



GRI Content Index 2023

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 2023 with reference to the GRI Standards.
GRI 1: Foundation 2021

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

Materiality assessment was undertaken in 2022 and sits on our Corporate Website www.capricornenergy.com/working-responsibly/our-approach/materiality-assessment/

GRI Standard	GRI Disclosure	Information and/or location of information	Omission 2023
GENERAL DISCLOSURES			
GRI 2: General Disclosures 2021	2-1 Organizational details	<p>AR 2023: Chair's Statement > page 2 AR 2023: Inside Front Cover, Overview, At a glance > page 1</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 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 2023, 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 2023, and we report annually. This includes the sustainability data.</p> <p>The 2023 Annual Report was published on 17 April 2024.</p> <p>The contact point for any questions regarding either Report can be found at: www.capricornenergy.com/contacts/</p>	

GRI Standard	GRI Disclosure	Information and/or location of information	Omission 2023
GENERAL DISCLOSURES continued			
GRI 2: General Disclosures 2021 continued	2-4 Restatements of information		
	2-5 External assurance	<p>AR 2023: Corporate Governance Statement > page 63</p> <p>External audit of Capricorn's Financial Statements is undertaken by PWC further details are outlined > page 73</p> <p>Behaving Responsibly to the Environment > page 18 – Capricorn's 2023 GHG emissions (Scope 1, Scope 2, and Scope 3 (business travel and commuting emissions) have been assured by Deloitte LLP.</p> <p>Deloitte's assurance opinion, including the standards used, level of assurance and limitations of the opinion, can be found on our website – www.capricornenergy.com/working-responsibly</p>	
	2-6 Activities, value chain and other business relationships	<p>AR 2023: Chair and CEO Statement > pages 2-5</p> <p>AR 2023: Our Business Model and Strategy > page 6</p> <p>AR 2023: A Responsible Approach to People > pages 32-35</p> <p>2023 Basis of Reporting</p> <p>2023 Basis of Reporting – Capricorn's Basis of Reporting which underpins our Sustainability reporting disclosures can be found on our website – www.capricornenergy.com/working-responsibly/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>	2-6-b-ii – Capricorn is not in a position currently to publish this information. From 2024, best efforts will be undertaken to disclose this information.
	2-7 Employees	<p>AR 2023: A Responsible Approach to People > Equality and diversity > pages 32-35</p> <p>2023 Data Tracker > Temporary employees are included within the fixed-term category, for further granularity see our 2023 Data Tracker on our Corporate Website: www.capricornenergy.com/working-responsibly/reporting/</p> <p>Capricorn does not have any non-guaranteed hour employees and uses the average head count methodology.</p> <p>Changes to Capricorn's Group headcount during the 2023 reporting period reflect the rightsizing of the organization that took place during 2023.</p>	Capricorn does not have any non-guaranteed hour employees.
	2-8 Workers who are not employees	<p>AR 2023: A Responsible Approach to People > Equality and diversity > pages 32-35</p> <p>2023 Data Tracker > People Tab > provides a breakdown of the total number of employees who are not employees and whose work is controlled by the organization.</p>	
2-9 Governance structure and composition	<p>AR 2023: Board of Directors > pages 56-57</p> <p>AR 2023: Task force on Climate-related Financial Disclosures (TCFD) Report > page 23-31</p> <p>AR 2023: A Responsible Approach to the environment > pages 18 and 22</p> <p>Composition of the highest governance body and its committees</p> <p>AR 2023: Corporate Governance Statement > page 63</p>		

