



HARBOUR ENERGY PLC

ESG DATA AND
REPORTING APPENDIX

2025

#WEAREHARBOURENERGY





External review of our ESG reporting

Verisk Maplecroft was commissioned by Harbour Energy plc to:

- Conduct a review of Harbour's ESG material topics to help inform the ESG content of Harbour Energy's 2025 Annual Report and Accounts (ARA) that included a Sustainability chapter.
- Support the overall content development of Harbour Energy's 2025 ARA, and its alignment to the GRI Standards and other applicable standards (see below).
- Ensure the accuracy of disclosures made against material ESG topics in Harbour Energy's 2025 ARA.

This statement is made in our capacity as an ongoing service provider to Harbour Energy on this assignment. Verisk Maplecroft did not directly verify the data relating to the Environment, Safety, Social and Governance (ESSG) aspects of the report. We did, however, confirm the existence of Harbour Energy policy statements, the veracity of management systems and the rigour of internal reporting/review processes.

Methodology

Verisk Maplecroft's review of Harbour Energy's ESG performance involved the following activities between September 2025 and March 2026:

- **Internal engagement:** This included interviewing subject matter experts across key disciplines (including health, safety, environment and security, human resources, legal, audit and risk management, investor relations, and others) at both Group level and Business Unit level, to gather information for the 2025 ARA and to update scoring for the materiality assessment process
- **Standards and recommendations:** This included supporting Harbour Energy with the alignment of the ESG-related content of its 2025 ARA to international best practice reporting standards and recommendations. These standards included (1) GRI Standards (including the latest GRI 11: Oil and Gas Sector Standard 2021 v1.1 and recent Climate Change 2025, Energy 2025 and Biodiversity 2024 Standards); (2) UN Global Compact Principles; (3) Task Force on Climate-related Financial Disclosures (TCFD); (4) Sustainability Accounting Standards Board (SASB); and (5) IPIECA reporting guidance
- In addition, our work involved engagement with Harbour Energy on the potential for further public reporting to meet the emerging expectations of external stakeholders

- **Materiality assessment process:** Verisk Maplecroft assisted Harbour Energy with the scoring and outputs of its structured double materiality assessment to help identify its material ESG issues. This included engaging with internal and external stakeholders. The overall process is aligned with the requirements of the GRI Standards and the European Sustainability Reporting Standard
- **Gap analysis:** A high-level gap analysis was carried out to identify and, where feasible, address gaps in Harbour Energy's existing reporting practices
- **Performance enhancement:** The outcomes from the review of standards and gap analysis were used, where possible, to enhance Harbour Energy's level of reporting

Materiality and completeness

Verisk Maplecroft believes that the narrative and data presented in this report are an accurate representation of Harbour Energy's material ESG issues. Verisk Maplecroft is also satisfied that Harbour Energy's GRI Core 'in-accordance' claim is fairly stated. Harbour Energy has reported on its management approaches towards its material issues and on relevant disclosures.

James Allan
VP, Head of Corporate Risk and Sustainability

25 March 2026
Verisk Maplecroft
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GRI: General disclosures

This Global Reporting Initiative (GRI) content index provides a consolidated overview of Harbour Energy's reporting against the GRI Standards (2021), including the GRI Oil and Gas Sector Standard. Harbour has reported in accordance with the GRI Standards for the period 1 January to 31 December 2025. We have included notes where relevant to highlight whether a topic is material. The level of each disclosure is highlighted in the index tables (see legend at the bottom of each page).

| THE ORGANISATION AND ITS REPORTING PRACTICES | | DISCLOSURE | AR | APP | DATA | WEB |
|--|---|------------|--------------------|-------------|------|-----|
| 2-1 | Organizational details | ● | 4-5, 22-35 & 40-41 | | | |
| 2-2 | Entities included in the organization's sustainability reporting | ● | 22-35 & 40-41 | | | |
| 2-3 | Reporting period, frequency and contact point | ● | 40-41 & 201 | | | |
| 2-4 | Restatements of information | ● | | Notes below | | |
| 2-5 | External assurance | ● | 202-203 | | | |
| NOTES | No restatements of sustainability data for the 2025 Annual Report and Accounts | | | | | |
| ACTIVITIES AND WORKERS | | DISCLOSURE | AR | APP | DATA | WEB |
| 2-6 | Activities, value chain and other business relationships | ● | 4-5 & 12-15 | | | |
| 2-7 | Employees | ● | | | | |
| 2-8 | Workers who are not employees | ● | | | | |
| GOVERNANCE | | DISCLOSURE | AR | APP | DATA | WEB |
| 2-9 | Governance structure and composition | ● | 78-119 | | | |
| 2-10 | Nomination and selection of the highest governance body | ● | 78-119 | | | |
| 2-11 | Chair of the highest governance body | ● | 78-119 | | | |
| 2-12 | Role of the highest governance body in overseeing the management of impacts | ● | 78-119 | | | |
| 2-13 | Delegation of responsibility for managing impacts | ● | 78-119 | | | |
| 2-14 | Role of the highest governance body in sustainability reporting | ● | | Notes below | | |
| 2-15 | Conflicts of interest | ● | 60 & 78-119 | | | |
| 2-16 | Communication of critical concerns | ● | 60 & 78-119 | Notes below | | |
| 2-17 | Collective knowledge of the highest governance body | ● | 84-87 | | | |
| 2-18 | Evaluation of the performance of the highest governance body | ● | 84-87 | | | |
| 2-19 | Remuneration policies | ● | 101-115 | | | |
| 2-20 | Process to determine remuneration | ● | 101-115 | | | |
| 2-21 | Annual total compensation ratio | ● | 101-115 | | | |
| NOTES | 2-16: Partly reported as we do not disclose the nature of critical concerns that were communicated to the highest governance body for confidentiality reasons. 2-20: We engage our major shareholders when designing our remuneration policies, but not our broader stakeholder group. 2-21: Partly reported. We provide the ratio of the CEO's pay to the lower quartile, median, and upper quartile pay in our annual remuneration report for the last three years, but we do not report data on highest-paid individual in each country of significant operations to the median annual total compensation for all employees, nor the percentage increase. The Board of Directors approves the Sustainability review in the Annual Report and Accounts. | | | | | |



GRI: General disclosures continued

| STRATEGY, POLICIES AND PRACTICES | | DISCLOSURE | AR | APP | DATA | WEB |
|----------------------------------|--|------------|---------------|-------------|------|-----|
| 2-22 | Statement on sustainable development strategy | ● | 2, 14-15 & 42 | | | |
| 2-23 | Policy commitments | ● | 67 | Notes below | | |
| 2-24 | Embedding policy commitments | ● | 67 | | | |
| 2-25 | Processes to remediate negative impacts | ● | 60-66 | | | |
| 2-26 | Mechanisms for seeking advice and raising concerns | ● | 50-64 | | | |
| 2-27 | Compliance with laws and regulations | ● | 77 | | | |
| 2-28 | Membership associations | ● | | Notes below | | |
| NOTES | Harbour Energy is member of a number of industry associations, where we often sit on committees and other task forces. The membership of associations include: IOGP, Energy Institute, Oil & Gas UK, EETRTAG, FABIG, Step Change in Safety, DROPS, EPOL, BEIS (OPRED) and IPIECA. We disclose total fees associated with membership of associations in ARA on page 55. Examples of external initiatives include UN Global Compact and Global Reporting Initiative. | | | | | |
| STAKEHOLDER ENGAGEMENT | | DISCLOSURE | AR | APP | DATA | WEB |
| 2-29 | Approach to stakeholder engagement | ● | 16-23 | Notes below | | |
| 2-30 | Collective bargaining agreements | ● | 67 | | | |
| NOTES | Our stakeholders are selected for engagement on the basis of: a) Their actual and / or potential impact on Harbour, and the achievement of our business objectives, and b) our actual and / or potential impact, both positive and negative, on them. We have identified a number of key stakeholder groups, and these include: shareholders and lenders, JV partners, our workforce (incl. contractors), government and regulators, suppliers and customers. Approach: engagement with stakeholders takes place at different levels: Corporate level (i.e. for strategic issues) and Business unit level (i.e. for both strategic and operational issues). Furthermore, the frequency of our engagements (daily, weekly or monthly), and the mechanism by which we engage (direct engagement, virtual meetings, annual reports etc), depends on who we are engaging with. | | | | | |
| MANAGEMENT OF MATERIAL TOPICS | | DISCLOSURE | AR | APP | DATA | WEB |
| 3-1 | Process to determine material topics | ● | 43 | | | |
| 3-2 | List of material topics | ● | 42 & 43-67 | | | |
| 3-3 | Management of material topics | ● | 43-67 | | | |



