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HELPDESK REQUEST

How do extractive companies measure and report their social performance?

Review of approaches to impact assessment

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1 Query and approach

Extractive companies tend to spend significant amounts on community based development projects to improve their social performance. These are variably referred to as ‘social investments’ or ‘community investments’, ‘benefit sharing’ or ‘corporate social responsibility’. What aspects are included when companies assess their social performance varies considerably. For the purpose of this query it may include both core and non-core budget lines as well as voluntary or mandatory ones, which have a stated social community level objective and are reported as such in the companies’ reporting. Social investments tend to focus on voluntary funds for community development only. These are often also referred to as corporate social responsibility spend.

Consultations by DFID suggest that extractive companies may not have applied particularly rigorous methodologies to the design, implementation and/or measurement of these social investment projects. Several companies have stated that they would appreciate assistance in carrying out analysis of the impact that this expenditure has achieved. The purpose of this research query is to provide a quick overview of what efforts are currently made to report social performance results by extractive companies, and how these are communicated to affected communities.

Specifically:

- How do extractive companies publicly report on their social performance? What types of impacts are reported, and across what sectors? Does the reporting focus on inputs or outputs?
- Do companies make efforts to report the results of their social performance to the beneficiary communities? If so, how do they achieve this?

Extractive companies included in this review, as agreed with DFID, are Anglo American, BG Group, BHP Billiton, BP, Newmont, Rio Tinto, Royal Dutch Shell and Tullow Oil. For each of these companies we provide a brief summary of the company-wide social performance including relevant social investment related performance indicators as reported in companies’ sustainability reports, examples of company or project level social investment reporting, the company’s overall approach to impact assessment as well as reporting of social performance impacts to local communities.

In reviewing the reporting approaches of these companies, we focus on companies’ sustainability reports and website documentation only, rather than any third party searches. In classifying what social investment impacts are being reported on, we focus on those directly relevant to community level social investments and include environmental impacts only for projects that directly relate to these, rather than those intended to mitigate environmental impacts from core operations generally. To every extent possible we try to classify reported impact along the impact result chain (from input to output to outcome to impact). Where possible, we also highlighted if payments are made through separate funds or foundations established by the company. Finally, rather than attempting to compile an exhaustive list of community level investments of companies reviewed, we only provide a selection of relevant social investment project examples and focus on Africa based projects where possible.

In terms of the structure of this report, we review the investment reporting of each individual company in section two. We then provide the headlines from our review of companies' social investment reporting in section three along the specific research questions set out above.

2 Individual company level reviews of social performance reporting

Below we review each company along four criteria: (1) what social performance indicators does the company report on and how at the group-wide level, (2) what social performance indicators are being reported and how at the country or project level, (3) what is the companies' overall approach to impact assessment, and (4) how do companies report their social investment impacts directly to affected communities. For each company we provide a quick bullet point summary of these at the beginning of each section.

Social investment relevant performance indicators, as set out in the tables below for each company, are summaries based on performance indicators reported on, in companies' sustainability reports and sustainability sections of websites. Though what is reported on tends to be largely standardised through adherence to GRI's sustainability reporting guidelines, how companies present these varies significantly.

GRI sustainability reporting guidelines

The Global Reporting Initiative's (GRI) Sustainability Reporting Framework is a voluntary reporting system allowing companies to measure and communicate their sustainability performance in a standardised and comparable manner.

GRI provides reporting principles and standard disclosure and implementation manuals for the preparation of sustainability reports. Most companies get independently accredited to compliance with these guidelines as part of their sustainability reporting.

The guidelines cover economic, environmental as well as social aspects. Subcategories for social aspects include labour practices and decent work, human rights, society as well as product responsibility.

Source: <https://www.globalreporting.org/reporting/q4/Pages/default.aspx>

In terms of whether social performance indicators constitute input, output, outcome or impacts, we applied our own judgement as an indication of the level of reporting. For example reporting on the amount invested into social investment programmes is classified as an input, reporting on the number of days of training provided as an output, the number of jobs created as a result of supplier training as an outcome, and actual impacts on beneficiaries of social investments as an impact. However, the distinction between these may not always be clear based on the information provided in company reporting. For example, whether the sourcing of goods and services locally is an input or output or outcome depends on the initiatives of the companies taken to be able to source locally if any. This is not always clear from the performance indicators provided in company reporting.

2.1 Anglo American

Anglo American's approach to community development activities typically involves local procurement and supplier development, building local capacity, providing infrastructure for healthcare, housing and sanitation, as well as investing in enterprise and skills development.

In terms of Anglo American's social performance reporting:

- Anglo American's reporting is comparatively comprehensive particularly for its flagship enterprise development and HIV/AIDS programmes. Several performance indicators are in terms of outcomes. For example, Anglo American reports not only on the number of businesses supported through enterprise development programmes but also subsequent number of jobs created.
- Though no detail is provided on how the number of jobs or number of beneficiaries from community development projects is actually calculated or estimated, overall Anglo American appears to place great importance on impact assessment to inform learning and project design. For example, Anglo American has piloted two studies to assess the overall socio-economic impact of its operations on the South African economy as well as at the community level in Peru. The company has also implemented several community investment peer learning processes and applies its Socio-Economic Assessment Toolbox (SEAT) to all its operations.
- Though likely to be available through the SEAT reviews, which need to be implemented every three years at each operation site, we did not identify any specific references to direct reporting of impacts to local communities. In regards to communities reporting to Anglo American, however, the company is currently piloting 'real-time-reporting' through mobile text messaging of community perceptions and grievances of Anglo American's operations.

The Anglo American Group Foundation was established in 2005 and is funded by Anglo American, but independent of the Anglo American group of companies.

2.1.1 Company-wide social performance reporting

The below table summarises the relevant social performance indicators as reported in Anglo American's 2013 sustainability report. Most of the reporting is in terms of outcomes. Compared to other extractive companies reviewed, Anglo American places great emphasis on tracking and reporting actual numbers of beneficiaries from programmes, which allows the company to estimate the effectiveness of its programmes. However, though numbers and percentages for all of these are provided in Anglo American's sustainability report, it is not clear how these were actually calculated. For example, overall the company estimates that in 2013 community development projects delivered benefits to more than 2.6 million community members and that activities improved the livelihoods of about 260,000 people (Anglo American 2013). We did not identify any detail for how these were calculated. Neither is it clear how the 'beneficiaries' benefitted.

