



GRI Content Index 2022

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 2022 with reference to the GRI Standards.

GRI 1: Foundation 2021

GRI Standard	GRI Disclosure	Information and/or location of information	Omission 2022
GENERAL DISCLOSURES			
GRI 2: General Disclosures 2021	2-1 Organizational details	<p>2022 AR: Chair's Statement > page 4 2022 AR: Front cover and back cover 2022 SR: Inside Front Cover, Overview > page 1; Interim CEO Letter > page 6; Back cover 2022 Sustainability Data Appendix: Notes about GHG data > page 8</p> <p>Capricorn Energy PLC Head office: 50 Lothian Road Edinburgh EH3 9BY</p> <p>Operational offices are London, Mexico, Egypt and Mauritania.</p> <p>Capricorn Energy PLC is listed on the London Stock Exchange.</p> <p>For further details about our operations, see https://www.capricornenergy.com/operations/</p>	
	2-2 Entities included in the organization's sustainability reporting	<p>Capricorn has completed its Sustainability Report based on an operational control basis. This includes Capricorn Egypt Ltd, Capricorn Energy UK Ltd, Capricorn Mauritania Ltd, Capricorn Suriname BV, Capricorn Energy Mexico.</p> <p>Companies included in Capricorn's financial statements but not in Capricorn's Sustainability Report 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 2022, 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>2022 AR: Directors' Report > page 112; Responsible Governance > page 52 2022 AR: Company Information > page 185; Back cover 2022 SR: About Our Sustainability Report > page 2 2022 Sustainability Data Appendix: Introduction > page 2</p> <p>Our reporting period is from 1 January to 31 December 2022 and we report annually. This includes the Sustainability Report. The 2022 Annual Report was published on 25 May 2023. The 2022 Sustainability Report was published on 25 May 2023. The contact point for any questions regarding either Report can be found at: https://www.capricornenergy.com/contacts/</p>	

GRI Standard	GRI Disclosure	Information and/or location of information	Omission 2022
GENERAL DISCLOSURES continued			
GRI 2: General Disclosures 2021 continued	2-4 Restatements of information	<p>Restatement of Total Water Discharge and Water Effluent Discharged to surface water from 2018 to 2020 – identified mis-categorisation of water discharges to surface rather than sea.</p> <p>Restatement of 2018 to 2021 Total Operated Direct and Indirect Energy Consumption, restatement to reflect correct definition reflected in Basis of Reporting.</p>	
	2-5 External assurance	<p>2022 AR: Corporate Governance Statement > page 65 ; Behaving Responsibly to the Environment > page 22 – GHG emissions assured by Deloitte LLP for 2021 and 2022.</p> <p>2022 SR: About This Report > page 2</p>	
	2-6 Activities, value chain and other business relationships	<p>2022 AR: Chair's Statement > pages 4 to 5</p> <p>2022 SR: Our Approach > page 11</p> <p>2022 AR: Behaving Responsibly to People > pages 26 and 27</p> <p>2022 SR: Materiality Issue 17 > 49</p> <p>2022 Basis of Reporting</p> <p>Business relationships with entities that are directly linked to Capricorn's operations and value chain include our Joint Venture (JV) partners Bapetco and Cherion.</p>	
	2-7 Employees	<p>2022 Sustainability Data Appendix: Equality and diversity > page 28</p> <p>Temporary employees are included within the fixed-term category, for further granularity see our 2022 Sustainability Data Appendix.</p> <p>Capricorn does not have any non-guaranteed hour employees.</p> <p>Capricorn's reporting threshold for People data is 30%. Fluctuations in our Direct Contractors and Field (third party) contractor numbers reflect our increased operational activity in 2022 with drilling at Diadem (UK) and activity at our two seismic acquisitions in Egypt.</p>	
	2-8 Workers who are not employees	<p>2022 Sustainability Data Appendix: Equality and diversity > page 28</p> <p>Capricorn's reporting threshold for People data is 30%. Fluctuations in our Direct Contractors and Field (third party) contractor numbers reflect our increased operational activity in 2022 with drilling at Diadem (UK) and activity at our two seismic acquisitions in Egypt.</p>	
	2-9 Governance structure and composition	<p>2022 AR: Board of Directors > pages 50 to 51</p> <p>2022 AR: Corporate Governance Statement > page 54</p> <p>2022 AR: Task force on Climate-related Financial Disclosures (TCFD) Report > page 180</p> <p>2022 SR: Our Role in the Energy Transition > pages 7 to 9</p>	

