

2022 Hess GRI Content Index

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This index refers to the Global Reporting Initiative (GRI) Standards (2021) and GRI 11: Oil and Gas Sector Standard (2021), with cross reference to the Ten Principles of the United Nations (U.N.) Global Compact, Ipieca sector specific guidelines, the oil and gas industry metrics from the Sustainability Accounting Standards Board (SASB) and the World Economic Forum (WEF) Stakeholder Capitalism Core Metrics. Hess published our 2022 Sustainability Report (SR) and associated disclosures on June 30, 2023, in accordance with the GRI Standards for the period of January 1, 2022, through December 31, 2022.

GRI Disclosure	Disclosure Title	Reference(s)	Other Reporting Framework(s)	Comment(s)
GRI 2: General Disclosures 2021				
2-1	Organizational details	SR pages 4, 7 2022 Annual Report and U.S. Securities and Exchange Commission (SEC) Form 10-K (pages 6–12) Hess Offices	EM-EP-000.A EM-EP-000.B EM-EP-000.C	
2-2	Entities included in the organization's sustainability reporting	SR pages 4, 7 2022 Annual Report and SEC Form 10-K (pages 6–12)		
2-3	Reporting period, frequency and contact point	SR inside front cover and pages 6–7		Hess publishes an SR on an annual basis.
2-4	Restatements of information	SR pages 6–7, 58–59, 70–71 Greenhouse Gas Inventory Protocol		
2-5	External assurance	SR page 72 Greenhouse Gas Inventory Protocol	GOV-1: A4	In addition to our internal and external assurance process described in the 2022 SR, our policies and practices with respect to GHG reporting and assurance, including third party assurance, are documented in the Hess GHG Inventory Protocol. It is also our practice to have our annual SR and enclosed data reviewed by our named executive officers and Board of Directors (Board) tangentially to our external assurance.
2-6	Activities, value chain and other business relationships	SR pages 4, 6–7, 17–19, 21–23 2022 Annual Report (pages 1–7) and SEC Form 10-K (pages 6–12, 25–44) 2023 Proxy Statement – Form DEF 14A (page 9) Supply Chain		Our products – oil and natural gas and some of their derivatives, including propane – are traded globally, and none are banned. We monitor stakeholder questions and public debate about our industry's products on an ongoing basis. Issues that are important to our stakeholders are confirmed through our annual materiality reviews and included within the scope of our sustainability reporting. For more information on how we assess and respond to stakeholder questions and key material issues, please see the Stakeholder Engagement section (pages 21–23) and Materiality section (pages 6–7) of our 2022 SR and the Stockholder and Interested Party Communications (page 9) of our 2023 Proxy Statement – Form DEF 14A.
2-7	Employees	SR pages 5, 35–37, 70 Key Sustainability Metrics	3, 4, 5, 6	

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2-8	Workers who are not employees	SR pages 17–19, 33	3, 4, 5, 6	<p>As of December 31, 2022, 2,321 contractors from a number of suppliers were working on behalf of Hess. These contractors are not Hess employees.</p> <p>Contractors conduct work under the leadership and guidance of their direct employer, a Hess supplier. The services that these contractors provide are consistent with typical oil and gas operations in the exploration and production industry according to the specialty of their employer. The roles they fill include certain office-based business, administrative, engineering and technical roles, in addition to certain field based operational roles.</p> <p>Hess uses an identity governance administration platform that requires contractors to register in Hess' system in order to be granted physical access to our buildings and/or our digital network. The platform reports the number of active contractors at the end of each month, but not on a full or part time basis.</p> <p>During the course of the reporting period, the number of contractors may fluctuate by 15% due to project needs.</p>
2-9	Governance structure and composition	Corporate Governance Guidelines SR page 11 Committee Composition 2023 Proxy Statement – Form DEF 14A (pages vii, 2–15)	GOV-1: C1, C4 Quality of governing body: Governance body composition	See also the description in 405-1.
2-10	Nomination and selection of the highest governance body	2023 Proxy Statement – Form DEF 14A (pages 6–7)	GOV-1: A1	
2-11	Chair of the highest governance body	2023 Proxy Statement – Form DEF 14A (page 8)		The Chairman of the Board, James H. Quigley, is an independent, nonexecutive director.
2-12	Role of the highest governance body in overseeing the management of impacts	EHS Committee Charter SR pages 11–13 2023 Proxy Statement – Form DEF 14A (pages 9, 14–15)	GOV-1: C1, C4; GOV-2: C2 Stakeholder engagement: Material issues impacting stakeholders; Governing purpose: Setting purpose	In 2022, the Board met 10 times and the Board's Environment, Health and Safety (EHS) Committee met three times.
2-13	Delegation of responsibility for managing impacts	SR page 11	GOV-1: C1, C4	In addition to what is discussed in the SR related to managing operational, strategic, financial, EHS and social issues, Hess' Chief Information Security Officer holds responsibility for cybersecurity and reports to the Board's Audit Committee at least twice per year. In 2022, as part of our risk mitigation against cybersecurity threats, Hess continued providing annual cybersecurity training to Hess' employees and select contractors.
2-14	Role of the highest governance body in sustainability reporting	EHS Committee Charter 2020 SR page 9 SR pages 6–7, 11		Hess' SR is reviewed by the Board's EHS Committee annually, as well as by our Chief Executive Officer (CEO). The Board's EHS Committee also provided oversight for our latest EHS and social responsibility (EHS & SR) strategy update, including the materiality assessment process, as described in detail in our 2020 SR.