Table 1: Selected social performance indicators

Indicator	Measure	Result	Data source
<i>Health</i>			
HIV	Number and %	Outputs and outcomes	HIV/AIDS data only included for Anglo American's South Africa operations
<ul style="list-style-type: none"> - Employees in high HIV-burden countries - Estimated HIV prevalence rate - Estimated HIV-positive employees - HIV counselling and testing participation - Number of new cases of HIV - Employees on HIV wellness programmes - Employees on anti-retroviral therapy - Estimated HIV-positive on anti-retroviral therapy - AIDS death 			
Tuberculosis	Number	-	Tuberculosis only included for Anglo American South Africa operations
<ul style="list-style-type: none"> - New cases of tuberculosis - Tuberculosis incidence - Proven tuberculosis death 			
<i>Human Resources</i>			
Diversity	% of total	Outcome	Not specified
<ul style="list-style-type: none"> - Women in management - Historically disadvantaged South Africans 			
<i>Social</i>			
CSI expenditure	US\$ and % of pre-tax profits	Input	Not specified
<ul style="list-style-type: none"> - Disaggregated by type and region - Community development projects supported - Beneficiaries of education projects - Beneficiaries of community development projects (education, capacity development, the environment, health, enterprise development, disaster and emergency relief, housing, sport, 			
	Number	Output	Not specified
	Number	Outcome	Not specified
	Number	Outcome	Not specified

arts and heritage and water and sanitation).	Number	Outcome	Not specified
- Beneficiaries of disaster and emergency relief projects	Number	Outcome	Not specified
- Beneficiaries of improved livelihoods			
Procurement	US\$	-	Not specified
- Procurement Black Economic Empowerment expenditure			
- Procurement localised expenditure			
Enterprise development initiatives	Number of businesses and jobs (since 2008).	Outcome	Not specified (number of jobs for South Africa and Chile only).
- Businesses supported			
- Jobs created/sustained			
- Business supported through enterprise development initiatives			

(Anglo American Sustainable Development Report 2013)

Anglo American's adherence to international standards and initiatives

Anglo American reports in line with GRI, now G4, guidelines.

Anglo American also supports the Global Compact and ICMM. The report is assured by PwC 2013.

Source: Anglo American Sustainable Development Report 2013

2.1.2 Country or project level social performance reporting

Most of the country and project specific reporting relates to Anglo American's core operations in South Africa and Peru. For its flagship HIV/AIDS programme in South Africa and enterprise development programmes in South Africa in Peru, the company seems to have developed comprehensive impact assessment tools. This seems to be less the case for small community based projects based on what is reported in the company's sustainability report and on the website. However, these may be assessed through Anglo American's community level application of SEAT, which do not appear to be reported publicly.

- Anglo American reports that since 2008 enterprise development schemes in South Africa and Chile have supported over 76,000 jobs. Zimele is Anglo American's flagship enterprise development programme established 24 years ago to empower black entrepreneurs through the creation of SMEs. Since 2008 it has supported 1,500 business employing 27,500 people. For a similar programme, Emerge, in Chile running since 2006, Anglo American does not only report number of businesses and jobs supported but also increase in sales, salaries as well as local procurement. Based on the experience of these two programmes Anglo American developed a best-practice model in 2012 to be rolled out in other countries (Anglo American 2013).
- Anglo American's sustainably report also refers to two examples of social investment into community level agricultural projects, one on developing a community farm and training centre in South Africa and one on a greenhouse in Peru. Though both refer to production levels achieved, no assessment of the social or economic effects is reported (Anglo American 2013).

2.1.3 Approach to impact assessment

Anglo American states that it has "a standard reporting process for all ... [its] social investments, to monitor outputs of community social investments, and help to identify the most effective projects, delivering methods and partners, to try and maximise the value that Anglo American and its host communities derive from these investments. [The company has] ... defined 32 Key Performance Indicators for the 14 categories of social investment that represent all of the type of projects currently supported by Anglo American and its company-funded foundations. These output KPIs are collated for each social investment project and tracked from project inception" (Anglo American 2013). Based on Anglo American's 2013 sustainability report, these Key Performance Indicators track the number of beneficiaries but not necessarily how they benefited.

Group operations are also required to undertake a SEAT assessment every three years to track changes and progress. According to Anglo American, SEAT is its primary means for enhancing the development outcomes and capacity of host communities. It is used to improve operations' understanding of their positive and negative socio-economic impacts, enhance stakeholder dialogue and the management of social issues, build the company's ability to support local socio-economic development and facilitate greater transparency and accountability (Anglo American 2013). Summaries of these are not shared at the aggregate level, but would provide detail on the impact of community investments at the community level if publicly available.

In addition, Anglo American in 2013 worked with PwC to develop and pilot metrics to value the economic contribution of Anglo American at the national level in South Africa and at the local level in Peru. These pilots will be used to improve the measuring and monitoring of Anglo American's contributing, inform socio-economic development planning and provide a clear and fact-based platform for dialogue and engagement with stakeholders, according to the company (Anglo American 2013).

Finally, though not specifically impact assessment driven, Anglo American, also carries out in-house community development peer-review processes to facilitate learning and inform best practice across the Group. These reviews at specific project sites draw on internal expertise, as well as external partners such as CARE International, to facilitate learning and spread best practice in effectively designing and implementing community development projects (Anglo American 2013).

2.1.4 Reporting to local communities

Though we did not identify any direct reporting to local communities, through the SEAT tool Anglo American is likely to directly report to communities as engagement with local stakeholders is central to this tool. The company will presumably also use the socio-economic impact assessment pilots at the national level in South Africa and local level in Peru to report on impacts to communities.

2.2 BG Group

BG Group's social investment projects focus on education, skills development and livelihood enhancement (BG 2012).

In terms of BG Group's impact reporting:

- Most of the company's reporting is qualitative and does not quantify inputs, outputs or outcomes.
- Recognising limitations in the company's efforts to document socio-economic impact, BG-Group recently commissioned a review of its impact assessment but no further detail is provided.
- We did not identify any specific reporting to local communities on the impact of social investments.

