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Oil and Gas Exposure Draft

Mapping with existing standards

Objective

- 1 To provide a high-level overview of the extent to which existing frameworks and standards for Oil and Gas sector were leveraged in the ESRS [draft] Oil and Gas (ESRS OG ED).

Background

- 2 This issue paper provides further details on the analysis presented to EFRAG SRB on 4 September 2024 in the Issue Paper 05-04 ¹. The methodology of analysis of data follows the same principles as presented to EFRAG SRB.
- 3 The mapping exercise is still ongoing further quality control and will be subject to review of the third-party staff in the coming weeks and months (including during the future public consultation). This work is currently in progress and is yet to be validated by third party standard setters. It may be subject to revisions and improvements based on feedback received. A revised mapping will be produced in the next phases. In the meantime, the EFRAG Secretariat considers it reasonably robust to support the EFRAG SRB approval.

Results

- 4 The table below shows the resulting extent of alignment of ESRS OG ED:

Standard	Total in consideration (1)	Set 1 alignment	OG alignment	Difference (2)	Gap
GRI 11 referencing GRI agnostic	169	140	21	8	0
GRI 11 sector disclosures	19	3	11	4	1
GRI 11 sector recommendations	50	19	26	5	0
IPIECA core	136	89	28	13	6
SASB Exploration and Production	48	16	19	12	1
SASB Midstream	13	1	6	5	1
SASB Refining and Marketing	18	3	9	3	3
SASB Services	20	8	4	3	5
Grand Total	473	279	124	53	17
		59%	26%	11%	4%

¹ [Issue Paper 05-04 – OG mapping with third party standards](#)

⁽¹⁾ Total in consideration: total number of datapoints analysed, net of indicators deemed as GRI agnostic and voluntary (60 indicators).

⁽²⁾ Difference: aggregated number of datapoints identified as granularity, data type, scope or definition difference. They may be considered as a refinement of the corresponding datapoint in the third-party standard.

Further details to the results presentation

5 During the meeting on 4 September, in context of explanation of duplicates, SRB member inquired about the methodology related to counting total amount of provisions analysed in the third-party standards.

6 When preparing the mapping, EFRAG intended to avoid double or triple-counting of datapoints which result in the same disclosure. Whenever a disclosure of mapped standard was identified as equivalent to the disclosure of other standard, the datapoint was counted as one. The discounting (netting) the equivalent datapoints from other standards may in effect demonstrate third-party provisions count in different way to a situation as if they would be counted individually.

7 Example of equivalent datapoints counted as one, instead of three:

Provision	Content
SASB Exploration and Production EM-EP-160a.2	(1) Number [of hydrocarbon spills]
SASB Midstream EM-MD-160a.4	(1) Number [of hydrocarbon spills]
IPIECA ENV-6 C2	Report the number [...] of hydrocarbon spills greater than 1 bbl reaching the environment.

8 Based on the principle above, out of total 592 provisions identified in third party standards, 58 were identified as a duplicate. These include 6 provisions of GRI, 43 provisions of SASB and 1 provision of IPIECA.

Index of gaps and differences with explanations

9 The list of provisions identified as a gap is provided below.

No.	Third party ID	Description	ESRS topical reference	Explanation
SASB				
1	EM-EP-320a.1	near miss frequency rate (NMFR) for (a) direct employees and (b) contract employees	S1	This is a health and safety metric considered sector agnostic for ESRS S1 as it is covered by SFDR PAIs. The type of disclosure mirrors EU legislation.
2	EM-MD-520a.1	Total amount of monetary losses as a result of legal proceedings associated with pipeline and storage regulations	G1	Deleted following the discussion at SRB, to reduce reporting burden.
3	EM-RM-120a.2	number of refineries in or near areas of dense population	E2	The disclosure was deprioritised in the process of developing the standard in order to reduce the reporting burden.

