



# ESG Data and Reporting Index 2023





## External review of our ESG reporting

Verisk Maplecroft was commissioned by Harbour Energy plc to:

- Conducted a review of Harbours the ESG material topics to help inform the ESG content of Harbour Energy's 2023 Annual Report and Accounts (ARA) that included a ESG chapter.
- Support the overall content development of Harbour Energy's 2023 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 2023 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 2023 and March 2024:

- Internal engagement: This included interviewing subject matter experts across key disciplines (including HSES, human resources, legal, audit and risk management, investor relations, and others) at both Group level and business unit level, to gather information for the 2023 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 2023 ARA to international best practice reporting standards and recommendations. These standards included (1) GRI Standards (including the latest GRI 11: Oil and Gas Sector 2021 Standard); (2) UN Global Compact Principles; (3) Task Force on Climate-related Financial Disclosures (TCFD); and (4) Sustainability Accounting Standards Board (SASB).
- 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 materiality assessment process 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.
- 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*

**JAMES ALLAN**  
VP, HEAD OF CONSULTING

22 MARCH 2024  
VERISK MAPLECROFT  
TRIM STREET, BATH, BA1 1HB



## Contents

---

GRI: General disclosures	3
GRI 200: Economic	5
GRI 400: Social	7
GRI 300: Environmental	12
GRI 11 Oil and gas sector 2021	15
SASB: Accounting	17
SASB: Activity	19
TCFD Index	20
UN SDGs	21
Independent assurance statement	22



## GRI: General disclosures

This table is the Global Reporting Initiative (GRI) content index which aims to provide a consolidated overview of Harbour Energy reporting against the GRI 2021 standards, including the supplement for the Oil & Gas Industry. Harbour has reported in accordance with the GRI Standards for the period of January 2023-December 2023. We have included a note to highlight whether a topic is material for Harbour Energy. Furthermore, each disclosure point has been marked using the following legends:

THE ORGANISATION AND ITS REPORTING PRACTICES		DISCLOSURE	AR	APP	DATA	WEB
2-1	Organisational details	●	18-25			<a href="#">LINK</a>
2-2	Entities included in the organisation's sustainability reporting	●	18-25 & 32-33			<a href="#">LINK</a>
2-3	Reporting period, frequency and contact point	●	32-33 & 188-190			
2-4	Restatements of information	●		Notes below		
2-5	External assurance	●	178			
NOTES	No restatements of sustainability data for the 2023 Annual Reports and Accounts					

ACTIVITIES AND WORKERS		DISCLOSURE	AR	APP	DATA	WEB
2-6	Activities, value chain and other business relationships	●	1-65 & 49-55		Gov. Data	<a href="#">LINK</a>
2-7	Employees	●			Soc. Data	<a href="#">LINK</a>
2-8	Workers who are not employees	●			Soc. Data	

GOVERNANCE		DISCLOSURE	AR	APP	DATA	WEB
2-9	Governance structure and composition	●	66-108			<a href="#">LINK</a>
2-10	Nomination and selection of the highest governance body	●	66-108			
2-11	Chair of the highest governance body	●	66-108			
2-12	Role of the highest governance body in overseeing the management of impacts	●	66-108			
2-13	Delegation of responsibility for managing impacts	●	66-108			
2-14	Role of the highest governance body in sustainability reporting	●		Notes below		
2-15	Conflicts of interest	●	66-108			
2-16	Communication of critical concerns	●		Notes below		
2-17	Collective knowledge of the highest governance body	●	66-108			
2-18	Evaluation of the performance of the highest governance body	●	66-108			
2-19	Remuneration policies	●	82-103			
2-20	Process to determine remuneration	●	82-103	Notes below		
2-21	Annual total compensation ratio	●	82-103	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 ESG report.					

### LEVEL OF DISCLOSURE:

● Full
● Partial
● Omitted
AR Annual Report
APP Appendix
DATA ESG Data Sheets
WEB Website



## GRI: General disclosures continued

STRATEGY, POLICIES AND PRACTICES		DISCLOSURE	AR	APP	DATA	WEB
2-22	Statement on sustainable development strategy	●	4-7			
2-23	Policy commitments	●	1-65	Notes below		
2-24	Embedding policy commitments	●	1-65			
2-25	Processes to remediate negative impacts	●	54-55			
2-26	Mechanisms for seeking advice and raising concerns	●	54-55			
2-27	Compliance with laws and regulations	●	54-55			
2-28	Membership associations	●		Notes below		
<b>NOTES</b>	<i>Harbour Energy is member of a number of industry associations, where we often sit on committees and other task forces. The membership of associations include: IOGP, Energy Institute, Oil &amp; Gas UK, EETRTAG, FABIG, Step Change in Safety, DROPS, EPOL and BEIS (OPRED). We disclose total fees associated with membership of associations in ARA on page 55. Examples of external initiatives include UN Global Compact and Global Reporting Initiative.</i>					

