

IPIECA, API and OGP Guidance cross-referenced to the GRI OGSS

Introduction:

The IPIECA, API and OGP *Oil and gas industry guidance on voluntary sustainability reporting* was published in December 2010. GRI's Oil and Gas Sector Supplement (OGSS) was launched in February 2012. While IPIECA, API and OGP (henceforth referred to as IPIECA) and GRI used different approaches to develop and structure their guidance, the organizations have the same overall aim: to encourage consistent and high quality sustainability reporting as an enabler of stakeholder engagement, transparency and performance improvement. During creation of their guidance, both IPIECA and GRI used each other's work to align content wherever appropriate.

This index aims to help companies using the guidance of IPIECA and GRI, or using one and starting to use the other, by 'mapping' where the guidance provided is aligned. Alignment here reflects similarities of 'intent' of each set of guidance, rather than the detailed definitions of qualitative or quantitative reporting guidance.

General Comments:

- The 2010 (second edition) of the IPIECA, API and OGP *Oil and gas industry guidance on voluntary sustainability reporting* was developed by oil and gas company sustainability practitioners, with input from a panel of independent stakeholders with expertise in sustainability reporting practices relating to the oil and gas industry.
- GRI's Oil and Gas Working Group developed the OGSS based on GRI's G3.1 Guidelines. This Working Group included oil and gas company representatives (including several IPIECA Task Force members) and independent stakeholders connected to the sector.
- Although IPIECA's and GRI's guidance documents both emphasise sector-specific issues, the structure of the two is different.
- IPIECA sets out five reporting principles, which are aligned to some of the GRI's nine reporting principles.
- IPIECA provides a 'six-step reporting process' which is higher level and more general and flexible than GRI's more specific and defined set of 'Principles' and 'Standard Disclosures'.
- Materiality is a step of the reporting process for IPIECA, and a reporting principle in GRI's OGSS. Both use similar guidance and place emphasis on the importance of materiality in determining report content.
- GRI's OGSS has separate 'Disclosures on Management Approach' and a very specific, defined set of performance Indicator Protocols. IPIECA's indicators are broader, containing a set of 'reporting elements' that usually combine management approach with recommendations to report specific quantitative data or qualitative information.
- IPIECA provides multiple reporting options, which are often qualitative, and technically defined when quantitative, whereas GRI's OGSS often focuses on disclosure of quantitative measures of performance.
- The GRI OGSS explicitly requests financial and related information (e.g. oil and gas reserves). IPIECA does not provide guidance on how to include financial information that is already provided as standard practice in oil and gas company annual reports. Instead IPIECA suggests that this information is included or linked to when required.

About IPIECA:

IPIECA is the global oil and gas industry association for environmental and social issues. It develops, shares and promotes good practices and knowledge to help the industry improve its environmental and social performance; and is the industry's principal channel of communication with the United Nations.

The 2010 edition of the *Oil and gas industry guidance on voluntary sustainability reporting* was developed with the support of two other associations, the American Petroleum Institute (API) and the International Association of Oil and Gas Producers (OGP) and has been endorsed by a number of regional oil and gas associations including:

- o The African Refiners' Association (ARA)
- o The Regional Association of Oil and Gas Companies in Latin America and the Caribbean (ARPEL)
- o The oil companies' European association for environment, health and safety in refining and distribution (CONCAWE)
- o The Canadian Petroleum Products Institute (CPPPI)
- o The South African Petroleum Industry Association (SAPIA)

www.ipieca.org

About GRI:

The Global Reporting Initiative (GRI) produces a comprehensive Sustainability Reporting Framework that is widely used around the world, to enable greater organizational transparency. The Framework, including the Reporting Guidelines, sets out the Principles and Indicators organizations can use to report their economic, environmental, and social performance. GRI is committed to continuously improving and increasing the use of the Guidelines, which are freely available to the public.

GRI, a multi-stakeholder foundation, was set up in the US in 1997 by CERES and the United Nations Environment Program (UNEP). In 2002, GRI moved its central office to Amsterdam, where the Secretariat is currently located. GRI has regional 'Focal Points' in Australia, Brazil, China, India and the USA, and a worldwide network of 30,000 people.

www.globalreporting.org

Using this mapping document:

This spreadsheet maps the 2010 IPIECA, API and OGP Oil and gas industry guidance on voluntary sustainability reporting against GRI's Oil and Gas Sector Supplement (OGSS). A separate spreadsheet provides a map in the other direction; from the GRI's Oil and Gas Sector Supplement to the 2010 IPIECA Guidance. Both maps are available on the IPIECA and GRI websites.

