

GRI Content Index 2025

Capricorn Energy PLC

Statement of use

GRI 1 used

Capricorn Energy PLC has reported the information cited in this GRI content index for the period 1 January to 31 December 2025 with reference to the GRI Standards.
GRI 1: Foundation 2021

Applicable GRI sector standards – GRI 11 Oil and Gas sector 2021

A refresh of the materiality assessment was undertaken in 2025 and sits on our corporate website:
www.capricornenergy.com/working-responsibly/governance/

GRI Standard	GRI Disclosure	Information and/or location of information	Omission 2025
GENERAL DISCLOSURES			
GRI 2: General Disclosures 2021	2-1 Organizational details	<p>AR 2025: Chair's statement > page 2 AR 2025: Inside front cover, Overview, At a glance</p> <p>Capricorn Energy PLC Head office: 50 Lothian Road Edinburgh EH3 9BY</p> <p>Operational offices are Egypt and the United Arab Emirates.</p> <p>Capricorn Energy PLC is listed on the London Stock Exchange.</p> <p>For further details about our operations, see www.capricornenergy.com/operations/</p>	
	2-2 Entities included in the organization's sustainability reporting	<p>Capricorn has completed its sustainability reporting based on an operational control basis. This includes Capricorn Egypt Ltd, Capricorn Energy UK Ltd.</p> <p>Companies included in Capricorn's Financial Statements but not in Capricorn's sustainability reporting are holding companies or are companies that do not have any operations for the reporting period.</p> <p>All subsidiaries were consolidated 100% for the year 2025, with no minority interests and no acquisitions or disposals taking place during this reporting period.</p>	
	2-3 Reporting period, frequency, and contact point	<p>Our reporting period is from 1 January to 31 December 2025, and we report annually. This includes the sustainability data.</p> <p>The 2025 Annual Report was published on 16 April 2025.</p> <p>The contact point for any questions regarding the Report can be found at: www.capricornenergy.com/contacts/</p>	

GRI Standard	GRI Disclosure	Information and/or location of information	Omission 2025
GENERAL DISCLOSURES continued			
GRI 2: General Disclosures 2021 continued	2-4 Restatements of information	No restatements of information	
	2-5 External assurance	AR 2025: Corporate governance statement > pages 39-45 External audit of Capricorn's Financial Statements is undertaken by PricewaterhouseCoopers LLC. > page 46	No external assurance on sustainability reporting in 2025.
	2-6 Activities, value chain and other business relationships	AR 2025: Chair's statement and CEO's review > pages 2-4 AR 2025: Our Business Model and Strategy > page 5 AR 2025: People > pages 10-14 Business relationships with entities that are directly linked to Capricorn's operations and value chain include our Joint Venture (JV) partners Bapetco and Cheiron.	2-6-b-ii – Capricorn is not in a position currently to publish this information.
	2-7 Employees	AR 2025: People > pages 10-14 2025 Data Tracker > People Temporary employees are included within the fixed-term category, for further granularity see our 2025 Data Tracker on our corporate website: www.capricornenergy.com/working-responsibly/reporting/ Capricorn does not have any non-guaranteed hour employees and uses the average head count methodology.	Capricorn does not have any non-guaranteed hour employees.
	2-8 Workers who are not employees	AR 2025: People > pages 10-14 2025 Data Tracker > People Tab > provides a breakdown of the total number of employees who are not employees and whose work is controlled by the organisation.	
	2-9 Governance structure and composition	AR 2025: Board of Directors > pages 36-37 AR 2025: Task force on Climate-related Financial Disclosures (TCFD) Report > pages 24-31 AR 2025: Governance > pages 10-14 AR 2025: Corporate governance statement > pages 39-45	