GRI Standard	GRI Disclosure	Information and/or location of information	Omission 2022
GENERAL DISCLOSURES continued			
GRI 2: General Disclosures 2021 continued	2-10 Nomination and selection of the highest governance body	2022 AR: Corporate Governance Statement > pages 55 and 58; Nomination & Governance Committee Report > pages 72; TCFD page 180 2022 SR: > pages 58 and 61	
	2-11 Chair of the highest governance body	2022 AR: > pages 50, 56, 59 and 180 2022 SR: > pages 58 and 61	
	2-12 Role of the highest governance body in overseeing the management of impacts	2022 AR: > pages 40, 63 to 65, 110, 111 and 180 2022 SR: > pages 13, 14, 46, 58 and 61 Audit committee reviews aspects of the control environment at each quarterly meeting, in addition to a complete year end assessment.	
	2-13 Delegation of responsibility for managing impacts	2022 AR: > pages 26, 59 to 61 and 180 2022 SR: > pages 58 and 61	
	2-14 Role of the highest governance body in sustainability reporting	2022 AR: > page 180 2022 SR: > page 61	
	2-15 Conflicts of interest	2022 AR: > pages 50, 59 and 88	
	2-16 Communication of critical concerns	2022 AR: > pages 26, 60 to 61 and 180 2022 SR: > page 61 2022 Sustainability Data Appendix: Human Rights > page 33	
	2-17 Collective knowledge of the highest governance body	2022 AR: > pages 12 and 180 2022 SR: > pages 11 and 61	
	2-18 Evaluation of the performance of the highest governance body	2022 AR: > pages 91 to 95 and 100 2022 SR: > page 58	
	2-19 Remuneration policies	2022 AR: Directors' Remuneration Report > pages 79 to 108 2022 SR: Linking Remuneration & Incentivisation to Sustainability and Other Non-Financial Performance Measures > page 57	
	2-20 Process to determine remuneration	2022 AR: Directors' Remuneration Report > pages 76 to 108 2022 SR: Linking Remuneration & Incentivisation to Sustainability and Other Non-Financial Performance Measures > page 57	
2-21 Annual total compensation ratio	2022 AR: Directors' Remuneration Report > pages 106 and 107 2022 SR: Linking Remuneration & Incentivisation to Sustainability and Other Non-Financial Performance Measures > page 57		

GRI Standard	GRI Disclosure	Information and/or location of information	Omission 2022
GENERAL DISCLOSURES continued			
GRI 2: General Disclosures 2021 continued	2-22 Statement on sustainable development strategy	2022 AR: Our Strategy > pages 16 to 20 2022 SR: Our Strategy > pages 2, 9, 11 and 17	
	2-23 Policy commitments	2022 AR: Workplace Safety and Security > pages 25, 27 and 38 2022 AR: Principal Risks to the Group in 2022–2023 > pages 31 to 33 2022 SR: Our Strategy > pages 2, 9, 11 and 17 2022 SR: Safety and Security > pages 29 to 32 2022 SR: Safeguarding Human Rights > pages 38 to 41	
	2-24 Embedding policy commitments	2022 SR > pages 11, 22, 41 and 51	
	2-25 Processes to remediate negative impacts	2022 AR: Robust Whistleblowing Mechanism > pages 43, 59, 70 and 71 2022 SR: Robust Whistleblowing Mechanisms > pages 15, 43, 47 and 53	
	2-26 Mechanisms for seeking advice and raising concerns	2022 SR: Robust Whistleblowing Mechanisms > page 43	
	2-27 Compliance with laws and regulations	2022 AR: Corporate Governance Statement > pages 56 to 65 2022 SR: Ethics, Transparency & Regulatory Compliance > page 51 2022 SR: Anti-Bribery & Corruption Practices > page 52 2022 Sustainability Data Appendix: Compliance > page 36 There have been no instances of non-compliance with environmental laws and regulations in the reporting period.	
	2-28 Membership associations	International Geothermal Association (IGA) UN Global Compact (UNGC) Extractive Industries Transparency Initiatives (EITI) International Association of Oil & Gas Producers (IOGP) Oil and Gas UK (O&GUK) Oil Spill Response Ltd (OSRL) The Offshore Pollution Liability Association Ltd (OPOL) UK Oil & Gas Independents' Association (OGIA) Association of British Independent Exploration Companies (BRINDEX) Oil Industry Finance Association (OIFA) Corporate and Financial Reporting Panel of the Institute of Chartered Accountants of Scotland (ICAS) Association of Corporate Treasurers Asociacion Mexicana de Empresas de Hidrocarburos (AMEXHI) ScotlandIS Proteus Partnership with UNEP – WCMC	
	2-29 Approach to stakeholder engagement	2022 AR: Stakeholders and S172 Statement > page 40 2022 SR: Stakeholder Engagement > page 13	
	2-30 Collective bargaining agreements	2022 Sustainability Data Tracker > People	

