

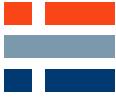


Harbour Energy plc

ESG Data and Reporting Appendix 2024



#WeAreHarbourEnergy



External review of our ESG reporting

Verisk Maplecroft was commissioned by Harbour Energy plc to:

- Conduct a review of Harbour's ESG material topics to help inform the ESG content of Harbour Energy's 2024 Annual Report and Accounts (ARA) that included a Sustainability chapter.
- Support the overall content development of Harbour Energy's 2024 ARA, and its alignment to the GRI Standards and other applicable standards (see below).
- Ensure the accuracy of disclosures made against material ESG topics in Harbour Energy's 2024 ARA.

This statement is made in our capacity as an ongoing service provider to Harbour Energy on this assignment. Verisk Maplecroft did not directly verify the data relating to the Environment, Safety, Social and Governance (ESSG) aspects of the report. We did, however, confirm the existence of Harbour Energy policy statements, the veracity of management systems and the rigour of internal reporting/review processes.

Methodology

Verisk Maplecroft's review of Harbour Energy's ESG performance involved the following activities between September 2024 and March 2025:

- Internal engagement: This included interviewing subject matter experts across key disciplines (including health, safety, environment and security, human resources, legal, audit and risk management, investor relations, and others) at both Group level and Business Unit level, to gather information for the 2024 ARA and to update scoring for the materiality assessment process
- Standards and recommendations: This included supporting Harbour Energy with the alignment of the ESG-related content of its 2024 ARA to international best practice reporting standards and recommendations. These standards included (1) GRI Standards (including the latest GRI 11: Oil and Gas Sector Standard 2021); (2) UN Global Compact Principles; (3) Task Force on Climate-related Financial Disclosures (TCFD); (4) Sustainability Accounting Standards Board (SASB); and (5) IPIECA reporting guidance
- In addition, our work involved engagement with Harbour Energy on the potential for further public reporting to meet the emerging expectations of external stakeholders

- Materiality assessment process: Verisk Maplecroft assisted Harbour Energy with the scoring and outputs of its structured double materiality assessment to help identify its material ESG issues. This included engaging with internal and external stakeholders. The overall process is aligned with the requirements of the GRI Standards and the European Sustainability Reporting Standard
- Gap analysis: A high-level gap analysis was carried out to identify and, where feasible, address gaps in Harbour Energy's existing reporting practices
- Performance enhancement: The outcomes from the review of standards and gap analysis were used, where possible, to enhance Harbour Energy's level of reporting

Materiality and completeness

Verisk Maplecroft believes that the narrative and data presented in this report are an accurate representation of Harbour Energy's material ESG issues. Verisk Maplecroft is also satisfied that Harbour Energy's GRI Core 'in-accordance' claim is fairly stated. Harbour Energy has reported on its management approaches towards its material issues and on relevant disclosures.

James Allan

VP, Head of Consulting

25 March 2025

Verisk Maplecroft

Trim Street, Bath BA1 1HB



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GRI: General disclosures

This Global Reporting Initiative (GRI) content index provides a consolidated overview of Harbour Energy's reporting against the GRI Standards (2021), including the GRI Oil and Gas Sector Standard. Harbour has reported in accordance with the GRI Standards for the period 1 January to 31 December 2024. We have included notes where relevant to highlight whether a topic is material. The level of each disclosure is highlighted in the index tables (see legend at the bottom of each page).

THE ORGANISATION AND ITS REPORTING PRACTICES		DISCLOSURE	AR	APP	DATA	WEB
2-1	Organisational details	●	4-5 & 22-31			LINK
2-2	Entities included in the organisation's sustainability reporting	●	22-31 & 39			LINK
2-3	Reporting period, frequency and contact point	●	39 & 188-190			
2-4	Restatements of information	●		Notes below		
2-5	External assurance	●	197-198			
NOTES	No restatements of sustainability data for the 2024 Annual Report and Accounts.					
ACTIVITIES AND WORKERS		DISCLOSURE	AR	APP	DATA	WEB
2-6	Activities, value chain and other business relationships	●	4-5 & 12-13		Gov. Data	LINK
2-7	Employees	●			Soc. Data	LINK
2-8	Workers who are not employees	●			Soc. Data	
GOVERNANCE		DISCLOSURE	AR	APP	DATA	WEB
2-9	Governance structure and composition	●	70-117			LINK
2-10	Nomination and selection of the highest governance body	●	70-117			
2-11	Chair of the highest governance body	●	70-117			
2-12	Role of the highest governance body in overseeing the management of impacts	●	70-117			
2-13	Delegation of responsibility for managing impacts	●	70-117			
2-14	Role of the highest governance body in sustainability reporting	●		Notes below		
2-15	Conflicts of interest	●	70-117			
2-16	Communication of critical concerns	●	55 & 70-117	Notes below		
2-17	Collective knowledge of the highest governance body	●	70-117			
2-18	Evaluation of the performance of the highest governance body	●	70-117			
2-19	Remuneration policies	●	88-113			
2-20	Process to determine remuneration	●	89 & 94	Notes below		
2-21	Annual total compensation ratio	●	111	Notes below		
NOTES	2-16: Partly reported as we do not disclose the nature of critical concerns that were communicated to the highest governance body for confidentiality reasons. 2-20: We engage our major shareholders when designing our remuneration policies, but not our broader stakeholder group. 2-21: Partly reported. We provide the ratio of the CEO's pay to the lower quartile, median, and upper quartile pay in our annual remuneration report for the last three years, but we do not report data on highest-paid individual in each country of significant operations to the median annual total compensation for all employees, nor the percentage increase. The Board of Directors approves the Sustainability review in the Annual Report and Accounts.					

LEVEL OF DISCLOSURE: ● Full ● Partial ● Omitted



GRI: General disclosures continued

STRATEGY, POLICIES AND PRACTICES		DISCLOSURE	AR	APP	DATA	WEB
2-22	Statement on sustainable development strategy	●	3, 7-9, 12-13, 38			
2-23	Policy commitments	●	59	Notes below		
2-24	Embedding policy commitments	●	59			
2-25	Processes to remediate negative impacts	●	55-59			
2-26	Mechanisms for seeking advice and raising concerns	●	55-57			
2-27	Compliance with laws and regulations	●	55-59			
2-28	Membership associations	●		Notes below		
NOTES	Harbour Energy is member of a number of industry associations, where we often sit on committees and other taskforces. Our memberships of associations include the International Association of Oil & Gas Producers, Energy Institute, OffshoreEnergies UK, FABIG, Step Change in Safety, Dropped Objects Prevention Scheme and IPIECA. Examples of external initiatives include the UN Global Compact, the Oil and Gas Methane Partnership 2.0 and the Global Reporting Initiative.					