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2-15	Conflicts of interest	Code of Business Conduct and Ethics (page 28) 2023 Proxy Statement – Form DEF 14A (pages 2–5, 9, 16)		
2-16	Communication of critical concerns	SR pages 21–23 2023 Proxy Statement – Form DEF 14A (pages 9–12, 14–15) Antibribery and Anticorruption Compliance Corporate Governance Highlights	Stakeholder engagement: Material issues impacting stakeholders	The number and nature of critical concerns communicated to the Board is not publicly reported due to confidentiality concerns. Information on the Board's oversight of the company's risk management is described in the 2023 Proxy Statement – Form DEF 14A, as follows: <ul style="list-style-type: none"> • Director Risk Oversight: pages 14–15 • Report of Audit Committee, including communication of critical concerns: page 12 • Responsibilities of Committees of the Board: pages 10–11
2-17	Collective knowledge of the highest governance body	SR page 11 2022 Proxy Statement – Form DEF 14A (pages viii, 2–5)	GOV-1: A1, A6	
2-18	Evaluation of the performance of the highest governance body	Compensation and Management Development Committee Charter 2023 Proxy Statement – Form DEF 14A (pages 6–7)		
2-19	Remuneration policies	Compensation and Management Development Committee Charter 2023 Proxy Statement – Form DEF 14A (pages 19–52)	GOV-1: A1, A5	Discussion of the link between compensation for members of the highest governance body, senior managers and executives and the organization's performance is also included in the 2023 Proxy Statement – Form DEF 14A, as follows: <ul style="list-style-type: none"> • Director compensation: page 19 • CEO and other Named Executive Officer (NEO) compensation process and results: pages 20–52 • Compensation principles (including EHS): pages 26–35 • Cash bonus plan for EHS metrics: pages 27–32 • EHS metrics components and 2022 bonus for each NEO: pages 27–32
2-20	Process to determine remuneration	2023 Proxy Statement – Form DEF 14A (pages 9–10, 14, 20–37)	Stakeholder engagement: Material issues impacting stakeholders	The roles and responsibilities of the Board's Compensation and Management Development Committee are described in our 2023 Proxy Statement – Form DEF 14A (page 10). Our key compensation practices, including the use of compensation consultants, are detailed on pages 20–37 and a description of our process for determining compensation and the role of compensation consultants are detailed on pages 34–35. See our 2023 Proxy Statement – Form DEF 14A for descriptions of the Stockholder and Interested Party Communications process (page 9) and Stockholder Engagement (page 14).
2-21	Annual total compensation ratio	2023 Proxy Statement – Form DEF 14A (page 47) Past Proxy Statements		For historical compensation data, please refer to past proxy statements.
2-22	Statement on sustainable development strategy	SR pages 2–3		

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GRI Disclosure	Disclosure Title	Reference(s)	Other Reporting Framework(s)	Comment(s)
2-23	Policy commitments	Code of Business Conduct and Ethics EHS Policy Human Rights Policy SR inside front cover and pages 12–13, 15, 21–24 Key Enterprise Processes Hess Supplier Network	GOV-1: C2, C4 1, 2, 3, 4, 5, 6, 7, 8, 9, 10	In keeping with a precautionary approach, we evaluate identified risks and develop and implement mitigation plans as part of our enterprise risk management and due diligence processes. We also use environmental and social screening tools and conduct environmental and social impact assessments for major capital projects.
2-24	Embedding policy commitments	SR pages 11–13, 15, 17–19, 21–24, 27–28, 33, 42–50, 63		
2-25	Processes to remediate negative impacts	Code of Business Conduct and Ethics (pages 6–7) EHS Policy Human Rights Policy SR pages 22–23, 67–69 Antibribery and Anticorruption Compliance	SOC-12: C1, C2, A1, A3	
2-26	Mechanisms for seeking advice and raising concerns	Code of Business Conduct and Ethics (pages 6–7) SR pages 22–23 Antibribery and Anticorruption Compliance EthicsPoint	Ethical behavior: Protected ethics advice and reporting mechanisms 1, 2	
2-27	Compliance with laws and regulations	SR pages 15, 18–19, 69, 71 2022 Annual Report and SEC Form 10-K (pages 22, 80–82)		Pending material legal proceedings as well as material proceedings known to be contemplated by governmental authorities are disclosed in the appropriate SEC public filings.
2-28	Membership associations	SR pages 16–17, 19, 28–29, 32, 37, 42–43, 63–65, 69		
2-29	Approach to stakeholder engagement	SR pages 21–23 Stakeholder Engagement	Stakeholder engagement: Material issues impacting stakeholders	
2-30	Collective bargaining agreements	SR pages 35–37 Key Sustainability Metrics	3	We recognize and respect our employees' rights to join associations and engage in collective bargaining in a manner that is consistent with applicable laws, rules, regulations and local customs. None of our employees are represented by collective bargaining agreements in 2022.
GRI 3: Material Topics 2021				
3-1	Process to determine material topics	2020 SR page 9 SR pages 6–7 Approach to Reporting		As part of our annual, document based assessments to validate our top material issues for our sustainability reporting and strategy, we consulted the “likely material” topics listed in GRI 11.
3-2	List of material topics	SR pages 6–7 Approach to Reporting	Stakeholder engagement: Material issues impacting stakeholders	