STAKEHOLDER ENGAGEMENT		DISCLOSURE	AR	APP	DATA	WEB
2-29	Approach to stakeholder engagement	●	12-15	notes below		
2-30	Collective bargaining agreements	●	49		Soc. Data	
<b>NOTES</b>	<i>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: shareholders and lenders, JV partners, our workforce (incl. contractors), government and regulators, suppliers and customers. 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.</i>					

MANAGEMENT OF MATERIAL TOPICS		DISCLOSURE	AR	APP	DATA	WEB
3-1	Process to determine material topics	●	33			
3-2	List of material topics	●	32			
3-3	Management of material topics	●	1-65			

### LEVEL OF DISCLOSURE:

● Full
● Partial
● Omitted
AR Annual Report
APP Appendix
DATA ESG Data Sheets
WEB Website



## GRI 200: Economic

GRI 201: ECONOMIC PERFORMANCE (2016)		DISCLOSURE	AR	APP	DATA	WEB	POLICY
3-3	Management approach	●	1-3				
201-1	Direct economic value generated and distributed	●			Gov. Data		
201-2	Financial implications and other risks and opportunities due to climate change	●	42-44 & 123	Notes below			
201-3	Defined benefit plan obligations and other retirement plans	●	82-103				
201-4	Financial assistance received from government	●			Gov. Data		
NOTES	We provide a wide range of data and supportive narrative concerning risks and opportunities related to climate change in both the Annual and ESG reports. However, we do not report on 201-2 a – v.						

GRI 202: MARKET PRESENCE (2016)		DISCLOSURE	AR	APP	DATA	WEB	POLICY
3-3	Management approach	●	51-53	Notes below		<a href="#">LINK</a>	
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 Data Sheet (although not broken down by location).						

GRI 203: INDIRECT ECONOMIC IMPACTS (2016)		DISCLOSURE	AR	APP	DATA	WEB	POLICY
3-3	Management approach	●	49				
203-1	Infrastructure investments and services supported	●	49	Notes below			
203-2	Significant indirect economic impacts	●	49	Notes below	Gov. Data		
NOTES	203-1 (a), (b) and (c): Partially reported. 203-2 (a) and (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	POLICY
3-3	Management approach	●	55				
204-1	Proportion of spending on local suppliers	●			Gov. Data		

### LEVEL OF DISCLOSURE:

● Full
 ● Partial
 ● Omitted
 AR Annual Report
 APP Appendix
 DATA ESG Data Sheets
 WEB Website



## GRI 200: Economic continued

GRI 205: ANTI-CORRUPTION		DISCLOSURE	AR	APP	DATA	WEB	POLICY
3-3	Management approach	●	55 & 64			<a href="#">LINK</a>	<a href="#">Code of Conduct</a>
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	POLICY
3-3	Management approach	●	55				<a href="#">Code of Conduct</a>
206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	●	55	Notes below			
NOTES	No legal actions for anti-competitive behaviour, anti-trust, and monopoly practices we brought against Harbour Energy in 2023.						
GRI 207: TAX		DISCLOSURE	AR	APP	DATA	WEB	POLICY
3-3	Management approach	●	29 & 64	Notes below		<a href="#">LINK</a>	<a href="#">Tax Policy</a>
207-1	Approach to tax	●	64	Notes below		<a href="#">LINK</a>	
207-2	Tax governance, control and risk management	●	29 & 64	Notes below		<a href="#">LINK</a>	
207-3	Stakeholder engagement and management concerns related to tax	●	29 & 64	Notes below		<a href="#">LINK</a>	
207-4	Country-by-country reporting	●	179-181	Notes below			
NOTES	We provide a wide range of tax related data throughout 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.						

### LEVEL OF DISCLOSURE:

● Full
● Partial
● Omitted
AR Annual Report
APP Appendix
DATA ESG Data Sheets
WEB Website



## GRI 400: Social

GRI 401: EMPLOYMENT (2016)		DISCLOSURE	AR	APP	DATA	WEB	POLICY
3-3	Management approach	●	50-51	Notes below			<a href="#">People Policy</a>
401-1	New employee hires and employee turnover	●	49-51		Social Data		
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	●	50-51	Notes below			
401-3	Parental leave	●		Notes below	Social Data		
NOTES	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 (UK and Norway). As for our international operations (these refer to Indonesia and Vietnam), part-time employees enjoy broadly the same access benefits provided to full-time employees, with the exception of a smaller number of benefits (e.g stock ownership). We do not disclose points c, d and e under 401-3. Disclosure of these indicators is under consideration.						

