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# Framework standards indexes 2021

## GRI CONTENT INDEX

Statement of use	Frontera Energy has reported the information cited in this GRI content index for the period from January 1, 2021 to December 31, 2021 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	GRI 11: Oil and Gas Sector 2021

GRI STANDARD	GRI DISCLOSURE	LOCATION
<b>GRI 2: General disclosures 2021</b>	2-1 Organizational details	Frontera’s 2021 ESG Report, page 2 Frontera Energy Corporation, page 6  Based on information reported in the Management Information Circular disclosed on April 11, 2022 and available at <a href="https://sedar.com/DisplayCompanyDocuments.do?lang=EN&amp;issuerNo=00007953">https://sedar.com/DisplayCompanyDocuments.do?lang=EN&amp;issuerNo=00007953</a> , on page 14 it is stated that The Catalyst Capital Group Inc. owns or controls 36.99% of the Company and Gramercy Funds Management LLC owns or controls 11.40% of the Company’s shares
	2-2 Entities included in the organization’s sustainability reporting	Frontera’s 2021 ESG Report, page 2
	2-3 Reporting period, frequency and contact point	Frontera’s 2021 ESG Report, page 2 For further information, please contact, page 2
	2-4 Restatements of information	For further information see footnotes: pages 21 and 23
	2-5 External assurance	Frontera’s 2021 ESG Report has not been assured by an external organization. We are analyzing the viability of conducting external verification in the mid-term.
	2-6 Activities, value chain and other business relationships	Frontera Energy Corporation, pages 6-7  Our largest suppliers are related to hydrocarbon services such as drilling, licencing, reforestation, logistical services, personnel transport, crude transport, among others.
	2-7 Employees	Frontera Energy Corporation, pages 6-8 Frontera Energy Workforce: Number of people by type of employment contract and gender, page 34 Frontera Energy Workforce: Number of payroll employees by gender and country, page 34 Frontera Energy Workforce: Number of payroll employees by job category and gender, page 35
	2-8 Workers who are not employees	Hiring local workforce, page 59

GRI STANDARD	GRI DISCLOSURE	LOCATION
<b>GRI 2: General disclosures 2021</b>	2-9 Governance structure and composition	2022 Senior Management Team, page 2 Structure to leverage the integrity and compliance culture, page 69  For more information on the Board of Directors and its committees, please refer to our web page: <a href="http://www.fronteraenergy.ca/corporate-governance/Management-Proxy-Circular-to-2022">http://www.fronteraenergy.ca/corporate-governance/Management-Proxy-Circular-to-2022</a> : (p. 39) <a href="https://www.fronteraenergy.ca/content/uploads/2022/05/Management-Information-Circular.pdf">https://www.fronteraenergy.ca/content/uploads/2022/05/Management-Information-Circular.pdf</a>
	2-10 Nomination and selection of the highest governance body	This information can be found in our Management Proxy Circular to 2022: (p. 45) <a href="https://www.fronteraenergy.ca/content/uploads/2022/05/Management-Information-Circular.pdf">https://www.fronteraenergy.ca/content/uploads/2022/05/Management-Information-Circular.pdf</a>
	2-11 Chair of the highest governance body	The Chairman of the Board of Directors is Mr. Gabriel de Alba. Mr. de Alba is independent. See Mandate of the Board of Directors: <a href="https://www.fronteraenergy.ca/content/uploads/2016/10/Mandate-of-the-Board-of-Directors-2.pdf">https://www.fronteraenergy.ca/content/uploads/2016/10/Mandate-of-the-Board-of-Directors-2.pdf</a>
	2-12 Role of the highest governance body in overseeing the management of impacts	This information can be found in our Management Proxy Circular to 2022: (p. 45) <a href="https://www.fronteraenergy.ca/content/uploads/2022/05/Management-Information-Circular.pdf">https://www.fronteraenergy.ca/content/uploads/2022/05/Management-Information-Circular.pdf</a>
	2-13 Delegation of responsibility for managing impacts	The Corporate Governance, Nominations, and Sustainability Committee (CGNSC) has delegate to management the responsibility for establishing and overseeing the management of company’s strategies and programs related to ESG and health and safety. The CGNSC: (i) reviews with management the company’s programs and strategies related to ESG and health and safety issues and report to the Board of Directors on such matters, (ii) reviews and approves the annual ESG report, and (iii) as the CGNSC determines appropriate, make inquiries of management concerning compliance with applicable laws, rules, regulations and standards of corporate conduct in accordance with the company’s ESG and health and safety policies and programs.  The Director of Corporate Affairs is responsible for: - Following up on performance related to our ESG commitments, which are managed by the organization’s different areas of responsibility. - Reporting directly to the CEO and the Corporate Governance, Nominations, and Sustainability Committee, on the progress. - Orienting the transparency exercise through the annual ESG report.
	2-14 Role of the highest governance body in sustainability reporting	The Corporate Governance, Nominations, and Sustainability Committee (CGNSC) reviews and approves the annual ESG report, ensuring that all relevant matters are covered in accordance with the materiality analysis.
	2-15 Conflicts of interest	Conflict of interest management, pages 71-72
	2-16 Communication of critical concerns	Complaint management, pages 72-73
	2-17 Collective knowledge of the highest governance body	The Board of Directors receives presentations by senior management or external advisors on issues relevant to the Company’s business plan, risk profile, business operations and other topics to keep directors up-to-date on business activities, industry practice, corporate governance and other developments to keep directors up-to-date on business activities, industry practice, corporate governance and other developments. The CGNSC is provided with periodic updates on the nature and extent of compliance or any non-compliance with ESG and health and safety policies, programs, and applicable legislation.

