-4[58]
11.15.1	Local communities	Disclosure 3-3 Management of material topics. Additional sector recommendations: -Describe the approach to identifying stakeholders within local communities and to engaging with them.	ESRS 2-SBM2 - Interests and views of stakeholders
11.15.2	Local communities	Disclosure 413-1 Operations with local community engagement, impact assessments, and development programs.	ESRS 2-SBM2 - Interests and views of stakeholders
11.15.3	Local communities	Disclosure 413-2 Operations with significant actual and potential negative impacts on local communities.	DR S3-4 [52]
11.16.1.a	Land and resource rights	Disclosure 3-3 Management of material topics. Additional sector recommendations: Describe the approach to engaging with affected vulnerable groups, including	DR S3-2[49]
11.16.1.b	Land and resource rights	Disclosure 3-3 Management of material topics. Additional sector recommendations: Describe the approach to providing remediation to local communities or individuals subject to involuntary resettlement, such as the process for establishing compensation for loss of assets or other assistance to improve or restore standards of living or livelihoods	DR S3-1[47]
11.17.1	Rights of indigenous peoples	Disclosure 3-3 Management of material topics. Additional sector recommendations: Describe the community development programs that are intended to enhance positive impacts for indigenous peoples, including the approach to providing employment, procurement, and training opportunities.	DR S3-2[50]
11.17.2	Rights of indigenous peoples	Disclosure 411-1 Incidents of violations involving rights of indigenous peoples. Additional sector recommendations: Describe the identified incidents of violations involving the rights of indigenous peoples.	DR S3-4[59a]

11.18.1	Conflict and security	Disclosure 3-3 Management of material topics. Additional sector recommendations: List the locations of operations in areas of conflict. Describe the approach to ensuring respect for human rights by public and private security providers	OGMD-10
11.18.2	Conflict and security	Disclosure 410-1 Security personnel trained in human rights policies or procedures	DR D1-13
11.4.1	Biodiversity	Disclosure 3-3 Management of material topics. Additional sector recommendations: 1. 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.	E4-1 to E4-5
11.4.1	Biodiversity	Disclosure 3-3 Management of material topics. Additional sector recommendations: 2. Report whether application of the mitigation hierarchy has informed actions to manage biodiversity-related impacts.	E4-1 to E4-5
11.4.2	Biodiversity	Disclosure 304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	E4-1 to E4-5
11.4.3	Biodiversity	Disclosure 304-2 Significant impacts of activities, products and services on biodiversity. Additional sector information: 1) Report significant impacts on biodiversity with reference to affected habitats and ecosystems.	E4-1 to E4-5
11.4.4	Biodiversity	Disclosure 304-3 Habitats protected or restored Additional sector recommendations: 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	E4-1 to E4-5
11.4.5	Biodiversity	Disclosure 304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	E4-1 to E4-5
11.6.2	Water and effluents	Disclosure 3-3 Management of material topics: Disclosure 303-1 Interactions with water as a shared resource	TBD
11.6.3	Water and effluents	Disclosure 303-2 Management of water discharge-related impacts	DR E2-3 – Targets related to pollution

11.6.4	Water and effluents	Disclosure 303-3 Water withdrawal	OGUS-6 Water Withdrawal
11.6.5	Water and effluents	Disclosure 303-4 Water discharge. Additional sector recommendations: - Report volume in megaliters of produced water and process wastewater discharged. - Report the concentration (mg/L) of hydrocarbons discharged in produced water and process wastewater.	OGUS-7 Water discharge
11.3.3	Air emissions	Disclosure 416-1 Assessment of the health and safety impacts of product and service categories. Additional sector recommendations: Describe actions taken to improve product quality to reduce air emissions	TBD
11.8.2	Asset integrity and critical incident management	Disclosure 3-3 Management of material topics: Disclosure 306-3 Significant spills. Additional sector recommendations: For each significant spill, report the cause of the spill and the volume of spill recovered.	AR E2-2
11.5.4	Waste	Disclosure 306-3 Waste generated When reporting the composition of the waste generated, include a breakdown of the following waste streams, if applicable: - Drilling waste (muds and cuttings) - Scale and sludges - Tailings	TBD
11.5.5	Waste	Disclosure 306-4 Waste diverted from disposal. Additional sector recommendations: When reporting the composition of the waste diverted from disposal, include a breakdown of the following waste streams, if applicable: - Drilling waste (muds and cuttings) - Scale and sludges - Tailings	TBD

