

## USEITI: Scope and Materiality

Sectors to Consider For Scope	To Be Decided	Exclude from scope in 1st report*	Within Scope & Material: Type of Reporting		
			Publicly Sourced Narrative	Unilateral Disclosure	Reconcile if Above Set Threshold
Sectors/Commodities					
Oil			x	x	X
Gas			x	x	X
Coal			x	x	X
Other Leasable Minerals			x	x	X
Non-Fuel Minerals (Hard Rock, Sand & Gravel)			x	x	X
Geothermal			x	X	
Hydropower		2			
Other Renewables			x	X	
Timber		2			
Fisheries		2			
Grazing		X			

**Notes:**

All sectors/commodities that are within scope will be considered material and included in the USEITI report.

For those that do not meet a threshold for reconciliation, they will be reported by unilateral disclosure

2 = And discuss by MSG in considering second report

X = Decided and Agreed by All Sectors