



# CREATING VALUE RESPONSIBLY

CAIRN ENERGY PLC  
CORPORATE RESPONSIBILITY  
GRI INDEX 2019



# GRI CONTENT INDEX

This report considers our operations in the context of the Global Reporting Initiative (GRI) Sustainability Reporting Standards and has been prepared in accordance with the Core option.

Please see our [2019 Annual Report and Accounts](#),  
[2019 Corporate Responsibility Report](#) and our  
[2019 Corporate Responsibility Data Appendix](#)

GRI STANDARD	DISCLOSURE	LOCATION AND/OR INFORMATION	OMISSION
<b>General disclosures</b>			
<b>Organization profile</b>			
GRI 102: General Disclosures	102-1	Name of the organization	Cairn Energy PLC
	102-2	Activities, brands, products, and services	AR 2019: Business Model > p8–9 AR 2019: Our Strategy > p32–35
	102-3	Location of headquarters	Edinburgh, Scotland
	102-4	Location of operations	AR 2019: At a Glance > p4–5 <a href="https://www.cairnenergy.com/operations/">https://www.cairnenergy.com/operations/</a>
	102-5	Ownership and legal form	Cairn Energy PLC is listed on the London Stock Exchange.
	102-6	Markets served	<a href="https://www.cairnenergy.com/operations/">https://www.cairnenergy.com/operations/</a> <a href="https://www.cairnenergy.com/">https://www.cairnenergy.com/</a>
	102-7	Scale of the organization	AR 2019 > p1, 4–5, 8–9; Group Income Statement > p136; Oil and Gas Assets and Operations > p144 2019 CR Report: Behaving Responsibly to People > Using Contractors > p50–53
	102-8	Information on employees and other workers	We only report breakdowns by region and category where this is relevant for our company and stakeholders. 2019 CR Data Appendix: People > Employees > p13 2019 CR Report: Behaving Responsibly to People > Using Contractors > p50–53
	102-9	Supply chain	AR 2019: Business Model > p8–9 2019 CR Report: Behaving Responsibly to People > Contractors and Supply Chain > p49–53
	102-10	Significant changes to the organization and its supply chain	AR 2019: CEO's Review > p6–7 2019 CR Report: Approach > 2019 CR Highlights > p10 2019 CR Report: Behaving Responsibly to People > Contractors and Supply Chain > p49–53
	102-11	Precautionary Principle or approach	AR 2019: Risk Management > p36–38 AR 2019: Principal Risks to the Group in 2019–2020 > p39–45 AR 2019: Climate Change Policy and Energy Transition > p46–49 AR 2019: Behaving Responsibly Towards the Environment > p60–62 2019 CR Report: Behaving Responsibly Towards the Environment > Discharges, Waste and Sound > p58–60

GRI STANDARD	DISCLOSURE	LOCATION AND/OR INFORMATION	OMISSION
	102-12 External initiatives	Externally-developed economic, environmental and social charters, principles or other initiatives to which the organisation subscribes or endorses. <b>Overarching</b> <a href="#">UN Global Compact (UNGC)</a> <a href="#">UN Sustainable Development Goals (UNSDGs)</a> <a href="#">IOGP Standards &amp; Best Practice Guidance</a> <a href="#">IFC Performance Standards</a> <b>Business Relationships</b> <a href="#">Extractive Industries Transparency Initiative (EITI)</a> <a href="#">Global Reporting Initiative</a> <a href="#">AA 1000 Accountability Principles</a> <b>People</b> <a href="#">ISO 45001- Occupational Health and Safety Management System</a> <b>Society</b> <a href="#">Universal Declaration of Human Rights</a> <a href="#">Voluntary Principles on Security and Human Rights</a> <a href="#">ISO26000 guidance on how businesses and organizations can operate in a socially responsible way</a> <b>Environment</b> <a href="#">OSPAR a mechanism that protects and conserves ecosystems and biodiversity through management of human activities, guided by an ecosystem approach</a> <a href="#">ISO14001 a framework to set up an effective environmental management system</a>	
	102-13 Membership of associations	See GRI Content Index's Appendix p17	
<b>Strategy</b>			
GRI 102: General Disclosures	102-14 Statement from senior decision-maker	AR 2019: CEO's Review > p6-7	
<b>Ethics and integrity</b>			
GRI 102: General Disclosures	102-16 Values, principles, standards, and norms of behavior	2019 CR Report: CR at Cairn > A Responsible Approach > p5	
<b>Governance</b>			
GRI 102: General Disclosures	102-18 Governance structure	2019 CR Report: Governance > p17-31 2019 CR Report: CR at Cairn > 2019 CR Highlights > p10 AR 2019: Corporate Governance Statement > p76-86	
<b>Stakeholder engagement</b>			
GRI 102: General Disclosures	102-40 List of stakeholder groups	2019 CR Report: CR at Cairn > Working With Our Stakeholders > p13-14 AR 2019: Stakeholder Engagement > p50-51	
	102-41 Collective bargaining agreements	Please refer to GRI 407-1	
	102-42 Identifying and selecting stakeholders	2019 CR Report: CR at Cairn > Working With Our Stakeholders > p13-14	
	102-43 Approach to stakeholder engagement	2019 CR Report: CR at Cairn > Working With Our Stakeholders > p13-14 AR 2019: Stakeholder Engagement > p50-51	
	102-44 Key topics and concerns raised	2019 CR Report: CR at Cairn > Working With Our Stakeholders > p13-14 2019 CR Report: CR at Cairn > Prioritising Issues > p15-16 AR 2019: Stakeholder Engagement > p50-51	

