

IPIECA, API and IOGP

Sustainability Reporting Guidance for the Oil and Gas Industry

Category	Indicator	Core Reporting Elements	Disclosure Level	Disclosure Location
Governance and Business Ethics	GOV-1: Governance Approach	C1: Describe your governance architecture, including the role of the board, board committees, board diversity, executives, managers, the workforce and stakeholders	Full	Accountability & Compensation ; Climate Governance
		C2: Describe your code of conduct, values and principles and how they relate to sustainability	Full	Operating with Integrity
		C3: Describe the way in which your board reviews sustainability issues, including risks and opportunities, supported by examples of their work in action	Full	Managing Risk ; Climate Strategy & Risk Management
		C4: Provide an overview of, or list, your corporate policies that address sustainability issues	Full	Operating with Integrity
		C5: Set out how your board and executives monitor strategic performance and goals	Full	CEO Letter ; Operating with Integrity ; Accountability & Compensation ; Climate Strategy & Risk Management ; Targets
Management Systems	GOV-2: Management Systems	C1: Describe the structure and scope of your management systems related to sustainability issues, including ethics and compliance (including the arrangements for non-operated joint ventures)	Partial	Operating with Integrity ; Accountability & Compensation ; Supply Chain Management
		C2: Discuss how your system helps you assess and address impacts, risks and opportunities and develop actions to mitigate negative and foster positive consequence	Full	Stakeholder Engagement ; Managing Risk ; Climate Strategy & Risk Management ; Emergency Preparedness
		C3: Describe your company-wide standards that set performance requirements for assets, including internal standards or external international/national standards that you follow	Full	Operating with Integrity ; Supply Chain Management
		C4: Describe how your leadership team supports your system at all levels, including how they demonstrate their commitment and how you foster a strong, positive culture throughout the organization	Full	Operating with Integrity ; Our People ; Accountability & Compensation
Preventing Corruption	GOV-3: Preventing Corruption	C1: Describe your governance and management approach, policies, codes of conduct and internal controls, related to prevention of bribery and corruption	Full	Operating with Integrity ; Supply Chain Management
		C2: Describe your employee awareness and training programmes	Full	Operating with Integrity
		C3: Discuss how your anti-corruption policies and due diligence procedures apply to your business partners, including suppliers and contractors	Full	Supply Chain Management
		C4: Outline your processes for reporting, review and follow-up of suspected non-compliances	Full	Operating with Integrity ; Supply Chain Management

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Governance and Business Ethics (cont.)	GOV-4: Transparency of Payments to Host Governments	C1: Provide a general overview of your policies and programmes on revenue transparency	Full	We only operate in the U.S., paying local, state and federal taxes. Our taxes paid are listed in Community Investment and Performance Metrics .
		C2: Describe the scope of your legal and policy mandates for government revenue reporting with which you are obliged to comply	N/A	Not applicable – see above
		C3: Describe your participation in the EITI, where relevant, or any other voluntary reporting initiatives on revenue transparency	N/A	Not applicable – see above
		C4: Disclose, or reference sources of disclosure for, your payments to host governments, where reporting is subject to governmental legal or policy mandates, or EITI requirements	N/A	Not applicable – see above
	GOV-5: Public Advocacy and Lobbying	C1: Describe your governance approach and management processes on advocacy and lobbying	Full	Political Participation
Climate Change and Energy	CCE-1: Climate Governance and Strategy	C1: Describe your approach to governance and management of climate-related risks and opportunities, including board-level accountabilities and processes that allow related issues and impacts to be considered when making strategic business decisions	Full	Climate Governance ; Climate Strategy & Risk Management
		C2: Report the highest-level position in your company that is accountable for policy and strategy on addressing climate-related risks and opportunities	Full	Climate Governance
		C3: Disclose your positions and any related policies that address climate-related risks and opportunities for society and ecosystems	Full	Climate Strategy & Risk Management
		C4: Discuss the relationship between future energy supply/demand balances and your climate policy and strategy, including how the transition risk to lower-carbon energy may influence your asset base, business performance and value	Full	Climate Strategy & Risk Management ; Portfolio Resilience
	CCE-2: Climate Risk and Opportunities	C1: Describe your general approach to managing climate-related risks and opportunities, including discussion on: <ul style="list-style-type: none"> · identification and evaluation of risks and opportunities; · incorporation of risks and opportunities are into business; · strategies and planning for existing operations and new projects; · risks and opportunities related to energy transition; · risk mitigation opportunities through nature based solutions; and · physical climate-related risks, such as rising sea levels or flood risk 	Partial	Climate Strategy & Risk Management

