

APPENDIX 5 - GRI CORE INDEX

GRI Standard	Disclosure	2020 Location/Information/URL	Omission
GRI 101: FOUNDATION 2016			
General Disclosures			
GRI 102: General Disclosures 2016	Organisational profile		
	102-1 Name of the organisation	Serica Energy PLC	
	102-2 Activities, brands, products, and services	2020 Annual Report and Accounts Page 6	
	102-3 Location of headquarters	Aberdeen United Kingdom	
	102-4 Location of operations	https://www.serica-energy.com/asset-portfolio	
	102-5 Ownership and legal form	Serica Energy PLC	
	102-6 Markets served	UK Energy Market - See Operations above	
	102-7 Scale of the organisation	Serica Energy currently has 157 employees 2020 Annual Report and Accounts Page 47 onwards	
	102-8 Information on employees and other workers	Serica currently has 157 employees comprising 142 male and 15 female workers and 28 contractors working solely in the UK and comprising of 24 male and 4 female workers. Of our employees, 154 are full time and 3 and part time. Like many independent oil and gas companies, Serica utilises fixed term contractors to provide support to our operational activities. The mix of employees and contractors in operational roles is balanced to ensure that it is in the best interests of the business and has the resilience to respond to all operational challenges. This number remains relatively constant and will depend on operational activity. If applicable, a description of the nature and scale of work performed by workers who are not employees. Data is collected from the Human Resources record of employees and direct contractors.	
	102-9 Supply chain	This is described in the Serica Energy 2020 ESG Report under the Partnerships to Achieve Goals Section and Decent Work and Economic Growth Section (Page 25)	
	102-10 Significant changes to the organisation and its supply chain	There have been no significant changes to Serica or its supply chain in the last 12 months. The Namibia interests held by the business were relinquished during 2020, however these did not represent significant contributions to the business financially. The relinquishment of these assets did not result in any significant change to the organisational structure or supply chain arrangements.	
	102-11 Precautionary Principle or approach	A description of our approach to managing risk is provided in the Corporate Governance section of the 2020 Serica Energy Annual Report and Accounts. (Pages 36-60) In addition, compliance with UKCS Environmental Legislation which is underpinned by the precautionary approach is described in the following sections of the 2020 ESG Report: Responsible Consumption and Production (Page 13) Life Below Water (Page 15) Serica also sets corporate Key Performance Indicators (KPIs) for ESG performance. These KPIs exceed UK Regulatory requirements in all instances. These KPIs are inseparably linked to the precautionary principle and Serica's approach to undertaking our business. In 2020 Serica updated its risk management processes to ensure ESG risks were assessed with even greater diligence throughout operational planning and project development. Serica's open relationship, transparency, and continual dialogue with both the Environmental and Health and Safety Regulator in the UK also ensures we maintain a precautionary approach in the risks we manage.	
102-12 External initiatives	Serica aligns and recognises the following external initiatives in relation to our operations: The UN Sustainable Development Goals The OSPAR Convention OSPAR Recommendation 2003/5 The Global Reporting Initiative (GRI) Sustainability Accounting Standards Board (SASB) The Task Force on Climate-related Financial Disclosures (TCFD) The Oil and Gas Technology Centre (OCGT) (Project Partner for the Digital Twin project) The United Nations Global Compact (UNGC) Oil and Gas UK (OGUK - the UK industry body)		

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GRI Standard	Disclosure	2020 Location/Information/URL	Omission
GRI 102: General Disclosures 2016	102-13 Membership of associations	This is described in the Serica Energy 2020 ESG Report under the Partnerships to Achieve Goals Section (Page 40)	
	Strategy		
	102-14 Statement from senior decision-maker	This is provided in the CEO's Introduction to the 2020 ESG Report (Page 2)	
	Ethics and integrity		
	102-16 Values, principles, standards, and norms of behaviour	This is described in the Corporate Governance section (Pages 32-34 and 44) of Serica Energy's Annual Report and Accounts 2020. Detail is provided in the Serica Energy Code of Business Conduct	
	Governance		
	102-18 Governance structure	The Board retains ultimate accountability for good governance and maintains full and effective control over the Company. The Company holds regular Board meetings at which financial, operational and other reports are considered and, where appropriate, voted on. The Board is responsible for the Group's strategy, performance, key financial and compliance issues, approval of any major capital expenditure and the framework of internal controls. There is a clearly defined organisational structure with lines of responsibility and delegation of authority to executive management. The Board is responsible for monitoring the activities of the executive management. The Board has five independent Non-Executive Directors to bring an independent view to the Board one of whom (Neil Pike) acts as Senior Independent Director. The Chairman has the responsibility of ensuring that the Board discharges its responsibilities and is also responsible for facilitating full and constructive contributions from each member of the Board in determination of the Group's strategy and overall commercial objectives. In the event of an equality of votes at a meeting of the Board, the Chairman has a second or casting vote.	
	Stakeholder engagement		
	102-40 List of stakeholder groups	<ul style="list-style-type: none"> • Employees and contractors • Regulators • The general public • Investors • Suppliers and contractors • Industry bodies and societies • Joint venture partners 	
	102-41 Collective bargaining agreements	Serica is a Non-Unionised Workforce however this does not preclude employees from becoming Union Members or partaking in collective bargaining with Serica Energy where appropriate. Serica senior management regularly engages in employee consultations to gain employee perspectives on current employment terms and conditions and adapts and updates where appropriate.	
	102-42 Identifying and selecting stakeholders	Serica's stakeholders are driven by the nature of the business. Stakeholders are identified through formal channels such as contractual obligations, access to finance, regulatory and statutory bodies and common interest groups.	
	102-43 Approach to stakeholder engagement	Direct stakeholder consultation was not undertaken for this report, however stakeholder opinion on the topics deemed to be material was gleaned through industry level consultation, membership of industry associations and direct feedback from employees, collaboration with service and material suppliers, partners, shareholders and media reporting throughout the reporting period. As an organisation whose main focus is currently on the United Kingdom Continental Shelf (UKCS), Serica is subject to stringent statutory requirements for reporting and engagement and as such, most stakeholders and associated engagements are identified by the Regulator or good industry practice. Serica receives routine feedback from an array of statutory consultees on all environmental licence and permit and consent applications.	
	102-44 Key topics and concerns raised	Any key topics and concerns are raised through formalised procedures of engagement.	
	Reporting practice		
	102-45 Entities included in the consolidated financial statements	The entities included are described in the 2020 Serica Energy Annual Report and Accounts .	
102-46 Defining report content and topic Boundaries	Serica has detailed its approach to determining which topics are material in the ESG Report Materiality Assessment . For each material topic, the management approach is detailed and linked in either this document or to our published, public reports.		