GRI STANDARD	DISCLOSURE	LOCATION AND/OR INFORMATION	OMISSION
<b>Reporting practice</b>			
GRI 102: General Disclosures	102-45	Entities included in the consolidated financial statements	AR 2019 > Section 8 – Notes to the Company Financial Statement > p186–192
	102-46	Defining report content and topic Boundaries	2019 CR Report: CR at Cairn > Prioritising Issues > p15–16 2019 CR Report: About This Report > p76–77
	102-47	List of material topics	2019 CR Report: CR at Cairn > Prioritising Issues > p15–16 2019 CR Report: About This Report > p76–77
	102-48	Restatements of information	2019 CR Data Appendix: Governance > p5–6 2019 CR Data Appendix: People > p15 2019 CR Data Appendix: Environment > p21–23, 26 and 29
	102-49	Changes in reporting	2019 CR Report: CR at Cairn > Prioritising Issues > p14–15
	102-50	Reporting period	Our reporting period is from 1 January to 31 December 2019.
	102-51	Date of most recent report	The Cairn Energy PLC 2018 Corporate Responsibility Report was launched in April 2019.
	102-52	Reporting cycle	We report annually.
	102-53	Contact point for questions regarding the report	<a href="https://www.cairnenergy.com/working-responsibly/contact-us/">https://www.cairnenergy.com/working-responsibly/contact-us/</a>
	102-54	Claims of reporting in accordance with the GRI Standards	This report has been prepared in accordance with the GRI Standards: Core option.
	102-55	GRI content index	This document
	102-56	External assurance	An independent environmental data assurer, ITPnergised, verified our 2019 GHG emissions. Within the scope of the limited assurance engagement, the GHG statements made are found to be materially correct. ITPnergised found that Cairn's data collection process and the data reporting platform CR360 are robust and provide consistent and accurate output data when tested. ITPnergised is satisfied the GHG data is reliable and has been prepared in accordance with Cairn's reporting methodology. 2019 CR Report: About This Report > p76–77
<b>Material topics</b>			
<b>Economic</b>			
<b>Economic performance</b>			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2019 CR Report: CR at Cairn > Prioritising Issues > p15–16 Boundary: Internal: Cairn Organisation; External: Not Material
	103-2	The management approach and its components	AR 2019: Strategic Report > p2–71 2019 CR Report: Governance: Economics and Funding > p23–31
	103-3	Evaluation of the management approach	Our management approach is evaluated throughout the year in a number of forums. Routine performance updates on operational and CR Objectives are given at Management Team (MT) meetings. MT holds Quarterly Performance Review (QPR) meetings including management performance with a review of risk registers. Issues may also be raised with the Senior Leadership Team. CR performance is summarised and submitted to each Board meeting. The Board has a risk meeting annually and also validates risk appetite. A CRMS management review was carried out annually with the Board. An internal audit of CRMS application is performed annually. OSPAR audit takes place in alternate years. In 2019, we conducted a review of our CRMS and reporting against the AA1000 AccountAbility Principles (2018) of inclusivity, materiality, responsiveness and impact. Modifications in the CRMS were issued in late 2019.
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	AR 2019: Financial Statements > Group Income Statement and Group Balance Sheet > p136–137 2019 CR Report: Governance > Economics and Funding > Our Impact > p24–26 2019 CR Data Appendix: Society > Social and economic benefit > p19

GRI STANDARD	DISCLOSURE	LOCATION AND/OR INFORMATION	OMISSION	
	201-2	Financial implications and other risks and opportunities due to climate change	<p>AR 2019: Principal Risks to the Group in 2019–2020 &gt; p39–45</p> <p>AR 2019: Climate Change Policy and Energy Transition &gt; p46–49</p> <p>AR 2019: Behaving Responsibly Towards the Environment &gt; p60–62</p> <p>CR Report 2019: Behaving Responsibly Towards the Environment &gt; Greenhouse Gas Emissions &gt; p57–58</p> <p>CR Report 2019: Governance &gt; Climate Change Policy and Energy Transition &gt; p27–31</p> <p>With our GHG emissions mainly relating to exploration activities, we consider the main risks associated with climate change to be longer-term, strategic corporate issues. We continually challenge our thinking and assess the risks of significant disruption and uncertainty in our sector. By contrast, we also recognise that opportunities can arise from, for example, the potential of gas as a transition fuel and the future role of carbon capture and storage. During 2018, an external consultant completed a specialist resilience review of our portfolio against selected climate change scenarios, considering value creation under a variety of conditions. The results suggest that our existing production (non-operated) and planned development assets create value in a carbon-constrained world, with all assets remaining net present value positive under the range of scenarios tested. The review also indicated that our existing hydrocarbon price stress testing uses more challenging scenarios than those presented by the climate change scenarios. Following our initial portfolio resilience work, our Commercial Team determined the critical criteria needed to understand the climate-related factors affecting commercial developments. They also began to devise mechanisms to support the early assessment of opportunities to include in our investment proposals. We also set up a workstream to identify the key indicators of global energy transition for our business to enable routine reporting to the Board. This involved the initial development of a dashboard of global initiatives and trends that may influence the take-up of different energy technologies. This will consider developments in this area that may impact the business over the short, medium or long term.</p>	
<b>Market presence</b>				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	<p>2019 CR Report: CR at Cairn &gt; Prioritising Issues &gt; p15–16</p> <p>Boundary: internal: all Cairn operating sites; external: communities local to Cairn operations</p>	
	103-2	The management approach and its components	2019 CR Report: Behaving Responsibly to People > Using Contractors > p50–53	
	103-3	Evaluation of the management approach	See 103-3 under Economic performance, above.	
GRI 202: Market Presence 2016	202-2	Proportion of senior management hired from the local community	<p>2019 CR Report: Behaving Responsibly to People &gt; Using Contractors &gt; p50–53</p> <p>2019 CR Data Appendix: People &gt; Employees &gt; p16</p>	
<b>Indirect economic impacts</b>				
Gri 103: Management Approach	103-1	Explanation of the material topic and its Boundaries	<p>2019 CR Report: CR at Cairn &gt; Prioritising Issues &gt; p15–16</p> <p>Boundary: internal: Cairn organisation; external: local communities, suppliers, contractors and local infrastructure</p>	
	103-2	The management approach and its components	<p>2019 CR Report: Governance &gt; Economics and Funding &gt; p23–31</p> <p>2019 CR Report: Behaving Responsibly to Society &gt; Social and Economic Benefits &gt; p66–71</p>	
GRI 203: Indirect Economic Impacts 2016	203-2	Significant indirect economic impacts	<p>2019 CR Report: Behaving Responsibly to Society &gt; Managing Social Risks &gt; p67–68</p> <p>2019 CR Data Appendix: Society &gt; Social and economic benefit &gt; p19</p>	