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Climate Change and Energy (cont.)	CCE-2: Climate Risk and Opportunities	C2: Outline your GHG emissions management strategy, including plans, commitments, investments and activities to mitigate GHG emissions within your operations	Full	Climate Strategy & Risk Management ; Targets ; Air Quality
		C3: Explain how you assess, prioritize and manage methane risks and impacts as part of your overall GHG emissions management strategy	Full	Climate Strategy & Risk Management
		C4: If you have quantitative GHG emission or energy-related targets, describe the: <ul style="list-style-type: none"> · scope of your targets — total GHG, CO₂, methane, other GHGs, energy use, and/or flaring; · type of targets (absolute or intensity); · targets already underway or planned; · approach used to measure progress towards these targets; and · baseline period and timescale, along with progress towards meeting your targets 	Full	Climate Metrics ; Targets
CCE-3: Lower-Carbon Technology	C1: Describe how you introduce and apply technologies that reduce CO ₂ emissions, that relate to: <ul style="list-style-type: none"> · operations (Scope 1); · imported electricity and steam (Scope 2); and · as applicable, consumer use of products (Scope 3) 	Full	Climate Strategy & Risk Management ; Air Quality	
		C2: As applicable, discuss your approach to supply of lower-carbon and/or alternative energy, including descriptions of relevant operational activities, plans or projects. If relevant, include: <ul style="list-style-type: none"> · data on amount and type of energy supplied; and · management of any associated social or environmental impact 	Partial	Air Quality
CCE-4: Greenhouse Gas (GHG) Emissions	C1: Report your company-wide direct GHG emissions (Scope 1), using your preferred approach (operational, equity share or other) to include: <ul style="list-style-type: none"> · direct CO₂; · direct CH₄; and · direct other greenhouse gases 	Full	Climate Metrics ; Performance Metrics	
		C2: Report your company-wide indirect GHG emissions related to imported energy (Scope 2), separate from direct emissions, using the same approach as for C1	Full	Climate Metrics ; Performance Metrics
		C3: Report your GHG emissions, disaggregated by business activity. For example, oil and gas production, refining.	Partial	AXPC Data
		C4: Report your GHG emissions intensity, company-wide and, if appropriate, disaggregated by business activity	Partial	Climate Metrics ; Performance Metrics

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Climate Change and Energy (cont.)	CCE-5: Methane Emissions	C1: Describe your approach to managing methane emissions, including: <ul style="list-style-type: none"> responsibilities for management of methane-related climate issues; risk assessment and mitigation plans; and direct or estimated measurement and monitoring methods 	Full	Climate Strategy & Risk Management ; Climate Metrics ; Targets ; Air Quality ; Performance Metrics
		C2: Discuss your performance in managing methane emissions (as reported in CCE-4) by source and activity in terms of total absolute emissions and emission intensities	None	
	CCE-6: Energy Use	C1: Report your company's total energy use	None	
		C2: Discuss your initiatives and progress towards improving energy efficiency and consuming less energy	Full	Air Quality
	CCE-7: Flared Gas	C1: Report the total quantity of hydrocarbon gas flared from your operations	Full	Routine flaring totals reported in Climate Metrics ; Air Quality ; Performance Metrics
		C2: Indicate geographical locations of significant flaring	None	
		C3: State any commitments or targets you have set that relate to flaring, including collaboration with cross-industry initiatives	Full	Home Page ; CEO Letter ; Targets ; Air Quality
		C4: Report contribution of flaring to your total GHG emissions in CO ₂ e	None	
		C5: Describe your current and future flare reduction activities, including long-term reduction improvements versus short-term operational fluctuations	Full	Targets ; Air Quality
	Environment	ENV-1: Freshwater	C1: Report the total volume of freshwater you withdraw	Partial
C2: Report the total volume of freshwater you consume			Full	AXPC Data ; Water
C3: Provide a list and/or a percentage of your projects and operations that are in water-stressed or water-scarce areas			Full	Water ; Performance Metrics
C4: Report the percentage of freshwater you withdraw or consume in water-stressed or water-scarce areas, detailing how you reached that percentage			Full	Performance Metrics
C5: Report the total reduction in freshwater withdrawn or consumed due to your water reduction measures, including water you replace or recycle/reuse within your reporting boundaries			None	