Red highlighted boxes indicate where GRI's Oil and Gas Sector Supplement includes sector specific guidance added to the GRI G3.1 Guidelines. OG1 to OG14 are new GRI sector specific performance indicators. Oil and Gas Supplement additions to the G3.1 Guidelines

 GRI Oil and Gas Supplement additions to the G3.1 Guidelines

To assist users of this map, attention is drawn to areas of similarity between the IPIECA guidance and GRI's OGSS by using the 'alignment of intent' column as follows:

- High – while there may be differences in use of quantitative or qualitative definitions, the objective and expected outcome of reporting is very similar
- Medium – the objective of reporting is very similar, but there are definitional variations which could result in reporting differences
- Low – the intent is broadly similar but there are significant definitional variations and comparability will be limited
- Other – There is an absence of explicit detail between GRI and IPIECA guidance, but other reporting requirements (such as annual reports) are likely to result in similar coverage and reporting outcomes
- n/a –there is a difference in reporting recommended by GRI or IPIECA with n/a indicating 'no alignment' or 'not applicable / available'"

IPIECA 2010 Indicators		GRI 3.1 and OGSS Indicators		Alignment of intent	Comment
Code	Title	Code	Description		
Environmental indicators					
Issue	Climate change and energy: page 35	DMA EN	Disclosure on Management Approach - Environment - Energy Aspect	High	Both GRI and IPIECA recognise the importance of managing energy and the relationship to climate change risks (also see E1, E2 and E3)
		EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change.	Low	Not included as a separate indicator, instead IPIECA provides issue guidance and examples on how to report
E1	Greenhouse gas emissions	DMA EN	Disclosure on Management Approach - Environment - Energy Aspect	High	Both GRI and IPIECA recognise the importance of managing energy and the relationship to climate change risks
		DMA EN	Disclosure on Management Approach - Environment - Emissions, effluents and waste Aspect	High	Common aim of both IPIECA and GRI is comprehensive disclosure of quantitative GHG performance data but both provide for approach to be described
		DMA EN	Disclosure on Management Approach - Environment - Transport Aspect	Low	Not a separate aspect in IPIECA guidance, but significant impacts of marine and other transport covered.
		EN16	Total direct and indirect greenhouse gas emissions by weight.	High	Good alignment on quantitative measures
		EN17	Other relevant indirect greenhouse gas emissions by weight.	High	Alignment on quantitative measures but not a separate indicator
		EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved.	High	Very similar approach
		EN29	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.	Low	Not a separate indicator in IPIECA guidance, but significant impacts of marine and other transport covered.
E2	Energy use	DMA EN	Disclosure on Management Approach - Environment - Energy Aspect	High	Both GRI and IPIECA recognise the importance of managing energy and the relationship to climate change risks
		EN3	Direct energy consumption by primary energy source.	High	Good alignment on quantitative measures
		EN4	Indirect energy consumption by primary source.	High	Good alignment on quantitative measures
		EN5	Energy saved due to conservation and efficiency improvements.	Medium	IPIECA aims for more explicit narrative descriptions whereas GRI aims for a single numerical indicator
		EN7	Initiatives to reduce indirect energy consumption and reductions achieved.	High	Very similar approach
E3	Alternative energy sources	DMA EN	Disclosure on Management Approach - Environment - Energy Aspect	High	Both GRI and IPIECA recognise the importance of managing energy and the relationship to climate change risks
		DMA PR	Disclosure on Management Approach - Product responsibility - Fossil fuel substitutes Aspect	High	Reflects recent concern over biofuels.
		OG2	Total amount invested in renewable energy	Medium	IPIECA aims for more explicit narrative descriptions whereas GRI aims for a numerical indicator
		OG3	Total amount of renewable energy generated by source	High	Good alignment on quantitative measures
		EN6	Initiatives to provide energy-efficient or renewable energy-based products and services, and reductions in energy requirements as a result of these initiatives.	High	Very similar approach
		OG14	Volume of biofuels produced and purchased meeting sustainability criteria.	High	GRI indicator is explicitly concerned with biofuels. IPIECA indicator is more generic but requests similar data.
E4	Flared gas	OG6	Volume of flared and vented hydrocarbon	High	Alignment on quantitative measures, IPIECA request more detailed narrative
Issue	Ecosystem services: page 47	DMA EN	Disclosure on Management Approach - Environment - Water Aspect	High	Increasing importance recognised, with similar and consistent approach (also see E6)
		DMA EN	Disclosure on Management Approach - Environment - Ecosystem services including Biodiversity - Aspect	High	Both GRI and IPIECA recognise the importance of these issues to the sector (also see E5)