11.5.6	Waste	Disclosure 306-5 Waste directed to disposal. Additional sector recommendations: When reporting the composition of the waste directed to disposal, include a breakdown of the following waste streams, if applicable: - Drilling waste (muds and cuttings) - Scale and sludges - Tailings	TBD
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SASB to ESRS

Standard ref#	SASB Topic	SASB Std.	DISCLOSURE	Sector specification to
EM-EP-110a.1	Greenhouse Gas Emissions	E&P	Gross global Scope 1 emissions, percentage methane, percentage covered under emissions-limiting regulations	E1-6
EM-EP-110a.2	Greenhouse Gas Emissions	E&P	Amount of gross global Scope 1 emissions from: (1) flared hydrocarbons, (2) other combustion, (3) process emissions, (4) other vented emissions, and (5) fugitive emissions	E1-6
EM-EP-110a.3	Greenhouse Gas Emissions	E&P	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	E1-1; E1-3; E1-4
EM-EP-420a.1	Reserves Valuation & Capital Expenditures	E&P	Sensitivity of hydrocarbon reserve levels to future price projection scenarios that account for a price on carbon emissions	E1-9
EM-EP-420a.2	Reserves Valuation & Capital Expenditures	E&P	Estimated carbon dioxide emissions embedded in proved hydrocarbon reserves	AR E1-1
EM-EP-420a.3	Reserves Valuation & Capital Expenditures	E&P	Amount invested in renewable energy, revenue generated by renewable energy sales	AR E1-1

EM-EP-420a.4	Reserves Valuation & Capital Expenditures	E&P	Discussion of how price and demand for hydrocarbons and/or climate regulation influence the capital expenditure strategy for exploration, acquisition, and development of assets	E1-1; E1-9
EM-EP-510a.1	Business Ethics & Transparency	E&P	Percentage of (1) proved and (2) probable reserves in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	DR ESRS 2-SBM1-1
EM-EP-530a.1	Management of the Legal & Regulatory Environment	E&P	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	G1-5
EM-EP 000.A	Activity Metrics	E&P	Production of: (1) oil, (2) natural gas, (3) synthetic oil, and (4) synthetic gas	EBA
EM-EP 000.B	Activity Metrics	E&P	Number of offshore sites	OGMD A
EM-EP 000.C	Activity Metrics	E&P	Number of terrestrial sites	OGMD A
EM-RM-110a.2	Greenhouse Gas Emissions	R&M	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	E1-1; E1-3; E1-4
EM-RM-520a.1	Pricing Integrity and Transparency	R&M	Total amount of monetary losses as a result of legal proceedings associated with price fixing or price manipulation	TBD
EM-RM-530a.1	Management of the Legal & Regulatory Environment	R&M	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	G1-5
EM-RM-000.A	Activity Metric	R&M	Refining throughput of crude oil and other feedstocks	OGMD 3; TBD
EM-RM-000.B	Activity Metric	R&M	Refining operating capacity	OGMD 3; TBD

EM-MD-110a.1	Greenhouse Gas Emissions	Midstream	Gross global Scope 1 emissions, percentage methane, percentage covered under emissions-limiting regulations	E1-6
EM-MD-110a.2	Greenhouse Gas Emissions	Midstream	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	E1-1; E1-3; E1-4
EM-MD-540a.4	Operational Safety, Emergency Preparedness & Response	Midstream	Discussion of management systems used to integrate a culture of safety and emergency preparedness throughout the value chain and throughout project lifecycles	DR S1-14
EM-MD-540a.5	Operational Safety, Emergency Preparedness & Response	Midstream	Total metric ton-kilometers of: (1) natural gas, (2) crude oil, and (3) refined petroleum products transported, by mode of transport	OGMD 3; TBD
EM-SV-110a.1	Emissions Reduction Services & Fuels Management	Services	Total fuel consumed, percentage renewable, percentage used in: (1) on-road equipment and vehicles and (2) off-road equipment	TBD
EM-EP-140a.1	Water Management	E&P	(1) Total fresh water withdrawn, (2) total fresh water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	OGUS7
EM-EP-140a.3	Water Management	E&P	Percentage of hydraulically fractured wells for which there is public disclosure of all fracturing fluid chemicals used	OGUS 6
EM-EP-140a.4	Water Management	E&P	Percentage of hydraulic fracturing sites where ground or surface water quality deteriorated compared to a baseline	OGUS 7
EM-EP-160a.1	Biodiversity Impacts	E&P	Description of environmental management policies and practices for active sites	E1-2; E2-2; OGUS 5
EM-EP-160a.3	Biodiversity Impacts	E&P	Percentage of (1) proved and (2) probable reserves in or near sites with protected conservation status or endangered species habitat	OGMD A