GRI Standard	GRI Disclosure	Information and/or location of information	Omission 2022
MATERIAL TOPICS			
GRI 3: Material Topics 2021	3-1 Process to determine material topics	2022 AR: Materiality review > pages 15 and 31 2022 SR: Identifying material issues > page 15	
	3-2 List of material topics	2022 AR: Materiality review > page 15 2022 SR: Identifying material issues > page 15	
ECONOMIC			
Economic performance			
GRI 3: Material Topics 2021	3-3 Management of material topics	2022 SR: Identifying material issues > pages 15 to 45 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.	
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	2022 AR: Financial Statements > Group Statement of Comprehensive Income and Group Balance Sheet > page 126 2022 SR: Overview > 2022 Highlights > page 3 2022 SR: Supporting & Safeguarding Local Communities > page 42 2022 SR: Investing in Local Skills, Recruitment & Procurement > page 45 2022 Sustainability Data Appendix: Society > Social and economic benefits > page 32 2022 Sustainability Data Tracker > Governance	
	201-2 Financial implications and other risks and opportunities due to climate change	2022 AR: Principal Risks to the Group in 2022–2023 > pages 16 to 20 2022 AR: Behaving Responsibly Towards the Environment > page 24 2022 AR: Task Force on Climate-related Financial Disclosures (TCFD) Report > pages 180 to 184 2022 SR: Climate Change & Energy Transition > page 18 2022 SR: Reduction of GHG Emissions > page 20	
	201-3 Defined benefit plan obligations and other retirement plans	2022 AR: Pages 152 and 153 Capricorn does not have a defined benefit scheme and therefore no obligations. Capricorn run a defined contribution scheme which was 10% of salary for 2022. 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 2022
MARKET PRESENCE			
GRI 3: Material Topics 2021	3-3 Management of material topics	2022 SR: TCFD report > pages 62 to 66	
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	2022 Sustainability Data Appendix > page 31 2022 Sustainability Data Tracker > People	
	202-2 Proportion of senior management hired from the local community	2022 Sustainability Data Appendix > pages 30 and 31 2022 Sustainability Data Tracker > People	
INDIRECT ECONOMIC IMPACTS			
GRI 3: Material Topics 2021	3-3 Management of material topics	2022 AR: TCFD > pages 180 to 184 2022 SR: Governance > pages 62 to 66	
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	2022 AR: Behaving responsibly to society > page 30 2022 SR: Supporting & Safeguarding Local Communities > pages 42 to 44 2022 Sustainability Data Appendix: Society > page 32	
GRI 203: Indirect Economic Impacts 2016 continued	203-2 Significant indirect economic impacts	2022 AR: Behaving responsibly to society > page 30 2022 AR: Stakeholders > page 42 2022 SR: Stakeholder engagement > pages 39, 42-53 2022 SR: Supporting & Safeguarding Local Communities > page 42 2022 SR: Investing in Local Skills, Recruitment & Procurement > page 45	
PROCUREMENT PRACTICES			
GRI 3: Material Topics 2021	3-3 Management of material topics	2022 AR: Behaving responsibly to society > pages 29 and 30 2022 SR: Identifying Material Issues > page 15 2022 SR: Society > pages 39, 41, 45 2022 SR: Governance > page 49	
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	2022 SR: Investing in Local Skills, Recruitment & Procurement > page 45 2022 SR: Building & Maintaining a Responsible Supply Chain > page 49 2022 Sustainability Data Tracker > Governance	
Custom	Number of contractors	2022 Sustainability Data Appendix: Equality and diversity > page 28 2022 Sustainability Data Tracker > Governance	
Custom	% of contractors that are national	2022 Sustainability Data Appendix: National and non-national employees > pages 29 and 30 2022 Sustainability Data Tracker > Governance	