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GRI Standard	Disclosure	2020 Location/Information/URL	Omission
GRI 102: General Disclosures 2016	102-47 List of material topics	<ul style="list-style-type: none"> • GRI 201 Economic Performance • GRI 202 Market Presence • GRI 203 Indirect Economic impacts • GRI 204 Procurement Practices • GRI 205 Anti-Corruption • GRI 206 Anti-Competitive Behaviour • GRI 302 Energy • GRI 304 Biodiversity • GRI 305 Emissions • GRI 306 Effluents and Waste • GRI 307 Environmental Compliance • GRI 401 Employment • GRI 403 Occupational Health and Safety • GRI 404 Training and Education • GRI 405 Diversity and Equal Opportunities • GRI 406 Non-Discriminatory • GRI 413 Local Communities 	
	102-48 Restatements of information	<p>There are no restatements of information and the scope of the reporting for 2020 remains the same as for 2019.</p> <p>Data is presented in the Serica Energy 2020 ESG Report - Appendix 2 - Serica's Data Book.</p>	
	102-49 Changes in reporting	<p>The following topics were not deemed to be material for Serica's operations in 2019 but have been deemed material in 2020. The topic boundaries are identified in the management approach for each topic:</p> <p>202-1 Ratios of standard entry level wage by gender compared to local minimum wage</p> <p>203-1 Infrastructure investments and services supported</p> <p>301-1 Materials used by weight or volume</p> <p>302-2 Energy consumption outside of the organisation</p> <p>302-3 Energy intensity</p> <p>302-4 Reduction of energy consumption</p> <p>305-2 Energy indirect (Scope 2) GHG emissions</p> <p>305-3 Other indirect (Scope 3) GHG emissions</p> <p>305-4 GHG emissions intensity</p> <p>305-5 Reduction of GHG emissions</p> <p>305-7 Nitrogen oxides (NOX), sulphur oxides (SOX), and other significant air emissions</p> <p>404-1 Average hours of training per year per employee</p>	
	102-50 Reporting period	The reporting period is January to December	
	102-51 Date of most recent report	04/05/2021	
	102-52 Reporting cycle	The reporting cycle is annual	
	102-53 Contact point for questions regarding the report	The contact point for questions regarding this report will be esg.coordinator@serica-energy.com	
	102-54 Claims of reporting in accordance with the GRI Standards	This report has been prepared in accordance with the GRI Standards: Core option	
	102-55 GRI content index	This document which is published on the Serica Energy PLC website	
102-56 External assurance	<p>External assurance of the Serica Energy Annual Report and Accounts is provided by EY on an annual basis</p> <p>There is currently no external assurance of the ESG Report</p>		

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GRI Standard	Disclosure	2020 Location/Information/URL	Omission
200 SERIES (ECONOMIC TOPICS)			
Economic Performance			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Serica is a public company and is required to disclose its economic performance. Economic performance is material for the company, its employees, its shareholders and stakeholders. As a UK based business, economic performance is focused on operations in the UK which make up all of Serica's current business activities.	
	103-2 The management approach and its components	This is described in the Corporate Governance and Financial Statements section of the 2020 Serica Energy Annual Report and Accounts .	No omission
	103-3 Evaluation of the management approach	This is described in the Corporate Governance and Independent Auditors sections of the 2020 Serica Energy Annual Report and Accounts .	No omission
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	As a Public Limited Company, Serica Energy is required to disclose financial information in line with the requirements of the London Stock Exchange. The Serica Energy Annual Report and Accounts 2020 provides the information required to align with the aspects of GRI 201: Economic Performance 2016 deemed material to the organisation. The requirement to report economic value generated and distributed at a country, regional or market level is not significant as all of Serica Energy's operations are currently undertaken in the UK.	
	201-2 Financial implications and other risks and opportunities due to climate change	<p>The Serica Board are responsible for and owners of strategic risks and opportunities. Management considers climate-related strategic and financial risks in both its existing asset portfolio and future business growth including potential acquisitions. This includes consideration of the potential impact of both transition and physical risks. Serica is currently in the process of developing its capabilities to report under TCFD guidance.</p> <p>Material risks and opportunities including climate related risks are included in the Annual Report. While Serica's business is focused predominantly on gas rather than oil, there are still inherent risks to a hydrocarbon producer working in the landscape of a global energy transition. A list of these identified risks and mitigation strategies can be found in Appendix 8: TCFD Review (Page 88) in the 2020 ESG report.</p>	No omission
	201-3 Defined benefit plan obligations and other retirement plans	Do not report - Not material	
	201-4 Financial assistance received from government	Do not report - Not material	
Market Presence			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Serica is a UK based upstream oil and gas company operating exclusively on the United Kingdom Continental Shelf (UKCS). Serica's market for its produced oil and gas is described in the 2020 Serica Energy Annual Report and Accounts .	
	103-2 The management approach and its components	This is described in the Corporate Governance and Financial Statements section of the 2020 Serica Energy Annual Report and Accounts .	No omission
	103-3 Evaluation of the management approach	This is described in the Corporate Governance and Independent Auditors sections of the 2020 Serica Energy Annual Report and Accounts .	No omission
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	<p>As Serica do not have a standard entry level wage, the ratio was calculated using the lowest paid male and female member of staff per hour.</p> <p>In 2020, the national minimum wage in the United Kingdom was £8.72 per hour for employees aged 23 years old and over during the reporting period. This minimum is applicable to all Serica's operations across the UK.</p> <p>2020's ratios can be seen below:</p> <p>Male employees: 2.29</p> <p>Female employees: 1.61</p> <p>This highlights the ratio of the lowest paid member of staff per gender divided by the current national minimum wage. It must be noted that the ratio calculation does not take into account role, department or job type."</p>	
	202-2 Proportion of senior management hired from the local community	All of Serica's senior management team (as defined on our website, www.serica-energy.com) are hired from within the United Kingdom.	

