Mapping EITI Expectations to GRI disclosures

Analysis of complementarities between the Expectations for EITI supporting companies and GRI Sector Standards for Oil and Gas, Coal and Mining

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Introduction

This document provides practical information for current and prospective EITI supporting companies on how GRI disclosures align with the Expectations for EITI supporting companies.

Many oil, gas and mining companies support transparency and responsible business practices by disclosing information through both the Global Reporting Initiative (GRI) Standards and the Extractive Industries Transparency Initiative (EITI). Companies can also choose to support the EITI by contributing financially to its international management and committing to the Expectations for EITI supporting companies. While the GRI and EITI frameworks serve different purposes, there is significant overlap between information disclosed under the GRI Sector Standards for oil and gas, coal and mining and the information expected from EITI supporting companies.



For extractive companies already reporting with the GRI Standards, becoming an EITI supporting company can build on existing transparency and sustainability reporting.

For extractive companies already reporting with the GRI Standards, becoming an EITI supporting company can build on existing transparency and sustainability reporting. Much of the information relevant to the Expectations for EITI supporting companies may already be publicly available through GRI-based reporting, as its Sector Standards for oil and gas, coal and mining include references to EITI Requirements.

By ensuring that disclosures in areas of alignment meet the relevant provisions of both frameworks, companies can reduce duplication, strengthen the accessibility of their public disclosures and demonstrate their commitment to responsible and accountable extractive sector governance.

For companies that already disclose information under the EITI, reporting using the GRI Standards can complement EITI disclosures by supporting public dialogue and evidence-based policymaking on the governance of natural resources.

This document outlines disclosures in the GRI 11: Oil and Gas, GRI 12: Coal and GRI 14: Mining Sector Standards which can be used to adhere to the EITI's Expectations for supporting companies and highlights key considerations to ensure alignment. The document should be read alongside the EITI Standard and guidance on how to meet the full list of Expectations for supporting companies, including EITI Expectation 1 on support for the EITI and Expectation 5 on publication of audited financial statements, which do not have corresponding disclosures in the GRI Sector Standards.

How companies engage with the EITI and GRI Standards

The EITI is the global standard for transparency and good governance in the oil, gas and mining industries. In more than 50 implementing countries, governments and companies disclose information across the extractive value chain, from the allocation of extraction rights to the collection and use of revenues. Implementation is overseen by national multi-stakeholder groups bringing together government, industry and civil society, and countries' progress is regularly assessed through Validation, the EITI's quality assurance mechanism.

Companies can support the EITI internationally by becoming EITI supporting companies. Supporting companies commit to the Expectations for EITI supporting companies, which set out good practices on issues including payments to governments, beneficial ownership, anti-corruption, contract transparency and gender diversity. Companies' progress in meeting the Expectations is assessed every three years, helping to recognise good practice, encourage continuous improvement and identify areas where further progress is needed. Supporting companies are also encouraged to participate actively in EITI implementation in the countries where they operate.

GRI is the leading standard setter for assessing and reporting on environmental, social and economic impacts. GRI provides standards, tools and training that empower organisations of all sizes to create sustainable, long-term value and unlock positive change in the world. The GRI Standards consist of a modular system of Universal, Sector and Topic Standards.

GRI Sector Standards aim to increase the quality, consistency, completeness and comparability of reporting by organisations operating in the same sector. The GRI Sector Standards for Oil and Gas (GRI 11), Coal (GRI 12) and Mining (GRI 14) outline a list of likely material topics for companies in each of these sectors, relevant to the impacts commonly associated with the extractive industries, and list relevant disclosures by topic, in line with stakeholder expectations.

To make information easily accessible to stakeholders, organisations using the GRI Standards are required to publish a GRI content index. The GRI content index provides an overview of the organisation's reported information and shows where the reported information can be found. GRI reporters seeking to align disclosures with EITI Expectations should include references to any additional disclosures needed to meet the relevant EITI Expectations in the GRI content index. They may also include, for each applicable GRI disclosure, cross-references to the relevant EITI Expectations.