GRI STANDARD	GRI DISCLOSURE	LOCATION
<b>GRI 2: General disclosures 2021</b>	2-18 Evaluation of the performance of the highest governance body	This information can be found in our Management Proxy Circular to 2022: (p. 44) <a href="https://www.fronteraenergy.ca/content/uploads/2022/05/Management-Information-Circular.pdf">https://www.fronteraenergy.ca/content/uploads/2022/05/Management-Information-Circular.pdf</a>
	2-19 Remuneration policies	For information related to the remuneration policies for directors and senior officers see our Management Proxy Circular to 2022: (p. 24-37) <a href="https://www.fronteraenergy.ca/content/uploads/2022/05/Management-Information-Circular.pdf">https://www.fronteraenergy.ca/content/uploads/2022/05/Management-Information-Circular.pdf</a>
	2-20 Process to determine remuneration	For information related to the remuneration policies for directors and senior officers see our Management Proxy Circular to 2022: (p. 24-37) <a href="https://www.fronteraenergy.ca/content/uploads/2022/05/Management-Information-Circular.pdf">https://www.fronteraenergy.ca/content/uploads/2022/05/Management-Information-Circular.pdf</a>
	2-21 Annual total compensation ratio	For information related to the remuneration policies for directors and senior officers see our Management Proxy Circular to 2022: (p. 24-37) <a href="https://www.fronteraenergy.ca/content/uploads/2022/05/Management-Information-Circular.pdf">https://www.fronteraenergy.ca/content/uploads/2022/05/Management-Information-Circular.pdf</a>
	2-22 Statement on sustainable development strategy	Sustainability at the core of our business, pages 4-5
	2-23 Policy commitments	Sustainability at the core of our business, pages 4-5 Environmental, Social and Governance (ESG) Strategy: Building a Sustainable Future, pages 13-17 We offer inclusive and quality employment, page 32 We act with integrity, accountability and transparency, page 67
	2-24 Embedding policy commitments	Environmental, Social and Governance (ESG) Strategy: Building a Sustainable Future, pages 13-17
	2-25 Processes to remediate negative impacts	We work for a greener and cleaner planet, page 18 We offer inclusive and quality employment, page 32 We act with integrity, accountability and transparency, page 67 Complaint management, pages 72-73
	2-26 Mechanisms for seeking advice and raising concerns	Complaint management, pages 72-73 We have mechanisms in place for our stakeholders to raise concerns about our business conduct, and to date we have not identified any material issues that could represent actual or potential negative impacts. However, we are constantly working to promote integrity and compliance and, in any case, should any issues arise, we have policies, mechanisms and best practices in place with a preventive approach.
	2-27 Compliance with laws and regulations	At Frontera, we live ethics and compliance, pages 69-71 Prevention and detection actions, pages 71-73
	2-28 Membership associations	Sustainability at the core of our business, page 4-5 Environmental, Social and Governance (ESG) Strategy: Building a Sustainable Future, pages 13-17 Collective actions to promote integrity, page 73
	2-29 Approach to stakeholder engagement	Transparency, pages 76-77
2-30 Collective bargaining agreements	Labour relations / freedom of association, pages 47-48	