GRI Standard	GRI Disclosure	Information and/or location of information	Omission 2023
GENERAL DISCLOSURES continued			
GRI 2: General Disclosures 2021 continued	2-10 Nomination and selection of the highest governance body	AR 2023: Nomination & Governance Committee > pages 76-79 AR 2023: Task force on Climate-related Financial Disclosures (TCFD) Report > pages 23-31 AR 2023: A Responsible Approach to the environment > pages 18 and 22 Composition of the highest governance body and its committees AR 2023: Corporate Governance Statement > page 63 AR 2023: Board of Directors > pages 56-57	
	2-11 Chair of the highest governance body	AR 2023: Board of Directors > pages 56-57 AR 2023: Corporate Governance Statement > pages 63-69	
	2-12 Role of the highest governance body in overseeing the management of impacts	AR 2023: > pages 10-11 AR 2023: > pages 42-48 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	AR 2023: Measuring progress > pages 12-17 AR 2023: Risk management framework and accountability > page 40 AR 2023: Responsible approach to environment > Objectives and business principles > pages 18-22 AR 2023: Responsible approach to people > Objectives and business principles > page 32 AR 2023: Responsible approach to society > Objectives and business principles > page 36 AR 2023: Corporate Governance Statement > page 63	
	2-14 Role of the highest governance body in sustainability reporting	AR 2023: > pages 23 and 76	
	2-15 Conflicts of interest	AR 2023: > pages 56-57 AR 2023: > page 64	
	2-16 Communication of critical concerns	AR 2023: > page 24 AR 2023: > pages 70-75	
	2-17 Collective knowledge of the highest governance body	AR 2023: > page 23 AR 2023: > pages 63-69 and 56-57	
	2-18 Evaluation of the performance of the highest governance body	AR 2023: Directors' remuneration report > pages 80-107	
	2-19 Remuneration policies	AR 2023: Directors' remuneration report > pages 80-107 AR 2023: Linking Remuneration & Incentivisation to Sustainability and Other Non-Financial Performance Measures > page 13 AR 2023: 2024 KPIS > page 17	

GRI Standard	GRI Disclosure	Information and/or location of information	Omission 2023
GENERAL DISCLOSURES continued			
GRI 2: General Disclosures 2021 continued	2-20 Process to determine remuneration	AR 2023: Directors remuneration report > pages 80-107 AR 2023: Linking Remuneration & Incentivisation to Sustainability and Other Non-Financial Performance Measures > page 13 AR 2023: 2024 KPIS > page 17	
	2-21 Annual total compensation ratio	AR 2023: Directors remuneration report > pages 80-107 AR 2023: Linking Remuneration & Incentivisation to Sustainability and Other Non-Financial Performance Measures > pages 12-16 AR 2023: 2024 KPIS > page 17	Annual compensation ratio has been omitted
	2-22 Statement on sustainable development strategy	AR 2023: 2024 KPIS > page 17 AR 2023: 2023 KPIS > pages 12-16 AR 2023: TCFD > pages 23-31	
	2-23 Policy commitments	AR 2023: Workplace Safety and Security > pages 33-35 AR 2023: Principal Risks to the Group in 2023-2024 > pages 42-48 AR 2023: Our Strategy > pages 6-7 AR 2023: Chair and CEO Statements > pages 2-5 AR 2023: Safety and Security > pages 33-35 AR 2023: Safeguarding Human Rights > pages 36-39	
	2-24 Embedding policy commitments	AR 2023: Sustainability Strategy > pages 28-29 AR 2023: TCFD > pages 23-31 AR 2023: Responsibility Allocation > page 40 AR 2023: 2024 KPIS > page 17 AR 2023: 2023 KPIS > pages 12-16	
	2-25 Processes to remediate negative impacts	AR 2023: Robust Whistleblowing Mechanism > page 59	
	2-26 Mechanisms for seeking advice and raising concerns	AR 2023: Robust Whistleblowing Mechanism > page 59	
	2-27 Compliance with laws and regulations	AR 2023: Corporate Governance Statement > pages 63-69 AR 2023: Ethics, Transparency & Regulatory Compliance > page 59 AR 2023: Anti-Bribery & Corruption Practices > page 59 2023 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 2023
GENERAL DISCLOSURES continued			
GRI 2: General Disclosures 2021 continued	2-28 Membership associations	UN Global Compact (UNGC) Extractive Industries Transparency Initiatives (EITI) International Association of Oil & Gas Producers (IOGP) Oil Spill Response Ltd (OSRL) Association of British Independent Exploration Companies (BRINDEX) The Offshore Pollution Liability Association Ltd (OPOL) UK Oil & Gas Independents' Association (OGIA) Oil Industry Finance Association (OIFA) 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 Offshore Energies UK (OEUK) Neccus	
	2-29 Approach to stakeholder engagement	AR 2023: Stakeholders and S172 Statement > pages 10-11	
	2-30 Collective bargaining agreements	2023 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 2023: Materiality review Environmental Materiality subjects > page 18 People Materiality subjects > page 32 Society Materiality subjects > page 36 Governance Materiality subjects > page 58 2023 Materiality assessment > Capricorn Corporate Website > www.capricornenergy.com/working-responsibly/our-approach/materiality-assessment/ AR 2023: 2024 KPIS > page 17	
	3-2 List of material topics	AR 2023: Materiality review Environmental Materiality subjects > page 18 People Materiality subjects > page 32 Society Materiality subjects > page 36 Governance Materiality subjects > page 58 2023 Materiality assessment > Capricorn Corporate Website > www.capricornenergy.com/working-responsibly/our-approach/materiality-assessment/	

