

GRI Content Index

Statement of use

Puma Energy has reported the information cited in this GRI content index for the period January 1, 2023 – December 31, 2023 with reference to the GRI Standards.
GRI 1 used: GRI 1: Foundation 2021

GRI Standard	Indicator	GRI Disclosure	Location	Full/Partial
GRI 2: General Disclosure 2021				
The organisation and its reporting practices				
2-1	Organisational details	The organisation shall: a. report its legal name; b. report its nature of ownership and legal form; c. report the location of its headquarters; d. report its countries of operation.	2023 Integrated Annual Report: – Delivering our purpose, pages 5-8 – Where we make a difference, pages 19-20 Website: https://pumaenergy.com/our-business/	Full
2-2	Entities included in the organisation's sustainability reporting	The organisation shall: a. list all its entities included in its sustainability reporting; b. if the organisation has audited consolidated financial statements or financial information filed on public record, specify the differences between the list of entities included in its financial reporting and the list included in its sustainability reporting; c. if the organisation consists of multiple entities, explain the approach used for consolidating the information, including: i. whether the approach involves adjustments to information for minority interests; how the approach takes into account mergers, acquisitions, and disposal of entities or parts of entities; ii. whether and how the approach differs across the disclosures in this Standard and across material topics.	2023 Integrated Annual Report: – Delivering our purpose, pages 5-8 – Where we make a difference, pages 19-20 – Chairman's governance report, page 83 – Financial statements, pages 92-141 Website: www.pumaenergy.com	Full
2-3	Reporting period, frequency and contact point	The organisation shall: a. specify the reporting period for, and the frequency of, its sustainability reporting; b. specify the reporting period for its financial reporting and, if it does not align with the period for its sustainability reporting, explain the reason for this; c. report the publication date of the report or reported information; d. specify the contact point for questions about the report or reported information.	Reporting Period runs from 01 January 2023 to 31 December 2023: – Integrated Annual Report published on March 28 2024 Financial statements, pages 92-141 www.pumaenergy.com/contact investors@pumaenergy.com	Full
2-4	Restatements of information	The organisation shall: a. report restatements of information made from previous reporting periods and explain: i. the reasons for the restatements; ii. the effect of the restatements.	2023 Integrated Annual Report: – Energy transition and climate change, pages 47-54 – People and communities, pages 58-68	Full

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GRI Standard	Indicator	GRI Disclosure	Location	Full/Partial
GRI 2: General Disclosure 2021				
2-5	External assurance	<p>The organisation shall:</p> <ol style="list-style-type: none"> a. describe its policy and practice for seeking external assurance, including whether and how the highest governance body and senior executives are involved; <ol style="list-style-type: none"> i. if the organisation's sustainability reporting has been externally assured: provide a link or reference to the external assurance report(s) or assurance statement(s); ii. describe what has been assured and on what basis, including the assurance standards used, the level of assurance obtained, and any limitations of the assurance process; iii. describe the relationship between the organisation and the assurance provider. 	<p>GHG data is externally assured by an independent third party:</p> <ul style="list-style-type: none"> - Our approach to ESG, pages 41-71 	Partial
Activities and workers				
2-6	Activities, value chain and other business relationships	<ol style="list-style-type: none"> a. report the sector(s) in which it is active; b. describe its value chain, including: <ol style="list-style-type: none"> i. the organisation's activities, products, services, and markets served; ii. the organisation's supply chain; iii. the entities downstream from the organisation and their activities; c. report other relevant business relationships; d. describe significant changes in 2-6-a, 2-6-b, and 2-6-c compared to the previous reporting period. 	<p>2023 Integrated Annual Report:</p> <ul style="list-style-type: none"> - Delivering our purpose, pages 5-8 - Where we make a difference, pages 19-20 - Our integrated business model, pages 17 - 18 - People and communities, pages 58-68 - Business review, pages 26-40 <p>Puma Energy Website: www.pumaenergy.com</p>	Full

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GRI Standard	Indicator	GRI Disclosure	Location	Full/Partial
GRI 2: General Disclosure 2021				
Activities and workers continued				
2-7	Employees	<p>The organisation shall:</p> <ol style="list-style-type: none"> report the total number of employees, and a breakdown of this total by gender and by region; report the total number of: <ol style="list-style-type: none"> permanent employees, and a breakdown by gender and by region; temporary employees, and a breakdown by gender and by region; non-guaranteed hours employees, and a breakdown by gender and by region; full-time employees, and a breakdown by gender and by region; part-time employees, and a breakdown by gender and by region; describe the methodologies and assumptions used to compile the data, including whether the numbers are reported: <ol style="list-style-type: none"> in head count, full-time equivalent (FTE), or using another methodology; at the end of the reporting period, as an average across the reporting period, or using another methodology; report contextual information necessary to understand the data reported under 2-7-a and 2-7-b; describe significant fluctuations in the number of employees during the reporting period and between reporting periods. 	<p>2023 Integrated Annual Report:</p> <ul style="list-style-type: none"> People and communities, page 58-68 	Full
2-8	Workers who are not employees	<p>The organisation shall:</p> <ol style="list-style-type: none"> report the total number of workers who are not employees and whose work is controlled by the organisation and describe: <ol style="list-style-type: none"> the most common types of worker and their contractual relationship with the organisation; the type of work they perform; describe the methodologies and assumptions used to compile the data, including whether the number of workers who are not employees is reported: <ol style="list-style-type: none"> in head count, full-time equivalent (FTE), or using another methodology; at the end of the reporting period, as an average across the reporting period, or using another methodology; describe significant fluctuations in the number of workers who are not employees during the reporting period and between reporting periods. 	<p>2023 Sustainability Report:</p> <ul style="list-style-type: none"> People and communities, page 58-68 	Partial