GRI 402: LABOUR/ MANAGEMENT RELATIONS (2016)		DISCLOSURE	AR	APP	DATA	WEB	POLICY
3-3	Management approach	●		Notes below			
402-1	Minimum notice periods regarding operational changes	●		Notes below			
NOTES	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.						

GRI 403: OCCUPATIONAL HEALTH AND SAFETY (2018)		DISCLOSURE	AR	APP	DATA	WEB	POLICY
3-3	Management approach	●	34-37	Notes below			<a href="#">HSES Policy</a>
403-1	Occupational health and safety management system	●	36-37	Notes below		<a href="#">Occupational Health and Safety</a>	
403-2	Hazard identification, risk assessment, and incident investigation	●	34-37	Notes below		<a href="#">Process Safety</a>	<a href="#">CMAP Policy</a>
403-3	Occupational health services	●		Notes below			
403-4	Worker participation, consultation, and communication on occupational health and safety	●	34-37	Notes below			<a href="#">HSES Policy</a>
403-5	Worker training on occupational health and safety	●	34-37	Notes below			
403-6	Promotion of worker health	●	34-37	Notes below			
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	●	34-37	Notes below			
403-8	Workers covered by an occupational health and safety management system	●	34-37	Notes below			<a href="#">HSES Policy</a>
403-9	Work-related injuries	●	34-37		Social Data		
403-10	Work-related ill health	●	34-37		Social Data		
NOTES	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 Systems. Our HSES Management System is monitored and reviewed on an ongoing basis to ensure its effectiveness and to support continuous improvement of operations. Off-shore employees (all production and drilling activities are located offshore) are engaged and consulted on HSES policy and practice; additionally, employee groups are selected to form safety forums or safety representatives. Elective safety representatives and safety forum groups meet every quarter, with the exception of those occurring across the Covid-19 pandemic (virtual meetings). Occupational health and safety training is provided across the organisation for all staff. This training includes generic training (e.g. induction) as well as more specific work-related OHS training (e.g. work related hazards, or hazardous activities/situations), depending on the employee and the activity performed (e.g. off-shore staff). A comprehensive audit program 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 (instructed) 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 disclose the split between employees (403-9 a.v.) and contractors (403-9 b.v.).						

### LEVEL OF DISCLOSURE:

● Full
● Partial
● Omitted
AR Annual Report
 APP Appendix
 DATA ESG Data Sheets
 WEB Website





## GRI 400: Social continued

GRI 404: TRAINING AND EDUCATION (2016)		DISCLOSURE	AR	APP	DATA	WEB	POLICY
3-3	Management approach	●					
404-1	Average hours of training per year per employee	●			Social Data		
404-2	Programs for upgrading employee skills and transition assistance programs	●					
404-3	Percentage of employees receiving regular performance and career development reviews	●			Social Data		
GRI 405: DIVERSITY AND EQUAL OPPORTUNITY (2016)		DISCLOSURE	AR	APP	DATA	WEB	POLICY
3-3	Management approach	●	51-52				<a href="#">Diversity, Equity and Inclusion Policy</a>
405-1	Diversity of governance bodies and employees	●	49, 51-52 & 75		Social Data		
405-2	Ratio of basic salary and remuneration of women to men	●	51-52, 75			<a href="#">Gender pay reporting</a>	
NOTES	For details concerning gender pay gap, refer to our <a href="#">Gender Pay Report 2023</a> .						
GRI 406: NON-DISCRIMINATION (2016)		DISCLOSURE	AR	APP	DATA	WEB	POLICY
3-3	Management approach	●	51-52, 75			<a href="#">LINK</a>	
406-1	Incidents of discrimination and corrective actions taken	●	52 & 54		Gov. Data		
NOTES	No incidents of discrimination were registered in 2023.						
GRI 407: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING (2016)		DISCLOSURE	AR	APP	DATA	WEB	POLICY
3-3	Management approach	●	52			<a href="#">LINK</a>	
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	●	49 & 52	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 2023.						
GRI 408: CHILD LABOUR (2016)		DISCLOSURE	AR	APP	DATA	WEB	POLICY
3-3	Management approach	●	52	Notes below		<a href="#">LINK</a>	<a href="#">Modern Slavery &amp; Human Trafficking Statement</a>
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 2023.						