Where the EITI Expectations and GRI disclosures align

EXPECTATIONS FOR EITI SUPPORTING COMPANIES	DISCLOSURES IN RELEVANT GRI SECTOR STANDARDS
Expectation 1: Support for the EITI	Not applicable
Expectation 2: Disclosure in accordance with the EITI Standard	Various topic and sector disclosures
Expectation 3: Disclosure of taxes and payments in non-EITI implementing countries	Oil and Gas 11.21.7; Coal 12.21.7; Mining 14.23.7
Expectation 4: Commodity trading transparency	Oil and Gas 11.21.8; Coal 12.21.8; Mining 14.23.8
Expectation 5: Disclosure of audited financial statements	Not applicable
Expectation 6: Beneficial ownership transparency	Oil and Gas 11.20.6; Coal 12.20.6; Mining 14.22.6
Expectation 7: Due diligence processes and anti-corruption policies	Oil and Gas 11.20.1; Coal 12.20.1; Mining 14.22.1
Expectation 8: Contract transparency	Oil and Gas 11.20.5; Coal 12.20.5; Mining 14.22.5
Expectation 9: Gender diversity	GRI 2-7 Employees; Oil and Gas 11.11.1, 5-6; Coal 12.19.1, 6-7; Mining 14.21.1, 2, 5-6

Using GRI disclosures to address the EITI Expectations

The sections below provide a practical guide for companies on using relevant GRI disclosures to address the Expectations for EITI supporting companies. For each Expectation, the tables set out what the EITI expects, identify corresponding disclosures in the GRI Sector Standards, and highlight any additional considerations needed to align with the EITI. Examples from company reporting illustrate how disclosures can be used in practice. Where the scope or level of detail differs between the two frameworks, these differences are highlighted so that companies can identify any additional information or action required.

EITI Expectation 2: Disclosure in accordance with the EITI Standard

WHAT THE EITI EXPECTS

EITI supporting companies are expected to:

- Make comprehensive disclosures in accordance with the EITI Standard in all EITI implementing countries where the company or its controlled subsidiaries operate.
- Where not disclosed in other company reporting, publicly disclose a list of controlled subsidiaries operating in the oil, gas or mining sectors in EITI implementing countries.

RELEVANT GRI DISCLOSURES

Various GRI disclosures align with provisions in the EITI Standard. Key areas of complementarity include:

- **Anti-corruption (EITI Req. 1.2)**
  (See section on EITI Expectation 7 below for relevant GRI disclosures)
- **Beneficial ownership (EITI Req. 2.5)**
  (See section on EITI Expectation 6)
- **State-owned enterprises' financial relationship to government (EITI Req. 2.6)**
  (Oil and Gas 11.21.3; Coal 12.21.3; Mining 14.23.3)
- **Greenhouse gas emissions (EITI Req. 3.4)**
  (Oil and Gas 11.1.6-8; Coal 12.1.6-8; Mining 14.1.6-8)
- **Taxes and payments to government (EITI Req. 4.1)**
  (See section on EITI Expectation 3)
- **Environmental and social impacts (EITI Req. 6.4)**
  (Oil and Gas 11.3-18; Coal 12.3-19; Mining 14.3-21)

ADDITIONAL CONSIDERATIONS FOR EITI ALIGNMENT

- **Areas of complementarity:** While all companies and their subsidiaries operating in EITI implementing countries are expected to make comprehensive disclosures in accordance with the full EITI Standard, they can streamline reporting in areas of complementarity by ensuring that disclosures under relevant GRI topics also meet corresponding EITI Requirements, in line with guidance on implementing the EITI Standard.
- **Reporting by subsidiaries:** The assessment of EITI Expectation 2 considers the reporting of companies as well as controlled subsidiaries operating in EITI implementing countries. In addition to reporting in line with the EITI Standard, EITI supporting companies are expected to disclose an up-to-date list of controlled subsidiaries, as defined in EITI guidance.



Example from company reporting: TotalEnergies disclosed information on Scope 1, 2 and 3 emissions in line with GRI 11 as part of its sustainability reporting for 2024. Hyperlinks to the exact page location of each disclosure are included alongside references to the GRI disclosure number in the GRI Content Index published by the company that year. The company thereby also meets the encouragement for EITI reporting companies to disclose greenhouse gas emissions in alignment with existing leading disclosure standards (EITI Req. 3.4).[1]

1 TotalEnergies (2024). GRI Content Index 2024. Retrieved from https://totalenergies.com/sites/g/files/nytnzq121/files/documents/totalenergies_index-gri-2025_2025.pdf.