GRI Standard	GRI Disclosure	Information and/or location of information	Omission 2023
MATERIAL TOPICS continued			
GRI 3: Material Topics 2021 continued	3-3 Management of material topics	AR 2023: Materiality review Environmental Materiality subjects > page 18 People Materiality subjects > page 32 Society Materiality subjects > page 36 Governance Materiality subjects > page 58 2023 Materiality assessment > Capricorn Corporate Website > www.capricornenergy.com/working-responsibly/our-approach/materiality-assessment/ AR 2023: 2024 KPIS > page 17 AR 2023: 2023 KPIS > pages 12-16	
ECONOMIC			
Economic performance			
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	AR 2023: Financial Statements > Group Statement of Comprehensive Income and Group Balance Sheet > page 123 AR 2023: 2023 Highlights > page 1 AR 2023: Supporting & Safeguarding Local Communities > page 38 AR 2023: Investing in Local Skills, Recruitment & Procurement > page 39 2023 Data Tracker > Society Tab 2023 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 2023: Principal Risks to the Group in 2023–2024 > pages 42-48 AR 2023: Behaving Responsibly Towards the Environment > page 18-22 AR 2023: Task Force on Climate-related Financial Disclosures (TCFD) Report > pages 23 to 31 AR 2023: Reduction of GHG Emissions > page 22 2023 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 2023: pages 35, 83, 92 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 2023
MARKET PRESENCE			
GRI 3: Material Topics 2021	3-3 Management of material topics	AR 2023: Materiality review Environmental Materiality subjects > page 18 People Materiality subjects > page 32 Society Materiality subjects > page 36 Governance Materiality subjects > page 58 2023 Materiality assessment > Capricorn Corporate Website > www.capricornenergy.com/working-responsibly/our-approach/materiality-assessment AR 2023: 2024 KPIS > page 17 AR 2023: 2023 KPIS > pages 12-16	
GRI 202: Market Presence 2016	202-1 Ratios of entry-level wage to local minimum wage	2023 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	2023 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 2023: TCFD > pages 23-31 AR 2023: Materiality review Environmental Materiality subjects > page 18 People Materiality subjects > page 32 Society Materiality subjects > page 36 Governance Materiality subjects > page 58 2023 Materiality assessment > Capricorn Corporate Website > www.capricornenergy.com/working-responsibly/our-approach/materiality-assessment AR 2023: 2024 KPIS > page 17 AR 2023: 2023 KPIS > pages 12-16	
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	AR 2023: Behaving responsibly to society > pages 36-39 2023 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 2023: Behaving responsibly to society > pages 36-39 AR 2023: Stakeholders > page 10 AR 2023: Stakeholder engagement > pages 59, 61, 112, 38 AR 2023: Supporting & Safeguarding Local Communities > page 38 AR 2023: Investing in Local Skills, Recruitment & Procurement > page 39	