### LEVEL OF DISCLOSURE:

● Full
● Partial
● Omitted
AR Annual Report
APP Appendix
DATA ESG Data Sheets
WEB Website



## GRI 400: Social continued

GRI 409: FORCED OR COMPULSORY LABOUR (2016)		DISCLOSURE	AR	APP	DATA	WEB	POLICY
3-3	Management approach	●	52	Notes below		<a href="#">LINK</a>	<a href="#">Modern Slavery &amp; Human Trafficking Statement</a>
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	●	52				
NOTES	No operations or suppliers were identified to have a significant risk for incidents of forced or compulsory labour in 2023.						
GRI 410: SECURITY PRACTICES (2016)		DISCLOSURE	AR	APP	DATA	WEB	POLICY
3-3	Management approach	●	54				
410-1	Security personnel trained in human rights policies or procedures	●		Notes below			
NOTES	We do not typically employ or contract security personnel, although landlords at some of our office locations do provide their own security personnel. Accordingly, we do not typically conduct human rights training for internal or external security personnel. For human rights related training to contractors, refer to GRI 412.						
GRI 411: RIGHTS OF INDIGENOUS PEOPLES (2016)		DISCLOSURE	AR	APP	DATA	WEB	POLICY
3-3	Management approach	●	52	Notes below			
411-1	Incidents of violations involving rights of indigenous peoples	●		Notes below			
NOTES	Not applicable. None of our activities are located in or near indigenous land as all of our reserves are located off-shore. No incidents of violations involving rights of indigenous peoples were registered in 2023.						
GRI 412: HUMAN RIGHTS ASSESSMENT (2016)		DISCLOSURE	AR	APP	DATA	WEB	POLICY
3-3	Management approach	●	52				<a href="#">Modern Slavery &amp; Human Trafficking Statement</a>
412-1	Operations that have been subject to human rights reviews or impact assessments	●	52 & 55	Notes below	Gov Data	<a href="#">LINK</a>	
412-2	Employee training on human rights policies or procedures	●	52				
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	●			Gov Data		
NOTES	All our operated assets are located offshore. The profile of our human-rights risks and impact is therefore very different from that of onshore operators. However, each year we conduct a Human Rights and Business Ethics Risk Screening Tool in cooperation with an external consultant.						

### LEVEL OF DISCLOSURE:

● Full
● Partial
● Omitted
AR Annual Report
APP Appendix
DATA ESG Data Sheets
WEB Website



## GRI 400: Social continued

GRI 413: LOCAL COMMUNITIES (2016)		DISCLOSURE	AR	APP	DATA	WEB	POLICY
3-3	Management approach	●	49				
413-1	Operations with local community engagement, impact assessments, and development programs	●	49	Notes below			
413-2	Operations with significant actual and potential negative impacts on local communities	●	48	Notes below			
NOTES	Our materiality assessment has shown that this is not a material topic for Harbour Energy. All of our operations are located off-shore, we have relatively limited interaction with local communities compared to companies with onshore operators.						

GRI 414: SUPPLIER SOCIAL ASSESSMENT		DISCLOSURE	AR	APP	DATA	WEB	POLICY
3-3	Management approach	●	52 & 55	Notes below		<a href="#">LINK</a>	<a href="#">Supply Chain Policy</a>
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	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 2023, we identified no significant negative environmental, human-rights or labour-rights impacts in our supply chain.						

GRI 415: PUBLIC POLICY		DISCLOSURE	AR	APP	DATA	WEB	POLICY
3-3	Management approach	●	55				<a href="#">Code of Conduct</a>
415-1	Political contributions	●	55	Notes below			
NOTES	In 2023, Harbour Energy did not make any political donations or contributions.						

GRI 416: CUSTOMER HEALTH AND SAFETY		DISCLOSURE	AR	APP	DATA	WEB	POLICY
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	Harbour solely sells crude oil and gas 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.						

### LEVEL OF DISCLOSURE:

● Full
● Partial
● Omitted
AR Annual Report
APP Appendix
DATA ESG Data Sheets
WEB Website



## GRI 400: Social continued

GRI 417: MARKETING AND LABELLING		DISCLOSURE	AR	APP	DATA	WEB	POLICY
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	POLICY
3-3	Management approach	●	54			<a href="#">Cybersecurity</a>	
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	●	54	Notes below			
NOTES	Cybersecurity is a material topic for Harbour. Harbour Energy did not register any significant data breaches in 2023.						

GRI 419: SOCIOECONOMIC COMPLIANCE		DISCLOSURE	AR	APP	DATA	WEB	POLICY
3-3	Management approach	●	Throughout report			<a href="#">LINK</a>	
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 2023.						