GRI 200: Economic

| GRI 201: ECONOMIC PERFORMANCE 2016 | | DISCLOSURE | AR | APP | DATA | WEB | POL |
|---|---|------------|-----------------|-------------|-----------|-----|-----|
| 3-3 | Management of material topics | ● | 2-5 | | | | |
| 201-1 | Direct economic value generated and distributed | ● | 13 & 61 | | Gov, Data | | |
| 201-2 | Financial implications and other risks and opportunities due to climate change | ● | 50-56 & 139-143 | | | | |
| 201-3 | Defined benefit plan obligations and other retirement plans | ● | 186-189 | | | | |
| 201-4 | Financial assistance received from government | ● | | | Gov, Data | | |
| GRI 202: MARKET PRESENCE 2016 | | DISCLOSURE | AR | APP | DATA | WEB | POL |
| 3-3 | Management of material topics | ● | 60 | Notes below | | | |
| 202-1 | Ratios of standard entry level wage by gender compared to local minimum wage | ● | | Notes below | | | |
| 202-2 | Proportion of senior management hired from the local community | ● | | | | | |
| NOTES | 202: Not applicable. Our employees receive salaries that are significantly higher than applicable local minimum wage levels. This is due to the nature of employee roles at Harbour Energy, which are generally office-based administrative roles or highly skilled technical roles. Entry grade salary levels in our international operations are significantly higher than the applicable local minimum wage. 202-2: We provide data for nationals (locals) in senior management (including grade applied) in the ESG Datasheet (although not broken down by location). | | | | | | |
| GRI 203: INDIRECT ECONOMIC IMPACTS 2016 | | DISCLOSURE | AR | APP | DATA | WEB | POL |
| 3-3 | Management of material topics | ● | 60 | | | | |
| 203-1 | Infrastructure investments and services supported | ● | 56 & 60 | Notes below | | | |
| 203-2 | Significant indirect economic impacts | ● | 60-62 | Notes below | | | |
| NOTES | 203-1 (a), (b) and (c): Partially reported. 203-2 (a): Fully reported and 203-2 (b): Partially reported. Impacts through value generation and distribution are reported in a general context and not on a project basis or in context of external benchmarks and stakeholder priorities, such as national and international standards, protocols and policy agendas | | | | | | |
| GRI 204: PROCUREMENT PRACTICES 2016 | | DISCLOSURE | AR | APP | DATA | WEB | POL |
| 3-3 | Management of material topics | ● | 61 | | | | |
| 204-1 | Proportion of spending on local suppliers | ● | 61 | | Gov, Data | | |



GRI 200: Economic continued

| GRI 205: ANTI-CORRUPTION 2016 | | DISCLOSURE | AR | APP | DATA | WEB | POL |
|---|--|------------|------------------|-------------|------|-----|-----|
| 3-3 | Management of material topics | ● | 60 & 77 | | | | |
| 205-1 | Operations assessed for risks related to corruption | ● | 60 | | | | |
| 205-2 | Communication and training about anti-corruption policies and procedures | ● | 60 | | | | |
| 205-3 | Confirmed incidents of corruption and actions taken | ● | 60 | | | | |
| GRI 206: ANTI-COMPETITIVE BEHAVIOR 2016 | | DISCLOSURE | AR | APP | DATA | WEB | POL |
| 3-3 | Management of material topics | ● | 60 | | | | |
| 206-1 | Legal actions for anti-competitive behavior, anti-trust, and monopoly practices | ● | | Notes below | | | |
| NOTES | No legal actions for anti-competitive behaviour, anti-trust, and monopoly practices were brought against Harbour Energy in 2025. | | | | | | |
| GRI 207: APPROACH TO TAX 2016 | | DISCLOSURE | AR | APP | DATA | WEB | POL |
| 3-3 | Management of material topics | ● | 64 | Notes below | | | |
| 207-1 | Approach to tax | ● | 93-95 | Notes below | | | |
| 207-2 | Tax governance, control, and risk management | ● | 64, 73 & 151-153 | Notes below | | | |
| 207-3 | Stakeholder engagement and management of concerns related to tax | ● | 64 | Notes below | | | |
| 207-4 | Country-by-country reporting | ● | 205-206 | Notes below | | | |
| NOTES | We provide a wide range of tax-related data in our Annual Report. Tax is audited every year by an independent external auditor as part of the annual audit for the financial statements. For more information regarding approach, governance, control and risk management related to taxation, please refer to our Tax Policy and Annual Report. | | | | | | |



GRI 300: Environmental

| GRI 301: MATERIALS 2016 | | DISCLOSURE | AR | APP | DATA | WEB | POL |
|----------------------------|--|------------|-------|-------------|------|-----|---------------------|
| 3-3 | Management of material topics | ● | | Notes below | | | |
| 301-1 | Materials used by weight or volume | ● | | Notes below | | | |
| 301-2 | Recycled input materials used | ● | | Notes below | | | |
| 301-3 | Reclaimed products and their packaging materials | ● | | Notes below | | | |
| NOTES | Energy is the dominant input and output of our operations, therefore the value of reporting total materials by weight or volume for our sector is limited. | | | | | | |
| GRI 101: BIODIVERSITY 2024 | | DISCLOSURE | AR | APP | DATA | WEB | POL |
| 3-3 | Management approach | ● | 58-59 | Notes below | | | Biodiversity Policy |
| 101-1 | Policies to halt and reverse biodiversity loss | ● | 58-59 | | | | |
| 101-2 | Management of biodiversity impacts | ● | 58-59 | | | | |
| 101-3 | Access and benefit-sharing | ● | 58-59 | | | | |
| 101-4 | Identification of biodiversity impacts | ● | 58-59 | | | | |
| 101-5 | Location with biodiversity impacts | ● | 58-59 | | | | |
| 101-6 | Direct drivers of biodiversity loss | ● | 58-59 | | | | |
| 101-7 | Changes to the state of biodiversity | ● | 58-59 | | | | |
| 101-8 | Ecosystem services | ● | 58-59 | | | | |
| NOTES | 101-1.c We currently don't have any goals or targets to related to biodiversity; however, in 2026 we plan to develop performance indicators to track biodiversity and freshwater use across our operated assets. 101-3 access to benefit sharing is covered within our legal / regulatory requirements and ESIA process. 101-4/5 our detailed ESIA process and further screening helps identify locations and impacts of biodiversity within core operations. 101-6 we will look to report this information in future disclosures. | | | | | | |



GRI 300: Environmental continued

| GRI 102: CLIMATE CHANGE 2025 | | DISCLOSURE | AR | APP | DATA | WEB | POL |
|------------------------------|--|------------|-----------|-------------|----------|-----|----------------|
| 102-1 | Transition plan for climate change mitigation | ● | 48-57 | Notes below | | | |
| 102-2 | Climate change adaptation plan | ● | 48-57 | Notes below | | | |
| 102-3 | Just transition | ● | See notes | Notes below | | | |
| 102-4 | GHG emissions reduction targets and progress | ● | 48-57 | | Env Tab | | |
| 102-5 | Scope 1 GHG emissions | ● | 56-57 | | Env Tab | | |
| 102-6 | Scope 2 GHG emissions | ● | 56-57 | | Env Tab | | |
| 102-7 | Scope 3 GHG emissions | ● | 56-57 | Notes below | Env Tab | | |
| 102-8 | GHG emissions intensity | ● | 56-57 | | | | |
| 102-9 | GHG removals in the value chain | ● | See notes | Notes below | | | |
| 102-10 | Carbon credits | ● | See notes | Notes below | | | |
| NOTES | <p>102-1: Harbour Energy does not currently publish a formal transition plan. The company reports GHG emissions, reduction targets and progress; however, a dedicated transition plan aligned with emerging regulatory frameworks is under development. Relevant elements are described in the TCFD section of the Annual Report.</p> <p>102-2: Harbour Energy does not currently publish a standalone climate adaptation plan. Climate-related physical and transition risks are assessed and managed through the corporate risk management process and described in the TCFD section.</p> <p>102-3: Not applicable. Harbour Energy does not operate within a formal Just Transition framework. The company continues to monitor policy developments, including those related to CCUS and low-carbon project development.</p> <p>102-7: Partially reported. Harbour Energy discloses Scope 3 emissions for Categories 1, 4, 5, 6, 8 and 11. Assessment of further categories is ongoing.</p> <p>102-9: Harbour Energy does not currently undertake or procure GHG removals in the value chain.</p> <p>102-10: Only partially reported. Harbour Energy does not use carbon credits for compliance or voluntary purposes. Any future use will be disclosed in line with GRI requirements.</p> | | | | | | |
| GRI 103: ENERGY 2025 | | DISCLOSURE | AR | APP | DATA | WEB | POL |
| 3-3 | Management approach | ● | 46-54 | Notes below | | | |
| 103-1 | Energy policies and commitments | ● | 46-54 | | Env. Tab | | Climate Policy |
| 103-2 | Energy consumption and self-generation within the organization | ● | 53-54 | | Env. Tab | | |
| 103-3 | Upstream and downstream energy consumption | ● | See notes | | | | |
| 103-4 | Energy intensity | ● | 53-54 | | Env. Tab | | |
| 103-5 | Reduction of energy consumption | ● | 53-54 | | Env. Tab | | |
| NOTES | <p>103-2: Partially reported. Harbour Energy discloses energy consumption across operated assets; self-generation is included only where relevant to operational and emissions reporting (e.g., CDP submissions). Additional detail is provided in the environmental data tables.</p> <p>103-3: Not reported. Upstream and downstream energy consumption outside the operational boundary of Scope 1 and 2 is not currently disclosed. This disclosure is under review for future reporting cycles.</p> | | | | | | |