No.	Third party ID	Description	ESRS topical reference	Explanation
4	EM-RM-150a.2	and (3) percentage [of UST releases] in jurisdictions states with UST financial assurance funds	CC	Jurisdictions states with UST financial assurance funds were considered a US-specific metric.
5	EM-RM-520a.1	Total amount of monetary losses as a result of legal proceedings associated with price fixing or price manipulation (note: The entity shall briefly describe the nature, context and any corrective actions taken because of monetary losses.)	G1	Deleted following the discussion at SRB, to reduce reporting burden.
6	EM-SV-000.A*	Number of active rig sites. Rigs that are on location and involved in drilling, completions, cementing, fracturing, workovers and decommissioning are considered active. Rigs in transit from one location to another, or are otherwise idled, are inactive	CC	This activity metric was deemed too detailed and granular. Evaluating the sustainability efforts of the service undertaking based on rig site metrics was considered a lower priority for the standard.
7	EM-SV-000.B*	Number of active well sites. The number of well sites for which the entity has provided or is providing (on an ongoing basis) drilling, completion, fracturing, workover or decommissioning services	CC	This activity metric was deemed too detailed and granular. Evaluating the sustainability efforts of the service undertaking based on well site metrics was considered a lower priority for the standard.
8	EM-SV-000.C*	Total amount of drilling performed	CC	This activity metric was deemed too detailed and granular. Evaluating the sustainability efforts of the service undertaking based on drilling amount metrics was considered a lower priority for the standard
9	EM-SV-110a.1*	percentage [of total fuel consumption] used in: (1) onroad equipment and vehicles and	E1	Given that the effects of fuel consumption are already captured through the corresponding emission metrics, this activity metric was deemed of little relevance. It was deprioritised to reduce the reporting burden.
10	EM-SV-110a.3*	Percentage of engines in service that comply with the highest level of emissions standards for non-road diesel engine emissions	E1	Given that the effects of non-road engines are already captured through the corresponding emission metrics, this activity metric was deemed of little relevance. It was deprioritised to reduce the reporting burden.
GRI datapoints				

No.	Third party ID	Description	ESRS topical reference	Explanation
11	11.7.5	List the decommissioned structures left in place and describe the rationale for leaving them in place.	CC	The disclosure was deemed of lower priority considering the already existing metrics related to materials from decommissioning as well as policies, actions and targets related to adoption of closure plans (including site restoration)
IPIECA datapoints				
12	ENV-6 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. 	CC	Deleted as a result of decision at SRB.
13	SHS-1 C3	Discuss the coverage of your safety, health and security engagement programmes and the extent to which you include contractors.	S1	Health and safety considered a sector agnostic matter and covered in ESRS S1 via SFDR PAIs and PAT (including engagement with employees, self-employed and workers in the value chain). No additional specification to be included at sector level for further granularity.
14	SOC-3 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	S3	Security-related impacts addressed in OG 8 and focuses on the use of security personnel and provision of human rights training (AR 103 addresses how these practices extend to business partners, e.g. contractors, sub-contractors, suppliers, joint venture partners). No additional specification to be included for communication efforts insofar that these are beyond PAT disclosures within the ESRS 2 architecture.
15	SHS-4 C2	Describe how you communicate product HSE hazards and risk controls to your customers and the general public, including	S4	S4 related disclosures focus on misleading commercial practices (included as a result of SR TEG decision). Further disclosures considered of lower priority (also

No.	Third party ID	Description	ESRS topical reference	Explanation
		information on transportation and handling of products		refer to point 14 above for communication efforts approach).
16	SHS-5 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.	S4	S4 related disclosures focus on misleading commercial practices (included as a result of SR TEG decision). Product assessment disclosures relate to operational business processes and the focus of the ESRS for ESRS S4 is on the impacts of the product.
17	SHS-5 C3	Describe your approach to health, safety and environmental management of products.	S4	Refer to point 16 above.

The indicators marked with asterisk (*) are reflected in IFRS S2 Industry-based guidance