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Environment (cont.)	ENV-2: Discharges to Water	C1: For upstream facilities, report the quantity of hydrocarbons (in metric tonnes) and/or annual average concentrations (in mg/l or ppm) in produced water and process wastewater that you discharge to surface water	Full	We do not discharge any treated water to surface water or for land application.
		C2: For refineries and other downstream facilities, report the quantity of hydrocarbons (in metric tonnes) and/or annual average concentrations (in mg/l or ppm) that you discharge to surface water	N/A	Not applicable
Environment (cont.)	ENV-3: Biodiversity Policy and Strategy	C1: Describe your biodiversity management approach, including policy, positions, goals, strategies, risk/impact assessments, mitigation plans and outcomes. This can include how you apply the mitigation hierarchy and international biodiversity standards in your operational planning, from early concept through to decommissioning.	Full	Biodiversity & Land Stewardship
		C2: Provide examples or case studies of operating areas where you have put biodiversity management activities and adaptive management in place	Full	Biodiversity & Land Stewardship
		C3: Set out your processes for identifying and managing activities in sensitive operating areas, such as Biodiversity Actions Plans. Include the criteria you use to determine sensitivity and any applicable metrics	Full	Biodiversity & Land Stewardship
Environment (cont.)	ENV-4: Protected and Priority Areas for Biodiversity Conservation	C1: Provide a list and/or a percentage of your projects and operations that are in or near protected areas and priority sites for biodiversity conservation	None	
		C2: Describe your commitments, including avoidance and mitigation measures, that relate to projects and operations in or near protected areas and priority sites for biodiversity conservation	Full	Biodiversity & Land Stewardship
Environment (cont.)	ENV-5: Emissions to Air	C1: Report your total emissions, by category: <ul style="list-style-type: none"> · volatile organic compounds (VOCs); · sulphur oxides (SOx); · nitrogen oxides (NOx) 	None	
		C2: Discuss how you monitor and manage the impact of your operations on local air quality, including any technologies you use, such as those that remove or treat combustion emissions in operations or fuel products	Full	Air Quality
Environment (cont.)	ENV-6: Spills to the Environment	C1: Describe your strategies and risk-based approach to prevent accidental releases of hydrocarbons/other materials to the environment	Full	Spill Prevention
		C2: Report the number and volume of hydrocarbon spills greater than 1 bbl reaching the environment	Full	Spill Prevention; Performance Metrics