GRI 300: Environmental continued

| GRI 303: WATER AND EFFLUENTS 2018 | | DISCLOSURE | AR | APP | DATA | WEB | POL |
|-----------------------------------|---|------------|-------|-------------|---------|-----|-----|
| 3-3 | Management of material topics | ● | 57 | Notes below | | | |
| 303-1 | Interactions with water as a shared resource | ● | 57 | Notes below | | | |
| 303-2 | Management of water discharge-related impacts | ● | 57 | Notes below | | | |
| 303-3 | Water withdrawal | ● | | Notes below | Env Tab | | |
| 303-4 | Water discharge | ● | | Notes below | Env Tab | | |
| 303-5 | Water consumption | ● | | Notes below | Env Tab | | |
| NOTES | <p>Our materiality assessment has shown that water is a material topic for Harbour Energy. However, the majority of Harbour's operated assets are offshore and we have a limited impact on local water availability. Some of our assets, such as in North Africa, are in regions with high or extremely high baseline water stress, however these assets are currently resilient to operational disruptions that water stress could cause and there is a low likelihood that the stress could cause conflicts with local communities over scarce resources. Nor do we operate in areas where there is a risk of aquifer contamination.</p> <p>We monitor water produced alongside our offshore operations and treat it to reduce the concentration of oil in water to permitted levels, before discharging it to the marine environment. Globally, we do not extract any water directly from freshwater sources (eg springs, streams, rivers, freshwater lakes etc.). Most of the water we use is seawater. We disclose several effluents and waste KPIs in our ESG Datasheet. 303-3: We do not break down total water withdrawal from each of the sources listed in Disclosures 303-3-a and 303-3-b in megalitres by category nor by the unit of metric: ≤1,000 mg/L Total Dissolved Solids. GRI 303-4: We do not disclose water discharge to all areas in megalitres, and a breakdown of this by points i. ii. iii. iv.</p> | | | | | | |
| GRI 305: EMISSIONS 2016 | | DISCLOSURE | AR | APP | DATA | WEB | POL |
| 3-3 | Management of material topics | ● | 54-57 | | Env Tab | | |
| 305-1 | Direct (Scope 1) GHG emissions | ● | 54-57 | | Env Tab | | |
| 305-2 | Energy indirect (Scope 2) GHG emissions | ● | 54-57 | | Env Tab | | |
| 305-3 | Other indirect (Scope 3) GHG emissions | ● | 54-57 | Notes below | Env Tab | | |
| 305-4 | GHG emissions intensity | ● | 54-57 | | Env Tab | | |
| 305-5 | Reduction of GHG emissions | ● | 54-57 | | | | |
| 305-6 | Emissions of ozone-depleting substances (ODS) | ● | | | Env Tab | | |
| 305-7 | Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions | ● | 54-57 | | Env Tab | | |
| NOTES | <p>The vast majority of our GHG emissions are emitted in our UK operations. We are obliged under the UK Government's Energy Savings Opportunity Scheme (ESOS) to calculate our total energy consumption in the UK, identify areas of significant energy consumption in the UK, and provide this information to the UK Environment Agency. Efficient use of energy use helps us reduce our GHG emissions and lower operating costs. 305-3: Partly reported: Harbour Energy discloses Scope 3 GHG emissions data for purchased goods and services (Cat 1), upstream transportation and distribution (Cat 4), waste generated in operations (Cat 5), business travel (Cat 6), upstream leased assets (Cat 8) and use of sold products (Cat 11). Disclosure of other Scope 3 related emissions throughout our value chain is currently under consideration.</p> | | | | | | |
| GRI 306: WASTE 2020 | | DISCLOSURE | AR | APP | DATA | WEB | POL |
| 3-3 | Management of material topics | ● | 57 | | | | |
| 306-1 | Waste generation and significant waste-related impacts | ● | 57 | | | | |
| 306-2 | Management of significant waste-related impacts | ● | 57 | | | | |
| 306-3 | Waste generated | ● | | | Env Tab | | |
| 306-4 | Waste diverted from disposal | ● | | | Env Tab | | |
| 306-5 | Waste directed to disposal | ● | | | Env Tab | | |



GRI 300: Environmental continued

| GRI 307: ENVIRONMENTAL COMPLIANCE 2016 | | DISCLOSURE | AR | APP | DATA | WEB | POL |
|---|--|------------|-----|-------------------|------|-----|-------------|
| 3-3 | Management approach | ● | | Throughout report | | | HSES Policy |
| 307-1 | Non-compliance with environmental laws and regulations | ● | N/A | Notes below | | | |
| NOTES | Our Health, Safety, Environment and Security (HSES) Management System helps us manage our environmental impacts across our operations and projects. We prepare environmental impact assessments (EIAs) and social impact assessments (SIAs) for all our operated activities. The assessments are designed to consistently identify and mitigate our impacts (physical, environmental and socio-economic), and thereby reduce or avoid negative impacts on the environment (precautionary principle). Where applicable, we submit our EIAs and SIAs to the respective regulatory bodies in our host countries for approval prior to conducting our operated activities. We have not identified any non-compliance with environmental laws and/or regulations, nor have we been subject to any fines and non-monetary sanctions for non-compliance with environmental laws and/or regulations during 2025. | | | | | | |
| GRI 308: SUPPLIER ENVIRONMENTAL ASSESSMENT 2016 | | DISCLOSURE | AR | APP | DATA | WEB | POL |
| 3-3 | Management of material topics | ● | | Notes below | | | |
| 308-1 | New suppliers that were screened using environmental criteria | ● | | Notes below | | | |
| 308-2 | Negative environmental impacts in the supply chain and actions taken | ● | | Notes below | | | |
| NOTES | We subject all new contractors to an initial risk-based HSES (Health, Safety, Environment and Security) assessment either by pre-qualification, bidding or negotiation, and then again during contract commencement. In 2024, we identified no significant negative environmental impacts in our supply chain. | | | | | | |



GRI 400: Social

| GRI 401: EMPLOYMENT 2016 | | DISCLOSURE | AR | APP | DATA | WEB | POL |
|--|---|------------|-------|-------------|-----------|-----|-----|
| 3-3 | Management of material topics | ● | 62-63 | Notes below | | | |
| 401-1 | New employee hires and employee turnover | ● | 62-63 | | Soc. Data | | |
| 401-2 | Benefits provided to full-time employees that are not provided to temporary or part-time employees | ● | 62-63 | Notes below | | | |
| 401-3 | Parental leave | ● | | Notes below | Soc. Data | | |
| NOTES | We supplement employees' base salaries with additional benefit packages. These vary depending on national employment law and local circumstances, but typically include: Life insurance, healthcare, disability and invalidity coverage, parental leave, retirement provisions and stock ownership. Identical benefits are provided irrespective of employment type (full-time and part-time employees) in our European operations (UK, Germany and Norway). As for our international operations (these refer to Southeast Asia, Vietnam, Mexico, Argentina & North Africa), part-time employees enjoy broadly the same access benefits provided to full-time employees, with the exception of a smaller number of benefits (e.g stock ownership). We do not disclose points c, d and e under 401-3. Disclosure of these indicators is under consideration. | | | | | | |
| GRI 402: LABOUR MANAGEMENT RELATIONS 2016 | | DISCLOSURE | AR | APP | DATA | WEB | POL |
| 3-3 | Management of material topics | ● | | Notes below | | | |
| 402-1 | Minimum notice periods regarding operational changes | ● | | Notes below | | | |
| NOTES | Typically, we will provide employees and, where relevant, their elected representatives with at least one month's notice of any significant operational changes that might affect them. | | | | | | |
| GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018 | | DISCLOSURE | AR | APP | DATA | WEB | POL |
| 3-3 | Management of material topics | ● | 44-46 | Notes below | | | |
| 403-1 | Occupational health and safety management system | ● | 44-46 | Notes below | | | |
| 403-2 | Hazard identification, risk assessment, and incident investigation | ● | 44-46 | Notes below | | | |
| 403-3 | Occupational health services | ● | | Notes below | | | |
| 403-4 | Worker participation, consultation, and communication on occupational health and safety | ● | 44-46 | Notes below | | | |
| 403-5 | Worker training on occupational health and safety | ● | 44-46 | Notes below | | | |
| 403-6 | Promotion of worker health | ● | 44-46 | Notes below | | | |
| 403-7 | Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | ● | 44-46 | Notes below | | | |
| 403-8 | Workers covered by an occupational health and safety management system | ● | 44-46 | Notes below | | | |
| 403-9 | Work-related injuries | ● | 44-46 | | Soc. Data | | |
| 403-10 | Work-related ill health | ● | 44-46 | | Soc. Data | | |
| NOTES | Our Health, Safety, Environment and Security (HSES) Policy supports our commitment to continually improve our HSES performance. The Policy is endorsed by our Chief Executive Officer and sets out our overarching commitment. Our HSES Policy is supported by and implemented through our HSES Management System. Our HSES Management System is monitored and reviewed on an ongoing basis to ensure its effectiveness and to support continuous improvement of operations. Employees are engaged and consulted on HSES policy and practice; additionally, employee groups are selected to form safety forums or be safety representatives. Elective safety representatives and safety forum groups meet every quarter. Occupational health and safety training is provided across the organisation for all staff. This training includes general training (eg induction) as well as more specific work-related OHS training (eg work related hazards, or hazardous activities/situations), depending on the employee and the activity performed. A comprehensive audit programme is structured for HSES management across the organisation (covering employees and contractors). We have processes for identifying workplace health and safety hazards and for assessing risks. Employees and contractors can report workplace hazards and hazardous situations, and are required to remove themselves from work in situations which could cause injury, and are likewise instructed to intervene in situations which could cause injury. All workers (employees and contractors) are equipped with a stop work authority. Additionally, neither employees nor contractors are allowed to resume their activity in cases where potential hazards have not been addressed and risks have not been mitigated. All workers are protected against reprisals. We report and investigate all our incidents and near misses. High consequence injury rate data is reported and investigated at each instance. 403-2: a (i and ii), and d not reported. 403-6 a: Not reported, 403-6 b: Partially reported. 403-9: We disclose the total number of hours worked, but we do not currently disclose the split between employees (403-9 a.v.) and contractors (403-9 b.v.) | | | | | | |