10 The list of provisions identified as difference is provided below.

No.	Third party ID	Content	ESRS topical reference	Explanation
SASB				
1	EM-EP-000.A	Production of: (1) oil, (2) natural gas, (3) synthetic oil, and (4) synthetic gas	CC	Production metrics related to crude petroleum, natural gas and oil are disclosed in ESRS 2.SBM.1.O. Datapoint is concluded as granularity difference.
2	EM-EP-000.C	Number of terrestrial sites	CC	Considered a granularity difference due to presence of the mapping of OG1 and other site specific disclosures, which will partially provide information on site number. The overall number of sites was not considered a priority.
3	EM-EP-140a.2	Volume of produced water and flowback generated;	E3	The point is considered to be captured within the other water discharges disclosure in OG, but datapoint is considered as different in scope.
4	EM-EP-160a.2	(3) volume [of hydrocarbon spills] in Arctic,	CC	The hydrocarbon spills are captured within the OG standard without the differentiation into sensitive areas – the datapoint is deemed as granularity difference.
5	EM-EP-160a.2	(4) volume [of hydrocarbon spills] impacting shorelines with ESI rankings 8- 10, and	CC	The hydrocarbon spills are captured within the OG standard without the differentiation into sensitive areas – the datapoint is deemed as granularity difference
6	EM-EP-210a.3	Discussion of engagement processes and due diligence practices with respect to human rights, indigenous rights, and operation in areas of conflict	S3	OG ED does not specifically address practices and procedures while operating in areas of conflict. Datapoint is considered a scope difference.

No.	Third party ID	Content	ESRS topical reference	Explanation
7	EM-EP-210b.2	The entity shall disclose (1) the total number [of site shutdowns or projects delays because of due to non-technical factors]	S1	Scope difference to OG 7 Work stoppages, which includes both community protests and strikes and lockouts. SASB EM-EP-210b.2 focuses on community relations. Increased scope under ESRS.
8	EM-EP-210b.2	(2) duration, in days, of site shutdowns or project delays because of due to non-technical factors.	S1	Scope difference to OG 7 Work stoppages, which includes both community protests and strikes and lockouts. SASB EM-EP-210b.2 focuses on community relations. Increased scope under ESRS.
9	EM-EP-320a.2	Discussion of management systems used to integrate a culture of safety throughout the exploration and production lifecycle	S1	ESRS S1 does not include metrics related to business culture or datapoints based on discussions. Difference scope.
10	EM-EP-420a.1	Sensitivity of hydrocarbon reserve levels to future price projection scenarios that account for a price on carbon emissions	CC	Similar objective is considered to be captured within E1-9 Anticipated financial effects and respective OG disclosures to it. The datapoint was considered a data type difference
11	EM-EP-420a.3	Amount invested in renewable energy	CC	Similar objective is considered to be fulfilled by ESRS E1 – OG Climate change and in particular, expenditures related to climate change. Datapoint was considered a scope difference. It is also noted that renewable energy production will be a subject of another sector standard.
12	EM-EP-540a.2	Description of management systems used to identify and mitigate catastrophic and tail-end risks	CC	Item is identified as a scope difference due to its substance captured within application requirements related to monitoring and review of the process safety and well control risk control barriers.
13	EM-MD-000.A	Total metric tonne-kilometres of: (1) natural gas, (2) crude oil, and (3) refined petroleum products transported, by mode of transport	CC	ED requires quantitative disclosures of natural gas, crude oil and refined products, without the consideration to their mode of transportation – datapoint concluded as a granularity difference
14	EM-MD-160a.2	Percentage of land owned, leased, or operated within areas of protected conservation status or endangered species habitat	E4	ED requires similar information related to significant business site, which combined with their basic description and characteristics fulfils the same objective. Datapoint is concluded as scope difference.
15	EM-MD-160a.4	(4) volume [of hydrocarbon spills] in sites with high biodiversity significance,	CC	OG ED requires disclosure of hydrocarbon spills, however it does not require their differentiation into the sites with high biodiversity significance. Datapoint was concluded as a granularity difference
16	EM-MD-540a.1	(2) Percentage significant [of reportable pipeline incidents]	CC	OG ED requires pipeline incidents and percentage of significant spills with reference to spills during transportation, which allows to conclude scope difference.