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GRI Standard	Indicator	GRI Disclosure	Location	Full/Partial
GRI 2: General Disclosure 2021				
Governance				
2-9	Governance structure and composition	<p>The organisation shall:</p> <ol style="list-style-type: none"> describe its governance structure, including committees of the highest governance body; list the committees of the highest governance body that are responsible for decision-making on and overseeing the management of the organisation's impacts on the economy, environment, and people; describe the composition of the highest governance body and its committees by: <ol style="list-style-type: none"> executive and non-executive members; independence; tenure of members on the governance body; number of other significant positions and commitments held by each member, and the nature of the commitments; gender; under-represented social groups; competencies relevant to the impacts of the organisation; stakeholder representation. 	<p>2023 Integrated Annual Report:</p> <ul style="list-style-type: none"> Chairman's governance report, pages 83-88 People and communities, page 58-68 	Partial
2-10	Nomination and selection of the highest governance body: describe the nomination and selection processes for the highest governance body and its committees	<p>The organisation shall:</p> <ol style="list-style-type: none"> describe the criteria used for nominating and selecting highest governance body members, including whether and how the following are taken into consideration: <ol style="list-style-type: none"> views of stakeholders (including shareholders); diversity; independence; competencies relevant to the impacts of the organization. 	<p>2023 Integrated Annual Report:</p> <ul style="list-style-type: none"> Governance and supply chains, pages 69-71 	Partial
2-11	Chair of the highest governance body	<p>The organisation shall:</p> <ol style="list-style-type: none"> report whether the chair of the highest governance body is also a senior executive in the organisation; if the chair is also a senior executive, explain their function within the organisation's management, the reasons for this arrangement, and how conflicts of interest are prevented and mitigated. 	<p>2023 Integrated Annual Report:</p> <ul style="list-style-type: none"> Chairman's governance report, pages 83-88 Governance and supply chains, pages 69-71 	Partial

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GRI Standard	Indicator	GRI Disclosure	Location	Full/Partial
GRI 2: General Disclosure 2021				
Governance continued				
2-12	Role of the highest governance body in overseeing the management of impacts	<p>The organisation shall:</p> <ol style="list-style-type: none"> a. describe the role of the highest governance body and of senior executives in developing, approving, and updating the organisation's purpose, value or mission statements, strategies, policies, and goals related to sustainable development; b. describe the role of the highest governance body in overseeing the organisation's due diligence and other processes to identify and manage the organisation's impacts on the economy, environment, and people, including: <ol style="list-style-type: none"> i. whether and how the highest governance body engages with stakeholders to support these processes; ii. how the highest governance body considers the outcomes of these processes; c. describe the role of the highest governance body in reviewing the effectiveness of the organisation's processes as described in 2-12-b, and report the frequency of this review. 	<p>2023 Integrated Annual Report:</p> <ul style="list-style-type: none"> - Governance and supply chains, pages 69-71 <p>Website: pumaenergy.com/our-business/</p>	Partial
2-13	Delegation of responsibility for managing impacts	<p>The organisation shall:</p> <ol style="list-style-type: none"> a. describe how the highest governance body delegates responsibility for managing the organisation's impacts on the economy, environment, and people, including: <ol style="list-style-type: none"> i. whether it has appointed any senior executives with responsibility for the management of impacts; ii. whether it has delegated responsibility for the management of impacts to other employees; b. describe the process and frequency for senior executives or other employees to report back to the highest governance body on the management of the organisation's impacts on the economy, environment, and people. 	<p>2023 Integrated Annual Report:</p> <ul style="list-style-type: none"> - Chairman's governance report, pages 83-88 - Governance and supply chains, pages 69-71 <p>Website: pumaenergy.com/our-business/</p>	Full
2-14	Role of the highest governance body in sustainability reporting	<p>The organisation shall:</p> <ol style="list-style-type: none"> a. report whether the highest governance body is responsible for reviewing and approving the reported information, including the organization's material topics, and if so, describe the process for reviewing and approving the information; b. if the highest governance body is not responsible for reviewing and approving the reported information, including the organization's material topics, explain the reason for this. 	<p>2023 Integrated Annual Report:</p> <ul style="list-style-type: none"> - Chairman's governance report, pages 83-88 - Governance and supply chains, pages 69-71 - Our approach to ESG, pages 41-71 	Partial