GRI 400: Social continued

| GRI 404: TRAINING AND EDUCATION 2016 | | DISCLOSURE | AR | APP | DATA | WEB | POL |
|--|---|------------|-------------------|-------------|-----------|-----|-----|
| 3-3 | Management of material topics | ● | 62-63 | | | | |
| 404-1 | Average hours of training per year per employee | ● | 61 | | Soc. Data | | |
| 404-2 | Programs for upgrading employee skills and transition assistance programs | ● | 60, 46-47 & 62-63 | | | | |
| 404-3 | Percentage of employees receiving regular performance and career development reviews | ● | 61 | | Soc. Data | | |
| GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016 | | DISCLOSURE | AR | APP | DATA | WEB | POL |
| 3-3 | Management of material topics | ● | 63 | | | | |
| 405-1 | Diversity of governance bodies and employees | ● | 61-62 & 92 | | Soc. Data | | |
| 405-2 | Ratio of basic salary and remuneration of women to men | ● | | Notes below | | | |
| NOTES | For details concerning gender pay gap, refer to our Gender Pay Report 2025. | | | | | | |
| GRI 406: NON-DISCRIMINATION 2016 | | DISCLOSURE | AR | APP | DATA | WEB | POL |
| 3-3 | Management of material topics | ● | 60-61 & 63 | | | | |
| 406-1 | Incidents of discrimination and corrective actions taken | ● | | | Gov. Data | | |
| NOTES | No incidents of discrimination were registered in 2025. | | | | | | |
| GRI 407: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING 2016 | | DISCLOSURE | AR | APP | DATA | WEB | POL |
| 3-3 | Management of material topics | ● | 60-66 | | | | |
| 407-1 | Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk | ● | 60-66 | Notes below | | | |
| NOTES | No operations or suppliers were identified where the right to exercise freedom of association and collective bargaining may be violated or at significant risk in 2025. | | | | | | |
| GRI 408: CHILD LABOR 2016 | | DISCLOSURE | AR | APP | DATA | WEB | POL |
| 3-3 | Management of material topics | ● | 65-66 | Notes below | | | |
| 408-1 | Operations and suppliers at significant risk for incidents of child labor | ● | | Notes below | | | |
| NOTES | No operations or suppliers were identified to have a significant risk for incidents of child labour in 2025. | | | | | | |



GRI 400: Social continued

| GRI 409: FORCED OR COMPULSORY LABOR 2016 | | DISCLOSURE | AR | APP | DATA | WEB | POL |
|--|---|------------|------------|-------------|-----------|-----|-----|
| 3-3 | Management of material topics | ● | 65-66 | Notes below | | | |
| 409-1 | Operations and suppliers at significant risk for incidents of forced or compulsory labor | ● | 65-66 | | | | |
| NOTES | No operations or suppliers were identified to have a significant risk for incidents of forced or compulsory labour in 2025. | | | | | | |
| GRI 410: SECURITY PRACTICES 2016 | | DISCLOSURE | AR | APP | DATA | WEB | POL |
| 3-3 | Management of material topics | ● | 47 70 & 74 | | | | |
| 410-1 | Security personnel trained in human rights policies or procedures | ● | | Notes below | | | |
| NOTES | We do not typically conduct specific human rights training for internal or external security personnel. For human rights related training to contractors, refer to GRI 412. | | | | | | |
| GRI 411: RIGHTS OF INDIGENOUS PEOPLES 2016 | | DISCLOSURE | AR | APP | DATA | WEB | POL |
| 3-3 | Management of material topics | ● | | Notes below | | | |
| 411-1 | Incidents of violations involving rights of indigenous peoples | ● | | Notes below | | | |
| NOTES | Not applicable. None of our operating activities are located in or near indigenous land. No incidents of violations involving rights of indigenous peoples were registered in 2025. | | | | | | |
| GRI 412: HUMAN RIGHTS ASSESSMENT 2016 | | DISCLOSURE | AR | APP | DATA | WEB | POL |
| 412-1 | Operations that have been subject to human rights reviews or impact assessments | ● | 65-66 | | | | |
| 412-2 | Employee training on human rights policies or procedures | ● | 65-66 | Notes below | Gov. Data | | |
| 412-3 | Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening | ● | 65-66 | | | | |
| NOTES | We conduct an annual human rights risk screening in cooperation with an external consultant. | | | | | | |



GRI 400: Social continued

| GRI 413: LOCAL COMMUNITIES 2016 | | DISCLOSURE | AR | APP | DATA | WEB | POL |
|--|---|------------|------------|-------------|-----------|-----|-----|
| 3-3 | Management of material topics | ● | 19 & 61-63 | | | | |
| 413-1 | Operations with local community engagement, impact assessments, and development programs | ● | 57 & 61-63 | Notes below | | | |
| 413-2 | Operations with significant actual and potential negative impacts on local communities | ● | 57 & 61-63 | Notes below | | | |
| NOTES | Our environmental and social impact assessments include community impacts and engagement. We plan to continue to evolve our approach to local community management in the context of our newly acquired onshore operations. | | | | | | |
| GRI 414: SUPPLIER SOCIAL ASSESSMENT 2016 | | DISCLOSURE | AR | APP | DATA | WEB | POL |
| 3-3 | Management of material topics | ● | 61 | Notes below | | | |
| 414-1 | New suppliers that were screened using social criteria | ● | | Notes below | Gov. Data | | |
| 414-2 | Negative social impacts in the supply chain and actions taken | ● | 61 | Notes below | Gov. Data | | |
| NOTES | We subject all new contractors to an initial risk-based HSES assessment either by pre-qualification, bidding or negotiation, and then again during contract commencement. Our Supply Chain Contractor Due Diligence Process also assesses all material new contracts for human rights, labour rights, corruption, financial and business-ethics risks. In 2025, we identified no significant negative environmental, human-rights or labour-rights impacts in our supply chain. | | | | | | |
| GRI 415: PUBLIC POLICY 2016 | | DISCLOSURE | AR | APP | DATA | WEB | POL |
| 3-3 | Management of material topics | ● | 17, 64 | Notes below | | | |
| 415-1 | Political contributions | ● | 118 | Notes below | | | |
| NOTES | In 2024, Harbour Energy did not make any political donations or contributions. | | | | | | |
| GRI 416: CUSTOMER HEALTH AND SAFETY 2016 | | DISCLOSURE | AR | APP | DATA | WEB | POL |
| 3-3 | Management of material topics | ● | | Notes below | | | |
| 416-1 | Assessment of the health and safety impacts of product and service categories | ● | | Notes below | | | |
| 416-2 | Incidents of non-compliance concerning the health and safety impacts of products and services | ● | | Notes below | | | |
| NOTES | Harbour sells crude oil and gas solely to energy and utility companies, traders and refiners. We do not sell any products to the general public. As such, the health and safety impacts of any products/services or the nature of information on products/services are of limited relevance to our business. Material Safety Data Sheets are prepared for our crude oil and gas products where relevant. | | | | | | |



GRI 400: Social continued

| GRI 417: MARKETING AND LABELING 2016 | | DISCLOSURE | AR | APP | DATA | WEB | POL |
|--|--|------------|-----------------------|-------------|------|-----|-----|
| 3-3 | Management of material topics | ● | | Notes below | | | |
| 417-1 | Requirements for product and service information and labeling | ● | | Notes below | | | |
| 417-2 | Incidents of non-compliance concerning product and service information and labeling | ● | | Notes below | | | |
| 417-3 | Incidents of non-compliance concerning marketing communications | ● | | Notes below | | | |
| NOTES | Non-applicable. See notes for GRI 416: Customer health and safety | | | | | | |
| GRI 418: CUSTOMER PRIVACY 2016 | | DISCLOSURE | AR | APP | DATA | WEB | POL |
| 3-3 | Management of material topics | ● | 47 | Notes below | | | |
| 418-1 | Substantiated complaints concerning breaches of customer privacy and losses of customer data | ● | | Notes below | | | |
| NOTES | Cybersecurity is a material topic for Harbour. Harbour Energy did not register any significant data breaches in 2025. | | | | | | |
| GRI 419: SOCIOECONOMIC COMPLIANCE 2016 | | DISCLOSURE | AR | APP | DATA | WEB | POL |
| 3-3 | Management approach | ● | Throughout the report | | | | |
| 3-3 | Management of material topics | ● | | | | | |
| NOTES | We have not identified any non-compliance with laws and/or regulations, nor have we been subject to any fines and non-monetary sanctions for failure to comply with laws and/or regulations in the social and economic area in 2025. | | | | | | |



