



**Capricorn**

**CAPRICORN ENERGY PLC**  
GRI Content Index 2021

# GRI Content Index

GRI Standard	GRI Disclosure	GRI Index Response 2021	Omission 2021
General disclosures			
Organization profile			
	102-1	Name of the organization	Capricorn Energy PLC
	102-2	Activities, brands, products, and services	Annual Report (AR) 2021: At a Glance > p4-5 AR 2021: Our Story in 2021 > p8-11 AR 2021: Our Strategy > p12-13
	102-3	Location of headquarters	Edinburgh, Scotland
	102-4	Location of operations	AR 2021: At a Glance > p4-5 <a href="https://www.capricornenergy.com/operations/">https://www.capricornenergy.com/operations/</a>
	102-5	Ownership and legal form	Capricorn Energy PLC is listed on the London Stock Exchange.
	102-6	Markets served	<a href="https://www.capricornenergy.com/operations/">https://www.capricornenergy.com/operations/</a> <a href="https://www.capricornenergy.com">https://www.capricornenergy.com</a>
	102-7	Scale of the organization	AR 2021: > p1, 4-5, 10-11; Group Income Statement > p152; Oil and Gas Assets and Operations > p159 2021 Sustainability Report (SR): People > Talent Attraction > p31 2021 SR: Overview > A Responsible Business > p4 2021 SR: Overview > 2021 Highlights > p6
	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. 2021 Sustainability Data Appendix: People > p32-36 2021 SR: People > Diversity and Inclusion > p30; Talent Attraction > p31 2021 SR: People > Contractors and Supply Chain > p40-42
	102-9	Supply chain	AR 2021: At a Glance > p4-5; Our Business Model > p14 2021 SR: People > Contractors and Supply Chain > p40-42
	102-10	Significant changes to the organization and its supply chain	AR 2021: Our Story in 2021: CEO's Review > p9-11 2021 SR: Overview > 2021 Highlights > p6 2021 SR: Overview > Industry Context > p8 2021 SR: People > Contractors and Supply Chain > p40-42
	102-11	Precautionary Principle or approach	AR 2021: Behaving Responsibly Towards the Environment > p56-59 AR 2021: Principal Risks to the Group in 2021-2022 > p49-55 2021 SR: Our Strategy > p11 2021 SR: Environment > p18; Biodiversity > p22

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GRI Standard	GRI Disclosure	GRI Index Response 2021	Omission 2021
	102-12 External initiatives	<p>Externally developed economic, environmental and social charters, principles or other initiatives to which the organisation subscribes or which it endorses.</p> <p><b>Overarching</b>  <a href="#">UN Global Compact (UNGC)</a>  <a href="#">UN Sustainable Development Goals (UN SDGs)</a>  <a href="#">IOGP Standards &amp; best practice guidance</a>  <a href="#">IFC Performance Standards</a></p> <p><b>Business Relationships</b>  <a href="#">Extractive Industries Transparency Initiative (EITI)</a>  <a href="#">AA1000 Accountability Principles</a></p> <p><b>People</b>  <a href="#">ISO 45001 – Occupational Health and Safety Management Systems</a></p> <p><b>Society</b>  <a href="#">Universal Declaration of Human Rights</a>  <a href="#">Voluntary Principles on Security and Human Rights</a>  <a href="#">ISO 26000 – Guidance on Social Responsibility</a></p> <p><b>Environment</b>  <a href="#">OSPAR – a mechanism that protects and conserves ecosystems and biodiversity through management of human activities, guided by an ecosystem approach</a>  <a href="#">ISO 14001 – Environmental Management Systems</a></p>	
	102-13 Membership of associations	See GRI Content Index Appendix > p18	
Strategy	102-14 Statement from senior decision-maker	AR 2021: Our Story in 2021: CEO's Review > p9–11	
Ethics and integrity	102-16 Values, principles, standards, and norms of behavior	2021 SR: Our Sustainability Strategy > p10–17	
Governance	102-18 Governance structure	AR 2021: Corporate Governance Statement > p84–95 2021 SR: Governance > Climate Risk and Energy Transition > p54 2021 SR: Governance > Ethics, Anti-Bribery and Corruption, and Transparency > p55–58	

