

TULLOW

March 2023

Basis of Reporting

Below we provide the definitions and basis of reporting for our environment, health and safety, and social performance indicators.

1. INTRODUCTION AND SCOPE

The Tullow Sustainability Report 2023 ("the Report") provides data and information for the period 1 January 2023 to 31 December 2023 and covers all operated exploration, production and decommissioning activities in the Tullow Group in addition to non-operated net equity emissions.

For all health and safety data and most of the environmental data, we use the definitions set by the International Association of Oil and Gas Producers (IOGP) to guide our reporting requirements and this ensures an accurate benchmark against credible industry data. IOGP defines all the incident criteria and operations which should be included. We have reported in accordance with the GRI Universal Standards, 2021.

2. ENVIRONMENT

For 2023, the reported data has been sourced from Tullow production and exploration operations for controlled sites where Tullow sets and enforces the Environment, Health and Safety (EHS) management system and directly leads and supervises the work. This include sites or activities where Tullow is the operator of the facility or asset during the year, e.g. production assets, wells drilled, seismic surveys and camps operations.

Data associated with monitored activities where Tullow can influence but cannot set the EHS management system and/or cannot directly supervise and enforce its application is collected in support of net equity and/or Scope 3 greenhouse gas emissions reporting.

For further detail on how Tullow calculates and reports greenhouse gas emissions, please see the GHG Emissions Calculation Methodology Document available at www.tulloil.com/sustainability. Environmental data is focussed on atmospheric emissions (Scope 1, 2 and 3 emissions), waste, water, uncontrolled releases / spills, energy use and compliance with environmental laws and regulations. Atmospheric emissions, energy, water and waste data is included for Tullow's offices in London (Chiswick) and Ghana (Accra).

An Environmental Reporting Procedure is in place to ensure data is reported consistently within the Synergi Life software application, the environmental reporting system Tullow implemented in 2020. Data is checked, verified and signed off by each Business Unit and is subject to further corporate assurance and independent assurance in advance of public disclosure.

If there are changes in the methodology for calculating data, this will be highlighted in our reporting, and if required, historical restatements will be made.

3. HEALTH AND SAFETY

The Health and Safety data is sourced from all Tullow operated sites including Production, Drilling and Exploration activities as well as Tullow offices. All contractors such as drilling, and exploration companies and their associated sub-contractors are included in our data if they operate under our management system. Tullow adheres to the IOGP Recommended Guidance on the categorisation of all safety incidents and occupational health conditions. Refer to the EHS Incident Reporting, Investigation & Statistics Data Procedure (T-HSS-PRO-0002) which details the reporting requirements for EHS incidents and monthly EHS statistics.

4. SOCIAL: PEOPLE

Social data is gathered from all Tullow operated sites and includes all full time, part time and fixed term employees, expatriate employees and contractors working for Tullow, at any of our sites or company offices. The figures are from monthly and annual Human Resources (HR) headcount report as at 31 December 2023 generated from Success Factor, the HR Information Systems.

5. SOCIAL: SHARED PROSPERITY

Social investment

Discretionary Socio-economic Investment (SEI) refers to all our discretionary Socio-economic Investment projects expenditure. The metrics cover all locations with an allocated discretionary SEI budget and accounts for financial contributions on an accruals basis.

SEI is governed by the Social Investment (SI) Expenditure Reporting Guidelines T-ESP-GUD-0009.

Local Budget Holders/Project Managers collate a Dashboard with Socio-economic investment expenditure that is sourced from original invoices and reconciled to the data in the Finance system. The quarterly data is consolidated to determine the Group position and assured by Group Shared Prosperity Manager. We report our SEI spend in US\$.

Local content

Actual local spend data is generated from SAP and consolidated to determine the Group position. The spend reported is as at 31 December 2023.