GRI 11: Oil and Gas Sector Standard 2021

| TOPIC | REFERENCE TO GRI STANDARDS | ADDITIONAL SECTOR REQUIREMENTS |
|--|---|--|
| 11.1 GHG emissions | GRI 102: Climate Change (2025) GRI 305: Energy (2025) | 11.1.1: Having undertaken a full scenario analysis Harbour does not expect climate change-related risks and opportunities affect the development of reserves or potential write-offs and early closure of assets given vast majority of assets are planned to cease production in next 20 years 11.1.2: Environmental data sheet 11.1.6: Environmental data sheet 11.1.10: Not applicable, current CCUS portfolio is not yet operational 11.1.16 Not disclosed, see page 54 of our ARA for climate related metrics |
| 11.3 Air emissions | GRI 305: Emissions (2016) GRI 416: Customer Health and Safety (2016) | 11.3.3: ARA 46-54 Measures to improve air quality and emissions are covered within the environmental section of our ARA. This includes specific approaches to reducing flaring and methane emissions. Metrics related to key greenhouse gases and VOCs are covered within the Environmental section of our ESG datasheet |
| 11.4 Biodiversity | GRI 304: Biodiversity (2024) | 11.4.2: As stated within our Biodiversity Policy we apply a biodiversity mitigation hierarchy in the planning of new projects including consideration of steps to minimise, restore and offset potential negative impacts, while seeking to avoid operating in areas with the highest biodiversity value. Further details of our approach to biodiversity are outlined on pages 58-59 of our ARA. |
| 11.5 Waste | GRI 306: Waste (2020) | 11.5.3, 11.5.5 & 11.5.6: Data points covered with Environmental data sheet |
| 11.6 Water and effluents | GRI 303: Water and Effluents (2018) | 11.6.5: Data points covered with Environmental data sheet |
| 11.7 Closure and rehabilitation | GRI 402: Labour/Management Relations (2016) GRI 404: Training and Education (2016) | 11.7.2: Harbour Energy engages with affected stakeholders on decommissioning activities. No significant planned closure or rehabilitation of assets occurred during the reporting period beyond routine decommissioning aligned with expected COP and asset lifetimes. 11.7.4: Not applicable in the current reporting period. No material planned closures are scheduled within the next five years beyond lifecycle decommissioning. 11.7.5: Harbour Energy complies with UK regulatory requirements to ensure that decommissioned structures are removed from the seafloor unless a case-by-case derogation is approved by regulators. 11.7.6: Reported in the Annual Report on pages 148–156. |
| 11.8 Asset integrity and critical incident management | GRI 303: Water and Effluents (2020) GRI 306: Waste (2020) | 11.8.3: OHS data sheet. All process safety events related to production activities 11.8.4: Not relevant for Harbour's operations |
| 11.9 Occupational health and safety | GRI 403: Occupational Health and Safety (2018) | N/A |
| 11.1 Employment practices | GRI 401: Employment (2016) GRI 402: Labour/Management Relations (2016) GRI 404: Training and Education (2016) GRI 414: Supplier Social Assessment (2016) | N/A |
| 11.11 Non-discrimination and equal opportunity | GRI 202: Market Presence (2016) GRI 401: Employment (2016) GRI 404: Training and Education (2016) GRI 405: Diversity and Equal Opportunity (2016) GRI 406: Nondiscrimination (2016) | N/A |
| 11.12 Forced labor and modern slavery | GRI 409: Forced or Compulsory Labour (2016) GRI 414: Supplier Social Assessment (2016) | N/A |



GRI 11: Oil and Gas Sector Standard 2021 continued

| TOPIC | REFERENCE TO GRI STANDARDS | |
|------------------------------------|--|---|
| 11.14 Economic impacts | GRI 201: Economic Performance (2016) GRI 202: Market Presence (2016) GRI 203: Indirect Economic Impacts (2016) GRI 204: Procurement Practices (2016) | 11.14.1: ARA 63-93 11.14.2: ARA 19 |
| 11.15 Local communities | GRI 413: Local Communities (2016) | 11.15.1: Harbour Energy's approach to stakeholder engagement is described on ARA pages 18–19. 11.15.3: Not material in 2025 due to the offshore nature and design of assets, with minimal or no exposure of local communities to pollution, noise, or hazardous substances. 11.15.4: Not relevant. No community grievances were identified or reported during the year. |
| 11.16 Land and resource rights | GRI 413: Local Communities (2016) GRI 411: Rights of Indigenous Peoples (2016) | 11.16.1: ARA 63-93 11.16.2: Not relevant; no involuntary resettlement caused by current operations. |
| 11.17 Rights of indigenous peoples | GRI 411: Rights of Indigenous Peoples (2016) | 11.17.1 / 11.17.2 / 11.17.3 / 11.17.7: Not relevant. Harbour Energy does not operate in regions with Indigenous Peoples as defined by GRI 411 and UNDRIP |
| 11.18 Conflict and security | GRI 410: Security Practices (2016) | 11.18.1 - No current operations in areas of conflict |
| 11.19 Anti-competitive behavior | GRI 206: Anticompetitive Behavior (2016) | 11.19.1: Not applicable. No legal actions for anti-competitive behaviour occurred during the reporting period (ARA 58–59). |
| 11.20 Anti-corruption | GRI 205: Anticorruption (2016) | 11.20.1: Reported in the Annual Report (pages 58–59). 11.20.5: Not relevant. No incidents of corruption were identified during the reporting period. 11.20.6: Not relevant. No confirmed incidents involving business partners or suppliers occurred during the reporting period. |
| 11.21 Payments to governments | GRI 207: Tax (2019) | 11.21.3: Harbour Energy reports tax payments in line with UK Extractive Industries Transparency Initiative (EITI) requirements. Data included in ARA pages 187–190. 11.21.7: Governance of tax strategy is described in ARA pages 187–190. 11.21.8: Not relevant. No additional country-by-country disclosures are required under GRI 207 beyond existing reporting. |
| 11.22 Public policy | GRI 415: Public Policy (2016) | 11.22.1: Harbour Energy engages with host governments, regulators (e.g., NSTA), and industry bodies such as IOGP and IPIECA. Engagement is conducted in line with corporate governance policies and without political donations. |
| NOTES | GRI 11 also contains a list of disclosures for organisations in the oil and gas sector to report in relation to each likely material topic. We have mapped these disclosures to the respective GRI Standards. Additional information on these disclosures is included in the GRI Standard tables, as well as in the ESG Datasheet. | |



SASB: Accounting

This section provides a consolidated overview of Harbour Energy's reporting against the Sustainability Accounting Standards Board (SASB) Standard for the Oil & Gas – Exploration & Production industry. We have included both the Sustainability Disclosure Topics & Accounting Metric (under Table 1), and the Activity Metrics (under Table 2). We have included references to where the relevant information can be found, as well as supportive narrative explaining why a topic is not material for Harbour Energy, and whether a specific metric has been disclosed.

TABLE 1. SUSTAINABILITY DISCLOSURE TOPICS & ACCOUNTING METRICS

| MATERIAL | GREENHOUSE GAS EMISSIONS | DISCLOSURE | REFERENCE |
|------------------|--|------------|------------------------|
| CODE | ACCOUNTING METRIC | | |
| EM-EP-110a.1 | Gross global Scope 1 emissions, percentage methane, percentage covered under emissions-limiting regulations | ● | ARA: 56, ESG Datasheet |
| EM-EP-110a.2 | Amount of gross global Scope 1 emissions from: (1) flared hydrocarbons, (2) other combustion, (3) process emissions, (4) other vented emissions and (5) fugitive emissions | ● | ARA: 56, ESG Datasheet |
| EM-EP-110a.3 | Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets | ● | ARA: 56-58 |
| SUPPORTIVE NOTES | Harbour provides a range of GHG Scope 1 and 2 emissions data and supportive narrative. We do not currently provide a break down of Scope 1 emissions from combustion process and fugitive emissions, nor do we disclose the percentage covered under emissions-limiting regulations. Disclosure of these metrics is under consideration. | | |
| NON-MATERIAL | AIR QUALITY | DISCLOSURE | REFERENCE |
| CODE | ACCOUNTING METRIC | | |
| EM-EP-120a.1 | Air emissions of the following pollutants: (1) NO _x (excluding N ₂ O), (2) SO _x , (3) volatile organic compounds (VOCs), and (4) particulate matter (PM ₁₀) | ● | ESG Datasheet |
| NOTES | We provide a wide range of air-emissions data in our ESG Datasheet. Disclosure of further metrics are under consideration for future years. | | |
| NON-MATERIAL | WATER MANAGEMENT | DISCLOSURE | REFERENCE |
| CODE | ACCOUNTING METRIC | | |
| EM-EP-140a.1 | (1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress | ● | ESG Datasheet |
| EM-EP-140a.2 | Volume of produced water and flowback generated; percentage (1) discharged, (2) injected, (3) recycled; hydrocarbon content in discharged water | ● | Comments below |
| EM-EP-140a.3 | Percentage of hydraulically fractured wells for which there is public disclosure of all fracturing fluid chemicals used | ● | Comments below |
| EM-EP-140a.4 | Percentage of hydraulic fracturing sites where ground or surface water quality deteriorated compared to a baseline | ● | Comments below |
| SUPPORTIVE NOTES | Our materiality assessment has shown that water is a material topic for Harbour Energy. However, the majority of Harbour's operated assets are offshore and we have a limited impact on local water availability. Some of our assets, such as in North Africa, are in regions with high or extremely high baseline water stress, however these assets are currently resilient to operational disruptions that water stress could cause and there is a low likelihood that the stress could cause conflicts with local communities over scarce resources. Nor do we operate in areas where there is a risk of aquifer contamination. We monitor water produced alongside our offshore operations and treat it to reduce the concentration of oil in water to permitted levels, before discharging it to the marine environment. Our activities do not involve hydraulic fracturing. We provide water-related data in our ESG Datasheet. | | |