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GRI 201: Economic Performance 2016				
201-1	Direct economic value generated and distributed	SR pages 4–5, 70 2022 Annual Report and SEC Form 10-K Hess EITI	11.14.2, 11.21.2 GOV-4: C3 Employment and wealth generation: Economic contribution, 1	Hess supports revenue transparency through participation in the Extractive Industries Transparency Initiative (EITI), a voluntary, multistakeholder initiative that includes oil and mining companies, governments, civil society groups and international nongovernmental organizations and investors. As a supporting company of EITI since 2004, Hess endorses the initiative's objective to improve governance through transparency of payments to governments. In countries that have joined EITI in which we have equity interests but are not the operator, we comply with the disclosure practices of the operating company as well as country laws and regulations. We support EITI's efforts to attract more countries to the initiative. Hess welcomes EITI's efforts to conduct outreach in Latin America, including Guyana and Suriname, where Hess has entered into joint ventures in four different offshore blocks (two in Guyana and two in Suriname).
201-2	Financial implications and other risks and opportunities due to climate change	SR pages 39–41, 44–54 2022 Annual Report and SEC Form 10-K (pages 18–22) CDP Disclosure	11.2.2 8, 9 EM-EP-420a.3	
201-3	Defined benefit plan obligations and other retirement plans	2022 Annual Report and SEC Form 10-K (pages 41–42, 69–73)	7	
201-4	Financial assistance received from government	2022 Annual Report and SEC Form 10-K (pages 41, 59, 77–79) Sustainable Tax Practices	11.21.3	
GRI 202: Market Presence 2016				
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	SR pages 36–37 2023 Proxy Statement – Form DEF 14A (page 47)	6 Dignity and equality: Wage level %, 1, 2	Hess' standard entry-level wages in the U.S. are, on average, 200% greater than local minimum wages. To gauge the competitiveness and fairness of our compensation, we benchmark Hess against industry peers. Employees who make a greater contribution or perform at higher levels earn more, regardless of race, color, gender, age, sexual orientation, creed, national origin, genetic information, disability, veteran status or any other protected status. In addition, we reward our employees with a comprehensive range of compensation and benefit programs that help them take care of their health, protect their income and build savings for the future.
202-2	Proportion of senior management hired from the local community	SR pages 19, 35 Key Sustainability Metrics	11.11.2, 11.14.3 SOC-15: A1 6	Ninety three percent of senior management in our North Malay Basin asset is hired from the local community.
GRI 203: Indirect Economic Impacts 2016				
203-1	Infrastructure investments and services supported	SR pages 5, 24–25, 70	11.14.4	
203-2	Significant indirect economic impacts	SR pages 5, 19, 24–25, 29, 70	11.14.5	

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GRI Disclosure	Disclosure Title	Reference(s)	Other Reporting Framework(s)	Comment(s)
GRI 204: Procurement Practices 2016				
3-3	Management of material topics	2020 SR page 9 SR pages 8–9, 17–19 Hess Supplier Network Supply Chain	SOC-14: C1	The potential and actual impacts of our operations are referenced throughout our 2022 SR as they relate to material sustainability topics as well as many of the other topics relevant and important to our stakeholders and our company. We also describe our policies, commitments and management programs related to these topics and disclose relevant performance data.
204-1	Proportion of spending on local suppliers	SR pages 18–19 Key Sustainability Metrics	11.14.6 SOC-14: A1	
GRI 205: Anti-corruption 2016				
205-1	Operations assessed for risks related to corruption	SR pages 12–13, 15, 17–19, 21 Antibribery and Anticorruption Compliance Key Enterprise Processes	11.20.2 10 EM-EP-510a.2	Hess has analyzed all assets, including its core exploration and production business, for risks related to corruption. Hess' Global Compliance team proactively assesses country-level risks related to corruption based on internal risk criteria. Our Corporate Audit department systematically conducts anticorruption audits to determine potential exposure to corruption risk. Audits are conducted annually in certain countries where Hess operates, and every two to three years in other countries as determined by internal risk criteria and external benchmarks (e.g., Transparency International's Corruption Perceptions Index). The types of risks identified through these activities have included those related to third party due diligence and potential third party misconduct, conflicts of interest and significant commercial transactions in high risk countries.
205-2	Communication and training about anticorruption policies and procedures	Code of Business Conduct and Ethics (page 25) SR pages 15, 17–19, 36 Antibribery and Anticorruption Compliance Supplier Requirements	11.20.3 GOV-1: A7; GOV-2: A3; GOV-3: C2, A1, A4; SOC-8: C1, A1, A4 10 Ethical behavior: Anti-corruption 1, 2	
205-3	Confirmed incidents of corruption and actions taken	Code of Business Conduct and Ethics (page 25) 2022 Annual Report and SEC Form 10-K Antibribery and Anticorruption Compliance EthicsPoint	11.20.4 10 Ethical behavior: Anti-corruption 1	The Hess confidential hotline, managed by an independent third party, includes both telephone and web-based reporting capabilities. Employees, business partners and customers can report allegations of Code of Conduct violations and workplace concerns – including those related to corruption – in multiple languages. Employees who in good faith report known or suspected violations of company policy or make a complaint are protected from retaliation. We thoroughly, confidentially and promptly investigate allegations related to the Code of Conduct or potential violations of law or company policy. Disciplinary actions range from counseling and formal corrective action plans to termination of employment or services.
11.20.5	Describe the approach to contract transparency	Hess EITI	11.20.5 10	Hess supports contract transparency and encourages the public disclosure of contracts and licenses by governments in EITI implementing countries, including Guyana and Suriname where Hess is a nonoperating partner. Hess encourages our operating partners to disclose contract information in support of EITI expectations.
11.20.6	List the organization's beneficial owners and explain how the organization identifies the beneficial owners of business partners	2022 Annual Report and SEC Form 10-K (pages 23–24, 97) 2023 Proxy Statement – Form DEF 14A (pages 16–18, 57–63) Hess EITI	11.20.6 10	Hess supports beneficial ownership transparency, in accordance with SEC disclosure rules and as exhibited through the information provided in our annual proxy statement and through our New York Stock Exchange filings.