GRI Standard	GRI Disclosure	Information and/or location of information	Omission 2025
GENERAL DISCLOSURES continued			
GRI 2: General Disclosures 2021 continued	2-10 Nomination and selection of the highest governance body	AR 2025: Nomination and governance committee report > pages 52-54 AR 2025: Task force on Climate-related Financial Disclosures (TCFD) Report > pages 24-31 AR 2025: Governance > pages 10-14 AR 2025: Corporate governance statement > pages 39-45 AR 2025: Board of Directors > pages 37-38	
	2-11 Chair of the highest governance body	AR 2025: Board of Directors > pages 37-38 AR 2025: Corporate governance statement > pages 39-45	
	2-12 Role of the highest governance body in overseeing the management of impacts	AR 2025: Corporate governance statement > pages 39-45 AR 2025: Audit committee report > pages 46-50 AR 2025: Task force on Climate-related Financial Disclosures (TCFD) Report > pages 24-31	
	2-13 Delegation of responsibility for managing impacts	AR 2025: Measuring our performance > page 9 AR 2025: Risk management > page 16 AR 2025: Environment > pages 10-15 AR 2025: Corporate governance statement > pages 39-45	
	2-14 Role of the highest governance body in sustainability reporting	AR 2025: > pages 24, 51	
	2-15 Conflicts of interest	AR 2025: > pages 37-38 AR 2025: > pages 39-45	
	2-16 Communication of critical concerns	AR 2025: > page 18 AR 2025: > pages 46-50	
	2-17 Collective knowledge of the highest governance body	AR 2025: > page 23 AR 2025: > pages 37-38 and 39-45	
	2-18 Evaluation of the performance of the highest governance body	AR 2025: Directors' remuneration report > pages 55-76	
	2-19 Remuneration policies	AR 2025: Directors' remuneration report > pages 55-76 AR 2025: 2025 KPIs > pages 9, 68 AR 2025: 2026 KPIs > page 76	

GRI Standard	GRI Disclosure	Information and/or location of information	Omission 2025
GENERAL DISCLOSURES continued			
GRI 2: General Disclosures 2021 continued	2-20 Process to determine remuneration	AR 2025: Directors' remuneration report > pages 55-76 AR 2025: 2025 KPIs > pages 9, 68 AR 2025: 2026 KPIs > page 76	
	2-21 Annual total compensation ratio	AR 2025: Directors' remuneration report > pages 55-76 AR 2025: 2025 KPIs > pages 9, 68 AR 2025: 2026 KPIs > page 76	Annual compensation ratio has been omitted
	2-22 Statement on sustainable development strategy	AR 2025: 2026 KPIs > page 76 AR 2025: 2025 KPIs > pages 9, 68 AR 2025: TCFD > pages 24-31	
	2-23 Policy commitments	AR 2025: People > pages 10-14 AR 2025: Principal risks > pages 18-23 AR 2025: Our Strategy > page 5 AR 2025: Chair's statement and CEO's review > pages 2-4	
	2-24 Embedding policy commitments	AR 2025: TCFD > pages 24-31 AR 2025: 2026 KPIs > page 76 AR 2025: 2025 KPIs > pages 9, 68	
	2-25 Processes to remediate negative impacts	AR 2025: Robust Whistleblowing Mechanism > pages 13, 14, 41, 47, 50	
	2-26 Mechanisms for seeking advice and raising concerns	AR 2025: Robust Whistleblowing Mechanism > pages 13, 14, 41, 47, 50	
	2-27 Compliance with laws and regulations	AR 2025: Corporate governance statement > pages 39-45 AR 2025: Governance > pages 10-14 2025 Data Tracker > Governance Capricorn's data tracker sits within our corporate website: www.capricornenergy.com/working-responsibly/reporting/	

GRI Standard	GRI Disclosure	Information and/or location of information	Omission 2025
GENERAL DISCLOSURES continued			
GRI 2: General Disclosures 2021 continued	2-28 Membership associations	UN Global Compact (UNGC) Extractive Industries Transparency Initiatives (EITI) Association of British Independent Exploration Companies (BRINDEX) Corporate and Financial Reporting Panel of the Institute of Chartered Accountants of Scotland (ICAS) Association of Corporate Treasurers Northwest Europe Scout Group Mediterranean, Middle East, and Africa Scout Group	
	2-29 Approach to stakeholder engagement	AR 2025: Stakeholders and s172 statement > pages 7-8	
	2-30 Collective bargaining agreements	2025 Data Tracker > People Capricorn's data tracker sits within our corporate website: www.capricornenergy.com/working-responsibly/reporting/	
MATERIAL TOPICS			
GRI 3: Material Topics 2021	3-1 Process to determine material topics	AR 2025: Materiality review > pages 10-11 2025 Materiality assessment > Capricorn corporate website: https://www.capricornenergy.com/working-responsibly/governance/ AR 2025: 2026 KPIs > page 76	
	3-2 List of material topics	AR 2025: Materiality review > pages 10-11 2025 Materiality assessment > Capricorn corporate website: https://www.capricornenergy.com/working-responsibly/governance/	