No.	Third party ID	Content	ESRS topical reference	Explanation
17	EM-MD-540a.3	[number of] (2) nonaccident releases (NARs) from rail transportation	CC	The datapoint is deemed as a definition difference as ED captures spills during transportation and rail and truck transportation incidents.
18	EM-RM-000.A	Refining throughput of crude oil and other feedstocks. Note: The total volume of crude oil and other feedstocks processed in the refinery system during the reporting period.	CC	Deemed a datapoint difference taking into consideration circular economy disclosure of OG that refers to the total amounts of crude oil traded and SBM disclosure referring to total refined volume with respective breakdowns.
19	EM-RM-000.B	Refining operating capacity. Note: – Operating (or operable) capacity is the amount of capacity that, at the beginning of the period, is: in operation; not in operation and not under active repair, but capable of being placed in operation within 30 days; or not in operation but under active repair that can be completed within 90 days. Operable capacity is the sum of the operating and idle capacity and is measured in barrels per calendar day.	CC	Deemed a datapoint difference taking into consideration circular economy disclosure of OG that refers to the total amounts of crude oil traded and SBM disclosure referring to total refined volume with respective breakdowns.
20	EM-RM-320a.2	Discussion of management systems used to integrate a culture of safety	S1	ESRS S1 does not include metrics related to business culture or datapoints based on discussions. Difference scope.
21	EM-SV-110a.1	percentage [of total fuel consumption] used in: [...] (2) offroad equipment	E1	OG ED requires disclosure on GHG emissions from stationary combustion, fulfilling similar objective. Datapoint is concluded as data type difference.
22	EM-SV-150a.1	(2) percentage [of hydraulic fracturing fluid] hazardous	E2	OG requires disclosure on the volume of spills, which are defined as hazardous substances. It also requires disclosure on chemical spills to fulfil a corresponding objective. Datapoint is concluded as data type difference.
23	EM-SV-320a.2	Description of management systems used to integrate a culture of safety throughout the value chain and project lifecycle	S1	ESRS S1 does not include metrics related to business culture or datapoints based on discussions. Difference scope.
GRI				
24	11.7.2	The reporting organization shall report the following information: (a) Minimum number of weeks' notice typically provided to employees and their	CC	OG ED requires a qualitative AR, focusing on policies, actions and targets related to worker engagement during significant operational changes, such as providing notice periods for closures, whereas GRI requires a quantitative

No.	Third party ID	Content	ESRS topical reference	Explanation
		representatives prior to the implementation of significant operational changes that could substantially affect them.		disclosure. Datapoint, therefore, represents a data type difference.
25	11.18.1	Describe the approach to ensuring respect for human rights by public and private security providers	S3	The approach to ensuring respect for human rights by public and private security providers is captured more broadly in OG 8, focusing on the provision of human rights training with the aim of ensuring respect for human rights (as explained in AR 105). Hence, this is a datatype difference and a scope difference.
26	11.2.2	Report the percentage of capital expenditure (CapEx) that is allocated to investments in:(...) - energy from renewable sources (by type of source); (...)	E1	The datapoint is considered a scope difference due to overlap with existing OG Climate change disclosures, in particular CapEx and monetary expenditures related to climate change. It is also noted that renewable energy production remains outside of the OG sector boundary.
27	11.8.2	For each significant spill, report the cause of the spill and the volume of spill recovered.	CC	OG ED requires disclosure of significant spills and recovered quantity, without specifying the requirement for cause of spill. For this reason the datapoint is seen as a scope difference.
28	11.16.2	List the locations of operations that caused or contributed to involuntary resettlement or where such resettlement is ongoing. For each location, describe how peoples' livelihoods and human rights were affected and restored.	S3	OG ED requires to disclose the material impacts, including involuntary resettlement, for each significant business site. Additionally, in AR, it recommends a disclosure of whether potential negative impacts are specific to health and livelihood, which is not required for each significant business site. Datapoint is therefore considered a granularity difference.
29	11.17.2	Describe the identified incidents of violations involving the rights of indigenous peoples.	S3	OG ED requires disclosures on incidents of violations involving the rights of indigenous peoples regarding the involvement of a) environmental and human rights defenders and b) security personnel. Hence, this is considered a scope difference.
30	11.7.3	The reporting organization shall report the following information: (a) Type and scope of programs implemented and assistance provided to upgrade employee skills.	CC	OG ED includes a voluntary disclosure related to closure of business sites in AR on the labour transitions plans in place to support workers, including training and skills programmes. Therefore, this is considered a granularity difference.
31	11.9.3	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 the	S1	OG ED addresses the identification and elimination of hazards, including how the quality of health services and workers' access is ensured in the context of occupational health services. Hence, this is considered a scope difference.