2.2.1 Company-wide social performance reporting

The table below summarises relevant social performance indicators as reported in BG Group's 2012 sustainability report. These are largely in terms of inputs only, despite the company stating that it focuses its investments on longer term projects.

Table 2: Selected social performance indicators

Indicator	Measure	Result	Data source
<i>People</i>			
Women - In workforce - In senior management	% of total	Outcome	SAP software system, HR records
Local employees	Number	Outcome	SAP software system, HR records
Speak up/whistleblowing cases	Number of cases		Not specified
<i>Social investment</i>			
Charitable donations/philanthropy	US\$	Input	Not specified
Local community investment	US\$	Input	Not specified
Regional development	US\$	Input	Not specified
Miscellaneous	US\$	Input	Not specified
Total voluntary	US\$ and by country	Input	Not specified
Total mandatory	US\$ and by country	Input	Not specified (only mandatory social investments over which the company has full control)
Total social investment	US\$	Input	Not specified
<i>Local sourcing</i>			
Payments to local suppliers	US\$		

(BG 2012 Sustainability Report)

In addition to the specific performance indicators, BG also reports on specific social performance related targets of 2012, actions taken in 2012 and targets for 2013. Beyond increasing year-on-year social investment spent, these include for example efforts to improve the company's socio-economic impact reporting (BG 2012).

BG adherence to international standards and initiatives

BG Group self-declared reports in line with G3.1 Reporting standards to A+ level. The sustainability data is also produced in accordance with the International Association of Oil and Gas Producers guidelines.

The report is independently assured by DNV Two Tomorrows.

Source: www.bg-group.com

Project and country level reporting is largely limited to summaries of activities by country or project rather than any quantifiable impact assessment. For example:

- In Egypt and Tunisia BG's strategy focuses on vocational training, as well as skills and livelihoods development. Impact assessments seem to be limited to qualitative analysis or the number of graduates completing training (BG Group 2012).
- For BG Group's social investments into science, technology, engineering and mathematics training in Brazil, reporting is limited to the financial investments the company made (BG Group 2012).
- Though there is reference to social investments into fishery livelihoods in Trinidad and Tobago and Tanzania and some activities are outlined, there is no detail provided on inputs, outputs or outcomes (BG Group 2012).

2.2.3 Approaches to impact assessment

Whilst some detail is provided on how BG Group calculates sustainability performance data, this was only self-accredited by BG Group itself in regards of compliance with GRI standards.

Recognising the need to improve socio-economic impact reporting, BG Group in 2012 initiated a work stream to investigate how to report on BG Group's wider socio-economic contribution. Though BG Group states to have commissioned an external expert to inform BG Group's approach to reporting socio-economic contribution, no further detail is provided or how that is reflected in reporting for 2013 (BG Group 2012).

However, BG Group is the only company reviewed to provide a data methodology appendix to its sustainability report, which sets out how the sustainability performance data is measured, recorded and reported (www.bg-group.com).

2.2.4 Reporting to local communities

We did not identify any specific reporting of social performance impacts to local communities or intentions of doing so.

2.3 BHP Billiton

BHP Billiton disaggregates its social investments in terms of education and training, general infrastructure, community support (capacity building), environment, disaster relief, arts, health, sports and recreation as well as small business development.

In terms of BHP Billiton's social performance reporting:

- The company's reporting on social performance is comparatively quite limited and most of the company's reporting on the impacts of its social investment is in terms of inputs. BHP Billiton is the only company to explicitly and almost exclusively track community investment in terms of the number of complaints based on its 2013 sustainability report.

- Though BHP Billiton requires projects to have documented objectives specifically linked to the achievement of long-term, sustainable outcomes and improvements in indicators identified in social baseline studies, we did not identify any public reporting of these.
- We also did not identify any specific references to the company reporting its social performance impacts to affected communities.

BHP Billiton set up the BHP Billiton Foundation in 2013 and BHP Billiton Sustainable Communities charity as part of its community investment programmes. The purpose of these is to identify and support large sustainable development projects in countries and regions of interest to BHP Billiton to complement the local programmes managed by the company's assets. Overall the objective of the foundation as well as charity is to add value to the community efforts supported by BHP Billiton's operations. We did not review any impact assessments of social investment projects by either the foundation or charity.

2.3.1 Company-wide social performance reporting

The below table summarises the social performance indicators as reported in BHP Billiton's 2013 sustainability report. The company seems to only include a few that are directly relevant to social investment and does not necessarily disaggregate between developed and developing countries. Most indicators are reported in terms of outcomes, though critically social investments into community programmes only in terms of input. It is noteworthy that the success of community investment seems to be measured ultimately in terms of the number of community complaints and the number of community incidents resulting from BHP Billiton's operations. Whilst most other companies reviewed also report to be tracking the number and nature of community complaints, they do not tend to explicitly present this as the ultimate measure of the effectiveness of community investment programmes.

Table 3: Selected social performance indicators

Indicator	Measure	Result	Data source
<i>People</i>			
Gender divide - Senior leaders - Managers - Supervisory and professionals - Operators and general support	% of workforce	Outcome	Employee headcount
Employees by region	%	Outcome	Not specified
<i>Society</i>			
Community complaints - dust, noise, odour, other	Number of complains	-	Not specified
Training - cultural awareness training - human rights training - security training	Number of employees and contractors trained	Output	Not specified
Voluntary investment in community	US\$	Input	Not specified

programmes			
- disaggregated by spent from BHP Billiton Foundation, BHP Billiton Sustainable Communities, and Expenditure			
- disaggregated by country			
- by programme category		%	
		%	
<i>Economic</i>			
Payments to suppliers, contractors, etc.	US\$	-	Extracted from audited financial statements
- by local and regional suppliers			
	%		

(BHP Billiton Sustainability Report 2013)

In addition to the performance data above, BHP Billiton also specifies community related targets as set out below.