EM-RM-140a.1	Water Management	R&M	(1) Total fresh water withdrawn, (2) percentage recycled, (3) percentage in regions with High or Extremely High Baseline Water Stress	OGUS7
EM-RM-140a.2	Water Management	R&M	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	TBD
EM-MD-160a.1	Ecological Impacts	Midstream	Description of environmental management policies and practices for active operations	E4-2;E4-3
EM-MD-160a.2	Ecological Impacts	Midstream	Percentage of land owned, leased, and/or operated within areas of protected conservation status or endangered species habitat	E4/IRO1
EM-MD-160a.3	Ecological Impacts	Midstream	Terrestrial acreage disturbed, percentage of impacted area restored	E4-5
EM-MD-160a.4	Ecological Impacts	Midstream	Number and aggregate volume of hydrocarbon spills, volume in Arctic, volume in Unusually Sensitive Areas (USAs), and volume recovered	E2-4
EM-EP-160a.2	Biodiversity Impacts	E&P	Number and aggregate volume of hydrocarbon spills, volume in Arctic, volume impacting shorelines with ESI rankings 8-10, and volume recovered	E2-4
EM-SV-150a.1	Chemicals Management	Services	Volume of hydraulic fracturing fluid used, percentage hazardous	E2-4; E2-5
EM-MD-540a.2	Operational Safety, Emergency Preparedness & Response	Midstream	Percentage of (1) natural gas and (2) hazardous liquid pipelines inspected	E2-2, E2-4
EM-MD-540a.2	Operational Safety, Emergency Preparedness & Response	Midstream	Percentage of (1) natural gas and (2) hazardous liquid pipelines inspected	E2-2, E2-4
EM-MD-540a.3	Operational Safety, Emergency	Midstream	Number of (1) accident releases and (2) nonaccident releases (NARs) from rail transportation	E2-4

	Preparedness & Response			
EM-MD-540a.3	Operational Safety, Emergency Preparedness & Response	Midstream	Number of (1) accident releases and (2) nonaccident releases (NARs) from rail transportation	E2-4
EM-MD-540a.1	Operational Safety, Emergency Preparedness & Response	Midstream	Number of reportable pipeline incidents, percentage significant	E2-4
EM-EP-540a.1	Critical Incident Risk Management	E&P	Process Safety Event (PSE) rates for Loss of Primary Containment (LOPC) of greater consequence (Tier 1)	E2-4
EM-RM-540a.1	Critical Incident Risk Management	R&M	Process Safety Event (PSE) rates for Loss of Primary Containment (LOPC) of greater consequence (Tier 1) and lesser consequence (Tier 2)	E2-4
EM-RM-120a.1	Air Quality	R&M	Air emissions of the following pollutants: (4) H2S	E2-4
EM-RM-150a.2	Hazardous Materials Management	R&M	(1) Number of underground storage tanks (USTs),	E2-4
EM-RM-150a.2	Hazardous Materials Management	R&M	(2) number of UST releases requiring cleanup, and	E2-4
EM-EP-540a.2	Critical Incident Risk Management	E&P	Description of management systems used to identify and mitigate catastrophic and tail-end risks	OGUS 5
EM-SV-540a.1	Critical Incident Risk Management	Services	Description of management systems used to identify and mitigate catastrophic and tail-end risks	OGUS 5
EM-SV-160a.1	Ecological Impact Management	Services	Average disturbed acreage per (1) oil and (2) gas well site	E4-4

EM-EP-140a.2	Water	E&P	hydrocarbon content in discharged water	E2-4
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GRI disclosures not included