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GRI Standard	GRI Disclosure	GRI Index Response 2021	Omission 2021
Stakeholder engagement	102-40	List of stakeholder groups	AR 2021: What's Important to our Stakeholders > p25 2021 SR: Governance > Stakeholder Engagement > p62-64
	102-41	Collective bargaining agreements	Please refer to GRI 407-1
	102-42	Identifying and selecting stakeholders	2021 SR: Our Strategy > Frameworks and Standards > Governance > p12 2021 SR: Governance > Stakeholder Engagement > p62-64
	102-43	Approach to stakeholder engagement	AR 2021: What's Important to our Stakeholders > p25 2021 SR: Our Strategy > Frameworks and Standards > p12; Measuring Our Sustainability Performance > p14 2021 SR: People > People Engagement > p29 2021 SR: Society > Local Community Stakeholders > p51 2021 SR: Governance > Stakeholder Engagement > p62-64
	102-44	Key topics and concerns raised	AR 2021: What's Important to our Stakeholders > p25 2021 SR: Society > Grievances and Grievance Mechanisms > p46 2021 SR: Society > Community Engagement > p51-52; Social Management > p49 2021 SR: Governance > Climate Risk and Energy Transition > p54 2021 SR: Governance > Code of Ethics > p56
Reporting practice	102-45	Entities included in the consolidated financial statements	AR 2021: Section 8 – Notes to the Company Financial Statements > p201-207
	102-46	Defining report content and topic Boundaries	2021 SR: About This Report > p65-66 2021 SR: Our Strategy > Prioritising Issues > p17
	102-47	List of material topics	2021 SR: Our Strategy > Prioritising Issues > p17
	102-48	Restatements of information	2021 Sustainability Data Appendix: Environment > Climate change, energy and emissions > p4-10
	102-49	Changes in reporting	2021 SR: Our Strategy > Prioritising Issues > p17
	102-50	Reporting period	Our reporting period is from 1 January to 31 December 2021.
	102-51	Date of most recent report	The Cairn PLC 2020 Corporate Responsibility Report was launched in March 2021.
	102-52	Reporting cycle	We report annually.
	102-53	Contact point for questions regarding the report	<a href="https://www.capricornenergy.com/working-responsibly/contact-us/">https://www.capricornenergy.com/working-responsibly/contact-us/</a>
	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	

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GRI Standard		GRI Disclosure	GRI Index Response 2021	Omission 2021
Reporting practice	102-56	External assurance	An independent environmental data assurer, ITPenergised, verified our 2021 greenhouse gas (GHG) emissions data, as stated in our <a href="#">Annual Report and Accounts</a> and this report. Within the scope of the limited assurance engagement, the GHG statements made are found to be materially correct. ITPenergised found that Capricorn's data-collection process and the data reporting platform CR360 are robust and provide consistent and accurate output data when tested. ITPenergised is satisfied the GHG data is reliable and has been prepared in accordance with Capricorn's reporting methodology. 2021 SR: About This Report > p65-66	
<b>Material topics</b>				
<b>ECONOMIC</b>				
<b>Economic performance</b>				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2021 SR: Our Strategy > Prioritising Issues > p17 Boundary: internal: Capricorn organisation; external: not material	
	103-2	The management approach and its components	AR 2021: Strategic Report > p4-75 2021 SR: Governance > Economics and Funding > p59-61	
	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 Sustainability 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. CR performance is summarised and submitted to each Board meeting. The Board Risk Committee meet quarterly and also validate the Risk Appetite Statement. A Corporate Responsibility Management System (CRMS) management review is carried out annually with the Board. An internal audit of CRMS application is performed annually. OSPAR audits take place in alternate years. In 2021, we conducted a review of our CRMS and reporting. Modifications to the CRMS were issued in 2021.	
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	AR 2021: Financial Statements > Group Statement of Comprehensive Income and Group Balance Sheet > p152-153 2021 SR: Overview > 2021 Highlights > p6 2021 SR: Society > Delivering Social and Economic Benefits > p47-50 2021 SR: Governance > Economics and Funding > p59-61 2021 Sustainability Data Appendix: Society > Social and economic benefits > p37	
	201-2	Financial implications and other risks and opportunities due to climate change	AR 2021: Principal Risks to the Group in 2021-2022 > p49-55 AR 2021: Task Force on Climate-related Financial Disclosures (TCFD) Report > p18 AR 2021: Behaving Responsibly Towards the Environment > p56-59 2021 SR: Environment > Energy and Greenhouse Gas Emissions > p19-21 2021 SR: Governance > Climate Risk and Energy Transition > p54	
<b>Market presence</b>				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2021 SR: Our Strategy > Prioritising Issues > p17 Boundary: internal: all Capricorn operating sites; external: communities local to Capricorn operations	
	103-2	The management approach and its components	2021 SR: Society > Community Engagement > p51	
	103-3	Evaluation of the management approach	See 103-3 under Economic performance > p5	

