

2021 Hess GRI Content Index

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This index refers to the Global Reporting Initiative (GRI) Standards and G4 Oil and Gas Sector Supplement (OGSS) indicators, 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. The index includes all indicators required for a GRI Standards Core report, as well as a number of additional indicators for which we are able to provide supporting information.

GRI Indicator	Disclosure Title	Reference	Other Reporting Frameworks	Comments
GRI 102: General Disclosures 2016				
102-1	Name of the organization	2021 Sustainability Report (SR) page 4		
102-2	Activities, brands, products and services	SR page 4		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 2021 Sustainability Report.
102-3	Location of headquarters	Hess Offices		
102-4	Location of operations	SR page 4 2021 Annual Report (pages 5–7) and SEC Form 10-K	EM-EP-000.B, EM-EP-000.C	
102-5	Ownership and legal form	2021 Annual Report and SEC Form 10-K		
102-6	Markets served	SR page 4 2021 Annual Report and SEC Form 10-K (pages 6–13)		
102-7	Scale of the organization	SR page 4 2021 Annual Report and SEC Form 10-K		
102-8	Information on employees and other workers	SR pages 18–19, 35–37, 66	3, 10	
102-9	Supply chain	SR pages 17–19 Supply Chain Transparency & Compliance Hess Supplier Network	3, 10	
102-10	Significant changes to the organization and its supply chain	SR pages 4, 7 2021 Annual Report (pages 1–7) and SEC Form 10-K (pages 28–40) Supply Chain Transparency & Compliance Hess Supplier Network		
102-11	Precautionary principle or approach			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.

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GRI Indicator	Disclosure Title	Reference	Other Reporting Frameworks	Comments
102-12	External initiatives	International Labour Organization U.N. Global Compact Universal Declaration of Human Rights Extractive Industries Transparency Initiative	GOV-2: C3, GOV-4: C3	
102-13	Membership of associations	SR pages 16–17, 61		
102-14	Statement from senior decision-maker	SR pages 2–3		
102-15	Key impacts, risks and opportunities	SR pages 2–3, 5, 8–9	Risk and opportunity oversight: Integrating risk and opportunity into the business process	
102-16	Values, principles, standards and norms of behavior	SR inside front cover and pages 15, 21–24 Code of Business Conduct and Ethics Environment, Health & Safety Policy Human Rights Policy Corporate Social Responsibility Policy	GOV-1: C2, C4 10	
102-17	Mechanisms for advice and concerns about ethics	Code of Business Conduct and Ethics (pages 6–7)	10 Ethical behavior: Protected ethics advice and reporting mechanisms 1, 2	
102-18	Governance structure	SR page 11 Corporate Governance Guidelines Committee Composition	GOV-1: C1	
102-19	Delegating authority	SR page 11	GOV-1: C1	
102-20	Executive-level responsibility for economic, environmental and social topics	SR page 11	GOV-1: C1, C4	
102-21	Consulting stakeholders on economic, environmental and social topics	2022 Proxy Statement – Form DEF 14A (page 9)	GOV-1: C1 Stakeholder engagement: Material issues impacting stakeholders	See our 2022 Proxy Statement – Form DEF 14A for a description of the Stockholder and Interested Party Communications process (page 9).
102-22	Composition of the highest governance body and its committees	2022 Proxy Statement – Form DEF 14A (pages 2–14)	GOV-1: A1 Quality of governing body: Governance body composition	See also the description in 405-1.
102-23	Chair of the highest governance body	2022 Proxy Statement – Form DEF 14A (page 8)		The Chairman of the Board, Mr. James H. Quigley, is an independent, nonexecutive director.
102-24	Nominating and selecting the highest governance body	2022 Proxy Statement – Form DEF 14A (page 6)	GOV-1: A1	

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GRI Indicator	Disclosure Title	Reference	Other Reporting Frameworks	Comments
102-25	Conflicts of interest	2022 Proxy Statement – Form DEF 14A (pages 2–5, 9) Code of Business Conduct and Ethics		
102-26	Role of the highest governance body in setting purpose, values and strategy	SR page 11 2022 Proxy Statement – Form DEF 14A (page 11)	Governing purpose: Setting purpose	
102-27	Collective knowledge of the highest governance body	SR page 11 2022 Proxy Statement – Form DEF 14A (pages 2–5)	GOV-1: A1, A6	
102-28	Evaluating the highest governance body's performance	Compensation and Management Development Committee Charter 2022 Proxy Statement – Form DEF 14A (page 7)		
102-29	Identifying and managing economic, environmental and social impacts	SR page 11 2022 Proxy Statement – Form DEF 14A (page 11)		
102-30	Effectiveness of risk management processes	SR pages 12–13 2022 Proxy Statement – Form DEF 14A (pages vi, 11–12, 14–15)	GOV-2: C2	
102-31	Review of economic, environmental and social topics	SR page 11 2022 Proxy Statement – Form DEF 14A (pages iii–vi, 8, 10–11)	GOV-1: C2	The Environment, Health and Safety (EHS) Committee of the Board of Directors met three times in 2021. The full Board of Directors met ten times in 2021.
102-32	Highest governance body's role in sustainability reporting		GOV-1: A4	Hess' sustainability report is reviewed by the EHS Committee of the Board of Directors, as well as by our Chief Executive Officer (CEO).
102-33	Communicating critical concerns	2022 Proxy Statement – Form DEF 14A (page 9)	Stakeholder Engagement: Material issues impacting stakeholders	See our 2022 Proxy Statement – Form DEF 14A for a description of the Stockholder and Interested Party Communications process (page 9).
102-35	Remuneration policies	Compensation and Management Development Committee Charter 2022 Proxy Statement – Form DEF 14A (pages viii–ix, 19–47)	GOV-1: A5	Linkage between compensation for members of the highest governance body and the organization's performance is stated in the Hess Corporation Compensation and Management Development Committee Charter. Discussion of the linkage between compensation for members of the highest governance body, senior managers and executives and the organization's performance is also included in the annual 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 20–46 • Changes in payout philosophy and actions taken in response to stockholder outreach: page 25 • Compensation principles (including EHS): pages 26–33 • Cash bonus plan for EHS metrics: pages 27–31 • EHS metrics components and percent of 2021 bonus for each NEO: page 27–31.