Number GRI O&G	Topic	DISCLOSURE	Reason/Covered by
11.1.2	GRI 302: Energy 2016	Disclosure 302-1 Energy consumption within the organization	E1-5
11.1.3	GRI 302: Energy 2016	Disclosure 302-2 Energy consumption outside of the organization	E1-5; Needs clarification with GRI inclusion
11.1.4	GRI 302: Energy 2016	Disclosure 302-3 Energy intensity	E1-8 + Sector agnostic std. (revenue intensity) + OGUS-2 – GHG emission intensity. Needs definition for the physical intensity metric.
11.1.6	GRI 305: Emissions 2016	Disclosure 305-2 Energy indirect (Scope 2) GHG emissions	E1-6[39]
11.2.1	GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics.	ESRS2.GOV1; ESRS2.GOV3; ESRSE1.Section1.[12c]; ESRS2.IRO1[AG15]; E1-9
11.2.2	GRI 201: Economic Performance 2017	Disclosure 201-2 Financial implications and other risks and opportunities due to climate change	E1-7; E1-8
11.2.3	GRI 305: Emissions 2016	Disclosure 305-5 Reduction of GHG emissions	E1-4 + AR E1-4
11.20.1	GRI 205: Anticorruption 2015	Disclosure 3-3 Management of material topics	G1-1; G1-4
11.20.2	GRI 205: Anticorruption 2016	Disclosure 205-1 Operations assessed for risks related to corruption	G1-4
11.20.3	GRI 205: Anticorruption 2016	Disclosure 205-2 Communication and training about anti-corruption policies and procedures	G1-4

11.20.4	GRI 205: Anticorruption 2016	Disclosure 205-3 Confirmed incidents of corruption and actions taken	G1-4
11.7.2	GRI 402: Labor/Management Relations 2016	Disclosure 3-3 Management of material topics	S1-2
11.9.2	GRI 403: Occupational Health and Safety 2018	Disclosure 403-1 Occupational health and safety management system	S1-4
11.9.3	GRI 403: Occupational Health and Safety 2018	Disclosure 403-2 Hazard identification, risk assessment, and incident.	S1-2; S1-3; S1-4;
11.9.4	GRI 403: Occupational Health and Safety 2018	Disclosure 403-3 Occupational health services.	S1-2; S1-3; S1-4;
11.9.5	GRI 403: Occupational Health and Safety 2018	Disclosure 403-4 Worker participation, consultation, and communication on occupational health and safety.	S1-2; S1-3; S1-4;
11.9.8	GRI 403: Occupational Health and Safety 2018	Disclosure 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships.	S2-3-[27]
11.9.9	GRI 403: Occupational Health and Safety 2018	Disclosure 403-8 Workers covered by an occupational health and safety management system.	S1-6
11.9.10	GRI 403: Occupational	Disclosure 403-9 Work-related injuries.	S1-14; S1-17

	Health and Safety 2018		
11.9.11	GRI 403: Occupational Health and Safety 2018	Disclosure 403-10 Work-related ill health.	S1-14; S1-17
11.10.2	GRI 401: Employment 2016	Disclosure 3-3 Management of material topics	S1-6
11.10.3	GRI 401: Employment 2016	Disclosure 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees.	S1-6; S1-11;S1-15
11.10.4 + 11.11.3	GRI 401: Employment 2016	Disclosure 401-3 Parental leave.	S1-15
11.10.5	GRI 402: Labor/Management Relations 2016	Disclosure 402-1 Minimum notice periods regarding operational changes.	S1-2
11.11.5	GRI 405: Diversity and Equal Opportunity 2016	Disclosure 405-1 Diversity of governance bodies and employees.	ESRS2-GOV1[18a] ESRS2-GOV1[19d]
11.11.6	GRI 405: Diversity and Equal Opportunity 2016	Disclosure 405-2 Ratio of basic salary and remuneration.	S1-16
11.11.7	GRI 406: Non-Discrimination 2016	Disclosure 406-1 Incidents of discrimination and corrective actions taken.	S1-1[25];S1-17
11.12.2	GRI 409: Forced or Compulsory Labor 2016	Disclosure 3-3 Management of material topics	S1[16][ESRS2-SBM3];S1-17; S2-4
11.6.6	Water and effluents	Disclosure 303-5 Water consumption	E3-4
11.3.2	Air emissions	Disclosure 3-3 Management of material topics Disclosure 305-7 Nitrogen oxides (NOx)	E2-4