STAKEHOLDER ENGAGEMENT		DISCLOSURE	AR	APP	DATA	WEB
2-29	Approach to stakeholder engagement	●	14-15	Notes below		
2-30	Collective bargaining agreements	●	55		Soc. Data	
NOTES	Our stakeholders are selected for engagement on the basis of: a) Their actual and/or potential impact on Harbour, and the achievement of our business objectives, and b) our actual and/or potential impact, both positive and negative, on them. We have identified a number of key stakeholder groups, and these include: our investors and shareholders, our lenders, JV partners, suppliers and customers, our workforce (incl. contractors), government and regulators, and local communities. Approach: engagement with stakeholders takes place at different levels: corporate level (i.e. for strategic issues) and Business Unit level (i.e. for both strategic and operational issues). Furthermore, the frequency of our engagements (daily, weekly or monthly), and the mechanism by which we engage (direct engagement, virtual meetings, annual reports etc), depends on who we are engaging with.					

MANAGEMENT OF MATERIAL TOPICS		DISCLOSURE	AR	APP	DATA	WEB
3-1	Process to determine material topics	●	39			
3-2	List of material topics	●	38			
3-3	Management of material topics	●	2-68			



GRI 200: Economic

GRI 201: ECONOMIC PERFORMANCE (2016)		DISCLOSURE	AR	APP	DATA	WEB	POL
3-3	Management approach	●	7-9				
201-1	Direct economic value generated and distributed	●	55		Gov. Data		
201-2	Financial implications and other risks and opportunities due to climate change	●	45-51 & 137-142				
201-3	Defined benefit plan obligations and other retirement plans	●	183-185				
201-4	Financial assistance received from government	●			Gov. Data		
GRI 202: MARKET PRESENCE (2016)		DISCLOSURE	AR	APP	DATA	WEB	POL
3-3	Management approach	●	57	Notes below		LINK	
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	●		Notes below			
202-2	Proportion of senior management hired from the local community	●			Soc. Data		
NOTES	202: Not applicable. Our employees receive salaries that are significantly higher than applicable local minimum wage levels. This is due to the nature of employee roles at Harbour Energy, which are generally office-based administrative roles or highly skilled technical roles. Entry grade salary levels in our international operations are significantly higher than the applicable local minimum wage. 202-2: We provide data for nationals (locals) in senior management (including grade applied) in the ESG Datasheet (although not broken down by location).						
GRI 203: INDIRECT ECONOMIC IMPACTS (2016)		DISCLOSURE	AR	APP	DATA	WEB	POL
3-3	Management approach	●	55				
203-1	Infrastructure investments and services supported	●	13, 51, 55	Notes below			
203-2	Significant indirect economic impacts	●	55-57	Notes below	Gov. Data		
NOTES	203-1 (a), (b) and (c): Partially reported. 203-2 (a): Fully reported and 203-2 (b): Partially reported. Impacts through value generation and distribution are reported in a general context and not on a project basis or in context of external benchmarks and stakeholder priorities, such as national and international standards, protocols and policy agendas.						
GRI 204: PROCUREMENT PRACTICES (2016)		DISCLOSURE	AR	APP	DATA	WEB	POL
3-3	Management approach	●	56				
204-1	Proportion of spending on local suppliers	●	56		Gov. Data		

LEVEL OF DISCLOSURE: ● Full

● Partial

● Omitted

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GRI 200: Economic continued

GRI 205: ANTI-CORRUPTION		DISCLOSURE	AR	APP	DATA	WEB	POL
3-3	Management approach	●	55 & 68			LINK	Code of Conduct
205-1	Operations assessed for risks related to corruption	●	55				
205-2	Communication and training about anti-corruption policies and procedures	●	55				
205-3	Confirmed incidents of corruption and actions taken	●	55				
GRI 206: ANTI-COMPETITIVE BEHAVIOUR		DISCLOSURE	AR	APP	DATA	WEB	POL
3-3	Management approach	●	55				Code of Conduct
206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	●	14, 55	Notes below			
NOTES	<i>No legal actions for anti-competitive behaviour, anti-trust, and monopoly practices were brought against Harbour Energy in 2024.</i>						
GRI 207: TAX		DISCLOSURE	AR	APP	DATA	WEB	POL
3-3	Management approach	●	56	Notes below		LINK	Tax Policy
207-1	Approach to tax	●	83	Notes below		LINK	
207-2	Tax governance, control and risk management	●	56, 65, 155-157	Notes below		LINK	
207-3	Stakeholder engagement and management concerns related to tax	●	56	Notes below		LINK	
207-4	Country-by-country reporting	●	199-201	Notes below			
NOTES	<i>We provide a wide range of tax-related data in our Annual Report. Tax is audited every year by an independent external auditor as part of the annual audit for the financial statements. For more information regarding approach, governance, control and risk management related to taxation, please refer to our Tax Policy and Annual Report.</i>						

LEVEL OF DISCLOSURE: ● Full

● Partial

● Omitted

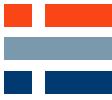
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GRI 400: Social

GRI 401: EMPLOYMENT (2016)		DISCLOSURE	AR	APP	DATA	WEB	POL
3-3	Management approach	●	57-58	Notes below			People Policy
401-1	New employee hires and employee turnover	●	55,57-59		Soc. Data		
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	●	57-60	Notes below			
401-3	Parental leave	●		Notes below	Soc. Data		
NOTES	<i>We supplement employees' base salaries with additional benefit packages. These vary depending on national employment law and local circumstances, but typically include life insurance, healthcare, disability and invalidity coverage, parental leave, retirement provisions and stock ownership. Identical benefits are provided irrespective of employment type (full-time and part-time employees) in our European operations. In our other operations, part-time employees enjoy broadly the same access benefits provided to full-time employees, with the exception of a smaller number of benefits (eg stock ownership). We do not disclose points c, d and e under 401-3. Disclosure of these indicators is under consideration.</i>						
GRI 402: LABOUR MANAGEMENT RELATIONS (2016)		DISCLOSURE	AR	APP	DATA	WEB	POL
3-3	Management approach	●		Notes below			
402-1	Minimum notice periods regarding operational changes	●		Notes below			
NOTES	<i>Typically, we will provide employees and, where relevant, their elected representatives with at least one month's notice of any significant operational changes that might affect them.</i>						
GRI 403: OCCUPATIONAL HEALTH AND SAFETY (2018)		DISCLOSURE	AR	APP	DATA	WEB	POL
3-3	Management approach	●	40-42	Notes below			HSES Policy
403-1	Occupational health and safety management system	●	40-42	Notes below		Occupational Health and Safety	
403-2	Hazard identification, risk assessment, and incident investigation	●	40-42	Notes below		Process Safety	CMAP Policy
403-3	Occupational health services	●		Notes below			
403-4	Worker participation, consultation, and communication on occupational health and safety	●	40-42	Notes below			HSES Policy
403-5	Worker training on occupational health and safety	●	40-42	Notes below			
403-6	Promotion of worker health	●	40-42	Notes below			
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	●	40-42	Notes below			
403-8	Workers covered by an occupational health and safety management system	●	40-42	Notes below			HSES Policy
403-9	Work-related injuries	●	40-42		Soc. Data		
403-10	Work-related ill health	●	40-42		Soc. Data		
NOTES	<i>Our Health, Safety, Environment and Security (HSES) Policy supports our commitment to continually improve our HSES performance. The Policy is endorsed by our Chief Executive Officer and sets out our overarching commitment. Our HSES Policy is supported by and implemented through our HSES Management System. Our HSES Management System is monitored and reviewed on an ongoing basis to ensure its effectiveness and to support continuous improvement of operations. Employees are engaged and consulted on HSES policy and practice; additionally, employee groups are selected to form safety forums or be safety representatives. Elective safety representatives and safety forum groups meet every quarter. Occupational health and safety training is provided across the organisation for all staff. This training includes general training (eg induction) as well as more specific work-related OHS training (eg work related hazards, or hazardous activities/situations), depending on the employee and the activity performed. A comprehensive audit programme is structured for HSES management across the organisation (covering employees and contractors). We have processes for identifying workplace health and safety hazards and for assessing risks. Employees and contractors can report workplace hazards and hazardous situations, and are required to remove themselves from work in situations which could cause injury, and are likewise instructed to intervene in situations which could cause injury. All workers (employees and contractors) are equipped with a stop work authority. Additionally, neither employees nor contractors are allowed to resume their activity in cases where potential hazards have not been addressed and risks have not been mitigated. All workers are protected against reprisals. We report and investigate all our incidents and near misses. High consequence injury rate data is reported and investigated at each instance. 403-2: a (i and ii), and d not reported. 403-6 a: Not reported, 403-6 b: Partially reported. 403-9: We disclose the total number of hours worked, but we do not currently disclose the split between employees (403-9 a.v.) and contractors (403-9 b.v.).</i>						