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102-36	Process for determining remuneration	2022 Proxy Statement – Form DEF 14A (pages 10, 20–37)		The roles and responsibilities of the Board of Directors' Compensation and Management Development Committee are described on page 10 of our 2022 Proxy Statement – Form DEF 14A. Our key compensation practices, including the use of compensation consultants, are listed on pages 20–37. See page 34 for a description of our process for determining compensation and the role of compensation consultants.
102-37	Stakeholders' involvement in remuneration	2022 Proxy Statement – Form DEF 14A (pages 9, 25)	Stakeholder Engagement: Material issues impacting stakeholders	See our 2022 Proxy Statement – Form DEF 14A for a description of the Stockholder and Interested Party Communications process (page 9).
102-40	List of stakeholder groups	SR page 22 Stakeholder Engagement		
102-41	Collective bargaining agreements	SR page 66		As a result of the sale of our interest in the Denmark asset in August 2021, none of our employees were represented by collective bargaining agreements at year end.
102-42	Identifying and selecting stakeholders	SR pages 21–22		
102-43	Approach to stakeholder engagement	SR pages 21–23	Stakeholder engagement: Material issues impacting stakeholders	The frequency of our engagement varies by stakeholder and issue. For example, we meet with landowners on a regular basis and increase the frequency of those engagements if needed based on the key issues for these stakeholders. Similarly, we maintain an open dialogue with community representatives and regulating bodies, and increase engagement as needed based on the relevance and timing of key issues. Our engagement frequency with other stakeholders is determined on a risk basis.
102-44	Key topics and concerns raised	SR pages 6, 21–23 Stakeholder Engagement		See SR pages 6–7 for materiality determination, including how we incorporate stakeholder feedback into our reporting process and the resulting material issues. See SR pages 21–23 for information about our stakeholder engagement process. See hess.com/sustainability/social-responsibility/stakeholder-engagement for engagement examples by stakeholder type, including indigenous groups.
102-45	Entities included in the consolidated financial statements	SR pages 4–5 2021 Annual Report and SEC Form 10-K (pages 6–13)		
102-46	Defining report content and topic Boundaries	SR pages 6–7 Sustainability Reporting Standards		A table mapping our top material issues to GRI Standards reporting criteria and identifying the reporting Boundaries for each is available at hess.com/sustainability/approach-to-reporting .
102-47	List of material topics	SR page 6	Stakeholder engagement: Material issues impacting stakeholders	
102-48	Restatements of information	SR pages 6-7		
102-49	Changes in reporting	SR pages 6–7		

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GRI Indicator	Disclosure Title	Reference	Other Reporting Frameworks	Comments
102-50	Reporting period	SR pages 6–7		
102-51	Date of most recent report			Hess' most recent report was the 2020 SR, released in 2021. We also published a 2020 Sustainability Report for Hess Midstream LP in 2022.
102-52	Reporting cycle			Hess publishes a sustainability report on an annual basis.
102-53	Contact point for questions regarding the report	SR, inside front cover		
102-54	Claims of reporting in accordance with the GRI Standards	SR, inside front cover		
102-55	GRI content index	GRI content index		
102-56	External assurance	SR page 68	GOV-1: A4	Hess' practice is to have our sustainability report assured by a third party on an annual basis. The assurance effort includes a review of our sustainability data and self-declared GRI "in accordance" option.
GRI 201: Economic Performance 2016				
103-1	Explanation of the material topic and its Boundary	SR pages 2–7 Sustainability Reporting Standards		A table mapping our top material issues to GRI Standards reporting criteria and identifying the reporting Boundaries for each is available at hess.com/sustainability/approach-to-reporting .
103-2	The management approach and its components	SR pages 2–3 2021 Annual Report and SEC Form 10-K (pages 26–46) Code of Business Conduct and Ethics		
103-3	Evaluation of the management approach	SR pages 11–13		
201-1	Direct economic value generated and distributed	SR pages 4–5, 66 2021 Annual Report and SEC Form 10-K	GOV-4: C3 Employment and wealth generation: Economic contribution, 1	<p>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 the EITI since 2004, Hess endorses the initiative's objective to improve governance through transparency of payments to governments.</p> <p>In countries that have joined the EITI, where 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.</p> <p>We support the EITI's efforts to attract more countries to the initiative. Hess welcomes the 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).</p>
201-2	Financial implications and other risks and opportunities due to climate change	SR pages 39–48 CDP Disclosure 2021 Annual Report and SEC Form 10-K (pages 21–24)		