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EM-EP-510a.1	Percentage of (1) proved and (2) probable reserves in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	See comment	EM-EP-510a.1	Hess has no proved or probable reserves fitting this criteria.
GRI 206: Anti-competitive Behavior 2016				
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	See comment	11.19.2 10	There were no pending or completed lawsuits, enforcement actions, fines or sanctions relating to allegations of anticompetitive behavior or violations of antitrust or monopoly laws or regulations during the reporting period.
GRI 207: Tax 2019				
207-1	Approach to tax	Sustainable Tax Practices	11.21.4 GOV-4: C1, C2, A2 10	
207-2	Tax governance, control, and risk management	Sustainable Tax Practices	11.21.5 10	
207-3	Stakeholder engagement and management of concerns related to tax	Sustainable Tax Practices	11.21.6 10	
207-4	Country-by-country reporting	Sustainable Tax Practices	11.21.7 GOV-4: A1 10	
11.21.8	For oil and gas purchased from the state, or from third parties appointed by the state to sell on their behalf, report: <ul style="list-style-type: none"> volumes and types of oil and gas purchased; full names of the buying entity and the recipient of the payment; payments made for the purchase 	See comment	11.21.8 10	Hess did not purchase any oil or gas from the state or from third parties appointed by the state in EITI implementing countries during the reporting period.
GRI 301: Materials 2016				
301-1	Materials used by weight or volume	See comment	ENV-7: C1 EM-EP-140a.3	Crude oil, natural gas and natural gas liquids are our primary products. Since these products are sold in bulk, there is very little use of packaging material. Data on the composition of hydraulic fracturing fluid used in each well is publicly available on the FracFocus website. We look for opportunities to improve our operations and reduce costs through more efficient use of natural resources.
301-2	Recycled input materials used	See comment		Our products are sold in bulk so there is very little use of packaging material, and tracking the recycling of any packaging material is not a material metric for our company.
301-3	Reclaimed products and their packaging materials	See comment		The vast majority of our products are handled in bulk throughout the product lifecycle and do not require packaging materials.
GRI 302: Energy 2016				
302-1	Energy consumption within the organization	SR pages 61, 71	11.1.2 CCE-6: C1 7, 8, 9	

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GRI Disclosure	Disclosure Title	Reference(s)	Other Reporting Framework(s)	Comment(s)
302-2	Energy consumption outside of the organization	SR pages 61, 71	11.1.3 7	
302-3	Energy intensity	SR pages 61, 71	11.1.4 CCE-6: A2 7, 8, 9	
302-4	Reduction of energy consumption	SR pages 61, 71	7, 8, 9	
302-5	Reductions in energy requirements of products and services	See comment	EM-EP-420a.3	We are a pure play exploration and production company and do not offer renewable energy based products and services.
GRI 303: Water and Effluents 2018				
3-3	Management of material topics	2020 SR page 9 SR pages 8–9, 12–13, 21–23, 63–65 Shale Energy Production & The Environment	11.6.1 GOV-2: A5; ENV-1: A6 7, 8, 9 EM-EP-140a.1	The potential and actual impacts of our operations are referenced throughout our 2022 SR as they relate to material sustainability topics as well as many of the other topics relevant and important to our stakeholders and our company. We also describe our policies, commitments and management programs related to these topics and disclose relevant performance data.
303-1	Interactions with water as a shared resource	2020 SR page 9 SR pages 8–9, 21–23, 63–65	11.6.2	
303-2	Management of water discharge-related impacts	SR page 65 Key Sustainability Metrics	11.6.3 ENV-1: A9; ENV-2: A3–A6 8	
303-3	Water withdrawal	SR pages 63–64, 71 Key Sustainability Metrics	11.6.4 8 EM-EP-140a.1 Fresh water availability: Water consumption and withdrawal in water-stressed areas	For the purposes of our reporting, freshwater withdrawn is considered equal to freshwater use, as none of the fresh water that is withdrawn is returned to a freshwater source by Hess or a third party (as defined by Ipeica in its Sustainability Reporting Guidance for the Oil and Gas Industry, 2020). We are not operating in any areas of high baseline water stress.
303-4	Water discharge	SR pages 65, 71 Shale Energy Production & The Environment Key Sustainability Metrics	11.6.5 ENV-2: A5 8 EM-EP-140a.2	
303-5	Water consumption	SR pages 63–64, 71 Shale Energy Production & The Environment Key Sustainability Metrics	11.6.6 ENV-1: C2, C5, A4 8 EM-EP-140a.1	

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GRI 304: Biodiversity 2016				
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	SR pages 67–69	11.4.2 ENV-4: C1 7, 8 EM-EP-160a.1 Nature loss: Land use and ecological sensitivity	
304-2	Significant impacts of activities, products and services on biodiversity	SR pages 67–69	11.4.3 8	
304-3	Significant impacts of activities, products and services on biodiversity	SR pages 67–69	11.4.4 8	
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	SR pages 67–69	11.4.5 8	
11.7.4	List the operational sites that: <ul style="list-style-type: none"> • Have closure and rehabilitation plans in place; • have been closed; • are in the process of being closed 	See comment	11.7.4	<p>In the Bakken in 2022, we plugged and abandoned 73 wells, demolished 83 facilities, reclaimed 75 sites and monitored (post-reclamation) over 250 sites.</p> <p>In the Gulf of Mexico, Hess, as one of the predecessors in title in the West Delta 79/86 Field, inherited abandonment obligations due to the Fieldwood's bankruptcy plan. These obligations include decommissioning of 115 wells, 7 platforms and 13 pipelines. Also in the Gulf of Mexico, as part of Hess' lifecycle approach to well integrity, we decommissioned 7 wells across Northwestern, Tulane and Penn State Shallow in 2022.</p> <p>In North Malay Basin, we completed the sanctioning and approval process to plug and abandon 5 Bunga Kamelia wells. In 2023, we will conduct engineering studies and select contractors to support the plug and abandonment work.</p>
11.7.5	List the decommissioned structures left in place and describe the rationale for leaving them in place	See comment	11.7.5	See 11.7.4.
11.7.6	Report the total monetary value of financial provisions for closure and rehabilitation made by the organization, including post-closure monitoring and aftercare for operational sites	2022 Annual Report and Form 10-K (page 68–73)	11.7.6	We have budgeted approximately \$500 million for the rehabilitation efforts described in 11.7.4.