Table 4: Specific community related targets

Impact reported	Format	Result	Data source
<i>Community</i>			
No specific community incidents resulting from our controlled operations	Number of incidents	-	Not specified
1% of pre-tax profits invested in community programs including cash, in-kind support and administration	Calculated on the average of the previous three year's pre-tax profit	Input	Not specified
All assets to have local procurement plans with targets included in their Community Development Management Plans	%	-	Not specified

(BHP Billiton Sustainability Report 2013)

BHP Billiton's adherence to international standards and initiatives

BHP Billiton prepares its report in line with the GRI G3 Sustainability Reporting Guidelines including the Mining and Metals Sector supplement to an A+ level.

BHP Billiton discloses information to the following rating agencies, Dow Jones Sustainability Indexes, the Australian SAM Sustainability Index, the Johannesburg Stock Exchange, SRI Index and the FTSE4Good.

BHP Billiton also supports the UN Global Compact, UN Guiding Principles on business and Human rights, EITI, CDP and ICMM principles.

The sustainability report is assured by KPMG.

Source: BHP Billiton Sustainability Report 2013 www.bq-group.com

2.3.2 Country or project level social performance reporting

Though BHP Billiton refers to some examples in its sustainability report and sustainability section of the website, these tend to be qualitative and not provide any detail on specific inputs or outputs. For example:

- To improve the educational achievement and hence employment opportunities among one of BHP Billiton's host communities in South Africa, the company together with the South African Department of Education worked with a local charity to improve educational attainment. Though no figures are provided including inputs, 'outstanding results' are said to have been achieved with students achieving pass rates above the district or province average, and many students gaining entry into university or technical colleges (BHP Billiton 2013).
- To support local and regional businesses, BHP Billiton in conjunction with Raizrop, a business incubation specialist, provides mentoring and skills development to assist SMEs (BHP Billiton 2013). No details regarding impact are being provided.

One example providing further details on inputs for one of BHP Billiton Sustainable Communities charity projects is:

- In 2014 the charity launched the LEAD Project in Mozambique committing US\$8.8 million over five years to an agricultural initiative benefitting smallholder farmers. The project will work with 50 producer organisations to increase income and business opportunities and improve production capacity (www.bhpbilliton.com).

2.3.3 Approaches to impact assessment

From the company's website and 2013 sustainability report, BHP Billiton's approach to impact assessment is not transparent. The company does state, however, that community development projects are selected on the basis of their capacity to have a positive impact on quality of life indicators for the relevant community and to support the Group's license to operate. Projects are required to have documented objectives specifically linked to the achievement of long-term,

sustainable outcomes and improvements in indicators identified in the social baseline study (BHP Billiton 2013).

BHP Billiton Sustainable Communities charity as well as the recently established BHP Billiton Foundation may have their own approaches and methodologies for impact assessment but we did not review these.

2.3.4 Reporting to local communities

We did not identify specific references to impact reporting of social performance directly to affected communities.

2.4 BP

BP's community investment areas include enterprise development, education, access to energy, infrastructure and health as well as direct spending on community programmes such as disaster relief.

In terms of BP's social performance reporting:

- BP appears to prioritise its environmental impact reporting over community level social impact reporting. In terms of social investments, reporting is largely limited to inputs with only limited impact data on specific country level projects.
- BP does not use a single methodology to quantify community benefits but rather individual sites determine the categories, level and methodology for assessing social performance. Only some data such as inputs into community investment are collated globally.
- Though individual operations are likely to do so, we did not identify any specific references to the company reporting its social performance to affected communities.

The BP Foundation is a separate entity from BP and accounts independently for its operations, assets, liabilities and expenses. It is funded entirely from contributions from BP Group. It prioritises donations to charities that support science, technology, engineering and maths education, economic development, practical approaches to environmental issues and humanitarian relief. We did not review BP Foundation's approach to impact reporting.

2.4.1 Company-wide social performance reporting

The table below summarises social performance indicators as reported in BP's 2013 sustainability report. In regards to community level investments these are only reported in terms of input.

Table 5: Selected social performance indicators

Indicator	Measure	Result	Data source
<i>People</i>			
Diversity - Women in group leadership - Women at management level - People from beyond the UK and US in group leadership	%	Outcome	Not specified
<i>Performance</i>			
Contribution to communities	US\$	Input	Not specified
Human rights training conducted	Number of training	Output	

We did not identify any group wide figures for spend on locally sourced goods and services as part of BP’s sustainability performance indicators.

BP compliance with and reporting to international standards and initiatives

BP uses international reporting standards and frameworks to report its sustainability performance. These include the GRI G3.1 guidelines and the oil and gas sector supplement to an A+ level. The company also reports in line with the second edition Oil and Gas Industry Voluntary Guidance on Sustainability Reporting (2010) from the oil and gas industry association IPIECA, The American Petroleum Institute and the International Association of Oil and Gas Producers.

BP also reports against the 10 principles on human rights, labour, environment and anti-corruption of the UN Global Compact.

BP’s report has been independently assured by Ernst & Young.

Source: www.bp.com

2.4.2 Country or project level social performance reporting

BP does refer to several individual social investment projects, largely implemented by third parties it appears. Impact reporting varies between these projects from being limited to the number of beneficiaries to assessments of the impact of the project in terms of reducing prevalence rates of malaria. For example:

- In Papua, BP runs one-on-one business consultancy and technical assistance to local businesses during the tender process. Since 2006 the company BP has held mentoring sessions and workshops for more than 500 local businesses (BP 2013).

- In India, BP developed a training programme to help motorcycle mechanics working in small enterprises to keep up with technological advances. Since 2010, 100,000 mechanics have been trained (BP 2013).
- In Turkey BP developed a co-funding agreement with a fund to help enterprises along BP's pipeline to access bank credits. Since 2008, 74 SMEs have accessed almost US\$3.5 million (BP 2013).
- In Angola, BP helped to develop a water sanitation project, which supplies clean water for more than 20,000 people (BP 2013).
- In Indonesia, BP initiated a community health programme to help eradicate malaria in villages around BP's plan. The prevalence in affected villages has fallen from an average of 12% in 2003 to an average of 0.08% in 2013 (BP 2013).

