

GRI CONTENT INDEX

GRI Standard	GRI disclosure	GRI Index response 2020	Omission 2020
General disclosures			
Organization profile			
	102-1	Name of the organization	Cairn Energy PLC
	102-2	Activities, brands, products, and services	Annual Report (AR) 2020: At a Glance > p4-11 AR 2020: Our Strategy > p8-9
	102-3	Location of headquarters	Edinburgh, Scotland
	102-4	Location of operations	AR 2020: At a Glance > p4-11 https://www.cairnenergy.com/operations/
	102-5	Ownership and legal form	Cairn Energy PLC is listed on the London Stock Exchange
	102-6	Markets served	https://www.cairnenergy.com/operations/ https://www.cairnenergy.com/
	102-7	Scale of the organization	AR 2020: > p1. 4-5, 1-11: Group Income Statement > p134; Oil and Gas Assets and Operations > p142 2020 Corporate Responsibility Report (CR): People and Talent > p20 2020 CR Report: Overview > A Responsible approach > p4 2020 CR Report: Overview > 2020 Highlights > p5
	102-8	Information on employees and other workers	We only report breakdowns by region and category where this is relevant for our company and stakeholders. 2020 CR Data Appendix: People > Employees > p9-13 2020 CR Report: People and Talent > Developing Our People > p20 2020 CR Report: People > Contractors > p33-35
	102-9	Supply chain	AR 2020: Our Portfolio > p4-5; Business Model > p10 2020 CR Report: People > Contractors > p33-35
	102-10	Significant changes to the organization and its supply chain	AR 2020: CEO's Review > p20-21 2020 CR Report: Overview > 2020 Highlights > p5 2020 CR Report: Business Context > p8 2020 CR Report: People > Contractors > p33-35
	102-11	Precautionary Principle or approach	AR 2020: Behaving Responsibly Towards the Environment > p56-58 2020 CR Report: Environment > p34; Waste Management > p38; Biodiversity 2020 CR Report: Our Strategy > Our Business Principles > p12 AR 2020: Principal risks to the group in 2020-2021 > p45-51

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	102-12 External initiatives	Externally developed economic, environmental and social charters, principles or other initiatives to which the organisation subscribes or endorses. Overarching UN Global Compact (UNGC) UN Sustainable Development Goals (UNSDGs) IOGP Standards & Best Practice Guidance IFC Performance Standards Business Relationships Extractive Industries Transparency Initiative (EITI) Global Reporting Initiative AA 1000 Accountability Principles People ISO 45001 – Occupational Health and Safety Management System Society Universal Declaration of Human Rights Voluntary Principles on Security and Human Rights ISO 26000 guidance on how businesses and organizations can operate in a socially responsible way Environment OSPAR a mechanism that protects and conserves ecosystems and biodiversity through management of human activities, guided by an ecosystem approach ISO 14001 a framework to set up an effective environmental management system	
	102-13 Membership of associations	See GRI Content Index Appendix > p16	
Strategy			
	102-14 Statement from senior decision-maker	AR 2020: Our story in 2020: CEO > p24–25	
Ethics and integrity			
	102-16 Values, principles, standards, and norms of behavior	2020 CR Report: Our Strategy > p11–19	
Governance			
	102-18 Governance structure	AR 2020: Corporate Governance Statement > p76–85 2020 CR Report: Governance > Climate Risk and Energy Transition > p67	
Stakeholder engagement			
	102-40 List of stakeholder groups	AR 2020: Stakeholder Engagement > p16–19 2020 CR Report: Governance > Working with our stakeholders > p71	
	102-41 Collective bargaining agreements	Please refer to GRI > 407-1	
	102-42 Identifying and selecting stakeholders	2020 CR Report: Our Strategy > Frameworks and Standards > p15 2020 CR Report: Working with our stakeholders > p70	
	102-43 Approach to stakeholder engagement	AR 2020: Stakeholder Engagement > p16–19 2020 CR Report: Our Strategy > Frameworks and Standards > p15 2020 CR Report: 2020 CR Report: People > People and Talent > p20 2020 CR Report: Environment > Biodiversity > p42 2020 CR Report: Society > Community engagement > Local Community Stakeholders > p55 2020 CR Report: Working with our stakeholders > p71	

