

GRI Content Index 2024

Statement of use	Puma Energy Holding Pte Ltd has reported the information cited in this GRI content index for the period January 1, 2024 - December 31, 2024 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	LOCATION	Full/Partial
GRI 2: General Disclosures 2021	2-1 Organizational details	2024 Integrated Annual Report: - Where We Do Business, page 11 - Corporate information, page 76	Full
	2-2 Entities included in the organization's sustainability reporting	2024 Integrated Annual Report: - Chairman's Governance Report, pages 64-68 - Financial statements, pages 72-121	Full
	2-3 Reporting period, frequency and contact point	Reporting Period runs from 01 January 2024 to 31 December 2024: - Integrated Annual Report published on March 28 2024 - Financial statements, pages 72-121 Puma Energy Contact investors@pumaenergy.com	Full
	2-4 Restatements of information	2024 Integrated Annual Report: - Energy Transition and Climate Change, pages 30-36 - Local Environment and Nature, pages 37-41 - Our People and Communities, pages 42-53	Full
	2-5 External assurance	GHG Emission data is externally assured by an independent third party: - Puma Energy's GHG Emissions Disclosure, page 69	Partial
	2-6 Activities, value chain and other business relationships	2024 Integrated Annual Report: - Our Integrated Business Model, pages 11-12 - Stakeholder Value Creation, page 16 - Our People and Communities, pages 42-53 Puma Energy Website	Full
	2-7 Employees	2024 Integrated Annual Report: - Our People and Communities, pages 42-53	Full
	2-8 Workers who are not employees	2024 Integrated Annual Report: - Our People and Communities, pages 42-53	Partial
	2-9 Governance structure and composition	2024 Integrated Annual Report: - Corporate Governance, pages 61-63 - Chairman's Governance Report, pages 64-68	Partial
	2-10 Nomination and selection of the highest governance body	2024 Integrated Annual Report: - Chairman's Governance Report, pages 64-68	Partial

2-11 Chair of the highest governance body	2024 Integrated Annual Report: – Chairman’s Governance Report, pages 64-68	Partial
2-12 Role of the highest governance body in overseeing the management of impacts	2024 Integrated Annual Report: – Corporate Governance, pages 61-63 – Chairman’s Governance Report, pages 64-68	Partial
2-13 Delegation of responsibility for managing impacts	2024 Integrated Annual Report: – Corporate Governance, pages 61-63 – Chairman’s Governance Report, pages 64-68	Full
2-14 Role of the highest governance body in sustainability reporting	2024 Integrated Annual Report: – Our Approach to ESG, pages 27-29 – Chairman’s Governance Report, pages 64-68	Full
2-16 Communication of critical concerns	2024 Integrated Annual Report: – Governance and Supply Chains, pages 54-56 – Chairman’s Governance Report, pages 64-68 Governance Website	Partial
2-17 Collective knowledge of the highest governance body	2024 Integrated Annual Report: – Chairman’s Governance Report, pages 64-68	Full
2-22 Statement on sustainable development strategy	2024 Integrated Annual Report: – Chairman’s Letter, pages 5-6 – CEO’s Letter, pages 7-8 – Chairman’s Governance Report, pages 64-68	Full
2-23 Policy commitments	2024 Integrated Annual Report: – Governance and Supply Chains, pages 54-56 Governance Website	Full
2-24 Embedding policy commitments	2024 Integrated Annual Report: – Our People and Communities, pages 42-53 – Governance and Supply Chains, pages 54-56 Governance Website	Full
2-25 Processes to remediate negative impacts	2024 Integrated Annual Report: – Local Environment and Nature, pages 37-41 – Governance and Supply Chains, pages 54-56 – Chairman’s Governance Report, pages 64-68 Governance Website	Partial
2-26 Mechanisms for seeking advice and raising concerns	2024 Integrated Annual Report: – Local Environment and Nature, pages 37-41 – Governance and Supply Chains, pages 54-56 – Chairman’s Governance Report, pages 64-68 SpeakUp! Helpline	Full