Reporting Criteria & Definitions

A summary of the criteria and definitions used to record our data is listed below:

Indicator	Description	Basis of calculation	Unit of measure
ATMOSPHERIC EMISSIONS			
Total direct and indirect energy use	Total amount of energy consumed by the company. Energy sources include electricity, gas and diesel consumed at oil and gas production and exploration sites. Gas and electricity at offices.	Direct meter readings or invoice data for diesel, gas and electricity.	Total direct and indirect energy use
Total indirect and direct energy use by production	Total amount of energy consumed by the company (as above) divided by unit production.	Total direct and indirect energy use divided by unit production.	Total indirect and direct energy use by production
Total air emissions (CO ₂ e)	Combines carbon dioxide, methane and nitrous oxides emissions known to contribute to the phenomenon known as the greenhouse effect. Total air emissions include Scope 1, Scope 2, and Scope 3 emissions (CO ₂ e).	Group wide emissions for seismic surveys, drilling, well testing and production are calculated using known industry conversion factors sourced from IPIECA, IOGP, DEFRA and others which allow the calculation of emissions where direct monitoring is not undertaken. It involves the use of an activity factor, i.e. fuel consumption, flow rate to vent or flare, and an emissions factor.	Total air emissions (CO ₂ e)
Total air emissions by production	Combines carbon dioxide, methane and nitrous oxides emissions per unit production	CO ₂ e divided by unit production	Tonnes of CO ₂ e per thousand tonnes hydrocarbon produced

Indicator	Description	Basis of calculation	Unit of measure
Hydrocarbon Flared	<p>Hydrocarbon combustion at oil or gas production and exploration sites</p> <p>Primarily flaring is used for burning off excess flammable gas released by pressure relief valves during unplanned over-pressuring of plant equipment. During plant or partial plant start-ups and shutdowns, flare stacks are also often used for the planned combustion of gases over relatively short periods. This also includes the gas flared during the drilling operations as a safety measure in case of emergency situations and the oil combustion during the well testing operations to determine the types of fluids the well can produce, the pressure and flow rates of fluids and other characteristics of the underground reservoir. Emissions from hydrocarbon flaring are included in total air emissions.</p>	Data reported sourced from direct meter readings or daily report data	Tonnes
Total hydrocarbon flared by production	Hydrocarbon combustion at oil or gas production and exploration sites per unit production.	Data reported sourced from direct meter readings or daily report data divided by unit production.	Tonnes per thousand tonnes hydrocarbon produced
CO ₂ e from flaring	All direct GHG emissions from flaring	Data reported sourced from direct meter readings are converted to CO ₂ e using conversion factors	Tonnes
Scope 1 emissions (CO ₂ e)	All direct GHG emissions at the company. Energy sources include diesel, petrol, gas, gasoil (marine operations) and heavy fuel (marine operations) consumed at oil and gas production and exploration sites. Vehicle kilometres travelled, Gas and Diesel at the 3 main offices	Data reported sourced from direct meter readings or daily reports.	Tonnes
Scope 2 emissions (CO ₂ e)	All indirect GHG emissions from consumption of purchased electricity at the 3 main offices.	Emissions from consumption of purchased electricity at Tullow's main offices are calculated using the 2019 DEFRA UK electricity conversion factor.	Tonnes

Indicator	Description	Basis of calculation	Unit of measure
Scope 3 emissions (CO ₂ e)	<p>Emissions relating to Purchased goods and services (Category 1) and Capital goods (Category 2).</p> <p>Emissions from upstream transportation and distribution (Category 4).</p> <p>Indirect emissions from the disposal or treatment of waste generated in operations (category 5).</p> <p>Indirect emissions from air travel (not included in Scope 2) that occur in the value chain of the reporting company, including both upstream and downstream emissions (Category 6).</p> <p>Emissions from employee commuting (Category 7).</p> <p>Emissions relating to Category 11 Use of Sold Products</p> <p>Emissions from non-operated assets (Category 15).</p>	<p>(Category 1 & 2) Data sourced from spend data reported in SAP. Proprietary software used to calculate CO₂e emissions by applying Environmentally Extended Input-Output (EEIO) factors to the spend data.</p> <p>(Category 4) (distance-based method) – Emission factor sources are from DEFRA.</p> <p>(Category 5) (average-based method) - conversion factors sourced from DEFRA & IPIECA Sustainability reporting guidance.</p> <p>(Category 6) (distance-based method) Emissions from uncontrolled air travel are calculated using conversion factors sourced from the 2020 UK Government GHG Conversion Factors for Company Reporting, v1, Business Travel.</p> <p>(Category 7) (average base method) conversion factors sourced from 2020 UK Government GHG Conversion Factors for Company Reporting, v1, Business Travel and Passenger Vehicles.</p> <p>(Category 11) conversion factors sourced from IPIECA Guidance on Scope 3 emissions Final Product Method (direct end use).</p> <p>(Category 15) conversion factors are the same as Scope 1 (under the net-equity share reporting boundary these will be reported as scope 1)</p>	Tonnes