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GRI Standard	Disclosure	2020 Location/Information/URL	Omission
Indirect Economic Impacts			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Serica's business is conducted in the UK. Serica has offices in both Aberdeen and London and operates the Bruce Platform in the Northern North Sea. Serica ascertains its boundaries by determining the physical and temporal extent of its positive and negative impacts as well as the significance of the impact e.g. our impact on biodiversity.	
	103-2 The management approach and its components	This is described in the Corporate Governance and Financial Statements sections of the 2020 Serica Energy Annual Report and Accounts . Detail is provided in the Serica Energy Code of Business Conduct	No omission
	103-3 Evaluation of the management approach	This is described in the Corporate Governance and Independent Auditors sections of the 2020 Serica Energy Annual Report and Accounts .	No omission
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Serica produces over 4% of the UK's natural gas requirement and is therefore indirectly responsible for the ongoing support of national gas related energy infrastructure. This contribution enables UK gas to be used in the UK and prevents additional UK gas import being required. Serica is looking to develop further gas prospects in the Columbus, Rhum and North Eigg offshore fields which will support this ongoing domestic gas supply into the future. These are commercial investments which form a core part of Serica's business and support our shareholders, stakeholders and the communities in which we work through direct and indirect employment.	
	203-2 Significant indirect economic impacts	This is described in the Serica Energy 2020 ESG Report under the Decent Work and Economic Growth Section (Page 25)	
Procurement Practices			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	This is described in the Serica Energy 2020 ESG Report under the Materiality Assessment Section (GRI Materiality Table, Page 54)	
	103-2 The management approach and its components	This is described in the Corporate Governance and Financial Statements sections of the 2020 Serica Energy Annual Report and Accounts Detail is provided in the Serica Energy Code of Business Conduct	No omission
	103-3 Evaluation of the management approach	Throughout 2020, Serica has sought to integrate a greater level of ESG requirements into its procurement process to ensure those companies contracted to Serica manage their material ESG impacts in a manner that aligns with Serica's own approach to ESG management.	No omission
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	In 2020, 94% of total supplier expenditure was spent on UK suppliers and 6% on the international suppliers. In terms of local spending, the percentage spent on local suppliers (North-east Scotland) was 37% a 1% increase from 2019 (36%). It must be noted that the data uses the registered company address i.e. some might be registered in England however we may deal with a branch in the North East. "Local" in this context is defined as UK based suppliers.	
Anti-corruption			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Anti-corruption is a core principle of Serica's business. As a public company we are held accountable to UK law and firmly believe in transparent operations. It is imperative that our operations and transitions are undertaken in a manner which ensures this transparency is consistently disclosed and upheld which is why this topic is of material importance to Serica and their stakeholders.	
	103-2 The management approach and its components	This is described in the Corporate Governance and Financial Statements sections of the 2020 Serica Energy Annual Report and Accounts Detail is provided in the Serica Energy Code of Business Conduct and Serica Energy's Anti-Bribery and Corruption Policy	No omission
	103-3 Evaluation of the management approach	The Anti-Bribery and Corruption Policy is owned by the Board of Directors and is regularly reviewed and updated as required.	No omission

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GRI Standard	Disclosure	2020 Location/Information/URL	Omission
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Risks related to corruption are assessed by Serica Energy as described in the Corporate Governance section of the 2020 Annual Report and Accounts . As such, Serica considers all its operational activities to have been assessed for risks related to corruption. Given the controls and oversight in place through the PLC board, Corporate Governance commitments and management systems, Serica does not consider there to be a significant risk of corruption in its current operations.	
	205-2 Communication and training about anti-corruption policies and procedures	All 7 members representing 100% of Serica Energy's Board of Directors have had the Anti-Bribery and Corruption policy communicated to them. Similarly, 139, representing 94%, of Serica Energy's employee had conducted the Company's Business Code of Conduct e-learning training which includes modules on Anti-Bribery and Corruption policy by the close of 2019. Existing Board members are required to undertake the training every 2 years. Business Code of Conduct training is a mandatory requirement for those joining the Company. All business partners, contractors and vendors are required as part of their contractual Terms and Conditions are required to comply with Serica's Anti Bribery and Corruption Programme as if it applied mutatis mutandis to the contractor	
	205-3 Confirmed incidents of corruption and actions taken	There have been no reported or confirmed instances of corruption in Serica Energy PLC.	
Anti-competitive Behaviour			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	This is described in the Serica Energy 2020 ESG Report under the Materiality Assessment Section (GRI Materiality Table, Page 54)	
	103-2 The management approach and its components	This is described in the Corporate Governance and Financial Statements sections of the 2020 Serica Energy Annual Report and Accounts . Serica's contractor assessment and management process complies with all European and UK legislative requirements relating to non-competitive behaviour and worker rights. Serica aligns with Oil and Gas UK and FPAL industry contractor assessment and selection initiatives.	No omission
	103-3 Evaluation of the management approach	The Code of Business Conduct is covered by the Serica document management process and is review and updated on a routine basis or in line with organisational changes and developments.	No omission
GRI 206: Anti-competitive Behaviour 2016	206-1 Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	There are no legal actions pending and none have been completed during 2020 relating to anti-competitive behaviour or violations of anti-trust and monopoly legislation.	
300 SERIES (ENVIRONMENTAL TOPICS)			
Materials			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Serica utilises a large number of materials in the form of chemicals and additives which are used to support the exploration and production of oil and gas. These materials can and do get discharged into the marine environment when this practice is approved and permitted under UK legislation. It is important for Serica that the environmental impact of our operations is minimised and as such materials management and use optimisation and minimisation is a material topic.	
	103-2 The management approach and its components	The management of material (chemical) use and discharge is covered by the UK Offshore Chemical Regulations as well as by procedures under the Serica Operational Management System (OMS).	
	103-3 Evaluation of the management approach	Compliance with the Offshore Chemical Regulations is monitored by both Serica and the UK environmental regulator (BEIS) to ensure full compliance with all permits and consents associated with material use offshore.	
GRI 301: Materials 2016	301-1 Materials used by weight or volume	"Serica uses a variety of chemicals, consumables and materials in support of its offshore operations. These are assessed and quantified in line with oil and gas industry best practice and UK legislative requirements. A summary of the regulatory reportable chemicals and consumables used by Serica is provided below: 1. Chemical - 466,884 utilised of a permitted 797,340 kg (58%) of chemicals utilised in 2020. In comparison, in 2019 Serica's operations consumed 563,215 kg of a permitted 697, 837 kg (81%) of chemicals. 2. Chemical usage on the on-going R3 project total 359,157.16Kg in 2020. All of the materials reported are non-renewable."	
	301-2 Recycled input materials used	Do not report - Not material	
	301-3 Reclaimed products and their packaging materials	Do not report - Not material	