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GRI Standard		GRI Disclosure	GRI Index Response 2021	Omission 2021
GRI 202: Market Presence 2016	202-2	Proportion of senior management hired from the local community	2021 SR: People > Contractors and Supply Chain > p40–42 2021 Sustainability Data Appendix: People > Employees > p34	
<b>Indirect economic impacts</b>				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2021 SR: Our Strategy > Prioritising Issues > p17 Boundary: internal: Capricorn organisation; external: local communities, suppliers, contractors and local infrastructure	
	103-2	The management approach and its components	2021 SR: Governance > Economics and Funding > p59–61 2021 SR: Society > Delivering Social and Economic Benefits > p47–50	
	103-3	Evaluation of the management approach	See 103-3 under Economic performance > p5	
GRI 203: Indirect Economic Impacts 2016	203-2	Significant indirect economic impacts	2021 SR: Society > Delivering Social and Economic Benefits > p47–50 2021 SR: Society > Community Engagement > p51–52 2021 Sustainability Data Appendix: Society > Social and economic benefits > p37	
<b>Procurement practices</b>				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2021 SR: Our Strategy > Prioritising Issues > p17 Boundary: internal: all Capricorn-operated sites; external: all suppliers and contractors	
	103-2	The management approach and its components	2021 SR: Society > Delivering Social and Economic Benefits > p47–50 2021 SR: People > Contractors and Supply Chain > p40–42	
	103-3	Evaluation of the management approach	See 103-3 under Economic performance > p5	
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	2021 SR: Society > Delivering Social and Economic Benefits > p47–50 2021 SR: People > Contractors and Supply Chain > p40–42 2021 Sustainability Data Appendix: People > Employees > p36	
	Custom	Number of contractors	2021 Sustainability Data Appendix: People > Employees > Equality and diversity > p35–36	
	Custom	% of contractors that are national	2021 Sustainability Data Appendix: People > Employees > National and non-national employees > p34	
<b>Anti-corruption</b>				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2021 SR: Our Strategy > Prioritising Issues > p17 Boundary: internal: Capricorn organisation; external: joint venture (JV) partners, contractors and suppliers	
	103-2	The management approach and its components	2021 SR: Governance > Ethics, Anti-Bribery and Corruption, and Transparency > p55–58	
	103-3	Evaluation of the management approach	See 103-3 under Economic performance > p5	

