

CAIRN ENERGY PLC

SASB | OIL & GAS – EXPLORATION
& PRODUCTION INDEX 2020



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Topic	Accounting Metric	Code	Reference to Other Indices	Reference to Cairn Reports	Notes/Omissions
Greenhouse Gas Emissions	Gross global Scope 1 emissions, percentage methane, percentage covered under emissions-limiting regulations	EM-EP-110a.1	GRI 305: Emissions 2016 305-1	Data Appendix, Environment p17-18	
	Amount of gross global Scope 1 emissions from: (1) flared hydrocarbons, (2) other combustion, (3) process emissions, (4) other vented emissions, and (5) fugitive emissions Quantitative Metric tons CO ₂ -e ₂ EM-EP-110a.2	EM-EP-110a.2	GRI 305: Emissions 2016 305-1	Data Appendix, Environment p18-19 CR Report, Environment p38 GHG Assurance Report	No operated flaring, venting or process related emissions in 2020. Primarily Scope 1 emissions arise from combustion of fuel.
	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	EM-EP-110a.3	GRI 305: Emissions 2016 103-2	CR Report, Environment p38	
Air Quality	Air emissions of the following pollutants: (1) NO _x (excluding N ₂ O), (2) SO _x , (3) volatile organic compounds (VOCs), and (4) particulate matter (PM ₁₀)	EM-EP-120a.1	GRI 305: Emissions 2016 305-7	Data Appendix, Environment p19	
Water Management	(1) Total fresh water withdrawn, (2) total fresh water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	EM-EP-140a.1	GRI 303: Water 2016 303-1 or GRI 303: Water 2018 303-1 + 303-3 + 303-5 CDP Water W1.2d W1.2h	Data Appendix, Environment p16	Extremely High Baseline Water Stress location: Israel operated offshore blocks (39, 40, 45, 46, 47, 48, 52, 53). No activities or freshwater extraction in 2020. High Baseline Water Stress location: Mexico operated offshore blocks (9, 15) freshwater supply from municipal sources see data appendix. 100% of material water use in Mexico in 2020 (high baseline water stress). Mexico freshwater use 2,546 m ³ .
	Volume of produced water and flowback generated; percentage (1) discharged, (2) injected, (3) recycled; hydrocarbon content in discharged water	EM-EP-140a.2	GRI 303: Water 2016 303-3 GRI 306: Effluents and Waste 2016 306-1 or GRI 303: Water 2018 303-4 GRI 306: Effluents and Waste 2016 306-1		No produced water from operated activities
	Percentage of hydraulically fractured wells for which there is public disclosure of all fracturing fluid chemicals used	EM-EP-140a.3		Data Appendix, Environment p17	No hydraulically fractured operated wells in 2020
	Percentage of hydraulic fracturing sites where ground or surface water quality deteriorated compared to a baseline	EM-EP-140a.4		Data Appendix, Environment p17	No hydraulically fractured operated wells in 2020

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Biodiversity Impacts	Description of environmental management policies and practices for active sites	EM-EP-160a.1	GRI 304: Biodiversity 2016 103-2	CR Report, Environment p42-45	
	Number and aggregate volume of hydrocarbon spills, volume in Arctic, volume impacting shorelines with ESI rankings 8-10, and volume recovered	EM-EP-160a.2	GRI 306: Effluents and Waste 2016 306-3		Zero
	Percentage of (1) proved and (2) probable reserves in or near sites with protected conservation status or endangered species habitat	EM-EP-160a.3	GRI 304: Biodiversity 2016 304-1		Zero
Security, Human Rights & Rights of Indigenous Peoples	Percentage of (1) proved and (2) probable reserves in or near areas of conflict	EM-EP-210a.1		Data Appendix, Society p39	None in conflict zones (as defined in UN Global Compact definitions)
	Percentage of (1) proved and (2) probable reserves in or near indigenous land	EM-EP-210a.2		Data Appendix, Society p39	Zero
	Discussion of engagement processes and due diligence practices with respect to human rights, indigenous rights, and operation in areas of conflict	EM-EP-210a.3	GRI 413: Local Communities 2016 413-1	CR Report, Society p48	
Community Relations	Discussion of process to manage risks and opportunities associated with community rights and interests	EM-EP-210b.1	GRI 102: General Disclosures 2016 102-15	CR Report, Society p55	
	Number and duration of non-technical delays	EM-EP-210b.2		Data Appendix, Society p39	
Workforce Health & Safety	(1) Total recordable incident rate (TRIR), (2) fatality rate, (3) near miss frequency rate (NMFR), and (4) average hours of health, safety, and emergency response training for (a) full-time employees, (b) contract employees, and (c) short-service employees	EM-EP-320a.1	GRI 403: Occupational Health and Safety 2018 403-9	Data Appendix, People, p6	
	Discussion of management systems used to integrate a culture of safety throughout the exploration and production lifecycle	EM-EP-320a.2	GRI 403: Occupational Health and Safety 2018 403-1.	CR Report, People p23-24	
Reserves Valuation & Capital Expenditures	Sensitivity of hydrocarbon reserve levels to future price projection scenarios that account for a price on carbon emissions	EM-EP-420a.1		AR energy transition p141, 144, 190 CR Report p65	IEA scenarios Stated Policies Scenario and Sustainable Development Scenario used in 2018 and 2019 for assessing reserves. Revised to include IEA's Delayed Recovery Scenario 2050.
	Estimated carbon dioxide emissions embedded in proved hydrocarbon reserves	EM-EP-420a.2			Not available in 2020
	Amount invested in renewable energy, revenue generated by renewable energy sales	EM-EP-420a.3			Zero
	Discussion of how price and demand for hydrocarbons and/or climate regulation influence the capital expenditure strategy for exploration, acquisition, and development of assets	EM-EP-420a.4		ARA Business Context p12-15 CR Report, Governance p65	

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Business Ethics & Transparency	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		Data Appendix, Governance p42	None in the 20 lowest ranked countries (2020)
	Description of the management system for prevention of corruption and bribery throughout the value chain	EM-EP-510a.2	GRI 205: Anti-corruption 2016 103-2	CR Report, Governance p57-59	
Management of the Legal & Regulatory Environment	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	EM-EP-530a.1	GRI 102: General Disclosures 2016 102-12	CR Report, Advocacy and Lobbying p60	
Critical Incident Risk Management	Process Safety Event (PSE) rates for Loss of Primary Containment (LOPC) of greater consequence (Tier 1)	EM-EP-540a.1		Data Appendix, People p7	
	Description of management systems used to identify and mitigate catastrophic and tail-end risks	EM-EP-540a.2		CR Report, Preventing Major Accidents p28-32	

Activity Metric	Code	Reference to Other Indices	Reference to Cairn Reports	Notes/Omissions
Production of: (1) oil, (2) natural gas, (3) synthetic oil, and (4) synthetic gas	EM-EP-000.A		CR Report p5, AR Report p63	
Number of offshore sites	EM-EP-000.B		Licence List ARA p18g	
Number of terrestrial sites	EM-EP-000.C		Licence List ARA p18g	