IPIECA 2010 Indicators		GRI 3.1 and OGSS Indicators		Alignment of intent	Comment
Code	Title	Code	Description		
Environmental indicator, continued					
E5	Biodiversity and ecosystem services	DMA EN	Disclosure on Management Approach - Environment - Ecosystem services including Biodiversity - Aspect	High	Both GRI and IPIECA recognise the importance of these issues to the sector
		EN11	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.	Medium	GRI aims for disclosure of site information whereas IPIECA focuses on general company approach, actions and examples.
		EN12	Description of significant impacts of activities, products, and service on biodiversity in protected areas and areas of high biodiversity value outside protected areas.	Medium	GRI aims for details of biodiversity impacts whereas IPIECA focuses on approach and actions to manage impacts.
		EN13	Habitats protected or restored.	Medium	GRI describes and quantifies areas protected or restored, whereas IPIECA is limited to approach, plans and case study examples.
		EN14	Strategies, current actions, and future plans for managing impacts on biodiversity.	High	Very similar approach
		OG4	Number and percentage of significant operating sites in which biodiversity risk has been assessed and monitored.	Medium	GRI requests more detailed information whereas IPIECA limits to percentage with action plans and examples
		EN15	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.	Low	IPIECA only asks for inclusion of criteria applied, not specifically Red List
		EN25	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organization's discharges of water and runoff.	Medium	Not an explicit IPIECA indicator, but intent covered by E5 and E9
E6	Fresh water	DMA EN	Disclosure on Management Approach - Environment - Water Aspect	High	Increasing importance recognised, with similar and consistent approach.
		EN8	Total water withdrawal by source.	High	Good alignment on quantitative measures
		EN9	Water sources significantly affected by withdrawal of water.	High	Very similar approach
		EN10	Percentage and total volume of water recycled and reused	High	IPIECA suggests information and examples rather than quantified data, however data is available as part of the IPIECA E6 scope (see Figure 6)
Issue	Local environmental impact: page 54	DMA EN	Disclosure on Management Approach - Environment - Materials Aspect	Medium	IPIECA focus is on recycling and waste management, rather than material use (also see E10)
		EMA EN	Disclosure on Management Approach - Environment - Emissions, effluents and waste Aspect	High	Similar approach for issue managed and regulated consistently across the sector, particularly details on spills as emphasised by the OGSS (also see E7, E8 and E9)
E7	Other air emissions	EMA EN	Disclosure on Management Approach - Environment - Emissions, effluents and waste Aspect	High	Similar approach for issue managed and regulated consistently across the sector, particularly details on spills as emphasised by the OGSS
		EN19	Emissions of ozone-depleting substances by weight.	High	Alignment on quantitative measures but not a separate indicator
		EN20	NOx, SOx, and other significant air emissions by type and weight.	High	Good alignment on quantitative measures

IPIECA 2010 Indicators		GRI 3.1 and OGSS Indicators		Alignment of intent	Comment
Code	Title	Code	Description		
Environmental indicator, continued					
E8	Spills to the environment	DMA EN	Disclosure on Management Approach - Environment - Emissions, effluents and waste Aspect	High	Similar approach for issue managed and regulated consistently across the sector, particularly details on spills as emphasised by the OGSS
		DMA EN	Disclosure on Management Approach - Environment - Transport Aspect	Low	Not a separate aspect in IPIECA guidance, but significant impacts of marine and other transport covered.
		EN23	Total number and volume of significant spills.	High	Alignment on quantitative measures, IPIECA request more detailed narrative
		EN29	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.	Low	Not a separate indicator in IPIECA guidance, but significant impacts of marine and other transport covered.
E9	Discharges to water	DMA EN	Disclosure on Management Approach - Environment - Emissions, effluents and waste Aspect	High	Similar approach for issue managed and regulated consistently across the sector, particularly details on spills as emphasised by the OGSS
		EN 21	Total water discharge by quality and destination	High	Very similar intent though some difference in measurement parameters (see OG5 comment)
		OG5	Volume and disposal of formation or produced water	Medium	Similar intent, but different metric; IPIECA requests quantity of hydrocarbon in produced water while GRI asks for total volume and disposal of this type of water
		EN25	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organization's discharges of water and runoff.	Medium	Not an explicit IPIECA indicator, but intent covered by E5 and E9
E10	Waste	DMA EN	Disclosure on Management Approach - Environment - Materials Aspect	Medium	IPIECA focus is on recycling and waste management, rather than material use
		DMA EN	Disclosure on Management Approach - Environment - Emissions, effluents and waste Aspect	High	Similar basis focused on performance to minimise waste impacts, approach to reporting is detailed through the IPIECA E10 Scope and by the GRI DMA
		EN2	Percentage of materials used that are recycled input materials.	Low	GRI focuses on proportion of recycled input materials and IPECA focuses on recycling / reuse of materials defined as waste
		EN22	Total waste by type and disposal method	High	Good alignment on quantitative measures
		OG7	Amount of drilling waste (drill mud and cuttings) and strategies for treatment and disposal.	Medium	IPIECA exclude amount of drilling waste from their quantitative reporting elements, but provide the option to additionally report on drill related waste.
		EN24	Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally.	Medium	Similar intent though IPIECA basis is local regulatory requirements rather than Basel Convention focus of GRI