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201-3	Defined benefit plan obligations and other retirement plans	2021 Annual Report and SEC Form 10-K (pages 72–75)	7	
OG1	Volume and type of estimated proved reserves and production	SR pages 4, 66 2021 Annual Report and SEC Form 10-K (pages 6–11)	EM-EP-000.A	
GRI 202: Market Presence 2016				
103-1	Explanation of the material topic and its Boundary	SR pages 6–7, 24–25, 35–36 Sustainability Reporting Standards Code of Business Conduct and Ethics		A table mapping our top material issues to GRI Standards reporting criteria and identifying the reporting Boundaries for each is available at hess.com/sustainability/approach-to-reporting .
103-2	The management approach and its components	SR pages 24–25, 35–36 Code of Business Conduct and Ethics	SOC-15: C1	
103-3	Evaluation of the management approach	SR pages 12–13, 24–25, 35–36 Code of Business Conduct and Ethics		
202-1	Ratios of standard entry-level wage by gender compared to local minimum wage	SR page 37 2022 Proxy Statement – Form DEF 14A (page 47)	Dignity and equality: Wage level %, 1, 2	Hess' standard entry-level wages in the US 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 employees to 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, 36	SOC-15: A1 6	We define "significant" as an international asset that has 100 or more employees. This applied to our production asset in Malaysia in 2021.
GRI 203: Indirect Economic Impacts 2016				
103-1	Explanation of the material topic and its Boundary	SR pages 6–7, 22–25 Sustainability Reporting Standards	SOC-13: C1, C2, A2	A table mapping our top material issues to GRI Standards reporting criteria and identifying the reporting Boundaries for each is available at hess.com/sustainability/approach-to-reporting .
103-2	The management approach and its components	SR pages 19, 22–25	6	
103-3	Evaluation of the management approach	SR pages 12–13, 22–25		
203-1	Infrastructure investments and services supported	SR pages 22–25		

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GRI 204: Procurement Practices 2016				
103-1	Explanation of the material topic and its Boundary	SR pages 6–7, 17–19 Sustainability Reporting Standards		A table mapping our top material issues to GRI Standards reporting criteria and identifying the reporting Boundaries for each is available at hess.com/sustainability/approach-to-reporting .
103-2	The management approach and its components	SR pages 8–9, 17–19, 22	SOC-14: C1	
103-3	Evaluation of the management approach	SR pages 12–13, 17–19		
204-1	Proportion of spending on local suppliers	SR pages 17–19 Supply Chain Transparency & Compliance	SOC-14: A1	In 2021, we spent approximately \$2.0 billion on local suppliers, which represents 93% of our total supplier spend for the year. Suppliers are considered local if purchases are made within the same country in which we are doing business.
GRI 205: Anti-Corruption 2016				
103-1	Explanation of the material topic and its Boundary	SR pages 6, 15–19 Sustainability Reporting Standards		A table mapping our top material issues to GRI Standards reporting criteria and identifying the reporting Boundaries for each is available at hess.com/sustainability/approach-to-reporting .
103-2	The management approach and its components	SR pages 8–9, 16–19, 22	GOV-2: C1; GOV-3: C1, C3, C4 10 EM-EP-510a.2	
103-3	Evaluation of the management approach	SR pages 12–13, 16–19	GOV-3: A3	
205-1	Operations assessed for risks related to corruption	SR pages 16–19, 22	10	Hess has analyzed all business units, 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 anti-corruption 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 anti-corruption policies and procedures	SR pages 16–19, 22	GOV-1: A7; GOV-2: A3; GOV-3: C2, A1, A4; SOC-8: C1, A1, A4 Ethical Behavior: Anti-corruption 1, 2	

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205-3	Confirmed incidents of corruption and actions taken	2021 Annual Report and SEC Form 10-K Code of Business Conduct and Ethics	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.
SASB 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		EM-EP-510a.1	Approximately 9% of Hess' proved reserves are in Libya, which is among the 20 lowest ranked countries in the Transparency International's Corruption Perception index.
GRI 206: Anti-Competitive Behavior 2016				
103-1	Explanation of the material topic and its Boundary	SR pages 6–7 Sustainability Reporting Standards Code of Business Conduct and Ethics	10	A table mapping our top material issues to GRI Standards reporting criteria and identifying the reporting Boundaries for each is available at hess.com/sustainability/approach-to-reporting .
103-2	The management approach and its components	Code of Business Conduct and Ethics		
103-3	Evaluation of the management approach	SR pages 12–13, 16 Code of Business Conduct and Ethics		
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices		10	In 2021, there were no pending or completed lawsuits, enforcement actions, fines or sanctions relating to allegations of anti-competitive behavior or violations of anti-trust or monopoly laws or regulations.
GRI 207: Tax 2019				
103-1	Explanation of the material topic and its Boundary	SR pages 6–7 Sustainability Reporting Standards Tax Practices		A table mapping our top material issues to GRI Standards reporting criteria and identifying the reporting Boundaries for each is available at hess.com/sustainability/approach-to-reporting .
103-2	The management approach and its components	Tax Practices		
103-3	Evaluation of the management approach	Tax Practices		
207-1	Approach to tax	Tax Practices	GOV-4: C1, C2, A2	
207-2	Tax governance, control, and risk management	Tax Practices		
207-3	Stakeholder engagement and management of concerns related to tax	Tax Practices		
207-4	Country-by-country reporting	Tax Practices	GOV-4: A1	

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GRI Indicator	Disclosure Title	Reference	Other Reporting Frameworks	Comments
GRI 301: Materials 2016				
301-1	Materials used by weight or volume		ENV-7: C1 7, 8 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			Crude oil, natural gas and natural gas liquids are our primary products. These 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			The vast majority of our products are handled in bulk throughout the product lifecycle and do not require packaging materials.
GRI 302: Energy 2016				
103-1	Explanation of the material topic and its Boundary	SR pages 6–7, 57 Sustainability Reporting Standards		A table mapping our top material issues to GRI Standards reporting criteria and identifying the reporting Boundaries for each is available at hess.com/sustainability/approach-to-reporting .
103-2	The management approach and its components	SR pages 8–9, 22, 57	GOV-2: A5; CCE-6: C2, A3	
103-3	Evaluation of the management approach	SR pages 12–13, 57		
302-1	Energy consumption within the organization	SR page 57	CCE-6: C1	
302-2	Energy consumption outside of the organization	SR pages 57, 67	7	
302-3	Energy intensity	SR pages 57, 67	CCE-6: A2 8	
302-5	Reductions in energy requirements of products and services		8, 9	We are a pure play exploration and production company and do not offer renewable energy based products and services.
OG2	Investment in renewable energy	SR pages 57, 67	8, 9 EM-EP-420a.3	
OG3	Renewable energy generated by source		8, 9	We selectively use small solar panels in the field to power instrumentation. This renewable energy is not quantified.