GRI Standard	GRI Disclosure	Information and/or location of information	Omission 2025
MATERIAL TOPICS continued			
GRI 3: Material Topics 2021 continued	3-3 Management of material topics	AR 2025: Materiality review > pages 10-11 2025 Materiality assessment > Capricorn corporate website: https://www.capricornenergy.com/working-responsibly/governance/ AR 2025: 2026 KPIs > page 76 AR 2025: 2025 KPIs > pages 9, 68	
ECONOMIC			
Economic performance			
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	AR 2025: Financial Statements > page 81 AR 2025: 2025 Highlights > Inside front cover AR 2025: Society > pages 10-14 2025 Data Tracker > Society Tab 2025 Data Tracker > Governance Tab Capricorn's data tracker sits within our corporate website: www.capricornenergy.com/working-responsibly/reporting/	
	201-2 Climate change: financial implications, risks and opportunities	AR 2025: Principal risks > pages 18-23 AR 2025: Environment > pages 10-15 AR 2025: Task Force on Climate-related Financial Disclosures (TCFD) Report > pages 24-31 AR 2025: Reduction of GHG Emissions > page 9 2025 Data Tracker > Environment Tab Capricorn's data tracker sits within our corporate website: www.capricornenergy.com/working-responsibly/reporting/	
	201-3 Defined benefit plan obligations and other retirement plans	AR 2025: Directors' remuneration report > pages 55-76 Capricorn contributes 12.5% to employees' pensions.	
	201-4 Financial assistance received from government	n/a	

GRI Standard	GRI Disclosure	Information and/or location of information	Omission 2025
MARKET PRESENCE			
GRI 3: Material Topics 2021	3-3 Management of material topics	AR 2025: Materiality review > pages 10-11 2025 Materiality assessment > Capricorn corporate website: https://www.capricornenergy.com/working-responsibly/governance/ AR 2025: 2026 KPIs > page 76 AR 2025: 2025 KPIs > pages 9, 68	
GRI 202: Market Presence 2016	202-1 Ratios of entry-level wage to local minimum wage	2025 Data Tracker > People minimum wage Capricorn's data tracker sits within our corporate website: www.capricornenergy.com/working-responsibly/reporting/	Capricorn does not publish this data.
	202-2 Locally Hired Executives	2025 Data Tracker > People Capricorn's data tracker sits within our corporate website: www.capricornenergy.com/working-responsibly/reporting/	
INDIRECT ECONOMIC IMPACTS			
GRI 3: Material Topics 2021	3-3 Management of material topics	AR 2025: TCFD > pages 24-31 AR 2025: Materiality review Environmental Materiality subjects > pages 10-11 People Materiality subjects > pages 10-11 Society Materiality subjects > pages 10-11 Governance Materiality subjects > pages 10-11 2025 Materiality assessment > Capricorn corporate website: https://www.capricornenergy.com/working-responsibly/governance/ AR 2025: 2026 KPIs > page 76 AR 2025: 2025 KPIs > pages 9, 68	
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	AR 2025: Society > pages 10-15 2025 Data Tracker > Society Capricorn's data tracker sits within our corporate website: www.capricornenergy.com/working-responsibly/reporting/	
	203-2 Significant indirect economic impacts	AR 2025: Society > pages 10-14 AR 2025: Stakeholders > pages 7-8 AR 2025: Stakeholder engagement > pages 10-14	