### LEVEL OF DISCLOSURE:

● Full
● Partial
● Omitted
AR Annual Report
APP Appendix
DATA ESG Data Sheets
WEB Website





## GRI 300: Environmental

GRI 301: MATERIALS (2016)		DISCLOSURE	AR	APP	DATA	WEB	POLICY
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	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.						

GRI 302: ENERGY (2016)		DISCLOSURE	AR	APP	DATA	WEB	POLICY
3-3	Management approach	●	40, 44 & 46-47	Notes below			<a href="#">Climate Policy</a>
302-1	Energy consumption within the organisation	●	46-47		Env. Tab		
302-2	Energy consumption outside of the organisation	●		Notes below			
302-3	Energy intensity	●	46-47		Env. Tab		
302-4	Reduction of energy consumption	●	46-47		Env. Tab		
302-5	Reduction in energy requirements of products and services	●		Notes below			
NOTES	3-3: Our GHG emissions are a reflection of our energy use so any commentary on emissions management & reductions is parallel to energy consumption 302-2: Energy consumption outside of the organisation is currently not reported. We do not report reduction of energy consumption broken down by types of energy included in the reductions; whether fuel, electricity, heating, cooling, steam. 302-5: Reduction in energy requirements of products and services is not applicable to our operations.						

GRI 303: WATER AND EFFLUENTS (2018)		DISCLOSURE	AR	APP	DATA	WEB	POLICY
3-3	Management approach	●	47	notes below			
303-1	Interactions with water as a shared resource	●	47	notes below			
303-2	Management of water discharge-related impacts	●	47	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	Our materiality assessment has shown that water is a less material topic for Harbour Energy. All of our operated assets are offshore, we have a limited impact on local water availability. We do not operate in regions with high or extremely high baseline water stress, where access to water may cause operational disruptions and/or 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 (e.g. springs, streams, rivers, freshwater lakes etc.). Most of the water we use is seawater as all our operations are located offshore. We disclose several Effluents and Waste KPIs in our Data Sheets. 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 megaliters 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 megaliters, and a breakdown of this by points i. ii. iii. iv.						

### LEVEL OF DISCLOSURE:

● Full
● Partial
● Omitted
AR Annual Report
APP Appendix
DATA ESG Data Sheets
WEB Website



## GRI 300: Environmental continued

GRI 304: BIODIVERSITY (2016)		DISCLOSURE	AR	APP	DATA	WEB	POLICY
3-3	Management approach	●					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
<b>NOTES</b>	<i>Harbour Energy takes consideration of biodiversity risks within our decision-making and the systems and controls when undertaking activities within protective or sensitive areas (all our operating sites undergo biodiversity risk assessments as part of the EIA process). Due to the locations where we operate and our impact mitigation measures. We have no operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas. We have therefore limited impact on areas of high biodiversity value. 304-3 and 304-4 not reported as these are not applicable.</i>						

GRI 305: EMISSIONS (2016)		DISCLOSURE	AR	APP	DATA	WEB	POLICY
3-3	Management approach	●	40, 44 & 46-47				Env. Tab
305-1	Direct (Scope 1) GHG emissions	●	40, 44 & 46-47				Env. Tab
305-2	Energy indirect (Scope 2) GHG emissions	●	40, 44 & 46-47				Env. Tab
305-3	Other indirect (Scope 3) GHG emissions	●	40, 44 & 46-47	Notes below			Env. Tab
305-4	GHG emissions intensity	●	40, 44 & 46-47				Env. Tab
305-5	Reduction of GHG emissions	●	40, 44 & 46-47				
305-6	Emissions of ozone-depleting substances (ODS)	●	40, 44 & 46-47				Env. Tab
305-7	Nitrogen oxides (NOx), sulphur oxides (SOx), and other significant air emissions	●	40, 44 & 46-47	Notes below			Env. Tab
<b>NOTES</b>	<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 good 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. 305-7 Partly reported. Air quality (air emissions) has been considered non-material given that, as an offshore operator, we have limited impact on nearby communities. However, we do provide a wide range of air emissions data. Nitrogen oxides (NOx), sulphur oxides (SOx) and PM is currently not disclosed. Disclosure of additional air emissions data is under consideration.</i>						

GRI 306: WASTE (2020)		DISCLOSURE	AR	APP	DATA	WEB	POLICY
3-3	Management approach	●	47				
306-1	Waste generation and significant waste-related impacts	●	47				
306-2	Management of significant waste-related impacts	●	47				
306-3	Waste generated	●	47				Env. Tab
306-4	Waste diverted from disposal	●	47				Env. Tab
306-5	Waste directed to disposal	●	47				Env. Tab

### LEVEL OF DISCLOSURE:

● Full
● Partial
● Omitted
AR Annual Report
APP Appendix
DATA ESG Data Sheets
WEB Website