IPIECA 2010 Indicators		GRI 3.1 and OGSS Indicators		Alignment of intent	Comment
Code	Title	Code	Description		
Health and safety indicators					
Issue	Workforce protection: page 66 and 67	DMA LA	Disclosure on Management Approach - Labour Practices and Decent Work-Occupational health and safety Aspect	High	Strong coverage and alignment, including OGSS emphasis on workforce participation and potential accidents (i.e. near-miss) investigation. (also see HS1, HS2 and HS3)
HS1	Workforce participation	DMA LA	Disclosure on Management Approach - Labour Practices and Decent Work-Occupational health and safety Aspect	High	Strong coverage and alignment, including OGSS emphasis on workforce participation and potential accidents (i.e. near-miss) investigation.
		LA6	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs.	High	IPIECA is qualitative whereas GRI requests percentage data
		LA9	Health and safety topics covered in formal agreements with trade unions.	Low	GRI focused on trade union agreements whereas IPIECA indicators have broader intent
		DMA LA	Disclosure on Management Approach - Labour Practices and Decent Work-Occupational health and safety Aspect	High	Strong coverage and alignment, including OGSS emphasis on workforce participation and potential accidents (i.e. near-miss) investigation.
HS2	Workforce health	LA8	Education, training, counselling, prevention, and risk-control programs in place to assist workforce members, their families or community members regarding serious diseases.	High	LA8 more focused on serious diseases, IPIECA broader but also inclusive of serious diseases and can include public health.
		DMA LA	Disclosure on Management Approach - Labour Practices and Decent Work-Occupational health and safety Aspect	High	Strong coverage and alignment, including OGSS emphasis on workforce participation and potential accidents (i.e. near-miss) investigation.
HS3	Occupational injury and illness incidents	LA7	Rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities by region.	High	These measures are very well established across the oil & gas sector
		DMA LA	Disclosure on Management Approach - Labour Practices and Decent Work-Occupational health and safety Aspect	High	Strong coverage and alignment, including OGSS emphasis on workforce participation and potential accidents (i.e. near-miss) investigation.
HS4	Product stewardship	DMA EN	Disclosure on Management Approach - Environment - Products and services Aspect	Low	IPIECA have not covered this as a separate aspect except from a product stewardship perspective
		DMA PR	Disclosure on Management Approach - Product responsibility - Customer health and safety Aspect	High	Important issue on safety and strong alignment of approach.
		DMA PR	Disclosure on Management Approach - Product responsibility - Product and service labelling - Aspect	Medium	Reasonable alignment of intent.
		DMA PR	Disclosure on Management Approach - Product responsibility - Marketing communications Aspect	Medium	Reasonably good alignment of intent
		DMA SO	Disclosure on Management Approach - Society - Compliance Aspect	High	Aspect covers compliance areas of significant important to the sector
		EN26	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.	Medium	IPIECA covers H, S & E impacts, but GRI puts explicit emphasis on fuel products
		PR1	Life cycle stages in which the health and safety impacts of products are assessed for improvement, and percentage of significant products and services categories subject to such procedures.	High	Strong alignment
		PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services by type of outcome.	Medium	Reasonably good alignment of intent, though GRI request quantitative detail
		PR3	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.	Medium	Reasonable alignment of intent.
		PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labelling, by type of outcome.	Medium	Reasonably good alignment of intent, though GRI request quantitative detail
		PR6	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.	Medium	Reasonable alignment of intent.
PR7	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes.	Medium	Reasonably good alignment of intent, though GRI request quantitative detail		
HS5	Process safety	DMA SO	Disclosure on Management Approach - Society - Compliance Aspect	High	Aspect covers compliance areas of significant important to the sector
		DMA SO	Disclosure on Management Approach - Society - Asset Integrity and Process Safety Aspect	High	Strong alignment on key sector issue.
		OG13	Number of process safety events, by business activity.	High	Both GRI and IPIECA aligned with API/OGP standards