GRI Standard	GRI Disclosure	Information and/or location of information	Omission 2025
PROCUREMENT PRACTICES			
GRI 3: Material Topics 2021	3-3 Management of material topics	AR 2025: Society > pages 10-14 AR 2025: Materiality review > pages 10-11 2025 Materiality assessment > Capricorn corporate website: https://www.capricornenergy.com/working-responsibly/governance/	
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	2025 Data Tracker > Governance Capricorn's data tracker sits within our corporate website: www.capricornenergy.com/working-responsibly/reporting/	
Custom	Number of contractors	2025 Data Tracker > Governance Capricorn's data tracker sits within our corporate website: www.capricornenergy.com/working-responsibly/reporting/	
	% of contractors that are national	2025 Data Tracker > Governance Capricorn's data tracker sits within our corporate website: www.capricornenergy.com/working-responsibly/reporting/	
ANTI-CORRUPTION			
GRI 3: Material Topics 2021	3-3 Management of material topics	2025: The United Nations Sustainability Development Goals (UN SDGs) and Capricorn's positive and negative influences are captured on our corporate website: https://www.capricornenergy.com/working-responsibly/reporting/ AR 2025: Materiality review > pages 10-11 2025 Materiality assessment > Capricorn corporate website: https://www.capricornenergy.com/working-responsibly/governance/ AR 2025: Society > pages 10-14 AR 2025: Environment > pages 10-15 AR 2025: Governance > pages 10-14	

GRI Standard	GRI Disclosure	Information and/or location of information	Omission 2025
ANTI-CORRUPTION continued			
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	AR 2025: Principal risks > pages 18-23 AR 2025: Ethics, Transparency & Regulatory Compliance > pages 10-14 AR 2025: Governance > pages 10-14 AR 2025: Corporate governance statement > pages 39-45 2025 Data Tracker > Governance Tab > Ethics and anti-bribery and corruption Capricorn's data tracker sits within our corporate website: www.capricornenergy.com/working-responsibly/reporting/	
	205-2 Communication and training about anti-corruption policies and procedures	AR 2025: Governance > pages 10-14 2025 Data Tracker > Governance Tab > Ethics and anti-bribery and corruption Capricorn's data tracker sits within our corporate website: www.capricornenergy.com/working-responsibly/reporting/	
	205-3 Confirmed incidents of corruption and actions taken	2025 Data Tracker > Governance Tab > Ethics and anti-bribery and corruption. There were no outcomes to report. Capricorn's data tracker sits within our corporate website: www.capricornenergy.com/working-responsibly/reporting/	
ANTI-COMPETITIVE BEHAVIOUR			
GRI 3: Material Topics 2021	3-3 Management of material topics		
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	2025 Data Tracker > Governance Tab > Ethics and anti-bribery and corruption. There were no outcomes to report as there were no legal actions. Capricorn's data tracker sits within our corporate website: www.capricornenergy.com/working-responsibly/reporting/	
TAX			
GRI 3: Material Topics 2021	3-3 Management of material topics		
GRI 207: Tax 2019	207-1 Approach to tax	Please find the information required by the disclosure on the following link: www.capricornenergy.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: www.capricornenergy.com/investors/corporate-governance/tax-strategy/	
	207-3 Stakeholder engagement and management of concerns related to tax	Please find the information required by the disclosure on the following link: www.capricornenergy.com/investors/corporate-governance/tax-strategy/	

GRI Standard	GRI Disclosure	Information and/or location of information	Omission 2025
TAX continued			
GRI 207: Tax 2019 continued	207-4 Country-by-country reporting	AR 2025: Financial Statements > Section 5 – Taxation > pages 117-121 2025 Data Tracker > Governance > payments to government Capricorn's data tracker sits within our corporate website: www.capricornenergy.com/working-responsibly/reporting/ Capricorn discloses its Payments to Government within June. For the year ending 31 December 2025, Capricorn's report will be available on our corporate website by 30 June 2025 (if applicable). www.capricornenergy.com/working-responsibly/reporting/	
ENVIRONMENTAL			
Materials			
GRI 3: Material Topics 2021	3-3 Management of material topics	AR 2025: Materiality review > pages 10-11 2025 Materiality assessment > Capricorn corporate website: https://www.capricornenergy.com/working-responsibly/governance/	
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.	
	301-2 Recycled input materials used	n/a	Capricorn did not use any recycled input materials
	301-3 Reclaimed products and their packaging materials	n/a	Capricorn did not use any recycled input materials