GRI Standard	GRI Disclosure	Information and/or location of information	Omission 2022
ANTI-CORRUPTION			
GRI 3: Material Topics 2021	3-3 Management of material topics	2022 AR: > pages 38 and 52 2022 SR: > pages 3, 15, 41, 49 and 51 to 52 2022 Sustainability Data Appendix > page 34 2022 Sustainability Data Tracker > Governance	
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	2022 AR: Principal Risks to the Group in 2022–2023 > > pages 16 to 20, 38, 52 and 180 to 184 2022 SR: Ethics, Transparency & Regulatory Compliance > page 51 2022 SR: Anti-Bribery & Corruption Practices > page 52 2022 Sustainability Data Appendix: Governance > Ethics and anti-bribery and corruption > page 34	
	205-2 Communication and training about anti-corruption policies and procedures	2022 AR: Responsible Governance > page 52 2022 SR: Ethics, Transparency & Regulatory Compliance > page 51 2022 SR: Anti-Bribery & Corruption Practices > page 52 2022 Sustainability Data Appendix: Governance > Anti-bribery and corruption > page 34 2022 Sustainability Data Tracker > Governance	
	205-3 Confirmed incidents of corruption and actions taken	2022 Sustainability Data Tracker > Governance	
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	2022 Sustainability Data Appendix: Governance > Anti-bribery and corruption > page 35 There were no outcomes to report as there were no legal actions.	
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: https://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: https://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: https://www.capricornenergy.com/investors/corporate-governance/tax-strategy/	

GRI Standard	GRI Disclosure	Information and/or location of information	Omission 2022
TAX continued			
GRI 207: Tax 2019 continued	207-4 Country-by-country reporting	2022 AR: Directors' Report > page 112 ; Responsible Governance > page 52 2022 AR: Financial Statements > Section 5 – Taxation > pages 158 to 159 2022 Sustainability Data Appendix: Introduction > page 2 2022 Sustainability Data Appendix: Governance > Transparency > Payments to governments > pages 35 to 36 2022 Sustainability Data Tracker > Governance	
ENVIRONMENTAL			
Materials			
GRI 3: Material Topics 2021	3-3 Management of material topics	2022 SR: Identifying Material Issues > page 15	
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	2022 Sustainability Data Appendix > page 3 Capricorn did not use any recycled input materials	
	301-3 Reclaimed products and their packaging materials	Capricorn did not use any recycled input materials	
Energy			
GRI 3: Material Topics 2021	3-3 Management of material topics	2022 AR: Behaving responsibly to the environment > pages 22 to 24 2022 SR: 2022 Highlights > page 3 2022 SR: Environment > pages 15 to 21 2022 Sustainability Data Appendix: Environment > page 3 2022 Sustainability Data Tracker > Environment	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	2022 SR: Environment > Reduction of GHG Emissions > pages 3 and 20 to 21 2022 Sustainability Data Tracker > Environment 2022 Basis of Reporting Capricorn does not sell any electricity, heat, cooling or steam back to the grid.	
	302-2 Energy consumption outside of the organization	2022 SR: Environment > The Energy Crisis and Climate Change-driven Energy Transition > pages 10, 17 to 20 2022 Sustainability Data Tracker > Environment 2022 Basis of Reporting	
	302-3 Energy intensity	2022 SR: Environment > The Energy Crisis and Climate Change-driven Energy Transition > pages 17 to 20 and 59 2022 Sustainability Data Appendix: Environment	