2.4.3 Approaches to impact assessment

BP explicitly covers the following aspects in its socio-economic assessments according to the company's sustainability report: corruption and bribery, social tension, human rights, community health and safety, workforce welfare, local employment, cultural heritage, the physical and economic aspects of involuntary resettlement and potential impacts on indigenous peoples. Each year, each operation then reviews its socio-economic and environmental performance and sets local improvement targets. These vary by location. BP states that the company has been evaluating the extent to which the current screening process helps projects to identify and assess socio-economic as well as environmental sensitivities and impacts (BP 2013). However no further detail is provided.

Importantly these screening processes do not appear to be standardised. BP states that it does not use a single methodology to quantify overall community benefits for all sites, but only collects data globally on, for example, community investment inputs. Each operation decides independently the extent to which it will quantify overall benefits to local communities. In the words of Elizabeth Wild, BP's Social Responsibility Director, "Methodologies for quantifying overall community benefits need to be sophisticated to take account of different circumstances and types of impact, and to balance negative and positive impacts. We will follow the development of these methodologies with interest". (www.bp.com).

2.4.4 Reporting to local communities

BP's Sustainability Review 2013 states that throughout the life cycle of projects and operations, BP projects consult with communities about potential environmental and socio-economic impacts and develop plans to manage these. As described above, the level of reporting to communities seems to be on a project by project basis but we did not identify any specific reporting to local communities on impact.

2.5 Newmont

Newmont requires its operations to build on the knowledge gained from engaging with local communities, including baseline studies and impact analysis, to develop action plans and monitor performance in areas such as community health, community investment, closure and education (Newmont 2012).

In terms of Newmont's social performance reporting:

- Newmont largely reports its social performance in terms of inputs. With the notable exception of a study of the Ahafo mine in Ghana, which also explores direct and indirect socio-economic impacts from the whole mining operation.
- We did not identify any details on the companies approach to impact reporting. Interestingly, however, Newmont refers to using participative assessment and monitoring activities to assess impact on local communities.
- Despite the reference to participative assessments at the community level, we did not identify any direct communication of social performance to communities.

Newmont does appear to run project specific foundations. One example is the Newmont Ahafo Development Foundation which allocates US\$1 per ounce of gold sold and 1% of its annual net profit to the fund, which totalled more than US\$12 million at the end of 2012 (Newmont 2012).

2.5.1 Company-wide social performance reporting

The below provides an overview of the social investment relevant performance indicators as reported in Newmont’s 2012 sustainability report. Whilst these appear limited, Newmont seems to focus on project level impact assessments which are not aggregated globally.

Table 6: Selected social performance indicators

Indicator	Measure	Result	Data source
<i>People</i>			
Local employees and contractors	%	Outcome	Not specified
<i>Community investment</i>			
Community investment - By country - By community investment and in-kind support - By activity	US\$	Input	Not specified
Value added to national economies - By country	US\$	-	Not specified

(Newmont Sustainability Review 2013)

Newmont’s adherence to international standards and initiatives

Newmont reports in line with AccountAbility AA1000 Assurance Standard, GRI G3 set of indicators and ICMM’s assurance procedure.

Newmont participates in the following organisations and initiatives: the World Gold Council, ICMM, International Cyanide Management Code, the Carbon Disclosure Project, UN Global Compact including its LEAD Program, Voluntary Principles on Security and Human Rights, EITI, Publish What You Pay, Partnering Against Corruption Initiative and the Sullivan Principles.

The report was assured by Bureau Veritas.

Source: www.beyondthemine.com

2.5.2 Country or project level social investment reporting

At the project specific level, Newmont refers in its 2012 sustainability report to several community development projects including charitable donations. The level of impact assessment varies by project but is largely descriptive. For example:

- Newmont provides funding to Profag Ltd, a local Ghanaian agro-consultancy company, implementing the Ahafo Agribusiness Growth Initiative, which aims to stimulate economic growth and improve livelihoods of smallholder farmer (Newmont 2012). Though specific activities are described, no quantifiable goals or impacts are reported.
- Newmont invests in HIV/AIDS as well as malaria prevention programmes around its mine sites. For malaria the company for example cites specific examples in the reduction of prevalence levels at a mine in Indonesia (Newmont 2012).

Documenting the broader socio-economic effects of one of its operations, Newmont commissioned an independent socio-economic impact assessment of its Ahafo mine in Ghana, exploring both direct as well as indirect economic benefits associated with the mine from January 2010 to May 2011. Estimates included the share of national exports, foreign direct investment and GDP as well as number of jobs created directly and indirectly and the impact of local procurement as well as other effects such as the development of infrastructure, communication systems and electrification (Newmont 2012). Whilst the independently commissioned study covers the methodology taken, it is not included in the company's own sustainability reporting.

2.5.3 Approaches to impact assessment

Newmont states that it engages with local communities through, local workshops, project-specific dialogue, participative assessment and monitoring activities, household surveys, companies and/or grievance mechanisms, newsletters and other announcements, project and corporate websites as well as community information centres (Newmont 2012). However, the overall approach to impact assessment of social investments is not clear.

2.5.4 Reporting to local communities

We did not identify any direct reporting to local communities of the impacts of Newmont's community level social performance.

2.6 Rio Tinto

Rio Tinto focuses its social investments on indigenous employment, gender in communities, cultural heritage and resettlement and compensation. Specific activities include programmes on health, education, business development, environmental protection, housing and agriculture.

In terms of Rio Tinto's impact reporting:

- Most of the company's reporting in regards to social performance is in terms of inputs. However, beyond aggregate global figures, Rio Tinto does not appear to aim to

standardise reporting, but has a target for all operations to have in place locally-appropriate, and publicly-reported social performance indicators that demonstrate the positive contribution to the economic development of the communities and regions where Rio Tinto operates. These need to be in line with the MDGs.

- We did not identify any details on Rio Tinto’s approach to actually assessing these impacts.
- We also did not identify any details of Rio Tinto communicating specific impacts to local communities.

Rio Tinto does provide details of the share of its social investment that it provides to foundations independent and not linked to the company. There does not appear to be an independent but company associated foundation.

2.6.1 Company-wide social performance reporting

The below table summarises social performance indicators as reported in Rio Tinto’s 2013 sustainability report. We note that specific social performance indicators are defined and reported on at the local level and may therefore not be comparable at the group-wide level.