LEVEL OF DISCLOSURE: ● Full ● Partial ● Omitted

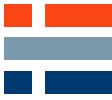
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GRI 400: Social continued

GRI 404: TRAINING AND EDUCATION (2016)		DISCLOSURE	AR	APP	DATA	WEB	POL
3-3	Management approach	●	57				
404-1	Average hours of training per year per employee	●	55, 57		Soc. Data		
404-2	Programs for upgrading employee skills and transition assistance programs	●					
404-3	Percentage of employees receiving regular performance and career development reviews	●	55		Soc. Data		
GRI 405: DIVERSITY AND EQUAL OPPORTUNITY (2016)		DISCLOSURE	AR	APP	DATA	WEB	POL
3-3	Management approach	●	58				Diversity, Equity and Inclusion Policy
405-1	Diversity of governance bodies and employees	●	55, 58		Soc. Data		
405-2	Ratio of basic salary and remuneration of women to men	●		Notes below			Gender pay reporting
NOTES	For details concerning gender pay gap, refer to our Gender Pay Report 2024 .						
GRI 406: NON-DISCRIMINATION (2016)		DISCLOSURE	AR	APP	DATA	WEB	POL
3-3	Management approach	●	58				LINK
406-1	Incidents of discrimination and corrective actions taken	●	58		Gov. Data		
NOTES	No incidents of discrimination were registered in 2024.						
GRI 407: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING (2016)		DISCLOSURE	AR	APP	DATA	WEB	POL
3-3	Management approach	●	57				LINK
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	●	55	Notes below			
NOTES	No operations or suppliers were identified where the right to exercise freedom of association and collective bargaining may be violated or at significant risk in 2024.						
GRI 408: CHILD LABOUR (2016)		DISCLOSURE	AR	APP	DATA	WEB	POL
3-3	Management approach	●	57	Notes below			LINK
408-1	Operations and suppliers at significant risk for incidents of child labour	●		Notes below			
NOTES	No operations or suppliers were identified to have a significant risk for incidents of child labour in 2024.						

LEVEL OF DISCLOSURE: ● Full ● Partial ● Omitted



GRI 400: Social continued

GRI 409: FORCED OR COMPULSORY LABOUR (2016)		DISCLOSURE	AR	APP	DATA	WEB	POL
3-3	Management approach	●	57	Notes below	LINK	Modern Slavery & Human Trafficking Statement	
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	●	52				
NOTES	<i>No operations or suppliers were identified to have a significant risk for incidents of forced or compulsory labour in 2024.</i>						
GRI 410: SECURITY PRACTICES (2016)		DISCLOSURE	AR	APP	DATA	WEB	POL
3-3	Management approach	●	56, 64				
410-1	Security personnel trained in human rights policies or procedures	●		Notes below			
NOTES	<i>We do not typically conduct specific human rights training for internal or external security personnel. For human rights related training to contractors, refer to GRI 412.</i>						
GRI 411: RIGHTS OF INDIGENOUS PEOPLES (2016)		DISCLOSURE	AR	APP	DATA	WEB	POL
3-3	Management approach	●	52	Notes below			
411-1	Incidents of violations involving rights of indigenous peoples	●		Notes below			
NOTES	<i>Not applicable. None of our operating activities are located in or near indigenous land. No incidents of violations involving rights of indigenous peoples were registered in 2024.</i>						
GRI 412: HUMAN RIGHTS ASSESSMENT (2016)		DISCLOSURE	AR	APP	DATA	WEB	POL
3-3	Management approach	●	56				Modern Slavery & Human Trafficking Statement
412-1	Operations that have been subject to human rights reviews or impact assessments	●	52, 55 & 56	Notes below	Gov Data	LINK	
412-2	Employee training on human rights policies or procedures	●	56				
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	●			Gov Data		
NOTES	<i>We conduct an annual human rights risk screening in cooperation with an external consultant.</i>						

LEVEL OF DISCLOSURE:

● Full

○ Partial

● Omitted

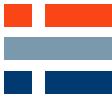
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GRI 400: Social continued

GRI 413: LOCAL COMMUNITIES (2016)		DISCLOSURE	AR	APP	DATA	WEB	POL
3-3	Management approach	●	56 & 57				
413-1	Operations with local community engagement, impact assessments, and development programs	●	56 & 57	Notes below			
413-2	Operations with significant actual and potential negative impacts on local communities	●	56 & 57	Notes below			
NOTES	<i>Our environmental and social impact assessments include community impacts and engagement. We plan to continue to evolve our approach to local community management in the context of our newly acquired onshore operations.</i>						
GRI 414: SUPPLIER SOCIAL ASSESSMENT		DISCLOSURE	AR	APP	DATA	WEB	POL
3-3	Management approach	●	52 & 55	Notes below		LINK	Supply Chain Policy
414-1	New suppliers that were screened using social criteria	●	52 & 55	Notes below	Gov. Data		
414-2	Negative social impacts in the supply chain and actions taken	●	52 & 55	Notes below	Gov. Data		
NOTES	<i>We subject all new contractors to an initial risk-based HSES assessment either by pre-qualification, bidding or negotiation, and then again during contract commencement. Our Supply Chain Contractor Due Diligence Process also assesses all material new contracts for human rights, labour rights, corruption, financial and business-ethics risks. In 2024, we identified no significant negative environmental, human-rights or labour-rights impacts in our supply chain.</i>						
GRI 415: PUBLIC POLICY		DISCLOSURE	AR	APP	DATA	WEB	POL
3-3	Management approach	●	57				Code of Conduct
415-1	Political contributions	●	57	Notes below			
NOTES	<i>In 2024, Harbour Energy did not make any political donations or contributions.</i>						
GRI 416: CUSTOMER HEALTH AND SAFETY		DISCLOSURE	AR	APP	DATA	WEB	POL
3-3	Management approach	●		Notes below			
416-1	Assessment of the health and safety impacts of product and service categories	●		Notes below			
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	●		Notes below			
NOTES	<i>Harbour sells crude oil and gas solely to energy and utility companies, traders and refiners. We do not sell any products to the general public. As such, the health and safety impacts of any products/services or the nature of information on products/services are of limited relevance to our business. Material Safety Data Sheets are prepared for our crude oil and gas products where relevant.</i>						