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Environment (cont.)	ENV-6: Spills to the Environment	C3: Provide case studies or examples of significant spills, as determined by the company, which may include descriptions of the following: <ul style="list-style-type: none"> · your response measures to address immediate and long-term effects; · any secondary effects on local communities and stakeholders; · your stakeholder engagement; · incident investigation findings, if available, including root-causes; and · actions you are taking to prevent recurrence and share lessons 	None	
		C4: Describe your emergency preparedness and response programmes, plans, organizational structures and affiliations for an effective response to spills and other emergencies. Your description may include the development and checking of contingency plans, including aspects such as training, skills development, and emergency response exercises.	Full	Emergency Preparedness; Spill Prevention
	ENV-7: Materials Management	C1: Describe your approach to materials management. This may include your operational strategies to optimize design, minimize the amount of materials you use, and promote efficient use while ensuring sustainable recovery and regeneration for further beneficial use	Full	Waste; Biodiversity & Land Stewardship
		C2: Describe your efforts to minimize the generation and disposal of waste, to increase reuse and recycling and to continuously improve your materials management practices	Full	Waste; Water
		C3: Report the quantities of waste that you: <ul style="list-style-type: none"> · generate; · dispose; and · recycle, reuse or recover. You may report hazardous and non-hazardous waste separately, or total waste, stating that this includes both hazardous and non-hazardous material.	Partial	Waste
	ENV-8: Decommissioning	C1: Describe your approach to planning and executing decommissioning activities for offshore and onshore assets	Partial	Biodiversity & Land Stewardship
		C2: Provide information on management of materials recovered from decommissioning activities including any applicable data on the percentage of materials reuse and recycling, achieved or planned, for significant decommissioning projects (i.e. for major facilities such as offshore production rigs, refineries or major pipelines/terminals)	None	
Safety, Health and Security	SHS-1: Safety, Health and Security Engagement	C1: Describe your approach to managing workforce participation in safety, health and security	Full	S.A.F.E. Culture; Health & Well-Being; Occupational Health & Safety; Contractor Safety

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Safety, Health and Security (cont.)	SHS-1: Safety, Health and Security Engagement	C2: Outline your overall approach to safety, health and security training for the employees and contractors that make up your workforce. Include information on whether training initiatives are extended to other parties, such as non-operated joint ventures, business partners, suppliers, security forces, public emergency response groups, consumers and local communities.	Full	S.A.F.E. Culture; Contractor Safety
		C3: Discuss the coverage of your safety, health and security engagement programmes and the extent to which you include contractors	Full	Contractor Safety
SHS-2: Workforce Health		C1: Describe your processes and programmes for identifying and addressing significant workforce health issues at the local, regional and global level, together with any results and plans	Full	Health & Well-Being; Occupational Health & Safety
		C2: Describe aspects of your management systems that are specific to health and any improvements you have planned or made	Full	COVID-19 Response; Health & Well-Being; Occupational Health & Safety
		C3: Describe your proactive wellness initiatives that encourage the adoption of healthier lifestyles, including nutrition, fitness and awareness of health risk factors	Full	Health & Well-Being
SHS-3: Occupational Injury and Illness Incident		C1: Report your work-related injuries separately for employees and contractors, including: <ul style="list-style-type: none"> · total recordable injury frequency; · lost time injury frequency; · number of fatalities (excluding illness fatalities); · fatal accident rate (excluding illness fatalities); and · fatal incident rate 	Full	S.A.F.E. Culture; Performance Metrics
		C2: Describe any significant incidents that occurred during your reporting year, detailing the impact and actions taken in response	Full	Incident Prevention
		C3: Describe any initiatives to improve your safety performance	Full	S.A.F.E. Culture; Occupational Health & Safety; Contractor Safety
		C4: Describe safety incident trends and the most common causes of work-related incidents together with any initiatives you have introduced to address these causes	Partial	S.A.F.E. Culture; Occupational Health & Safety; Contractor Safety; Incident Prevention
SHS-4: Transport Safety		C1: Describe your risk management approach to transport safety, including policies and practices required within your management systems	Full	Occupational Health & Safety
		C2: Report the number of work-related workforce (employee or contractor) fatalities caused by transport incidents	Full	Occupational Health & Safety; Contractor Safety
		C3: Describe your efforts to engage with external parties, including local communities and authorities, to improve transport safety, including education and training and implementation of new technology	None	