Table 7: Selected social performance indicators

Indicator	Measure	Result	Data source
<i>Employees</i>			
Diversity	%	Outcome	Not specified
- Women representation at senior management			
- Women representation at graduate intake			
- Representation of graduate intake of nationals from regions where Rio Tinto is developing new business			
<i>Economic</i>			
Community contribution		Input	Not specified
- Total	US\$		
- By programme type (e.g. education, environment, HIV/AIDS, recreation, business development housing, health, agriculture, culture, transport, other)	%		
- By region	%		
Operations that have in place locally-appropriate, publicly-reported social performance indicators that demonstrate a positive contribution to the economic development of the	%	-	Not specified

communities and region where Rio Tinto operates, in line with MDGs			
Payments to suppliers	US\$	-	Not specified
- by local, regional, national or international spent			
<i>Governance</i>			
Integrity and compliance		-	Not specified
- Speak-OUT case activity		Number of	
- Speak-OUT by case category		calls	
		%	

(Rio Tinto Sustainable Development 2013)

Rio Tinto also evaluates its global direct economic contribution, which includes employee salaries and wages, payments to government, payments to suppliers, dividends on interest, and capital reinvested. This does not include multiplier effects from local wages.

Rio Tinto's adherence to international standards and initiatives

Rio Tinto reports under voluntary commitments including GRI, ICMM's Sustainable Development Framework, MDGs, the UN Global Compact, the Carbon Disclosure Project, the Carbon Disclosure Project Water Disclosure, the Dow Jones Sustainability Index and the FTSE4Good.

Rio Tinto's sustainability report is independently assured by PwC.

Source: www.riotinto.com Source: www.beyondthemine.com

2.6.2 Country or project level social performance reporting

Whilst Rio Tinto's 2013 sustainability report refers to several country level social investment projects, these generally do not provide much detail on actual impacts. One exception is the Roessing Uranium Limited HIV/AIDS programme to support employees and the broader community surrounding the company's operations in Namibia. The programme has been assessed in terms of employees knowing their HIV status following public education programmes as well as treatment success rate (www.riotinto.com).

Though these should be publicly available, we did not identify any of the locally-appropriate and publicly reported social performance indicators demonstrating Rio Tinto's local impact through this review. The project level or regional level reviews available on Rio Tinto's website tended to be generic rather than quantifiable outcomes and impacts.

2.6.3 Approaches to impact assessment

Unlike most other companies reviewed, Rio Tinto seems to largely decentralise impact assessments including the identification of indicators to the local level. The company has a target for all operations to have in place locally-appropriate and publicly-reported social performance indicators

that demonstrate the positive contribution to the economic development of the communities and regions where Rio Tinto operates (www.riotinto.com). We did not identify any specific methodologies to Rio Tinto's impact assessment.

2.6.4 Reporting to communities

According to its 2013 sustainability report, 98% of operations had the indicators in place required by Rio Tinto's communities target and 90% had reported them publicly (Rio Tinto 2013). Through Rio Tinto's website, it is not clear though, how these are reported and we did not identify details of how the company communicates these to local communities.

2.7 Royal Dutch Shell

Shell describes its impacts on local communities as including jobs, capacity building, technology, contracting, business opportunities and social investment. Under social investment, Shell includes enterprise development, access to energy, road safety, health, education, environmental volunteering and disaster relief.

In terms of Shell's impact reporting:

- Most of the company's reporting on its social performance is in terms of inputs, outputs or outcomes.
- We did not identify any details on the company's approach to impact reporting, though Shell states in the company's 2012 sustainability report, that it does so systematically for its social investment projects and that these assessments are used to inform and review internal decision making.
- We did not identify any specific references to the company reporting its social performance to affected communities.

The Shell Foundation is run entirely separately from Shell's operations.

2.7.1 Company-wide social performance reporting

The below table summarises the social performance indicators as reported in Shell's 2012 sustainability report. Those in relation to employment are largely reported as either outcomes or outputs. However, voluntary social investment into community development is only reported as an input, i.e. US\$ spent. Though this figure is disaggregated by spent in developed and developing countries and by purpose of the social investment, e.g. enterprise development or health or education, no further detail is provided, which would provide detail on the number of people benefitting and how they benefit.

Table 8: Selected social performance indicators

Indicator	Measure	Result	Data source
<i>Social data</i>			
Gender diversity	% of women	Outcome	Human resource system
- In supervisory positions			
- In management position			
- In senior leadership position			

<p>Regional diversity</p> <ul style="list-style-type: none"> - Countries with majority of nationals in senior leadership positions 	% of countries	Outcome	Human resources system
<p>Staff forums and grievances procedures</p> <ul style="list-style-type: none"> - Countries with staff access to staff forum, grievance procedure or other support system 	% of countries	Output	Internal survey completed by senior Shell representatives in each country
<p>Child labour</p> <ul style="list-style-type: none"> - Own operations - Contractors - Suppliers 	% of countries with specific procedures in place	Output	Internal survey completed by senior Shell representatives in each country
<p>Forced labour</p> <ul style="list-style-type: none"> - Own operations - Contractors and suppliers 	% of countries with specific procedures in place	Output	Internal survey completed by senior Shell representatives in each country
<p>Integrity</p> <ul style="list-style-type: none"> - Code of Conduct violations - Contracts cancelled due to incompatibility with Business Principles - Joint ventures divested due to incompatibility with Business Principles 	Number of cases	Output	Code of Conduct violations reported. Procurement data collected via financial system
<p>Contracting and procurement</p> <ul style="list-style-type: none"> - Goods and services procured in lower income countries - Goods and services procured in lower income countries from locally owned companies 	US\$ estimated expenditure in countries where GDP is < US\$ 15,000 a year per person	-	Procurement data collected via financial system
<p>Voluntary social investment</p> <ul style="list-style-type: none"> - Voluntary social investment - Social investment spend in lower-income countries - Voluntary social investment proportion of spend on enterprise development, road safety, energy access, community development, biodiversity and other 	Investment in US\$. Does not include social investments through contractual agreements with host government, voluntary work and donations of equipment.	Input	Social investment data collected via financial system

(Shell Sustainability Report 2012)

In addition to the formally reported performance indicators, references to other social performance indicators in the 2012 sustainability report also tend to largely refer to inputs and outputs. Examples include:

- Shell organised three workshops for suppliers in partnership with UK Trade and Investment to promote support for local jobs and enterprises (Shell 2012).
- In 2012, Shell conducted 50 rigorous assessments of suppliers (Shell 2013).
- In 2012, Shell invested over US\$ 280 million in training and development ... providing over more than 750,000 training days (Shell 2013).