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	102-44 Key topics and concerns raised	AR 2020: Stakeholder Engagement > p16–19 2020 CR Report: Society > Human Rights Management > Grievances > p47 2020 CR Report: Society > Community engagement > p55 2020 CR Report: Governance > Climate and Energy Risk > p67–69 2020 CR Report: Working with our Stakeholders > p70	
Reporting practice			
	102-45 Entities included in the consolidated financial statements	AR 2020: Section 8 – Notes to the Company Financial Statements > p181–187	
	102-46 Defining report content and topic Boundaries	2020 CR Report: About This Report > p73–74 2020 CR Report: Our Strategy > Managing Material Issues > p19	
	102-47 List of material topics	2020 CR Report: Our Strategy > Managing Material Issues > p19	
	102-48 Restatements of information	2020 CR Data Appendix: Environment > Climate change, energy and emissions > p15–17, 20, 23	
	102-49 Changes in reporting	2020 CR Report: Our Strategy > Managing Material Issues > p19	
	102-50 Reporting period	Our reporting period is from 1 January to 31 December 2020.	
	102-51 Date of most recent report	The Cairn Energy PLC 2019 Corporate Responsibility Report was launched in March 2020.	
	102-52 Reporting cycle	We report annually.	
	102-53 Contact point for questions regarding the report	https://www.cairnenergy.com/working-responsibly/contact-us/	
	102-54 Claims of reporting in accordance with the GRI Standards	This report has been prepared in accordance with the GRI Standards: Core option.	
	102-55 GRI content index	This document	
	102-56 External assurance	An independent environmental data assurer, ITPnergised, verified our 2020 GHG emissions data, as stated in our Annual Report and Accounts and this report. Within the scope of the limited assurance engagement, the GHG statements made are found to be materially correct. ITPnergised found that Cairn's data collection process and the data reporting platform CR360 are robust, and provide consistent and accurate output data when tested. ITPnergised is satisfied the GHG data is reliable and has been prepared in accordance with Cairn's reporting methodology, 2020 CR Report: About This Report > p73	
Material topics			
Economic			
Economic performance			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundaries	2020 CR Report: Our Strategy > Managing Material Issues > p19 Boundary: Internal: Cairn Organisation; External: Not Material	
	103-2 The management approach and its components	AR 2020: Strategic Report > p4–66 2020 CR Report: Governance > Economics and Funding > p61–66	

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	103-3	Evaluation of the management approach	Our management approach is evaluated throughout the year in a number of forums. Routine performance updates on operational and CR Objectives are given at Management Team (MT) meetings. The MT holds Quarterly Performance Review (QPR) meetings including management performance with a review of risk registers. Issues may also be raised with the Executive Committee (formerly Senior Leadership Team). CR performance is summarised and submitted to each Board meeting. ESG performance is a standing agenda item at Board meetings. The Board has a risk meeting annually and also validates risk appetite statement. A CRMS management review is carried out annually with the Board which includes the outcome of the internal audit of CRMS application also performed annually. OSPAR audit takes place in alternate years. We were reverified against OSPAR requirements in 2020 by an independent external auditor and compliance documentation was submitted to the UK regulator. In 2020 we revised our CRMS, reviewed key issues, including COVID-19 and Brexit, and presented our findings to the Board in September and reissued the CRMS in December.	
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	AR 2020: Financial Statements > Group Income Statement and Group Balance Sheet > p134-135 2020 CR Report: 2020 Highlights > p5 2020 CR Report: Society > Social and Economic Benefits > p50 2020 CR Report: Governance > Economics and Funding > p61 2020 CR Data Appendix: Society > Social and economic benefits > p39	
	201-2	Financial implications and other risks and opportunities due to climate change	AR 2020: Principal risks to the group in 2020-2021 > p45-51 AR 2020: Climate Risk and Energy Transition > p14 AR 2020: Behaving responsibly towards the environment > p46-58 2020 CR Report: Environment > Energy and Greenhouse Gas Emissions > p37-38 2020 CR Report: Governance > Climate Risk and Energy Transition > p67-70	
Market presence				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2020 CR Report: Our Strategy > Managing Material Issues > p19 Boundary: internal: all Cairn operating sites; external: communities local to Cairn operations	
	103-2	The management approach and its components	2020 CR Report: Society > Community Engagement > p55 2020 CR Report: People > Contractors > p31-33	
	103-3	Evaluation of the management approach	See 103-3 under Economic performance, above.	
GRI 202: Market Presence 2016	202-2	Proportion of senior management hired from the local community	2020 CR Report: People > Contractors > p33-35 2020 CR Data Appendix: People > Employees > National and non-national employees > p14	
Indirect economic impacts				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2020 CR Report: Our Strategy > Managing Material Issues > p19 Boundary: internal: Cairn organisation; external: local communities, suppliers, contractors and local infrastructure	
	103-2	The management approach and its components	2020 CR Report: Governance > Economics and Funding > p61-66 2020 CR Report: Society > Social and Economic Benefits > p50	
	103-3	Evaluation of the management approach	See 103-3 under Economic performance, above.	
GRI 203: Indirect Economic Impacts 2016	203-2	Significant indirect economic impacts	2020 CR Report: Society > Social and Economic Benefits > p50 2020 CR Report: Society > Community Engagements > p55 2020 CR Data Appendix: Society > Social and economic benefits > p39	
Procurement practices				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2020 CR Report: Our Strategy > Managing Material Issues > p19 Boundary: internal: all Cairn operated sites; external: all suppliers and contractors	
	103-2	The management approach and its components	2020 CR Report: Society > Social and Economic Benefits > p50 2020 CR Report: People > Contractors > p31-33	
	103-3	Evaluation of the management approach	See 103-3 under Economic performance, above.	