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● Full

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● Omitted

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GRI 400: Social continued

GRI 417: MARKETING AND LABELLING		DISCLOSURE	AR	APP	DATA	WEB	POL
3-3	Management approach	●			Notes below		
417-1	Requirements for product and service information and labelling	●			Notes below		
417-2	Incidents of non-compliance concerning product and service information and labelling	●			Notes below		
417-3	Incidents of non-compliance concerning marketing communications	●			Notes below		
NOTES	Non-applicable. See notes for GRI 416: Customer health and safety.						
GRI 418: CUSTOMER PRIVACY		DISCLOSURE	AR	APP	DATA	WEB	POL
3-3	Management approach	●	43 & 68			Cybersecurity	
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	●	43 & 68	Notes below			
NOTES	Cybersecurity is a material topic for Harbour. Harbour Energy did not register any significant data breaches in 2024.						
GRI 419: SOCIOECONOMIC COMPLIANCE		DISCLOSURE	AR	APP	DATA	WEB	POL
3-3	Management approach	●	Throughout report			LINK	
419-1	Non-compliance with laws and regulations in the social and economic area	●		Notes below			
NOTES	We have not identified any non-compliance with laws and/or regulations, nor have we been subject to any fines and non-monetary sanctions for failure to comply with laws and/or regulations in the social and economic area in 2024.						

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GRI 300: Environmental

GRI 301: MATERIALS (2016)		DISCLOSURE	AR	APP	DATA	WEB	POL
3-3	Management approach	●			Notes below		
301-1	Materials used by weight or volume	●			Notes below		
301-2	Recycled input materials used	●			Notes below		
301-3	Reclaimed products and their packaging materials	●			Notes below		
NOTES	<i>Energy is the dominant input and output of our operations, therefore the value of reporting total materials by weight or volume for our sector is limited.</i>						
GRI 302: ENERGY (2016)		DISCLOSURE	AR	APP	DATA	WEB	POL
3-3	Management approach	●	45, 52 & 53	Notes below			Climate Policy
302-1	Energy consumption within the organisation	●	52 & 53		Env. Tab		
302-2	Energy consumption outside of the organisation	●	53 & 53, 46, 56	Notes below			
302-3	Energy intensity	●	52		Env. Tab		
302-4	Reduction of energy consumption	●	45, 52 & 53		Env. Tab		
302-5	Reduction in energy requirements of products and services	●		Notes below			
NOTES	<i>Our GHG emissions are a reflection of our energy use so any commentary on emissions management and reductions is parallel to energy consumption 302-2. We report six of the 15 Scope 3 categories outlined by the GHG Protocol. While the remaining Scope 3 categories are not currently relevant to the company, we will continue to assess our Scope 3 reporting boundary. 302-5: Reduction in energy requirements of products and services is not applicable to our operations.</i>						
GRI 303: WATER AND EFFLUENTS (2018)		DISCLOSURE	AR	APP	DATA	WEB	POL
3-3	Management approach	●	53	Notes below			
303-1	Interactions with water as a shared resource	●	53	Notes below			
303-2	Management of water discharge-related impacts	●	53	Notes below			
303-3	Water withdrawal	●		Notes below	Env. Tab		
303-4	Water discharge	●		Notes below	Env. Tab		
303-5	Water consumption	●		Notes below	Env. Tab		
NOTES	<i>Our materiality assessment has shown that water is a material topic for Harbour Energy. However, the majority of Harbour's operated assets are offshore and we have a limited impact on local water availability. Some of our assets, such as in North Africa, are in regions with high or extremely high baseline water stress, however these assets are currently resilient to operational disruptions that water stress could cause and there is a low likelihood that the stress could cause conflicts with local communities over scarce resources. Nor do we operate in areas where there is a risk of aquifer contamination. We monitor water produced alongside our offshore operations and treat it to reduce the concentration of oil in water to permitted levels, before discharging it to the marine environment. Globally, we do not extract any water directly from freshwater sources (eg springs, streams, rivers, freshwater lakes etc.). Most of the water we use is seawater. We disclose several effluents and waste KPIs in our ESG Datasheet. 303-3: We do not break down total water withdrawal from each of the sources listed in Disclosures 303-3-a and 303-3-b in megalitres by category nor by the unit of metric: ≤1,000 mg/L Total Dissolved Solids. GRI 303-4: We do not disclose water discharge to all areas in megalitres, and a breakdown of this by points i. ii. iii. iv.</i>						

LEVEL OF DISCLOSURE: ● Full ● Partial ● Omitted

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GRI 300: Environmental continued

GRI 304: BIODIVERSITY (2016)		DISCLOSURE	AR	APP	DATA	WEB	POL
3-3	Management approach	●	53	Notes below			
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	●		Notes below			
304-2	Significant impacts of activities, products, and services on biodiversity	●		Notes below			
304-3	Habitats protected or restored	●		Notes below			
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	●		Notes below			
NOTES	<i>Harbour Energy considers biodiversity risks in our decision-making and as part of our environmental impact assessments. In 2025, we plan to widen our assessment of biodiversity risks, given our newly enlarged portfolio, and plan to report on 304-3 and 304-4 in future years.</i>						

GRI 305: EMISSIONS (2016)		DISCLOSURE	AR	APP	DATA	WEB	POL
3-3	Management approach	●	45, 52 & 53		Env. Tab		Climate Policy
305-1	Direct (Scope 1) GHG emissions	●	45, 52 & 53		Env. Tab		
305-2	Energy indirect (Scope 2) GHG emissions	●	45, 52 & 53		Env. Tab		
305-3	Other indirect (Scope 3) GHG emissions	●	45, 52 & 53	Notes below	Env. Tab		
305-4	GHG emissions intensity	●	52		Env. Tab		
305-5	Reduction of GHG emissions	●	45, 52 & 53				
305-6	Emissions of ozone-depleting substances (ODS)	●			Env. Tab		
305-7	Nitrogen oxides (NOx), sulphur oxides (SOx), and other significant air emissions	●	52	Notes below	Env. Tab		
NOTES	<i>The vast majority of our GHG emissions are emitted in our UK operations. We are obliged under the UK Government's Energy Savings Opportunity Scheme (ESOS) to calculate our total energy consumption in the UK, identify areas of significant energy consumption in the UK, and provide this information to the UK Environment Agency. Efficient use of energy use helps us reduce our GHG emissions and lower operating costs. 305-3: Partly reported: Harbour Energy discloses Scope 3 GHG emissions data for purchased goods and services (Cat 1), upstream transportation and distribution (Cat 4), waste generated in operations (Cat 5), business travel (Cat 6), upstream leased assets (Cat 8) and use of sold products (Cat 11). Disclosure of other Scope 3 related emissions throughout our value chain is currently under consideration.</i>						