IPIECA 2010 Indicators		GRI 3.1 and OGSS Indicators		Alignment of intent	Comment
Code	Title	Code	Description		
Social and economic indicators					
	Incorporating financial data: page 23	DMA EC	Disclosure on Management Approach - Economic - Economic Performance Aspect	Medium	Compared to GRI, IPIECA provides limited guidance on economic aspects where these would be found in standard financial reports, however it does focus on how specific socio-economic impacts are addressed (also see SE13)
		DMA EC	Disclosure on Management Approach - Economic - Reserves Aspect	Other	This economic aspect is part of statutory annual reports for publicly owned oil & gas companies and can be incorporated in sustainability reports if material, but is not explicitly included by IPIECA
		DMA LA	Disclosure on Management Approach - Labor Practices and Decent Work - Employment Aspect	Low	Not included in IPIECA guidance as a separate aspect, though partly covered by operating data (page 23) scope and SE15
		EC1	Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments.	Medium	Often required reporting in financial reports, hence inclusion in IPIECA guidance in Table 1 on Page 23, and IPIECA recommends specific data on revenue transparency, political contributions and social investment
		OG1	Volume and type of estimated proved reserves and production.	Medium	Not included as a detailed indicator in IPIECA guidance, but required detail reported in oil and gas financial reports and IPIECA recommend data for inclusion in sustainability reports
		LA1	Total workforce by employment type, employment contract, and region, broken down by gender.	Low	Not included in IPIECA guidance as a separate indicator, though partly covered by operating data on page 23 scope and SE15
		LA2	Total number and rate of new employee hires and employee turnover by age group, gender, and region.	Low	Not included in IPIECA guidance as a separate indicator, though partly covered by operating data on page 23 scope and SE16
Issue	Community and society: page 85	DMA EC	Disclosure on Management Approach - Economic - Indirect economic impacts Aspect	Medium	Compared to GRI, IPIECA provides limited guidance on economic aspects where these would be found in standard financial reports, however does focus on how specific socio-economic impacts are addressed. (also see SE4, Issue: Business ethics and society, SE13 and SE1)
		DMA SO	Disclosure on Management Approach - Society - Local communities Aspect	High	
SE1	Local community impacts and engagement	DMA SO	Disclosure on Management Approach - Society - Local communities Aspect	High	Intent of indicators very similar, but GRI aims for more quantitative output.
		SO1	Percentage of operations with implemented local community engagement, impact assessments, and development programs..	High	
		SO9	Operations with significant potential or actual negative impacts on local communities.	Low	
		SO10	Prevention and mitigation measures implemented in operations with significant potential or actual negative impacts on local communities.	Medium	
		OG10	Number and description of significant disputes with local communities and indigenous peoples.	High	
SE2	Indigenous peoples	DMA HR	Disclosure on Management Approach - Human Rights - Indigenous rights Aspect	High	Strong alignment on key sector issue. Including the OGSS emphasis on engagement with indigenous communities
		HR9	Total number of incidents of violations involving rights of indigenous people and actions taken.	Medium	IPIECA SE2 covers "issues raised" and "actions taken", which should include material legal / formal "incidents & violations" but is descriptive rather than numerical.
		OG9	Operations where indigenous communities are present or affected by activities and where specific engagement strategies are in place.	High	While similar concerns are targeted, GRI requests details of operations and engagement strategy; IPECA asks for case studies and organizational approach

IPIECA 2010 Indicators		GRI 3.1 and OGSS Indicators		Alignment of intent	Comment
Code	Title	Code	Description		
Social and economic indicators, continued					
SE3	Involuntary resettlement	DMA SO	Disclosure on Management Approach - Society - Involuntary Resettlement Aspect	High	Strong alignment on key sector issue.
		DMA SO	Disclosure on Management Approach - Society - Compliance Aspect	High	Aspect covers compliance areas of significant important to the sector
		OG10	Number and description of significant disputes with local communities and indigenous peoples.	High	Good alignment, although GRI have focused more on quantitative data.
		OG12	Operations where involuntary resettlement took place, the number of households resettled in each and how their livelihoods were affected in the process.	High	Strong alignment
SE4	Social investment	DMA EC	Disclosure on Management Approach - Economic - Indirect economic impacts Aspect	Medium	Compared to GRI, IPIECA provides limited guidance on economic aspects where these would be found in standard financial reports, however does focus on how specific socio-economic impacts are addressed.
		EC1	Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments.	Medium	Often required reporting in financial reports, hence inclusion in IPIECA guidance in Table 1 on Page 23, and IPIECA recommends specific data on revenue transparency, political contributions and social investment
		EC8	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro-bono engagement.	Medium	Good alignment of intent, though different specific measures.
Issue	Local content: page 94	DMA EC	Disclosure on Management Approach - Economic - Market presence, including local content Aspect	Medium	Compared to GRI, IPIECA provides limited guidance on economic aspects where these would be found in standard financial reports, however does focus on how specific socio-economic impacts are addressed. (also see SE5, SE6 and SE7)
SE5	Local content practices	DMA EC	Disclosure on Management Approach - Economic - Market presence, including local content Aspect	Medium	Compared to GRI, IPIECA provides limited guidance on economic aspects where these would be found in standard financial reports, however does focus on how specific socio-economic impacts are addressed.
		EC6	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.	High	Good alignment between GRI and IPIECA.
SE6	Local hiring practices	DMA EC	Disclosure on Management Approach - Economic - Market presence, including local content Aspect	Medium	Compared to GRI, IPIECA provides limited guidance on economic aspects where these would be found in standard financial reports, however does focus on how specific socio-economic impacts are addressed.
		EC7	Procedures for local hiring and proportion of senior management hired from the local community at significant locations of operation.	High	Aligned intent and approach.
		EC9	Understanding and describing significant indirect economic impacts, including the extent of impacts.	Medium	GRI indicator focuses more on reporting impacts of the organisation, whereas IPIECA indicator is more focused on implementation of local practices.
SE7	Local procurement and supplier development	DMA EC	Disclosure on Management Approach - Economic - Market presence, including local content Aspect	Medium	Compared to GRI, IPIECA provides limited guidance on economic aspects where these would be found in standard financial reports, however does focus on how specific socio-economic impacts are addressed.
		EC6	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.	High	Good alignment between GRI and IPIECA.

