

# **SASB | Oil & Gas – Exploration & Production Index 2024**

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Topic	Accounting Metric	Code	Reference to Other Indices	Reference to Capricorn Reports	Notes/omissions
Greenhouse Gas (GHG) Emissions	Gross global Scope 1 emissions, percentage methane, percentage covered under emissions-limiting regulations	EM-EP-110a.1	GRI 305: Emissions 2016 > 305-1 Direct (Scope 1) GHG emissions	AR 2024: Environment > page 9 AR 2024: SECR > page 13 2024 Data Tracker > Environment Capricorn's data tracker sits within our corporate website <a href="http://www.capricornenergy.com/working-responsibly/reporting">www.capricornenergy.com/working-responsibly/reporting</a>	We do not report the percentage of emissions that are covered under an emissions-limiting regulation or percentage of methane intensity.
	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	EM-EP-110a.2	GRI 305: Emissions 2016 > 305-1 Direct (Scope 1) GHG emissions	2024 Data Tracker > Environment Capricorn's data tracker sits within our corporate website <a href="http://www.capricornenergy.com/working-responsibly/reporting">www.capricornenergy.com/working-responsibly/reporting</a>	Capricorn did not participate in operated flaring, venting or process-related emissions in 2024.  Our operated Scope 1 emissions arise primarily from combustion of fuel (excluding flaring).
	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 2: General Disclosures 2021 > 2-22 Statement on sustainable development strategy	AR 2024: Environment > pages 12-14 AR 2024: TCFD Report > pages 23-30	Capricorn aims to be net zero across our operations by 2040 or sooner. We are targeting a 15% reduction in our Scope 1 emissions by 2025 and a 25% reduction in our Scope 1 emissions by 2030.
Air Quality	Air emissions of the following pollutants: (1) NOx (excluding N <sub>2</sub> O), (2) SO <sub>x</sub> , (3) volatile organic compounds (VOCs), and (4) particulate matter (PM10)	EM-EP-120a.1	GRI 305: Emissions 2016 > 305-7 Nitrogen oxides (NOx), sulphur oxides (SOx), and other significant air emissions	2024 Data Tracker > Environment Capricorn's data tracker sits within our corporate website <a href="http://www.capricornenergy.com/working-responsibly/reporting/">www.capricornenergy.com/working-responsibly/reporting/</a>	We report N <sub>2</sub> O emissions separately from NOx emissions.  We do not report particulate matter PM10 data.

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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 and Effluents 2018 > 303-3 Water withdrawal GRI 303: Water and Effluents 2018 > 303-4 Water discharge GRI 303: Water and Effluents 2018 > 303-5 Water consumption	AR 2024: Environment > page 14 2024 Data Tracker > Environment Capricorn's data tracker sits within our corporate website <a href="http://www.capricornenergy.com/working-responsibly/reporting">www.capricornenergy.com/working-responsibly/reporting</a> AR 2024: TCFD Report > pages 23-30	
	Volume of produced water and flow-back generated; percentage (1) discharged, (2) injected, (3) recycled; hydrocarbon content in discharged water	EM-EP-140a.2	GRI 303: Water and Effluents 2018 > 303-3 Water withdrawal GRI 303: Water and Effluents 2018 > 303-4 Water discharge GRI 306: Waste 2020 > 306-1 Waste generation and significant waste-related impacts	2024 Data Tracker > Environment Capricorn's data tracker sits within our corporate website <a href="http://www.capricornenergy.com/working-responsibly/reporting">www.capricornenergy.com/working-responsibly/reporting</a>	
	Percentage of hydraulically fractured wells for which there is public disclosure of all fracturing fluid chemicals used	EM-EP-140a.3			Zero.
	Percentage of hydraulic fracturing sites where ground or surface water quality deteriorated compared to a baseline	EM-EP-140a.4			Zero.
Biodiversity Impacts	Description of environmental management policies and practices for active sites	EM-EP-160a.1	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		Zero
	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: Waste 2020 > 306-3 Waste generated		Zero.  We do not currently operate or hold equity in any assets in the Arctic Circle.
	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 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas		Zero.