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GRI 303: Water 2018				
103-1	Explanation of the material topic and its Boundary	SR pages 6–7, 59–60 Sustainability Reporting Standards		A table mapping our top material issues to GRI Standards reporting criteria and identifying the reporting Boundaries for each is available at hess.com/sustainability/approach-to-reporting .
103-2	The management approach and its components	SR pages 8–9, 22, 59–60	GOV-2: A5; ENV-1: A6 EM-EP-140a.1	
103-3	Evaluation of the management approach	SR pages 12–13, 59–60		
303-1	Interactions with water as a shared resource	SR pages 59–60		
303-2	Management of water discharge-related impacts	SR page 60	ENV-1: A9; ENV-2: A3–A6	
303-3	Water withdrawal	SR pages 59–60, 67 Key Sustainability Metrics	EM-EP-140a.1 Fresh water availability: Water consumption and withdrawal in water-stressed areas	For the purposes of our reporting, fresh water withdrawn is considered equal to fresh water use, as none of the fresh water withdrawn is returned to a freshwater source by Hess or a third party (as defined by IPEICA in 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 by quality and destination	SR pages 59–60	ENV-2: C1, A6	
303-5	Water consumption	SR pages 59–60, 67	ENV-1: C2, C5, A4	
GRI 304: Biodiversity 2016				
103-1	Explanation of the material topic and its Boundary	SR pages 6–7, 63–64 Sustainability Reporting Standards	EM-EP-160a.1	A table mapping our top material issues to GRI Standards reporting criteria and identifying the reporting Boundaries for each is available at hess.com/sustainability/approach-to-reporting .
103-2	The management approach and its components	SR pages 22, 63–64	GOV-2: A5; ENV-3: C1, C2, A1, A2; ENV-4: C2, A2	
103-3	Evaluation of the management approach	SR pages 12–13, 63–64		
304-1	Operational sites owned, leased, managed in or adjacent to protected areas and areas of high biodiversity value outside protected areas	SR pages 63–64	ENV-4: C1 8 EM-EP-160a.3 Nature loss: Land use and ecological sensitivity	
304-2	Significant impacts of activities, products and services on biodiversity	SR pages 63–64		
304-3	Habitats protected or restored	SR pages 63–64		
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	SR pages 63–64	8	
OG4	Number and percentage of significant operating sites in which biodiversity risk has been assessed and monitored.	SR pages 63–64	8	

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GRI 305: Emissions 2016				
103-1	Explanation of the material topic and its Boundary	SR pages 6–7, 39–57, 65 Sustainability Reporting Standards		A table mapping our top material issues to GRI Standards reporting criteria and identifying the reporting Boundaries for each is available at hess.com/sustainability/approach-to-reporting .
103-2	The management approach and its components	SR pages 8–9, 22, 39–57, 65 Climate Change and Environmental Efforts Energy Production & the Environment	GOV-2: A5; CCE-1: C1–C4, A1–A4; CCE-2: C3, C4, A2; CCE-3: A3, A8; CCE-5: C1, C2, A1–A3 8 EM-EP-110a.3	We are regulated at the national, regional and local levels for various environmental media, including, for example, flaring and criteria pollutant and GHG emissions. Descriptions of our management approach and programs focused on GHG emissions can be found on pages 39–57 of the 2021 SR, and those focused on other air emissions can be found on page 65 of the 2021 SR and at hess.com/sustainability/environment . Details of our leak detection and repair programs can be found on page 65 of the 2021 SR and at hess.com/sustainability/environment .
103-3	Evaluation of the management approach	SR pages 12–13, 39–57, 65 Climate Change and Environmental Efforts	EM-EP-110a.3	
305-1	Direct (Scope 1) GHG emissions	SR pages 39–57, 67	CCE-4: C1, C3, A1; CCE-7: C1–C5, A2, A4 8 EM-EP-110a.1–110a.3 Climate change: Greenhouse gas emissions	
305-2	Energy indirect (Scope 2) GHG emissions	SR pages 39–57, 67	CCE-4: C2 8 Climate change: Greenhouse gas emissions	
305-3	Other indirect (Scope 3) GHG emissions	SR pages 39–57, 67 CDP Disclosure	CCE-4: A3, A7 8 Climate change: Greenhouse gas emissions	
305-4	GHG emissions intensity	SR pages 39–57, 67 CDP Disclosure	CCE-4: C4 8	
305-5	Reduction of GHG emissions	SR pages 39–57, 67 Climate Change and Environmental Efforts CDP Disclosure	CCE-3: C1; SHS-5: A3 8 EM-EP-110a.3	
305-7	Nitrogen oxides (NO _x), sulfur oxides (SO _x) and other significant air emissions	SR pages 65, 67 Key Sustainability Metrics	ENV-5: C1, A1, A2 8, 9 EM-EP-120a.1	