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GRI Standard	Indicator	GRI Disclosure	Location	Full/Partial
GRI 2: General Disclosure 2021				
Governance continued				
2-16	Communication of critical concerns	The organisation shall: a. describe whether and how critical concerns are communicated to the highest governance body; b. report the total number and the nature of critical concerns that were communicated to the highest governance body during the reporting period.	2023 Integrated Annual Report: – Governance and supply chains, pages 69-71 Various Policies: pumaenergy.com/en/policies	Partial
2-17	Collective knowledge of the highest governance body	The organisation shall: a. report measures taken to advance the collective knowledge, skills, and experience of the HGB on sustainable development.	2023 Integrated Annual Report: – Governance and supply chains, pages 69-71	Partial
Strategy, policies and practices				
2-22	Statement on sustainable development strategy	The organisation shall: a. report a statement from the highest governance body or most senior executive of the organisation about the relevance of sustainable development to the organisation and its strategy for contributing to sustainable development.	2023 Integrated Annual Report: – Chairman’s letter, pages 11-12 – CEO letter, pages 13-14 – Governance and supply chains, pages 69-71	Full
2-23	Policy commitments	The organisation shall: a. describe its policy commitments for responsible business conduct, including: i. the authoritative intergovernmental instruments that the commitments reference; ii. whether the commitments stipulate conducting due diligence; iii. whether the commitments stipulate applying the precautionary principle; iv. whether the commitments stipulate respecting human rights; b. describe its specific policy commitment to respect human rights, including: i. the internationally recognized human rights that the commitment covers; ii. the categories of stakeholders, including at-risk or vulnerable groups, that the organisation gives particular attention to in the commitment; c. provide links to the policy commitments if publicly available, or, if the policy commitments are not publicly available, explain the reason for this; d. report the level at which each of the policy commitments was approved within the organisation, including whether this is the most senior level; e. report the extent to which the policy commitments apply to the organisation’s activities and to its business relationships; f. describe how the policy commitments are communicated to workers, business partners, and other relevant parties	Website: pumaenergy.com/en/policies Including: – Anti-bribery and Corruption Policy – Anti-Money Laundering Policy – Climate and Environmental Risk Policy – Human Rights Statement – Supplier Code of Conduct Policies are approved by the relevant Board Committee Including: – Finance, Audit and Risk Committee – ESG Committee – HSSE Committee – Ethics and Compliance Committee Implementation takes place through Compliance and Risk, alongside relevant HSSE and operational teams.	Full

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GRI Standard	Indicator	GRI Disclosure	Location	Full/Partial
GRI 2: General Disclosure 2021				
Strategy, policies and practices continued				
2-24	Embedding policy commitments	<p>The organisation shall:</p> <ol style="list-style-type: none"> a. describe how it embeds each of its policy commitments for responsible business conduct throughout its activities and business relationships, including: <ol style="list-style-type: none"> i. how it allocates responsibility to implement the commitments across different levels within the organization; ii. how it integrates the commitments into organizational strategies, operational policies, and operational procedures; iii. how it implements its commitments with and through its business relationships; iv. training that the organization provides on implementing the commitments. 	<p>2023 Integrated Annual Report:</p> <ul style="list-style-type: none"> - Governance and supply chains, pages 69-71 - People and communities, pages 58-68 	Partial
2-25	Processes to remediate negative impacts	<p>The organisation shall:</p> <ol style="list-style-type: none"> a. describe its commitments to provide for or cooperate in the remediation of negative impacts that the organisation identifies it has caused or contributed to; b. describe its approach to identify and address grievances, including the grievance mechanisms that the organisation has established or participates in; c. describe other processes by which the organisation provides for or cooperates in the remediation of negative impacts that it identifies it has caused or contributed to; d. describe how the stakeholders who are the intended users of the grievance mechanisms are involved in the design, review, operation, and improvement of these mechanisms; e. describe how the organisation tracks the effectiveness of the grievance mechanisms and other remediation processes, and report examples of their effectiveness, including stakeholder feedback. 	<p>2023 Integrated Annual Report:</p> <ul style="list-style-type: none"> - Governance and supply chains, pages 69-71 - Chairman's governance report, pages 83-88 	Partial
2-26	Mechanisms for seeking advice and raising concerns	<p>The organisation shall:</p> <ol style="list-style-type: none"> a. describe the mechanisms for individuals to: <ol style="list-style-type: none"> i. seek advice on implementing the organisation's policies and practices for responsible business conduct; ii. raise concerns about the organisation's business conduct. 	<p>2023 Integrated Annual Report:</p> <ul style="list-style-type: none"> - Governance and supply chains, pages 69-71 - Chairman's governance report, pages 83-88 <p>Channel for raising grievances: www.pumaenergyspeakup.com</p>	Full
2-28	Membership associations	<p>The organisation shall:</p> <ol style="list-style-type: none"> a. report industry associations, other membership associations, and national or international advocacy organizations in which it participates in a significant role. 	<p>2023 Integrated Annual Report:</p> <ul style="list-style-type: none"> - Energy transition and climate change, pages 47-54 	Full