GRI Standard	GRI Disclosure	Information and/or location of information	Omission 2023
PROCUREMENT PRACTICES			
GRI 3: Material Topics 2021	3-3 Management of material topics	AR 2023: Behaving responsibly to society > pages 36 and 39 AR 2023: Materiality review Environmental Materiality subjects > page 18 People Materiality subjects > page 32 Society Materiality subjects > page 36 Governance Materiality subjects > page 58 2023 Materiality assessment > Capricorn Corporate Website > www.capricornenergy.com/working-responsibly/our-approach/materiality-assessment	
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	AR 2023: Investing in Local Skills, Recruitment & Procurement > page 39 AR 2023: Building & Maintaining a Responsible Supply Chain > page 61 2023 Data Tracker > Governance Capricorn's data tracker sits within our Corporate Website www.capricornenergy.com/working-responsibly/reporting/	
Custom	Number of contractors	2023 Data Tracker > Governance Capricorn's data tracker sits within our Corporate Website www.capricornenergy.com/working-responsibly/reporting/	
	% of contractors that are national	2023 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	2023: The United Nations Sustainability Development Goals and Capricorn's positive and negative influences are captured on our Corporate Website. AR 2023: Materiality review Environmental Materiality subjects > page 18 People Materiality subjects > page 32 Society Materiality subjects > page 36 Governance Materiality subjects > page 58 2023 Materiality assessment > Capricorn Corporate Website > www.capricornenergy.com/working-responsibly/our-approach/materiality-assessment AR 2023: Approach to Society > pages 36-39 AR 2023: Approach to Environment > pages 18-22 AR 2023: Approach to Governance > pages 54-85	

GRI Standard	GRI Disclosure	Information and/or location of information	Omission 2023
ANTI-CORRUPTION continued			
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	AR 2023: Principal Risks to the Group in 2023–2024 > pages 42-48 AR 2023: Ethics, Transparency & Regulatory Compliance > page 59 AR 2023: Anti-Bribery & Corruption Practices > page 59 AR 2023: Corporate Governance Statement > pages 63-69 2023 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 2023: Ethics, Transparency & Regulatory Compliance > page 59 AR 2023: Anti-Bribery & Corruption Practices > page 59 2023 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	2023 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	2023 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 2023
TAX continued			
GRI 207: Tax 2019 continued	207-4 Country-by-country reporting	<p>AR 2023: Directors' Report > Responsible Governance > page 56 AR 2023: Financial Statements > Section 5 – Taxation > pages 159-160 2023 Data Tracker > Governance > payments to government Capricorn's data tracker sits within our Corporate Website www.capricornenergy.com/working-responsibly/reporting/</p> <p>Capricorn discloses its Payments to Government within June. For the year ending 31 December 2023 Capricorn's report will be available on our corporate website on the 30 June 2024. www.capricornenergy.com/working-responsibly/reporting/</p>	
ENVIRONMENTAL			
Materials			
GRI 3: Material Topics 2021	3-3 Management of material topics	<p>AR 2023: Materiality review Environmental Materiality subjects > page 18 People Materiality subjects > page 32 Society Materiality subjects > page 36 Governance Materiality subjects > page 58 2023 Materiality assessment > Capricorn Corporate Website > www.capricornenergy.com/working-responsibly/our-approach/materiality-assessment</p>	
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 2023
ENVIRONMENTAL continued			
Energy			
GRI 3: Material Topics 2021	3-3 Management of material topics	<p>AR 2023: Behaving responsibly to the environment > pages 18-22</p> <p>AR 2023: 2024 KPIS > page 17</p> <p>AR 2023: 2023 KPIS > pages 12-13</p> <p>2023 Data Tracker > Environment tab</p> <p>Capricorn's data tracker sits within our Corporate Website www.capricornenergy.com/working-responsibly/reporting/</p> <p>AR 2023: Materiality review</p> <ul style="list-style-type: none"> Environmental Materiality subjects > page 18 People Materiality subjects > page 32 Society Materiality subjects > page 36 Governance Materiality subjects > page 58 <p>2023 Materiality assessment > Capricorn Corporate Website > www.capricornenergy.com/working-responsibly/our-approach/materiality-assessment</p>	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	<p>AR 2023: Environment > Reduction of GHG Emissions > page 22</p> <p>2023 Data Tracker > Environment</p> <p>Capricorn's data tracker sits within our Corporate Website www.capricornenergy.com/working-responsibly/reporting/</p> <p>2023 Basis of Reporting > Capricorn's Basis of Reporting which underpins our Sustainability reporting disclosures can be found on our website > www.capricornenergy.com/working-responsibly/reporting/</p>	Capricorn does not sell any electricity, heat, cooling, or steam back to the grid.
	302-2 Energy consumption outside of the organization	<p>AR 2023: Market Overview > pages 8-9</p> <p>2023 Data Tracker > Environment</p> <p>Capricorn's data tracker sits within our Corporate Website www.capricornenergy.com/working-responsibly/reporting/</p> <p>2023 Basis of Reporting > Capricorn's Basis of Reporting which underpins our Sustainability reporting disclosures can be found on our website > www.capricornenergy.com/working-responsibly/reporting/</p>	
	302-3 Energy intensity	<p>2023 Data Tracker > Environment</p> <p>Capricorn's data tracker sits within our Corporate Website www.capricornenergy.com/working-responsibly/reporting/</p> <p>AR 2023: SECR table > page 22</p>	
	302-4 Reduction of energy consumption	<p>AR 2023: Environment > Reduction of GHG Emissions > page 22</p> <p>2023 Data Tracker > Environment</p> <p>Capricorn's data tracker sits within our Corporate Website www.capricornenergy.com/working-responsibly/reporting/</p> <p>2023 Basis of Reporting > Capricorn's Basis of Reporting which underpins our Sustainability reporting disclosures can be found on our website > www.capricornenergy.com/working-responsibly/reporting/</p>	