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GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	2020 CR Report: Society > Social and Economic Benefits > p50 2020 CR Report: People > Contractors > p33-35 2020 CR Data Appendix: People > Contractors > p8
	Custom	Number of contractors	2020 CR Data Appendix: People > Employees > Equality and diversity > p9
	Custom	% of contractors that are national	2020 CR Data Appendix: People > Employees > National and non-national employees > p12
Anti-corruption			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2020 CR Report: Our Strategy > Managing Material Issues > p19 Boundary: internal: Cairn organisation; external: joint venture (JV) partners, contractors, suppliers
	103-2	The management approach and its components	2020 CR Report: Governance > Ethics, Anti-Bribery, Corruption and Transparency > p57-60
	103-3	Evaluation of the management approach	See 103-3 under Economic performance > p5
GRI 205: Anti-Corruption 2016	205-1	Operations assessed for risks related to corruption	AR 2020: Principal risks to the group in 2020-2021 > p47 2020 CR Report: Governance > Ethics, Anti-Bribery, Corruption and Transparency > p57-60 2020 CR Data Appendix: Governance > Ethics and anti-bribery and corruption > Anti-bribery and corruption > p41
	205-2	Communication and training about anti-corruption policies and procedures	2020 CR Report: Governance > Ethics, Anti-Bribery, Corruption and Transparency > p57-60 2020 CR Data Appendix: Governance > Ethics and anti-bribery and corruption > Anti-bribery and corruption > p41-42
	205-3	Confirmed incidents of corruption and actions taken	In 2020, there were no incidents of corruption confirmed.
Anti-competitive behavior			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2020 CR Report: Our Strategy > Managing Material Issues > p19 Boundary: internal: Cairn organisation; external: joint venture (JV) partners, contractors, suppliers
	103-2	The management approach and its components	2020 CR Report: Governance > Ethics, Anti-Bribery, Corruption and Transparency > p57-60
	103-3	Evaluation of the management approach	See 103-3 under Economic performance > p5
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	There have been no legal actions for anti-competitive behaviour, anti-trust or monopoly practices raised against Cairn in the reporting period. 2020 CR Data Appendix: Governance > Ethics and Anti-bribery and Corruption > Anti-bribery and corruption > p42
Tax			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2020 CR Report: Our Strategy > Managing Material Issues > p19 Boundary: internal: Cairn organisation; external: local governments
	103-2	The management approach and its components	2020 CR Report: Governance > Ethics, Anti-Bribery, Corruption and Transparency > Transparency and Reporting > p60
	103-3	Evaluation of the management approach	See 103-3 under Economic performance > p5
GRI 207: Tax 2019	207-1	Approach to tax	Please find the information required by the disclosure on the following link: https://www.cairnenergy.com/investors/corporate-governance/tax-strategy/
	207-2	Tax governance, control, and risk management	Please find the information required by the disclosure on the following link: https://www.cairnenergy.com/investors/corporate-governance/tax-strategy/

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	207-3	Stakeholder engagement and management of concerns related to tax Please find the information required by the disclosure on the following link: https://www.cairnenergy.com/investors/corporate-governance/tax-strategy/	
	207-4	Country-by-country reporting 2020 CR Data Appendix: Governance > Ethics and anti-bribery and corruption > Payments to governments > p43	
Environmental			
Materials			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries Cairn looks to find and produce oil and gas, which are natural resources. The products are not packaged. Principal materials used in the exploration and production of these natural resources include piping, cement and chemicals.	
	103-2	The management approach and its components 2020 CR Report: Environment > Water, Effluents and Pollutions > Materials Use > p40 2020 CR Report: Environment > Biodiversity > Use of local resources > p44	
	103-3	Evaluation of the management approach Our management approach is evaluated throughout the year in a number of forums. Routine performance updates on operational and CR Objectives are given at the Management Team (MT) meetings. The MT holds Quarterly Performance Review (QPR) meetings including management performance with a review of risk registers. Issues may also be raised with the Executive Committee. CR performance is summarised and submitted to each Board meeting. ESG is a standing agenda item at Board meetings. The Board has a risk meeting annually and also validates risk appetite. A CRMS management review is carried out annually with the Board which includes the outcome of the internal audit of CRMS application also performed annually. OSPAR audit takes place in alternate years. We were reverified against OSPAR requirements in 2020 by an independent external auditor and compliance documentation was submitted to the UK regulator.	
GRI 301: Materials 2016	301-1	Materials used by weight or volume Cairn looks to find and produce oil and gas, which are natural resources. The products are not packaged. Principal materials used in the exploration and production of these natural resources include piping, cement and chemicals.	
Energy			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries 2020 CR Report: Our Strategy > Managing Material Issues > p19 Boundary: internal: all Cairn organisation and operated sites	
	103-2	The management approach and its components 2020 CR Report: Environment > Energy and Greenhouse Gas Emissions > p37-38	
	103-3	Evaluation of the management approach See 103-3 under Economic performance > p5.	
GRI 302: Energy 2016	302-1	Energy consumption within the organization 2020 CR Report: Environment > Energy and Greenhouse Gas Emissions > p37-38 2020 CR Data Appendix: Environment > Climate change, energy and emissions > p15-16	
Water and Effluents 2018			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries 2020 CR Report: Our Strategy > Managing Material Issues > p19 Boundary: internal: all Cairn operated sites; external: contractors (rig, vessels and aircraft)	
	103-2	The management approach and its components 2020 CR Report: Environment > Resource use > Water management > p40-41	
	103-3	Evaluation of the management approach See 103-3 under Economic performance > p5	
GRI 303: Water 2018	303-1	Interactions with water as a shared resource 2020 CR Report: Environment > Water, Effluents and Pollution > p39	
	303-2	Management of water discharge-related impacts 2020 CR Report: Environment > Water, Effluents and Pollution > p39	
	303-3	Water withdrawal 2020 CR Data Appendix > Environment > Water withdrawal > p16	
	303-4	Water discharge 2020 CR Data Appendix > Environment > Discharges, Waste and Spills > p22-23	
	303-5	Water consumption Water consumption is calculated by the difference between water withdrawal (7,854m ³) and water discharge (91m ³). Total water consumption is 7,763m ³ . 2020 CR Data Appendix > Environment > p16, p22	