	2-29 Approach to stakeholder engagement	2024 Integrated Annual Report: – Stakeholder Value Creation, page 16 – Our People and Communities, pages 42-53	Full
	2-30 Collective bargaining agreements	2024 Integrated Annual Report: – Our People and Communities, pages 42-53	Full
GRI 3: Material Topics 2021	3-1 Process to determine material topics	2024 Integrated Annual Report: – Our Approach to ESG, pages 27-29	Full
	3-2 List of material topics	2024 Integrated Annual Report: – Our Approach to ESG, pages 27-29	Full
	3-3 Management of material topics	2024 Integrated Annual Report: – Our Approach to ESG, pages 27-29 – Energy Transition and Climate Change, pages 30-36 – Local Environment and Nature, pages 37-41 – Our People and Communities, pages 42-53 – Governance and Supply Chains, pages 54-56	Full
GRI 101: Biodiversity 2024	101-1 Policies to halt and reverse biodiversity loss	Governance Website Puma Energy ESG Policy Puma Energy Environmental Statement	Partial
	101-2 Management of biodiversity impacts	2024 Integrated Annual Report: – Local Environment and Nature, pages 37-41	Partial
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	2023 Integrated Annual Report: – Climate Risk Management, pages 72-75, remains valid for FY 2024	Partial
	304-2 Significant impacts of activities, products and services on biodiversity	2024 Integrated Annual Report: – Local Environment and Nature, pages 37-41	Partial
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	2024 Integrated Annual Report: – Financial statements, pages 72-121	Partial
	201-2 Financial implications and other risks and opportunities due to climate change	2024 CDP Disclosure - Climate Change	Full
	202-2 Proportion of senior management hired from the local community	2024 Integrated Annual Report: – Our People and Communities, pages 42-53	Full
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	2024 Integrated Annual Report: – Energy Transition and Climate Change, pages 30-36 – Our People and Communities, pages 42-53	Partial
	203-2 Significant indirect economic impacts	2024 Integrated Annual Report: – Business Review Africa, pages 17-20	Partial
	205-2 Communication and training about anti-corruption policies and procedures	2024 Integrated Annual Report: – Our People and Communities, pages 42-53 – Governance and Supply Chains, pages 54-56 – Chairman’s Governance Report, pages 64-68	Partial
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	2024 Integrated Annual Report: – Governance and Supply Chains, pages 54-56	Partial

	207-2 Tax governance, control, and risk management	2024 Integrated Annual Report: – Risk Management, pages 57-60	Partial
	207-3 Stakeholder engagement and management of concerns related to tax	2024 Integrated Annual Report: – Risk Management, pages 57-60	Partial
GRI 302: Energy 2016	302-1 Energy consumption within the organization	2024 Integrated Annual Report: – Energy Transition and Climate Change, pages 30-36	Partial
	302-3 Energy intensity	2024 Integrated Annual Report: – Energy Transition and Climate Change, pages 30-36	Full
	302-4 Reduction of energy consumption	2024 Integrated Annual Report: – Energy Transition and Climate Change, pages 30-36	Partial
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	2024 Integrated Annual Report: – Local Environment and Nature, pages 37-41	Partial
	303-5 Water consumption	2024 Integrated Annual Report: – Local Environment and Nature, pages 37-41	Partial
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	2024 Integrated Annual Report: – Energy Transition and Climate Change, pages 30-36 Puma Energy Greenhouse Gas Manual Puma Energy Basis of Reporting	Full
	305-2 Energy indirect (Scope 2) GHG emissions	2024 Integrated Annual Report: – Energy Transition and Climate Change, pages 30-36 Puma Energy Greenhouse Gas Manual Puma Energy Basis of Reporting	Full
	305-3 Other indirect (Scope 3) GHG emissions	2024 Integrated Annual Report: – Energy Transition and Climate Change, pages 30-36 Puma Energy Greenhouse Gas Manual Puma Energy Basis of Reporting	Full
	305-4 GHG emissions intensity	2024 Integrated Annual Report: – Energy Transition and Climate Change, pages 30-36 Puma Energy Greenhouse Gas Manual Puma Energy Basis of Reporting	Full
	305-5 Reduction of GHG emissions	2024 Integrated Annual Report: – Energy Transition and Climate Change, pages 30-36 Puma Energy Greenhouse Gas Manual Puma Energy Basis of Reporting	Partial
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	2024 Integrated Annual Report: – Local Environment and Nature, pages 37-41	Partial