GRI Standard	GRI Disclosure	Information and/or location of information	Omission 2023
ENVIRONMENTAL continued			
Energy continued			
GRI 302: Energy 2016 continued	302-5 Reductions in energy requirements of products and services	AR 2023: Environment > Reduction of GHG Emissions > page 22 2023 Data Tracker > Environment Capricorn's data tracker sits within our Corporate Website www.capricornenergy.com/working-responsibly/reporting/ 2023 Basis of Reporting > Capricorn's Basis of Reporting which underpins our Sustainability reporting disclosures can be found on our 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 2023: Behaving Responsibly to the Environment > pages 18 to 22 AR 2023: Materiality review Environmental Materiality subjects > page 18 People Materiality subjects > page 32 Society Materiality subjects > page 36 Governance Materiality subjects > page 58 2023 Materiality assessment > Capricorn Corporate Website > www.capricornenergy.com/ AR 2023: 2024 KPIS > pages 17 AR 2023: 2023 KPIS > pages 12-16 AR 2023: Environment > Discharges to Air, Sea, Land & Sound > page 21 AR 2023: Environment > Protection of Freshwater Resources > pages 21-22 AR 2023: Society > pages 36-39 2023 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 2023: Behaving Responsibly to the Environment > page 22 AR 2023: Environment > Discharges to Air, Sea, Land & Sound > page 21 AR 2023: Environment > Protection of Freshwater Resources > pages 21-22 AR 2023: Society > page 38 AR 2023: TCFD > pages 23-31 2023 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 2023
ENVIRONMENTAL continued			
Water and effluents continued			
GRI 303: Water and Effluents 2018 continued	303-2 Management of water discharge-related impacts	AR 2023: Environment > Discharges to Air, Sea, Land & Sound > pages 21-22 AR 2023: Environment > Protection of Freshwater Resources > pages 21-22 2023 Data Tracker > Environment Capricorn's data tracker sits within our Corporate Website www.capricornenergy.com/working-responsibly/reporting/	
	303-3 Water withdrawal	AR 2023: Environment > Discharges to Air, Sea, Land & Sound > pages 21-22 AR 2023: Environment > Protection of Freshwater Resources > pages 21-22 2023 Data Tracker > Environment Capricorn's data tracker sits within our Corporate Website www.capricornenergy.com/working-responsibly/reporting/	
	303-4 Water discharge	AR 2023: Environment > Discharges to Air, Sea, Land & Sound > pages 21-22 AR 2023: Environment > Protection of Freshwater Resources > pages 21-22 2023 Data Tracker > Environment Capricorn's data tracker sits within our Corporate Website www.capricornenergy.com/working-responsibly/reporting/	Capricorn's aims to capture water discharge within water stress areas by the next reporting period.
	303-5 Water consumption	AR 2023: Environment > Discharges to Air, Sea, Land & Sound > pages 21-22 AR 2023: Environment > Protection of Freshwater Resources > pages 21-22 2023 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. We are looking to improve the granularity of the data received.
Biodiversity			
GRI 3: Material Topics 2021	3-3 Management of material topics	AR 2023: Behaving Responsibly to the Environment > page 18 AR 2023: Materiality review Environmental Materiality subjects > page 18 People Materiality subjects > page 32 Society Materiality subjects > page 36 Governance Materiality subjects > page 58 2023 Materiality assessment > Capricorn Corporate Website > www.capricornenergy.com/ AR 2023: 2024 KPIS > page 17 AR 2023: 2023 KPIS > pages 12-16	
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 2023: Environment > Protection of Biodiversity & Ecosystems > page 21	