GRI STANDARD	DISCLOSURE	LOCATION AND/OR INFORMATION	OMISSION
<b>Procurement practices</b>			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2019 CR Report: CR at Cairn > Prioritising Issues > p15-16 Boundary: internal: all Cairn operated sites; external: all suppliers and contractors
	103-2	The management approach and its components	2019 CR Report: Behaving Responsibly to People > Using Contractors > p50-53
	103-3	Evaluation of the management approach	See 103-3 under Economic performance, above.
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	2019 CR Report: Behaving Responsibly to People > Contractors and Supply Chain > p49-53 2019 CR Data Appendix: People > Contractors > p12
	Custom	Number of contractors	2019 CR Data appendix: People > Employees > p13
	Custom	% of contractors that are national	2019 CR Data appendix: People > Employees > p15
<b>Anti-corruption</b>			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2019 CR Report: CR at Cairn > Prioritising Issues > p15-16 Boundary: internal: Cairn organisation; external: joint venture (JV) partners, contractors, suppliers
	103-2	The management approach and its components	2019 CR Report: Governance > Ethics, Anti-Bribery and Corruption (ABC), and Transparency > p18-22
	103-3	Evaluation of the management approach	See 103-3 under Economic performance, above.
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	AR 2019: Principal Risks to the Group in 2019-2020 > p39-45 2019 CR Report: Governance > Ethics, Anti-Bribery and Corruption (ABC), and Transparency > p18-22 2019 CR Data Appendix: Governance > Ethics and anti-bribery and corruption > p4
	205-2	Communication and training about anti-corruption policies and procedures	2019 CR Report: Governance > Ethics, Anti-Bribery and Corruption (ABC), and Transparency > p18-22 2019 CR Data Appendix: Governance > Ethics and anti-bribery and corruption > p4
	205-3	Confirmed incidents of corruption and actions taken	In 2019, there were no incidents of corruption confirmed.
<b>Anti-competitive behavior</b>			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2019 CR Report: CR at Cairn > Prioritising Issues > p15-16 Boundary: internal: Cairn organisation; external: joint venture (JV) partners, contractors, suppliers
	103-2	The management approach and its components	2019 CR Report: Governance > Ethics, Anti-Bribery and Corruption (ABC), and Transparency > p18-22
	103-3	Evaluation of the management approach	See 103-3 under Economic performance, above.
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	There have been no legal actions for anti-competitive behavior, anti-trust or monopoly practices raised against Cairn in the reporting period. 2019 CR Data Appendix: Governance > Ethics and anti-bribery and corruption > p5

GRI STANDARD	DISCLOSURE	LOCATION AND/OR INFORMATION	OMISSION	
<b>Tax</b>				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2019 CR Report: CR at Cairn > Prioritising Issues > p15-16 Boundary: internal: Cairn organisation; external: local governments	
	103-2	The management approach and its components	2019 CR Report: Governance > Payments to Governments > p22	
	103-3	Evaluation of the management approach	See 103-3 under Economic performance, above.	
GRI 207: Tax 2019	207-1	Approach to tax	Please find the information required by the disclosure on the following link: <a href="https://www.cairnenergy.com/investors/corporate-governance/tax-strategy/">https://www.cairnenergy.com/investors/corporate-governance/tax-strategy/</a>	
	207-2	Tax governance, control, and risk management	Please find the information required by the disclosure on the following link: <a href="https://www.cairnenergy.com/investors/corporate-governance/tax-strategy/">https://www.cairnenergy.com/investors/corporate-governance/tax-strategy/</a>	
	207-3	Stakeholder engagement and management of concerns related to tax	Please find the information required by the disclosure on the following link: <a href="https://www.cairnenergy.com/investors/corporate-governance/tax-strategy/">https://www.cairnenergy.com/investors/corporate-governance/tax-strategy/</a>	
	207-4	Country-by-country reporting	Please refer to the omission column.	Cairn is currently gathering the information required and will respond to this disclosure in the next report cycle.
<b>Environmental</b>				
<b>Materials</b>				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	Cairn looks to find and produce oil and gas, which are natural resources. The products are not packaged. Principle materials used in the exploration and production of these natural resources include piping, cement and chemicals.	
	103-2	The management approach and its components	2019 CR Report: Behaving Responsibly Towards the Environment: Resource Use > Chemical management > p56	
	103-3	Evaluation of the management approach	Our management approach is evaluated throughout the year in a number of forums. Routine performance updates on operational and CR Objectives are given at Management Team (MT) meetings. MT holds Quarterly Performance Review (QPR) meetings including management performance with a review of risk registers. Issues may also be raised with the Senior Leadership Team. CR performance is summarised and submitted to each Board meeting. The Board has a risk meeting annually and also validates risk appetite. A CRMS management review was carried out annually with the Board. An internal audit of CRMS application is performed annually. OSPAR audit takes place in alternate years. In 2019, we conducted a review of our CRMS and reporting against the AA1000 AccountAbility Principles (2018) of inclusivity, materiality, responsiveness and impact. Modifications in the CRMS were issued in late 2019.	
GRI 301: Materials 2016	301-1	Materials used by weight or volume	Please refer to the omission column.	Data not available for 2019, to be reviewed for 2020.
<b>Energy</b>				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2019 CR Report: CR at Cairn > Prioritising Issues > p15-16 Boundary: internal: all Cairn organisation and operated sites	
	103-2	The management approach and its components	2019 CR Report: Behaving Responsibly Towards the Environment > Resource Use > Energy use > p56	
	103-3	Evaluation of the management approach	See 103-3 under Economic performance, above.	

