

# IPIECA Content Index

**ESG Integrated report 2023** 

ENVIRONMENTAL · SOCIAL · GOVERNANCE



## **IPIECA** content index

General	information

This report covers the period from January 1 to December 31, 2023, unless stated otherwise, and includes information on 100% of Canacol operations in Colombia and Canada. This report has been prepared using the sustainability reporting guidance for the oil and gas industry (IPIECA).

#### IPIECA Standard

Sustainability reporting guidance for the oil and gas industry (4th edition 2023)

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	DISCLOSURE LOCATION
Water	ENV-1 Freshwater	Quantitative	Cubic meters (m³)	A cleaner energy future, Water stewardship, Water consumption by extraction source; Optimal water management, page 68.  A cleaner energy future, Our environmental management at Rancho Hermoso, Water management, page 83.
	ENV-2 Discharges to water	Discussion and Analysis	Cubic meters (m³)	A cleaner energy future, Our environmental management at Rancho Hermoso, Water management, page 83.
Biodiversity	ENV-3 Biodiversity Policy and Strategy	Discussion and Analysis	N/A	A cleaner energy future, Biodiversity, Details of the material issuel, page 70.
	ENV-4 Protected and priority areas for biodiversity conservation	Discussion and Analysis	Area (ha)	A cleaner energy future, Overlapping areas of environmental and biodiversity importance with operating blocks, page 71.  A cleaner energy future, Best practices and recognition - Biodiversity actions, page 55.
Air emissions	ENV-5 Emissions to air	Discussion and Analysis	Metric tons (t)	A cleaner energy future, Other emissions, page 61-62.
Spills to the environment	ENV-6 Spills to the environment	Discussion and Analysis	N/A	A cleaner energy future, Biodiversity, Fauna and flora monitoring: biodiversity risk management, page 76.  A cleaner energy future, Our environmental management at Rancho Hermoso, Biodiversity, page 84.
Materials management	ENV-7 Materials management	Discussion and Analysis	N/A	A cleaner energy future, Waste management, Details of the material issue, page 77.
Decommissioning	ENV-8 Decommissioning	Discussion and Analysis	N/A	Not reported / Not applicable
Climate strategy and risk	CCE-1 Climate governance and strategy	Discussion and Analysis	N/A	A cleaner energy future, Climate strategy, page 57.  A transparent and ethical business, Lobbying and Trade Associations - Climate Alignment, page 150.
	CCE-2 Climate risk and opportunities	Discussion and Analysis	N/A	A cleaner energy future, Climate strategy, page 57.  A transparent and ethical business, Lobbying and Trade Associations - Climate Alignment, page 150.
Technology	CCE-3 Lower-carbon technology	Discussion and Analysis	N/A	A cleaner energy future, Energy consumption, page 58.
Emissions	CCE-4 Greenhouse gas (GHG) emissions	Quantitative	Metric tons CO <sub>2e</sub> (t), Percentage (%)	A cleaner energy future, Direct GHG emissions - Scope 1, page 59.  A cleaner energy future, Our environmental management at Rancho Hermoso, Direct GHG Emissions - Scope 1, page 82.
	CCE-5 Methane emissions	Quantitative	Metric tons CO <sub>2e</sub> (t), Percentage (%)	A cleaner energy future, Direct GHG emissions - Scope 1, page 59.
Energy use	CCE-6 Energy use	Quantitative	MWh	A cleaner energy future, Energy consumption, page 58-59.  A cleaner energy future, Our environmental management at Rancho Hermoso, Energy, page 82.
Flaring	CCE-7 Flared gas	Quantitative	Metric tons CO <sub>2e</sub> (t)	A cleaner energy future, Gross global emissions of Scope 1 GHGs to the atmosphere, page 62 (We do not generate GHG emissions from gas combustion in our operations).