GRI Standard	GRI Disclosure	Information and/or location of information	Omission 2023
ENVIRONMENTAL continued			
Biodiversity continued			
GRI 304: Biodiversity 2016 continued	304-2 Significant impacts of activities, products and services on biodiversity	AR 2023: Environment > Protection of Biodiversity & Ecosystems > page 21 2023 The United Nations Sustainability Development Goals and Capricorn's positive and negative influences are captured on our Corporate Website.	
	304-3 Habitats protected or restored	AR 2023: Environment > Protection of Biodiversity & Ecosystems > page 21 2023 The United Nations Sustainability Development Goals and Capricorn's positive and negative influences are captured on our Corporate Website.	
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	AR 2023: Environment > Protection of Biodiversity & Ecosystems > page 21 AR 2023: The UN Sustainable Development Goals > page 60 2023 The United Nations Sustainability Development Goals and Capricorn's positive and negative influences are captured on our Corporate Website.	
Emissions			
GRI 3: Material Topics 2021	3-3 Management of material topics	AR 2023: Behaving Responsibly to the Environment > pages 18 to 22 AR 2023: Materiality review Environmental Materiality subjects > page 18 People Materiality subjects > page 32 Society Materiality subjects > page 36 Governance Materiality subjects > page 58 2023 Materiality assessment > Capricorn Corporate Website > www.capricornenergy.com/ AR 2023: 2024 KPIS > page 17 AR 2023: 2023 KPIS > pages 12-16	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	AR 2023: Environment > page 22 2023 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 2023: Environment > page 22 2023 Data Tracker > Environment Capricorn's data tracker sits within our Corporate Website www.capricornenergy.com/working-responsibly/reporting/	
	305-3 Other indirect (Scope 3) GHG emissions	AR 2023: Environment > page 22 2023 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 2023
ENVIRONMENTAL continued			
Emissions continued			
GRI 305: Emissions 2016 continued	305-4 GHG emissions intensity	AR 2023: Environment > page 22 2023 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 2023: Environment > Reduction of GHG Emissions > pages 28-29 AR 2023: Environment > page 22 2023 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), sulfur oxides (SOx), and other significant air emissions	2023 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 2023: Behaving Responsibly to the Environment > pages 18 to 22 AR 2023: Materiality review Environmental Materiality subjects > page 18 People Materiality subjects > page 32 Society Materiality subjects > page 36 Governance Materiality subjects > page 58 2023 Materiality assessment > Capricorn Corporate Website > www.capricornenergy.com/ AR 2023: 2024 KPIS > page 17 AR 2023: 2023 KPIS > pages 12-16	
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	AR 2023: Environment > Circular Approach & Minimization of Waste > page 22 2023 SR: Environment > Discharges to Air, Sea, Land & Sound > page 21 2023 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	AR 2023: Environment > Circular Approach & Minimization of Waste > page 22 AR 2023: Environment > Discharges to Air, Sea, Land & Sound > page 21 AR 2023: Governance > Building and Maintaining a Responsible Supply Chain > page 61	

GRI Standard	GRI Disclosure	Information and/or location of information	Omission 2023
ENVIRONMENTAL continued			
Waste continued			
GRI 306: Waste 2020 continued	306-3 Waste generated	2023 Data Tracker > Environment Capricorn's data tracker sits within our Corporate Website www.capricornenergy.com/working-responsibly/reporting/ 2023 Basis of Reporting: Capricorn's Basis of Reporting which underpins our Sustainability reporting disclosures can be found on our website > www.capricornenergy.com/working-responsibly/reporting/ AR 2023: Environment > Circular Approach & Minimization of Waste > page 22	
	306-4 Waste diverted from disposal	2023 Data Tracker > Environment Capricorn's data tracker sits within our Corporate Website www.capricornenergy.com/working-responsibly/reporting/ 2023 Basis of Reporting: Capricorn's Basis of Reporting which underpins our Sustainability reporting disclosures can be found on our website > www.capricornenergy.com/working-responsibly/reporting/ AR 2023: Environment > Circular Approach & Minimization of Waste > page 22	
	306-5 Waste directed to disposal	2023 Data Tracker > Environment Capricorn's data tracker sits within our Corporate Website www.capricornenergy.com/working-responsibly/reporting/ 2023 Basis of Reporting AR 2023: Environment > Circular Approach & Minimization of Waste > page 22	
Supplier environmental assessment			
GRI 3: Material Topics 2021	3-3 Management of material topics	AR 2023: Environment > page 20	
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	2023 Data Tracker > People Capricorn's data tracker sits within our Corporate Website www.capricornenergy.com/working-responsibly/reporting/ AR 2023: Governance > page 59 AR 2023: Environment > page 20	
	308-2 Negative environmental impacts in the supply chain and actions taken	2023 Data Tracker > People Capricorn's data tracker sits within our Corporate Website www.capricornenergy.com/working-responsibly/reporting/ AR 2023: Governance > page 59 AR 2023: Environment > page 20	