In terms of outcomes, one example is:

Shell's adherence to international standards and initiatives

Royal Dutch Shell reports in accordance with GRI and in line with the oil and gas industry guidelines developed by the International Petroleum Industry Environmental Conservation Association (IPIECA), The American Petroleum Institute (API) and the International Association of Oil & Gas Producers (OGP).

Royal Dutch Shell discloses information to the Carbon Disclosure Project, Dow Jones Sustainability Index, FTSE4Good Index and others that assess the economic, environmental and social performance of companies.

Shell supports the UN Declaration on Human Rights, UN Global Compact, OECD Guidelines for Multinational Enterprises and ILO Declaration on Fundamental Principles and Rights at Work.

Whilst Shell's reporting is not formally assured, it is reviewed by an external Review Committee of seven independent experts.

Source: (www.shell.com)

2.7.2 Country or project level social performance reporting

As for company-wide reporting on impacts, project or country specific reporting is largely limited to inputs and/or outputs as well as some outcomes. Most references tend to be to small individual case studies rather than any comprehensive impact assessment. For example:

- For its Niger Delta AIDS Response project Shell states how much it invested and the number of people receiving treatment. Until 2009, the project was run jointly with an international NGO and has now been expanded to the national level and been handed over to the government (www.shell.com).
- For its social investment into health micro insurance in the Niger Delta, Shell refers to the number of people signed up and how much they may be paying at a minimum for their micro insurance (www.shell.com).
- For its global LiveWire programme, Shell refers globally only to small individual case studies and quotes. For its country-level LiveWire Nigeria programme Shell Nigeria provides the number of people trained and the number of people who receive micro-credits, though no amount is provided. Whilst there is reference to the multiplier effects in terms of job creation from these, this is not quantified (www.shell.com).

2.7.3 Approach to impact assessment

Shell does not lay out any specific approach or method it takes to assessing the impact of its social performance. However, the company does state that “the systematic assessment of the potential environmental, health and social impacts is a fundamental part of the way we design our projects or any changes to existing facilities”. The company further states that “we capture the goals we set in the impact assessment process in a management plan and must implement and track these through the life of the project or operation” (www.shell.com). Therefore, whilst the company does not appear to publicly share all its impact assessments of social investments, it is likely that these are conducted and shared internally to inform decision making.

2.7.4 Reporting to local communities

We did not identify specific references of social performance reporting to affected communities through searches of Shell’s corporate website.

2.8 Tullow Oil

Tullow Oil in its 2012 corporate social responsibility report states that it has defined a new approach to social performance putting social impact management at the heart of its business (Tullow Oil 2012). Social investments until then focused on education, enterprise development health and the environment.

In terms of Tullow Oil’s impact reporting:

- The company is a relatively new extractive company, so its social investment strategy and impact indicators as well as assessment process is still taking shape. So far most social performance relevant indicators are reported as inputs with limited impact assessment.
- Though the company appears to place a high priority on community engagement and local hiring, we did not identify any specific reporting to affected communities on the company’s social impact.

2.8.1 Company-wide social performance reporting

The below table summarises the social performance indicators as reported in Tullow Oil’s 2012 corporate responsibility report. These are comparatively limited and in terms of social investment focus on inputs only.

Table 9: Selected social performance indicators

Indicator	Measure	Result	Data source
<i>People</i>			
Employees	Number	Outcome	Not specified
- Expatriates in workforce			
- Local contract terms			
- Local nationals by country			

Females	Number and %	Outcome	Not specified
- In the workforce			
- Female managers			
<i>Social performance</i>			
Discretionary expenditure	US\$	Input	Not specified
Local content expenditure	US\$ by country	-	Not specified

(Tullow Oil Corporate Responsibility Report 2012)

In terms of actual impact assessments, that of local content expenditure is limited to Tullow Oil giving examples of local supplier development programmes and the number of businesses registered as being interested in supplying Tullow Oil (Tullow Oil 2012).

Regarding broader economic impacts Tullow Oil does evaluate its direct economic contribution to the Ghanaian and Ugandan economy which includes local content expenditure, payroll, taxes, payments in kind, social investments and other payments.

Tullow Oil's adherence to international standards and initiatives

Tullow Oil applies the GRI G3.1 Guidelines and Oil and Gas Sector Supplement in its 2012 corporate social responsibility report with an A+ grading. The company also took into account the International Petroleum Industry Environmental Conservation Association (IPIECA) good practice guidance on corporate responsibility reporting.

Tullow Oil also maintains industry members and affiliations to engage with industry peers through EITI, Transparency International Corporate Supporters Forum, Voluntary Principles of Security and Human Rights, the Carbon Disclosure Project and Oil Spill Response Limited.

Tullow Oil's report is independently assured by Deloitte.

Source: www.tulloil.com

2.8.2 Country or project level social performance reporting

At the country or project level the focus similarly seems to be largely on inputs in the form of charitable donations. It may also have been too early to assess these given the recent nature of most of Tullow Oil's social performance projects.

- Tullow Oil provided US\$600,000 funding and business support for the opening of an enterprise centre in Uganda, which is run by a local NGO. There is no impact assessment, however, to document the impact of the input of US\$600,000 (Tullow Oil 2012).

- Similarly Tullow Oil provided seed funding for a vocational skills training centre in Uganda, but no further detail on intended impact is provided beyond the training of local suppliers (Tullow Oil 2012).
- Tullow Oil invested US\$93,500 a year to support 15 students to attend the trauma nurse training in Ethiopia, so that theatre nurses are better trained to deal with the higher than average road traffic accident number in Ethiopia compared to the rest of the continent (Tullow Oil 2012).
- Tullow Oil donated US\$6.6 million for scholarships for 100 students from Ghana, Uganda, Kenya, Mauritania, Cote d'Ivoire, Gabon and Ethiopia to study science at international universities (Tullow Oil 2012).
- Tullow Oil donates US\$25,000 to the African Gifted Foundation, which benefits students in Uganda, Ghana and Ethiopia to access tailored science and technology focused courses (Tullow Oil 2012).
- In Gabon, Tullow Oil partnered with the Red Cross to bring weekly mobile health clinics to remote villages, responding to community concerns over access to health care (Tullow Oil 2012).