IPIECA 2010 Indicators		GRI 3.1 and OGSS Indicators		Alignment of intent	Comment
Code	Title	Code	Description		
Social and economic indicators, continued					
Issue	Human rights: page 100	DMA HR	Disclosure on Management Approach - Human Rights - Freedom of association and collective bargaining Aspect	Medium	IPIECA includes under definition of Human Rights, and intent followed in SE8 and SE9.
		DMA HR	Disclosure on Management Approach - Human Rights - Child labor Aspect	Medium	IPIECA includes under definition of Human Rights, and intent followed in SE8 and SE9.
		DMA HR	Disclosure on Management Approach - Human Rights - Prevention of forced and compulsory labor Aspect	Medium	Forced / compulsory labour is included in the definition of the IPIECA definition of human rights
		LA4	Percentage of employees covered by collective bargaining agreements.	Medium	GRI requests quantitative data whereas IPIECA covers intent only qualitatively by describing formal dialogues with workers
		HR5	Operations and significant suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and actions taken to support these rights.	Medium	IPIECA includes freedom of association and collective bargaining under its definition of Human Rights, and intent followed in SE8 and SE9.
		HR6	Operations and significant suppliers identified as having significant risk for incidents of child labor, and measures taken to contribute to the effective abolition of child labor.	Medium	Child labor not included as a specific indicator but intent covered under definition of Human Rights and through SE8 and SE9.
		HR7	Operations and significant suppliers identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of all forms of forced or compulsory labor.	Medium	Forced / compulsory labor is included in the definition of the IPIECA definition of human rights and covered by SE8 but not a separate indicator
SE8	Human rights due diligence	DMA HR	Disclosure on Management Approach - Human Rights - Investment and procurement practices Aspect	High	Intent strongly aligned, important issue to the sector
		DMA HR	Disclosure on Management Approach - Human Rights - Non-discrimination Aspect	Medium	Reasonably good alignment
		DMA HR	Disclosure on Management Approach - Human Rights - Freedom of association and collective bargaining Aspect	Medium	IPIECA includes under definition of Human Rights, and intent followed in SE8 and SE9.
		DMA HR	Disclosure on Management Approach - Human Rights - Child labor Aspect	Medium	IPIECA includes under definition of Human Rights, and intent followed in SE8 and SE9.
		DMA HR	Disclosure on Management Approach - Human Rights - Prevention of forced and compulsory labor Aspect	Medium	Forced / compulsory labour is included in the definition of the IPIECA definition of human rights
		DMA HR	Disclosure on Management Approach - Human Rights - Assessment Aspect	High	Very similar approach.
		LA4	Percentage of employees covered by collective bargaining agreements.	Medium	GRI requests quantitative data whereas covers intent only qualitatively by describing formal dialogues with workers
		HR1	Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening.	High	Intent strongly aligned, quantification covered as an Other reporting element in SE8
		HR3	Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained.	High	Intent strongly aligned, training covered as an Other reporting element example in SE8
		HR4	Total number of incidents of discrimination and corrective actions taken.	Medium	Not an explicit quantitative measure for IPIECA, but intent covered through definition of Human Rights and SE8, and quantitative data suggested in SE8/SE18 to track implementation
		HR5	Operations and significant suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and actions taken to support these rights.	Medium	IPIECA includes freedom of association and collective bargaining under its definition of Human Rights, and intent followed in SE8 and SE9.
		HR6	Operations and significant suppliers identified as having significant risk for incidents of child labor, and measures taken to contribute to the effective abolition of child labor.	Medium	Child labour not included as a specific indicator but intent covered under definition of Human Rights (Page 100) and through SE8 and SE9.
		HR7	Operations and significant suppliers identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of all forms of forced or compulsory labor.	Medium	Forced / compulsory labour is included in the definition of the IPIECA definition of human rights (Page 100), and covered by SE8 but not a separate indicator.
HR10	Percentage and total number of operations that have been subject to human rights reviews and/or impact assessments.	High	Intent of indicators very similar, but GRI aims for more quantitative output.		