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Biodiversity			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2020 CR Report: Our Strategy > Managing Material Issues > p19 Boundary: internal: all Cairn operated and non-operated sites (indicator depending); external: areas potentially affected by our activities outside our operated and non-operated sites
	103-2	The management approach and its components	2020 CR Report: Environment > Biodiversity > p42-45
	103-3	Evaluation of the management approach	See 103-3 under Economic performance > p5
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	2020 CR Data Appendix: Environment > Biodiversity > p25-30
	304-2	Significant impacts of activities, products, and services on biodiversity	2020 CR Data Appendix: Environment > Biodiversity > p31-36
	304-3	Habitats protected or restored	2020 CR Data Appendix: Environment > Biodiversity > p37
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	2020 CR Data Appendix: Environment > Biodiversity > p38
Emissions			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2020 CR Report: Our Strategy > Managing Material Issues > p19 Boundary: internal: all Cairn operated sites; external: contractors (rig, vessels, road vehicles and aircraft)
	103-2	The management approach and its components	2020 CR Report: Environment > Energy and Greenhouse Gas Emissions > p37
	103-3	Evaluation of the management approach	See 103-3 under Economic performance > p5
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	2020 CR Report: Environment > Energy and Greenhouse Gas Emissions > p37 2020 CR Data Appendix: Environment > Greenhouse gas emissions > p17-19, 21
	305-2	Energy indirect (Scope 2) GHG emissions	2020 CR Report: Environment > Energy and Greenhouse Gas Emissions > p37 2020 CR Data Appendix: Environment > Greenhouse gas emissions > p17, 20-21
	305-3	Other indirect (Scope 3) GHG emissions	2020 CR Report: Environment > Energy and Greenhouse Gas Emissions > p37 2020 CR Data Appendix: Environment > Greenhouse gas emissions > p17, 20-21
	305-4	GHG emissions intensity	2020 CR Data Appendix: Environment > Greenhouse gas emissions > Indirect air emissions > p20
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	2020 CR Data Appendix: Environment > Greenhouse gas emissions > Direct air emissions > p19
Effluents and waste			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2020 CR Report: Our Strategy > Managing Material Issues > p19 Boundary: internal: all Cairn operated sites; external: contractors (rig, vessels, road vehicles and aircraft)

GRI Standard	GRI disclosure	GRI Index response 2020	Omission 2020
	103-2	The management approach and its components	2020 CR Report: Environment > Water, Effluents and Pollution > p39-41 2020 CR Report: People > Major Accident Prevention > Crisis Management and Emergency Response p31
	103-3	Evaluation of the management approach	See 103-3 under Economic performance > p5
GRI 306: Effluents and Waste 2016	306-1	Water discharge by quality and destination	2020 CR Data Appendix: Environment > Discharges, Waste and Spills > p22-23
	306-2	Waste by type and disposal method	2020 CR Report: Environment > Water, Effluents and Pollution > p39-41 2020 CR Data Appendix: Environment > Discharges, Waste and Spills > p22-23
	306-3	Significant spills	2020 CR Report: Environment > Water, Effluents and Pollution > p39-41 2020 CR Data Appendix: Environment > Discharges, Waste and Spills > p22-23
Waste 2020			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2020 CR Report: Our Strategy > Managing Material Issues > p19 Boundary: internal: all Cairn operated sites; external: contractors (rig, vessels, road vehicles and aircraft)
	103-2	The management approach and its components	2020 CR Report: Environment > Water, Effluents and Pollution > p39-41
	103-3	Evaluation of the management approach	See 103-3 under Economic performance > p5
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	2020 CR Report: Environment > Water, Effluents and Pollution > p39-41
	306-2	Management of significant waste-related impacts	2020 CR Report: Environment > Water, Effluents and Pollution > p39-41
	306-3	Waste generated	2020 CR Data Appendix: Environment > Discharges, Waste and Spills > p22-23
	306-4	Waste diverted from disposal	Not available in 2020
	306-5	Waste directed to disposal	Not available in 2020
Environmental compliance			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2020 CR Report: Our Strategy > Managing Material Issues > p19 Boundary: internal: all Cairn operated sites; external: contractors as covered by environmental permits
	103-2	The management approach and its components	2020 CR Report: People > Major Accident Prevention > p28-32 2020 CR Report: Environment > Biodiversity > p42-45 2020 CR Report: Environment > p36
	103-3	Evaluation of the management approach	See 103-3 under Economic performance > p5
GRI 307: Environmental Compliance 2016	307-1	Non-compliance with environmental laws and regulations	There have been no instances of non-compliance with environmental laws and regulations in the reporting period.

