










ESG Issues and Performance Indicators – Reporting Frameworks

IPEICA Issue ¹	IPEICA Indicator ¹	SASB Metric ²	SDG ³
Environmental			
Climate Change and Energy	CCE-1: Climate governance & strategy CCE-2: Climate risks & opportunities CCE-4: Greenhouse gas emissions CCE-5: Methane emissions	Global Scope 1 GHG emissions (Mt CO ₂ e) Methane emissions (Mt CO ₂ e) Methane covered under emissions-limiting regulations (%) Discussion of emissions reduction strategy & targets	 
	CCE-6: Energy use	Total energy consumed (GJ) Total renewable energy consumed (MWh) Total energy self-generated (MWh)	
	CCE-3: Lower-carbon technology	Amount invested in renewable energy (US\$)	
	CCE-7: Flared gas	Vented/flared gas emissions & volume (Mt CO ₂ e)	
Biodiversity	ENV-3: Biodiversity policy & strategy ENV-4: Protected areas & biodiversity conservation	Discussion of management approach	
Water	ENV-1: Fresh water	Total freshwater withdrawn (Mm ³) Total fresh water consumed (Mm ³), Water sourced from extreme water-stressed regions (%) Discussion of management approach	
		Volume produced water (Mm ³) % produced water recycled (Mm ³) % hydraulically fractured wells for which there is public disclosure of all fluid-based chemicals % hydraulically fractured wells where ground or surface water quality deteriorated compared to baseline	
	ENV-2: Discharges to water	% waste water discharged (Mm ³)	
Air Emissions	ENV-5: Emissions to air	Emissions of NO _x , SO _x , VOCs, other air pollutants (tons)	
Spills to the Environment	ENV-6: Spills to the environment	Number & volume (bbl) of hydrocarbon spills Number of incidents of con-compliance associated with water quality permits	 
Materials Management	ENV-7: Materials management	Total amount hazardous waste (tons)	
Health and Safety			
Safety, Health and Security	SHS-1: Safety, health & security engagement	Discussion of management systems to integrate culture of safety	
	SHS-2: Workforce & community health	Discussion of management systems to reduce exposure of employees to long-term health risk	

	SHS-3: Occupational injury and illness incidents	Recordable injury & illness incidence rate Fatality rate	
	SHS-4: Transport safety	Transport-related incidents	
	SHS-5: Product stewardship	Discussion of management systems & strategy to manage chemicals of concern	
	SHS-6: Process safety	Process safety event rate (Tier 1) Number of reported pipeline incidents Discussion of management systems used to identify & mitigate catastrophic risks	
Social, Governance and Economic			
Human Rights Management	SOC-1: Human rights due diligence	Discussion of engagement process, due diligence & risk management % reserves in or near areas of conflict/indigenous lands	
	SOC-2: Suppliers & human rights		
	SOC-3: Security & human rights		
Labor Practices	SOC-4: Labor practices & worker accommodation		
	SOC-5: Workforce diversity & inclusion		
	SOC-6: Workforce engagement		
	SOC-7: Training & development SOC-8: Workforce non-retaliation & grievance mechanisms		
Community Engagement	SOC-9: Community impacts & engagement SOC-10: Engagement with indigenous peoples SOC-12: Community grievance mechanisms	Discussion of engagement process	
Local Content	SOC-13: Social investment SOC-14: Local procurement & supplier development SOC-15: Local hiring practices		
Governance and Business Ethics	GOV-1: Governance approach GOV-2: Management systems GOV-3: Preventing corruption GOV-4: Transparency of payments to host governments GOV-5: Public advocacy & lobbying	Discussion of management systems to prevent corruption & bribery throughout in-country value chain Discussion of the legal & regulatory environment related to environmental & social factors which may have a significant financial impact	 
		Sensitivity of hydrocarbon reserve levels to scenarios that account for a price on carbon emissions (MMbbl) Discussion of price & demand sensitivity of hydrocarbons under various scenarios	
		Production volume of hydrocarbons (Mbb/d, MMscf/d) Number of onshore & offshore well sites Production of chemicals (tons)	

- 1) IPIECA, Sustainability Reporting Guidance for the Oil and Gas Industry (4th ed., 2020)
- 2) Sustainability Accounting Standards Board, Sustainability Accounting Standard for Oil & Gas – Exploration & Production/Midstream, and Chemicals (2018)
- 3) United Nations Sustainable Development Goals, per Occidental's alignment with and contribution toward individual Goals