GRI Standard	GRI Disclosure	Information and/or location of information	Omission 2022
ENVIRONMENTAL continued			
GRI 302: Energy 2016 continued	302-4 Reduction of energy consumption	2022 SR: Environment > Reduction of GHG Emissions > pages 3 and 18 to 21 2022 Sustainability Data Appendix: Environment > page 3 2022 Basis of Reporting	
	302-5 Reductions in energy requirements of products and services	2022 AR: > page 22 2022 SR: Environment > Reduction of GHG Emissions > pages 3 and 18 to 21 2022 Basis of Reporting	
Water and effluents			
GRI 3: Material Topics 2021	3-3 Management of material topics	2022 AR: Behaving Responsibly to the Environment > pages 22 to 24 2022 SR: Identifying Material Issues > page 15 2022 SR: Environment > Discharges to Air, Sea, Land & Sound > page 24 2022 SR: Environment > Protection of Freshwater Resources > page 25 2022 SR: Society > pages 42 to 44 2022 Sustainability Data Tracker > Environment	
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	2022 AR: Behaving Responsibly to the Environment > pages 22 to 24 2022 SR: Environment > Discharges to Air, Sea, Land & Sound > page 24 2022 SR: Environment > Protection of Freshwater Resources > page 25 2022 SR: Society > pages 42 to 44 2022 Sustainability Data Tracker > Environment	
	303-2 Management of water discharge-related impacts	2022 SR: Environment > Discharges to Air, Sea, Land & Sound > pages 24 to 26 and 42 to 44 2022 SR: Environment > Protection of Freshwater Resources > page 25 2022 Sustainability Data Tracker > Environment	
	303-3 Water withdrawal	2022 SR: Environment > Protection of Freshwater Resources > page 25 2022 Sustainability Data Appendix: Environment > page 10 2022 Sustainability Data Tracker > Environment	
	303-4 Water discharge	2022 SR: Environment > Discharges to Air, Sea, Land & Sound > page 24 2022 Sustainability Data Appendix > Environment > page 10 2022 Sustainability Data Tracker > Environment	
	303-5 Water consumption	2022 Sustainability Data Tracker > Environment	

GRI Standard	GRI Disclosure	Information and/or location of information	Omission 2022
ENVIRONMENTAL continued			
Biodiversity			
GRI 3: Material Topics 2021	3-3 Management of material topics		
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	2022 SR: Environment > Protection of Biodiversity & Ecosystems > pages 22 and 23 2022 Sustainability Data Appendix: Environment > pages 12 to 22	
	304-2 Significant impacts of activities, products and services on biodiversity	2022 SR: Environment > Protection of Biodiversity & Ecosystems > pages 22 and 23 2022 SR: The UN Sustainable Development Goals > page 60	
	304-3 Habitats protected or restored	2022 SR: Environment > Protection of Biodiversity & Ecosystems > pages 22 and 23 2022 SR: The UN Sustainable Development Goals > page 60 2022 Sustainability Data Appendix: Environment > page 22	
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	2022 SR: Environment > Protection of Biodiversity & Ecosystems > pages 22 and 23 2022 Sustainability Data Appendix: Environment > page 23	
Emissions			
GRI 3: Material Topics 2021	3-3 Management of material topics		
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	2022 AR: Environment > pages 23 to 24 2022 SR: > pages 3 and 19 to 20 2022 Sustainability Data Appendix: Environment > pages 2, 4 to 6 and 8 to 9 2022 Sustainability Data Tracker > Environment 2022 Basis of Reporting	
	305-2 Energy indirect (Scope 2) GHG emissions	2022 AR: Environment > pages 23 to 24 2022 SR: > pages 3 and 19 to 20 2022 Sustainability Data Appendix: Environment > pages 2, 4 to 5 and 7 to 9 2022 Sustainability Data Tracker > Environment 2022 Basis of Reporting	
	305-3 Other indirect (Scope 3) GHG emissions	2022 SR: Environment > Reduction of GHG Emissions > pages 3 and 19 to 20 2022 Sustainability Data Appendix: Environment > pages 2, 4 to 5 and 7 to 9 2022 Sustainability Data Tracker > Environment 2022 Basis of Reporting	
	305-4 GHG emissions intensity	2022 Sustainability Data Appendix: Environment > pages 4 and 7 2022 Sustainability Data Tracker > Environment 2022 Basis of Reporting	