GRI Standard	GRI Disclosure	Information and/or location of information	Omission 2023
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	2023 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	2023 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 2023: People > Workplace Safety & Security > page 33 AR 2023: People > Health & Wellbeing > page 34 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	AR 2023: People > Workplace Safety & Security > page 33 AR 2023: People > Health & Wellbeing > page 34 AR 2023: Governance > Emergency Preparedness & Crisis Management > page 59 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	AR 2023: People > Workplace Safety & Security > page 33 AR 2023: People > Health & Wellbeing > page 34	

GRI Standard	GRI Disclosure	Information and/or location of information	Omission 2023
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 2023: People > Workplace Safety & Security > page 33 AR 2023: People > Health & Wellbeing > page 34 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 2023: People > Workplace Safety & Security > page 33 AR 2023: People > Health & Wellbeing > page 34 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 2023: People > Workplace Safety & Security > page 33 AR 2023: People > Health & Wellbeing > page 34 AR 2023: Governance > Ethics, Transparency & Regulatory Compliance > page 59	
	403-7 Prevention and mitigation of occupational health and safety	AR 2023: Governance > Ethics, Transparency & Regulatory Compliance > page 59 AR 2023: People > Workplace Safety & Security > page 33 AR 2023: People > Health & Wellbeing > page 34	
	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	AR 2023: A responsible approach to people > Workplace Safety & Security > page 33	

GRI Standard	GRI Disclosure	Information and/or location of information	Omission 2023
SOCIAL continued			
Occupational health and safety continued			
GRI 403: Occupational Health and Safety 2018 continued	403-10 Work-related ill health	<p>AR 2023: People > Workplace Safety & Security > page 33</p> <p>2023 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. 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.</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	2023 Data Tracker > People Capricorn's data tracker sits within our Corporate Website www.capricornenergy.com/working-responsibly/reporting/	
	404-2 Programs for upgrading employee skills and transition assistance programs	2023 Data Tracker > People Capricorn's data tracker sits within our Corporate Website www.capricornenergy.com/working-responsibly/reporting/ AR 2023: Responsible approach to People > page 32	
	404-3 Percentage of employees receiving regular performance development reviews	2023 Data Tracker > People Capricorn's data tracker sits within our Corporate Website www.capricornenergy.com/working-responsibly/reporting/	
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	AR 2023: People > Diversity, Equality & Inclusion > pages 33 and 34 2023 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 2023
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	2023 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	2023 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 2023: Responsible Approach to Governance > page 58 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. In 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.	
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 2023: Society > Safeguarding Human Rights > page 36 AR 2023: Responsible approach to Governance > page 58 We have not identified any significant risk of child labor in our supply chain in 2023.	

GRI Standard	GRI Disclosure	Information and/or location of information	Omission 2023
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 2023: Society > Safeguarding Human Rights > page 36	
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.	
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 2023.	
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 2023: Responsible approach to Society > pages 36 to 39 assessments AR 2023: Responsible approach to environment > page 20	
	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 2023
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	2023 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	AR 2023: Investing in Local Skills, Recruitment & Procurement > page 39 AR 2023: Building & Maintaining a Responsible Supply Chain > page 61 2023 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. We will endeavor to be in a position to report, if any, by the next reporting period.
Public policy			
GRI 3: Material Topics 2021	3-3 Management of material topics		
GRI 415: Public Policy 2016	415-1 Political contributions	2023 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 2023.	



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