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Supplier environmental assessment			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2020 CR Report: Our Strategy > Managing Material Issues > p19 Boundary: internal: all Cairn operated sites; external: contractors as covered by environmental permits
	103-2	The management approach and its components	2020 CR Report: People > Contractors > p33-35 2020 CR Report: Governance > Economics and Funding > Evaluating new ventures > p64
	103-3	Evaluation of the management approach	See 103-3 under Economic performance > p5
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	2020 CR Data Appendix: People > Contractors > p8
Social			
Employment			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2020 CR Report: Our Strategy > Managing Material Issues > p19 Boundary: internal: Cairn organisation; external: all suppliers and contractors
	103-2	The management approach and its components	2020 CR Report: People > People and Talent > p20-23 2020 CR Report: People > Occupational Health, Safety and Well-being > p24-25 2020 CR Report: People > Security > p26-27 2020 CR Report: People > Major Accident Prevention > p28-32 2020 CR Report: Society > Human Rights Management > p47-49
	103-3	Evaluation of the management approach	See Economic Performance 103-3 > p5
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	2020 CR Data Appendix: People > Employees > New hires > p13
	401-3	Parental leave	2020 CR Data Appendix: People > Employees > Parental leave and retention > p14
	Custom	Number of employees	2020 CR Data Appendix: People > Employees > Equality and diversity > p9
	Custom	% of employees that are non-national	2020 CR Data Appendix: People > Employees > National and non-national employees > p11
Occupational health and safety			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2020 CR Report: Our Strategy > Managing Material Issues > p19 Boundary: internal: all Cairn employees; external: onsite contractors
	103-2	The management approach and its components	2020 CR Report: People > Occupational Health, Safety and Well-being > p24-25 2020 CR Report: People > Major Accident Prevention > p28-32
	103-3	Evaluation of the management approach	See Economic Performance 103-3 > p5
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	2020 CR Report: People > Occupational Health, Safety and Well-being > p24-25 2020 CR Report: People > Major Accident Prevention > p28-32 In October 2017, we introduced the Corporate Major Accident Prevention Policy (CMAPP), strengthening our commitment to avoiding major accidents and mitigating risks as required under the EU Offshore Safety Directive. This is reviewed annually and was last reviewed but left unchanged in October 2020. As part of this, we updated the sections on Well Engineering Standards on Risk Management, Well Examination Scheme (which requires use of independent examiners), Competency and the Well Project Delivery Procedure. Our principal mechanisms for well control remain unchanged but were enhanced by the revisions. In 2020 we revised our CRMS, reviewed key issues, including COVID-19 and Brexit, and presented our findings to the Board in September and issued revision 5 of the CRMS in December. All workers, activities and workplaces are covered by the occupational health and safety management systems that Cairn has in place.

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	403-2 Hazard identification, risk assessment and incident investigation	<p>2020 CR Report: People > Occupational Health, Safety and Well-being > p24-25</p> <p>2020 CR Report: People > Major Accident Prevention > p28-32</p> <p>In October 2017, we introduced the Corporate Major Accident Prevention Policy (CMAPP), strengthening our commitment to avoiding major accidents and mitigating risks as required under the EU Offshore Safety Directive, which we have subsequently reviewed and updated in 2018 and 2019. Having been revised in October 2019, it was reviewed again in 2020 but left unchanged. In 2019, we reviewed and revised our Corporate Responsibility Management System (CRMS) in relation to the requirements of AA1000, the OSPAR audit carried out in 2018 and internal human rights and business guidance. Human Rights Guidance and Stakeholder Engagement Guidance within the CRMS in particular were revised. In 2020 we revised our CRMS, reviewed key issues, including COVID-19 and Brexit, and presented our findings to the Board in September and reissued the CRMS in December. All workers, activities and workplaces are covered by the occupational health and safety management systems that Cairn has in place.</p>	
	403-3 Occupational health services	2020 CR Report: People > Occupational Health, Safety and Well-Being > p24-25	
	403-4 Worker participation, consultation, and communication on occupational health and safety	<p>We have a series of mechanisms including town hall meetings, grievance mechanisms, 1:1 meetings, and more recently, direct surveys.</p> <p>Employees can raise issues relating to occupational health and safety through the whistle blowing line. Personnel have direct access to a member of the Board with a twice yearly meeting of representatives. Any topic can be raised. In 2020 the main matter raised was the future position for flexible working once the COVID-19 pandemic work from home measures ease.</p>	
	403-5 Worker training on occupational health and safety	<p>The majority of Cairn's activities are conducted by contractors who have their own training and competency schemes. We assure these schemes and arrangements as part of our projects and provide all staff in the office with induction training.</p> <p>2020 CR Report: Introduction > 2020 Highlights > p5</p>	
	403-6 Promotion of worker health	2020 CR Report: People > Occupational Health, Safety and Well-being > p24-25	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<p>2020 CR Report: People > Occupational Health, Safety and Well-being > p24-25</p> <p>2020 CR Report: Governance > Ethics > Code of Ethics > p58</p>	
	403-8 Workers covered by an occupational health and safety management system	We do not require that contractors are certified against ISO 45001 or other management standards although their systems are assessed for fitness of purpose against these standards as part of the contractor selection processes. All personnel representing Cairn are included in our system. We interface, where appropriate, with principal contractors who work under their own system using a bridging approach. All Cairn employees are subject to our Corporate Responsibility Management System (CRMS), which was revised in 2020. Our CRMS is audited annually and OSPAR every second year (it was reverified in 2020); we also conduct periodic reviews against other standards.	
	403-9 Work-related injuries	<p>2020 CR Data Appendix: People > Accident prevention and safety > Occupational safety > p5-7</p> <p>2020 CR Report: People > Major Accident Prevention > p26-30</p> <p>2020 CR Report: People > Occupational Health, Safety and Well-being > p23</p>	
	403-10 Work-related ill health	<p>Health related hazards relate to travel (including infectious diseases, etc.), occupational exposure to chemicals, waste, etc. CRMS defines requirements. Hazard identification and risk assessment processes are in place for project and the offices. These include travel risk assessment, health risk assessment for country activity, contractors must have their own mechanisms in place to assess hazards and risks - these are examined as part of selection and operation. There have been no recordable occupational diseases or incidents of work related ill health in 2020 although a potential incident of occupational noise exposure was under investigation at the year end.</p> <p>2020 CR Data Appendix: People > Accident prevention and safety > Occupational safety > p7</p>	