GRI 306: Effluents and Waste 2016	306-3 Significant spills	2024 Integrated Annual Report: – Local Environment and Nature, pages 37-41	Partial
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	2024 Integrated Annual Report: – Local Environment and Nature, pages 37-41	Partial
	306-3 Waste generated	2024 Integrated Annual Report: – Local Environment and Nature, pages 37-41	Partial
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Supplier Code of Conduct	Partial
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	2024 Integrated Annual Report: – Our People and Communities, pages 42-53	Partial
	401-3 Parental leave	2024 Integrated Annual Report: – Our People and Communities, pages 42-53	Partial
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	2024 Integrated Annual Report: – Our People and Communities, pages 42-53 Global HSSE Policy	Partial
	403-2 Hazard identification, risk assessment, and incident investigation	2024 Integrated Annual Report: – Our People and Communities, pages 42-53 – Governance and Supply Chains, pages 54-56	Partial
	403-3 Occupational health services	2024 Integrated Annual Report: – Our People and Communities, pages 42-53 – Governance and Supply Chains, pages 54-56	Full
	403-4 Worker participation, consultation, and communication on occupational health and safety	2024 Integrated Annual Report: – Stakeholder Value Creation, page 16 – Our People and Communities, pages 42-53	Partial
	403-5 Worker training on occupational health and safety	2024 Integrated Annual Report: – Our People and Communities, pages 42-53	Full
	403-6 Promotion of worker health	2024 Integrated Annual Report: – Our People and Communities, pages 42-53	Partial
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	2024 Integrated Annual Report: – Our People and Communities, pages 42-53	Full
	403-8 Workers covered by an occupational health and safety management system	2024 Integrated Annual Report: – Our People and Communities, pages 42-53	Partial
	403-9 Work-related injuries	2024 Integrated Annual Report: – Our People and Communities, pages 42-53	Partial
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	2024 Integrated Annual Report: – Our People and Communities, pages 42-53	Partial
	404-2 Programs for upgrading employee skills and transition assistance programs	2024 Integrated Annual Report: – Our People and Communities, pages 42-53	Full
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	2024 Integrated Annual Report: – Our People and Communities, pages 42-53 – Chairman's Governance Report, pages 64-68	Partial

GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	2024 Integrated Annual Report: – Our People and Communities, pages 42-53 – Governance and Supply Chains, pages 54-56 Human Rights Statement Puma Energy Code of Conduct Supplier Code of Conduct	Partial
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	2024 Integrated Annual Report: – Our People and Communities, pages 42-53 – Governance and Supply Chains, pages 54-56 Human Rights Statement Puma Energy Code of Conduct Supplier Code of Conduct	Partial
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	2024 Integrated Annual Report: – Our People and Communities, pages 42-53 – Governance and Supply Chains, pages 54-56	Full
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	2024 Integrated Annual Report: – Stakeholder Value Creation, page 16 – Our People and Communities, pages 42-53 Puma Energy Foundation	Partial
	413-2 Operations with significant actual and potential negative impacts on local communities	2024 Integrated Annual Report: – Local Environment and Nature, pages 37-41	Partial
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Supplier Code of Conduct Human Rights Statement	Partial