## GRI 300: Environmental continued

GRI 307: ENVIRONMENTAL COMPLIANCE (2016)		DISCLOSURE	AR	APP	DATA	WEB	POLICY
3-3	Management approach	●	Throughout report	Notes below			<a href="#">HSES Policy</a>
307-1	Non-compliance with environmental laws and regulations	●	47 & 55	Notes below	Env. Tab		
<b>NOTES</b>	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 (physical, 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 2022.						
GRI 308: SUPPLIER ENVIRONMENTAL ASSESSMENT (2016)		DISCLOSURE	AR	APP	DATA	WEB	POLICY
3-3	Management approach	●	55	Notes below			
308-1	New suppliers that were screened using environmental criteria	●	55	Notes below			
308-2	Negative environmental impacts in the supply chain and actions taken	●	55	Notes below			
<b>NOTES</b>	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 2023, we identified no significant negative environmental impacts in our supply chain.						

### LEVEL OF DISCLOSURE:

● Full
● Partial
● Omitted
**AR** Annual Report
**APP** Appendix
**DATA** ESG Data Sheets
**WEB** Website



## GRI 11: Oil and gas sector 2021

TOPIC		REFERENCE TO GRI STANDARDS	AR
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)	Appendix only
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)	Appendix, 3, 48-52
11.12	Forced labor and modern slavery	GRI 409: Forced or Compulsory Labor (2016) GRI 414: Supplier Social Assessment (2016)	Appendix 52-55
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)	

### LEVEL OF DISCLOSURE:

● Full
 ● Partial
 ● Omitted
 AR Annual Report





## GRI 11: Oil and gas sector 2021 continued

TOPIC		REFERENCE TO GRI STANDARDS	AR
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)	Appendix only
11.18	Conflict and security	GRI 410: Security Practices (2016)	
11.19	Anti-competitive behavior	GRI 206: Anticompetitive Behavior (2016)	
11.2	Anti-corruption	GRI 205: Anticorruption (2016)	
11.21	Payments to governments	GRI 207: Tax (2019)	
11.22	Public policy	GRI 415: Public Policy (2016)	
<b>NOTES</b>	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, and included the page numbers in the ESG Report where each can be found. Additional information on these disclosures is also included in the GRI Standard tables (located in the ESG Report Appendix), as well as in the ESG Data Sheets (also located in the ESG Report Appendix).		

### LEVEL OF DISCLOSURE:

● Full
 ● Partial
 ● Omitted
 AR Annual Report



## SASB: Accounting

This section aims to provide a consolidated overview of Harbour Energy 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). Furthermore, we have included references to where the relevant information can be found, as well supportive narrative explaining why a topic is not material for Harbour Energy, and whether a specific metric has been not been disclosed.

**TABLE 1. SUSTAINABILITY DISCLOSURE TOPICS & ACCOUNTING METRICS**

MATERIAL	GREENHOUSE GAS EMISSIONS	DISCLOSURE	REFERENCE
<b>CODE</b>	<b>ACCOUNTING METRIC</b>		
EM-EP-110a.1	Gross global Scope 1 emissions, percentage methane, percentage covered under emissions-limiting regulations	●	ARA: 40, 44 & 46-47 & Data Sheets
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	●	ESG Data Sheets
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: 37-47
<b>SUPPORTIVE NOTES</b>	<i>Harbour provides a range of GHG Scope 1 and 2 emissions data and supportive narrative. However, we do not currently disclose (break down) Scope 1 emissions from combustion process and fugitive emissions, nor do we disclose percentage covered under emissions-limiting regulations. Disclosure of these metrics is under consideration.</i>		
NON-MATERIAL	AIR QUALITY	DISCLOSURE	REFERENCE
<b>CODE</b>	<b>ACCOUNTING METRIC</b>		
EM-EP-120a.1	Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx, (3) volatile organic compounds (VOCs), and (4) particulate matter (PM10)	●	ESG Data Sheets
<b>SUPPORTIVE NOTES</b>	<i>Our materiality assessment has shown that this is not a material topic for Harbour Energy. Air emissions from our operations have relatively limited impact local communities given that all of our operations are located offshore. However, we do provide a wide range of air-emissions data in our ESG Data Sheets. We currently do not disclose NOx, SOx, and PM. Disclosure of these metrics is under consideration.</i>		
NON-MATERIAL	WATER MANAGEMENT	DISCLOSURE	REFERENCE
<b>CODE</b>	<b>ACCOUNTING METRIC</b>		
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 Data Sheets
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
<b>SUPPORTIVE NOTES</b>	<i>Our materiality assessment has shown that water is a low material topic for Harbour Energy. All of our operations are located offshore. We do not operate in regions with high or extremely high baseline water stress, therefore we do not consume or withdraw water from regions with High or Extremely High Baseline Water Stress. 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 Data Sheets.</i>		