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GRI Standard	Indicator	GRI Disclosure	Location	Full/Partial
GRI 2: General Disclosure 2021				
Stakeholder Engagement				
2-29	Approach to stakeholder engagement	The organisation shall: a. describe its approach to engaging with stakeholders, including: i. the categories of stakeholders it engages with, and how they are identified; ii. the purpose of the stakeholder engagement; iii. how the organisation seeks to ensure meaningful engagement with stakeholders.	2023 Integrated Annual Report: – Stakeholder value creation, pages 22-23	Full
2-30	Collective bargaining agreements	The organisation shall: a. report the percentage of total employees covered by collective bargaining agreements; b. for employees not covered by collective bargaining agreements, report whether the organisation determines their working conditions and terms of employment based on collective bargaining agreements that cover its other employees or based on collective bargaining agreements from other organisations.	2023 Integrated Annual Report: – People and communities, pages 58-68	Partial
GRI 3: Material Topics 2021				
Disclosures on material topics				
3-1	Process to determine material topics	The organisation shall: a. describe the process it has followed to determine its material topics, including: i. how it has identified actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights, across its activities and business relationships; ii. how it has prioritised the impacts for reporting based on their significance; b. specify the stakeholders and experts whose views have informed the process of determining its material topics.	2023 Integrated Annual Report: – Our approach to ESG, pages 41-71	Full
3-2	List of material topics	The organisation shall: a. list its material topics; b. report changes to the list of material topics compared to the previous reporting period.	2023 Integrated Annual Report: – Our approach to ESG, pages 41-71	Full

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GRI Standard	Indicator	GRI Disclosure	Location	Full/Partial
GRI 3: Material Topics 2021				
Disclosures on material topics continued				
3-3	Management of material topics	<p>For each material topic reported under Disclosure 3-2, the organisation shall:</p> <ol style="list-style-type: none"> describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; report whether the organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; describe its policies or commitments regarding the material topic; describe actions taken to manage the topic and related impacts, including: <ol style="list-style-type: none"> actions to prevent or mitigate potential negative impacts; actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; actions to manage actual and potential positive impacts; report the following information about tracking the effectiveness of the actions taken: <ol style="list-style-type: none"> processes used to track the effectiveness of the actions; goals, targets, and indicators used to evaluate progress; the effectiveness of the actions, including progress toward the goals and targets; lessons learned and how these have been incorporated into the organisation's operational policies and procedures; describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e). 	<p>2023 Integrated Annual Report:</p> <ul style="list-style-type: none"> Our approach to ESG, pages 41-71 	Full

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GRI Standard	Indicator	GRI Disclosure	Location	Full/Partial
Economic Indicators				
GRI 201: Economic Performance 2016				
201-1	Direct economic value generated and distributed	<p>The reporting organisation shall report the following information:</p> <p>a. Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components:</p> <ol style="list-style-type: none"> i. Direct economic value generated: revenues; ii. Economic value distributed: operating costs, employee wages and benefits, payments to provid-ers of capital, payments to government by country, and community investments; iii. Economic value retained: 'direct economic value generated' less 'economic value distributed'. <p>b. Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance.</p> <p>Compilation requirement:</p> <p>2.1 When compiling the information specified in Disclosure 201-1, the reporting organization shall, if applicable, compile the EVG&D from data in the organization's audited financial or profit and loss (P&L) statement, or its internally audited management accounts</p>	<p>2023 Integrated Annual Report:</p> <ul style="list-style-type: none"> - Financial statements, pages 92-141 	Partial
GRI 202: Market Presence 2016				
202-2	Proportion of senior management hired from the local community	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> a. Percentage of senior management at significant locations of operation that are hired from the local community. b. The definition used for 'senior management'. c. The organization's geographical definition of 'local'. d. The definition used for 'significant locations of operation'. <p>Compilation requirements:</p> <p>2.2 When compiling the information specified in Disclosure 202-2, the reporting organization shall calculate this percentage using data on full-time employees.</p>	<p>2023 Integrated Annual Report:</p> <ul style="list-style-type: none"> - People and communities, pages 58-68 	[Full]

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GRI Standard	Indicator	GRI Disclosure	Location	Full/Partial
Economic Indicators				
GRI 203: Indirect Economic Impacts 2016				
203-1	Infrastructure investments and services supported	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> Extent of development of significant infrastructure investments and services supported. Current or expected impacts on communities and local economies, including positive and negative impacts where relevant. Whether these investments and services are commercial, in-kind, or pro bono engagements. 	<p>2023 Integrated Annual Report:</p> <ul style="list-style-type: none"> Energy transition and climate change, pages 47-54 People and communities, pages 58-68 	Partial
Governance Indicators				
GRI 205: Anti-Corruption 2016				
205-2	Communication and training about anti-corruption policies and procedures	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> Total number and percentage of governance body members that the organisation's anti-corruption policies and procedures have been communicated to, broken down by region. Total number and percentage of employees that the organisation's anti-corruption policies and procedures have been communicated to, broken down by employee category and region. Total number and percentage of business partners that the organisation's anti-corruption policies and procedures have been communicated to, broken down by type of business partner and region. Describe if the organisation's anti-corruption policies and procedures have been communicated to any other persons or organisations. Total number and percentage of governance body members that have received training on anti-corruption, broken down by region. Total number and percentage of employees that have received training on anti-corruption, broken down by employee category and region. 	<p>2023 Integrated Annual Report:</p> <ul style="list-style-type: none"> People and communities, pages 58-68 Governance and supply chains, pages 69-71 Chairman's governance report, pages 83-88 	Partial
GRI 206: Anti-competitive Behavior 2016				
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> Number of legal actions pending or completed during the reporting period regarding anti-competitive behavior and violations of anti-trust and monopoly legislation in which the organization has been identified as a participant. Main outcomes of completed legal actions, including any decisions or judgements. 	<p>2023 Integrated Annual Report:</p> <ul style="list-style-type: none"> Governance and supply chains, pages 69-71 	Partial