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GRI Standard		GRI Disclosure	GRI Index Response 2021	Omission 2021
GRI 205: Anti-Corruption 2016	205-1	Operations assessed for risks related to corruption	AR 2021: Principal Risks to the Group in 2021–2022 > p51 2021 SR: Governance > Ethics, Anti-Bribery, Corruption and Transparency > p55–58 2021 Sustainability Data Appendix: Governance > Ethics and anti-bribery and corruption > p39	
	205-2	Communication and training about anti-corruption policies and procedures	AR 2021: Responsible Governance > p80–81 2021 SR: Governance > Ethics, Anti-Bribery, Corruption and Transparency > p55–58 2021 Sustainability Data Appendix: Governance > Ethics and anti-bribery and corruption > p39	
	205-3	Confirmed incidents of corruption and actions taken	In 2021, there were no incidents of corruption confirmed.	
<b>Anti-competitive behavior</b>				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2021 SR: Our Strategy > Prioritising Issues > p17 Boundary: internal: Capricorn organisation; external: JV partners, contractors and suppliers	
	103-2	The management approach and its components	2021 SR: Governance > Ethics, Anti-Bribery, Corruption and Transparency > p55–58	
	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 Capricorn in the reporting period. 2021 Sustainability Data Appendix: Governance > Ethics and anti-bribery and corruption > p39	
<b>Tax</b>				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	AR 2021: Section 5 – Taxation > p186–189 2021 SR: Our Strategy > Prioritising Issues > p17 Boundary: internal: Capricorn organisation; external: local governments	
	103-2	The management approach and its components	AR 2021: Section 5 – Taxation > p187 2021 SR: Governance > Transparency and Reporting > p57	
	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: <a href="https://www.capricornenergy.com/investors/corporate-governance/tax-strategy/">https://www.capricornenergy.com/investors/corporate-governance/tax-strategy/</a>	
	207-2	Tax governance, control, and risk management	Please find the information required by the disclosure on the following link: <a href="https://www.capricornenergy.com/investors/corporate-governance/tax-strategy/">https://www.capricornenergy.com/investors/corporate-governance/tax-strategy/</a>	
	207-3	Stakeholder engagement and management of concerns related to tax	Please find the information required by the disclosure on the following link: <a href="https://www.capricornenergy.com/investors/corporate-governance/tax-strategy/">https://www.capricornenergy.com/investors/corporate-governance/tax-strategy/</a>	
	207-4	Country-by-country reporting	2021 Sustainability Data Appendix: Governance > Transparency > Payments to governments > p40–41	

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GRI Standard		GRI Disclosure	GRI Index Response 2021	Omission 2021
<b>ENVIRONMENTAL</b>				
<b>Materials</b>				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	Capricorn 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	2021 SR: Environment > Materials Use > p27	
	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 Sustainability Objectives are given at MT meetings. The MT holds 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. The Board Risk Committee meet quarterly and also validate the Risk Appetite Statement. A CRMS management review is carried out annually with the Board. An internal audit of CRMS application is performed annually. OSPAR audits take place in alternate years. In 2021, we conducted a review of our CRMS and reporting. Modifications in the CRMS were issued in 2021.	
GRI 301: Materials 2016	301-1	Materials used by weight or volume	Capricorn 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.	
<b>Energy</b>				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2021 SR: Our Strategy > Prioritising Issues > p17 Boundary: internal: all Capricorn-operated sites	
	103-2	The management approach and its components	2021 SR: Environment > Energy and Greenhouse Gas Emissions > p19–21	
	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	2021 SR: Environment > Energy and Greenhouse Gas Emissions > p19 2021 Sustainability Data Appendix: Environment > Climate change, energy and emissions > p4	
<b>Water and Effluents</b>				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2021 SR: Our Strategy > Prioritising Issues > p17 Boundary: internal: all Capricorn-operated sites; external: contractors (rig, vessels and aircraft)	
	103-2	The management approach and its components	2021 SR: Environment > Water, Effluents and Pollution > p25–27	
	103-3	Evaluation of the management approach	See 103-3 under Economic performance > p5	