EITI Expectation 3: Disclosure of taxes and payments to government

WHAT THE EITI EXPECTS

EITI supporting companies are expected to publicly disclose taxes and payments to governments at a project-level, disaggregated by revenue stream, in line with the EITI Standard (Requirement 4.1) in all non-EITI implementing countries where the company operates unless disclosure is not feasible.

Where not feasible, the country-specific legal or practical barriers to disclosure should be publicly explained.

RELEVANT GRI DISCLOSURES

- **Oil and Gas 11.21.7**
- **Coal 12.21.7**
- **Mining 14.23.7**

ADDITIONAL CONSIDERATIONS FOR EITI ALIGNMENT

- **Inclusion of subsidiaries:** To meet EITI Expectation 3, disclosures should include all material payments made by the company or its controlled subsidiaries relating to the commercial development of oil, gas and minerals, as defined in EITI guidance.
- **Definition of materiality:** For reporting on EITI Expectation 3, companies may decide which payments are material but should disclose appropriate materiality definitions and thresholds. Payments are considered material if their omission or misstatement could significantly affect the comprehensiveness of the disclosures. GRI's sector disclosures refer to EITI's guidance on material payments and also recommend reporting the thresholds used.



Example from company reporting: Anglo American's 2024 Payments to government report discloses payments to governments made by the company and its subsidiaries in the scope of its mining exploration and production activity in both EITI and non-EITI countries. The report lists payments both by recipient government and project, followed by information on payment type (taxes, royalties, production entitlements and infrastructure payments) and value. This addresses both EITI Expectation 3 and the relevant GRI disclosure.[2]

2 Anglo American (2024). Payments to government 2024. Retrieved from https://www.angloamerican.com/~/media/Files/A/Anglo-American-Group-v9/PLC/investors/annual-reporting/2026/payments-to-government-2025.pdf.

EITI Expectation 4: Commodity trading transparency

WHAT THE EITI EXPECTS

EITI supporting companies are expected to disclose volumes received and payments made for any oil, gas and/or mineral resources purchased from the state in EITI implementing countries, in line with the EITI Standard (Req. 4.2) and the EITI reporting guidelines, unless disclosure is not feasible.

RELEVANT GRI DISCLOSURES

- **Oil and Gas 11.21.8**
- **Coal 12.21.8**
- **Mining 14.23.8**

ADDITIONAL CONSIDERATIONS FOR EITI ALIGNMENT

- **Follow EITI reporting guidelines:** The EITI reporting guidelines for companies buying oil, gas and minerals from governments provide guidance on how to disclose information on the seller, buyer, product and payments made.
- **Include commodity-linked financing:** In line with EITI Requirement 4.2, disclosures should include payments (in cash or in kind) related to swap agreements and resource-backed loans, where applicable.
- **Encouraged disaggregation:** In line with EITI Requirement 4.2, companies are encouraged to publish data disaggregated by individual seller, contract or sale. The disclosures could for each sale include information on the nature of the contract (e.g. spot or term) and load port.
- **Wider scope of GRI disclosure:** While EITI Expectation 3 is focused on EITI implementing countries, the GRI disclosure is not limited to specific countries.



Example from company reporting: Glencore discloses payments made to state-owned enterprises for oil, gas and minerals in EITI implementing countries in a dedicated section on EITI commodity trading transparency on its website. The company also reports with reference to GRI and publishes a GRI content index. By ensuring that disclosures also cover any purchases of oil, gas and minerals from the state in non-EITI countries, and by including a link to the information in the GRI content index, the company could use the same information to meet the above disclosure in the GRI Sector Standards.[3]

3 Glencore (n.d.). EITI commodity trading transparency. Retrieved from https://www.glencore.com/who-we-are/transparency/eiti-SOE#metals-and-minerals.

EITI Expectation 6: Beneficial ownership transparency

WHAT THE EITI EXPECTS

EITI supporting companies are expected to publicly declare and publish support for beneficial ownership transparency and publicly disclose beneficial owners in line with the EITI Standard (Req. 2.5).

Disclosures should include the name of the beneficial owner, their nationality and country of residence, information on any politically exposed persons as well as details on level of ownership and how ownership or control is exerted.