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Safety, Health and Security (cont.)	SHS-5: Product Stewardship	C1: For petroleum consumer products, such as fuels, petrochemicals and hydrocarbon-derived polymers and lubricants, discuss your approach to product assessments, for new and existing products and how you address any findings	N/A	Not applicable
		C2: Describe how you communicate product HSE hazards and risk controls to your customers and the general public, including information on transportation and handling of products	N/A	Not applicable
		C3: Describe your approach to health, safety and environmental management of products	N/A	Not applicable
	SHS-6: Process Safety	C1: Number of Tier 1 process safety events reported separately for each major business activity, such as refining or upstream	None	
		C2: Provide qualitative descriptions of any significant process safety events that occurred during the reporting year, including your response and lessons learned to prevent recurrence	None	
		C3: Explain how you review your assessment and management of process safety risks	None	
	SHS-7: Security Risk Management	C1: Describe your approach to security management for existing operations, projects planned or underway and new locations for business activities, including assessment of threats, vulnerabilities and risks	Full	Cybersecurity; Emergency Preparedness
		C2: Outline awareness and training processes that address security risks and threat response procedures for your workforce and how you make members of the community aware of relevant security risks	Full	Cybersecurity; Emergency Preparedness
		C3: Outline your management approach to promoting resilience to cybersecurity threats or attacks	Full	Cybersecurity
Social	SOC-1: Human Rights Due Diligence	C1: Describe the components of your company's human rights due diligence approach and how it is applied to company processes to assess, address, monitor and communicate actual or potential human rights impacts	Full	Human Rights
		C2: Describe processes and practices to provide access to remedy mechanisms at the local level, supported by specific examples as appropriate	None	
		C3: Describe how human rights considerations are factored into early phase decision making, including project siting and planning for new projects, with joint venture partners, and likewise for decommissioning or sale of operations	None	
		C4: Outline the scope, content and tracking of human rights training programmes. You could include figures for people trained in a given year, the proportion trained against the population that may need training, and how you measure the effectiveness of training.	None	

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Social (cont.)	SOC-1: Human Rights Due Diligence	C5: Report qualitative measures for tracking the effectiveness of implementation and the outcomes of policies and procedures. For example, human rights considerations when evaluating investments.	None	
	SOC-2: Suppliers and Human Rights	C1: Describe your approach and processes for promoting respect for human rights by your suppliers	Full	Human Rights
		C2: Describe how you screen and assess suppliers for social, environmental and human rights-related risks	Full	Supply Chain Management
	SOC-3: Security and Human Rights	C1: Describe your relevant policies, programmes and processes relating to security and human rights	Full	Human Rights
		C2: Describe how your security and human rights policies, programmes and processes are implemented at the country, regional or facility-specific level	Full	Our Human Rights Policy, Information Security Policy and Codes of Conduct apply to all of our operations across the U.S., including each of our field office locations.
		C3: Describe communication efforts to implement your commitments on security and human rights with host governments and authorities, contractors and subcontractors, in your supply chain and civil society	N/A	We operate in the U.S. only and more than 99% of our suppliers are U.S. based.
	SOC-4: Site-Based Labour Practices and Worker Accommodation	C1: Describe your approach to the recruitment and employment of your site-based workforce, including how you communicate your expectations to your suppliers of contract labour	Full	Operating with Integrity ; Contractor Safety ; Supply Chain Management
		C2: Describe your approach to monitoring and addressing on-site working conditions, including the quality of worker accommodation	Full	Supply Chain Management
		C3: Describe your approach to engaging with contractor management and the workforce so that their recruitment, employment, working and living conditions are aligned with your company's expectations and with relevant national or international laws, standards or guidelines	Full	Operating with Integrity ; Supply Chain Management
	SOC-5: Workforce Diversity and Inclusion	C1: Describe your policies, programmes and procedures to promote workforce diversity and inclusion, and non-discrimination	Full	Operating with Integrity ; DEI
		C2: Provide workforce composition data for gender and/or other diversity categories	Full	Our People ; DEI ; Performance Metrics
		C3: Discuss workforce composition, particularly with reference to your management positions	Full	Our People ; Performance Metrics
	SOC-6: Workforce Engagement	C1: Provide examples of how you engage with your workforce, including examples of approach, frequency, coverage, communication of results and action plans	Full	Our People ; Careers