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GRI Standard		GRI Disclosure	GRI Index Response 2021	Omission 2021
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	2021 SR: Environment > Water, Effluents and Pollution > p25–26	
	303-2	Management of water discharge-related impacts	2021 SR: Environment > Water, Effluents and Pollution > p26	
	303-3	Water withdrawal	2021 Sustainability Data Appendix > Environment > Water withdrawal > p11	
	303-4	Water discharge	2021 Sustainability Data Appendix > Environment > Discharges, waste and spills > p11–12	
	303-5	Water consumption	2021 Sustainability Data Appendix > Environment > Water withdrawal > p11	
<b>Biodiversity</b>				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2021 SR: Our Strategy > Prioritising Issues > p17 Boundary: internal: all Capricorn-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	2021 SR: Environment > Biodiversity > p22–24	
	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	2021 Sustainability Data Appendix: Environment > Biodiversity > p13–26	
	304-2	Significant impacts of activities, products, and services on biodiversity	2021 Sustainability Data Appendix: Environment > Biodiversity > p27	
	304-3	Habitats protected or restored	2021 Sustainability Data Appendix: Environment > Biodiversity > p28	
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	2021 Sustainability Data Appendix: Environment > Biodiversity > p28–29	
<b>Emissions</b>				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2021 SR: Our Strategy > Prioritising Issues > p17 Boundary: internal: all Capricorn-operated sites; external: contractors (rig, vessels, road vehicles and aircraft)	
	103-2	The management approach and its components	2021 SR: Environment > Energy and Greenhouse Gas Emissions > p19–20	
	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	2021 SR: Environment > Energy and Greenhouse Gas Emissions > p19–20 2021 Sustainability Data Appendix: Environment > Greenhouse gas emissions > p6	

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GRI Standard		GRI Disclosure	GRI Index Response 2021	Omission 2021
	305-2	Energy indirect (Scope 2) GHG emissions	2021 SR: Environment > Energy and Greenhouse Gas Emissions > p19–20 2021 Sustainability Data Appendix: Environment > Greenhouse gas emissions > p5	
	305-3	Other indirect (Scope 3) GHG emissions	2021 SR: Environment > Energy and Greenhouse Gas Emissions > p19–20 2021 Sustainability Data Appendix: Environment > Greenhouse gas emissions > p8	
	305-4	GHG emissions intensity	2021 Sustainability Data Appendix: Environment > Greenhouse gas emissions > p8	
	305-7	Nitrogen oxides (NO <sub>x</sub> ), sulfur oxides (SO <sub>x</sub> ), and other significant air emissions	2021 Sustainability Data Appendix: Environment > Greenhouse gas emissions > p7	
<b>Waste</b>				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2021 SR: Our Strategy > Prioritising Issues > p17 Boundary: internal: all Capricorn-operated sites; external: contractors (rig, vessels, road vehicles and aircraft)	
	103-2	The management approach and its components	2021 SR: Environment > Water, Effluents and Pollution > p25–27	
	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	2021 SR: Environment > Water, Effluents and Pollution > p25–27	
	306-2	Management of significant waste-related impacts	2021 SR: Environment > Water, Effluents and Pollution > p25–27	
	306-3	Waste generated	2021 Sustainability Data Appendix: Environment > Discharges, waste and spills > p11–12	
	306-4	Waste diverted from disposal	Not available in 2021	
	306-5	Waste directed to disposal	Not available in 2021	
<b>Environmental compliance</b>				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2021 SR: Our Strategy > Prioritising Issues > p17 Boundary: internal: all Capricorn-operated sites; external: contractors as covered by environmental permits	
	103-2	The management approach and its components	2021 SR: People > Major Accident Prevention > p37–39 2021 SR: Environment > Biodiversity > p22–24	
	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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GRI Standard		GRI Disclosure	GRI Index Response 2021	Omission 2021
<b>Supplier environmental assessment</b>				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2021 SR: Our Strategy > Prioritising Issues > p17 Boundary: internal: all Capricorn-operated sites; external: contractors as covered by environmental permits	
	103-2	The management approach and its components	2021 SR: People > Contractors and Supply Chain > p40-42 2021 SR: Governance > Evaluating New Ventures > p61	
	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	2021 Sustainability Data Appendix: People > New supplier screening > p36	
<b>SOCIAL</b>				
<b>Employment</b>				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2021 SR: Our Strategy > Prioritising Issues > p17 Boundary: internal: Capricorn organisation; external: all suppliers and contractors	
	103-2	The management approach and its components	2021 SR: People > Talent Attraction > p31 2021 SR: People > Health, Safety and Well-Being > p33-34 2021 SR: People > Security > p35-36 2021 SR: People > Major Accident Prevention > p37-39 2021 SR: Society > Protecting Human Rights > p44-46	
	103-3	Evaluation of the management approach	See 103-3 under Economic performance > p5	
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	2021 Sustainability Data Appendix: People > Employees > New hires > p35	
	401-3	Parental leave	2021 Sustainability Data Appendix: People > Employees > Parental leave and retention > p36	
	Custom	Number of employees	2021 Sustainability Data Appendix: People > Employees > Equality and diversity > p33-34	
	Custom	% of employees that are non-national	2021 Sustainability Data Appendix: People > Employees > National and non-national employees > p34	