SASB: Accounting continued

| BIODIVERSITY IMPACTS | | DISCLOSURE | REFERENCE |
|---|---|------------|----------------------------|
| CODE | ACCOUNTING METRIC | | |
| EM-EP-160a.1 | Description of environmental management policies and practices for active sites | ● | ARA: 57-59 |
| EM-EP-160a.2 | (1) Number and (2) aggregate volume of hydrocarbon spills, (3) volume in Arctic, (4) volume impacting shorelines with ESI rankings 8-10, and (5) volume recovered | ● | Comments below |
| EM-EP-160a.3 | Percentage of (1) proved and (2) probable reserves in or near sites with protected conservation status or endangered species habitat | ● | Comments below |
| SUPPORTIVE NOTES | In 2025, we will develop a biodiversity plan to enable us to further assess and manage our biodiversity impacts across our recently enlarged portfolio of operations. | | |
| SECURITY, HUMAN RIGHTS & RIGHTS OF INDIGENOUS PEOPLES | | DISCLOSURE | REFERENCE |
| CODE | ACCOUNTING METRIC | | |
| EM-EP-210a.1 | Percentage of (1) proved and (2) probable reserves in or near areas of conflict | ● | Comments below |
| EM-EP-210a.2 | Percentage of (1) proved and (2) probable reserves in or near indigenous land | ● | Comments below |
| EM-EP-210a.3 | Discussion of engagement processes and due diligence practices with respect to human rights, indigenous rights, and operation in areas of conflict | ● | Comments below |
| SUPPORTIVE NOTES | None of our 1P or 2P reserves are located in or near areas of conflict. None of our 1P or 2P reserves are located in or near indigenous land. Harbour provides a range of security and human rights data and supportive narrative. For information on our approach to human rights, please see our ARA report page 56 and our Slavery and Human Trafficking Statement on our website: https://www.harbourenergy.com/about-us/our-policies/ . | | |
| COMMUNITY RELATIONS | | DISCLOSURE | REFERENCE |
| CODE | ACCOUNTING METRIC | | |
| EM-EP-210b.1 | Discussion of process to manage risks and opportunities associated with community rights and interests | ● | Comments below |
| EM-EP-210b.2 | (1) Number and (2) duration of non-technical delays | ● | Comments below |
| SUPPORTIVE NOTES | Our materiality assessment has shown that for our offshore assets, community relations is not a material topic. In 2025, we plan to review our processes in light of our newly expanded portfolio. | | |
| WORKFORCE HEALTH & SAFETY | | DISCLOSURE | REFERENCE |
| CODE | ACCOUNTING METRIC | | |
| EM-EP-320a.1 | (1) Total recordable incident rate (TRIR), (2) fatality rate, (3) near miss frequency rate (NMFR), and (4) average hours of health, safety, and emergency response training for (a) direct employees and (b) contract employees | ● | ARA: 43 & 61 ESG Datasheet |
| EM-EP-320a.2 | Discussion of management systems used to integrate a culture of safety throughout the exploration and production lifecycle | ● | ARA: 44-47 ESG Datasheet |
| SUPPORTIVE NOTES | Harbour provides a range of safety data and supportive narrative. Currently, Harbour does not disclose the indicator on average hours of health, safety, and emergency response training. In 2024, our fatality rate was zero. Furthermore, Harbour does not disclose the number of short-service employees, only the number of full-time and contract employees. Disclosure of these metrics is under consideration. | | |



SASB: Accounting continued

| RESERVES VALUATION & CAPITAL EXPENDITURES | | DISCLOSURE | REFERENCE |
|--|---|------------|--------------------------|
| CODE | ACCOUNTING METRIC | | |
| EM-EP-420a.1 | Sensitivity of hydrocarbon reserve levels to future price projection scenarios that account for a price on carbon emissions | ● | ARA: 123-128 |
| EM-EP-420a.2 | Estimated carbon dioxide emissions embedded in proved hydrocarbon reserves | ● | Comments below |
| EM-EP-420a.3 | Amount invested in renewable energy, revenue generated by renewable energy sales | ● | Comments below |
| EM-EP-420a.4 | Discussion of how price and demand for hydrocarbons or climate regulation influence the capital expenditure strategy for exploration, acquisition and development of assets | ● | Comments below |
| SUPPORTIVE NOTES | Harbour provides a range of GHG emissions data. Currently, Harbour does not disclose the estimated carbon dioxide emissions embedded in proved hydrocarbon reserves. Disclosure of this metric is under consideration. Currently Harbour's portfolio does not include renewable energy, therefore no revenues are generated by renewable energy sales. Our Annual Report and Accounts, alongside our capital markets-related materials, cover a wide range of issues concerning our capital expenditure strategy: https://www.harbourenergy.com/investors/ . | | |
| BUSINESS ETHICS & TRANSPARENCY | | DISCLOSURE | REFERENCE |
| CODE | ACCOUNTING METRIC | | |
| EM-EP-510a.1 | Percentage of (1) proved and (2) probable reserves in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index | ● | Comments below |
| EM-EP-510a.2 | Description of the management system for prevention of corruption and bribery throughout the value chain | ● | ARA: 60-61 & 75 |
| SUPPORTIVE NOTES | 1 per cent of our 2P reserves are in a country that is in the 20 lowest rankings in Transparency International's Corruption Perception Index. | | |
| MANAGEMENT OF THE LEGAL & REGULATORY ENVIRONMENT | | DISCLOSURE | REFERENCE |
| CODE | ACCOUNTING METRIC | | |
| EM-EP-530a.1 | Discussion of corporate positions related to government regulations or policy proposals that address environmental and social factors affecting the industry | ● | ARA: 17 |
| CRITICAL INCIDENT RISK MANAGEMENT | | DISCLOSURE | REFERENCE |
| CODE | ACCOUNTING METRIC | | |
| EM-EP-540a.1 | Process Safety Event (PSE) rates for Loss of Primary Containment (LOPC) of greater consequence (Tier 1) | ● | ARA: 44-47 ESG Datasheet |
| EM-EP-540a.2 | Description of management systems used to identify and mitigate catastrophic and tail-end risks | ● | ARA:44-47 |



SASB: Activity

TABLE 2: ACTIVITY METRICS

| ACTIVITY METRIC | UNIT OF MEASURE | CODE | DISCLOSURE | REFERENCE |
|---------------------------------|--|-------------|------------|---------------|
| Production of (1) oil | Thousand barrels per day (Mbbbl/day) | EM-EP-000.A | ● | ARA: 3-5 & 24 |
| Production of (2) natural gas | Million standard cubic feet per day (MMscf/day) | EM-EP-000.A | ● | ARA: 3-5 & 24 |
| Production of (3) synthetic oil | Thousand barrels per day (Mbbbl/day) | EM-EP-000.A | ● | Notes below |
| Production of (4) synthetic gas | Million standard cubic feet per day (MMscf/day) | EM-EP-000.A | ● | Notes below |
| Number of offshore sites | Number | EM-EP-000.B | ● | |
| Number of terrestrial sites | Number | EM-EP-000.C | ● | |
| SUPPORTIVE NOTES | Our global portfolio includes production of oil and natural gas only. Harbour is not involved in the production of synthetic oil or synthetic gas. A list of all our producing hubs and assets can be found in our ARA on pages 22-30. | | | |



TCFD Index

The following index provides an overview of Harbour Energy's disclosures on climate-related risks and opportunities as recommended by the Task Force on Climate-related Financial Disclosures (TCFD). Disclosures included in this index cover our activities during the period 1 January to 31 December 2024.

| GOVERNANCE | | DISCLOSURE | AR | DATA |
|--|---|------------|------------------------|-----------|
| Disclose the organisation's governance around climate-related risks and opportunities | | | | |
| (a) | Describe the board's oversight of climate-related risks and opportunities. | ● | 50 | |
| (b) | Describe management's role in assessing and managing climate-related risks and opportunities. | ● | 50 | |
| STRATEGY | | | | |
| Disclose the actual and potential impacts of climate-related risks and opportunities on the organisation's businesses, strategy and financial planning where such information is material | | | | |
| (a) | Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term. | ● | 51-53, 71, 77, 139-143 | |
| (b) | Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning. | ● | 51-53, 71, 77, 139-143 | |
| (c) | Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario. | ● | 51-53, 71, 77, 139-143 | |
| RISK MANAGEMENT | | | | |
| Disclose how the organisation identifies, assesses, and manages climate-related risks | | | | |
| (a) | Describe the organization's processes for identifying and assessing climate-related risks. | ● | 51-54, 77 | |
| (b) | Describe the organization's processes for managing climate-related risks. | ● | 51-54, 77 | |
| (c) | Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management. | ● | 51-54, 77 | |
| METRICS AND TARGETS | | | | |
| Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material | | | | |
| (a) | Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process. | ● | 48, 54, 56 | Env. Data |
| (b) | Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks. | ● | 48, 54, 56 | Env. Data |
| (c) | Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets. | ● | 48, 54, 56 | |





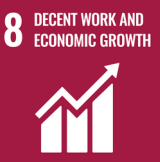


UN SDGs

Through our work, management systems, practices and performance, we contribute to a number of UN SDGs. This index presents the linkages between our activities and the individual goals.