No.	Third party ID	Content	ESRS topical reference	Explanation
		processes used to identify work-related hazards and assess risks on a routine and non-routine basis, and to apply the hierarchy of controls in order to eliminate hazards and minimize risks, including: <ul style="list-style-type: none"> i. how the organization ensures the quality of these processes, including the competency of persons who carry them out; ii. how the results of these processes are used to evaluate and continually improve the occupational health and safety management system. 		
32	11.6.4	A breakdown of total water withdrawal from each of the sources listed in Disclosures 303-3-a and 303-3-b in megalitres by the following categories: <ul style="list-style-type: none"> i. Freshwater ($\leq 1,000$ mg/L Total Dissolved Solids); ii. Other water ($> 1,000$ mg/L Total Dissolved Solids). 	E3	Freshwater is defined in ESRS as a groundwater and surface water, with a mean annual salinity of $< 0,5$ ‰. OG ED requires disclosure of surface and groundwater, which sum up to freshwater. However, it is observed that GRI standards glossary defines freshwater as water with concentration of total dissolved solids equal to or below 1,000 mg/L. Therefore, a definition difference is concluded with regards to this datapoint.
33	11.8.4	List the organization's tailings facilities	CC	OG ED requires disclosure of business sites with their characteristics, indicating in AR that site is, among other items, a concessioned area for oil sands with tailing dams. Datapoint is considered a granularity difference.
34	11.8.4	For each tailings facility: - describe the tailings facility; - report whether the facility is active, inactive, or closed; - report the date and main findings of the most recent risk assessment.	CC	OG ED requires a basic description, characteristics and status of sites in OG 1. DR, but not the most recent risk assessments finding. Datapoint is considered a granularity difference.
35	11.8.4	Describe actions taken to: <ul style="list-style-type: none"> - manage impacts from tailings facilities, including during closure and post-closure; - prevent catastrophic failures of tailings facilities. 	CC	OG ED addresses policies, actions and targets related to the management of tailings from oil sands mining and structural safety of tailing ponds or dams. Datapoint is considered a granularity difference.
36	11.1.5	Report the breakdown of gross direct (Scope 1) GHG emissions by type of source (stationary combustion, process, fugitive).	E1	OG ED accommodates the principle of this disclosure based on different breakdowns (including flaring and venting, instead of process emissions and allowing for 'other' emissions for full reconciliation). Due to this, a

No.	Third party ID	Content	ESRS topical reference	Explanation
				difference is concluded. It is noted that this difference refers to GRI voluntary provision ('sector recommendations')
37	11.6.5	A breakdown of total water discharge to all areas in megalitres by the following categories: i. Freshwater ($\leq 1,000$ mg/L Total Dissolved Solids); ii. Other water ($> 1,000$ mg/L Total Dissolved Solids).	E3	Freshwater is defined in ESRS as a groundwater and surface water, with a mean annual salinity of $< 0,5$ ‰. OG ED requires disclosure of surface and groundwater, which sum up to freshwater. However, it is observed that GRI standards glossary defines freshwater as water with concentration of total dissolved solids equal to or below 1,000 mg/L. Therefore, a definition difference is concluded with regards to this datapoint.
38	11.6.5	Total water discharge to all areas with water stress in megalitres, and a breakdown of this total by the following categories: i. Freshwater ($\leq 1,000$ mg/L Total Dissolved Solids); ii. Other water ($> 1,000$ mg/L Total Dissolved Solids).	E3	Freshwater is defined in ESRS as a groundwater and surface water, with a mean annual salinity of $< 0,5$ ‰. OG ED requires disclosure of surface and groundwater, which sum up to freshwater. However, it is observed that GRI standards glossary defines freshwater as water with concentration of total dissolved solids equal to or below 1,000 mg/L. Therefore, a definition difference is concluded with regards to this datapoint.
39	11.9.5	b. Where formal joint management–worker health and safety committees exist, a description of their responsibilities, meeting frequency, decision-making authority, and whether and, if so, why any workers are not represented by these committees.	S1	OG ED requires to disclose specific, formal structures like work councils and occupational health and safety committees. Further descriptions of their responsibilities, meeting frequency etc. is not required. Therefore, the difference relates to the scope.
40	11.14.6	Disclosure 204-1 Proportion of spending on local suppliers. The reporting organization shall report the following information: a. Percentage of the procurement budget used for significant locations of operation that is spent on suppliers local to that operation (such as percentage of products and services purchased locally). b. The organization's geographical definition of 'local'. c. The definition used for 'significant locations of operation'.	G1	Data point is considered a data type difference. OG ED requires the PATs for procurement spending on local suppliers while GRI asks for a metric on the percentage of the procurement budget spent on local suppliers. The reason for this difference was to find a middle ground between GRI and IPIECA disclosures.
IPIECA				
41	CCE-7 C1	Report the total quantity of hydrocarbon gas flared from your operations.	E1	OG draft focuses on the impact of hydrocarbon flaring in GHG emissions,

