



Capricorn

CAPRICORN ENERGY PLC
SASB | Oil & Gas – Exploration &
Production Index 2021

SASB | Oil & Gas – Exploration & Production Index 2021

Topic	Accounting Metric	Code	Reference to Other Indices	Reference to Capricorn Reports	Notes/omissions
Greenhouse Gas Emissions	Gross global Scope 1 emissions, percentage methane, percentage covered under emissions-limiting regulations	EM-EP-110a.1	GRI 305: Emissions 2016 305-1	2021 Sustainability Data Appendix: Environment > Greenhouse gas emissions > p6 2021 Sustainability Report (SR): Environment > Energy and Greenhouse Gas Emissions > p20	Capricorn reports Scope 1 GHG emissions on the basis of CO ₂ e. 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	2021 Sustainability Data Appendix: Environment > p6-7 GHG Assurance Report	Capricorn did not participate in operated flaring, venting or process-related emissions in 2021. Our operated Scope 1 emissions arise primarily from combustion of fuel.
	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 305: Emissions 2016 103-2	2021 SR: Environment > Energy and Greenhouse Gas Emissions > p19-20 AR 2021: Task Force on Climate-related Financial Disclosures (TCFD) Report > p18	Capricorn aims to be net zero across our operations by 2040 or sooner. We are targeting a 25% reduction in our Scope 1 emissions by 2030.
Air Quality	Air emissions of the following pollutants: (1) NO _x (excluding N ₂ O), (2) SO _x , (3) volatile organic compounds (VOCs), and (4) particulate matter (PM10)	EM-EP-120a.1	GRI 305: Emissions 2016 305-7	2021 Sustainability Data Appendix: Environment > Direct air emissions > p7	We report N ₂ O emissions separately from NO _x emissions. We do not report particulate matter PM10 data.
Water Management	(1) Total fresh water withdrawn, (2) total fresh water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	EM-EP-140a.1	GRI 303: Water 2016 303-1 or GRI 303: Water 2018 303-1 + 303-3 + 303-5 CDP Water W1.2d W1.2h	2021 Sustainability Data Appendix: Environment > Water withdrawal > p11 2021 SR: Environment > Water, Effluents and Pollution > p25	Capricorn reports on total freshwater and seawater withdrawn. For 2021, Capricorn did not operate within a high baseline water stress location.
	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 2016 303-3 GRI 306: Effluents and Waste 2016 306-1 or GRI 303: Water 2018 303-4 GRI 306: Effluents and Waste 2016 306-1		Capricorn does not report on volume of produced water and flowback generated percentage 1) discharged 2) injected 3) recycled; or hydrocarbon content in discharged water
	Percentage of hydraulically fractured wells for which there is public disclosure of all fracturing fluid chemicals used	EM-EP-140a.3		2021 Sustainability Data Appendix: Environment > Water management in operations > p11	No hydraulically fractured operated wells in 2021
	Percentage of hydraulic fracturing sites where ground or surface water quality deteriorated compared to a baseline	EM-EP-140a.4		2021 Sustainability Data Appendix: Environment > Water management in operations > p11	No hydraulically fractured operated wells in 2021

SASB | Oil & Gas – Exploration & Production Index 2021

Topic	Accounting Metric	Code	Reference to Other Indices	Reference to Capricorn Reports	Notes/omissions
Biodiversity Impacts	Description of environmental management policies and practices for active sites	EM-EP-160a.1	GRI 304: Biodiversity 2016 103–2	2021 SR: Environment > Biodiversity > p22	
	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: Effluents and Waste 2016 306–3		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		Zero
Security, Human Rights & Rights of Indigenous Peoples	Percentage of (1) proved and (2) probable reserves in or near areas of conflict	EM-EP-210a.1		2021 Sustainability Data Appendix: Society > Human rights and community relations > p38	None in conflict zones (as defined in UN Global Compact definitions)
	Percentage of (1) proved and (2) probable reserves in or near indigenous land	EM-EP-210a.2		2021 Sustainability Data Appendix: Society > Human rights and community relations > p38	
	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	2021 SR: Society > Protecting Human Rights > p44	
Community Relations	Discussion of process to manage risks and opportunities associated with community rights and interests	EM-EP-210b.1	GRI 102: General Disclosures 2016 102-15	2021 SR: Society > Social Management > p49 2021 SR: Society > Community Engagement > p51	
	Number and duration of non-technical delays	EM-EP-210b.2		2021 Sustainability Data Appendix: Society > Human rights and community relations > p38	
Workforce Health & Safety	(1) Total recordable incident rate (TRIR), (2) fatality rate, (3) near miss frequency rate (NMFR), and (4) average hours of health, safety, and emergency response training for (a) full-time employees, (b) contract employees, and (c) short-service employees	EM-EP-320a.1	GRI 403: Occupational Health and Safety 2018 403–9	2021 Sustainability Data Appendix: People > Accident prevention and safety > p30	
	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	2021 SR: People > Health, Safety and Well-Being > p33	