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Training and education			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2020 CR Report: Our Strategy > Managing Material Issues > p19 Boundary: internal: all Cairn employees; external: covered in supplier assessment for labour practices
	103-2	The management approach and its components	2020 CR Report: People and Talent > p20–23
	103-3	Evaluation of the management approach	See 103-3 under Economic performance > p5
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	2020 CR Data Appendix: People > Employees > p9
	404-3	Percentage of employees receiving regular performance and career development reviews	2020 CR Data Appendix: People > Employees > p9
Diversity and equal opportunity			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2020 CR Report: Our Strategy > Managing Material Issues > p19 Boundary: internal: all Cairn employees; external: not material
	103-2	The management approach and its components	2020 CR Report: People > People and Talent > Equality and Diversity > p23
	103-3	Evaluation of the management approach	See 103-3 under Economic performance > p5
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	2020 CR Data Appendix: People > Employees > Equality and diversity > p9–11
Non-discrimination			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2020 CR Report: Our Strategy > Managing Material Issues > p19 Boundary: internal: all Cairn operated sites; external: not material
	103-2	The management approach and its components	2020 CR Report: People > People and Talent > Equality and Diversity > p23 2020 CR Report: Society > Human Rights Management > Security and Human Rights > p48
	103-3	Evaluation of the management approach	See 103-3 under Economic performance > p5
GRI 406: Non-Discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	2020 CR Report: Society > Human Rights Management > Security and Human Rights > p48 2020 CR Data Appendix: Society > Human rights > Non discrimination > p40
Freedom of association and collective bargaining			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2020 CR Report: Our Strategy > Managing Material Issues > p19 Boundary: internal: Cairn organisation; external: not material
	103-2	The management approach and its components	2020 CR Report: Society > Human Rights Management > p47–49
	103-3	Evaluation of the management approach	See 103-3 under Economic performance > p5

GRI Standard	GRI disclosure	GRI Index response 2020			Omission 2020	
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		Mexico	Senegal	Suriname	
		Operations and suppliers in which workers' rights to exercise freedom of association or collective bargaining may be violated or at significant risk	In 2020, Mexico operations involved office, supply base, offshore drilling and marine and helicopter support.	In 2019, Senegal operations were limited to office-related activities. Operatorship was transferred to Woodside on 1 December 2018. Cairn sold its interest to Woodside in 2020.	Suriname was a new country entry in 2018. Offshore seismic activities were carried out in 2019, which were managed and supported from Edinburgh.	
		Measures taken to support rights to exercise freedom of association and collective bargaining	A prescribed system of registering company workers with unions has been established in Mexico. Cairn Energy Mexico has complied with this. Contractor prequalification and selection procedures include measures for ensuring local compliance, compliance with Cairn's Code and specific screening around HSE, ABC and modern slavery. A labour rights review was held with the shore base contractor.	Cairn personnel work under Cairn's People Management Policies which respect employees' rights to freedom of association and collective bargaining. Contractor prequalification and selection procedures include measures for ensuring local compliance, compliance with Cairn's Code and specific screening around HSE, ABC and modern slavery.	Human rights and labour practice risks were screened as part of the new country entry process and further reviewed in the Environmental and Social Impact Assessments for seismic operations in 2019. Some threats of exposure to modern slavery and child labour were identified in Suriname. Contractor prequalification and selection procedures include measures for ensuring local compliance, compliance with Cairn's Code and specific screening around HSE, ABC and modern slavery.	
Child Labor						
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2020 CR Report: Our Strategy > Managing Material Issues > p19 Boundary: internal: all Cairn operated sites external: all contractors and suppliers			
	103-2	The management approach and its components	2020 CR Report: 2020 CR Report: Society > Human Rights Management > Modern Slavery > p48 2020 CR Report: People > Contractors > p35			
	103-3	Evaluation of the management approach	See 103-3 under Economic performance > p5			
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	2020 CR Report: 2020 CR Report: Society > Human Rights Management > Modern Slavery > p48 2020 CR Report: People > Contractors > p35 We have not identified any significant risk of child labour in our supply chain in 2020.			
Forced or Compulsory Labor						
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2020 CR Report: Our Strategy > Managing Material Issues > p19 Boundary: internal: all Cairn operated sites external: all contractors and suppliers			
	103-2	The management approach and its components	2020 CR Report: People > Contractors > Human Rights and Forced Labour > p35 2020 CR Report: 2020 CR Report: Society > Human Rights Management > p45-47 2020 CR Report: People > Contractors > p35			
	103-3	Evaluation of the management approach	See 103-3 under Economic performance > p5			
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	2020 CR Report: People > Contractors > Human Rights and Forced Labour > p33 2020 CR Report: People > Contractors > p35 We have not identified any significant risk of forced or compulsory labour in our supply chain in 2020.			