WATER USAGE

Total water usage	Quantity of water utilised during operations.	Data reported sourced from direct meter readings or daily report data.	Cubic metres
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Indicator	Description	Basis of calculation	Unit of measure
Total Sea / Brackish Water Usage	Volume of salt (not fresh) water utilised during operations.	Data reported sourced from direct meter readings or daily report data.	Cubic metres
Total Fresh Water usage	Quantity of fresh water utilised during operations.	Data reported sourced from direct meter readings or daily report data.	Cubic metres
Total Groundwater abstraction	Volume of groundwater from aquifer utilised during operations	Data reported sourced from direct meter readings or daily report data.	Cubic metres
Total rain water / precipitation usage	Volume of rain water (or other precipitation) utilised during operations	Data reported sourced from direct meter readings or daily report data.	Cubic metres
Total Recycled Water	Quantity of water re-used during operations	Data reported sourced from direct meter readings or daily report data.	Cubic metres
Total Other Water	Volume of water not included in the other categories utilised during operations, e.g. bunkering water	Data reported sourced from direct meter readings or daily report data.	Cubic metres

UNCONTROLLED RELEASES (SPILLS)

Number of uncontrolled releases (> 150 litres)	Accidental or unplanned release of oil or chemicals to the environment. This also includes uncontrolled releases of sewage, drilling fluids, grey and black water.	Absolute number of spills greater than 150 litres; as reported on the Synergi Life reporting system.	Absolute number of spills
Volume of uncontrolled releases (> 150 litres)	Total volume of accidental or unplanned release of oil or chemicals to the environment. This also includes uncontrolled releases of sewage, drilling fluids, grey and black water. This excludes the volume of all spills less than 150 litres.	Estimated tonnes discharged; as reported on the Synergi Life reporting system.	Tonnes of oil and/or chemical spilled (over 150 litres)

WASTE

Total Waste	Quantity of hazardous and non-hazardous materials deemed to have no further use and disposed of by Tullow	Total of hazardous and non-hazardous waste recorded.	Tonnes
Total Hazardous Waste	Quantity of hazardous materials (as defined by the UK Environment Agency) deemed to have no further use and disposed of by Tullow.	Data reported sourced from Weigh bridge, waste tracking data or waste transfer notes.	Tonnes
Total Non-Hazardous Waste	Quantity of non-hazardous materials deemed to have no further use and disposed of by Tullow	Data reported sourced from Weigh bridge, waste tracking data or waste transfer notes.	Tonnes

Indicator	Description	Basis of calculation	Unit of measure
Hazardous Waste Recycled / Reused / Treated	Percentage of hazardous materials (as defined by the UK Environment Agency) recycled, reused or treated prior to disposal	Data reported sourced from Waste tracking data or waste transfer notes. Meter systems.	Percentage
Non-Hazardous Waste Recycled / Reused / Treated	Percentage of non-hazardous materials recycled, reused or treated prior to disposal	Data reported sourced from waste tracking data or waste transfer notes. Meter systems.	Percentage

FINES

Fines for Environmental non-compliance	Payments made to the national regulator for unauthorised breaches against operating permits.	Accounting systems.	\$ US Dollars
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HEALTH & SAFETY