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SASB EM-EP-420a.1	Sensitivity of hydrocarbon reserve levels to future price projection scenarios that account for a price on carbon emissions	SR pages 39–48	CCE-1: C4, CCE-2: C1 EM-EP-420a.1	
SASB 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 39–48	CCE-1: C4, CCE-2: C1 EM-EP-420a.4	
GRI 306: Effluents and Waste 2016				
103-1	Explanation of the material topic and its Boundary	SR pages 6–7, 61, 64 Sustainability Reporting Standards		A table mapping our top material issues to GRI Standards reporting criteria and identifying the reporting Boundaries for each is available at hess.com/sustainability/approach-to-reporting .
103-2	The management approach and its components	SR pages 8–9, 22, 61, 64	GOV-2: A5; ENV-6: C1, C3, C4, A5; ENV-7: C2; SHS-5: C3 8	
103-3	Evaluation of the management approach	SR pages 12–13, 61, 64		
306-1	Water discharge by quality and destination	SR page 60 Key Sustainability Metrics	8 EM-EP-140a.2	
306-2	Waste by type and disposal method	SR pages 61, 65 CDP Disclosure	ENV-7: C3, A1, A3 8	
306-3	Significant spills	SR pages 61, 67	ENV-6: C2, A5; SHS-6: C1–C3, A1–A3, A5 8 EM-EP-160a.2, EM-EP-540a.1	
306-4	Transport of hazardous waste	SR page 67	8	No waste considered hazardous under the terms of the Basel Convention was exported from our operations in 2021.
OG5	Volume and disposal of formation or produced water	SR pages 61, 67 Key Sustainability Metrics	ENV-2: A5 8 EM-EP-140a.2	
OG6	Volume of flared and vented hydrocarbon	SR pages 54–55, 67	CCE-4: A3 EM-EP-110a.2	
OG7	Amount of drilling waste (drill mud and cuttings) and strategies for treatment and disposal	SR page 64 Key Sustainability Metrics	ENV-2: A1	

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GRI Indicator	Disclosure Title	Reference	Other Reporting Frameworks	Comments
GRI 307: Environmental Compliance 2016				
103-1	Explanation of the material topic and its Boundary	SR pages 6–7, 65 Sustainability Reporting Standards		A table mapping our top material issues to GRI Standards reporting criteria and identifying the reporting Boundaries for each is available at hess.com/sustainability/approach-to-reporting .
103-2	The management approach and its components	SR pages 8–9, 22, 65		
103-3	Evaluation of the management approach	SR pages 12–13, 65		
307-1	Noncompliance with environmental laws and regulations	SR pages 65, 67		
GRI 308: Supplier Environmental Assessment 2016				
103-1	Explanation of the material topic and its Boundary	SR pages 6–7, 17–19 Sustainability Reporting Standards		A table mapping our top material issues to GRI Standards reporting criteria and identifying the reporting Boundaries for each is available at hess.com/sustainability/approach-to-reporting .
103-2	The management approach and its components	SR pages 8–9, 17–19, 22 Supply Chain Transparency & Compliance	GOV-1: A2, ENV-3: A4	See descriptions in 308-1 and 308-2 below.
103-3	Evaluation of the management approach	SR pages 12–13, 17–19		
308-1	New suppliers that were screened using environmental criteria	SR pages 17–19 Supply Chain Transparency & Compliance	8, 9	We employ a systematic prequalification and selection process to help ensure we are working with qualified and safe suppliers. Prospective suppliers are given a scope of work and EHS expectations during the sourcing phase. We conduct risk assessments for all potential suppliers. Where appropriate, certain potential suppliers – as determined by a risk-based decision matrix – undergo expanded risk assessments including an antibribery, anticorruption and legal compliance review and, as detailed below, a review of EHS performance and programs. In addition, our procurement staff reviews, where appropriate, potential suppliers' insurance, tax and quality information. If discrepancies with our applicable requirements arise, the relevant function within Hess conducts additional assessments and develops mitigation plans, as needed.
308-2	Negative environmental impacts in the supply chain and actions taken	SR pages 17–19 Supply Chain Transparency & Compliance	8, 9	Our approach for screening new suppliers, which includes risk reviews for EHS and diversity performance and programs where appropriate, is described on pages 17–19 the 2021 SR. Our Contractor Management Standard defines internal monitoring requirements for the EHS performance of our suppliers on an ongoing basis, at various points in the contract lifecycle. Monitoring may include assessments, inspections, performance metrics, audits or safety meetings as needed based on the scope of work. Findings that result from these reviews are documented through our supplier management and incident management software, and the associated actions are tracked to closure. The contractors' performance records are maintained and factored into decision-making when the contractor is being considered for future work.

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GRI Indicator	Disclosure Title	Reference	Other Reporting Frameworks	Comments
GRI 401: Employment 2016				
103-1	Explanation of the material topic and its Boundary	SR pages 6–7, 35–37 Sustainability Reporting Standards		A table mapping our top material issues to GRI Standards reporting criteria and identifying the reporting Boundaries for each is available at hess.com/sustainability/approach-to-reporting .
103-2	The management approach and its components	SR pages 8–9, 22, 35–37		
103-3	Evaluation of the management approach	SR pages 12–13, 35–37		
401-1	New employee hires and employee turnover	SR pages 37, 66	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	Hess Benefits	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.
401-3	Parental leave	Hess Benefits		There were a total of 71 claims for paid family leave in 2021. Of the 71 claims, 13 were for maternity leave and 58 were for child bonding and parental leaves or leave to care for seriously ill family members. Of the 71, all have returned to work or plan to return to work early next year. There were 18 women and 53 men who took leave.
GRI 402: Labor/Management Relations 2016				
103-1	Explanation of the material topic and its Boundary	SR pages 6–7, 35–37 Sustainability Reporting Standards		A table mapping our top material issues to GRI Standards reporting criteria and identifying the reporting Boundaries for each is available at hess.com/sustainability/approach-to-reporting .
103-2	The management approach and its components	SR pages 35–37	6	
103-3	Evaluation of the management approach	SR pages 12–13, 35–37		
402-1	Minimum notice periods regarding operational changes			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				
103-1	Explanation of the material topic and its Boundary	SR pages 6–7, 27–33 Sustainability Reporting Standards		A table mapping our top material issues to GRI Standards reporting criteria and identifying the reporting Boundaries for each is available at hess.com/sustainability/approach-to-reporting .
103-2	The management approach and its components	SR pages 8–9, 27–33	GOV-1: A2, A3; GOV-2: A3; SHS-1: C1, A1–A3; SHS-3: C3; SHS-4: C1, C3, A4, A5, A8 3 EM-EP-320a.2	