# **IPIECA** content index

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	DISCLOSURE LOCATION
Governance and management systems	GOV-1 Governance approach	Discussion and Analysis	N/A	A transparent and ethical business, Board of Directors and Committees, page 156.  Corporate model, Board of Directors; Executive Team, page 40-43.
	GOV-2 Management systems	Discussion and Analysis	N/A	A transparent and ethical business, Risk management, page 161.
	GOV-3 Preventing corruption	Discussion and Analysis	N/A	A transparent and ethical business, Culture of ethics, transparency, and compliance, page 147.
Business ethics and transparency	GOV-4 Transparency of payments to host governments	Discussion and Analysis	N/A	Management report, Financial results, page 34-36  Management report, Legal matters, compliance, and debt profile, page 37-38.
,	GOV-5 Public advocacy and lobbying	Discussion and Analysis	N/A	A transparent and ethical business, Culture of ethics, transparency, and compliance, page 147.
	SOC-1 Human rights due diligence	Discussion and Analysis	N/A	A transparent and ethical business, Comprehensive approach to Human Rights, page 151.
Human rigths management	SOC-2 Suppliers and human rights	Discussion and Analysis	N/A	A transparent and ethical business, Suppliers and human rights, page 154.
	SOC-3 Security and human rights	Discussion and Analysis	N/A	A transparent and ethical business, Human Rights Communication and Training, page 152.
	SOC-4 Site-based labour practices and worker accommodation	Discussion and Analysis	N/A	A transparent and ethical business, Optimal housing conditions during on-site work practices, page 155.
	SOC-5 Workforce diversity and inclusion	Discussion and Analysis	N/A	Empowering our people, Employee diversity, page 114.
Labour practices	SOC-6 Workforce engagement	Discussion and Analysis	N/A	Empowering our people, Commitment to workers, page 103.
	SOC-7 Workforce training and development	Quantitative	Hours (h)	Empowering our people, Training and development, page 104.
	SOC-8 Workforce non-retaliation and grievance mechanisms	Discussion and Analysis	N/A	Empowering our people, Non-retaliation and complaint mechanisms, page 112.
Community engagement	SOC-9 Community impacts and engagement	Discussion and Analysis	N/A	Empowering our people, Social impact and investment, page 127.
	SOC-10 Engagement with indigenous peoples	Discussion and Analysis	N/A	Empowering our people, Commitment to ethnic communities, page 130.
	SOC-11 Land acquisition and involuntary resettlement	Discussion and Analysis	N/A	Empowering our people, Land acquisition and involuntary resettlement, page 129.
	SOC-12 Community grievance mechanisms	Discussion and Analysis	N/A	Empowering our people, Impact and management of operations in local communities, page 125.
	SOC-13 Social investment	Discussion and Analysis	N/A	Empowering our people, Social impact and investment, page 127.



## **IPIECA** content index

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	DISCLOSURE LOCATION
Local content	SOC-14 Local procurement and supplier development	Quantitative	Number, Percentage (%)	Empowering our people, Employment and local development, Local development, page 132.
	SOC-15 Local hiring practices	Quantitative	Number, Percentage (%)	Empowering our people, Employment and local development, Local development, page 132.
Workforce protection	SHS-1 Safety, health and security engagement	Discussion and Analysis	N/A	Empowering our people, Training and prevention in health and safety, page 94.
	SHS-2 Workforce and community health	Discussion and Analysis	N/A	<b>Empowering our people</b> , Training and prevention in health and safety, page 94.
	SHS-3 Occupational injury and illness incidents	Quantitative	Number	Empowering our people, Accidents and work injuries, page 95.
	SHS-4 Transport safety	Discussion and Analysis	N/A	Empowering our people, Transport security, page 101.
Product health, safety and environmental risk	SHS-5 Product stewardship	Discussion and Analysis	N/A	Not applicable
Process safety	SHS-6 Process safety	Quantitative	Number, Percentage (%)	Not reported
Security	SHS-7 Security risk management	Quantitative	Number, Percentage (%)	Empowering our people, Comprehensive health and safety management, page 95.  A transparent and ethical business, Our commitment to HSEQ, page 159.  A cleaner energy future, Sustainability policy, page