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GRI Standard	Disclosure	2020 Location/Information/URL	Omission
Energy			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	This is described in the Serica Energy 2020 ESG Report under the Materiality Assessment Section (GRI Materiality Table, Page 54)	
	103-2 The management approach and its components	This is described in the Serica Energy 2020 ESG Report under the Responsible Consumption and Production (Page 13)	No omission
	103-3 Evaluation of the management approach	This is described in the Serica Energy 2020 ESG Report under the Climate Action Section (Page 7)	No omission
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	<p>Energy is consumed by the organisation in its offices onshore and on its offshore installations. Onshore energy is provided to the buildings and associated facilities by the local municipal supplier. In 2020 an estimated £10,362.84 was spent on electricity supply for Serica's main office in Aberdeen. In 2020, Serica's main Aberdeen office used 57,801 kWh. This is a reduction on 2019's figure of 88,647 kWh. This significant reduction is a result of Serica down manning the office in March 2020, as a result of the Covid-19 pandemic.</p> <p>Offshore, fuel gas is utilised to produce energy to support production, compression and life support systems. This gas use is metered, reported and energy use calculated. For 2020 the energy use from fuel gas offshore was 3,432 TJ.</p> <p>Energy use from fuel gas is tracked in accordance with the statutory requirements of the EU ETS.</p>	
	302-2 Energy consumption outside of the organisation	Do not report - Not material	
	302-3 Energy intensity	Based on the electricity generated offshore and reported in 302-1 above, the Serica Bruce platform has an energy intensity of 79.163kw/h per boe.	
	302-4 Reduction of energy consumption	<p>In 2020, Serica had an energy intensity increase from of 75.167 kWh per boe in 2019 to 79.163 Kwh per boe in 2020. The cause of this increase is due to lower production numbers in 2020, caused by the plant shutdown in 1Q.</p> <p>More information on energy reduction, conservation and efficiency initiatives can be found in the Climate Action (Page 7) and Responsible Consumption and Production (Pages 13) chapters of the 2020 ESG report.</p>	
	302-5 Reductions in energy requirements of products and services	Do not report - Not material	
Water and Effluents			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Do not report - Not material	
	103-2 The management approach and its components	Do not report - Not material	
	103-3 Evaluation of the management approach	Do not report - Not material	
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Do not report - Not material	
	303-2 Management of water discharge-related impacts	Do not report - Not material	
	303-3 Water withdrawal	Do not report - Not material	
	303-4 Water discharge	Do not report - Not material	
	303-5 Water consumption	Do not report - Not material	

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GRI Standard	Disclosure	2020 Location/Information/URL	Omission
Biodiversity			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	This is described in the Serica Energy 2020 ESG Report under the Materiality Assessment Section (GRI Materiality Table, Page 55)	
	103-2 The management approach and its components	This is described in the Serica Energy 2020 ESG Report under the Responsible Consumption and Production Section (Page 13)	No omission
	103-3 Evaluation of the management approach	All activities likely to result in an environmental impact require regulatory approval. Serica is bound by UKCS legislation and its licencing, permitting and consenting requirements. Serica's environmental performance is audited annually by OPRED to ensure compliance with these regulations. This process includes the survey of the physical and ecological environment in which we operate and the mitigation of impacts at a individual and species level to ensure impacts to local and regional biodiversity are reduced to ALARP.	No omission
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	Do not report - Not material	
	304-2 Significant impacts of activities, products, and services on biodiversity	Do not report - Not material	
	304-3 Habitats protected or restored	Do not report - Not material	
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	A key component of the UKCS licencing, consenting and permitting process is the EIA process. Impacts are examined in both Environmental Statements and in EIA Justification accompanying permit applications. Serica operates in full compliance with these requirements and all information on IUCN Red List species is available within these reports.	
Emissions			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	This is described in the Serica Energy 2020 ESG Report under the Materiality Assessment Section (GRI Materiality Table, Page 55)	
	103-2 The management approach and its components	Serica has procedures and processes for managing the approach to emissions in the OMS. This includes both PPC reporting and EU ETS reporting as well as a Flaring Management System. In 2020 Serica also began to track emissions from third party rigs and vessels working on Serica work scopes	Serica has omitted Scope 3 emissions associated with its products in this disclosure. At present it is only possible to calculate emissions associated with material supply chain activities.
	103-3 Evaluation of the management approach	Evaluation of this approach is established through periodic review of the OMS as well as internal and external audit and assurance activities. Management of compliance is tracked through returns and reports to EEMS and EU ETS and is verified through regulator inspection. This is described in the ESG Report - Climate Action chapter (Page 7). Third party emissions are tracked for both benchmarking and performance improvement purposes but as yet are not required to be reported to the Regulator.	No omission
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Data is presented in the Serica Energy 2020 ESG Report in Appendix 2 - Serica's Data Book.	
	305-2 Energy indirect (Scope 2) GHG emissions	Serica's scope 2 emissions (from purchased electricity) in the London and Aberdeen offices decreased from 24,887 tonnes of CO ₂ e in 2019 to 16,054 tonnes of CO ₂ e in 2020. The main reason for this decrease is due to Serica employees not being present in the offices from March 2020, due to Covid-19 pandemic regulations.	