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GRI Indicator	Disclosure Title	Reference	Other Reporting Frameworks	Comments
103-3	Evaluation of the management approach	SR pages 12–13, 27–33		
403-1	Occupational health and safety management system	SR pages 27–33	SHS-1: C2, C3; SHS-3: A2–A4	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. 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 HOMS through our HOMS Assurance Element and associated Assurance Standard.
403-2	Hazard identification, risk assessment, and incident investigation	SR pages 27–30		
403-3	Occupational health services	SR pages 27–33		
403-4	Worker participation, consultation, and communication on occupational health and safety	SR pages 27–33	SHS-1: C1	
403-5	Worker training on occupational health and safety	SR pages 27–28		
403-6	Promotion of worker health	SR pages 27, 33	SHS-2: C1–C3, A5 Health and wellbeing: Health and safety (%), 2	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SR pages 27–33		Included in the review of potential risks in Hess' nonoperated assets – as described on pages 27–33 of the 2021 SR – are safety and health considerations. 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 programs required by the U.S. Department of Transportation and the U.S. Coast Guard.
403-8	Workers covered by occupational health and safety management system	SR pages 27–33	SHS-1: C3	
403-9	Work-related injuries	SR pages 30, 66	SHS-3: C1, C2, C4; SHS-4: C2, A1 EM-EP-320a.1 Health and wellbeing: Health and safety (%), 1	

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GRI Indicator	Disclosure Title	Reference	Other Reporting Frameworks	Comments
403-10	Work-related ill health	SR pages 33, 66	SHS-3: A1	<p>Our industry operations span various geographic locations. Hess takes steps to protect the health of our 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 ensure their safety prior to relocation.</p> <p>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 and language training and relocation services.</p>
GRI 404: Training and Education 2016				
103-1	Explanation of the material topic and its Boundary	SR pages 6–7, 11–12, 15, 21–22, 36–37 Sustainability Reporting Standards		A table mapping our top material issues to GRI Standards reporting criteria and identifying the reporting Boundaries for each is available at hess.com/sustainability/approach-to-reporting .
103-2	The management approach and its components	SR pages 8–9, 15, 21–22, 36–37	SOC-7: C1, C2	See also description for 404-3 below.
103-3	Evaluation of the management approach	SR pages 8–11, 15, 21–22, 36–37		
404-1	Average hours of training per year per employee		Skills for the future: Training provided (#, \$)	Over 1,500 employees participated in approximately 5,300 hours of training available through CareerManager Learning, our enterprisewide learning management system, averaging 3.4 hours per employee. This figure does not include training provided by Hess offered outside of CareerManager (e.g., regulatory OSHA training).
404-2	Programs for upgrading employee skills and transition assistance programs	SR pages 36–37	6	There were no major layoffs in 2021. However, Hess provides 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. With respect to the sale of our interests in Denmark in 2021, nearly all Hess Denmark employees continued their employment with the buyer. With respect to the sale of the Little Knife and Murphy Creek acreage interests in the Bakken in North Dakota in 2021, nearly all impacted employees were either retained by Hess or offered employment with the buyer.
404-3	Percentage of employees receiving regular performance and career development reviews	SR pages 36–37	6	All managers and professionals receive regular performance and development reviews.
IPECA SOC-6	Worker engagement	SR pages 15, 36–37	SOC-6: C1, C2, A1, A2, A4, A5	

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GRI Indicator	Disclosure Title	Reference	Other Reporting Frameworks	Comments
GRI 405: Diversity and Equal Opportunity 2016				
103-1	Explanation of the material topic and its Boundary	SR pages 6–7, 11–12, 35–36 Sustainability Reporting Standards		A table mapping our top material issues to GRI Standards reporting criteria and identifying the reporting Boundaries for each is available at hess.com/sustainability/approach-to-reporting .
103-2	The management approach and its components	SR pages 8–9, 11–12, 22, 35–36	SOC-5: C1, A1, A2 6	
103-3	Evaluation of the management approach	SR pages 11–13, 35–36		
405-1	Diversity of governance bodies and employees	SR pages 35–36 Key Sustainability Metrics 2022 Proxy Statement – Form DEF 14A (page vii)	SOC-5: C2, C3 Quality of Governing Body: Governance body composition Dignity and equality: Diversity and inclusion (%)	People of color (U.S.) and women representation in our workforce is provided by job category in our 2021 SR (page 36). In 2021, our Board of Directors was 25% female and 20% diverse, and 100% of Board members were over age 50. Additional detail on employees by age group is provided in our online key sustainability metrics table.
GRI 406: Nondiscrimination 2016				
103-1	Explanation of the material topic and its Boundary	SR pages 6–7, 35–36 Sustainability Reporting Standards		A table mapping our top material issues to GRI Standards reporting criteria and identifying the reporting Boundaries for each is available at hess.com/sustainability/approach-to-reporting .
103-2	The management approach and its components	SR pages 8–9, 22, 35–36		See also the description for 406-1 below.
103-3	Evaluation of the management approach	SR pages 12–13, 35–36		See also the description for 406-1 below.
406-1	Incidents of discrimination and corrective actions taken		1, 2	Based on available records and information, there were no incidents of illegal discrimination in 2021. Hess defines incidents of illegal discrimination as substantiated findings of a violation of any applicable law and/or Hess internal policy.
GRI 407: Freedom of Association and Collective Bargaining 2016				
103-1	Explanation of the material topic and its Boundary	SR pages 6–7, 21–24, 35–36 Sustainability Reporting Standards		A table mapping our top material issues to GRI Standards reporting criteria and identifying the reporting Boundaries for each is available at hess.com/sustainability/approach-to-reporting .
103-2	The management approach and its components	SR pages 21–24, 35–36 Supplier Requirements Human Rights Policy Code of Business Conduct and Ethics (page 32)		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. This is enforced in our contract language on labor practices and through our human rights, social responsibility and business integrity contract clauses.
103-3	Evaluation of the management approach	SR pages 12–13, 21–24, 35–36	3, 5, 6	See note just above.
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	SR page 24 Supplier Requirements Human Rights Policy Code of Business Conduct and Ethics (page 32)		We have not identified significant risk in our operations related to freedom of association and collective bargaining.