2.8.3 Approaches to impact assessment

Reflecting the evolving nature of Tullow Oil's social investment strategy, given the company only recently emerged as one of the major extractive companies globally, the company states the following objectives for 2013 in its 2012 corporate social responsibility report:

- Roll out social investment policy mandatory criteria and governance process
- Develop Tullow Oil's social performance standards
- Develop social performance protocol for contractor management
- Define and develop robust social impact assessment process
- Define and integrate social performance inputs and activities into business model delivery from new country entry process through decommissioning.

It therefore appears that until recently social investment was limited to largely charitable donations, which were not evaluated by the company. Tullow Oil's own social impact assessment process is only being defined now.

2.8.4 Reporting to local communities

Though Tullow Oil is generally perceived to work closely with local communities, we did not identify any specific examples of project level reporting to communities

3 Headlines from reviews of companies' social performance reporting

The following headlines emerged from our review of eight large scale extractive companies and their social investment reporting.

In regards to how companies publicly report on their social performance:

- Most of the social performance reporting by companies is covered in their annual sustainability reviews. These tend to primarily focus on the well-being and diversity of employees as well as documenting the environmental impact from core operations. Social investment tends to only be a comparatively small sub-category in these reports.
- This is largely because companies generally report in line with voluntary international guidelines on reporting, such as those set out by the Global Reporting Initiative (GRI), which include but do not necessarily prioritise social investment.

In regards to the types of social investment impacts companies report on:

- There is no clearly defined definition of what constitutes social investments by extractive companies. Most companies include some or all of the following social investments in their categorisations, but there are significant variations between companies. Social investment categories include: local employment, gender and diversity issues, local procurement, supplier development, building local capacity, alternative livelihoods, health, housing and sanitation, enterprise and skills development, education and training, general infrastructure development, access to energy, the environment, disaster relief, arts, as well as sports and recreation.

In regards to the types of impacts of social investments companies report on:

- All companies reviewed tend to quantify the input into social investment projects, i.e. money invested, and generally also disaggregate spent by country and/or purpose.
- The level of reporting of impacts of these social investments varies significantly between companies, however. Some are comprehensive and aim to cover outcomes and impacts, whilst most tend to be largely qualitative and focus on inputs. Examples of the former include the assessment of the number of businesses supported, jobs created and impact on business performance as a result of Anglo American's enterprise development projects in South Africa and Peru. It is noteworthy that Anglo American appears to place great emphasis on actually tracking the number of beneficiaries from its social investments. Most reporting, however, is limited to describing inputs, i.e. money invested, with limited or no actual impact assessment.

- There seems to be a trend towards documenting the socio-economic impact of specific extractive operations to the national economy, as for example the independent assessment of one of Newmont's projects in Ghana which included direct as well as indirect impacts, or assessments by Anglo American of their contribution to the South African economy, or at the community level in Peru. However, most companies limit these to direct impacts rather than trying to quantify multiplier effects such as indirect job creation.

In regards to the overall approach companies take to measuring the impact of their social performance:

- None of the companies reviewed report on the methodologies used to measure impact beyond some providing these along the GRI sustainability reporting guidelines.
- In terms of the overall approach companies reviewed take to the assessment of social investments, these vary considerably in terms of their comprehensiveness, but more fundamentally whether reporting is standardised across all operations or whether reporting is driven from the project level. Whilst some companies have assessment tools in place that all projects are required to implement regularly, usually on a between 1-3 year interval, others only require individual projects to define and assess locally appropriate indicators. For example, Anglo American requires all operations to implement its Socio-Economic Assessment Toolbox (SEAT), whilst BP does not use a single methodology to quantify community benefits but rather individual sites determine the categories, level and methodology for assessing social investments. Similarly Rio Tinto does not standardise reporting, but has a target for all operations to have in place locally-appropriate and publicly reported social performance indicators. Interestingly Newmont refers to participatory assessments and monitoring activities, presumably involving communities, but no further detail is provided.
- The extent to which these assessments review effectiveness of social investment programmes and hence subsequent project design is not clear. A noteworthy alternative approach to formal impact assessments highlighted by Anglo American is a peer review process involving internal as well as external experts of existing social investment projects across the group, through which the company aims to facilitate learning and improvements in project design. This avoids the standardisation of indicators across different operating contexts.

In regards to efforts by companies to report the results of their social performance projects to beneficiary communities:

- We did not identify specific references through the company wide reporting. This is not to say that impacts are not being communicated to communities at the project level, however. Most social investment is likely to be in response to community demands. One company reviewed seems to exclusively track impact in terms of the number of community complaints, for example. Whilst most companies reviewed also report to be tracking the number and nature of these complaints, they do not tend to explicitly present these as the ultimate measure of effectiveness of the investments.
- Our review suggests that impact assessments of community level social investments are a key issue to most companies. Whilst Anglo American stands out as placing a strong emphasis on project impact assessment to inform learning and project design and has developed tools like SEAT to do so, several other companies highlight impact

assessment as an issue they are trying to address. For example, recognising limitations in the company's efforts to document socio-economic impact, BG-Group recently commissioned an expert review of its impact assessment to evaluate the extent to which the current screening process helps operations to identify and assess socio-economic as well as environmental impacts. Similarly Tullow Oil states to be in the process of defining and developing robust social impact assessment processes. Therefore, there seems to be strong demand from companies to identify approaches and tools to improve their impact assessments of social investments, beyond existing reporting standards and guidelines.

- Company documentation on impacts of socio-economic assessments generally does not make it clear whether assessments are done independently, externally, and with peer review.

In regards to companies making social investments through foundations:

- The methodologies used by extractive companies' funded foundations were not reviewed as part of this report. However some companies make their social investments through these foundations, so it would be useful to explore their role and how they report impact in more detail as well as the level of interaction between the company and respective foundation where applicable.

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