HOW WE CONTRIBUTE TO SDGS:

We have identified Goals 3, 7, 8 and 13 as those where we can make the most meaningful contribution – both in terms of maximising positive impacts on the achievement of the SDGs, as well as actively managing and/or minimising our negative impacts.






PRIMARY SDGs

| UN SDG | OUR APPROACH |
|---|---|
|  <p>3 GOOD HEALTH AND WELL-BEING</p> | We work to keep our employees and contractors safe and well, with a goal of zero harm to people. We work to reduce occupational risks, and protect workers, staff and community members against diseases. We work to prevent and mitigate the health impacts of air emissions and effluent discharges. Additionally, we seek to design and offer attractive benefits programmes for all employees. |
|  <p>7 AFFORDABLE AND CLEAN ENERGY</p> | As an energy company, we seek to ensure access to affordable and reliable energy, while improving energy efficiency in operation and production. |
|  <p>8 DECENT WORK AND ECONOMIC GROWTH</p> | We strive to promote local employment and workforce development. We encourage local procurement and supplier development as we seek to contribute to the socio-economic development of the regions where we operate. |
|  <p>10 REDUCED INEQUALITIES</p> | We are committed to building a diverse, equitable and inclusive environment, underpinned by our Code of Conduct, People Policy, and Diversity, Equity and Inclusion Policy. We have set commitments on DE&I and provide equal opportunities in recruitment, career development, promotion and training. We also assess and manage potential social impacts on communities where we operate, including paying taxes and royalties. |
|  <p>13 CLIMATE ACTION</p> | We set out a pathway for a net zero emissions future, as we seek to reduce emissions within our operations. We work to strengthen the resilience and adaptive capacity to climate change impacts. |

HOW WE SUPPORT OUR SECONDARY SDGS:

We contribute to a series of secondary SDGs through the policies and operating practices we adopt, particularly in relation to safety, environment, human rights, community relations and investments, diversity and inclusion, business ethics and wider governance practices.

SECONDARY SDGs

| UN SDG | OUR APPROACH |
|---|---|
|  <p>5 GENDER EQUALITY</p> | We support the participation of women at all levels of our decision-making. Additionally, we seek to increase employment opportunities for women across our organisation, and promote female representation in management. We are actively monitoring diversity and working to develop women's careers and improve our gender balance. |
|  <p>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</p> | We apply global standards to manage our environmental performance and seek to reduce the amount of waste we generate. |
|  <p>14 LIFE BELOW WATER</p> | We apply global standards to a) manage our environmental performance and have plans in place to respond to hydrocarbon and non-hydrocarbon spills, and b) manage our environmental performance and conduct environmental impact assessments, including biodiversity considerations, when we plan our projects. We incorporate environmental assessments into management plans and we work towards accident prevention, preparedness and response. |
|  <p>15 LIFE ON LAND</p> | |
|  <p>16 PEACE, JUSTICE AND STRONG INSTITUTIONS</p> | We believe our policies and performance contribute to the sustainable development of the regions where we operate. We strive to build an effective, accountable and inclusive company at all levels. We are working to integrate human rights and anti-corruption risk in our operations and our supply chain. |



IPIECA

Harbour Energy became a member of IPIECA in May 2024. Alongside the GRI and SASB, we reference the IPIECA sustainability reporting guidance for the oil and gas industry (2020). Below is an index of the sustainability issues that we consider material and we have reported against the 'core' reporting elements within each relevant indicator.

| MODULES | ISSUES | INDICATORS | REFERENCE | ESG DATASHEET |
|---------------------------------------|-----------------------------------|---|------------------------|---------------|
| Governance and business ethics | Governance and management systems | GOV-1: Governance approach | 18, 39, 59, 60, 70-115 | ✓ |
| | | GOV-2: Management systems | 18, 39, 60, 70-115 | ✓ |
| | Business ethics and transparency | GOV-3: Preventing corruption | 55, 61,68 | ✓ |
| | | GOV-4: Transparency of payments to host governments | 56 | |
| | | GOV-5: Public advocacy and lobbying | 58 | |
| Climate change and energy | Climate strategy and risk | CCE-1: Climate governance and strategy | 46-52 | |
| | | CCE-2: Climate risk and opportunities | 46-52 | ✓ |
| | Technology | CCE-3: Lower-carbon technology | 31, 46-52 | ✓ |
| | Emissions | CCE-4: Greenhouse gas (GHG) emissions | 52 | ✓ |
| | | CCE-5: Methane emissions | 52 | ✓ |
| | Energy use | CCE-6: Energy use | 52 | ✓ |
| | Flaring | CCE-7: Flared gas | 52 | ✓ |
| Environment | Water | ENV-1: Freshwater | 53 | ✓ |
| | | ENV-2: Discharges to water | 53 | ✓ |
| | Biodiversity | ENV-3: Biodiversity policy and strategy | 53 | |
| | Air emissions | ENV-5: Emissions to air | ESG Datasheet | ✓ |
| | Spills | ENV-6: Spills to the environment | 53 | ✓ |
| | Materials management | ENV-7: Materials management | 53 | ✓ |
| | Decommissioning | ENV-8: Decommissioning | 53, 83 | ✓ |



IPIECA continued

| MODULES | ISSUES | INDICATORS | REFERENCE | ESG DATASHEET |
|-----------------------------------|----------------------|---|-----------------------------------|----------------|
| Safety, health and security | Workforce protection | SHS-1: Safety, health and security engagement | 40-43 | ✓ |
| | | SHS-2: Workforce health | 40-43 | ✓ |
| | | SHS-3: Occupational injury and illness incidents | 40-43 | |
| | | SHS-4: Transport safety | 40-43 | |
| | Process safety | SHS-6: Process safety | 41-43 | ✓ |
| | Security | SHS-7: Security risk management | 43, 60-69 | |
| | Social | Human rights management | SOC-1: Human rights due diligence | 39, 55, 56, 59 |
| SOC-2: Suppliers and human rights | | | 56 | ✓ |
| SOC-3: Security and human rights | | | 56,59 | |
| Labour practices | | SOC-5: Workforce diversity and inclusion | 57-58 | ✓ |
| | | SOC-6: Workforce engagement | 57-58 | ✓ |
| | | SOC-7: Workforce training and development | 57-58 | ✓ |
| | | SOC-8: Workforce non-retaliation and grievance mechanisms | 57-58 | |
| Community engagement | | SOC-13: Social investment | 15, 56, 57 | ✓ |
| Local content | | SOC-14: Local procurement and supplier development | 56 | ✓ |
| | | SOC-15: Local hiring practices | | ✓ |



Independent limited assurance report to the Directors of Harbour Energy plc (“Harbour”) on selected ESG performance data



Ernst & Young LLP (“EY”) was engaged by Harbour Energy PLC (“the Company” or ‘Harbour’) to perform a limited assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised) to report on selected environmental and social performance data indicated with a ‘^’ (the ‘Subject Matter’) presented on the ESG Data Sheet within Harbour’s website, see Appendix A.

In preparing the Subject Matter, the Company applied the Global Reporting Initiative Standard, GRI 11: Oil and Gas Sector 2021 (including associated GRI Topic Standard Disclosures) (the ‘Criteria’).

Other than as described in the preceding paragraph we did not perform assurance procedures on any other information included in the ESG Data Sheet, and accordingly, we do not express an opinion or conclusion on any information, other than the sustainability metrics marked with a ‘^’.

Conclusion

Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the Subject Matter is not prepared, in all material respects, in accordance with the Criteria.

Basis for our conclusion

We conducted our engagement in accordance with International Standard on Assurance Engagements 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information, as promulgated by the International Auditing and Assurance Standards Board (IAASB) and the terms of our engagement letter dated 10 November 2025 as agreed with Harbour Energy PLC.

In performing this engagement, we have applied International Standard on Quality Management (‘ISQM’) 1 Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services engagements, which requires that we design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We have maintained our independence and other ethical requirements of the Institute of Chartered Accountants of England and Wales (‘ICAEW’) Code of Ethics (which includes the requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants (‘IESBA’)). We are the independent auditor of the Company and therefore we will also comply with the independence requirements that are relevant to our audit of the financial statements in the UK, including the FRC’s Ethical Standard as applied to listed public interest entities.

Responsibilities of the Company

The Subject Matter needs to be read and understood together with the Criteria. The directors of the Company are solely responsible for:

- the selection of the Subject Matter to be assured;
- selecting suitable Criteria against which the Subject Matter is to be evaluated and ensuring the Criteria is relevant and appropriate;
- preparing and presenting the Subject Matter in accordance with the Criteria; and
- designing and implementing internal controls and other processes they determine is necessary, to enable the Subject Matter to be free from material misstatement, whether due to fraud or error.

Responsibilities of Ernst & Young LLP

It is our responsibility to:

- plan and perform the engagement to obtain limited assurance in respect of whether the Subject Matter has not been prepared in all material respects in accordance with the Criteria;
- form an independent conclusion on the basis of the work performed and evidence obtained; and
- report our conclusion to the directors of the Company.