IPIECA 2010 Indicators		GRI 3.1 and OGSS Indicators		Alignment of intent	Comment
Code	Title	Code	Description		
Social and economic indicators, continued					
SE9	Human rights and suppliers	DMA HR	Disclosure on Management Approach - Human Rights - Investment and procurement practices Aspect	High	Intent strongly aligned, important issue to the sector
		DMA HR	Disclosure on Management Approach - Human Rights - Freedom of association and collective bargaining Aspect	Medium	IPIECA includes under definition of Human Rights, and intent followed in SE8 and SE9.
		HR2	Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken.	High	Intent strongly aligned, quantification covered as an Other reporting element in SE9
		HR5	Operations and significant suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and actions taken to support these rights.	Medium	IPIECA includes freedom of association and collective bargaining under its definition of Human Rights, and intent followed in SE8 and SE9.
		HR6	Operations and significant suppliers identified as having significant risk for incidents of child labor, and measures taken to contribute to the effective abolition of child labor.	Medium	Child labour not included as a specific indicator but intent covered under definition of Human Rights (Page 100) and through SE8 and SE9.
SE10	Security and human rights	DMA HR	Disclosure on Management Approach - Human Rights - Security practices Aspect	High	Intent very similar, especially related to the Voluntary Principles and operating in sensitive and/or conflict-affected areas, as emphasised through the OGSS additions.
		HR8	Percentage of security personnel trained in the organizations' policies or procedures concerning aspects of human rights that are relevant to operations.	High	Intent of indicators very similar, but GRI aims for more quantitative output.
Issue	Business ethics and transparency: page 105	DMA EC	Disclosure on Management Approach - Economic - Indirect economic impacts Aspect	Medium	Compared to GRI, IPIECA provides limited guidance on economic aspects where these would be found in standard financial reports, however does focus on how specific socio-economic impacts are addressed. (also see SE13, Issue: Community and society and SE4)
		DMA SO	Disclosure on Management Approach - Society - Corruption Aspect	High	Important aspect in many locations where sector operates (also see SE11)
		DMA SO	Disclosure on Management Approach - Society - Public policy Aspect	High	Similar approach by both IPIECA and GRI (also see SE14)
SE11	Preventing corruption	DMA SO	Disclosure on Management Approach - Society - Corruption Aspect	High	Important aspect in many locations where sector operates
		SO2	Percentage and total number of business units analyzed for risks related to corruption.	High	Reasonably good alignment of intent; GRI requests more quantitative detail and scope of SO2 and SO4 includes own employees and its intermediaries or business partners; IPIECA separately covers business partners in SE12
		SO3	Percentage of employees trained in organization's anti-corruption policies and procedures.	High	
		SO4	Actions taken in response to incidents of corruption.	High	
SE12	Preventing corruption involving business partners	SO2	Percentage and total number of business units analyzed for risks related to corruption.	High	Reasonably good alignment of intent; GRI requests more quantitative detail and scope of SO2 and SO4 includes own employees and its intermediaries or business partners; IPIECA separately covers business partners in SE12
		SO4	Actions taken in response to incidents of corruption.	High	
SE13	Transparency of payments to host governments	DMA EC	Disclosure on Management Approach - Economic - Economic Performance Aspect	Medium	Compared to GRI, IPIECA provides limited guidance on economic aspects where these would be found in standard financial reports, however does focus on how specific socio-economic impacts are addressed.
		DMA EC	Disclosure on Management Approach - Economic - Indirect economic impacts Aspect	Medium	
		EC1	Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments.	Medium	Often required reporting in financial reports, hence inclusion in IPIECA guidance in Table 1 on Page 23, and IPIECA recommends specific data on revenue transparency, political contributions and social investment
		EC4	Significant financial assistance received from government.	Low	Not included in IPIECA guidance, which places emphasis on monetary flow to, not from, governments.