GRI STANDARD	DISCLOSURE	LOCATION AND/OR INFORMATION	OMISSION
GRI 302: Energy 2016	302-1	Energy consumption within the organization	2019 CR Report: Behaving Responsibly Towards the Environment > Resource Use > Energy use > p56 2019 CR Data Appendix: Environment > Climate change, energy and emissions > p21
<b>Water</b>			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2019 CR Report: CR at Cairn > Prioritising Issues > p15–16 Boundary: internal: all Cairn operated sites; external: contractors (rig, vessels and aircraft)
	103-2	The management approach and its components	2019 CR Report: Behaving Responsibly Towards the Environment > Resource Use > Water management > p56
	103-3	Evaluation of the management approach	See 103-3 under Economic performance, above.
GRI 303: Water 2016	303-1	Water withdrawal by source	2019 CR Report: Behaving Responsibly Towards the Environment > Discharges, Waste and Sound > p58–60 2019 CR Data Appendix: Environment > Water withdrawal > p23
<b>Biodiversity</b>			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2019 CR Report: CR at Cairn > Prioritising Issues > p15–16 Boundary: internal: all Cairn operated and non-operated sites (indicator depending); external: areas potentially affected by our activities outside our operated and non-operated sites
	103-2	The management approach and its components	2019 CR Report: Behaving Responsibly Towards the Environment > Biodiversity > p61–64
	103-3	Evaluation of the management approach	See 103-3 under Economic performance, above.
GRI 304: Biodiversity 2016	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	2019 CR Data Appendix: Environment > Biodiversity > p31–40
	304-2	Significant impacts of activities, products, and services on biodiversity	2019 CR Data Appendix: Environment > Biodiversity > p41–42
	304-3	Habitats protected or restored	2019 CR Data Appendix: Environment > Biodiversity > p46–49
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	2019 CR Data Appendix: Environment > Biodiversity > p43–45
<b>Emissions</b>			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2019 CR Report: CR at Cairn > Prioritising Issues > p15–16 Boundary: internal: all Cairn operated sites; external: contractors (rig, vessels, road vehicles and aircraft)
	103-2	The management approach and its components	2019 CR Report: Behaving Responsibly Towards the Environment > Climate Change Policy and Energy Transition > p27–31
	103-3	Evaluation of the management approach	See 103-3 under Economic performance, above.
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	2019 CR Report: Behaving Responsibly Towards the Environment > Greenhouse Gas Emissions > p57–58 2019 CR Data Appendix: Environment > Greenhouse gas emissions > p23
	305-2	Energy indirect (Scope 2) GHG emissions	2019 CR Report: Behaving Responsibly Towards the Environment > Greenhouse Gas Emissions > p57–58 2019 CR Data Appendix: Environment > Greenhouse gas emissions > p23
	305-3	Other indirect (Scope 3) GHG emissions	2019 CR Report: Behaving Responsibly Towards the Environment > Greenhouse Gas Emissions > p57–58 2019 CR Data Appendix: Environment > Greenhouse gas emissions > p23
	305-4	GHG emissions intensity	2019 CR Data Appendix: Environment > Greenhouse gas emissions > p23



GRI STANDARD	DISCLOSURE	LOCATION AND/OR INFORMATION	OMISSION
	305-7	Nitrogen oxides, sulfur oxides, and other significant air emissions	2019 CR Data Appendix: Environment > Greenhouse gas emissions > p24-25
<b>Effluents and waste</b>			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2019 CR Report: CR at Cairn > Prioritising Issues > p15-16 Boundary: internal: all Cairn operated sites; external: contractors (rig, vessels, road vehicles and aircraft)
	103-2	The management approach and its components	2019 CR Report: Behaving Responsibly Towards the Environment > Discharge, Waste and Sound > p58-60 2019 CR Report: Behaving Responsibly to People > Limiting exposure to hazardous materials > p41
	103-3	Evaluation of the management approach	See 103-3 under Economic performance, above.
GRI 306: Effluents and Waste 2016	306-1	Water discharge by quality and destination	2019 CR Data Appendix: Environment > Discharges, waste and sound > p29
	306-2	Waste by type and disposal method	2019 CR Report: Behaving Responsibly Towards the Environment > Discharges, Waste and Sound > Waste > p58-59 2019 CR Data Appendix: Environment > Discharges, waste and sound > p28-29
	306-3	Significant spills	2019 CR Report: Behaving Responsibly to People > Crisis Management and Emergency Response > Planning for the future > p46 2019 CR Data Appendix: People > Accident prevention and safety > p12
<b>Environmental compliance</b>			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2019 CR Report: CR at Cairn > Prioritising Issues > p15-16 Boundary: internal: all Cairn operated sites; external: contractors as covered by environmental permits
	103-2	The management approach and its components	2019 CR Report: Behaving Responsibly Towards the Environment > p54-64 2019 CR Report: Behaving Responsibly to People > Preventing Major Accidents > p43-46
	103-3	Evaluation of the management approach	See 103-3 under Economic performance, above.
GRI 307: Environmental Compliance 2016	307-1	Non-compliance with environmental laws and regulations	There have been no instances of non-compliance with environmental laws and regulations in the reporting period.
<b>Supplier environmental assessment</b>			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2019 CR Report: CR at Cairn > Prioritising Issues > p15-16 Boundary: internal: all Cairn operated sites; external: contractors as covered by environmental permits
	103-2	The management approach and its components	2019 CR Report: Governance > Our Impact > p24-25 2019 CR Report: Behaving Responsibly to People > Contractors and Supply Chain > p49-53
	103-3	Evaluation of the management approach	See 103-3 under Economic performance, above.
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	2019 CR Data Appendix: People > Contractors > p13