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GRI Standard	Disclosure	2020 Location/Information/URL	Omission
GRI 305: Emissions 2016	305-3 Other indirect (Scope 3) GHG emissions	<p>In 2020, Serica's Scope 3 three emissions total came to ~11,024.577 tonnes of CO₂. This is the first year that Serica has reported its Scope 3. This calculation includes fuel combusted in Project Supply Vessels, Emergency Response Vessels, Rigs used for well intervention operations, vessels used for dive campaigns and helicopters used to transport personnel and goods to and from Serica work sites. This figure was calculated based on invoiced fuel quantities.</p> <p>It is worth noting that this calculation was made using supply chain data only. Emissions associated with products are not currently included in our Scope 3 emissions calculations as they are not currently tracked or reported by Serica.</p>	Serica has omitted Scope 3 emissions associated with its products in this disclosure. At present it is only possible to calculate emissions associated with material supply chain activities.
	305-4 GHG emissions intensity	In 2020, Serica achieved a carbon intensity of 17.5kg CO ₂ /boe compared to Serica's 2019 carbon intensity of 16.7kg CO ₂ /boe. This increase was caused by lower production numbers in 2020 and a 6 week plant shutdown for maintenance, where diesel was used to power the platform. In 2020, Serica has set a target of achieving a carbon intensity of <17kg CO ₂ /boe, which is included in Serica's key ESG KPI's which are linked to our employee remuneration. More information about Carbon intensity can be found in the Climate Action chapter (Page 7). In 2020, Serica had a Methane intensity: 0.076 CH ₄ sm ³ /sm ³ exported gas. This follows OGCI definition of Methane intensity, which is a volume of Methane emitted/volume of gas exported.	
	305-5 Reduction of GHG emissions	<p>In 2020, the Serica Emissions Reduction Group was founded, with the aim of mitigating and preventing climate change through actively trying to reduce Serica's GHG emissions every year. Serica was able to reduce its CO₂ emissions by over 15% in 2020 (204,648 tonnes of CO₂) compared to our 2019 baseline (241,503.41 tonnes of CO₂). The rationale for selecting 2019 as our baseline is because 2019 was the first year that Serica controlled the Bruce asset and therefore a good benchmark to compare our 2020 performance to.</p> <p>Serica successfully implemented a number of emission reduction initiatives that were key in our emissions reduction in 2020, such as:</p> <ul style="list-style-type: none"> • The implementation of the Serica's Flaring Strategy, which resulted in a 45% reduction in flaring in 2020. Thus, reducing our scope 1 emissions. • Improving flare monitoring systems to provide more accurate readings of low range flaring. • A proportion of vessels contracted to Serica now operate out of Lerwick • Serica has engaged in a program of supply vessel sharing with other operators in order to reduce scope 3 fuel usage and emissions. • Serica amended their maintenance strategy to reduce gas compression and power generation change overs, which reduces scope 1 fuel usage and GHG emissions. 	
	305-6 Emissions of ozone-depleting substances (ODS)	Do not report - Not material	
	305-7 Nitrogen oxides (NOX), sulphur oxides (SOX), and other significant air emissions	<p>In 2020, Serica emitted the following:</p> <p>NOx: 498.329 tonnes SO₂: 6.424 tonnes VOC: 42.687 tonnes</p> <p>These emissions are representative of gas and diesel consumption associated with all plant operations and flared gas.</p> <p>Only NOx, SO₂ and VOC have been reported here as they are the only material non-CO₂ emissions. Emissions of POP, HAP and PM are not material.</p>	
Effluents and Waste			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	This is described in the Serica Energy 2020 ESG Report under the Materiality Assessment Section (GRI Materiality Table, Page 55)	

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GRI Standard	Disclosure	2020 Location/Information/URL	Omission
GRI 103: Management Approach 2016	103-2 The management approach and its components	<p>Waste management is controlled by processes described in the OMS by competent personnel, in line with regulations.</p> <p>Control of Pollution by Sewage and Garbage at Sea Regulations 2008 (as amended) Special Waste Regulations (Scotland) 2005 (as amended) Waste Scotland Regulations.</p> <p>In 2020, Serica became the first operator in the North Sea to sign up to Asco's Zero Waste to Landfill initiative, this means Serica's general waste undergoes additional segregation onshore.</p> <p>Additionally, in 2020 Serica set ambitious waste reduction targets:</p> <ul style="list-style-type: none"> • Reduce overall waste volumes. • To increase the percentage of recycled waste to >65% in 2021. This target are included in the Serica Energy ESG key performance indicators which are linked to our employee remuneration. 	No omission
	103-3 Evaluation of the management approach	In 2020, Serica discharged 3,731m3 of produced water from its production process overboard into the sea at the Bruce asset.	No omission
GRI 306: Effluents and Waste 2016	306-1 Water discharge by quality and destination	Data is presented in the Serica Energy 2020 ESG Report in Appendix 2 - Serica's Data Book.	
	306-2 Waste by type and disposal method	<p>In 2020, Serica generated and disposed of waste as per the breakdown presented below.</p> <p>Total weight of hazardous waste:</p> <ol style="list-style-type: none"> Reuse - 0.0 tonnes Recycling - 9.287 tonnes Composting - 0.0 tonnes Recovery, including energy recovery - 15.140 tonnes Incineration (mass burn) - 0.398 tonnes Deep well injection - 0.0 tonnes Landfill - 2.580 tonnes On-site storage 0.0 tonnes Other (to be specified by the organisation) - 18.102 tonnes. <p>Total weight of non-hazardous waste:</p> <ol style="list-style-type: none"> Reuse - 1.860 tonnes Recycling - 139.324 tonnes Composting - 0.0 tonnes Recovery, including energy recovery - 30.812 tonnes Incineration (mass burn) - 1.830 tonnes Deep well injection - 0.0 tonnes Landfill - 33.751 tonnes On-site storage - 0.0 tonnes Other (to be specified by the organisation) - 0.405 tonnes <p>All waste generated through Serica's operations is managed by a third party contractor. The contractor utilises UK registered disposal routes and the determined and identified waste disposal method is reported to BIES, the environmental regulator.</p>	
	306-3 Significant spills	While there were a number of non-conformances and minor spills in 2020, there were no significant spills across Serica's operations.	
	306-4 Transport of hazardous waste	Do not report - Not material	
	306-5 Water bodies affected by water discharges and/or runoff	Do not report - Not material	
Environmental Compliance			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	This is described in the Serica Energy 2020 ESG Report under the Materiality Assessment Section (GRI Materiality Table, Page 55)	
	103-2 The management approach and its components	<p>This is described in the Serica Energy 2020 ESG Report under the Life Below Water Section (Page 15)</p> <p>Environmental compliance is managed via the OMS be competent in-house specialists and advisors who ensure that all applicable environmental regulations and industry requirements are understood and that organisational knowledge is up to date. Where applicable, they are supported by specialist consultancies. Environmental compliance forms the basis of Serica's production consent and licence to operate.</p>	No omission

