



# SASB | Oil & Gas – Exploration & Production Index 2022

Capricorn Energy PLC



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Topic	Accounting Metric	Code	Reference to Other Indices	Reference to Capricorn Reports	Notes/omissions
<b>Greenhouse Gas (GHG) Emissions</b>	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	SR 2022: Reduction of GHG Emissions > page 20 2022 Sustainability Data Appendix: Climate change, energy and emissions > pages 3 and 4 2022 Sustainability Tracker > Environment	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	2022 Sustainability Data Tracker > Environment	Capricorn did not participate in operated flaring, venting or process-related emissions in 2022.  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	SR 2022: Our Role in the Energy Transition > pages 7 to 9 SR 2022: TCFD Report > pages 63 to 65	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.
<b>Air Quality</b>	Air emissions of the following pollutants: (1) NO <sub>x</sub> (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 (NO <sub>x</sub> ), sulfur oxides (SO <sub>x</sub> ), and other significant air emissions	2022 Sustainability Data Appendix: Climate change, energy and emissions > pages 3 and 4 2022 Sustainability Data Tracker > Environment	We report N <sub>2</sub> O emissions separately from NO <sub>x</sub> emissions.  We do not report particulate matter PM10 data.  Scope 3 emissions are the result of activities from assets not owned or controlled by the reporting organisation, but that the organisation indirectly affects in its value chain.



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<b>Water Management</b>	(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	SR 2022: Protection of Freshwater Resources > page 25 2022 Sustainability Data Appendix: Water withdrawal; Discharges, waste and spills > page 10 2022 Sustainability Data Tracker > Environment	
	Volume of produced water and flowback generated; percentage (1) discharged, (2) injected, (3) recycled; hydrocarbon content in discharged water	EM-EP-140a.2	GRI 303: Water 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	2022 Sustainability Data Appendix: Water withdrawal, discharges, waste and spills > page 10 2022 Sustainability Data Tracker > Environment	
	Percentage of hydraulically fractured wells for which there is public disclosure of all fracturing fluid chemicals used	EM-EP-140a.3			No hydraulically fractured operated wells in 2022.
	Percentage of hydraulic fracturing sites where ground or surface water quality deteriorated compared to a baseline	EM-EP-140a.4			No hydraulically fractured operated wells in 2022.

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<b>Biodiversity Impacts</b>	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	SR 2022: Protection of Biodiversity & Ecosystems > pages 22 and 23	
	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.
<b>Security, Human Rights &amp; Rights of Indigenous Peoples</b>	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		SR 2022: Supporting & Safeguarding Local Communities > pages 42 to 44 2022 Sustainability Data Appendix: Human rights > page 33	
	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	SR 2022: Supporting & Safeguarding Local Communities > pages 42 to 44	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.

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<b>Community Relations</b>	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	SR 2022: Supporting & Safeguarding Local Communities > pages 42 to 44	
	Number and duration of non-technical delays	EM-EP-210b.2			The company is currently evaluating the technical requirements and standardization of the information to report on this indicator.
<b>Workforce Health &amp; Safety</b>	(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	SR 2022: People > Workplace Safety & Security > pages 29 to 32 2022 Sustainability Data Appendix: People > pages 24 to 26	
	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	SR 2022: Workplace Safety & Security > pages 29 to 32	
<b>Reserves Valuation &amp; Capital Expenditures</b>	Sensitivity of hydrocarbon reserve levels to future price projection scenarios that account for a price on carbon emissions	EM-EP-420a.1		SR 2022: TCFD – Strategy > page 63	
	Estimated carbon dioxide emissions embedded in proved hydrocarbon reserves	EM-EP-420a.2		AR 2022: Behaving Responsibly to the Environment > page 24 AR 2022: TCFD Report > page 178	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		2022 SR: Industry Context > pages 8 and 9 2022 SR: TCFD Report > page 61 to 66	

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<b>Business Ethics &amp; Transparency</b>	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		2022 SR: Safeguarding Human Rights > page 41	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	SR 2022: Anti-Bribery & Corruption Practices > page 52	
<b>Management of the Legal &amp; Regulatory Environment</b>	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	SR 2022: Anti-Bribery & Corruption Practices > page 52	
<b>Critical Incident Risk Management</b>	Process Safety Event (PSE) rates for Loss of Primary Containment (LOPC) of greater consequence (Tier 1)	EM-EP-540a.1		2022 Data Appendix: Accident prevention and safety > page 26	
	Description of management systems used to identify and mitigate catastrophic and tail-end risks	EM-EP-540a.2		SR 2022: Workplace Safety & Security > page 29	
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 2022: TCFD Report > page 178	Capricorn does not produce synthetic oil or synthetic gas.
Number of offshore sites		EM-EP-000.B		AR 2022: Licence List > page 177	
Number of terrestrial sites		EM-EP-000.C		AR 2022: Licence List > page 177	