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GRI Indicator	Disclosure Title	Reference	Other Reporting Frameworks	Comments
GRI 408: Child Labor 2016				
103-1	Explanation of the material topic and its Boundary	SR pages 6–7, 21–24 Sustainability Reporting Standards		A table mapping our top material issues to GRI Standards reporting criteria and identifying the reporting Boundaries for each is available at hess.com/sustainability/approach-to-reporting .
103-2	The management approach and its components	SR pages 21–24 Supplier Requirements Human Rights Policy Code of Business Conduct and Ethics (page 32)	3, 5, 6	We prohibit the employment of underage children in our global workforce. This is enforced in our contract language on labor practices and through our human rights, social responsibility and business integrity contract clauses.
103-3	Evaluation of the management approach	SR pages 12–13, 21–24		See note just above.
408-1	Operations and suppliers at significant risk for incidents of child labor	SR page 24 Supplier Requirements Human Rights Policy Code of Business Conduct and Ethics (page 32)	Dignity and equality: Risks for incidents of child, forced or compulsory labor	We have not identified significant risk in our operations related to child labor.
GRI 409: Forced and Compulsory Labor 2016				
103-1	Explanation of the material topic and its Boundary	SR pages 6–7, 21–24 Sustainability Reporting Standards		A table mapping our top material issues to GRI Standards reporting criteria and identifying the reporting Boundaries for each is available at hess.com/sustainability/approach-to-reporting .
103-2	The management approach and its components	SR pages 21–24 Supplier Requirements Human Rights Policy Code of Business Conduct and Ethics (page 32)	3, 5, 6	We prohibit the use of forced or compulsory labor in our global workforce. This is enforced in our contract language on labor practices and through our human rights, social responsibility and business integrity contract clauses.
103-3	Evaluation of the management approach	SR pages 12–13, 21–24		See note just above.
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	SR page 24 Supplier Requirements Human Rights Policy Code of Business Conduct and Ethics (page 32)	Dignity and equality: Risks for incidents of child, forced or compulsory labor	We have not identified significant risk in our operations related to forced or compulsory labor.
GRI 410: Security Practices 2016				
103-1	Explanation of the material topic and its Boundary	SR pages 6–7, 17–19 Sustainability Reporting Standards Supply Chain Transparency & Compliance		A table mapping our top material issues to GRI Standards reporting criteria and identifying the reporting Boundaries for each is available at hess.com/sustainability/approach-to-reporting .
103-2	The management approach and its components	SR pages 8–9, 17–19, 22 Supply Chain Transparency & Compliance	SHS-7: C1– C3; SOC-3: C1, C2, A3 6	
103-3	Evaluation of the management approach	SR pages 12–13, 17–19		
410-1	Security personnel trained in human rights policies or procedures	SR pages 17–19 Supply Chain Transparency & Compliance	SOC-3: C3, A2 6	

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GRI Indicator	Disclosure Title	Reference	Other Reporting Frameworks	Comments
GRI 411: Rights of Indigenous Peoples 2016				
103-1	Explanation of the material topic and its Boundary	SR pages 6–7, 21–24 Sustainability Reporting Standards		A table mapping our top material issues to GRI Standards reporting criteria and identifying the reporting Boundaries for each is available at hess.com/sustainability/approach-to-reporting .
103-2	The management approach and its components	SR pages 21–24	SOC-10: C1 1 EM-EP-210a.3	
103-3	Evaluation of the management approach	SR pages 12–13, 21–24		
411-1	Incidents of violations involving rights of indigenous peoples			We are not aware of any human rights violations in 2021.
0G9	Operations where indigenous people are present or affected by activities and where specific engagement strategies are in place	SR pages 21–24	1 EM-EP-210a.3	
GRI 412: Human Rights Assessment 2016				
103-1	Explanation of the material topic and its Boundary	SR pages 6–7, 22–24 Sustainability Reporting Standards		A table mapping our top material issues to GRI Standards reporting criteria and identifying the reporting Boundaries for each is available at hess.com/sustainability/approach-to-reporting .
103-2	The management approach and its components	SR pages 8–9, 22–24	SOC-1: C1–C5, A1 EM-EP-210a.3	See description for 412-1 below.
103-3	Evaluation of the management approach	SR pages 12–13, 22–24		See description for 412-1 below.
412-1	Operations that have been subject to human rights reviews or impact assessments	SR pages 8–9, 22–24	SOC-1: A3 EM-EP-210a.3	In potential high risk areas, Hess conducts human rights assessments to evaluate the overall risk management of those assets. These assessments identify risks to Hess projects and staff, as well as to the surrounding communities.
412-2	Employee training on human rights policies or procedures	SR page 15		Human rights content is included in our mandatory Code of Conduct training, which was completed by 99% of active employees at year end 2021.
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	SR pages 17–19, 22–24	SOC-2: A2	Since 2011, all new contracts include security and human rights-related contract clauses.
GRI 413: Local Communities 2016				
103-1	Explanation of the material topic and its Boundary	SR pages 6–7, 21–25 Sustainability Reporting Standards	EM-EP-540a.1	A table mapping our top material issues to GRI Standards reporting criteria and identifying the reporting Boundaries for each is available at hess.com/sustainability/approach-to-reporting .
103-2	The management approach and its components	SR pages 8–9, 21–25	SOC-9: C1, C2, A2; SOC-13: C1, C2, A2, A5 1 EM-EP-210b.1	
103-3	Evaluation of the management approach	SR pages 12–13, 21–25		