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GRI Standard	Indicator	GRI Disclosure	Location	Full/Partial
Environmental Indicators				
GRI 302: Energy 2016				
302-1	Energy consumption within the organization	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> a. Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used. b. Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used. c. In joules, watt-hours or multiples, the total: <ol style="list-style-type: none"> i. electricity consumption ii. heating consumption iii. cooling consumption iv. steam consumption d. In joules, watt-hours or multiples, the total: <ol style="list-style-type: none"> i. electricity sold ii. heating sold iii. cooling sold iv. steam sold e. Total energy consumption within the organization, in joules or multiples. f. Standards, methodologies, assumptions, and/or calculation tools used. g. Source of the conversion factors used. <p>Compiling requirements:</p> <ol style="list-style-type: none"> 2.1 When compiling the information specified in Disclosure 302-1, the reporting organization shall: <ol style="list-style-type: none"> 2.1.1 avoid the double-counting of fuel consumption, when reporting self-generated energy consumption. If the organization generates electricity from a nonrenewable or renewable fuel source and then consumes the generated electricity, the energy consumption shall be counted once under fuel consumption; 2.1.2 report fuel consumption separately for non-renewable and renewable fuel sources; 2.1.3 only report energy consumed by entities owned or controlled by the organization; 2.1.4 calculate the total energy consumption within the organization in joules or multiples using the following 	<p>2023 Integrated Annual Report:</p> <ul style="list-style-type: none"> - Energy transition and climate change, pages 47-54 	Partial

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GRI Standard	Indicator	GRI Disclosure	Location	Full/Partial
Environmental Indicators				
GRI 302: Energy 2016 continued				
302-3	Energy intensity	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> Energy intensity ratio for the organization. Organization-specific metric (the denominator) chosen to calculate the ratio. Types of energy included in the intensity ratio; whether fuel, electricity, heating, cooling, steam, or all. Whether the ratio uses energy consumption within the organization, outside of it, or both. <p>Compilation requirements:</p> <p>2.5 When compiling the information specified in Disclosure 302-3, the reporting organization shall:</p> <ol style="list-style-type: none"> calculate the ratio by dividing the absolute energy consumption (the numerator) by the organization-specific metric (the denominator); if reporting an intensity ratio both for the energy consumed within the organization and outside of it, report these intensity ratios separately 	<p>2023 Integrated Annual Report:</p> <ul style="list-style-type: none"> Energy transition and climate change, pages 47-54 	Full
302-4	Reduction of energy consumption	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples. Types of energy included in the reductions; whether fuel, electricity, heating, cooling, steam, or all. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it. Standards, methodologies, assumptions, and/or calculation tools used. 	<p>2023 Integrated Annual Report:</p> <ul style="list-style-type: none"> Our ESG ambition, pages 41-71 Energy transition and climate change, pages 47-54 	Partial

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GRI Standard	Indicator	GRI Disclosure	Location	Full/Partial
Environmental Indicators				
GRI 303: Water and Effluents 2018				
303-1	Interactions with water as a shared resource	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> A description of how the organisation interacts with water, including how and where water is withdrawn, consumed, and discharged, and the water-related impacts the organisation has caused or contributed to, or that are directly linked to its operations, products, or services by its business relationships (e.g., impacts caused by runoff). A description of the approach used to identify water-related impacts, including the scope of assessments, their timeframe, and any tools or methodologies used. A description of how water-related impacts are addressed, including how the organisation works with stakeholders to steward water as a shared resource, and how it engages with suppliers or customers with significant water-related impacts. An explanation of the process for setting any water-related goals and targets that are part of the organisation's approach to managing water and effluents, and how they relate to public policy and the local context of each area with water stress. 	<p>2023 Integrated Annual Report:</p> <ul style="list-style-type: none"> Climate risk management, pages 72-75 Water and waste and non-GHG emissions, page 57 	Partial
303-5	Water consumption	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> Total water consumption from all areas in megalitres. Total water consumption from all areas with water stress in megalitres. Change in water storage in megalitres, if water storage has been identified as having significant water-related impact. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used, including whether the information is calculated, estimated, modelled, or sourced from direct measurements, and the approach taken for this, such as the use of any sector-specific factors. 	<p>2023 Integrated Annual Report:</p> <ul style="list-style-type: none"> Climate risk management, pages 72-75 Water and waste and non-GHG emissions, page 57 	Partial

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GRI Standard	Indicator	GRI Disclosure	Location	Full/Partial
Environmental Indicators				
GRI 304: Biodiversity 2016				
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> For each operational site owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas, the following information: <ol style="list-style-type: none"> Geographic location; Subsurface and underground land that may be owned, leased, or managed by the organisation; Position in relation to the protected area (in the area, adjacent to, or containing portions of the protected area) or the high biodiversity value area outside protected areas; Type of operation (office, manufacturing or production, or extractive); Size of operational site in km² (or another unit, if appropriate); Biodiversity value characterized by the attribute of the protected area or area of high biodiversity value outside the protected area (terrestrial, freshwater, or maritime ecosystem); Biodiversity value characterized by listing of protected status (such as IUCN Protected Area Management Categories, Ramsar Convention, national legislation). 	<p>2023 Integrated Annual Report:</p> <ul style="list-style-type: none"> Climate risk management, pages 72-75 <p>Initial assessment through Trafigura Environmental and Social Risk Assessment, and WWF Biodiversity Risk Filter</p>	Partial
GRI 305: Emissions 2016				
305-1	Direct (Scope 1) GHG emissions	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> Gross direct (Scope 1) GHG emissions in metric tons of CO₂ equivalent. Gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all. Biogenic CO₂ emissions in metric tons of CO₂ equivalent. Base year for the calculation, if applicable, including: <ol style="list-style-type: none"> the rationale for choosing it; emissions in the base year; the context for any significant changes in emissions that triggered recalculations of base year emissions. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source. Consolidation approach for emissions; whether equity share, financial control, or operational control. Standards, methodologies, assumptions, and/or calculation tools used. 	<p>2023 Integrated Annual Report:</p> <ul style="list-style-type: none"> Energy transition and climate change, pages 47-54 	Partial