Our approach

We conducted our engagement in accordance with International Standard on Assurance Engagements 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information and ISAE 3410, Assurance Engagements on Greenhouse Gas (GHG) Statements, as promulgated by the International Auditing and Assurance Standards Board (IAASB).

Those standards require that we plan and perform our engagement to express a conclusion on whether we are aware of any material modifications that need to be made to the Subject Matter in order for it to be in accordance with the Criteria, and to issue a report.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Although we considered the effectiveness of management’s internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

A limited assurance engagement consists of making enquiries, primarily of persons responsible for preparing the Subject Matter and related information and applying analytical and other appropriate procedures.

Because a limited assurance engagement can cover a range of assurance, the detail of the procedures we have performed is included below, so that our conclusion can be understood in the context of the nature, timing and extent of procedures we performed.

Our procedures included:

- We made inquiries of management and performed walkthroughs to gain an understanding of Harbour’s processes to capture, aggregate, validate and source the data required to generate the Subject Matter in-scope for assurance
- Performed analytical review procedures over the Subject Matter
- On a limited sample basis, substantiated the completeness and accuracy of the metrics in the Subject Matter and reconciled the information provided by the entity to underlying source data
- Gained an understanding of Harbour’s methods for developing estimates and assessed whether they are appropriate and have been consistently applied in the preparation of the Subject Matter; and
- Read the Subject Matter to check for internal consistency

We also performed such other procedures as we considered necessary in the circumstances.

Inherent limitations

Non-financial information is subject to more inherent limitations than financial information, given the characteristics of the underlying subject matter. Because there is not yet a large body of established practice upon which to base measurement and evaluation techniques, the methods used for measuring or evaluating non-financial information, including the precision of different techniques, can differ, yet be equally acceptable. This may affect the comparability between entities, and over time.

Our conclusion is based on historical information and the projection of any information or conclusions in the attached report to any future periods would be inappropriate.

GHG quantification process is subject to scientific uncertainty, which arises because of incomplete scientific knowledge about the measurement of GHGs. Additionally, GHG procedures are subject to estimation (or measurement) uncertainty resulting from the measurement and calculation processes used to quantify emissions within the bounds of existing scientific knowledge.

Use of our report

This report is produced in accordance with the terms of our engagement letter dated 10 November 2025, solely for the purpose of reporting to the directors of Harbour Energy PLC in connection with the Subject Matter for the period ended 31 December 2025.

Those terms permit disclosure on Harbour Energy PLC’s website, solely for the purpose of Harbour Energy PLC showing that it has obtained an independent assurance report in connection with the Subject Matter.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company’s directors as a body, for our work, for this report, or for the conclusions we have formed. This engagement is separate to, and distinct from, our appointment as the auditor to the Company.

Ernst & Young LLP
25 March 2026
London



Appendix A

| HEADER | KPI NAME | UNIT | AMOUNT |
|--|---|------------------------------|------------|
| Energy Use | Energy consumption within the organisation | million GJ | 19.3 |
| Energy intensity | Energy intensity | GJ per tonne of production | 1.79 |
| Direct greenhouse gas emissions (Scope 1) | Scope 1 emissions – gross operated | ktCO ₂ e | 1,298 |
| | GHG emissions intensity | kg CO ₂ e per BOE | 18.24 |
| Indirect greenhouse gas emissions | Scope 2 emissions – Indirect GHG emissions Market based | tCO ₂ e | 5,113 |
| | Scope 2 emissions – Indirect GHG emissions Location based | tCO ₂ e | 72,357 |
| | Scope 3 GHG emissions | tCO ₂ e | 68,793,433 |
| | Scope 3 emissions – Category 1 (Purchased goods and services) | tCO ₂ e | 312,203 |
| | Scope 3 emissions – Category 4 (Upstream transportation and distribution) | tCO ₂ e | 109,838 |
| | Scope 3 emissions – Category 5 (Waste) | tCO ₂ e | 12,237 |
| | Scope 3 emissions – Category 6 (Business travel) | tCO ₂ e | 2,352 |
| | Scope 3 emissions – Category 11 (Use of sold products) | tCO ₂ e | 67,224,210 |
| | Scope 3 emissions – Category 15 (Investments) | tCO ₂ e | 1,132,593 |
| Air emissions | Nitrogen Dioxide (NO ₂) | Tonnes | 2,948 |
| | Sulphur Dioxide (SO ₂) | Tonnes | 29 |
| | Carbon Monoxide (CO) | Tonnes | 2,256 |
| | Volatile organic compounds (VOCs) | Tonnes | 1,167 |
| Waste | Total waste generated, consisting of: | Tonnes | 92,769 |
| | Waste diverted from disposal | Tonnes | 19,882 |
| | Waste directed to disposal | Tonnes | 72,887 |
| Water | Total water consumption from all areas | Tonnes | 499,152 |
| | Total water withdrawal from freshwater sources | Tonnes | 393,956 |
| Effluents and waste | Discharged produced water | Million tonnes | 3 |
| | Significant spills | Number | 4 |

| HEADER | KPI NAME | UNIT | AMOUNT |
|---------------------------------------|-------------------------------------|------------------------------|--------|
| Diversity and inclusion | Total employee number | Number | 2,846 |
| | Employee gender – Male | Number | 2,076 |
| | Employee gender – Female | Number | 770 |
| | Employee gender – Male | % | 73% |
| | Employee gender – Female | % | 27% |
| | Males in governance bodies | Number | 6 |
| | Females in governance bodies | Number | 4 |
| | Males in governance bodies | % | 60% |
| | Females in governance bodies | % | 60% |
| | Board diversity – British | Number | 2 |
| | Board diversity – United States | Number | 3 |
| | Board diversity – Norway | Number | 2 |
| | Board diversity – American-Tunisian | Number | 1 |
| Board diversity – German | Number | 2 | |
| Occupational Health and Safety | Rate of work-related injuries | No. per million hours worked | 1.08 |
| | Number of recordable injuries | Number | 16 |
| | Hours worked | Million hours | 14.84 |
| | Rate of high potential incidents | No. per million hours worked | 0.67 |
| | Number of high potentials incidents | Number | 10 |
| Process Safety | Tier 1 process safety events | Number | 1 |
| | Tier 2 process safety events | Number | 1 |

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Further reading



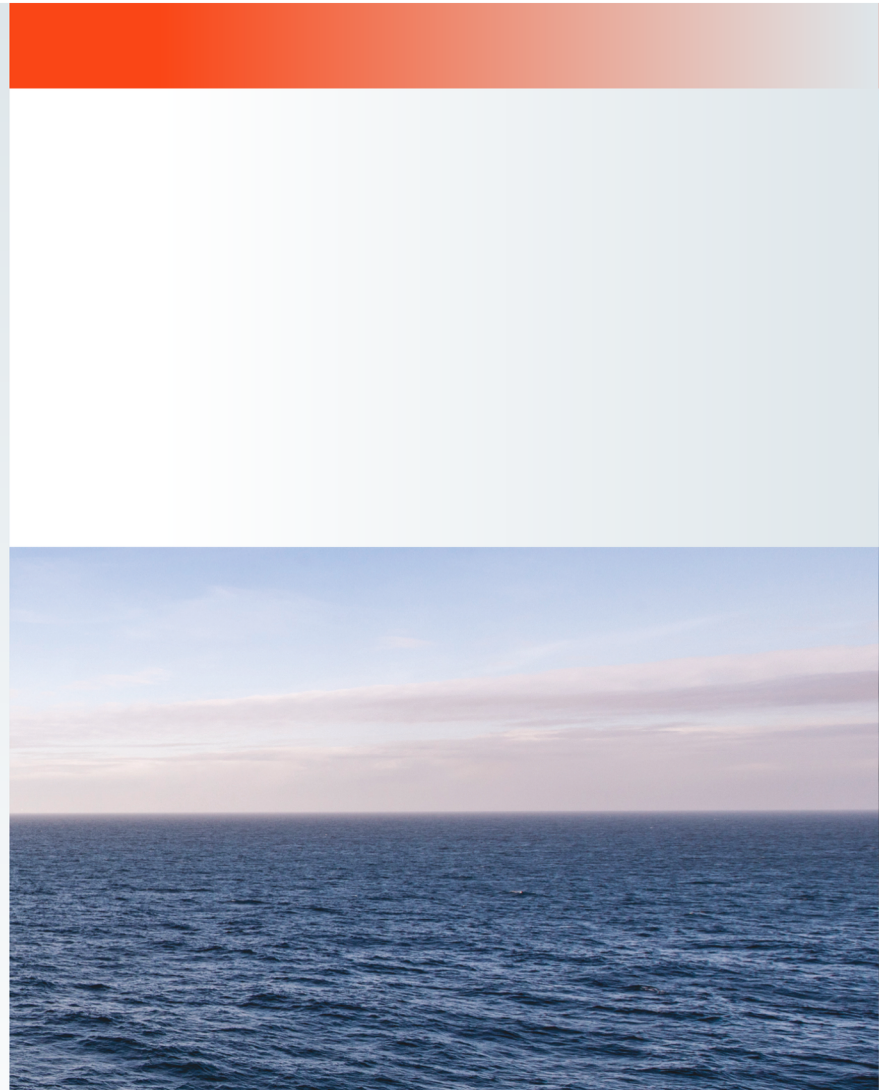
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