GRI Standard	GRI Disclosure	Information and/or location of information	Omission 2022
ENVIRONMENTAL continued			
GRI 305: Emissions 2016 continued	305-5 Reduction of GHG emissions	2022 SR: Environment > Reduction of GHG Emissions > pages 19-20 2022 Sustainability Data Appendix: Environment > pages 4-8 2022 Sustainability Data Tracker > Environment 2022 Basis of Reporting	
	305-6 Emissions of ozone-depleting substances (ODS)	n/a	
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	2022 Sustainability Data Appendix: Environment > pages 5 and 6 2022 Sustainability Data Tracker > Environment	
Waste			
GRI 3: Material Topics 2021	3-3 Management of material topics		
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	2022 SR: Environment > Circular Approach & Minimisation of Waste > pages 8, 9 and 24 to 26 2022 SR: Environment > Discharges to Air, Sea, Land & Sound > page 24 2022 Sustainability Data Tracker > Environment	
	306-2 Management of significant waste-related impacts	2022 SR: Environment > Circular Approach & Minimisation of Waste > pages 8, 9 and 24 to 26 2022 SR: Environment > Discharges to Air, Sea, Land & Sound > page 24 2022 SR: Governance > Building and Maintaining a Responsible Supply Chain > page 49	
	306-3 Waste generated	2022 Sustainability Data Appendix: Environment > page 11 2022 Sustainability Data Tracker > Environment 2022 Basis of Reporting	
	306-4 Waste diverted from disposal	2022 SR: Environment > Discharges to Air, Sea, Land & Sound > page 24 2022 Sustainability Data Appendix: Environment > page 11 2022 Sustainability Data Tracker > Environment	
	306-5 Waste directed to disposal	2022 SR: Environment > Discharges to Air, Sea, Land & Sound > page 24 2022 Sustainability Data Appendix: Environment > page 11 2022 Sustainability Data Tracker > Environment	
Supplier environmental assessment			
GRI 3: Material Topics 2021	3-3 Management of material topics	2022 SR: Environment > pages 20, 49 and 65	
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	2022 Sustainability Data Appendix: People > page 31	
	308-2 Negative environmental impacts in the supply chain and actions taken	2022 Sustainability Data Appendix: People > page 31	

GRI Standard	GRI Disclosure	Information and/or location of information	Omission 2022
SOCIAL			
GRI 3: Material Topics 2021	3-3 Management of material topics		
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	2022 Sustainability Data Appendix: People > page 30	
	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	2022 Sustainability Data Appendix: People > Employees > Parental leave and retention > page 31	
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	2022 SR: People > Workplace Safety & Security > pages 4 and 29 to 32 2022 SR: People > Health & Wellbeing > pages 35 to 37 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.	
	403-2 Hazard identification, risk assessment, and incident investigation	2022 SR: People > Workplace Safety & Security > page 29 2022 SR: People > Health & Wellbeing > page 35 2022 SR: Governance > Emergency Preparedness & Crisis Management > page 54 Our 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. 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	2022 SR: People > Health & Wellbeing > page 35	
	403-4 Worker participation, consultation, and communication on occupational health and safety	2022 SR: People > pages 31 and 53 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	2022 SR: People > pages 29 to 32 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.	