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GRI 305: Emissions 2016				
3-3	Management of material topics	2020 SR page 9 SR pages 8–9, 12–13, 21–23, 39–61, 69 Greenhouse Gas Inventory Protocol	11.1.1, 11.2.1, 11.3.1 GOV-2: A5; CCE-1: C1–C4, A1–A4; CCE-2: C3, C4, A2; CCE-3: A3, A8; CCE-5: C1, C2, A1–A3 7, 8, 9 EM-EP-110a.3	<p>The potential and actual impacts of our operations are referenced throughout our 2022 SR as they relate to material sustainability topics as well as many of the other topics relevant and important to our stakeholders and our company. We also describe our policies, commitments and management programs related to these topics and disclose relevant performance data.</p> <p>We are regulated at the national, regional and local levels for various environmental media, including, for example, flaring and criteria pollutant and greenhouse gas (GHG) emissions. Descriptions of our management approach and programs focused on GHG emissions can be found on pages 39–61 of the 2022 SR, and those focused on other air emissions can be found on page 69 of the 2022 SR. Details of our leak detection and repair programs can be found on page 69 of the 2022 SR and at hess.com/sustainability/environment.</p> <p>Hess' integration of sustainable business practices, corporate citizenship and environmental stewardship into our operations and long term strategy and alignment of our EHS & SR strategy with the U.N. Sustainable Development Goals that are most relevant to our business, along with related key sustainability metrics, are described on pages 8–9 of the 2022 SR.</p>
305-1	Direct (Scope 1) GHG emissions	SR pages 51, 55, 58–60, 71 Greenhouse Gas Inventory Protocol	11.1.5 ENV-2: A5; CCE-4: C1, C3, A1; CCE-7: C1–C5, A2, A4 8 EM-EP-110a.1; EM-EP-110a.2 Climate change: Greenhouse gas emissions	
305-2	Energy indirect (Scope 2) GHG emissions	SR pages 51, 55, 58–60, 71 Greenhouse Gas Inventory Protocol	11.1.6 CCE-4: C2 8 Climate change: Greenhouse gas emissions	
305-3	Other indirect (Scope 3) GHG emissions	SR pages 51, 56, 60–61, 71 Greenhouse Gas Inventory Protocol CDP Disclosure	11.1.7 CCE-4: A3, A7 8 Climate change: Greenhouse gas emissions	
305-4	GHG emissions intensity	SR pages 51, 56, 59–61, 71 Greenhouse Gas Inventory Protocol CDP Disclosure	11.1.8 CCE-4: C4 8	

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305-5	Reduction of GHG emissions	SR pages 50–61, 71 Climate Change and Environmental Efforts Greenhouse Gas Inventory Protocol CDP Disclosure	11.2.3 CCE-3: C1; SHS-5: A3 8 EM-EP-110a.3	
305-6	Emissions of ozone-depleting substances (ODS)	Greenhouse Gas Inventory Protocol		This is not one of Hess' eight material issues.
305-7	Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	SR pages 69, 71 Greenhouse Gas Inventory Protocol Key Sustainability Metrics	11.3.2 ENV-5: C1, A1, A2 8 EM-EP-120a.1	This is not one of Hess' eight material issues.
EM-EP-420a.1	Sensitivity of hydrocarbon reserve levels to future price projection scenarios that account for a price on carbon emissions	SR pages 39–41, 44–50	CCE-1: C4; CCE-2: C1 EM-EP-420a.1	
EM-EP-420a.4	Discussion of how price and demand for hydrocarbons and/or climate regulation influence the capital expenditure strategy for exploration, acquisition, and development of assets	SR pages 39–41, 44–50	CCE-1: C4; CCE-2: C1 EM-EP-420a.4	
GRI 306: Waste 2020				
3-3	Management of material topics	2020 SR page 9 SR pages 6–9, 12–13, 21–23, 65–67, 69	11.8.1 7, 8, 9	The potential and actual impacts of our operations are referenced throughout our 2022 SR as they relate to material sustainability topics as well as many of the other topics relevant and important to our stakeholders and our company. We also describe our policies, commitments and management programs related to these topics and disclose relevant performance data.
306-1	Waste generation and significant waste-related impacts	SR page 69 Key Sustainability Metrics	11.5.2 8	
306-2	Management of significant waste-related impacts	SR page 69	11.5.3 7, 8, 9	
306-3	Waste generated	SR pages 69, 71 Key Sustainability Metrics	11.5.4 ENV-2: A1; ENV-7: C3, A1, A3 8	No waste considered hazardous under the terms of the Basel Convention was exported from our operations during the reporting period.
306-4	Waste diverted from disposal	SR pages 69 Key Sustainability Metrics	11.5.5 8	
306-5	Waste directed to disposal	SR pages 69 Key Sustainability Metrics	11.5.6 8	
11.8.2	Significant spills	SR pages 65–67, 71 Key Sustainability Metrics	11.8.2 8 EM-EP-160a.2	

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GRI Disclosure	Disclosure Title	Reference(s)	Other Reporting Framework(s)	Comment(s)
11.8.3	Report the total number of Tier 1 and Tier 2 process safety events, and a breakdown of this total by business activity	SR pages 30–32	11.8.3 8 EM-EP-540a.1	
GRI 308: Supplier Environmental Assessment 2016				
3-3	Management of material topics	Code of Business Conduct and Ethics (pages 19, 32) EHS Policy 2020 SR page 9 SR pages 8–9, 12–13, 17–19, 21–23 Hess Supplier Network	GOV-1: A2; ENV-3: A4 2, 7, 8, 9	The potential and actual impacts of our operations are referenced throughout our 2022 SR as they relate to material sustainability topics as well as many of the other topics relevant and important to our stakeholders and our company. We also describe our policies, commitments and management programs related to these topics and disclose relevant performance data.
308-1	New suppliers that were screened using environmental criteria	SR pages 17–19 Hess Supplier Network	7, 8, 9	We conduct risk assessments for all prospective suppliers, which can include screening based on antibribery, anticorruption, legal compliance, EHS performance and programs and workforce qualifications. When applicable, we review prospective suppliers' insurance, tax and quality information. We also perform expanded EHS risk assessments for prospective suppliers as relevant based on contracts that involve higher risk due to factors such as the number of workhours or the scope of work. In 2022, we added broader environmental, social and governance (ESG) screening criteria to the risk assessments, which will allow us to report on this indicator in the future.
308-2	Negative environmental impacts in the supply chain and actions taken	SR pages 17–19 Hess Supplier Network	7, 8, 9	The environmental performance of suppliers working on Hess sites are assessed and, where applicable, their impacts are described in our 2022 SR. However, due to the number and complexity of the entire supply chain, we cannot provide comprehensive data regarding actual or potential negative environmental impacts by our suppliers.
GRI 401: Employment 2016				
401-1	New employee hires and employee turnover	SR pages 35, 70	11.10.2 SOC-6: A1 Employment and wealth generation: Absolute number and rate of employment	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	SR pages 36–37 Hess Benefits	11.10.3 6	Hess provides comprehensive, high quality health and retirement benefits that supplement or enhance the coverage that is offered by government programs. In addition to wages, our financial benefits include pension, savings, life and disability insurance and incentive programs. Health benefits include medical, dental, vision, prescription drug and various employee assistance plans. Employee benefit packages vary by country.