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GRI Standard	GRI Disclosure	GRI Index Response 2021	Omission 2021
<b>Occupational health and safety</b>			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2021 SR: Our Strategy > Prioritising Issues > p17 Boundary: internal: all Capricorn employees; external: onsite contractors
	103-2	The management approach and its components	2021 SR: People > Health, Safety and Well-Being > p33-34 2021 SR: People > Major Accident Prevention > p37-39
	103-3	Evaluation of the management approach	See 103-3 under Economic performance > p5
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	2021 SR: People > Health, Safety and Well-Being > p33-34 2021 SR: People > Major Accident Prevention > p37-39 Our Corporate Major Accident Prevention Policy (CMAPP) is reviewed annually and was last reviewed in January 2022, with changes made in referenced internal documents. Our principal mechanisms for well control remain unchanged but were enhanced by the revisions. In 2021, we revised our CRMS after a review of key issues, including COVID-19 and non-operated activities in Egypt, and presented our findings to the Board in September. We issued revision 6 of the CRMS in 2022. All workers, activities and workplaces are covered by the occupational health and safety management systems that Capricorn has in place.
	403-2	Hazard identification, risk assessment and incident investigation	2021 SR: People > Health, Safety and Well-Being > p33-34 2021 SR: People > Major Accident Prevention > p37-39 Our CMAPP is reviewed annually and was last reviewed in January 2022, with changes made in referenced internal documents. Our principal mechanisms for well control remain unchanged but were enhanced by the revisions. In 2021, we revised our CRMS after a review of key issues, including COVID-19 and non-operated activities in Egypt, and presented our findings to the Board in September. We issued revision 6 of the CRMS in 2022. All workers, activities and workplaces are covered by the occupational health and safety management systems that Capricorn has in place.
	403-3	Occupational health services	2021 SR Report: People > Health, Safety and Well-Being > p33-34
	403-4	Worker participation, consultation, and communication on occupational health and safety	We have a series of mechanisms including town hall meetings, grievance mechanisms, one-to-one meetings and employee surveys. Employees can raise issues relating to occupational health and safety through the whistleblowing line.
	403-5	Worker training on occupational health and safety	The majority of Capricorn's operated 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 and ongoing training.  2021 SR: Overview > 2021 Highlights > p6
	403-6	Promotion of worker health	2021 SR: People > Health, Safety and Well-Being > p33-34
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	2021 SR: People > Health, Safety and Well-Being > p33-34 2021 SR: Governance > Code of Ethics > p56

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GRI Standard	GRI Disclosure	GRI Index Response 2021	Omission 2021
	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 Capricorn are included in our system. We interface, where appropriate, with principal contractors who work under their own systems using a bridging approach. All Capricorn employees are subject to our CRMS, which was revised in 2020. Our CRMS is audited annually and OSPAR is audited every second year (it was reverified in 2020); we also conduct periodic reviews against other standards.
	403-9	Work-related injuries	2021 Sustainability Data Appendix: People > Accident prevention and safety > Occupational safety > p30–32 2021 SR: People > Major Accident Prevention > p37–39 2021 SR: People > Health, Safety and Well-Being > p33–34
	403-10	Work-related ill health	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 projects and offices. These include travel risk assessment and 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 were no recordable occupational diseases or incidents of work-related ill health in 2021. COVID-19 was a focus during the year, with return to office working on a hybrid status introduced in line with government guidelines in the countries where we work. 2021 Sustainability Data Appendix: People > Accident prevention and safety > p30–32
<b>Training and education</b>			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2021 SR: Our Strategy > Prioritising Issues > p17 Boundary: internal: all Capricorn employees; external: covered in supplier assessment for labour practices
	103-2	The management approach and its components	2021 SR: People > Learning and Development > p32
	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	2021 Sustainability Data Appendix: People > Employees > p32
	404-3	Percentage of employees receiving regular performance and career development reviews	2021 Sustainability Data Appendix: People > Employees > p32