GRI Standard	GRI Disclosure	Information and/or location of information	Omission 2025
ENVIRONMENTAL continued			
Energy			
GRI 3: Material Topics 2021	3-3 Management of material topics	AR 2025: Environment > pages 10-15 AR 2025: 2026 KPIs > page 76 AR 2025: 2025 KPIs > pages 9, 68 2025 Data Tracker > Environment tab Capricorn's data tracker sits within our corporate website: www.capricornenergy.com/working-responsibly/reporting/ AR 2025: Materiality review > pages 10-11 2025 Materiality assessment > Capricorn corporate website: https://www.capricornenergy.com/working-responsibly/governance/	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	AR 2025: Environment > page 9 2025 Data Tracker > Environment Capricorn's data tracker sits within our corporate website: www.capricornenergy.com/working-responsibly/reporting/	Capricorn does not sell any electricity, heat, cooling, or steam back to the grid.
	302-2 Energy consumption outside of the organization	AR 2025: Market Overview > page 6 2025 Data Tracker > Environment Capricorn's data tracker sits within our corporate website: www.capricornenergy.com/working-responsibly/reporting/	
	302-3 Energy intensity	2025 Data Tracker > Environment Capricorn's data tracker sits within our corporate website: www.capricornenergy.com/working-responsibly/reporting/ AR 2025: SECR table > page 15	
	302-4 Reduction of energy consumption	AR 2025: Environment > page 9 2025 Data Tracker > Environment Capricorn's data tracker sits within our corporate website: www.capricornenergy.com/working-responsibly/reporting/	
ENVIRONMENTAL continued			

GRI Standard	GRI Disclosure	Information and/or location of information	Omission 2025
Energy continued			
GRI 302: Energy 2016 continued	302-5 Reductions in energy requirements of products and services	AR 2025: Environment > page 9 2025 Data Tracker > Environment Capricorn's data tracker sits within our corporate website: www.capricornenergy.com/working-responsibly/reporting/	Capricorn's products are produced within a non operated partnership. Consequently, we do not have oversight to disclose reduction in energy requirements. We are working within our partnerships to increase the availability of granular data.
Water and effluents			
GRI 3: Material Topics 2021	3-3 Management of material topics	AR 2025: Environment > pages 10-15 AR 2025: Materiality review > pages 10-11 2025 Materiality assessment > Capricorn corporate website: https://www.capricornenergy.com/working-responsibly/governance/ AR 2025: 2026 KPIs > page 76 AR 2025: 2025 KPIs > pages 9, 68 AR 2025: Environment > pages 10-15 AR 2025: Society > pages 10-14 2025 Data Tracker > Environment Capricorn's data tracker sits within our corporate website: www.capricornenergy.com/working-responsibly/reporting/	
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	AR 2025: Environment > pages 10-15 AR 2025: Society > pages 10-14 AR 2025: TCFD > pages 24-31 2025 Data Tracker > Environment Capricorn's data tracker sits within our corporate website: www.capricornenergy.com/working-responsibly/reporting/	

GRI Standard	GRI Disclosure	Information and/or location of information	Omission 2025
ENVIRONMENTAL continued			
Water and effluents continued			
GRI 303: Water and Effluents 2018 continued	303-2 Management of water discharge-related impacts	AR 2025: Environment > pages 10-15 2025 Data Tracker > Environment Capricorn's data tracker sits within our corporate website: www.capricornenergy.com/working-responsibly/reporting/	
	303-3 Water withdrawal	AR 2025: Environment > pages 10-15 2025 Data Tracker > Environment Capricorn's data tracker sits within our corporate website: www.capricornenergy.com/working-responsibly/reporting/	
	303-4 Water discharge	AR 2025: Environment > pages 10-15 2025 Data Tracker > Environment Capricorn's data tracker sits within our corporate website: www.capricornenergy.com/working-responsibly/reporting/	
	303-5 Water consumption	AR 2025: Environment > pages 10-15 2025 Data Tracker > Environment Capricorn's data tracker sits within our corporate website: www.capricornenergy.com/working-responsibly/reporting/	Capricorn's applies the assumption that 100% of the water withdrawn is consumed.
Biodiversity			
GRI 3: Material Topics 2021	3-3 Management of material topics	AR 2025: Environment > pages 10-15 AR 2025: Materiality review > pages 10-11 2025 Materiality assessment > Capricorn corporate website: https://www.capricornenergy.com/working-responsibly/governance/ AR 2025: 2026 KPIs > page 76 AR 2025: 2025 KPIs > pages 9, 68	
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	AR 2025: Environment > pages 10-15	Capricorn does not operate any assets.