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401-3	Parental leave	Hess Benefits	11.10.4, 11.11.3 6	<p>There were a total of 89 claims for paid family leave during the reporting period. Of the 89 claims, 19 were for maternity leave and 70 were for child bonding and parental leaves or leave to care for seriously ill family members. Of the 89, all returned to work or plan to return to work early next year.</p> <p>As of year end 2022, 84 of the 89 were still with the company – 27 of whom are female and 57 of whom are male. The return to work rate was 100% and the retention rate was 94%. The retention rate by gender was 100% for females and 92% for males.</p>
GRI 402: Labor/Management Relations 2016				
402-1	Minimum notice periods regarding operational changes	See comment	11.7.2, 11.10.5	For major operational changes, such as layoffs and facility closures, we comply with advance notification requirements specified in all applicable labor laws and regulations.
GRI 403: Occupational Health and Safety 2018				
3-3	Management of material topics	2020 SR page 9 SR pages 8–9, 12–14, 27–33	11.8.1, 11.9.1 GOV-1: A2, A3; GOV-2: A3; SHS-1: C1, A1–A3; SHS-3: C3; SHS-4: C1, C3, A4, A5, A8 EM-EP-320a.2	The potential and actual impacts of our operations are referenced throughout our 2022 SR as they relate to material sustainability topics as well as many of the other topics relevant and important to our stakeholders and our company. We also describe our policies, commitments and management programs related to these topics and disclose relevant performance data.
403-1	Occupational health and safety management system	SR pages 14, 27–33	11.9.2 SHS-1: C2, C3; SHS-3: A2–A4 EM-EP-320a.2	Hess' health and safety standards and associated procedures, which address key areas of health and safety risk such as energy isolation, dropped objects and confined space entry, are embedded into the Hess Operational Management System (HOMS). We consider and incorporate relevant third party standards and guidance – American Petroleum Institute Recommended Practice 2D is used for the Hess Lifting and Hoisting Standard, for example – when developing and updating our internal health and safety standards and procedures. The HOMS serves as a framework for managing and measuring our health and safety performance, and we review conformance with the external and internal requirements (e.g., regulations, policies, standards and procedures) related to the HOMS through our HOMS Assurance Element and associated Assurance Standard.
403-2	Hazard identification, risk assessment, and incident investigation	SR pages 27–33	11.9.3	
403-3	Occupational health services	SR page 30	11.9.4	
403-4	Worker participation, consultation, and communication on occupational health and safety	SR pages 27–33, 37	11.9.5 SHS-1: C1	
403-5	Worker training on occupational health and safety	SR pages 27–29, 32–33	11.9.6 EM-EP-320a.1	
403-6	Promotion of worker health	SR page 30, 36–37 Hess Benefits	11.9.7 SHS-2: C1–C3, A5 Health and wellbeing: Health and safety (%), 1	

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GRI Disclosure	Disclosure Title	Reference(s)	Other Reporting Framework(s)	Comment(s)
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SR pages 17–19, 27–33	11.9.8	We maintain a random drug and alcohol testing program for employees and select contractors at our U.S. facilities. This effort includes the management of regulatory drug testing required by the U.S. Department of Transportation.
403-8	Workers covered by an occupational health and safety management system	SR pages 14, 27–33	11.9.9 SHS-1: C3	
403-9	Work-related injuries	SR pages 29–30, 70 Key Sustainability Metrics	11.9.10 SHS-3: C1, C2, C4; SHS-4: C2, A1 EM-EP-320a.1 Health and wellbeing: Health and safety (%), 1	
403-10	Work-related ill health	SR pages 30, 70 Key Sustainability Metrics	11.9.11 SHS-3: A1 EM-EP-320a.1	Our industry operations span various geographic locations. Hess takes steps to protect the health of our international workers against exposures to common diseases. Employees are provided with education on disease activity impacting the regions where we operate. Expatriates and family members complete physical exams, including necessary vaccinations, to help ensure their safety prior to relocation. Hess also provides access to counseling focused on a variety of topics, including mental health and family concerns. For expatriates and their family members, we also provide access to counseling, in addition to cultural orientation, language training and relocation services.
GRI 404: Training and Education 2016				
404-1	Average hours of training per year per employee	SR pages 5, 36 Key Sustainability Metrics	11.10.6, 11.11.4 Skills for the future: Training provided (#, \$)	During the reporting period, employees completed an average of 5.4 hours of training. This figure does not include training provided by Hess offered outside of CareerManager or compliance required training (e.g., regulatory OSHA training).
404-2	Programs for upgrading employee skills and transition assistance programs	SR pages 5, 36 Key Sustainability Metrics	11.7.3	There were no major layoffs during the reporting period. However, Hess does provide transition assistance such as severance packages and outplacement services to employees who are terminated due to layoffs when appropriate. This approach is consistent with Hess' values, the foundation of which is treating people with fairness, honesty and respect.
404-3	Percentage of employees receiving regular performance and career development reviews	SR pages 36		All managers and professionals receive regular performance and development reviews.
SOC-6	Workforce engagement	SR pages 11, 35, 27, 37	SOC-6: C1, C2, A1, A2, A4, A5	
GRI 405: Diversity and Equal Opportunity 2016				
3-3	Management of material topics	2020 SR page 9 SR pages 8–9, 12, 17–19, 25, 35–36	11.11.1 SOC-5: C1, A1, A2 6	The potential and actual impacts of our operations are referenced throughout our 2022 SR as they relate to material sustainability topics as well as many of the other topics relevant and important to our stakeholders and our company. We also describe our policies, commitments and management programs related to these topics and disclose relevant performance data.