GRI STANDARD	DISCLOSURE	LOCATION AND/OR INFORMATION	OMISSION
<b>Social</b>			
<b>Employment</b>			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2019 CR Report: CR at Cairn > Prioritising Issues > p15–16 Boundary: internal: Cairn organisation; external: all suppliers and contractors
	103-2	The management approach and its components	2019 CR Report: Behaving Responsibly to Society > Human Rights > Protecting People and Communities > Protecting our employees > p75 2019 CR Report: Behaving Responsibly to People > Employees > p33–37
	103-3	Evaluation of the management approach	See 103-3 under Economic performance, above.
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	2019 CR Data Appendix: People > Employees > p17
	401-3	Parental leave	2019 CR Data Appendix: People > Employees > p18
	Custom	Number of employees	2019 CR Data Appendix: People > Employees > p13–14
	Custom	% of employees that are non-national	2019 CR Data Appendix: People > Employees > p15
<b>Occupational health and safety</b>			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2019 CR Report: CR at Cairn > Prioritising Issues > p15–16 Boundary: internal: all Cairn employees; external: onsite contractors
	103-2	The management approach and its components	2019 CR Report: Behaving Responsibly to People > Accident Prevention and safety > Managing occupational safety > p45
	103-3	Evaluation of the management approach	See 103-3 under Economic performance, above.
GRI 403: Occupational Health and Safety 2016	403-1	Occupational health and safety management system	2019 CR Report: Behaving Responsibly to People > Accident Prevention and Safety > Managing occupational safety > p45 2019 CR Report: Behaving Responsibly to People > Preventing Major Accidents > p43–46 In October 2017, we introduced the Corporate Major Accident Prevention Policy (CMAPP), strengthening our commitment to avoiding major accidents and mitigating risks as required under the EU Offshore Safety Directive. This was reviewed in June 2018 and, following consultation with the regulators, we updated it to improve our commitment to key aspects of major accident hazard management. As part of this, we updated the sections on Well Engineering Standards on Risk Management, Well Examination (independent review) and Competency. Our principal mechanisms for well control remain unchanged but were enhanced by the revisions. In 2018, we reviewed and revised our Corporate Responsibility Management System (CRMS) in relation to the requirements of ISO45001, the standard for occupational health and safety management systems. We will be implementing our findings during 2019, along with the latest IOGP Life Saving Rules released in 2018. All workers, activities and workplaces are covered by the occupational health and safety management systems that Cairn has in place. We will regularise the full review of CMAPP with other policies in September 2019. Our review and revision of our CRMS in 2019 improved the visibility of our assurance and competence assessment, as part of the PDP process and in support of the CMAPP and CRMS requirements. This will continue in 2020.
			403-2
	403-3	Occupational health services	2019 CR Report: Behaving Responsibly to People > Health and Well-Being > p40–41

GRI STANDARD	DISCLOSURE	LOCATION AND/OR INFORMATION	OMISSION
	403-4	Worker participation, consultation, and communication on occupational health and safety	We have a series of mechanisms including town hall meetings, grievance mechanisms, 1:1 meetings, and more recently, direct surveys. Employees can raise issues relating to occupational health and safety through the line. The role of the Office Health, Safety and Environment (HSE) Committee was reviewed at the start of 2019 and considered to be no longer required. We have updated the travel and security policy on the intranet as part of the findings from ISO45001 review in 2018.
	403-5	Worker training on occupational health and safety	The majority of Cairn's activities are conducted by contractors who have their own training and competency schemes. We assure these schemes and arrangements as part of our projects and provide all staff in the office with induction training. We are focusing on increasing the frequency of refreshers in 2019.
	403-6	Promotion of worker health	2019 CR Report: Behaving Responsibly to People > Health and Well-Being > p40-41
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	2019 CR Report: Behaving Responsibly to People > Accident Prevention and Safety > p42-48
	403-8	Workers covered by an occupational health and safety management system	We do not require that contractors are certified against ISO45001 or other management standards although their systems are assessed for fitness of purpose against these standards as part of the contractor selection processes. All personnel representing Cairn are included in our system. We interface, where appropriate, with principal contractors who work under their own system using a bridging approach. All Cairn employees are subject to our Corporate Responsibility Management System (CRMS), which has been revised in 2019 to meet findings from the AA1000 review, findings of the 2018 OSPAR Audit and review of human rights and business guidance. Our CRMS is audited annually and OSPAR every second year; we also conduct periodic reviews against other standards.
	403-9	Work-related injuries	2019 CR Data Appendix: People > Accident prevention and safety > p9-10
	403-10	Work-related ill health	Health related hazards relate to travel (including infectious diseases, etc.), occupational exposure to chemicals, waste, etc. CRMS defines requirements. Hazard identification and risk assessment processes are in place for project and the offices. These include travel risk assessment, health risk assessment for country activity, contractors must have their own mechanisms in place to assess hazards and risks – these are examined as part of selection and operation. There have been no recordable occupational diseases or incidents of work related ill health in 2019. 2019 CR Data Appendix: People > Accident prevention and safety > p11
<b>Training and education</b>			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2019 CR Report: CR at Cairn > Prioritising Issues > p15-16 Boundary: internal: all Cairn employees; external: covered in supplier assessment for labour practices
	103-2	The management approach and its components	2019 CR Report: Behaving Responsibly to People > Training and Development > p34
	103-3	Evaluation of the management approach	See 103-3 under Economic performance, above.
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	2019 CR Data Appendix: People > Employees > p13
	404-3	Percentage of employees receiving regular performance and career development reviews	2019 CR Data Appendix: People > Employees > p13
<b>Diversity and equal opportunity</b>			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2019 CR Report: CR at Cairn > Prioritising Issues > p15-16 Boundary: internal: all Cairn employees; external: not material
	103-2	The management approach and its components	2019 CR Report: Behaving Responsibly to People > Diversity and Inclusion > p36
	103-3	Evaluation of the management approach	See 103-3 under Economic performance, above.

