

APPENDIX C:
SASB INDUSTRY-SPECIFIC METRICS

Topic	Code	Metric	Disclosure	Comments
Greenhouse Gas Emissions	EM-EP-110a.1	Total global Scope 1 emissions, methane share, share covered by regulations	185	
	EM-EP-110a.2	Total global Scope 1 emissions from: (1) flaring of hydrocarbons, (2) other combustion processes, (3) process emissions, (4) other venting emissions, (5) leaks	185	
	EM-EP-110a.3	Discussion of long-term and short-term management strategy or plan for Scope 1 emissions, reduction targets, and performance analysis	168	
Air Quality	EM-EP-120a.1	Air emissions of the following pollutants: (1) NOx (excluding N ₂ O), (2) SOx, (3) volatile organic compounds (VOCs), (4) particulate matter (PM ₁₀)	198	
Water Management	EM-EP-140a.1	(1) Volume of water withdrawn, (2) volume of water consumed; share of each in regions with high or extremely high-water stress	204	
	EM-EP-140a.2	Volume of produced water and returned water; share (1) discharged, (2) injected, (3) treated; hydrocarbon content in discharged water	205	
	EM-EP-140a.3	Share of hydraulic fracturing wells for which all chemicals used are disclosed		
	EM-EP-140a.4	Share of hydraulic fracturing sites where the quality of underground or surface water has deteriorated compared to baseline		
Biodiversity Impacts	EM-EP-160a.1	Description of environmental management policies and practices for active sites	161	
	EM-EP-160a.2	(1) Number and (2) total volume of hydrocarbon spills, (3) volume in the Arctic, (4) volume affecting shorelines with ESI indices 8-10, (5) volume recovered after spill	212	
	EM-EP-160a.3	Share of (1) proved and (2) probable reserves located near protected natural areas or habitats of endangered species	-	

Topic	Code	Metric	Disclosure	Comments
Safety, Human Rights, and Indigenous Rights	EM-EP-210a.1	Share of (1) proved and (2) probable reserves near conflict zones	-	Company does not operate near conflict zones
	EM-EP-210a.2	Share of (1) proved and (2) probable reserves near indigenous land	-	Company does not operate near indigenous land
	EM-EP-210a.3	Discussion of engagement processes and comprehensive assessment of impacts on human rights, indigenous rights, and activities in conflict zones	141	
Community Relations	EM-EP-210b.1	Discussion of the process for managing risks and opportunities related to the rights and interests of local communities	141	
	EM-EP-210b.2	(1) Number and (2) duration of non-technical delays		
Worker Health and Safety	EM-EP-320a.1	(1) Total recordable incident rate (TRIR), (2) fatality rate, (3) nearmiss frequency rate (NMFR), (4) average hours of health, safety, and emergency response training for (a) employees and (b) contractors	153	
	EM-EP-320a.2	Discussion of management systems aimed at integrating safety culture throughout the exploration and production lifecycle	148	
Reserves Evaluation and	EM-EP-420a.1	Sensitivity of hydrocarbon reserve levels to projected price scenarios accounting for carbon emissions costs	-	At the moment, such studies are not being conducted
	Capital Expenditures	Estimated CO2 emissions contained in proved hydrocarbon reserves	-	At the moment, such studies are not being conducted
	EM-EP-420a.3	Volume of investments in renewable energy, revenue from renewable energy sales		
	EM-EP-420a.4	Discussion of the impact of oil prices, demand, and climate regulations on capital investment strategy in exploration, acquisition, and asset development	-	At the moment, such studies are not being conducted

Topic	Code	Metric	Disclosure	Comments
Business Ethics and Transparency	EM-EP-510a.1	Share of (1) proved and (2) probable reserves in countries with the 20 lowest positions in Transparency International's Corruption Perceptions Index	-	The company does not operate in the specified regions
	EM-EP-510a.2	Description of the management system to prevent corruption and bribery throughout the value chain	96	
Legal and Regulatory Environment Management	EM-EP-530a.1	Discussion of corporate positions on government regulations or proposals concerning environmental and social factors affecting the industry	47	
Critical Incident Risk Management	EM-EP-540a.1	Process safety incident rate (PSE) for significant loss of primary containment (LOPC) Level 1 events		
	EM-EP-540a.2	Description of management systems used to identify and mitigate catastrophic and emergency risks	151	
Operational Metrics	EM-EP-000.A	Production of: (1) crude oil, (2) natural gas, (3) synthetic oil, and (4) synthetic gas	2, 246	
	EM-EP-000.B	Number of offshore fields	247	
	EM-EP-000.C	Number of onshore fields	247	

APPENDIX D:
DISCLOSURE ALIGNED WITH IFRS S2

Component	IFRS S2 Requirement	Disclosure Requirement	Information Disclosed in the Report	Report Section / Reference
Governance	S2.6(a)(i-v)	The role of the Board of Directors and its committees in overseeing climate-related risks and opportunities, including the frequency of consideration, agenda topics, management reporting, and whether relevant performance indicators are incorporated into remuneration policies	Oversight by the Board of Directors of climate-related risks and opportunities, approval of the Low-Carbon Development Program 2060 (LCDP-2060), targets, and investment priorities	Climate risk and opportunity management system
Governance			Review of climate-related matters by the relevant committee (HSESDC), regularity of oversight, management reporting, and monitoring of indicators	Climate risk and opportunity management system
Governance			Integration of climate-related ESG KPIs into the executive remuneration system	Climate risk and opportunity management system
Governance	S2.6(b)(i-ii)	Role of executive management, including responsibilities, authority, and governance processes	Role of the Management Board and executive management in the implementation of the LCDP-2060, including the allocation of responsibilities	Climate risk and opportunity management system
Strategy	S2.10 (c-d)	Identification of time horizons (short-, medium-, and long-term)	Definition of short-, medium-, and long-term planning horizons	Climate risk and opportunity management system
Strategy	S2.10(a-b)	Identification of climate-related risks and opportunities	Identification of physical and transition climate-related risks and opportunities	Climate risk and opportunity management system
Strategy	S2.13(a-b)	Impact of climate-related risks and opportunities on the business model, strategy, and financial planning	Impact of climate-related factors on the business model and strategy	Climate risk and opportunity management system
Strategy	S2.16(c-d)		Impact on financial and investment planning, including capital expenditures (CAPEX)	Climate risk and opportunity management system
Strategy	S2.14(a)(i-v)	Transition plan and decarbonization measures	Transition plan (LCDP-2060), decarbonization pathways and key measures	Climate risk and opportunity management system
Strategy	S2.14(b)	Implementation of key actions and projects	Implementation of projects related to energy efficiency, RES, methane reduction, CCUS, hydrogen, SAF, offsets, and water	Climate risk and opportunity management system; key projects within the climate strategy (LCDP-2060)