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405-1	Diversity of governance bodies and employees	SR pages 11, 35, 70 2023 Proxy Statement – Form DEF 14A (pages vii, 2–5) Key Sustainability Metrics	11.11.5 SOC-5: C2, C3 Quality of governing body: Governance body composition; Dignity and equality: Diversity and inclusion (%)	During the reporting period, our Board was 25% female and 17% minority and 100% of Board members were over age 50. The percentage of people of color (U.S.) and women in our workforce is provided by job category in our 2022 SR (page 35).
405-2	Ratio of basic salary and remuneration of women to men	SR pages 36–37	11.11.6	
GRI 406: Non-discrimination 2016				
406-1	Incidents of discrimination and corrective actions taken	See comment	11.11.7 6	<p>We are an Equal Opportunity / Affirmative Action employer. We provide equal employment opportunity to all employees and applicants without regard to race, color, religion, national origin, gender, age, disability, veteran's status, genetic information, sexual orientation, gender identity or any protected status in recruitment, hiring, compensation, promotion, training, assignment of work, performance evaluation and all other aspects of employment.</p> <p>We protect employees and applicants from harassment, intimidation, threats, coercion or discrimination if they have engaged in or may engage in filing a complaint; assisting or participating in an investigation, hearing, compliance review, or any other activity related to the administration of applicable equal employment opportunity; or exercising any other right under applicable equal employment opportunity laws or regulations.</p> <p>We strive to maintain a lawful, respectful working environment where all of our employees are able to effectively perform their work without interference. Employees are responsible for helping to assure that a workplace free from discrimination is maintained and may file complaints regarding incidents experienced personally or incidents observed in the workplace. We provide our employees with convenient and reliable methods for reporting incidents of discrimination. All reports of discrimination are treated seriously and include a prompt and thorough investigation. Once an investigation is complete, we take appropriate action based on substantiated findings.</p> <p>Based on available records and information, there were no incidents of illegal discrimination during the reporting period.</p>
GRI 407: Freedom of Association and Collective Bargaining 2016				
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Code of Business Conduct and Ethics (page 32) Human Rights Policy SR pages 12–13, 17–19, 23–24 Key Sustainability Metrics Supplier Requirements	11.13.2 3	<p>We recognize and respect our workers' rights to join associations and engage in collective bargaining in a manner that is consistent with applicable laws, rules, regulations and local customs. This is enforced with suppliers in our contract language on labor practices and through our human rights, social responsibility and business integrity contract clauses.</p> <p>We are not aware of significant risk in our operations or supply chain related to the freedom to join associations and engage in collective bargaining during the reporting period.</p>

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GRI Disclosure	Disclosure Title	Reference(s)	Other Reporting Framework(s)	Comment(s)
GRI 408: Child Labor 2016				
408-1	Operations and suppliers at significant risk for incidents of child labor	Code of Business Conduct and Ethics (page 32) Human Rights Policy SR pages 12–13, 17–19, 23–24 Supplier Requirements	5 Dignity and equality: Risks for incidents of child, forced or compulsory labor	We do not permit the employment of children in our global workforce. This is enforced with suppliers in our contract language on labor practices and through our human rights, social responsibility and business integrity contract clauses. We are not aware of significant risk in our operations or supply chain related to child labor during the reporting period.
GRI 409: Forced or Compulsory Labor 2016				
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Code of Business Conduct and Ethics (page 32) Human Rights Policy SR pages 12–13, 17–19, 23–24 Supplier Requirements	11.12.2 4 Dignity and equality: Risks for incidents of child, forced or compulsory labor	We prohibit the use of forced or compulsory labor in our global workforce. This is enforced with suppliers in our contract language on labor practices and through our human rights, social responsibility and business integrity contract clauses. We are not aware of significant risk in our operations or supply chain related to forced or compulsory labor during the reporting period.
GRI 410: Security Practices 2016				
410-1	Security personnel trained in human rights policies or procedures	Code of Business Conduct and Ethics (page 32) Human Rights Policy SR pages 17–19 Supplier Requirements Supply Chain	11.18.2 SHS-7: C1-C3; SOC-3: C1, C2, C3, A2, A3 2	At year end 2022, 99% of active employees – including security personnel – had completed Code of Conduct training, which includes a module on human rights. Hess does not have any contracts with third parties for security services at this time.
GRI 411: Rights of Indigenous Peoples 2016				
411-1	Incidents of violations involving rights of indigenous peoples	Code of Business Conduct and Ethics (page 32) Human Rights Policy	11.17.2 SOC-10: C1	We are not aware of any incidents of violations involving rights of indigenous peoples during the reporting period.
11.17.3	List the locations of operations where indigenous peoples are present or affected by activities of the organization	SR pages 21–23	11.17.3 1 EM-EP-210a.2	We maintain External Affairs and Stakeholder Plans at our operated assets, which document relevant stakeholders, including Indigenous communities. Please refer to our 2022 SR to learn more about our engagement with the Indigenous communities in the Bakken, our only onshore operated asset.
11.17.4	Report if the organization has been involved in a process of seeking free, prior and informed consent (FPIC) from indigenous peoples for any of the organization's activities	Human Rights Policy	11.17.4 1 EM-EP-210a.3	When applicable, we aim to follow an approach consistent with the principles set out in these international standards, including applying Free, Prior and Informed Consent.
GRI 413: Local Communities 2016				
3-3	Management of material topics	2020 SR page 9 SR pages 8–9, 12–13, 21–25, 66–69 Key Enterprise Processes	11.15.1 EM-EP-210b.1	The potential and actual impacts of our operations are referenced throughout our 2022 SR as they relate to material sustainability topics as well as many of the other topics relevant and important to our stakeholders and our company. We also describe our policies, commitments and management programs related to these topics and disclose relevant performance data.