IPIECA 2010 Indicators		GRI 3.1 and OGSS Indicators		Alignment of intent	Comment
Code	Title	Code	Description		
Social and economic indicators, continued					
SE14	Public advocacy and lobbying	DMA SO	Disclosure on Management Approach - Society - Public policy Aspect	High	Similar approach by both IPIECA and GRI
		EC1	Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments.	Medium	Often required reporting in financial reports, hence inclusion in IPIECA guidance in Table 1 on Page 23, and IPIECA recommends specific data on revenue transparency, political contributions and social investment
		SO5	Public policy position and participation in public policy development and lobbying.	High	Intent well aligned; though IPIECA covers approach and some quantification, while GRI reports on issues and core positions
		SO6	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.	Medium	IPIECA suggests disclosure of quantitative data but not explicitly by country.
SE15	Workforce diversity and inclusion	DMA LA	Disclosure on Management Approach - Labour Practices and Decent Work - Employment Aspect	Low	Not included in IPIECA guidance as a separate aspect, though partly covered by operating data (page 23) scope and SE15
		DMA LA	Disclosure on Management Approach - Labour Practices and Decent Work - Diversity and equal opportunity Aspect	High	Intent very similar
		DMA LA	Disclosure on Management Approach - Labour Practices and Decent Work - Equal remuneration for women and men Aspect	Medium	Not as explicitly covered by IPIECA
		EC5	Range of ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation.	Low	Not explicitly included, but partially covered by information on equal pay for equal work
		LA1	Total workforce by employment type, employment contract, and region, broken down by gender.	Low	Not included in IPIECA guidance as a separate indicator, though partly covered by operating data (page 23) scope and SE15
		LA2	Total number and rate of new employee hires and employee turnover by age group, gender, and region.	Low	Not included in IPIECA guidance as a separate indicator, though partly covered by operating data (page 23) scope and SE16
		LA13	Composition of governance bodies and breakdown of employees per category according to gender, age-group, minority group membership and other indicators of diversity.	High	Though GRI has a bias to quantification, intent and outcomes are very similar
SE16	Workforce engagement	DMA LA	Disclosure on Management Approach - Labour Practices and Decent Work - Labor/management relations Aspect	Medium	Intent aligned
		LA4	Percentage of employees covered by collective bargaining agreements.	Medium	GRI requests quantitative data whereas covers intent only qualitatively by describing formal dialogues with workers
		LA5	Minimum notice period(s) regarding significant operational changes, including whether it is specified in collective agreements.	Low	Not specifically required by IPIECA SE16, though within scope if material.
		LA9	Health and safety topics covered in formal agreements with trade unions.	Low	GRI focused on trade union agreements whereas IPIECA indicators have broader intent
SE17	Workforce training and development	DMA LA	Disclosure on Management Approach - Labour Practices and Decent Work - Training and education Aspect	High	IPIECA & GRI similar.
		LA10	Average hours of training per year per employee by gender, and by employee category.	High	IPIECA supplemental reporting element almost identical, and adds % workers being trained and annual investment
		LA11	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.	High	IPIECA & GRI very similar, with IPIECA recommending case studies in addition.
		LA12	Percentage of employees receiving regular performance and career development reviews, by gender.	Medium	GRI indicator is more specific than IPIECA's primarily qualitative approach, although this is a common measure within the oil and gas industry.
SE18	Non-retaliation and grievance systems	DMA HR	Disclosure on Management Approach - Human Rights - Non-discrimination Aspect	Medium	Reasonably good alignment
		DMA HR	Disclosure on Management Approach - Human Rights - Remediation Aspect	High	Although terminology differs, intent is very similar.
		HR4	Total number of Incidents of discrimination and actions taken.	Medium	Not an explicit quantitative measure for IPIECA, but intent covered through definition of Human Rights and SE8, and quantitative data suggested in SE8/SE18 to track implementation
		HR11	Number of grievances related to human rights filed, addressed and resolved through formal grievance mechanisms.	High	Intent of indicators very similar, but GRI asks for quantitative information

GRI Indicators not addressed by the IPIECA Guidance				
Disclosures on Management Approach	DMA EN	Disclosure on Management Approach - Environment - Compliance Aspect	Other	Not included in IPIECA guidance, but a statutory disclosure for many companies
	DMA EN	Disclosure on Management Approach - Environment - Overall Aspect	Other	Not included in IPIECA guidance, but a statutory disclosure for many companies
	DMA SO	Disclosure on Management Approach - Society - Anti-competitive behavior Aspect	Other	Not explicitly covered by IPIECA Guidance, but included in annual reports.
	DMA SO	Disclosure on Management Approach - Society - Emergency Preparedness Aspect	Other	Not included by IPIECA
	DMA PR	Disclosure on Management Approach - Product Responsibility - Customer privacy Aspect	n/a	Not included in IPIECA Guidance.
	DMA PR	Disclosure on Management Approach - Product Responsibility - Compliance Aspect	Other	Generally covered through financial reporting but material product incidents should be reportable.
Performance indicators	EC3	Coverage of the organization's defined benefit plan obligations.	Other	Not included in IPIECA guidance, but often required reporting in company financial reports
	EN1	Materials used by weight or volume.	n/a	Not included in IPIECA guidance
	OG8	Benzene, lead and sulfur content in fuels	Other	Not included in IPIECA guidance, risk and impacts generally reported elsewhere.
	EN27	Percentage of products sold and their packaging materials that are reclaimed by category.	n/a	Not included in IPIECA guidance
	EN28	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.	Other	Not included in IPIECA guidance, but a statutory disclosure for many companies
	EN30	Total environmental protection expenditures and investments by type.	Other	Not included in IPIECA guidance, but often required reporting in financial reports
	LA3	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.	n/a	Not an IPIECA indicator
	LA15	Return to work and retention rates after parental leave, by gender.	n/a	
	OG11	Number of sites that have been decommissioned and sites that are in the process of being decommissioned.	n/a	Not included in the IPIECA guidance, but potentially material for some companies
	SO7	Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes.	Other	Not included in IPIECA Guidance, but strongly governed and reportable in annual reports.
	SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.	Other	Not included by IPIECA as generally covered through financial reporting by oil and gas companies, and would be included in other IPIECA indicators if a material environmental or social impact resulted.
	PR5	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.	n/a	Not included in IPIECA Guidance
	PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.	n/a	
	PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.	Other	Not included by IPIECA as generally covered through financial reporting by oil and gas companies, but should be included in other IPIECA indicators if a material environmental or social impact resulted.