APPENDIX 5 - GRI CORE INDEX continued

GRI Standard	Disclosure	2020 Location/Information/URL	Omission
GRI 103: Management Approach 2016	103-3 Evaluation of the management approach	This approach is evaluated through periodic review of the OMS and verification of the environmental elements to the principles of ISO 14001 as required by UK legislation. In addition, Serica is subject to regular inspections and assurance activities by BIES, the offshore environmental regulator.	No omission
GRI 307: Environmental Compliance 2016	307-1 Non-compliance with environmental laws and regulations	This is presented in the ESG Report - Climate Action (EU ETS, Vent Consent and Flare Consent non-compliances) (Page 7) and ESG Report Life Below Water (PON1s) (Page 15) chapters.	
Supplier Environmental Assessment			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Do not report - Not material	
	103-2 The management approach and its components	Do not report - Not material	
	103-3 Evaluation of the management approach	Do not report - Not material	
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Do not report - Not material	
	308-2 Negative environmental impacts in the supply chain and actions taken	Do not report - Not material	
400 SERIES (SOCIAL TOPICS)			
Employment			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	This is described in the Serica Energy 2020 ESG Report under the Materiality Assessment Section (GRI Materiality Table, Page 55)	
	103-2 The management approach and its components	This is described in the Serica Energy 2020 ESG Report under the Decent Work and Economic Growth Section (Page 25)	No omission
	103-3 Evaluation of the management approach	The employment related policies and procedures are reviewed and updated regularly. This ensures full, ongoing compliance with UK and European employment law.	No omission
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	13 new employees (2 female and 11 male) were hired in the reporting period in the UK region. This represents a rate of 8.9%. 4 (1 under the age of 30, 3 between 30-50 years of age and 1 female and 3 males) employees left the UK region during the same reporting period, representing a rate of 2.5%.	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Do not report - Not material	
GRI 401: Employment 2016	401-3 Parental leave	All male and female employees (157 total, 15 female) are entitled to parental leave. During the reporting period, 0 females and 3 males took either unpaid parental leave or paid paternity leave. All employees returned to work in the reporting period after parental leave ended. This will be continually monitored to determine the total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work, by gender. 100% of the 11 employees who took either unpaid parental leave or paid paternity leave in 2019 were still employed 12 months after their leave. Therefore, current return to work retention rates based on operational data to date is therefore 100%.	

APPENDIX 5 - GRI CORE INDEX continued

GRI Standard	Disclosure	2020 Location/Information/URL	Omission
Labour/Management Relations			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Do not report - Not material	
	103-2 The management approach and its components	Do not report - Not material	
	103-3 Evaluation of the management approach	Do not report - Not material	
GRI 402: Labour/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	Do not report - Not material	
Occupational Health and Safety			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	This is described in the Serica Energy 2020 ESG Report under the Materiality Assessment Section (GRI Materiality Table, Page 55)	
	103-2 The management approach and its components	Serica's commitment to the prioritisation of Occupational Health and Safety is provided in the 2020 Annual Report and Accounts Strategic Report (Pages 10-11) . The approach to the management of occupational health and safety is described in Good Health and Wellbeing (Page 25). In addition, the Decent Work and Economic Growth Section (Page 25) also contains information relating to the management of Occupational Health and Safety.	No omission
	103-3 Evaluation of the management approach	<p>The OMS is reviewed and updated if required on an annual basis. There is a statutory requirement to ensure that occupational health and safety management is owned at the highest level of the organisation, and the CEO signs off on all occupational health and safety policies.</p> <p>The application and effectiveness of the OMS is reviewed during the annual management review. Occupational health and safety management is demonstrably owned at the highest level of the organisation by the CEO's signature and ownership of the HSEQ Policy.</p> <p>Reporting and data on occupational health and safety is reviewed by the Board and targets are set annually.</p> <p>Audit and assurance of the OMS is undertaken both internally and externally.</p>	No omission
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	<p>The Serica Occupational Health Management System consists of a series of policy, procedure and practice documents some of which are listed below:</p> <ul style="list-style-type: none"> Noise Risk Management - SER-UK-PRA-3.4-1001 Health Surveillance -SER-UK-PRO-3.4-1002 Fitness to Work Procedure - SER-UK-PRO-3.4-1001 Fatigue Management - SER-UK-PRO-3.4-1006 Radiation Policy - SER-UK-POL-3.4-1002 Process for Managing Asbestos Containing Materials - SER-UK-3.4-0002 Manual Handling Operations - SER-UK-PRO-3.4-1009 Potable Water Quality and Legionella Risk Management - SER-UK-PRO-3.4-1003 	
	403-2 Hazard identification, risk assessment, and incident investigation	<p>Occupational Health and Safety Risk is managed in accordance with the Serica Risk Management Policy - SEUK-POL-3.1-001. The policy is supported by a number of procedures which describe specific risk management processes such as HAZOP, HAZID, LOPA, Control of Work etc.</p> <p>Reporting and investigation procedures, also mentioned in our OMS section (Page 44), are 2 separate procedures within the Serica OMS. These procedures are as follows:</p> <ul style="list-style-type: none"> Incident Reporting Procedure SEUK-PRO-4.4-003 Incident Investigation Procedure SEUK-PRO-4.4-0001 	