GRI Standard	GRI Disclosure	Information and/or location of information	Omission 2022
SOCIAL continued			
Occupational health and safety continued			
GRI 403: Occupational Health and Safety 2018 continued	403-6 Promotion of worker health	2022 SR: People > Workplace Safety & Security > pages 28 to 33 2022 SR: People > Health & Wellbeing > pages 11 and 35 2022 SR: Governance > Ethics, Transparency & Regulatory Compliance > page 51	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	2022 SR: People > Workplace Safety & Security > pages 28 to 33 2022 SR: People > Health & Wellbeing > pages 11 and 35 2022 SR: Governance > Ethics, Transparency & Regulatory Compliance > page 51	
	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 2022.	
	403-9 Work-related injuries	2022 SR: People > Workplace Safety & Security > pages 29 to 32 2022 Sustainability Data Appendix: People > pages 24 and 25 2022 Sustainability Data Tracker > People	
	403-10 Work-related ill health	2022 SR: People > Workplace Safety & Security > pages 29 to 32 2022 SR: People > Workplace Safety & Security > page 35 2022 Sustainability Data Appendix: People > pages 24 and 26 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 are no exclusions.	
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	2022 Sustainability Data Appendix: People > page 27	
	404-2 Programs for upgrading employee skills and transition assistance programs	2022 SR: People > page 37 2022 SR: Governance > page 48	
	404-3 Percentage of employees receiving regular performance and career development reviews	2022 Sustainability Data Appendix: People > page 27	

GRI Standard	GRI Disclosure	Information and/or location of information	Omission 2022
SOCIAL continued			
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	2022 SR: People > Diversity, Equality & Inclusion > pages 33 and 34 2022 Sustainability Data Appendix: People > page 29 2022 Sustainability Data Appendix: Governance > page 37 2022 Sustainability Data Tracker > People	
	405-2 Ratio of basic salary and remuneration of women to men	2022 Sustainability Data Tracker > People	
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	2022 Sustainability Data Appendix: Society > page 33 In 2022, there were no incidents of discrimination	

GRI Standard	GRI Disclosure	Information and/or location of information	Omission 2022
SOCIAL continued			
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	<p>2022 SR: Governance > page 45</p> <p>Egypt – In Egypt, in 2022, we commenced and completed our first operated activity, with the acquisition of 3D seismic data in the West El Fayium and Southeast Horus concession areas in the Western Desert.</p> <p>Mauritania – In 2022, we completed an environmental baseline and site survey within the C7 license offshore Mauritania. We had an in-country representative based in a local office in Nouakchott.</p> <p>Mexico – In 2022, we did not conduct any operational field activity and our office in Mexico City largely operated on a remote basis.</p> <p>Suriname – In 2022, there were no operational field activities in Suriname. The Asset activities continued to be managed and supported from the Edinburgh office.</p> <p>Egypt, Mauritania and Suriname – 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.</p> <p>Mexico – A prescribed system of registering company workers with unions has been established in Mexico. Capricorn Energy Mexico has complied with this. 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.</p>	
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	<p>2022 SR: Society > Safeguarding Human Rights > pages 40 to 45</p> <p>We have not identified any significant risk of child labour in our supply chain in 2022.</p>	
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	2022 SR: Society > Safeguarding Human Rights > pages 40 to 41	

GRI Standard	GRI Disclosure	Information and/or location of information	Omission 2022
SOCIAL continued			
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 procedures	Capricorn collects human rights employee training data on page 33 but does not report on specific security data.	
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 2022.	
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 assessments, and development programs	2022 SR: > 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. We initiated preparation for an ESIA for potential drilling in Mauritania.	
	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.	
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	2022 Sustainability Data Appendix: People > page 31	
	414-2 Negative social impacts in the supply chain and actions taken	2022 SR: Investing in Local Skills, Recruitment & Procurement > page 45 2022 SR: Building & Maintaining a Responsible Supply Chain > page 49 2022 Sustainability Data Appendix: People > page 31	

GRI Standard	GRI Disclosure	Information and/or location of information	Omission 2022
SOCIAL continued			
Public policy			
GRI 3: Material Topics 2021	3-3 Management of material topics		
GRI 415: Public Policy 2016	415-1 Political contributions	2022 Sustainability Data Appendix: Governance Capricorn did not engage in party politics or make donations to political parties, candidates or lobbyists in 2022.	