SASB | Oil & Gas – Exploration & Production Index 2021

Topic	Accounting Metric	Code	Reference to Other Indices	Reference to Capricorn Reports	Notes/omissions
Reserves Valuation & Capital Expenditures	Sensitivity of hydrocarbon reserve levels to future price projection scenarios that account for a price on carbon emissions	EM-EP-420a.1		Annual Report (AR) 2021: Business context > p16–17 2021 SR: Governance > Economics and Funding > p59–61	The 2020 Annual Report is the first year Capricorn has reported the impact on reserves from applying the IEA Stated Policies Scenario, Sustainable Development scenarios and Delayed Recovery Scenario 2050.
	Estimated carbon dioxide emissions embedded in proved hydrocarbon reserves	EM-EP-420a.2		AR 2021: 2021 Capricorn Equity Emissions > p57	We report the embedded carbon dioxide emissions for our 2P Proven & Probable hydrocarbon reserves. Capricorn does not report this metric for 1P Proven reserves.
	Amount invested in renewable energy, revenue generated by renewable energy sales	EM-EP-420a.3			Zero
	Discussion of how price and demand for hydrocarbons and/or climate regulation influence the capital expenditure strategy for exploration, acquisition, and development of assets	EM-EP-420a.4		AR 2021: Business Context > p16 2021 SR: Governance > Economics and Funding > p59–61 AR 2021: Task Force on Climate-related Financial Disclosures (TCFD) Report > p18	
Business Ethics & Transparency	Percentage of (1) proved and (2) probable reserves in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	EM-EP-510a.1		2021 Sustainability Data Appendix: Governance > Human rights and community relations > p38	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 205: Anti-Corruption 2016 103–2	2021 SR: Governance > Ethics, Anti-Bribery and Corruption, and Transparency > p55–58	
Management of the Legal & Regulatory Environment	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	EM-EP-530a.1	GRI 102: General Disclosures 2016 102–12	2021 SR: Governance > Ethics, Anti-Bribery and Corruption, and Transparency > p55–58	
Critical Incident Risk Management	Process Safety Event (PSE) rates for Loss of Primary Containment (LOPC) of greater consequence (Tier 1)	EM-EP-540a.1		2021 Sustainability Data Appendix: People > Critical incident risk management > p32	
	Description of management systems used to identify and mitigate catastrophic and tail-end risks	EM-EP-540a.2		2021 SR: People > Major Accident Prevention > p37–39	

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		2021 SR: Overview > 2021 Highlights > p6 AR 2021: At a Glance > p4–5	
Number of offshore sites	EM-EP-000.B		AR 2021: Licence List > p208	
Number of terrestrial sites	EM-EP-000.C		AR 2021: Licence List > p208	



HEAD OFFICE

50 Lothian Road
Edinburgh
EH3 9BY
T: +44 131 475 3000
F: +44 131 475 3030
E: pr@capricornenergy.com
www.capricornenergy.com

LONDON OFFICE

4th Floor
Wellington House
125 Strand
London
WC2R 0AP

EGYPT OFFICE

Capricorn Egypt Limited
5th Floor
7 Road 150
11431 Maadi
Cairo

MEXICO OFFICE

Capricorn Americas México
Torre Mayor
Avenida de la Reforma 505,
Piso 36
Colonia Cuauhtémoc
Delegación Cuauhtémoc
06500 Ciudad de México

MAURITANIA OFFICE

Ilot C 544 – Tévragh Zeina
Nouakchott