APPENDIX 5 - GRI CORE INDEX continued

GRI Standard	Disclosure	2020 Location/Information/URL	Omission
GRI 403: Occupational Health and Safety 2018	403-3 Occupational health services	<p>Serica energy provides 24 hour medical cover on its offshore installations via the provision of medics who are RGN qualified. Personnel requiring medical attention can be assessed and provided with immediate medical care offshore and, if required, dedicated helicopter transfer can be arranged to transport them to a suitable onshore facility. Serica provides this support to all personnel working on our offshore assets regardless of whether they are staff or contractors.</p> <p>All staff are automatically enrolled in Private Medical Insurance scheme on joining the Company, it is at the Staff Members discretions as to whether they choose to continue the cover. Serica cover the cost for the employee. The employee can then choose to add family members to the policy via salary exchange at a competitive rate</p> <p>All staff joining Serica are entitled to a free BUPA Health Check Up, this is on top of a Pre placement assessment for employees based onshore. Those working offshore all undergo a mandatory Offshore Medical as outlined in our Serica Fitness to Work Procedure - SER-UK-PRO-3.4-1001</p>	
	403-4 Worker participation, consultation, and communication on occupational health and safety	<p>Serica supports and encourages the work of Safety Representatives on our offshore assets and complies with the Offshore Installations (Safety Representatives and Safety Committees) Regulations 1989.</p> <p>In addition, Serica operate a behavioural based safety system on all offshore installations which enables any personnel to raise concerns or observations, both positive and negative, relating to health, safety and environmental performance.</p> <p>Serica has an HSE Sub Committee which consists of the CEO, VP Ops, VP ESG and Business Innovation and non-executive directors. See Terms of reference.</p> <p>The Aberdeen office holds regular HSEQ meetings to ensure onshore staff are engaged in our HSEQ efforts.</p>	
	403-5 Worker training on occupational health and safety	Serica Energy places the management of health and safety and the protection of our people at the forefront of everything we do. Safety training has been identified for key offshore and onshore positions has been identified and is implemented and tracked as part of our OMS. Training plans are based on legal requirements, industry best practice and risk assessment.	
	403-6 Promotion of worker health	Serica provides private medical insurance for all employees. In addition, we have mental health first aiders and promote monthly health campaigns. In 2020 we have signed up for RigRun, an industry based initiative which encourages personnel to participate in exercise through cross asset competition: http://www.rigrun.org/	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Serica is a non-operating partner in a number of UKCS production operations. Through our Joint Venture relationships we ensure that occupational health and safety remains a formal agenda item and that performance is monitored and reported regularly. Serica has influence within all our joint ventures and can raise concerns relating to health and safety both within these relationships and externally with the appropriate regulator if required.	
	403-8 Workers covered by an occupational health and safety management system	All Serica Employees onshore and offshore a covered under the Serica Occupational Health and Safety Policy	
	403-9 Work-related injuries	In 2020, 5 work related injuries were recorded and 0 were reportable. Of these injuries 5 were non-reportable and 5 required no treatment, 5 were first aid cases, 0 resulted in days away from work, 0 were work restricted work injuries, and there no reportable medical treatment injury	
	403-10 Work-related ill health	There were no instances of work-related ill health in Serica Energy in 2020	
Training and Education			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	This is described in the Serica Energy 2020 ESG Report under the Materiality Assessment Section (GRI Materiality Table, Page 55)	
	103-2 The management approach and its components	The Serica TMS (Training Management System) is provided for managing training courses and certifications. All employees have a training matrix assigned to their role and TMS monitors their compliance with that training matrix. TMS sends reminders of courses that are expiring and employees are able to book their courses via the application.	No omission
	103-3 Evaluation of the management approach	Serica have a Training and Development policy and Further Education policy which are located in BMS. There is a Competency Architecture policy and Staff Competence Assurance procedure located in OMS. The policies and procedures are reviewed and updated on a regular basis. This ensures full, ongoing compliance with UK and European employment law. Information is provided in the Decent Work and Economic Growth section of the 2020 ESG Report (Page 25).	No omission

APPENDIX 5 - GRI CORE INDEX continued

GRI Standard	Disclosure	2020 Location/Information/URL	Omission
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	<p>In 2020, a total of 491 training days were completed by staff. For this calculation the assumption is that each training day consisted of 8 hours of training</p> <p>In total Serica employees completed 3928 hours of training in 2020.</p> <p>Serica employees averaged 25 hours of training in 2020.</p> <p>Female employees averaged 6.13 hours of training in 2020.</p> <p>Male employees averaged 27 hours of training in 2020.</p> <p>A full list of the training courses offered to employees in 2020 can be found in Appendix 3 Page 52 of the 2020 ESG Report.</p>	
	404-2 Programs for upgrading employee skills and transition assistance programs	<p>Serica offers a wide range of programmes for upgrading employee skills, a detailed list of these courses can be found in Appendix 3 of the 2020 ESG report. In 2020, Serica staff under took a total of 819 E-learning modules and completed 491 training days. In addition to this, in 2021 Serica also built and rolled out the following training courses; Fatigue for Supervisors, Serica Well Integrity and Serica Cyber Security Awareness. Serica spent £553,400 in total on AIS, OPITO Apprenticeships and other training-related costs (This figure excludes further education).</p> <p>The Company fully supports employees wishing to undertake further studies and as such developed a Further Education policy in 2018. The level of assistance required may vary depending on the relevance of the programme, budgetary and operational constraints. The training committee meets on a monthly basis to review the further education requests submitted by employees. Further education training courses completed in 2020, include: Level 5- Advanced Diploma in Procurement & Supply- Module 2 (LSM2 Managing Supply Chain Risk), Bachelor of Engineering degree via the Open University, HNC Measurement & Control, Offshore Pipeline Legislation Awareness Course, Bachelor of Arts (BA Hons) Management, Project Risk, Uncertainty and Decision Analysis within the organisation, Learn SQL for Data Analysis, CIPS Level 4 Diploma in Procurement & Supply, NEBOSH Certificate.</p> <p>In terms of transition assistance programmes, Serica organised two workshops enabling our employees to plan for their future. The aim of the workshops was to help employees better prepare in a positive way for their retirement, be that in the next month or in the next 10 years. The workshops covered a variety of different topics such as; Money Matters and Tax, Legal Issues, Health and Wellbeing and Time and Activities in Retirement.</p> <p>Serica AIS, OPITO and Further Education budgets for 2020 have been listed here: - AIS: £219,400 - OPITO: £226,811 - Further Education: £220,500</p> <p>Serica's AIS, OPITO and Further Education budgets for 2021 are listed below: - AIS: £267,608 - OPITO: £258, 872 - Further Education: £237,000</p>	
	404-3 Percentage of employees receiving regular performance and career development reviews	<p>Serica has a formal employee appraisal system which encompasses the setting of career development objectives. These objectives are agreed with the employee by their line manager at the start of the year, reviewed mid-year and assessed at the end of the year to determine the progress made. This process is independently verified out with the reporting line to ensure it is applied consistently across the organisation. 100% of employees receive an annual appraisal.</p>	
Diversity and Equal Opportunity			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	This is described in the Serica Energy 2020 ESG Report under the Materiality Assessment Section (GRI Materiality Table, Page 55)	
	103-2 The management approach and its components	<p>Serica's approach to the management of Diversity and Equal Opportunity is described in the 2020 Serica Energy Annual Report and Accounts (Page 34).</p> <p>The Equal Opportunities and Dignity at Work Policy describes how Serica is committed to Diversity and Equal Opportunity across its operations.</p>	No omission
	103-3 Evaluation of the management approach	The Board has oversight of the Equal Opportunities and Dignity at Work Policy and ensures it is applied consistently and fairly.	No omission