GRI Standard	GRI Disclosure	Information and/or location of information	Omission 2025
ENVIRONMENTAL continued			
Biodiversity continued			
GRI 304: Biodiversity 2016 continued	304-2 Significant impacts of activities, products and services on biodiversity	Group Code of Ethics 2025: The United Nations Sustainability Development Goals (UN SDGs) and Capricorn's positive and negative influences are captured on our corporate website: https://www.capricornenergy.com/working-responsibly/reporting/	
	304-3 Habitats protected or restored	Group Code of Ethics 2025: The United Nations Sustainability Development Goals (UN SDGs) and Capricorn's positive and negative influences are captured on our corporate website: https://www.capricornenergy.com/working-responsibly/reporting/	
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	2025: The United Nations Sustainability Development Goals (UN SDGs) and Capricorn's positive and negative influences are captured on our corporate website: https://www.capricornenergy.com/working-responsibly/reporting/	
Emissions			
GRI 3: Material Topics 2021	3-3 Management of material topics	AR 2025 Environment > pages 10-15 AR 2025: Materiality review > pages 10-11 2025 Materiality assessment > Capricorn corporate website: https://www.capricornenergy.com/working-responsibly/governance/ AR 2025: 2026 KPIs > page 76 AR 2025: 2025 KPIs > pages 9, 68	
	305-1 Direct (Scope 1) GHG emissions	AR 2025: Environment > pages 9, 10-15 2025 Data Tracker > Environment Capricorn's data tracker sits within our corporate website: www.capricornenergy.com/working-responsibly/reporting/	305-1-c Capricorn does not have any Biogenic CO ₂ emissions.
	305-2 Energy indirect (Scope 2) GHG emissions	AR 2025: Environment > pages 9, 10-15 2025 Data Tracker > Environment Capricorn's data tracker sits within our corporate website: www.capricornenergy.com/working-responsibly/reporting/	
GRI 305: Emissions 2016	305-3 Other indirect (Scope 3) GHG emissions	AR 2025: Environment > pages 10-15 2025 Data Tracker > Environment Capricorn's data tracker sits within our corporate website: www.capricornenergy.com/working-responsibly/reporting/	

GRI Standard	GRI Disclosure	Information and/or location of information	Omission 2025
ENVIRONMENTAL continued			
Emissions continued			
GRI 305: Emissions 2016 continued	305-4 GHG emissions intensity	AR 2025: Environment > pages 10-15 2025 Data Tracker > Environment Capricorn's data tracker sits within our corporate website: www.capricornenergy.com/working-responsibly/reporting/	
	305-5 Reduction of GHG emissions	AR 2025: Environment > pages 9, 10-15 AR 2025: Environment > pages 10-15 2025 Data Tracker > Environment Capricorn's data tracker sits within our corporate website: www.capricornenergy.com/working-responsibly/reporting/	
	305-6 Emissions of ozone-depleting substances (ODS)	n/a	Capricorn does not produce, import or export ODS.
	305-7 Nitrogen oxides (NOx), sulphur oxides (SOx), and other significant air emissions	2025 Data Tracker > Environment Capricorn's data tracker sits within our corporate website: www.capricornenergy.com/working-responsibly/reporting/	
Waste			
GRI 3: Material Topics 2021	3-3 Management of material topics	AR 2025: Environment > pages 10-15 AR 2025: Materiality review > pages 10-11 2025 Materiality assessment > Capricorn corporate website: https://www.capricornenergy.com/working-responsibly/governance/ AR 2025: 2026 KPIs > page 76 AR 2025: 2025 KPIs > pages 9, 68	
	GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	2025 Data Tracker > Environment Capricorn's data tracker sits within our corporate website: www.capricornenergy.com/working-responsibly/reporting/
	306-2 Management of significant waste-related impacts	2025 Data Tracker > Environment Capricorn's data tracker sits within our corporate website: www.capricornenergy.com/working-responsibly/reporting/	