GRI 306: WASTE (2020)		DISCLOSURE	AR	APP	DATA	WEB	POL
3-3	Management approach	●	45 & 53				
306-1	Waste generation and significant waste-related impacts	●	53				
306-2	Management of significant waste-related impacts	●	53				
306-3	Waste generated	●	53		Env. Tab		
306-4	Waste diverted from disposal	●	53		Env. Tab		
306-5	Waste directed to disposal	●	53		Env. Tab		

LEVEL OF DISCLOSURE: ● Full ● Partial ● Omitted

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GRI 300: Environmental continued

GRI 307: ENVIRONMENTAL COMPLIANCE (2016)		DISCLOSURE	AR	APP	DATA	WEB	POL
3-3	Management approach	●	Throughout report	Notes below			HSES Policy
307-1	Non-compliance with environmental laws and regulations	●	44, 45	Notes below	Env. Tab		
NOTES	<i>Our Health, Safety, Environment and Security (HSES) Management System helps us manage our environmental impacts across our operations and projects. We prepare environmental impact assessments (EIAs) and social impact assessments (SIAs) for all our operated activities. The assessments are designed to consistently identify and mitigate our impacts (environmental and socio-economic), and thereby reduce or avoid negative impacts on the environment (precautionary principle). Where applicable, we submit our EIAs and SIAs to the respective regulatory bodies in our host countries for approval prior to conducting our operated activities. We have not identified any non-compliance with environmental laws and/or regulations, nor have we been subject to any fines and non-monetary sanctions for non-compliance with environmental laws and/or regulations during 2024.</i>						
GRI 308: SUPPLIER ENVIRONMENTAL ASSESSMENT (2016)		DISCLOSURE	AR	APP	DATA	WEB	POL
3-3	Management approach	●	56	Notes below			
308-1	New suppliers that were screened using environmental criteria	●	56	Notes below			
308-2	Negative environmental impacts in the supply chain and actions taken	●	56	Notes below			
NOTES	<i>We subject all new contractors to an initial risk-based HSES (Health, Safety, Environment and Security) assessment either by pre-qualification, bidding or negotiation, and then again during contract commencement. In 2024, we identified no significant negative environmental impacts in our supply chain.</i>						

LEVEL OF DISCLOSURE: ● Full ● Partial ● Omitted AR Annual Report APP Appendix DATA ESG Datasheet WEB Website POL Policy



GRI 11: Oil and Gas Sector Standard 2021

TOPIC	REFERENCE TO GRI STANDARDS
11.1 GHG emissions	GRI 302: Energy (2016) GRI 305: Emissions (2016)
11.2 Climate adaptation, resilience, and transition	GRI 201: Economic Performance (2016) GRI 305: Emissions (2016)
11.3 Air emissions	GRI 305: Emissions (2016) GRI 416: Customer Health and Safety (2016)
11.4 Biodiversity	GRI 304: Biodiversity (2016)
11.5 Waste	GRI 306: Waste (2020)
11.6 Water and effluents	GRI 303: Water and Effluents (2018)
11.7 Closure and rehabilitation	GRI 402: Labor/Management Relations (2016) GRI 404: Training and Education (2016)
11.8 Asset integrity and critical incident management	GRI 303: Water and Effluents (2020) GRI 306: Waste (2020)
11.9 Occupational health and safety	GRI 403: Occupational Health and Safety (2018)
11.1 Employment practices	GRI 401: Employment (2016) GRI 402: Labor/Management Relations (2016) GRI 404: Training and Education (2016) GRI 414: Supplier Social Assessment (2016)
11.11 Non-discrimination and equal opportunity	GRI 202: Market Presence (2016) GRI 401: Employment (2016) GRI 404: Training and Education (2016) GRI 405: Diversity and Equal Opportunity (2016) GRI 406: Nondiscrimination (2016)
11.12 Forced labor and modern slavery	GRI 409: Forced or Compulsory Labor (2016) GRI 414: Supplier Social Assessment (2016)
11.13 Freedom of association and collective bargaining	GRI 407: Freedom of Association and Collective Bargaining (2016)
11.14 Economic impacts	GRI 201: Economic Performance (2016) GRI 202: Market Presence (2016) GRI 203: Indirect Economic Impacts (2016) GRI 204: Procurement Practices (2016)
11.15 Local communities	GRI 413: Local Communities (2016)



GRI 11: Oil and Gas Sector Standard 2021 continued

TOPIC	REFERENCE TO GRI STANDARDS
11.16 Land and resource rights	GRI 413: Local Communities (2016) GRI 411: Rights of Indigenous Peoples (2016)
11.17 Rights of indigenous peoples	GRI 411: Rights of Indigenous Peoples (2016)
11.18 Conflict and security	GRI 410: Security Practices (2016)
11.19 Anti-competitive behavior	GRI 206: Anticompetitive Behavior (2016)
11.20 Anti-corruption	GRI 205: Anticorruption (2016)
11.21 Payments to governments	GRI 207: Tax (2019)
11.22 Public policy	GRI 415: Public Policy (2016)
NOTES	<i>GRI 11 also contains a list of disclosures for organisations in the oil and gas sector to report in relation to each likely material topic. We have mapped these disclosures to the respective GRI Standards. Additional information on these disclosures is included in the GRI Standard tables, as well as in the ESG Datasheet.</i>



SASB: Accounting

This section provides a consolidated overview of Harbour Energy's reporting against the Sustainability Accounting Standards Board (SASB) Standard for the Oil & Gas – Exploration & Production industry. We have included both the Sustainability Disclosure Topics & Accounting Metric (under Table 1), and the Activity Metrics (under Table 2). We have included references to where the relevant information can be found, as well as supportive narrative explaining why a topic is not material for Harbour Energy, and whether a specific metric has been disclosed.