**LEVEL OF DISCLOSURE:**

● Full ● Partial ● Omitted



## SASB: Accounting continued

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 as all of our reserves are located off-shore. Harbour provides a range of security and human rights data and supportive narrative. For approach to security and human rights, please see our ARA report pages 52 &amp; 54-55, and our Slavery and Human Trafficking Statement on our website: <a href="https://www.harbourenergy.com/about-us/our-policies/">https://www.harbourenergy.com/about-us/our-policies/</a></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 Community Relations is not a material topic for Harbour Energy. All of our operations are located off-shore, we have relatively limited interaction with local communities compared to companies with onshore operations.</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: 34-37 ESG Data Sheets
EM-EP-320a.2	Discussion of management systems used to integrate a culture of safety throughout the exploration and production lifecycle		ARA: 34-37
SUPPORTIVE NOTES	<i>Harbour provides a range of Safety data and supportive narrative. Currently, Harbour does not disclose the following indicators: near miss frequency rate (NMFR), and average hours of health, safety, and emergency response training. In 2023, 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>		

	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: 123-127
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 Harbours energy portfolio does not include renewable energy, therefore no revenues are generated by renewable energy sales. Our Strategic report inside our Annual Report &amp; Accounts, alongside our capital market related materials cover a wide range of issues concerning our capital expenditure strategy: <a href="https://www.harbourenergy.com/investors/">https://www.harbourenergy.com/investors/</a>.</i>		

### LEVEL OF DISCLOSURE:

● Full ● Partial ● Omitted



## SASB: Accounting continued

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: 54-55
<b>SUPPORTIVE NOTES</b>	<i>None of our 1P or 2P reserves are located in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index. The majority of our 2P reserves are located on the North Sea (UK and Norway).</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: 55
<b>SUPPORTIVE NOTES</b>	<i>We describe our approach to public policy and government relations in our ESG report, and provide specific examples: working with the UK Government, public bodies and industry partners to support the UK's Net Zero. However, we do not disclose (make public) our position on government regulations and/or policy proposals regarding environmental and social issues.</i>		

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: 34-37 ESG Data Sheets
EM-EP-540a.2	Description of management systems used to identify and mitigate catastrophic and tail-end risks	●	ARA: 34-37

## SASB: Activity

TABLE 2: ACTIVITY METRICS

ACTIVITY METRIC	UNIT OF MEASURE	CODE	DISCLOSURE	REFERENCE
Production of (1) oil	Thousand barrels per day (Mbbbl/day)	EM-EP-000.A	●	ARA: 18
Production of (2) natural gas	Million standard cubic feet per day (MMscf/day)	EM-EP-000.A	●	ARA: 18
Production of (3) synthetic oil	Thousand barrels per day (Mbbbl/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: 22-29
Number of terrestrial sites	Number	EM-EP-000.C	●	Notes below
<b>SUPPORTIVE NOTES</b>	<i>Our global portfolio includes only production of oil and natural gas. Harbour is not involved in the production of neither synthetic oil nor synthetic gas. All of our operations are located off-shore, we have there no onshore (terrestrial) sites. A list of all our producing hubs and assets can be found in our ARA on page 18-25.</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 2023.

GOVERNANCE		DISCLOSURE	AR	DATA
<b>Disclose the organisation's governance around climate-related risks and opportunities</b>				
a	Describe the Board's oversight of climate-related risks and opportunities	●	32	-
b	Describe management's role in assessing and managing climate-related risks and opportunities	●	68, 76 and 80	-
STRATEGY		DISCLOSURE	AR	DATA
<b>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</b>				
a	Describe the climate-related risks and opportunities the organisation has identified over the short, medium and long term	●	32, 56, 59 and 123	-
b	Describe the impact of climate-related risks and opportunities on the organisation's businesses, strategy and financial planning	●	32, 56, 59 and 123	-
c	Describe the resilience of the organisation's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario	●	32, 56, 59 and 123	-
RISK MANAGEMENT		DISCLOSURE	AR	DATA
<b>Disclose how the organisation identifies, assesses, and manages climate-related risks</b>				
a	Describe the organisation's processes for identifying and assessing climate-related risks	●	32, 56 and 60	-
b	Describe the organisation's processes for managing climate-related risks	●	32, 56 and 60	-
c	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organisation's overall risk management	●	32, 56 and 60	-
METRICS AND TARGETS		DISCLOSURE	AR	DATA
<b>Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material</b>				
a	Disclose the metrics used by the organisation to assess climate-related risks and opportunities in line with its strategy and risk management process	●	32	Env. Data
b	Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks	●	32	Env. Data
c	Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets	●	32	-

