

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, 248	
	EM-EP-000.B	Number of offshore fields	249	
	EM-EP-000.C	Number of onshore fields	249	

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)

Component	IFRS S2 Requirement	Disclosure Requirement	Information Disclosed in the Report	Report Section / Reference
Strategy	S2.15(a,b)	Current and expected financial effects of climate factors	Current and expected financial effects of climate risks and regulation (ETS, penalties, insurance)	Climate risk and opportunity management system
Strategy	S2.16(a,c,d)	Expected financial effects across time horizons	Expected short, medium-, and long-term financial impacts	Climate risk and opportunity management system
Strategy	S2.16(b)	Risk of material adjustments to carrying amounts in the next reporting period	Qualitative assessment of sensitivity to changes in assumptions and regulatory developments	Climate risk and opportunity management system
Strategy	S2.22(a–b)	Scenario analysis and strategy resilience	Scenario analysis under the LCDP-2060 (RCP/NGFS), resilience of the development strategy and asset portfolio	Climate risk and opportunity management system
Risk Management	S2.25(a)	Processes for identifying, assessing, and priority setting of climate-related risks	Integration into ERM; data sources; prioritization criteria; regular updates of the risk register	Climate risk and opportunity management system
Risk Management	S2.25(b)	Processes for identifying, assessing, priority setting, and monitoring climate-related opportunities	Risk response and mitigation measures (RES, LDAR, CCUS, infrastructure adaptation)	Climate risk and opportunity management system
Risk Management	S2.25(c)	Extent and manner of integration of processes for identifying, assessing, priority setting, and monitoring climate-related risks and opportunities into the entity-wide risk management process	Monitoring and control, MRV, ACM, regulatory management reporting	Climate risk and opportunity management system
Risk Management	S2.25(c)	Integration of processes into the overall risk management system	Integration of climate-related risks into ERM, budgeting, and investment processes	Climate risk and opportunity management system
Metrics and Targets	S2.29(a)(i–vi)	Greenhouse gas emissions - Scope 1, Scope 2, Scope 3; boundaries, methodology, and assumptions	Scope 1, Scope 2, and Scope 3 greenhouse gas emissions; consolidation boundaries, calculation methodologies, MRV	Greenhouse gas emissions

Component	IFRS S2 Requirement	Disclosure Requirement	Information Disclosed in the Report	Report Section / Reference
Metrics and Targets	S2.29(b)	Assets or activities exposed to physical risks	Assets/operations exposed to physical climate-related risks, qualitative information (without quantitative shares)	Climate Risk and Opportunity Management System
Metrics and Targets	S2.29(c)	Exposure to transition risks	Assets/operations exposed to regulatory and market changes (carbon regulation, ETS, ACM requirements)	Climate risk and opportunity management system
Metrics and Targets	S2.29(d–e)	CAPEX/OPEX directed at managing climate-related risks and opportunities	Investments in decarbonization, adaptation, and low-carbon technologies	Climate risk and opportunity management system;
Metrics and Targets	S2.29(f)(i–ii)	Internal carbon price (type, level, coverage, review)	Use of an internal carbon price in investment appraisal	Emissions reduction targets
Metrics and Targets	S2.29 (g)(i)	Description of how climate-related factors are taken into account when determining executive remuneration	Integration of climate-related ESG KPIs into the executive remuneration system	Climate change and low-carbon development
Metrics and Targets	S2.33–S2.35	Emissions reduction targets and progress metrics	Quantitative climate targets (2031/2060), baseline year, monitoring and progress tracking	Greenhouse gas emissions reduction targets
Metrics and Targets	S2.36(e)	Use of carbon credits/offsets	Approach to the use of carbon credits and offset projects (including removals)	Key projects within the climate strategy (LCDP-2060)