TABLE 1. SUSTAINABILITY DISCLOSURE TOPICS & ACCOUNTING METRICS

MATERIAL	GREENHOUSE GAS EMISSIONS	DISCLOSURE	REFERENCE
CODE	ACCOUNTING METRIC		
EM-EP-110a.1	Gross global Scope 1 emissions, percentage methane, percentage covered under emissions-limiting regulations	●	ARA: 45, 52 & 53, ESG Datasheet
EM-EP-110a.2	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	●	ARA: 52, ESG Datasheet
EM-EP-110a.3	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	●	ARA: 45-53
SUPPORTIVE NOTES	<i>Harbour provides a range of GHG Scope 1 and 2 emissions data and supportive narrative. We do not currently provide a break down of Scope 1 emissions from combustion process and fugitive emissions, nor do we disclose the percentage covered under emissions-limiting regulations. Disclosure of these metrics is under consideration.</i>		
NON-MATERIAL	AIR QUALITY	DISCLOSURE	REFERENCE
CODE	ACCOUNTING METRIC		
EM-EP-120a.1	Air emissions of the following pollutants: (1) NOx (excluding N ₂ O), (2) SOx, (3) volatile organic compounds (VOCs), and (4) particulate matter (PM10)	●	ESG Datasheet
SUPPORTIVE NOTES	<i>We provide a wide range of air-emissions data in our ESG Datasheet. Disclosure of further metrics are under consideration for future years.</i>		
NON-MATERIAL	WATER MANAGEMENT	DISCLOSURE	REFERENCE
CODE	ACCOUNTING METRIC		
EM-EP-140a.1	(1) Total fresh water withdrawn, (2) total fresh water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	●	ESG Datasheet
EM-EP-140a.2	Volume of produced water and flowback generated; percentage (1) discharged, (2) injected, (3) recycled; hydrocarbon content in discharged water	●	Comments below
EM-EP-140a.3	Percentage of hydraulically fractured wells for which there is public disclosure of all fracturing fluid chemicals used	●	Comments below
EM-EP-140a.4	Percentage of hydraulic fracturing sites where ground or surface water quality deteriorated compared to a baseline	●	Comments below
SUPPORTIVE NOTES	<i>Our materiality assessment has shown that water is a material topic for Harbour Energy. However, the majority of Harbour's operated assets are offshore and we have a limited impact on local water availability. Some of our assets, such as in North Africa, are in regions with high or extremely high baseline water stress, however these assets are currently resilient to operational disruptions that water stress could cause and there is a low likelihood that the stress could cause conflicts with local communities over scarce resources. Nor do we operate in areas where there is a risk of aquifer contamination. We monitor water produced alongside our offshore operations and treat it to reduce the concentration of oil in water to permitted levels, before discharging it to the marine environment. Our activities do not involve hydraulic fracturing. We provide water-related data in our ESG Datasheet.</i>		

LEVEL OF DISCLOSURE: ● Full ● Partial ● Omitted



SASB: Accounting continued

BIODIVERSITY IMPACTS		DISCLOSURE	REFERENCE
CODE	ACCOUNTING METRIC		
EM-EP-160a.1	Description of environmental management policies and practices for active sites	●	ARA: 53
EM-EP-160a.2	(1) Number and (2) aggregate volume of hydrocarbon spills,(3) volume in Arctic, (4) volume impacting shorelines with ESI rankings 8-10, and (5) volume recovered	●	Comments below
EM-EP-160a.3	Percentage of (1) proved and (2) probable reserves in or near sites with protected conservation status or endangered species habitat	●	Comments below
SUPPORTIVE NOTES	<i>In 2025, we will develop a biodiversity plan to enable us to further assess and manage our biodiversity impacts across our recently enlarged portfolio of operations.</i>		
MATERIAL	SECURITY, HUMAN RIGHTS & RIGHTS OF INDIGENOUS PEOPLES	DISCLOSURE	REFERENCE
CODE	ACCOUNTING METRIC		
EM-EP-210a.1	Percentage of (1) proved and (2) probable reserves in or near areas of conflict	●	Comments below
EM-EP-210a.2	Percentage of (1) proved and (2) probable reserves in or near indigenous land	●	Comments below
EM-EP-210a.3	Discussion of engagement processes and due diligence practices with respect to human rights, indigenous rights, and operation in areas of conflict	●	Comments below
SUPPORTIVE NOTES	<i>None of our 1P or 2P reserves are located in or near areas of conflict. None of our 1P or 2P reserves are located in or near indigenous land. Harbour provides a range of security and human rights data and supportive narrative. For information on our approach to human rights, please see our ARA report page 56 and our Slavery and Human Trafficking Statement on our website: https://www.harbourenergy.com/about-us/our-policies/.</i>		
NON-MATERIAL	COMMUNITY RELATIONS	DISCLOSURE	REFERENCE
CODE	ACCOUNTING METRIC		
EM-EP-210b.1	Discussion of process to manage risks and opportunities associated with community rights and interests	●	Comments below
EM-EP-210b.2	Number and duration of non-technical delays	●	Comments below
SUPPORTIVE NOTES	<i>Our materiality assessment has shown that for our offshore assets, community relations is not a material topic. In 2025, we plan to review our processes in light of our newly expanded portfolio.</i>		
MATERIAL	WORKFORCE HEALTH & SAFETY	DISCLOSURE	REFERENCE
CODE	ACCOUNTING METRIC		
EM-EP-320a.1	(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	●	ARA: 40-43 ESG Datasheet
EM-EP-320a.2	Discussion of management systems used to integrate a culture of safety throughout the exploration and production lifecycle	●	ARA: 40-43 ESG Datasheet
SUPPORTIVE NOTES	<i>Harbour provides a range of safety data and supportive narrative. Currently, Harbour does not disclose the indicator on average hours of health, safety, and emergency response training. In 2024, our fatality rate was zero. Furthermore, Harbour does not disclose the number of short-service employees, only the number of full-time and contract employees. Disclosure of these metrics is under consideration.</i>		

LEVEL OF DISCLOSURE: ● Full ● Partial ● Omitted



SASB: Accounting continued

RESERVES VALUATION & CAPITAL EXPENDITURES		DISCLOSURE	REFERENCE
CODE	ACCOUNTING METRIC		
EM-EP-420a.1	Sensitivity of hydrocarbon reserve levels to future price projection scenarios that account for a price on carbon emissions	●	ARA: 45-52
EM-EP-420a.2	Estimated carbon dioxide emissions embedded in proved hydrocarbon reserves	●	Comments below
EM-EP-420a.3	Amount invested in renewable energy, revenue generated by renewable energy sales	●	Comments below
EM-EP-420a.4	Discussion of how price and demand for hydrocarbons and/or climate regulation influence the capital expenditure strategy for exploration, acquisition, and development of assets	●	Comments below
SUPPORTIVE NOTES	<i>Harbour provides a range of GHG emissions data. Currently, Harbour does not disclose the estimated carbon dioxide emissions embedded in proved hydrocarbon reserves. Disclosure of this metric is under consideration. Currently Harbour's portfolio does not include renewable energy, therefore no revenues are generated by renewable energy sales. Our Annual Report and Accounts, alongside our capital markets-related materials, cover a wide range of issues concerning our capital expenditure strategy: https://www.harbourneenergy.com/investors/.</i>		

BUSINESS ETHICS & TRANSPARENCY		DISCLOSURE	REFERENCE
CODE	ACCOUNTING METRIC		
EM-EP-510a.1	Percentage of (1) proved and (2) probable reserves in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	●	Comments below
EM-EP-510a.2	Description of the management system for prevention of corruption and bribery throughout the value chain	●	ARA: 55-56
SUPPORTIVE NOTES	<i>1 per cent of our 2P reserves are in a country that is in the 20 lowest rankings in Transparency International's Corruption Perception Index.</i>		

MANAGEMENT OF THE LEGAL & REGULATORY ENVIRONMENT		DISCLOSURE	REFERENCE
CODE	ACCOUNTING METRIC		
EM-EP-530a.1	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	●	ARA: 14, 56

CRITICAL INCIDENT RISK MANAGEMENT		DISCLOSURE	REFERENCE
CODE	ACCOUNTING METRIC		
EM-EP-540a.1	Process Safety Event (PSE) rates for Loss of Primary Containment (LOPC) of greater consequence (Tier 1)	●	ARA: 40-43 ESG Datasheet
EM-EP-540a.2	Description of management systems used to identify and mitigate catastrophic and tail-end risks	●	ARA:39-43