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Topic	Accounting Metric	Code	Reference to Other Indices	Reference to Capricorn Reports	Notes/omissions
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			Zero.
	Percentage of (1) proved and (2) probable reserves in or near indigenous land	EM-EP-210a.2		AR 2024: Society > pages 12-14	
	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 Operations with local community engagement, impact assessments, and development programs	AR 2024: Society > pages 12-14	Capricorn completed EIAs and SIAs with stakeholder engagement for our operations in Egypt. We also undertook scoping for social investment programmes in Egypt, one of which was funded during the year.
Community Relations	Discussion of process to manage risks and opportunities associated with community rights and interests	EM-EP-210b.1	GRI 413: Local Communities 2016 > 413-1 Operations with local community engagement, impact assessments, and development programs	AR 2024: Society > pages 12-14	
	Number and duration of non-technical delays	EM-EP-210b.2			The company is currently evaluating the technical requirements and standardisation of the information to report on this indicator.
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 Work related injuries	AR 2024: People > Society > pages 12-14 2024 Data Tracker > Accident Prevention and Safety Capricorn's data tracker sits within our corporate website <a href="http://www.capricornenergy.com/working-responsibly/reporting">www.capricornenergy.com/working-responsibly/reporting</a>	
	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 Occupational health and safety management system	AR 2024: People > pages 12-14 AR 2024: Governance > pages 12-14 AR 2024: S172 statement > pages 7-8	

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Topic	Accounting Metric	Code	Reference to Other Indices	Reference to Capricorn Reports	Notes/omissions
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 2024: TCFD > pages 23-30	
	Estimated carbon dioxide emissions embedded in proved hydrocarbon reserves	EM-EP-420a.2		2024 Data Tracker > Environment Capricorn's data tracker sits within our corporate website <a href="http://www.capricornenergy.com/working-responsibly/reporting">www.capricornenergy.com/working-responsibly/reporting</a>	We report the embedded carbon dioxide emissions for our 2P Proven & Probable hydrocarbon reserves. Capricorn does not report this metric for 1P Proven reserves.
	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		AR 2024: TCFD > pages 23-30	
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		n/a	We do not hold operated or equity assets within the 20 lowest ranked countries.
	Description of the management system for prevention of corruption and bribery throughout the value chain	EM-EP-510a.2	GRI 2: General Disclosures 2021 > 205-1 Operations assessed for risks related to corruption. GRI 2: General Disclosures 2021 > 205-2 Communication and training about anticorruption policies and procedures	AR 2024: Governance > pages 12-13 AR 2024: People > pages 12-14 AR 2024: Governance > pages 12-14 AR 2024: S172 statement > pages 7-8	
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 2: General Disclosures 2021 > 2-27 Compliance with laws and regulations GRI 2: General Disclosures 2021 > 205-1 Operations assessed for risks related to corruption GRI 2: General Disclosures 2021 > 205-2 Communication and training about anti-corruption policies and procedures	AR 2024: TCFD > pages 23-30	

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Topic	Accounting Metric	Code	Reference to Other Indices	Reference to Capricorn Reports	Notes/omissions
Critical Incident Risk Management	Process Safety Event (PSE) rates for Loss of Primary Containment (LOPC) of greater consequence (Tier 1)	EM-EP-540a.1		AR 2024: People > pages 12-14 AR 2024: Corporate Governance Statement > pages 38-43 AR 2024: S172 > pages 7-8 2024 Data Tracker > Accident Prevention and Safety Capricorn's data tracker sits within our corporate website <a href="http://www.capricornenergy.com/working-responsibly/reporting">www.capricornenergy.com/working-responsibly/reporting</a>	
	Description of management systems used to identify and mitigate catastrophic and tail-end risks	EM-EP-540a.2		AR 2024: People > pages 12-14 AR 2024: Corporate Governance Statement > pages 38-43 AR 2024: S172 > pages 7-8	
Activity Metric		Code	Reference to Other Indices	Reference to Capricorn Reports	Notes/omissions
Production of: (1) oil, (2) natural gas, (3) synthetic oil, and (4) synthetic gas		EM-EP-000.A		AR 2024: Group Reserves and Resources > page 125	Capricorn does not produce synthetic oil or synthetic gas.
Number of offshore sites		EM-EP-000.B		AR 2024: Licence List > page 124	
Number of terrestrial sites		EM-EP-000.C		AR 2024: Licence List > page 124	



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