GRI Content Index continued

GRI Standard	Indicator	GRI Disclosure	Location	Full/Partial
Environmental Indicators				
GRI 305: Emissions 2016 continued				
305-2	Energy indirect (Scope 2) GHG	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO₂ equivalent. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO₂ equivalent. If available, the gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all. Base year for the calculation, if applicable, including: <ol style="list-style-type: none"> the rationale for choosing it; emissions in the base year; the context for any significant changes in emissions that triggered recalculations of base year emissions. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source. Consolidation approach for emissions; whether equity share, financial control, or operational control. Standards, methodologies, assumptions, and/or calculation tools used. 	<p>2023 Integrated Annual Report:</p> <ul style="list-style-type: none"> Energy transition and climate change, pages 47-54 	Partial
305-3	Other indirect (Scope 3) GHG emissions	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> Gross other indirect (Scope 3) GHG emissions in metric tons of CO₂ equivalent. If available, the gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all. Biogenic CO₂ emissions in metric tons of CO₂ equivalent. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation. Base year for the calculation, if applicable, including: <ol style="list-style-type: none"> the rationale for choosing it; emissions in the base year; the context for any significant changes in emissions that triggered recalculations of base year emissions. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source. Standards, methodologies, assumptions, and/or calculation tools used. 	<p>2023 Integrated Annual Report:</p> <ul style="list-style-type: none"> Energy transition and climate change, pages 47-54 	Partial

GRI Content Index continued

GRI Standard	Indicator	GRI Disclosure	Location	Full/Partial
Environmental Indicators				
GRI 305: Emissions 2016 continued				
305-4	GHG emissions intensity	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> GHG emissions intensity ratio for the organization. Organization-specific metric (the denominator) chosen to calculate the ratio. Types of GHG emissions included in the intensity ratio; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3). Gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all. <p>Compilation requirements:</p> <ol style="list-style-type: none"> When compiling the information specified in Disclosure 305-4, the reporting organization shall: <ol style="list-style-type: none"> calculate the ratio by dividing the absolute GHG emissions (the numerator) by the organization-specific metric (the denominator); if reporting an intensity ratio for other indirect (Scope 3) GHG emissions, report this intensity ratio separately from the intensity ratios for direct (Scope 1) and energy indirect (Scope 2) emissions. 	<p>2023 Integrated Annual Report:</p> <ul style="list-style-type: none"> Energy transition and climate change, pages 47-54 	Partial
305-5	Reduction of GHG emissions	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO₂ equivalent. Gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all. Base year or baseline, including the rationale for choosing it. Scopes in which reductions took place; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3). Standards, methodologies, assumptions, and/or calculation tools used. 	<p>2023 Integrated Annual Report:</p> <ul style="list-style-type: none"> Energy transition and climate change, pages 47-54 	Partial

GRI Content Index continued

GRI Standard	Indicator	GRI Disclosure	Location	Full/Partial
Environmental Indicators				
GRI 305: Emissions 2016 continued				
305-7	Nitrogen oxides (NO_x), sulfur oxides (SO_x), and other significant air emissions	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> a. Significant air emissions, in kilograms or multiples, for each of the following: <ol style="list-style-type: none"> i. NO_x ii. SO_x iii. Persistent organic pollutants (POP) iv. Volatile organic compounds (VOC) v. Hazardous air pollutants (HAP) vi. Particulate matter (PM) vii. Other standard categories of air emissions identified in relevant regulations b. Source of the emission factors used. c. Standards, methodologies, assumptions, and/or calculation tools used. <p>Compilation requirements</p> <p>2.13 When compiling the information specified in Disclosure 305-7, the reporting organization shall select one of the following approaches for calculating significant air emissions:</p> <p>2.13.1 Direct measurement of emissions (such as online analyzers);</p> <p>2.13.2 Calculation based on site-specific data;</p> <p>2.13.3 Calculation based on published emission factors;</p> <p>2.13.4 Estimation. If estimations are used due to a lack of default figures, the organization shall indicate the basis on which figures were estimated.</p>	<p>2023 Integrated Annual Report:</p> <ul style="list-style-type: none"> - Energy transition and climate change, pages 47-54 	Partial
GRI 306: Waste 2020				
306-3	Waste generated	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> a. Total weight of waste generated in metric tons, and a breakdown of this total by composition of the waste. b. Contextual information necessary to understand the data and how the data has been compiled. 	<p>2023 Integrated Annual Report:</p> <ul style="list-style-type: none"> - Climate risk management, pages 72-75 - Local environment and nature, pages 55-57 	Partial