LEVEL OF DISCLOSURE: ● Full ● Partial ● Omitted



SASB: Activity

TABLE 2: ACTIVITY METRICS

ACTIVITY METRIC	UNIT OF MEASURE	CODE	DISCLOSURE	REFERENCE
Production of (1) oil	Thousand barrels per day (Mbbl/day)	EM-EP-000.A	●	ARA: 22
Production of (2) natural gas	Million standard cubic feet per day (MMscf/day)	EM-EP-000.A	●	ARA: 22
Production of (3) synthetic oil	Thousand barrels per day (Mbbl/day)	EM-EP-000.A	●	Notes below
Production of (4) synthetic gas	Million standard cubic feet per day (MMscf/day)	EM-EP-000.A	●	Notes below
Number of offshore sites	Number	EM-EP-000.B	●	ARA: 4-5 & 26-31
Number of terrestrial sites	Number	EM-EP-000.C	●	ARA: 4-5 & 26-31
SUPPORTIVE NOTES	<i>Our global portfolio includes production of oil and natural gas only. Harbour is not involved in the production of synthetic oil or synthetic gas. A list of all our producing hubs and assets can be found in our ARA on pages 22-30.</i>			

LEVEL OF DISCLOSURE: ● Full ○ Partial ● Omitted



TCFD Index

The following index provides an overview of Harbour Energy's disclosures on climate-related risks and opportunities as recommended by the Task Force on Climate-related Financial Disclosures (TCFD). Disclosures included in this index cover our activities during the period 1 January to 31 December 2024.

GOVERNANCE		DISCLOSURE	AR	DATA
Disclose the organisation's governance around climate-related risks and opportunities				
a	Describe the Board's oversight of climate-related risks and opportunities	●	46	-
b	Describe management's role in assessing and managing climate-related risks and opportunities	●	46	-
STRATEGY		DISCLOSURE	AR	DATA
Disclose the actual and potential impacts of climate-related risks and opportunities on the organisation's businesses, strategy and financial planning where such information is material				
a	Describe the climate-related risks and opportunities the organisation has identified over the short, medium and long term	●	48-49, 63, 69, 137-142	-
b	Describe the impact of climate-related risks and opportunities on the organisation's businesses, strategy and financial planning	●	48-49, 63, 69, 137-142	-
c	Describe the resilience of the organisation's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario	●	48-49, 63, 69, 137-142	-
RISK MANAGEMENT		DISCLOSURE	AR	DATA
Disclose how the organisation identifies, assesses, and manages climate-related risks				
a	Describe the organisation's processes for identifying and assessing climate-related risks	●	46-50, 69	-
b	Describe the organisation's processes for managing climate-related risks	●	46-50, 69	-
c	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organisation's overall risk management	●	46-50, 69	-
METRICS AND TARGETS		DISCLOSURE	AR	DATA
Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material				
a	Disclose the metrics used by the organisation to assess climate-related risks and opportunities in line with its strategy and risk management process	●	45, 50, 52	Env. Data
b	Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks	●	45, 50, 52	Env. Data
c	Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets	●	45, 50, 52	-

LEVEL OF DISCLOSURE:

● Full

● Partial

● Omitted

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DATA ESG Datasheet

WEB Website



UN SDGs

Through our work, management systems, practices and performance, we contribute to a number of UN SDGs. This index presents the linkages between our activities and the individual goals.

HOW WE CONTRIBUTE TO SDGS:

We have identified Goals 3, 7, 8 and 13 as those where we can make the most meaningful contribution – both in terms of maximising positive impacts on the achievement of the SDGs, as well as actively managing and/or minimising our negative impacts.

HOW WE SUPPORT OUR SECONDARY SDGS:

We contribute to a series of secondary SDGs through the policies and operating practices we adopt, particularly in relation to safety, environment, human rights, community relations and investments, diversity and inclusion, business ethics and wider governance practices.

PRIMARY SDGs

UN SDG	OUR APPROACH
 3 GOOD HEALTH AND WELL-BEING	We work to keep our employees and contractors safe and well, with a goal of zero harm to people. We work to reduce occupational risks, and protect workers, staff and community members against diseases. We work to prevent and mitigate the health impacts of air emissions and effluent discharges. Additionally, we seek to design and offer attractive benefits programmes for all employees.
 7 AFFORDABLE AND CLEAN ENERGY	As an energy company, we seek to ensure access to affordable and reliable energy, while improving energy efficiency in operation and production.
 8 DECENT WORK AND ECONOMIC GROWTH	We strive to promote local employment and workforce development. We encourage local procurement and supplier development as we seek to contribute to the socio-economic development of the regions where we operate.
 10 REDUCED INEQUALITIES	We are committed to building a diverse, equitable and inclusive environment, underpinned by our Code of Conduct, People Policy, and Diversity, Equity and Inclusion Policy. We have set commitments on DE&I and provide equal opportunities in recruitment, career development, promotion and training. We also assess and manage potential social impacts on communities where we operate, including paying taxes and royalties.
 13 CLIMATE ACTION	We set out a pathway for a net zero emissions future, as we seek to reduce emissions within our operations. We work to strengthen the resilience and adaptive capacity to climate change impacts.

SECONDARY SDGs

UN SDG	OUR APPROACH
 5 GENDER EQUALITY	We support the participation of women at all levels of our decision-making. Additionally, we seek to increase employment opportunities for women across our organisation, and promote female representation in management. We are actively monitoring diversity and working to develop women's careers and improve our gender balance.
 12 RESPONSIBLE CONSUMPTION AND PRODUCTION	We apply global standards to manage our environmental performance and seek to reduce the amount of waste we generate.
 14 LIFE BELOW WATER	We apply global standards to a) manage our environmental performance and have plans in place to respond to hydrocarbon and non-hydrocarbon spills, and b) manage our environmental performance and conduct environmental impact assessments, including biodiversity considerations, when we plan our projects. We incorporate environmental assessments into management plans and we work towards accident prevention, preparedness and response.
 15 LIFE ON LAND	
 16 PEACE, JUSTICE AND STRONG INSTITUTIONS	We believe our policies and performance contribute to the sustainable development of the regions where we operate. We strive to build an effective, accountable and inclusive company at all levels. We are working to integrate human rights and anti-corruption risk in our operations and our supply chain.



IPIECA

Harbour Energy became a member of IPIECA in May 2024. Alongside the GRI and SASB, we reference the IPIECA sustainability reporting guidance for the oil and gas industry (2020). Below is an index of the sustainability issues that we consider material and we have reported against the 'core' reporting elements within each relevant indicator.