¹ THIRD PARTY DEFINITION INCLUDES MEMBERS OF THE PUBLIC

Fatality	Death of a company or contract employee due to a work-related incident or illness. "Delayed" deaths that occur after the incident are included if the deaths were a direct result of the incident e.g. if a fire killed one person outright, and a second died three weeks later from lung damage caused by the fire, both are reported. This excludes third parties ¹ (person(s) with no business relation to company or contractor) fatalities.	IOGP definitions and methodology	Absolute number of fatalities
High Potential Incident (HIPO)	An incident where the potential severity is a level 4 or 5 (this includes near miss, environmental harm, security, illnesses and injuries). The actual severity of the incident may be lower than the potential severity, providing an opportunity for the business to learn from what could have been a more serious accident.	Tullow Oil Incident Severity table.	Potential severity of incident.
Lost Time Injury (LTI), Lost Time Injury Frequency (LTIF)	Any work-related injury, other than a fatal injury, which results in a person being unfit for work on any day after the day of occurrence of the occupational injury. "Any day" includes rest days, weekend days, leave days, public holidays or days after ceasing employment.	IOGP definitions and methodology	LTI: absolute number of injuries LTIF: number of LTIs per million man hours worked.
Total exposure hours worked	All hours worked by employees and contractors	IOGP definitions and methodology, calculated from days worked.	Hours

Indicator	Description	Basis of calculation	Unit of measure
Medical Treatment Case (MTC)	A work-related injury or illness that results in medical treatment beyond first aid, but that did not involve death (fatality), one or more days away from work (LTI), or one or more days of restricted work (RWDC) i.e. remained at work and was not transferred or restricted	IOGP definitions and methodology	Absolute number of injuries
Near Miss (NM)	An occurrence such as failure of the management system or equipment that in other circumstances would or could have caused a fatality, LTI, or other such injury. Includes environmental near miss or other incident that could have caused damage to assets or company reputation.	IOGP definitions and methodology	Absolute number of incidents
Restricted Work Day Case (RWDC)	Any work-related injury other than a fatality or lost work day case which results in a person being unfit for full performance of the regular job on any day after the occurrence of the occupational injury. Work performed might be: <ul style="list-style-type: none"> • an assignment to a temporary job; • part-time work at the regular job; • continuation full-time in the regular job but not performing all the usual duties of the job Where no meaningful restricted work is being performed, the incident is recorded as a Lost Time Incident	IOGP definitions and methodology	Absolute number of injuries
Total Recordable Injuries (TRI), Total Recordable Injuries Rate (TRIR)	The sum of all fatalities (excluding third parties), LTIs, RWDCs, and MTCs excluding occupational illness incidents.	IOGP definitions and methodology	TRI: Absolute number of injuries TRIR: number of TRI's per million man hours worked

Indicator	Description	Basis of calculation	Unit of measure
Vehicle Accident Frequency (VAF)	<p>Any work-related motor vehicle crash leading to consequences 1 – 5 in the below table contribute to the Vehicle Accident Frequency. (VAF)</p> <p>Motor Vehicle Incidents:</p> <p>Work related vehicle damage or personal injury due to a vehicle related event, or rollover.</p> <p>Motor vehicle crashes (MVI's) are subdivided into 6 categories:</p> <ol style="list-style-type: none"> 1. MVI leading to fatalities 2. MVI leading to LTI as most severe outcome 3. MVI leading to MTC or RWDC as most severe outcome 4. MVI involving a rollover - not resulting in a fatality, LWDC, RWDC or MTC 5. MVI, where the vehicle cannot be driven from the scene under its own power 6. MVI leading to less severe consequences than any of the above (these do not contribute to the Vehicle Accident Frequency) 	Tullow Oil Incident Management & EHS Statistics Reporting Procedure	VAF: Motor Vehicle Incidents (MVI) per million kilometres driven