GRI Standard	GRI disclosure	GRI Index response 2020	Omission 2020
Security practices			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2020 CR Report: Our Strategy > Managing Material Issues > p19 Boundary: internal: Cairn organisation; external: JV partners, contractors, suppliers
	103-2	The management approach and its components	2020 CR Report: People > Security > p26-27
	103-3	Evaluation of the management approach	See 103-3 under Economic performance > p5
GRI 410: Security Practices 2016	410-1	Security personnel trained in human rights policies or procedures	2020 CR Data Appendix: People > Security > p14
Rights of indigenous peoples			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2020 CR Report: Our Strategy > Managing Material Issues > p19 Boundary: internal: Cairn organisation; external: local communities
	103-2	The management approach and its components	2020 CR Report: Society > Community Engagement > Local Community Stakeholders > p55 2020 CR Report: Society > Human Rights Management > p47
	103-3	Evaluation of the management approach	See 103-3 under Economic performance > p5
GRI 411: Rights of Indigenous Peoples 2016	411-1	Incidents of violations involving rights of indigenous peoples	There were no incidents of violation involving the rights of indigenous peoples in 2020.
Human rights assessment			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2020 CR Report: Our Strategy > Managing Material Issues > p19 Boundary: internal: Cairn organisation; external: JV partners, contractors, suppliers
	103-2	The management approach and its components	2020 CR Report: People > Contractors > CR Issues for Contractors and Suppliers > p35 2020 CR Report: Society > Human Rights Management > p47-49
	103-3	Evaluation of the management approach	See 103-3 under Economic performance > p5
GRI 412: Human Rights Assessment 2016	412-1	Operations that have been subject to human rights reviews or impact assessments	2020 CR Data Appendix: Society > Human rights > Human rights approach > p39
	412-2	Employee training on human rights policies or procedures	2020 CR Data Appendix: Society > Human Rights > p40
	412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	2020 CR Data Appendix: Society > Human rights > Human rights approach > p39
Local communities			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2020 CR Report: Our Strategy > Managing Material Issues > p19 Boundary: internal: all Cairn operated sites; external: local communities
	103-2	The management approach and its components	2020 CR Report: Society > Community Engagement > Local Community Stakeholders > p55
	103-3	Evaluation of the management approach	See 103-3 under Economic performance > p5
	413-2	Operations with significant actual and potential negative impacts on local communities	There have been no significant negative impacts on local communities in any of our operations this year.

GRI Standard	GRI disclosure	GRI Index response 2020	Omission 2020
Supplier social assessment			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2020 CR Report: Our Strategy > Managing Material Issues > p19 Boundary: internal: Cairn organisation; external: all suppliers and contractors
	103-2	The management approach and its components	2020 CR Report: Governance > Ethics, Anti-bribery and corruption, and transparency > p57-60 2020 CR Report: People > Contractors > CR Issues for Contractors and Suppliers > p35
	103-3	Evaluation of the management approach	See 103-3 under Economic performance > p5
GRI 414: Supplier Assessment 2016	414-1	New suppliers that were screened using social criteria	2020 CR Data Appendix: People > Contractors > p8
Public policy			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2020 CR Report: Our Strategy > Managing Material Issues > p19 Boundary: internal: Cairn organisation; external: local governments
	103-2	The management approach and its components	2020 CR Report: Governance > Ethics, Anti-corruption, and Transparency > Transparency and Reporting > p60
	103-3	Evaluation of the management approach	See 103-3 under Economic performance > p5
GRI 415: Public Policy 2016	415-1	Political contributions	2020 CR Report: Governance > Ethics, Anti-corruption, and Transparency > Transparency and Reporting > p60 Cairn did not engage in party politics or make donations to political parties, candidates or lobbyists in 2020.
Socioeconomic compliance			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2020 CR Report: Our Strategy > Managing Material Issues > p19 Boundary: internal: all Cairn operated sites; external: not material
	103-2	The management approach and its components	AR 2020: Risk Management > p46-49 AR 2020: Responsible Governance > p74-75 2020 CR Report: Governance > Ethics, Anti-corruption, and Transparency > Transparency and Reporting > p60
	103-3	Evaluation of the management approach	See 103-3 under Economic performance > p5
GRI 419: Socioeconomic Compliance 2016	419-1	Non-compliance with laws and regulations in the social and economic area	2020 CR Report: Governance > Ethics, Anti-corruption, and Transparency > Transparency and Reporting > p60