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413-1	Operations with local community engagement, impact assessments, and development programs	SR pages 12–13, 21–25, 63–69 Key Enterprise Processes Stakeholder Engagement	11.15.2 EM-EP-210b.1	We maintain External Affairs and Stakeholder Plans at all of our operated assets and have a community feedback mechanism in the Bakken, our only onshore asset with operations in local communities. When applicable, we conduct environmental and social impact assessments, in addition to human rights impact assessments. Further, Hess is committed to protecting cultural heritage resources in places where we operate. Cultural heritage considerations are incorporated into our decision making and management, from the earliest stages of exploration (such as when we commission an environment and social impact assessment for major capital projects) through asset retirement. We follow the mitigation hierarchy of first eliminating impacts and then minimizing and mitigating unavoidable impacts.
413-2	Operations with significant actual and potential negative impacts on local communities	SR pages 21–25, 63–69 Shale Energy Production & The Environment	11.15.3	Our 2022 SR describes our EHS & SR strategy; discusses our impacts to people, the environment, our reputation and our business; provides an overview of our management of those impacts; and details our annual performance.
11.15.4	Report the number and type of grievances from local communities identified	SR pages 22–23	11.15.4 SOC-12: C1, C2, A1, A3	For the purposes of sustainability reporting, “grievances addressed and resolved” and “grievances resolved through remediation” are the same.
11.16.2	List the locations of operations that caused or contributed to involuntary resettlement or where such resettlement is ongoing	See comment	11.16.2	We did not have any instances of involuntary resettlement during the reporting period.
EM-EP-540a.2	Description of management systems used to identify and mitigate catastrophic and tail-end risks	SR pages 14, 28, 30–33	EM-EP-540a.2	
GRI 414: Supplier Social Assessment 2016				
3-3	Management of material topics	Code of Business Conduct and Ethics (pages 19, 32) Human Rights Policy 2020 SR page 9 SR pages 8–9, 17–19, 21–25, 33 Hess Supplier Network	11.12.1 GOV-1: A2; SOC-2: C1, C2, A1, A3 2, 3, 4, 5, 6	The potential and actual impacts of our operations are referenced throughout our 2022 SR as they relate to material sustainability topics as well as many of the other topics relevant and important to our stakeholders and our company. We also describe our policies, commitments and management programs related to these topics and disclose relevant performance data.

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414-1	New suppliers that were screened using social criteria	SR pages 8–9, 17–19, 21–25, 33 Hess Supplier Network	11.10.8, 11.12.3 SOC-3: A1 2, 3, 4, 5, 6	We conduct risk assessments for all prospective suppliers, which can include screening based on antibribery, anticorruption, legal compliance, EHS performance and programs and workforce qualifications. When applicable, we review prospective suppliers' insurance, tax and quality information. We also perform expanded EHS risk assessments for prospective suppliers as relevant based on contracts that involve higher risk due to factors such as the number of workhours or the scope of work. In 2022, we added broader ESG screening criteria to the risk assessments, which will allow us to report on this indicator in the future.
414-2	Negative social impacts in the supply chain and actions taken	SR pages 8–9, 17–19, 21–25, 33 Hess Supplier Network	11.10.9 SOC-3: A1 2, 3, 4, 5, 6	The social performance of suppliers working on Hess sites are assessed and, where applicable, their impacts are described in our 2022 SR. However, due to the number and complexity of the entire supply chain, we cannot provide comprehensive data regarding actual or potential negative social impacts by our suppliers.
GRI 415: Public Policy 2016				
415-1	Political contributions	SR pages 15–17	11.22.2 GOV-5: C2 10 EM-EP-530a.1	We did not make direct or indirect political contributions outside of the U.S. during the reporting period.
11.2.4	Describe the organization's approach to public policy development and lobbying on climate change	SR pages 16–17	11.2.4 10 EM-EP-530a.1	
EM-EP-530a.1	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	SR pages 2–3, 16–17 2022 Annual Report and SEC Form 10-K (pages 18–22)	GOV-5: A1 10 EMP-EP-530a.1	
GRI 416: Customer Health and Safety 2016				
416-1	Assessment of the health and safety impacts of product and service categories	See comment	11.3.3 SHS-5: C1	Hess' principal products are crude oil, natural gas, condensate and natural gas liquids. The lifecycle impacts of petroleum products are well documented by the industry, government agencies and the scientific community. Through our membership in industry trade associations such as the American Petroleum Institute and our involvement with Ipieca, we stay informed of lifecycle assessment results.

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GRI 417: Marketing and Labeling 2016				
417-1	Requirements for product and service information and labeling	See comment	SHS-5: C2	<p>We comply with applicable product and service labeling requirements. Our products have globally harmonized Safety Data Sheets (SDSs) that provide information on chemical, physical and toxicological characteristics, safe handling and spill and emergency response measures. These are available at hess.com/sustainability/hess-employee-safety-and-health/safety-data-sheets.</p> <p>The Globally Harmonized System of Classification and Labeling of Chemicals (GHS) is an internationally accepted, universal system that all countries should follow. Hess employees have received training on the GHS label elements and SDS format, and Hess SDSs reflect this format.</p>
GRI 418: Customer Privacy 2016				
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Privacy Policy		