GRI Standard	GRI Disclosure	Information and/or location of information	Omission 2025
ENVIRONMENTAL continued			
Waste continued			
GRI 306: Waste 2020 continued	306-3 Waste generated	2025 Data Tracker > Environment Capricorn's data tracker sits within our corporate website: www.capricornenergy.com/working-responsibly/reporting/	
	306-4 Waste diverted from disposal	2025 Data Tracker > Environment Capricorn's data tracker sits within our corporate website: www.capricornenergy.com/working-responsibly/reporting/	
	306-5 Waste directed to disposal	2025 Data Tracker > Environment Capricorn's data tracker sits within our corporate website: www.capricornenergy.com/working-responsibly/reporting/	
Supplier environmental assessment			
GRI 3: Material Topics 2021	3-3 Management of material topics	AR 2025: Environment > pages 10-15	
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	2025 Data Tracker > People Capricorn's data tracker sits within our corporate website: www.capricornenergy.com/working-responsibly/reporting/	
	308-2 Negative environmental impacts in the supply chain and actions taken	2025 Data Tracker > People Capricorn's data tracker sits within our corporate website: www.capricornenergy.com/working-responsibly/reporting/	

GRI Standard	GRI Disclosure	Information and/or location of information	Omission 2025
ENVIRONMENTAL continued			
Supplier environmental assessment continued			
GRI 3: Material Topics 2021	3-3 Management of material topics		
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	2025 Data Tracker > People Capricorn's data tracker sits within our corporate website: www.capricornenergy.com/working-responsibly/reporting/	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	The benefits package offered to employees is the same, irrespective of contract type.	
	401-3 Parental leave	2025 Data Tracker > People > Parental leave and retention Capricorn's data tracker sits within our corporate website: www.capricornenergy.com/working-responsibly/reporting/	
Occupational health and safety			
GRI 3: Material Topics 2021	3-3 Management of material topics		
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	AR 2025: People > pages 10-14 AR 2025: Society > pages 10-14 Our Corporate Major Accident Prevention Policy (CMAPP) is reviewed annually, with changes made in referenced internal documents. Our principal mechanisms for well control remain unchanged but were enhanced by the revisions.	CMAPP is updated but only applicable when Operator of the assets.
	403-2 Hazard identification, risk assessment, and incident investigation	AR 2025: People > pages 10-14 AR 2025: Society > pages 10-14 Our Corporate Major Accident Prevention Policy (CMAPP) is reviewed annually, with changes made in referenced internal documents. Our principal mechanisms for well control remain unchanged but were enhanced by the revisions.	CMAPP is updated but only applicable when Operator of the assets.
	403-3 Occupational health services	AR 2025: People > pages 10-14 AR 2025: Society > pages 10-14	

GRI Standard	GRI Disclosure	Information and/or location of information	Omission 2025
SOCIAL continued			
Occupational health and safety continued			
GRI 403: Occupational Health and Safety 2018 continued	403-4 Worker participation, consultation, and communication on occupational health and safety	AR 2025: People > pages 10-14 AR 2025: Society > pages 10-14 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	AR 2025: People > pages 10-14 AR 2025: Society > pages 10-14 Capricorn does not currently operate any assets. However, when operating, 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.	
	403-6 Promotion of worker health	AR 2025: People > pages 10-14 AR 2025: Governance > pages 10-14	
	403-7 Prevention and mitigation of occupational health and safety	AR 2025: Governance > pages 10-14 AR 2025: People > pages 10-14	
	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 liaise, where appropriate, with principal contractors who work under their own systems using a bridging approach. All Capricorn employees are subject to our Health, Safety and Security Policy.	
	403-9 Work-related injuries	AR 2025: Society > pages 10-14	