No.	Third party ID	Content	ESRS topical reference	Explanation
				requiring the metrics on tCO2. This is considered data type difference, as the disclosure fulfils the same objective.
42	GOV-4 C1	Provide a general overview of your policies and programmes on revenue transparency.	G1	2(a) Scope difference. OG ED requires information about the transparency with respect to contracts and licenses with governments. However, the disclosures in OG are formulated different to align with GRI.
43	GOV-4 C2	Describe the scope of your legal and policy mandates for government revenue reporting with which you are obliged to comply	G1	Datapoint is considered a data type difference. OG ED requires the same as EITI/GRI in terms of government revenue reporting. Ipieca asks for legal and policy mandates fro revenue reporting. Therefore, OG ED is more specific.
44	GOV-4 C3	Describe your participation in the EITI, where relevant, or any other voluntary reporting initiatives on revenue transparency.	G1	Datapoint is considered a scope difference. OG ED requires the same as EITI/GRI in terms of government revenue reporting. IPIECA asks for compliance with EITI. Therefore, OG ED is more specific.
45	GOV-4 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	G1	Datapoint is considered a scope difference. OG ED requires the same as EITI/GRI in terms of government revenue reporting. IPIECA asks for compliance with EITI. Therefore, OG ED is more specific.
46	SHS-1 C1	Describe your approach to managing workforce participation in safety, health and security.	S1	OG ED requires to disclose specific, formal structures like work councils and occupational health and safety committees, instead of any form of workforce participation. Difference relates to the definition of the datapoint whereby EFRAG is more specific.
47	SHS-1 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.	S1	OG ED does not require a disclosure of whether health and safety training is extended to other parties. Datapoint is considered a scope difference with SASB as ESRS is more targeted. This datapoint could be entity-specific information under the ESRS.
48	SHS-3 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.	S1	Regarding safety incident trends and common causes of work-related incidents, OG ED requires to disclose significant incidents specifically with regards to key physical, ergonomic hazards and chemical hazards. OG para 33 addresses occupational health services and whether and how they contribute

No.	Third party ID	Content	ESRS topical reference	Explanation
				to the identification and elimination of hazards. Difference in the operationalisation of the datapoint but not in content.
49	SHS-7 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	CC	OG ED focuses on human rights training for security personnel. Datapoint is considered scope difference.
50	SOC-1 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.	S3	OG ED focuses on the closure of assets, its impacts on own workforce and affected communities (in particular communities' economic, social and cultural rights). And, on the other hand, ESRS S3 -OG and OG 9 covers the engagement with affected communities. Difference in the operationalisation of the datapoint but not in content.
51	SOC-1 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.	S1	OG ED focuses on human right training to security personnel and training hours in a given year. Difference due to higher granularity of datapoints in SASB (three datapoints) versus current OG version (one datapoint) at EFRAG. The SASB datapoints could be entity-specific information.
52	SOC-11 C2	Describe your policies, programmes and procedures for land acquisition, including relationship with compulsory purchase / eminent domain when in the public interest.	S3	OG ED addresses policies, actions and targets for land and resource rights, but it does not explicitly cover the concept of compulsory purchase. Instead, it focuses on rights and compensation and land acquisition. Difference on the definition or level of specificity of the datapoint whereby SASB is more granular.
53	SOC-14 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	G1	1(b) Data type difference. The objective of the disclosure in OG ED is the same, however, the data point was formulated differently to find a middle ground with the DR in GRI (budget spent on local suppliers).