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GRI Indicator	Disclosure Title	Reference	Other Reporting Frameworks	Comments
413-1	Operations with local community engagement, impact assessments and development programs	SR pages 21–25	EM-EP-210b.1	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		
OG10	Number and description of significant disputes with local communities and indigenous people		1	We did not have any significant disputes with local communities or indigenous peoples at our operated assets during 2021.
OG11	Number of sites that have been decommissioned and sites that are in the process of being decommissioned		ENV-8: A1	<p>In the Bakken in 2021, we budgeted approximately \$19 million for decommissioning and closure efforts, resulting in 63 wells plugged and abandoned, 49 sites demoed, 14 sites reclaimed and 178 sites in post-reclamation and being monitored.</p> <p>In the Gulf of Mexico, Hess, as one of the predecessors in title in the West Delta 79/86 field, inherited some abandonment obligations as a result of the Fieldwood's bankruptcy plan. These obligations include maintenance and monitoring of these assets starting on May 28, 2022, and ultimately decommissioning of 115 Wells, 7 Platforms, and 13 Pipelines.</p> <p>Also in the Gulf of Mexico, as part of Hess' lifecycle approach to well integrity, we began planning the decommissioning of 12 wells across the Stampede, Gulfstar 1, Penn State, Northwestern, and Tulane platforms in the Gulf of Mexico. We have allocated approximately \$113 million for this decommissioning work which is scheduled to occur in 2022.</p>
OG12	Operations where involuntary resettlement took place, the number of households in each and how their livelihoods were affected in the process		SOC-11: A1	We did not have any instances of involuntary resettlement during 2021.
OG13	Number of process safety events, by business activity	SR page 31	EM-EP-540a.1	
SASB EM-EP-540a.2	Description of management systems used to identify and mitigate catastrophic and tail-end risks	SR pages 30–32	EM-EP-540a.2	
IPECA SOC-12	Community grievance mechanisms	SR pages 22–23	SOC-12: C1, C2, A1, A3	
GRI 414: Supplier Social Assessment 2016				
103-1	Explanation of the material topic and its Boundary	SR pages 6–9, 17–19, 23–24, 32–33 Sustainability Reporting Standards Supply Chain Transparency & Compliance		A table mapping our top material issues to GRI Standards reporting criteria and identifying the reporting Boundaries for each is available at hess.com/sustainability/approach-to-reporting .

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103-2	The management approach and its components	SR pages 8–9, 17–19, 22–24, 32–33 Supply Chain Transparency & Compliance	GOV-1: A2; SOC-2: C1, C2, A1, A3 6	See description for 414-1 below.
103-3	Evaluation of the management approach	SR pages 8–9, 12–13, 17–19, 23–24, 32–33 Supply Chain Transparency & Compliance		See description for 414-1 below.
414-1	New suppliers that were screened using social criteria	SR pages 17–19, 23–24, 32–33 Supply Chain Transparency & Compliance	SOC-1: A3 6	See also the description for 308-1. In 2021, we introduced diversity, equity and inclusion as screening criteria for some suppliers. Our standard contract clauses include requirements with respect to ethical business practices, human rights, social responsibility, business integrity, search and seizure, quality and environment, health and safety. See also description for 308-2 above for our approach to ongoing monitoring of suppliers. Since 2011, all new contracts include security and human rights-related contract clauses. Hess has analyzed all business units, 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 anti-corruption audits to determine potential exposure to corruption risk. Annual audits are conducted 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).
414-2	Negative social impacts in the supply chain and actions taken		SOC-3: A1 6	We are not aware of any human rights or social impacts violations in 2021.
GRI 415: Public Policy 2016				
103-1	Explanation of the material topic and its Boundary	SR pages 6–7, 16–18 Sustainability Reporting Standards		A table mapping our top material issues to GRI Standards reporting criteria and identifying the reporting Boundaries for each is available at hess.com/sustainability/approach-to-reporting .
103-2	The management approach and its components	SR pages 2–3, 16–18, 45–51	GOV-5: C1 10 EM-EP-530a.1	
103-3	Evaluation of the management approach	SR pages 12–13, 16–18		
415-1	Political contributions	SR pages 16–18	GOV-5: C2 10 EM-EP-530a.1	We did not make direct or indirect political contributions outside of the U.S. in 2021.
SASB 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, 16–18, 45–51 2021 Annual Report and Form 10-K (pages 20–24)	GOV-5: A1 EMP-EP-530a.1	

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GRI 416: Customer Health and Safety 2016				
416-1	Assessment of the health and safety impacts of product and service categories		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 industry, government agencies and the scientific community. Through our membership in industry trade associations such as the American Petroleum Institute and our involvement with IPECA, we stay informed of lifecycle assessment results.
GRI 417: Marketing and Labeling 2016				
417-1	Requirements for product and service information and labeling		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			Our privacy policy is available at hess.com/company/PrivacyPolicy.aspx .
GRI 419: Socioeconomic Compliance 2016				
419-1	Noncompliance with laws and regulations in the social and economic area	2021 Annual Report and SEC Form 10-K (pages 83-84) SR page 65		Material pending legal proceedings and material proceedings known to be contemplated by governmental authorities are disclosed in the appropriate SEC public filings.