GRI Standard	GRI Disclosure	Information and/or location of information	Omission 2025
SOCIAL continued			
Occupational health and safety continued			
GRI 403: Occupational Health and Safety 2018 continued	403-10 Work-related ill health	<p>AR 2025: People > pages 10-14 2025 Data Tracker > People Capricorn's data tracker sits within our corporate website: www.capricornenergy.com/working-responsibly/reporting/</p> <p>Health-related hazards relate to travel (including infectious diseases, etc), occupational exposure to chemicals, waste, etc. Hazard identification and risk assessment processes are in place for 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.</p> <p>There are no exclusions.</p>	
Training and education			
GRI 3: Material Topics 2021	3-3 Management of material topics		
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	<p>2025 Data Tracker > People Capricorn's data tracker sits within our corporate website: www.capricornenergy.com/working-responsibly/reporting/</p>	
	404-2 Programs for upgrading employee skills and transition assistance programs	<p>2025 Data Tracker > People Capricorn's data tracker sits within our corporate website: www.capricornenergy.com/working-responsibly/reporting/</p> <p>AR 2025: People > pages 10-14</p>	
	404-3 Percentage of employees receiving regular performance development reviews	<p>2025 Data Tracker > People Capricorn's data tracker sits within our corporate website: www.capricornenergy.com/working-responsibly/reporting/</p>	
Diversity and equal opportunity			
GRI 3: Material Topics 2021	3-3 Management of material topics		
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	<p>AR 2025: People > pages 10-14 2025 Data Tracker > People Capricorn's data tracker sits within our corporate website: www.capricornenergy.com/working-responsibly/reporting/</p>	

GRI Standard	GRI Disclosure	Information and/or location of information	Omission 2025
SOCIAL continued			
Diversity and equal opportunity continued			
GRI 405: Diversity and Equal Opportunity 2016 continued	405-2 Ratio of basic salary and remuneration of women to men	2025 Data Tracker > People Capricorn's data tracker sits within our corporate website: www.capricornenergy.com/working-responsibly/reporting/	Capricorn does not disclose its ratio of basic salary remuneration of women to men.
Non-discrimination			
GRI 3: Material Topics 2021	3-3 Management of material topics		
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	2025 Data Tracker > Society Capricorn's data tracker sits within our corporate website: www.capricornenergy.com/working-responsibly/reporting/	Capricorn does not disclose these figures.
Freedom of association and collective bargaining			
GRI 3: Material Topics 2021	3-3 Management of material topics		
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	AR 2025: Governance > pages 10-14 We apply the same principles as set out in our Code of Ethics wherever we work. Contractor selection procedures include measures for ensuring local compliance, compliance with Capricorn's Code of Ethics and due diligence around HSE, ABC and modern slavery.	
Child labor			
GRI 3: Material Topics 2021	3-3 Management of material topics		
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	AR 2025: Society > pages 10-14 We have not identified any significant risk of child labor in our supply chain in 2025.	

GRI Standard	GRI Disclosure	Information and/or location of information	Omission 2025
SOCIAL continued			
Forced or compulsory labor			
GRI 3: Material Topics 2021	3-3 Management of material topics		
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	AR 2025: Society > pages 10-14	
Security practices			
GRI 3: Material Topics 2021	3-3 Management of material topics		
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or specific security procedures	Capricorn collects human rights employee training data within the data tracker but does not report on data. Capricorn's training programme is risk-based. Human rights training was not completed in 2025.	
Rights of indigenous peoples			
GRI 3: Material Topics 2021	3-3 Management of material topics		
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 2025.	
Local communities			
GRI 3: Material Topics 2021	3-3 Management of material topics		
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessment and development programs	AR 2025: Society > pages 10-14 AR 2025: Environment > pages 10-15	
	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	Information and/or location of information	Omission 2025
SOCIAL continued			
Supplier social assessment			
GRI 3: Material Topics 2021	3-3 Management of material topics		
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	2025 Data Tracker > People Capricorn's data tracker sits within our corporate website: www.capricornenergy.com/working-responsibly/reporting/	
	414-2 Negative social impacts in the supply chain and actions taken	2025 Data Tracker > People Capricorn's data tracker sits within our corporate website: www.capricornenergy.com/working-responsibly/reporting/	Capricorn is not currently in a position to report the negative social impacts within its supply chain.
Public policy			
GRI 3: Material Topics 2021	3-3 Management of material topics		
GRI 415: Public Policy 2016	415-1 Political contributions	2025 Data Tracker > Governance Capricorn's data tracker sits within our corporate website: www.capricornenergy.com/working-responsibly/reporting/ Capricorn did not engage in party politics or make donations to political parties, candidates, or lobbyists in 2025.	



Head Office

50 Lothian Road,
Edinburgh,
EH3 9BY

T: +44 131 475 3000

F: +44 131 475 3030

E: pr@capricornenergy.com

www.capricornenergy.com