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Social (cont.)	SOC-6: Workforce Engagement	C2: Set out your approach to handling worker concerns and issues	Full	Careers
	SOC-7: Workforce Training and Development	C1: Describe the key elements of your approach to training and development	Full	Operating with Integrity; Our People; S.A.F.E. Culture
		C2: Illustrate how you implement training and development programmes, e.g. hours of training, training investment, number of staff trained	Full	Our People; S.A.F.E. Culture; Performance Metrics
	SOC-8: Workforce Non-Retaliation and Grievance Mechanisms	C1: Describe your policies, approach and/or mechanisms that aim to secure non-retaliation, non-discrimination and confidentiality when addressing grievances. This might extend to access to third-party independent grievance mechanisms.	Full	Operating with Integrity
	SOC-9: Local Community Impacts and Engagement	C1: Discuss your approach to engagement with relevant stakeholders, including communities, civil society (including human rights defenders), other companies and/or governments	Full	Stakeholder Engagement; Community Investment; Owner Relations
		C2: Describe your policies, programmes or procedures for: · assessing and addressing local community impacts, including archeological, historic and cultural sites, and how these considerations are embedded into early phase planning and site/route selection; · engaging with affected stakeholders and responding to their grievances and concerns; · monitoring the effectiveness of the steps you take to prevent, mitigate and resolve adverse impacts; and · public disclosure of information on your activities and management of impacts	Full	Stakeholder Engagement; Operating with Integrity; Community Investment; Owner Relations; Biodiversity & Land Stewardship
		C3: Provide case studies that illustrate the effectiveness and results of your engagement with stakeholders and/or how you have managed any impact on local communities, their environmental and cultural resources	None	
	SOC-10: Indigenous Peoples	C1: Describe your policies, programmes, procedures and practices used to: · identify and address your impacts on Indigenous Peoples; · train your staff on engagement and consultation with Indigenous Peoples; · engage with Indigenous Peoples to seek a formal agreement or FPIC where needed and to address their grievances, concerns and expectations; · collaborate on opportunities that create mutual benefits; and · increase Indigenous participation through employment and business opportunities	Partial	Human Rights

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Social (cont.)	SOC-11: Land Acquisition and Involuntary Resettlement	C1: Describe your policies, programmes and procedures for involuntary resettlement, including engagement processes and practices with affected communities, including any international standards you have used	N/A	Not applicable
		C2: Describe your policies, programmes and procedures for land acquisition, including relationship with compulsory purchase/eminent domain when in the public interest	Full	Owner Relations
	SOC-12: Community Grievance Mechanisms	C1: Describe your community and stakeholder grievance mechanisms	Full	Operating with Integrity; Stakeholder Engagement; Owner Relations
		C2: Describe your policies, approach and/or mechanisms for receiving, responding to and resolving external grievances, covering your efforts to manage confidentiality and avoid retaliation	Full	Operating with Integrity; Stakeholder Engagement; Owner Relations
	SOC-13: Social Investment	C1: Describe your social investment strategies, programmes and procedures	Full	Community Investment; Charitable
		C2: Report your company's total social investment expenditure	Full	Performance Metrics
SOC-14: Local Procurement and Supplier Development	C1: Describe your strategies, programmes and procedures that are designed to improve the ability of local suppliers and contractors to support operations and projects, such as actions that help local suppliers meet company and international standards	Full	Supply Chain Management	
SOC-15: Local Hiring Practices	C1: Describe your strategies, programmes and procedures aimed at providing employment opportunities to residents or nationals of host countries	Full	We only operate in the U.S. and list our employment numbers in Our People and Performance Metrics , as well as our supplier figures within Supply Chain Management .	