UN GLOBAL COMPACT



Our [2020 Corporate Responsibility Report](#) presents the annual Communication on Progress on our performance against the UNGC Principles as part of that commitment.

Statement of continued support to the UNGC – 2020 CR Report: Our Strategy > p16

		Responsibility section links
Human Rights		
Principle 1	Business should support and respect the protection of internationally proclaimed human rights; and	2020 CR Report: Our Strategy > p11
Principle 2	make sure that they are not complicit in human rights abuses	2020 CR Report: Human Rights Management > p47
Labour Standards		
Principle 3	Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;	2020 CR Report: Contractors > p33–35 2020 CR Report: Freedom of Association > p49
Principle 4	the elimination of all forms of forced and compulsory labour;	2020 CR Report: Contractors > p33–35 2020 CR Report: Human Rights Management > p47
Principle 5	the effective abolition of child labour; and	2020 CR Report: Contractors > p33–35 2020 CR Report: Human Rights Management > p47
Principle 6	the elimination of discrimination in respect of employment and occupation.	2020 CR Report: Contractors > p33–35 2020 CR Report: People and Talent > p21 2020 CR Report: Human Rights Management > p47
Environment		
Principle 7	Business should support a precautionary approach to environmental challenges;	2020 CR Report: Our Strategy > p11 2020 CR Report: Environment > p36–45
Principle 8	Undertake initiatives to promote greater environmental responsibility	2020 CR Report: Our Strategy > p11 2020 CR Report: Environment > p36–45
Principle 9	Encourage the development and diffusion of environmentally friendly technologies; and	2020 CR Report: Environment > p36–45
Anti-Corruption		
Principle 10	Businesses should work against all forms of corruption, including extortion and bribery	2020 CR Report: Ethics, Anti-Bribery and Corruption, and Transparency > p57–60 2020 CR Report: People and Talent > p21 2020 CR Report: Contractors > p33–35

APPENDIX

GRI 102-13 Membership of Associations

UN Global Compact (UNGC)	The UNGC is a strategic policy initiative for businesses that are committed to aligning their operations and strategies with 10 universally accepted principles in the areas of human rights, labour, environment and anti-corruption.
Extractive Industries Transparency Initiative (EITI)	The EITI is a global coalition of governments, companies and civil societies working together to improve openness and accountable management of revenues from natural resources.
International Association of Oil & Gas Producers (IOGP)	IOGP is a global forum in which members identify and share best practices to achieve improvements in every aspect of health, safety, the environment, security, social responsibility, engineering and operations. It was relaunched and rebranded as IOGP on its 40th anniversary in 2014.
Oil and Gas UK (O&GUK)	Representative body for oil companies and contractors in the UK, with multiple sub-committees, work groups, etc.
Oil Spill Response Ltd (OSRL)	Industry-owned cooperative that exists to respond effectively to oil spills wherever in the world they may occur. Its membership consists of over 160 environmentally responsible corporations. Supplementary membership of Subsea Well Intervention Services, which includes the Capping Stack System, Subsea Incident Response Toolkit and the global dispersant stockpile.
The Offshore Pollution Liability Association Ltd (OPOL)	All offshore operators currently active in exploration and production on the UK Continental Shelf (UKCS) are party to a voluntary oil pollution compensation scheme known as OPOL .
UK Oil & Gas Independents' Association (OGIA)	The OGIA is a self-help group of 34 oil companies active in the UKCS.
Association of British Independent Oil and Gas Exploration Companies (BRINDEX)	BRINDEX seeks to promote the role played by British independent exploration and production companies in maintaining a powerful and effective UK-based oil and gas industry.
UK Oil Industry Taxation Committee (UKOITC)	Represents tax professionals working in the UK oil and gas industry, and the accounting and legal professions.
Oil Industry Finance Association (OIFA)	Purpose is to discuss joint venture accounting issues of the UK's upstream oil and gas activities.
Corporate and Financial Reporting Panel of the Institute of Chartered Accountants of Scotland (ICAS)	The Panel represents ICAS in relation to financial reporting and broader corporate reporting.
Chartered Association of Corporate Treasurers	Latest practice information, news and best practice.
Asociación Mexicana de Empresas de Hidrocarburos (AMEXHI)	AMEXHI is the Mexican national oil and gas industry association, bringing together investors and oil and gas operators of different sizes, specialities and nationalities committed to carrying out safe, responsible and sustainable operations. The association encourages the Mexican hydrocarbons sector to develop to the highest global standards of performance and transparency.