### LEVEL OF DISCLOSURE:

● Full
● Partial
● Omitted
AR Annual Report
DATA ESG Data Sheets



## 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.

### STANDARD SDGs

UN SDG	NOTES
	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.
	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.
	As an energy company, we seek to ensure access to affordable and reliable energy, whilst improving energy efficiency in operation and production.
	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.
	We are committed to building a diverse, equitable and inclusive environment, underpinned by our Global Code of Conduct, People Policy, and Diversity, Equity and Inclusion policy. We have set commitments on DE&I, providing equal opportunities in recruitment, career development, promotion and training while assessing and managing potential social impacts on communities where we operate including paying taxes and royalties.
	We have a strategic plan 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.

### 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.

### SECONDARY SDGs

UN SDG	NOTES
	Applying global standards to manage our environmental performance and seeking to reduce the amount of waste we generate.
	We apply global standards to a) manage our environmental performance and having plans in place to respond to hydrocarbon and non-hydrocarbon spills, and b) manage our environmental performance and conducting 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.
	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. Integrate human rights and anti-corruption risk in our operations and our supply chain.



# Independent assurance statement



## Scope

We have been engaged by Harbour Energy plc (“Harbour”) to perform a ‘limited assurance engagement,’ as defined by International Standards on Assurance Engagements, here after referred to as the engagement, to report on selected data indicated with a ‘^’ (the “Subject Matter”) within the 2023 ESG datasheets on Harbour’s website for the year ended 31 December 2023, comprising of the following information:

- Environmental data – Emissions & climate
- Environmental data – Waste, water and spills
- Social data – Safety
- Social data – Human Resources

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 datasheets on Harbour’s website, 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”).

## Harbour’s responsibilities

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.

## EY’s responsibilities

Our responsibility is to express a conclusion on the presentation of the Subject Matter based on the evidence we have obtained.

Our engagement was conducted in accordance with the International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information (‘ISAE 3000 (Revised)’), and the terms of reference for this engagement as agreed with Harbour Energy plc on 10 November 2023. 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 judgment, 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 conclusion.

## Our independence and quality management

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants and have the required competencies and experience to conduct this assurance review.

EY also applies International Standard on Quality Management 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.

## Description of procedures performed

Procedures performed in a limited assurance engagement vary in nature and timing from and are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Our procedures were 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 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 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 relevant procedures.

Our procedures included:

1. Conducted interviews with relevant staff in order to understand the data reporting processes, the key sources of information and the boundaries used for reporting. We did this to obtain an understanding of the internal control environment for the data, performance of KPIs in the period and reporting processes both at a group and site level.
2. Reviewed a selection of management documentation and reporting tools, including guidance documents, to understand internal controls, reporting processes and policies to further inform our assurance approach and procedures.

3. Identified those data points (and associated data processes and systems), that are most material, in order to inform and target our testing procedures.
4. Confirmed our understanding of the key risks to data integrity and the controls associated with the collection and collation of the data.
5. Reperformed calculations to check the accuracy of the data collation and KPIs reported.
6. Tested underlying documentation for a sample, based on professional judgement, of site-level data points to determine the accuracy and completeness of data points within the data sets.
7. Challenged the accuracy of data aggregation for reporting purposes – including the use of any specific tools, systems or estimation methods.
8. Assessed the Report for the appropriate presentation of the Subject Matter, including the of limitations and assumptions.

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

## 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 2023, in order for it to be in accordance with the Criteria.

## Use of our Assurance Statement

We disclaim any assumption of responsibility for any reliance on this assurance report or its conclusions to any other persons, or for any purpose other than that for which it was prepared. Accordingly, we accept no liability whatsoever, whether in contract, tort or otherwise, to any third party for any consequences of the use or misuse of this assurance report or its conclusions.

**ERNST & YOUNG LLP**  
03 APRIL 2024  
LONDON

**Registered Office**

Harbour Energy Plc  
4th Floor  
Saltire Court  
20 Castle Terrace  
Edinburgh  
EH1 2EN  
Registered No. SC234781

**Head Office**

Harbour Energy Plc  
23 Lower Belgrave Street  
London  
SW1W 0NR  
Tel: +44 (0)20 7730 1111

**Further reading**



[HARBOURENERGY.COM](https://www.harbourenergy.com)



[CODE OF CONDUCT](#)



[2023 ANNUAL REPORT & ACCOUNTS](#)