APPENDIX 5 - GRI CORE INDEX continued

GRI Standard	Disclosure	2020 Location/Information/URL	Omission
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Board of Directors (Governance body) - 84% male, 16% female, 0% under the age of 30, 0% between the ages of 30-50, 100% over the age of 50. Employees - 90.44% male, 9.55% female. 10.5% under the age of 30, 60.78% between the ages of 30-50, 28.75% over the age of 50.	
	405-2 Ratio of basic salary and remuneration of women to men	Do not report - Not material	
Non-discrimination			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Do not report - Not material	
	103-2 The management approach and its components	Do not report - Not material	
	103-3 Evaluation of the management approach	Do not report - Not material	
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Do not report - Not material	
Freedom of Association and Collective Bargaining			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Do not report - Not material	
	103-2 The management approach and its components	Do not report - Not material	
	103-3 Evaluation of the management approach	Do not report - Not material	
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Do not report - Not material	
Child Labour			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Do not report - Not material	
	103-2 The management approach and its components	Do not report - Not material	
	103-3 Evaluation of the management approach	Do not report - Not material	
GRI 408: Child Labour 2016	408-1 Operations and suppliers at significant risk for incidents of child labour	Do not report - Not material	

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GRI Standard	Disclosure	2020 Location/Information/URL	Omission
Forced or Compulsory Labour			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Do not report - Not material	
	103-2 The management approach and its components	Do not report - Not material	
	103-3 Evaluation of the management approach	Do not report - Not material	
GRI 409: Forced or Compulsory Labour 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	Do not report - Not material	
Security Practices			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Do not report - Not material	
	103-2 The management approach and its components	Do not report - Not material	
	103-3 Evaluation of the management approach	Do not report - Not material	
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	Do not report - Not material	
Rights of Indigenous Peoples			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Do not report - Not material	
	103-2 The management approach and its components	Do not report - Not material	
	103-3 Evaluation of the management approach	Do not report - Not material	
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	Do not report - Not material	
Human Rights Assessment			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Do not report - Not material	
	103-2 The management approach and its components	Do not report - Not material	
	103-3 Evaluation of the management approach	Do not report - Not material	

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GRI Standard	Disclosure	2020 Location/Information/URL	Omission
GRI 412: Human Rights Assessment 2016	412-1 Operations that have been subject to human rights reviews or impact assessments	Do not report - Not material	
	412-2 Employee training on human rights policies or procedures	Do not report - Not material	
	412-3 Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Do not report - Not material	
Local Communities			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Do not report - Not material	
	103-2 The management approach and its components	Do not report - Not material	
	103-3 Evaluation of the management approach	Do not report - Not material	
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Do not report - Not material	
	413-2 Operations with significant actual and potential negative impacts on local communities	Do not report - Not material	
Supplier Social Assessment			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Do not report - Not material	
	103-2 The management approach and its components	Do not report - Not material	
	103-3 Evaluation of the management approach	Do not report - Not material	
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Do not report - Not material	
	414-2 Negative social impacts in the supply chain and actions taken	Do not report - Not material	

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GRI Standard	Disclosure	2020 Location/Information/URL	Omission
Public Policy			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Do not report - Not material	
	103-2 The management approach and its components	Do not report - Not material	
	103-3 Evaluation of the management approach	Do not report - Not material	
GRI 415: Public Policy 2016	415-1 Political contributions	Do not report - Not material	
Customer Health and Safety			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Do not report - Not material	
	103-2 The management approach and its components	Do not report - Not material	
	103-3 Evaluation of the management approach	Do not report - Not material	
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Do not report - Not material	
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Do not report - Not material	
Marketing and Labelling			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Do not report - Not material	
	103-2 The management approach and its components	Do not report - Not material	
	103-3 Evaluation of the management approach	Do not report - Not material	
GRI 417: Marketing and Labelling 2016	417-1 Requirements for product and service information and labelling	Do not report - Not material	
	417-2 Incidents of non-compliance concerning product and service information and labelling	Do not report - Not material	
	417-3 Incidents of non-compliance concerning marketing communications	Do not report - Not material	

APPENDIX 5 - GRI CORE INDEX continued

GRI Standard	Disclosure	2020 Location/Information/URL	Omission
Customer Privacy			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Do not report - Not material	
	103-2 The management approach and its components	Do not report - Not material	
	103-3 Evaluation of the management approach	Do not report - Not material	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Do not report - Not material	
Socioeconomic Compliance			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Do not report - Not material	
	103-2 The management approach and its components	Do not report - Not material	
	103-3 Evaluation of the management approach	Do not report - Not material	
GRI 419: Socioeconomic Compliance 2016	419-1 Non-compliance with laws and regulations in the social and economic area	Do not report - Not material	