RELEVANT GRI DISCLOSURES

- **Oil and Gas 11.20.6**
- **Coal 12.20.6**
- **Mining 14.22.6**

ADDITIONAL CONSIDERATIONS FOR EITI ALIGNMENT

The EITI Expectation includes specific instructions for public companies and SOEs:

- **Public companies:** Listed companies should disclose the name of the stock exchange(s), include a link(s) to stock exchange filings where they are listed and otherwise do what is required by applicable regulations and listing requirements.
- **State-owned enterprises (SOEs):** SOEs are expected to disclose the name of the state(s) owning or controlling the SOE, the level of ownership, and details about how ownership or control is exerted. If the SOE is not fully owned by the state, the standard provision applies. Where feasible, they are also encouraged to disclose the identity and beneficial ownership of their agents or intermediaries, suppliers or contractors for material transactions.



Example from company reporting: Newmont discloses its support for beneficial ownership transparency as well as its own beneficial ownership information in a dedicated Disclosure and Transparency Hub on its website. In a combined Reporting Index that addresses multiple standards, Newmont indicates the location of beneficial ownership information both with reference to the GRI sector disclosure and EITI Expectation 7, thereby using the same disclosure to address both provisions.[4]

4 Newmont (n.d.), Disclosure and Transparency Hub. Retrieved from https://www.newmont.com/sustainability/Disclosure-and-Transparency-Hub/default.aspx; Newmont (2025). Reporting Index – 2025 Sustainability Report. Retrieved from https://s24.q4cdn.com/382246808/files/doc_downloads/sustainability/2026/2025-Reporting-Index.pdf.

EITI Expectation 7: Due diligence processes and anti-corruption policies

WHAT THE EITI EXPECTS

EITI supporting companies are expected to engage in rigorous due diligence processes and publish an anti-corruption policy in line with the EITI Standard (Req. 1.2), setting out how the company manages corruption risk, including how the company collects and takes risk-based steps to use beneficial ownership data regarding joint venture partners, contractors and suppliers in its processes.

Companies are encouraged to communicate progress in implementing their anti-corruption policies, for example, by reporting internally and externally how they enforce their anti-corruption policy and how they measure and review its effectiveness.

RELEVANT GRI DISCLOSURES

- **Oil and Gas 11.20.1**
- **Coal 12.20.1**
- **Mining 14.22.1**

ADDITIONAL CONSIDERATIONS FOR EITI ALIGNMENT

- **Wider scope of GRI disclosure:** Beyond disclosure of anti-corruption policies or commitments and actions taken to manage corruption and its negative impacts, GRI 3-3 requires additional information on:
  - Actual and potential impacts related to corruption;
  - The company's involvement with negative impacts through its activities and business relationships;
  - Tracking the effectiveness of actions taken;
  - How stakeholder engagement has informed the actions taken and whether the actions have been effective.
- **Encouragement to communicate progress:** Disclosing the full information required by the GRI under the corresponding disclosure would help companies fulfil the encouragement to communicate progress in implementation of anti-corruption policies under EITI Expectation 7.



Example from company reporting: INPEX Corporation discloses information on management of corruption risk – including its anti-corruption policy and progress of action plans – and provides links to the exact location of information in a GRI content index. The company's Global Anti-Bribery and Anti-Corruption Policy applies to all employees and subsidiaries and covers bribery, facilitation payments, gifts, entertainment and government relations. It includes beneficial ownership checks in supplier and third-party due diligence, supported by a compliance risk framework, internal audits and an independent multilingual whistleblowing hotline. By disclosing this information based on GRI 11, the company also meets EITI Expectation 7.[5]

5 INPEX Corporation (n.d.). Basic Policies, retrieved from https://www.inpex.com/english/company/policies.html; GRI Standards Reference Tables. Retrieved from https://www.inpex.com/english/sustainability/data/index/gri/; Progress of Action Plans for each Materiality. Retrieved from https://www.inpex.com/english/sustainability/approach/management/action-plan/.