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GRI Standard		GRI Disclosure	GRI Index Response 2021	Omission 2021
<b>Diversity and equal opportunity</b>				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2021 SR: Our Strategy > Prioritising Issues > p17 Boundary: internal: all Capricorn employees; external: not material	
	103-2	The management approach and its components	2021 SR: People > Diversity and Inclusion > p30–31 2021 SR: Society > Security and Human Rights > p46	
	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	2021 SR: Society > Security and Human Rights > p46 2021 Sustainability Data Appendix: Society > Human rights > Non discrimination > p38	
<b>Non-discrimination</b>				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2021 SR: Our Strategy > Prioritising Issues > p17 Boundary: internal: all Capricorn-operated sites; external: not material	
	103-2	The management approach and its components	2021 SR: People > Diversity and Inclusion > p30–31 2021 SR: Society > Security and Human Rights > p46	
	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	2021 SR: Society > Security and Human Rights > p46 2021 Sustainability Data Appendix: Society > Human rights > Non discrimination > p38	
<b>Freedom of association and collective bargaining</b>				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2021 SR: Our Strategy > Prioritising Issues > p17 Boundary: internal: Capricorn organisation; external: not material	
	103-2	The management approach and its components	2021 SR: Society > Protecting Human Rights > p44–46	
	103-3	Evaluation of the management approach	See 103-3 under Economic performance > p5	

## GRI Content Index

GRI Standard		GRI Disclosure	GRI Index Response 2021				Omission 2021
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		<b>Egypt</b>	<b>Mauritania</b>	<b>Mexico</b>	<b>Suriname</b>
			Operations and suppliers in which workers' rights to exercise freedom of association or collective bargaining may be violated or at significant risk	In Egypt, in 2021, there were no operated field activities. Planning for 2022 activities was initiated and we established a Cairo office.	In Mauritania in 2021 we did not conduct field activity; however, we undertook planning for an offshore baselines survey in 2022.	In 2021, we did not conduct operated field activity and our office in Mexico City operated remotely.	Suriname was a new country entry in 2018. Offshore seismic activities were carried out in 2019, which were managed and supported from Edinburgh. There were no operated field activities in 2021.
			Measures taken to support rights to exercise freedom of association and collective bargaining	We apply the same principles as set out in our Code of Ethics wherever we work.	We apply the same principles as set out in our Code of Ethics wherever we work.	A prescribed system of registering company workers with unions has been established in Mexico. Capricorn Energy Mexico has complied with this. Contractor prequalification and selection procedures include measures for ensuring local compliance, compliance with Capricorn's Code of Ethics 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 Capricorn's Code of Ethics and specific screening around HSE, ABC and modern slavery.
<b>Child Labor</b>							
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2021 SR: Our Strategy > Prioritising Issues > p17 Boundary: internal: all Capricorn-operated sites; external: all contractors and suppliers				
	103-2	The management approach and its components	2021 SR: Society > Protecting Human Rights > p44-46 2021 SR: People > Contractors and Supply Chain > p40				
	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	2021 SR: Society > Modern Slavery > p45 2021 SR: People > Contractors and Supply Chain > p40 We have not identified any significant risk of child labour in our supply chain in 2021.				