GRI Content Index continued

GRI Standard	Indicator	GRI Disclosure	Location	Full/Partial
Social Indicators				
GRI 401: Employment 2016				
401-1	New employee hires and employee turnover	The reporting organisation shall report the following information: a. Total number and rate of new employee hires during the reporting period, by age group, gender and region. b. Total number and rate of employee turnover during the reporting period, by age group, gender and region.	2023 Integrated Annual Report: – People and communities, pages 58-68	Partial
GRI 403: Occupational Health and Safety 2018				
403-1	Occupational health and safety management system	a. A statement of whether an occupational health and safety management system has been implemented, including whether: i. The system has been implemented because of legal requirements and, if so, a list of the requirements; ii. The system has been implemented based on recognised risk management and/or management system standards/guidelines and, if so, a list of the standards/guidelines; b. A description of the scope of workers, activities, and workplaces covered by the occupational health and safety management system and an explanation of whether and, if so, why any workers, activities, or workplaces are not covered.	2023 Integrated Annual Report: – Health, safety and security, pages 64-65	Partial
403-2	Hazard identification, risk assessment, and incident investigation	The reporting organisation shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organisation: a. A description of the processes used to identify work-related hazards and assess risks on a routine and non-routine basis, and to apply the hierarchy of controls in order to eliminate hazards and minimize risks, including: i. how the organisation ensures the quality of these processes, including the competency of persons who carry them out; ii. how the results of these processes are used to evaluate and continually improve the occupational health and safety management system. b. A description of the processes for workers to report work-related hazards and hazardous situations, and an explanation of how workers are protected against reprisals. c. A description of the policies and processes for workers to remove themselves from work situations that they believe could cause injury or ill health, and an explanation of how workers are protected against reprisals. d. A description of the processes used to investigate work-related incidents, including the processes to identify hazards and assess risks relating to the incidents, to determine corrective actions using the hierarchy of controls, and to determine improvements needed in the occupational health and safety management system.	2023 Integrated Annual Report: – Health, safety and security, pages 64-65 – Climate risk management; Oil spills, pages 72-75 – Governance and supply chains, pages 69-71	Partial

GRI Content Index continued

GRI Standard	Indicator	GRI Disclosure	Location	Full/Partial
Social Indicators				
GRI 403: Occupational Health and Safety 2018 continued				
403-5	Worker training on occupational health and safety	The reporting organisation shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organisation: a. A description of any occupational health and safety training provided to workers, including generic training as well as training on specific work-related hazards, hazardous activities, or hazardous situations.	2023 Integrated Annual Report: – People and communities, pages 58-68	Full
403-6	Promotion of worker health	The reporting organisation shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organisation: a. An explanation of how the organisation facilitates workers' access to non-occupational medical and healthcare services, and the scope of access provided. b. A description of any voluntary health promotion services and programmes offered to workers to address major non-work-related health risks, including the specific health risks addressed, and how the organisation facilitates workers' access to these services and programmes.	2023 Integrated Annual Report: – People and communities, pages 58-68 – Governance and supply chains, pages 69-71	Partial
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	The reporting organisation shall report the following information: a. A description of the organisation's approach to preventing or mitigating significant negative occupational health and safety impacts that are directly linked to its operations, products, or services by its business relationships, and the related hazards and risks.	2023 Integrated Annual Report: – People and communities, pages 58-68	Full
403-8	Workers covered by an occupational health and safety management system	The reporting organisation shall report the following information: a. If the organisation has implemented an occupational health and safety management system based on legal requirements and/or recognized standards/guidelines: i. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organisation, who are covered by such a system; ii. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organisation, who are covered by such a system that has been internally audited; iii. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organisation, who are covered by such a system that has been audited or certified by an external party. b. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded. c. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	2023 Integrated Annual Report: – People and communities, pages 58-68	Partial

GRI Content Index continued

GRI Standard	Indicator	GRI Disclosure	Location	Full/Partial
Social Indicators				
GRI 403: Occupational Health and Safety 2018 continued				
403-9	Work-related injuries	<p>The reporting organisation shall report the following information:</p> <p>a. For all employees:</p> <ol style="list-style-type: none"> i. The number and rate of fatalities as a result of work-related injury; ii. The number and rate of high-consequence work-related injuries (excluding fatalities); iii. The number and rate of recordable work-related injuries; iv. The main types of work-related injury; v. The number of hours worked. <p>b. For all workers who are not employees but whose work and/or workplace is controlled by the organisation:</p> <ol style="list-style-type: none"> i. The number and rate of fatalities as a result of work-related injury; ii. The number and rate of high-consequence work-related injuries (excluding fatalities); iii. The number and rate of recordable work-related injuries; iv. The main types of work-related injury; v. The number of hours worked. <p>c. The work-related hazards that pose a risk of high-consequence injury, including:</p> <ol style="list-style-type: none"> i. how these hazards have been determined; ii. which of these hazards have caused or contributed to high-consequence injuries during the reporting period; iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls. <p>d. Any actions taken or underway to eliminate other work-related hazards and minimize risks using the hierarchy of controls.</p> <p>e. Whether the rates have been calculated based on 200,000 or 1,000,000 hours worked.</p> <p>f. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.</p> <p>g. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>	<p>2023 Integrated Annual Report:</p> <ul style="list-style-type: none"> - CEO letter, pages 13-14 - People and communities, pages 58-68 	Partial
GRI 404: Training and Education 2016				
404-1	Average hours of training per year per employee	<p>The reporting organisation shall report the following information:</p> <p>a. Average hours of training that the organisation's employees have undertaken during the reporting period, by:</p> <ol style="list-style-type: none"> i. gender; ii. employee category. 	<p>2023 Integrated Annual Report:</p> <ul style="list-style-type: none"> - People and communities, pages 58-68 - Governance and supply chains, pages 69-71 	Partial