EITI Expectation 8: Contract transparency

WHAT THE EITI EXPECTS

EITI supporting companies are expected to:

- Publicly declare and publish support for governments' efforts to publicly disclose contracts and licenses that govern the exploration and exploitation of oil, gas and minerals in line with the EITI Standard (Requirement 2.4).
- Contribute to public disclosure of contracts and licenses in EITI implementing countries consistent with government procedures.

Companies are encouraged to disclose contracts where feasible but are not expected to unilaterally disclose contracts and licenses where legal barriers exist at the country level.

RELEVANT GRI DISCLOSURES

- **Oil and Gas 11.20.5**
- **Coal 12.20.5**
- **Mining 14.22.5**

ADDITIONAL CONSIDERATIONS FOR EITI ALIGNMENT

- **Support for government disclosure:** EITI supporting companies are expected to both issue public declarations of support for government efforts to disclose contracts and to contribute to contract disclosures in EITI implementing countries in practice, for instance by participating in EITI multi-stakeholder groups, collaborating with counterparts to overcome barriers to disclosure and engaging with government to encourage disclosure.
- **Wider scope of GRI disclosure:** The GRI Sector Standards recommend disclosure of whether contracts and licenses are made publicly available and, if so, where they are published and, if they are not publicly available, the reason for this and any actions taken to make them public in the future.



Example from company reporting: In a dedicated "Transparency" section on Rio Tinto's website, the company states its support for the EITI (in line with EITI Expectation 1) and commitment to advancing transparency around payments to government, beneficial ownership and contracts. The webpage also links to an online depository of the companies' contracts with governments relating to mineral development. By indicating the location of this information in its GRI reporting index, the company can use the same disclosure to meet the above recommendation in GRI 14.[6]

6 Rio Tinto (n.d.). Transparency. Retrieved from https://www.riotinto.com/en/sustainability/ethics-compliance/transparency.

EITI Expectation 9: Gender diversity

WHAT THE EITI EXPECTS

EITI supporting companies are expected to:

- Publish a commitment and/or policy on gender diversity in the oil, gas or mining sectors.
- Support reporting by EITI implementing countries (Requirement 6.3(a)(iv) of the EITI Standard) by disclosing employment data disaggregated by gender, in absolute terms and as a percentage of total employment.

Companies are encouraged to disclose the gender pay gap.

RELEVANT GRI DISCLOSURES

- **GRI 2-7 Employees**
- **Oil and Gas 11.11.1, 5-6**
- **Coal 12.19.1, 6-7**
- **Mining 14.21.1, 2, 5-6**

ADDITIONAL CONSIDERATIONS FOR EITI ALIGNMENT

- **Gender diversity commitment:** EITI supporting companies are expected to publish a commitment and/or policy on gender diversity. The GRI Mining Sector Standard includes a recommendation to disclose whether the organisation has a gender equality or gender equity plan or policy in place and, if so, provide a summary of the plan, and progress made in implementing the plan.
- **Companies operating in EITI countries:** For companies operating in EITI implementing countries, Requirement 6.3(a)(iv) of the EITI Standard requires employment data to be disaggregated by occupational level, where available, and further disaggregated by company and project, as well as between local and foreign nationals. Companies operating in non-EITI countries are encouraged to also disclose this information.
- **Wider scope of GRI disclosures:** GRI disclosures cover a range of gender- and employment-related data, including:
  - Total employees broken down by gender.
  - Further information on the diversity of governance bodies and employees, including the percentage of employees per employee category by gender, age group and other relevant diversity indicators.
  - The gender pay gap.
- **Encouragement to disclose gender pay gap:** Disclosing the full information required by the GRI under the corresponding disclosures would help EITI supporting companies fulfil the encouragement to disclose the gender pay gap.



Example from company reporting: Teck publishes its equity, diversity and inclusion policy on its website. The company also discloses detailed gender-related data, including the gender pay gap, based on GRI 14 in its Sustainability Report and Sustainability Index and Databook, available through its Sustainability Report and Disclosure Portal.[7] The company thereby also meets the EITI Expectation 9, including the encouragement for EITI supporting companies to disclose the gender pay gap.

7 Teck (n.d.). Sustainability Report and Disclosure Portal. Retrieved from https://www.teck.com/sustainability/approach-to-responsibility/sustainability-report-and-disclosure-portal/.

For further information on how to get started with GRI reporting and how to become an EITI supporting company, visit the GRI and EITI websites.

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