GRI STANDARD	DISCLOSURE	LOCATION AND/OR INFORMATION	OMISSION												
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	2019 CR Data Appendix: Governance > Corporate governance > p7 2019 CR Data Appendix: People > Employees > p13-15												
<b>Non-discrimination</b>															
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2019 CR Report: CR at Cairn > Prioritising Issues > p15-16 Boundary: internal: all Cairn operated sites; external: not material												
	103-2	The management approach and its components	2019 CR Report: Behaving Responsibly to Society > Our Approach to Managing Human Rights > p73-74												
	103-3	Evaluation of the management approach	See 103-3 under Economic performance, above.												
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	2019 CR Report: Behaving Responsibly to Society > Protecting People and Communities > Addressing grievances > p75 2019 CR Data Appendix: Society > Human rights > p20												
<b>Freedom of association and collective bargaining</b>															
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2019 CR Report: CR at Cairn > Prioritising Issues > p15-16 Boundary: internal: Cairn organisation; external: not material												
	103-2	The management approach and its components	2019 CR Report: Behaving Responsibly to Society > Our Approach to Managing Human Rights > p73-74												
	103-3	Evaluation of the management approach	See 103-3 under Economic performance, above.												
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<table border="1"> <thead> <tr> <th></th> <th>Mexico</th> <th>Senegal</th> <th>Suriname</th> </tr> </thead> <tbody> <tr> <td>Operations and suppliers in which workers' rights to exercise freedom of association or collective bargaining may be violated or at significant risk</td> <td>In 2019, Mexico operations involved office, supply base, offshore drilling and marine and helicopter support.</td> <td>In 2019, Senegal operations have been limited to office-related activities. Operatorship was transferred to Woodside on 1 December 2018.</td> <td>Suriname was a new country entry in 2018. Offshore seismic activities were carried out in 2019, which were managed and supported from Edinburgh.</td> </tr> <tr> <td>Measures taken to support rights to exercise freedom of association and collective bargaining</td> <td>A prescribed system of registering company workers with unions has been established in Mexico. Cairn Energy Mexico has complied with this. Contractor prequalification and selection procedures include measures for ensuring local compliance, compliance with Cairn's Code and specific screening around HSE, ABC and modern slavery. A labour rights review was held with the shore base contractor in September.</td> <td>Cairn personnel work under Cairn's People Management Policies which respect employees' rights to freedom of association and collective bargaining. Contractor prequalification and selection procedures include measures for ensuring local compliance, compliance with Cairn's Code and specific screening around HSE, ABC and modern slavery.</td> <td>Human rights and labour practice risks were screened as part of the new country entry process and further reviewed in the Environmental and Social Impact Assessments for seismic operations in 2019. Some threats of exposure to modern slavery and child labour were identified in Suriname. Contractor prequalification and selection procedures include measures for ensuring local compliance, compliance with Cairn's Code and specific screening around HSE, ABC and modern slavery.</td> </tr> </tbody> </table>		Mexico	Senegal	Suriname	Operations and suppliers in which workers' rights to exercise freedom of association or collective bargaining may be violated or at significant risk	In 2019, Mexico operations involved office, supply base, offshore drilling and marine and helicopter support.	In 2019, Senegal operations have been limited to office-related activities. Operatorship was transferred to Woodside on 1 December 2018.	Suriname was a new country entry in 2018. Offshore seismic activities were carried out in 2019, which were managed and supported from Edinburgh.	Measures taken to support rights to exercise freedom of association and collective bargaining	A prescribed system of registering company workers with unions has been established in Mexico. Cairn Energy Mexico has complied with this. Contractor prequalification and selection procedures include measures for ensuring local compliance, compliance with Cairn's Code and specific screening around HSE, ABC and modern slavery. A labour rights review was held with the shore base contractor in September.	Cairn personnel work under Cairn's People Management Policies which respect employees' rights to freedom of association and collective bargaining. Contractor prequalification and selection procedures include measures for ensuring local compliance, compliance with Cairn's Code and specific screening around HSE, ABC and modern slavery.	Human rights and labour practice risks were screened as part of the new country entry process and further reviewed in the Environmental and Social Impact Assessments for seismic operations in 2019. Some threats of exposure to modern slavery and child labour were identified in Suriname. Contractor prequalification and selection procedures include measures for ensuring local compliance, compliance with Cairn's Code and specific screening around HSE, ABC and modern slavery.
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GRI STANDARD	DISCLOSURE	LOCATION AND/OR INFORMATION	OMISSION
<b>Child labor</b>			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2019 CR Report: CR at Cairn > Prioritising Issues > p15–16 Boundary: internal: all Cairn operated sites external: all contractors and suppliers
	103-2	The management approach and its components	2019 CR Report: CR at Cairn > Our business principles > pg 2019 CR Report: Behaving Responsibly to Society > Our Approach to Managing Human Rights > p73–74 2019 CR Report: Behaving Responsibly to People > Contractors and Supply Chain > p49–53
	103-3	Evaluation of the management approach	See 103-3 under Economic performance, above.
GRI 408: Child labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	2019 CR Report: Behaving Responsibly to Society > Protecting People and Communities > p74–75 2019 CR Report: Behaving Responsibly to People > Using Contractors > p50–53 We have not identified any significant risk of child labour in our supply chain in 2019.
<b>Forced or compulsory labor</b>			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2019 CR Report: CR at Cairn > Prioritising Issues > p15–16 Boundary: internal: all Cairn operated sites external: all contractors and suppliers
	103-2	The management approach and its components	2019 CR Report: Behaving Responsibly to Society > Our Approach to Managing Human Rights > p73–74 2019 CR Report: Behaving Responsibly to People > Contractors and Supply Chain > p49–53
	103-3	Evaluation of the management approach	See 103-3 under Economic performance, above.
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	2019 CR Report: Behaving Responsibly to Society > Protecting People and Communities > p74–75 2019 CR Report: Behaving Responsibly to People > Using Contractors > p50–53 We have not identified any significant risk of forced or compulsory labour in our supply chain in 2019.
<b>Security practices</b>			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2019 CR Report: CR at Cairn > Prioritising Issues > p15–16 Boundary: internal: Cairn organisation; external: JV partners, contractors, suppliers
	103-2	The management approach and its components	2019 CR Report: Behaving Responsibly to People > Security > p38–39
	103-3	Evaluation of the management approach	See 103-3 under Economic performance, above.
GRI 410: Security Practices 2016	410-1	Security personnel trained in human rights policies or procedures	2019 CR Data Appendix: People > Security > p18
<b>Rights of indigenous peoples</b>			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2019 CR Report: CR at Cairn > Prioritising Issues > p15–16 Boundary: internal: Cairn organisation; external: local communities
	103-2	The management approach and its components	2019 CR Report: Behaving Responsibly to Society > Our Approach to Managing Human Rights > p73–74
	103-3	Evaluation of the management approach	See 103-3 under Economic performance, above.
GRI 411: Rights of Indigenous Peoples 2016	411-1	Incidents of violations involving rights of indigenous peoples	There were no incidents of violation involving the rights of indigenous peoples in 2019.