SOCIAL

2021 TILL DATE			
Number of employees	Total number of local and resident expatriate permanent and fixed term staff paid directly by Tullow.	HR Records	Absolute number
Number of expatriate employees	Total number of employees working for Tullow in a country different from their contract of employment. This includes employees on secondment and would be in expatriate employment terms.	HR Records	Absolute number
Number of employees on local contract terms	Total number of employees who are resident of a particular country and their terms and conditions of employment is in line with this country's regulations and obligations	HR Records	Absolute number
Number of local national employees	The total number of employees who work in a country which matches one of their nationalities (if dual both are taken into account)	HR Records	Absolute number
Number of Africans	The total number of employees that have an African passport (if dual nationality, African triumphs)	HR Records	Absolute number
Number of females	Total number of employees who are female	HR Records	Absolute number
Number of female managers	Total number of managers who are female	HR Records	Absolute number

Indicator	Description	Basis of calculation	Unit of measure
Number of managers	A manager is any individual who has responsibility for employee direct line report(s)	HR Records	Absolute number
Number of senior managers	A senior manager is any individual who is a level 11 and above	HR Records	Absolute number
2020 & BEFORE			
Number of employees	Total number of local and resident expatriate permanent and fixed term staff paid directly by Tullow	HR Records	Absolute number
Number of contractors	Total number of Tullow contractors who are under a work order / purchase order and are on headcount, work on a fixed day rate and/or on rotating work patterns. Third party agency workers, consultants or temporary workers are not included. Contractors work on a fixed day rate rather than being salaried and work various work patterns such as day work and rotational work patterns.	HR Records	Absolute number
Number of expatriates in the workforce	Total number of employees and contractors working for Tullow in a country different from their contract of employment. This includes employees on secondment and would be on expatriate employment terms.	HR Records	Absolute number
Number of people on local contract terms	Total number of employees and contractors who are resident of a particular country and their terms and conditions of employment is in line with this country's regulations and obligations.	HR Records	Absolute number
Number of local nationals	The total number of permanent employees who work in a country which matches their primary nationality.	HR Records	Absolute number
Number of Africans	The total number of employees and contractors that have an African passport (if dual nationality, African triumphs).	HR Records	Absolute number
Number of females in the workforce	Total number of employees and contractors who are female.	HR Records	Absolute number
Number of female managers	Total number of managers who are female.	HR Records	Absolute number
Number of managers	A manager is any individual who has responsibility for employee and contractor direct line report(s).	HR Records	Absolute number
Number of senior leaders	A Senior leader is any individual who is a level 11 and above.	HR Records	Absolute number
Total workforce	Sum of employees and headcount contractors. Also sum of expatriate employees and local employees.	HR Records	Absolute number

Indicator	Description	Basis of calculation	Unit of measure
SOCIAL INVESTMENT			
Discretionary expenditure	Discretionary expenditure refers to voluntary community investment financial contributions.	Year-end actual spend data reconciled to data in the finance system	\$ US dollars
LOCAL CONTENT			
Spend with local suppliers	Spend includes spend on behalf of the joint venture partners. Local suppliers are defined at Group as companies with more than 50% equity in the hands of citizens of the host country and which are registered in the host country.	Year-end actual spend data recorded in the finance system SAP	US dollars
Spend with joint venture suppliers	Spend includes spend on behalf of the joint venture partners. Joint venture suppliers are defined at Group as companies with between 10% and 49.9% equity in the hands of citizens of the host country, and which are registered in the host country.	Year-end actual spend data recorded in the finance system (SAP)	US dollars
Spend with international suppliers registered in country (INTRIC)	Spend includes spend on behalf of the joint venture partners. INTRIC suppliers are defined as international suppliers to the oil and gas industry that have established and registered entities in the host country.	Year-end actual spend data recorded in the finance system (SAP)	US dollars
Spend with international suppliers	Spend includes spend on behalf of the joint venture partners. International suppliers are defined as international suppliers that do not set up in a host country and yet the goods and services they provide are crucial to Tullow operations. Often, they are the only producer in the global market of specialist niche goods and services. Nevertheless, they are essential to enabling Tullow's in-country operations.	Year-end actual spend data recorded in the finance system (SAP)	\$ US dollars