11.3.2	Air emissions	Disclosure 3-3 Management of material topics Disclosure 305-7 sulfur oxides (SOx)	E2-4
11.3.2	Air emissions	Disclosure 3-3 Management of material topics Disclosure 305-7 other significant air emissions	E2-4
11.5.2	Waste	Disclosure 3-3 Management of material topics: Disclosure 306-1: Waste generation and significant waste-related impacts	E5-5
11.5.3	Waste	Disclosure 306-2 Management of significant waste- related impacts	E5-5

SASB disclosures not included

Number SASB	Topic	SASB Std.	DISCLOSURE	Reason/ Covered by
EM-EP-510a.2	Business Ethics & Transparency	E&P	Description of the management system for prevention of corruption and bribery throughout the value chain	G1-4
EM-RM-110a.1	Greenhouse Gas Emissions	R&M	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	E1-6[38]
EM-EP-120a.1	Air Quality	E&P	Air emissions of the following pollutants: (1) NOx (excluding N2O)	E2-4
EM-RM-120a.1	Air Quality	R&M	Air emissions of the following pollutants: (1) NOx (excluding N2O)	E2-4
EM-MD-120a.1	Air Quality	Midstream	Air emissions of the following pollutants: (1) NOx (excluding N2O)	E2-4
EM-EP-120a.1	Air Quality	E&P	Air emissions of the following pollutants: (3) volatile organic compounds (VOCs)	ESRS E2-4: NMVOC
EM-RM-120a.1	Air Quality	R&M	Air emissions of the following pollutants:(5) volatile organic compounds (VOCs)	ESRS E2-4: NMVOC
EM-MD-120a.1	Air Quality	Midstream	Air emissions of the following pollutants: (3) volatile organic compounds (VOCs)	ESRS E2-4: NMVOC

EM-SV-110a.2	Emissions Reduction Services & Fuels Management	Services	Discussion of strategy or plans to address air emissions-related risks, opportunities, and impacts	E2/ESRS 2 IRO-1
EM-SV-150a.2	Chemicals Management	Services	Discussion of strategy or plans to address chemical-related risks, opportunities, and impacts	E2/ESRS 2 IRO-1
EM-EP-120a.1	Air Quality	E&P	Air emissions of the following pollutants: (2) Sox	E2-4; SO2 only in ESRS
EM-RM-120a.1	Air Quality	R&M	Air emissions of the following pollutants: (1) (2) Sox	E2-4; SO2 only in ESRS
EM-MD-120a.1	Air Quality	Midstream	Air emissions of the following pollutants: (2) Sox	E2-4; SO2 only in ESRS
EM-EP-120a.1	Air Quality	E&P	Air emissions of the following pollutants:(4) particulate matter (PM10)	E2-4; PM2.5 only in ESRS
EM-RM-120a.1	Air Quality	R&M	Air emissions of the following pollutants: (3) particulate matter (PM10)	E2-4; PM2.5 only in ESRS
EM-MD-120a.1	Air Quality	Midstream	Air emissions of the following pollutants: (4) particulate matter (PM10)	E2-4; PM2.5 only in ESRS
EM-RM-410a.1	Product Specifications & Clean Fuel Blends	R&M	Percentage of Renewable Volume Obligation (RVO) met through: (1) production of renewable fuels, (2) purchase of “separated” renewable identification numbers (RIN)	US specific
EM-RM-410a.2	Product Specifications & Clean Fuel Blends	R&M	Total addressable market and share of market for advanced biofuels and associated infrastructure	US specific
EM-RM-150a.2	Hazardous Materials Management	R&M	(3) percentage in states with UST financial assurance funds	US specific
EM-SV-110a.3	Emissions Reduction Services & Fuels Management	Services	Percentage of engines in service that meet Tier 4 compliance for non-road diesel engine emissions	To determine materiality

Overall statistics

Standard	Nr. DRs	Covered in		Not included
		Sector specific DRs	Sector agnostic	
GRI	91	57	31	1
SASB	70	49	16	5
IPIECA	206	Not yet mapped		