GRI STANDARD	DISCLOSURE	LOCATION AND/OR INFORMATION	OMISSION
<b>Human rights assessment</b>			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2019 CR Report: CR at Cairn > Prioritising Issues > p15-16 Boundary: internal: Cairn organisation; external: JV partners, contractors, suppliers
	103-2	The management approach and its components	2019 CR Report: Behaving Responsibly to Society > Our Approach to Managing Human Rights > p73-74
	103-3	Evaluation of the management approach	See 103-3 under Economic performance, above.
GRI 412: Human Rights Assessment 2016	412-1	Operations that have been subject to human rights reviews or impact assessments	2019 CR Data Appendix: Society > Human rights > p20
	412-2	Employee training on human rights policies or procedures	2019 CR Data Appendix: Society > Human rights > p20
	412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	2019 CR Data Appendix: Society > Human rights > p19
<b>Local communities</b>			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2019 CR Report: CR at Cairn > Prioritising Issues > p15-16 Boundary: internal: all Cairn operated sites; external: local communities
	103-2	The management approach and its components	2019 CR Report: Behaving Responsibly to Society > Managing Social Risks > p67-71 2019 CR Report: Behaving Responsibly to Society > Our Approach to Managing Human Rights > p73-74 2019 CR Report: Behaving Responsibly to Society > Protecting People and Communities > p74-75
	103-3	Evaluation of the management approach	See 103-3 under Economic performance, above.
GRI 413: Local Communities 2016	413-2	Operations with significant actual and potential negative impacts on local communities	There have been no significant negative impacts on local communities in any of our operations this year.
<b>Supplier social assessment</b>			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2019 CR Report: CR at Cairn > Prioritising Issues > p15-16 Boundary: internal: Cairn organisation; external: all suppliers and contractors
	103-2	The management approach and its components	2019 CR Report: Behaving Responsibly to Society > Human Rights > p72-75 2019 CR Report: Behaving Responsibly to People > Contractors and Supply Chain > p49-53
	103-3	Evaluation of the management approach	See 103-3 under Economic performance, above.
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	2019 CR Data Appendix: People > Contractors > p13
<b>Public policy</b>			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2019 CR Report: CR at Cairn > Prioritising Issues > p15-16 Boundary: internal: Cairn organisation; external: local governments
	103-2	The management approach and its components	2019 CR Report: Governance > Payments to Governments > p22

GRI STANDARD	DISCLOSURE	LOCATION AND/OR INFORMATION	OMISSION
	103-3	Evaluation of the management approach	See 103-3 under Economic performance, above.
GRI 415: Public Policy 2016	415-1	Political contributions	2019 CR Data Appendix: Governance > Transparency > p7 Cairn did not engage in party politics or make donations to political parties, candidates or lobbyists in 2019.
<b>Socioeconomic compliance</b>			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	2019 CR Report: CR at Cairn > Prioritising Issues > p15–16 Boundary: internal: all Cairn operated sites; external: not material
	103-2	The management approach and its components	AR 2019: Risk Management > p36 AR 2019: Responsible Governance > p53–55 2019 CR Report: CR at Cairn > Frameworks and standards > p6 2019 CR Report: Governance > Ethics, Anti-Bribery and Corruption (ABC), and Transparency > p18–22
	103-3	Evaluation of the management approach	See 103-3 under Economic performance, above.
GRI 419: Socioeconomic Compliance 2016	419-1	Non-compliance with laws and regulations in the social and economic area	2019 CR Data Appendix: Governance > Transparency > p7

# UN GLOBAL COMPACT



Our [2019 Corporate Responsibility Report](#) presents the annual Communication on Progress on our performance against the UNGC Principles as part of that commitment.