## GRI Content Index

GRI Standard		GRI Disclosure	GRI Index Response 2021	Omission 2021
<b>Forced or Compulsory Labor</b>				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2021 SR: Our Strategy > Prioritising Issues > p17 Boundary: internal: all Capricorn-operated sites; external: all contractors and suppliers	
	103-2	The management approach and its components	2021 SR: People > Managing Contractors and Suppliers > p42 2021 SR: Society > Protecting Human Rights > p44-46	
	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	2021 SR: People > Managing Contractors and Suppliers > p42 2021 SR: Society > Protecting Human Rights > p44-46 We have not identified any significant risk of forced or compulsory labour in our supply chain in 2021.	
<b>Security practices</b>				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2021 SR: Our Strategy > Prioritising Issues > p17 Boundary: internal: Capricorn organisation; external: JV partners, contractors and suppliers	
	103-2	The management approach and its components	2021 SR: People > Security > p35-36	
	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	2021 Sustainability Data Appendix: People > Security > p32	
<b>Rights of indigenous peoples</b>				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2021 SR: Our Strategy > Prioritising Issues > p17 Boundary: internal: Capricorn organisation; external: local communities	
	103-2	The management approach and its components	2021 SR: Society > Local Community Stakeholders > p51 2021 SR: Society > Protecting Human Rights > p44	
	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 violations involving the rights of indigenous peoples in 2021.	

## GRI Content Index

GRI Standard		GRI Disclosure	GRI Index Response 2021	Omission 2021
<b>Human rights assessment</b>				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2021 SR: Our Strategy > Prioritising Issues > p17 Boundary: internal: Capricorn organisation; external: JV partners, contractors and suppliers	
	103-2	The management approach and its components	2021 SR: People > Managing Contractors and Suppliers > p42 2021 SR: Society > Protecting Human Rights > p44–46	
	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	2021 Sustainability Data Appendix: Society > Human Rights > Human rights approach > p38	
	412-2	Employee training on human rights policies or procedures	2021 Sustainability Data Appendix: Society > Human Rights > p38	
	412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	2021 Sustainability Data Appendix: Society > Human Rights > Human rights approach > p38	
<b>Local communities</b>				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2021 SR: Our Strategy > Prioritising Issues > p17 Boundary: internal: all Capricorn-operated sites; external: local communities	
	103-2	The management approach and its components	2021 SR: Society > Local Community Stakeholders > p51	
	103-3	Evaluation of the management approach	See 103-3 under Economic performance > p5	
GRI 413: Local Communities 2016	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.	
<b>Supplier social assessment</b>				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2021 SR: Our Strategy > Prioritising Issues > p17 Boundary: internal: Capricorn organisation; external: all suppliers and contractors	
	103-2	The management approach and its components	2021 SR: Governance > Ethics, Anti-Bribery and Corruption, and Transparency > p55–58 2021 SR: People > Managing Contractors and Suppliers > p42	
	103-3	Evaluation of the management approach	See 103-3 under Economic performance > p5	
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	2021 Sustainability Data Appendix: People > New supplier screening > p36	

## GRI Content Index

GRI Standard		GRI Disclosure	GRI Index Response 2021	Omission 2021
<b>Public policy</b>				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2021 SR: Our Strategy > Prioritising Issues > p17 Boundary: internal: Capricorn organisation; external: local governments	
	103-2	The management approach and its components	2021 SR: Governance > Transparency and Reporting > p57	
	103-3	Evaluation of the management approach	See 103-3 under Economic performance > p5	
GRI 415: Public Policy 2016	415-1	Political contributions	2021 SR: Governance > Tax and Payments to Governments > p58 Capricorn did not engage in party politics or make donations to political parties, candidates or lobbyists in 2021.	
<b>Socioeconomic compliance</b>				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2021 SR: Our Strategy > Prioritising Issues > p17 Boundary: internal: all Capricorn-operated sites; external: not material	
	103-2	The management approach and its components	AR 2021: Risk Management > 46 AR 2021: Responsible Governance > p80-83 2021 SR: Governance > Transparency and Reporting > p57	
	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	2021 SR: Governance > Tax and Payments to Governments > p58	

## 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)	The 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. We hold 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 on the UKCS.
Association of British Independent 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.
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.
International Geothermal Association (IGA)	IGA is the leading global platform that supports and promotes geothermal energy.



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