GRI Content Index continued

GRI Standard	Indicator	GRI Disclosure	Location	Full/Partial
Social Indicators				
GRI 405: Diversity and Equal Opportunity 2016				
405-1	Diversity of governance bodies and employees	<p>The reporting organisation shall report the following information:</p> <p>a. Percentage of individuals within the organisation's governance bodies in each of the following diversity categories:</p> <ul style="list-style-type: none"> i. Gender; ii. Age group: under 30 years old, 30-50 years old, over 50 years old; iii. Other indicators of diversity where relevant (such as minority or vulnerable groups). <p>b. Percentage of employees per employee category in each of the following diversity categories:</p> <ul style="list-style-type: none"> i. Gender; ii. Age group: under 30 years old, 30-50 years old, over 50 years old; iii. Other indicators of diversity where relevant (such as minority or vulnerable groups). 	<p>2023 Integrated Annual Report:</p> <ul style="list-style-type: none"> - People and communities, pages 58-68 	Partial
GRI 408: Child Labour 2016				
408-1	Operations and suppliers at significant risk for incidents of child labour	<p>a. Operations and suppliers considered to have significant risk for incidents of:</p> <ul style="list-style-type: none"> i. Child labour; ii. Young workers exposed to hazardous work; <p>b. Operations and suppliers considered to have significant risk for incidents of child labour either in terms of:</p> <ul style="list-style-type: none"> i. Type of operation (such as manufacturing plant) and supplier; ii. Countries or geographic areas with operations and suppliers considered at risk; <p>c. Measures taken by the organisation in the reporting period intended to contribute to the effective abolition of child labour.</p>	<p>2023 Integrated Annual Report:</p> <ul style="list-style-type: none"> - People and communities, pages 58-68 - Governance and supply chains, pages 69-71 <p>Puma Energy Policies and Statements on Human Rights: pumaenergy.com/en/policies</p>	Partial
GRI 409: Forced Or Compulsory Labour 2016				
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	<p>a. Operations and suppliers considered to have significant risk for incidents of forced or compulsory labour either in terms of:</p> <ul style="list-style-type: none"> i. Type of operation (such as manufacturing plant) and supplier; ii. Countries or geographic areas with operations and suppliers considered at risk; <p>b. Measures taken by the organisation in the reporting period intended to contribute to the elimination of all forms of forced or compulsory labour.</p>	<p>2023 Integrated Annual Report:</p> <ul style="list-style-type: none"> - People and communities, pages 58-68 - Governance and supply chains, pages 69-71 <p>Puma Energy Policies and Statements on Human Rights: pumaenergy.com/en/policies</p>	
GRI 410: Security Practices 2016				
410-1	Security personnel trained in human rights policies or procedures	<p>a. Percentage of security personnel who have received formal training in the organization's human rights policies or specific procedures and their application to security.</p> <p>b. Whether training requirements also apply to third-party organizations providing security personnel.</p>	<p>2023 Integrated Annual Report:</p> <ul style="list-style-type: none"> - People and communities, pages 58-68 - Governance and supply chains, pages 69-71 	

GRI Content Index continued

GRI Standard	Indicator	GRI Disclosure	Location	Full/Partial
Social Indicators				
GRI 413: Local Communities 2016				
413-1	Operations with local community engagement, impact assessments, and development programmes	<p>The reporting organisation shall report the following information:</p> <p>a. Percentage of operations with implemented local community engagement, impact assessments, and/or development programmes, including the use of:</p> <ul style="list-style-type: none"> i. social impact assessments, including gender impact assessments, based on participatory processes; ii. environmental impact assessments and ongoing monitoring; iii. public disclosure of results of environmental and social impact assessments; iv. local community development programmes based on local communities' needs; v. stakeholder engagement plans based on stakeholder mapping; vi. broad based local community consultation committees and processes that include vulnerable groups; vii. works councils, occupational health and safety committees and other worker representation bodies to deal with impacts; viii. formal local community grievance processes. 	<p>2023 Integrated Annual Report:</p> <ul style="list-style-type: none"> - People and communities: Supporting our communities, pages 66-68 <p>2023 Integrated Annual Report:</p> <ul style="list-style-type: none"> - Stakeholder value creation, pages 22-23 <p>Puma Energy Foundation pumaenergyfoundation.org/</p>	Partial
413-2	Operations with significant actual and potential negative impacts on local communities	<p>The reporting organisation shall report the following information:</p> <p>a. Operations with significant actual and potential negative impacts on local communities, including:</p> <ul style="list-style-type: none"> i. the location of the operations; ii. the significant actual and potential negative impacts of operations. 	<p>2023 Integrated Annual Report:</p> <ul style="list-style-type: none"> - Local environment and nature, pages 55-57 	Partial



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