## Statement of continued support to the UNGC – 2019 CR Report: CEO's Review, p8

RESPONSIBILITY SECTION LINKS		
<b>Human Rights</b>		
Principle 1	Business should support and respect the protection of internationally proclaimed human rights; and	2019 CR Report: Corporate Responsibility Strategy > p11
Principle 2	make sure that they are not complicit in human rights abuses.	2019 CR Report: Human Rights > p72-75
<b>Labor Standards</b>		
Principle 3	Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;	2019 CR Report: Using Contractors > p50-53 2019 CR Report: Protecting our employees > p75
Principle 4	the elimination of all forms of forced and compulsory labour;	2019 CR Report: Using Contractors > p50-53 2019 CR Report: Protecting People and Communities > 74-75
Principle 5	the effective abolition of child labour; and	2019 CR Report: Using Contractors, p50-53 2019 CR Report: Protecting People and Communities > p74-75
Principle 6	the elimination of discrimination in respect of employment and occupation.	2019 CR Report: Using Contractors > p50-53 2019 CR Report: Diversity and Inclusion > p36 2019 CR Report: Protecting People and Communities > p74-75
<b>Environment</b>		
Principle 7	Business should support a precautionary approach to environmental challenges;	2019 CR Report: Corporate Responsibility Strategy > p11 2019 CR Report: Behaving Responsibly Towards the Environment > 54-64
Principle 8	Undertake initiatives to promote greater environmental responsibility;	2019 CR Report: Corporate Responsibility Strategy > p11 2019 CR Report: Behaving Responsibly Towards the Environment > 54-64
Principle 9	Encourage the development and diffusion of environmentally friendly technologies; and	2019 CR Report: Behaving Responsibly Towards the Environment > 54-64
<b>Anti-Corruption</b>		
Principle 10	Businesses should work against all forms of corruption, including extortion and bribery.	2019 CR Report: Ethics, Anti-Bribery and Corruption (ABC), and Transparency > p18-22 2019 CR Report: Training and Development > p34 2019 CR Report: Using Contractors > p50-53



# APPENDIX

## GRI 102-13 Membership of Associations

UN Global Compact (UNGC)	The UNGC is a strategic policy initiative for businesses that are committed to aligning their operations and strategies with <a href="#">10 universally accepted principles</a> in the areas of human rights, labour, environment and anti-corruption.
Extractive Industries Transparency Initiative (EITI)	The <a href="#">EITI</a> is a global coalition of governments, companies and civil societies working together to improve openness and accountable management of revenues from natural resources.
International Association of Oil & Gas Producers (IOGP)	<a href="#">IOGP</a> is a global forum in which members identify and share best practices to achieve improvements in every aspect of health, safety, the environment, security, social responsibility, engineering and operations. It was relaunched and rebranded as IOGP on its 40th anniversary in 2014.
Norwegian Oil and Gas Association (Norsk olje og gass)	Representative body for operators in Norway, with multiple sub-committees and work groups.
Irish Offshore Operators' Association (IOOA)	Representative organisation for the Irish offshore oil and gas industry. Its members are companies licensed by the government to explore for, and produce, oil and gas in Irish waters.
Oil and Gas UK (O&GUK)	Representative body for oil companies and contractors in the UK, with multiple sub-committees, work groups, etc.
Oil Spill Response Ltd (OSRL)	Industry-owned cooperative that exists to respond effectively to oil spills wherever in the world they may occur. Its membership consists of over 160 environmentally responsible corporations. Supplementary membership of Subsea Well Intervention Services, which includes the Capping Stack System, Subsea Incident Response Toolkit and the global dispersant stockpile.
The Offshore Pollution Liability Association Ltd (OPOL)	All offshore operators currently active in exploration and production on the UK Continental Shelf (UKCS) are party to a voluntary oil pollution compensation scheme known as <a href="#">OPOL</a> .
UK Oil & Gas Independents' Association (OGIA)	The OGIA is a self-help group of 34 oil companies active in the UKCS.
Association of British Independent Oil and Gas Exploration Companies (BRINDEX)	BRINDEX seeks to promote the role played by British independent exploration and production companies in maintaining a powerful and effective UK-based oil and gas industry.
UK Oil Industry Taxation Committee (UKOITC)	Represents tax professionals working in the UK oil and gas industry, and the accounting and legal professions.
Oil Industry Finance Association (OIFA)	Purpose is to discuss joint venture accounting issues of the UK's upstream oil and gas activities.
Corporate and Financial Reporting Panel of the Institute of Chartered Accountants of Scotland (ICAS)	The Panel represents ICAS in relation to financial reporting and broader corporate reporting.
Chartered Association of Corporate Treasurers	Latest practice information, news and best practice.
Asociación Mexicana de Empresas de Hidrocarburos (AMEXHI)	AMEXHI is the Mexican national oil and gas industry association, bringing together investors and oil and gas operators of different sizes, specialities and nationalities committed to carrying out safe, responsible and sustainable operations. The association encourages the Mexican hydrocarbons sector to develop to the highest global standards of performance and transparency.