MODULES	ISSUES	INDICATORS	REFERENCE	ESG DATASHEET
Governance and business ethics	Governance and management systems	GOV-1: Governance approach GOV-2: Management systems	18, 39, 59, 60, 70-115	✓
	Business ethics and transparency	GOV-3: Preventing corruption GOV-4: Transparency of payments to host governments GOV-5: Public advocacy and lobbying	18, 39, 60, 70-115 55, 61, 68 56 58	✓ ✓ ✓
	Climate strategy and risk	CCE-1: Climate governance and strategy CCE-2: Climate risk and opportunities	46-52	
	Technology	CCE-3: Lower-carbon technology	46-52	✓
	Emissions	CCE-4: Greenhouse gas (GHG) emissions CCE-5: Methane emissions	31, 46-52 52	✓ ✓
Climate change and energy	Energy use	CCE-6: Energy use	52	✓
	Flaring	CCE-7: Flared gas	52	✓
	Water	ENV-1: Freshwater ENV-2: Discharges to water	53	✓
	Biodiversity	ENV-3: Biodiversity policy and strategy	53	✓
	Air emissions	ENV-5: Emissions to air	ESG Datasheet	✓
Environment	Spills	ENV-6: Spills to the environment	53	✓
	Materials management	ENV-7: Materials management	53	✓
	Decommissioning	ENV-8: Decommissioning	53, 83	✓
	Workforce protection	SHS-1: Safety, health and security engagement SHS-2: Workforce health	40-43	✓
	Process safety	SHS-3: Occupational injury and illness incidents SHS-4: Transport safety SHS-6: Process safety	40-43 40-43 41-43	✓ ✓ ✓
Safety, health and security	Security	SHS-7: Security risk management	43, 60-69	



MODULES	ISSUES	INDICATORS	REFERENCE	ESG DATASHEET
Social	Human rights management	SOC-1: Human rights due diligence SOC-2: Suppliers and human rights SOC-3: Security and human rights	39, 55, 56, 59 56 56,59	✓ ✓ ✓
	Labour practices	SOC-5: Workforce diversity and inclusion SOC-6: Workforce engagement SOC-7: Workforce training and development SOC-8: Workforce non-retaliation and grievance mechanisms	57-58 57-58 57-58 57-58	✓ ✓ ✓ ✓
	Community engagement	SOC-13: Social investment	15, 56, 57	✓
	Local content	SOC-14: Local procurement and supplier development SOC-15: Local hiring practices	56	✓ ✓



Independent assurance statement

SCOPE

Ernst & Young LLP (EY) was engaged by Harbour Energy plc (the company, Harbour) to perform a limited assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), here after referred to as the 'engagement', to report on selected environmental and social performance data indicated with a '^' (the Subject Matter) contained within the 2024 ESG datasheet on Harbour's website for the year ended 31 December 2024 (the Report), comprising of the following information:

- Safety metrics: work-related injuries and Tier 1 and 2 process safety events
- GHG and energy metrics: energy consumption, Scope 1, 2 and 3 emissions, GHG intensity
- Environment metrics: other air emissions, spills, water and waste
- Social metrics: diversity of governance bodies and employees

Other than as described in the preceding paragraph, which sets out the scope of our engagement, we did not perform assurance procedures on the remaining information included in the Report, and accordingly, we do not express a conclusion on this information.

Criteria applied by Harbour Energy plc

In preparing the Subject Matter, Harbour applied The Global Reporting Initiative Standard, GRI 11: Oil and Gas Sector 2021 (including associated GRI Topic Standard Disclosures) (the Criteria).

Conclusion

Based on our procedures and the evidence obtained, we are not aware of any material modifications that should be made to the Subject Matter for the year ended 31 December 2024 in order for it to be in accordance with the Criteria.

Basis for our conclusion

We conducted our engagement in accordance with International Standard on Assurance Engagements 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information and International Standard on Assurance Engagements 3410 – Assurance Engagements on Greenhouse Gas Statements (ISAE 3410), as promulgated by the International Auditing and Assurance Standards Board (IAASB) and the terms of our engagement letter dated 20 November 2024, as agreed with the company. Those standards require that we plan and perform our engagement to express a conclusion on whether we are aware of any material modifications that need to be made to the Subject Matter in order for it to be in accordance with the Criteria, and to issue a report. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risk of material misstatement, whether due to fraud or error.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusions.

Our independence and quality management

In performing this engagement, we have applied International Standard on Quality Management (ISQM) 1 Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services engagements, which requires that we design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We have maintained our independence and other ethical requirements of the Institute of Chartered Accountants of England and Wales (ICAEW) Code of Ethics (which includes the requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants (IESBA)). We are

the independent auditor of the company and therefore we will also comply with the independence requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard as applied to listed public interest entities.

Responsibilities of the company

Harbour's management is responsible for selecting the Criteria, and for presenting the Subject Matter in accordance with that Criteria, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records and making estimates that are relevant to the preparation of the Subject Matter, such that it is free from material misstatement, whether due to fraud or error.

Responsibilities of EY for the limited assurance engagement

It is our responsibility to:

- plan and perform the engagement to obtain limited assurance in respect of whether the Subject Matter has not been prepared in all material respects in accordance with the Criteria;
- form an independent conclusion on the presentation of the Subject Matter on the basis of the work performed and evidence obtained; and
- report our conclusion to the directors of the company.

Our approach

The objective of a limited assurance engagement is to perform such procedures so as to obtain information and explanations in order to provide us with sufficient appropriate evidence to express a negative conclusion on the Subject Matter. The nature, timing and extent of procedures performed in a limited assurance engagement is dependent on our judgement, including our assessment of the risk of material misstatement, and is less in extent than for a reasonable assurance engagement. Our procedures were only designed to obtain a limited level of assurance on which to base our

conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Although we considered the effectiveness of management's internal controls when determining the nature, timing and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking the aggregation or calculation of data within IT systems.

A limited assurance engagement consists of making enquiries, primarily of persons responsible for preparing the Subject Matter and related information and applying analytical and other appropriate procedures.

Because a limited assurance engagement can cover a range of assurance, the detail of our procedures is included below to provide further context to the nature, timing and extent of our work:

- conducted interviews with key personnel to understand the process for collecting, collating and reporting the Subject Matter during the reporting period;
- analytical review procedures to understand the appropriateness of the data;
- testing, on a limited sample basis, against underlying source information to check the accuracy and completeness of the data and the appropriate application of the Criteria; and
- assessing the Report for the appropriate presentation of the data including limitations and assumptions.

We also performed such other procedures as we considered necessary in the circumstances.

Inherent limitations

Non-financial information is subject to more inherent limitations than financial information, given the characteristics of the underlying subject matter. Because there is not yet a large body of established practice upon which to base measurement and evaluation techniques, the methods used for measuring or evaluating non-financial information, including the precision of different techniques, can differ, yet be equally acceptable. This may affect the comparability between entities, and over time.

Use of our report

This report is produced in accordance with the terms of our engagement letter dated 20 November 2024 solely for the purpose of reporting to the directors of the company in connection with the Subject Matter for the period ended 31 December 2024. Those terms permit disclosure on the company's website, solely for the purpose of the company showing that it has obtained an independent assurance report in connection with the Subject Matter. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's directors as a body, for the procedures performed, for this report, or for the conclusions we have formed. This engagement is separate to, and distinct from our appointment as the auditor to the company.

Ernst & Young LLP

25 March 2025
London



Registered office

Harbour Energy plc
4th Floor
Saltire Court
20 Castle Terrace
Edinburgh
EH1 2EN

Registered No. SC234781

Head office

Harbour Energy plc
151 Buckingham Palace Road
London
SW1W 9SZ

Tel: +44 (0)20 7730 1111

Further reading



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