GRI STANDARD	GRI DISCLOSURE	LOCATION
<b>GRI 3: Material topics 2021</b>	3-1 Process to determine material topics	In 2020 we conducted a materiality analysis that will be updated in the short term. To consult on the materiality analysis please see pages 12-13 on <a href="https://www.fronteraenergy.ca/content/uploads/2016/10/ENG-SustainabilityReport2020-OK_V16-07072021.pdf">https://www.fronteraenergy.ca/content/uploads/2016/10/ENG-SustainabilityReport2020-OK_V16-07072021.pdf</a>
	3-2 List of material topics	Environmental, Social and Governance (ESG) Strategy: Building a Sustainable Future, pages 13-16 We work for a greener and cleaner planet, pages 18 We offer inclusive and quality employment, page 32 We mobilize the local economy, page 55 We contribute to the sustainable development of the communities where we operate, page 60 We act with integrity, accountability and transparency, page 67
	3-3 Management of material topics	Environmental, Social and Governance (ESG) Strategy: Building a Sustainable Future, pages 13-16 We work for a greener and cleaner planet, page 18 We offer inclusive and quality employment, page 32 We mobilize the local economy, page 55 We contribute to the sustainable development of the communities where we operate, page 60 We act with integrity, accountability and transparency, page 67
<b>GRI 204: Procurement practices 2016</b>	204-1 Proportion of spending on local suppliers	Amount and percentage purchased from local suppliers, page 58
<b>We work for a greener and cleaner planet</b>		
<b>GRI 3: Material topics 2021</b>	3-3 / 11.1.1 / 11.2.1 / 11.3.1 Management of material topics	Environmental, Social and Governance (ESG) Strategy: Building a Sustainable Future, We work for a greener and cleaner planet, page 13 We work for a greener and cleaner planet, pages 18 Climate action, page 19 ESG 2022 Goals, page 23
<b>GRI 302: Energy 2016</b>	302-1 / 11.1.2 Energy consumption within the organization	Efficient energy use: Electric and thermal energy generated by type of fuel, page 21
	302-2 / 11.1.3 Energy consumption outside of the organization	Efficient energy use: Power purchased from utilities according to usage, page 21
	302-3 / 11.1.4 Energy intensity	Efficient energy use: Energy intensity: consumption of electric and thermal energy in and out of the fields, including administrative offices, page 22
<b>GRI 305: Emissions 2016</b>	305-1 / 11.1.5 Direct (Scope 1) GHG emissions	GHG emissions (Ton CO2 eq), page 23
	305-2 / 11.1.6 Energy indirect (Scope 2) GHG emissions	GHG emissions (Ton CO2 eq), page 23
	305-3 / 11.1.7 Other indirect (Scope 3) GHG emissions	GHG emissions (Ton CO2 eq), page 23

GRI STANDARD	GRI DISCLOSURE	LOCATION
<b>GRI 305: Emissions 2016</b>	305-4 / 11.1.8 GHG emissions intensity	Intensity of greenhouse gas emissions per barrel of oil equivalent produced, page 23
	305-5/ 11.2.3 Reduction of GHG emissions	10-year climate action strategy, page 20 Initiatives to move forward, page 22
	305-7 / 11.3.2 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Information unavailable, Company is working to measure other greenhouse gases than CO2 in next years
<b>GRI 3: Material topics 2021</b>	3-3 / 11.6.1 Management of material topics	Environmental, Social and Governance (ESG) Strategy: Building a Sustainable Future, We work for a greener and cleaner planet, page 13 We work for a greener and cleaner planet, pages 18 Clean water and sanitation, page 24 We continue our progress in sustainable water management, pages 26-27 ESG 2022 Goals, page 27
<b>GRI 303: Water and effluents 2018</b>	303-1 / 11.6.2 Interactions with water as a shared resource	Clean water and sanitation, page 24
	303-2 / 11.6.3 Management of water discharge-related impacts	Clean water and sanitation, page 24
	303-3 / 11.6.4 Water withdrawal	Water collection by supply source, page 25
	303-4 / 11.6.5 Water discharge	Clean water and sanitation, page 24 Wastewater generation (m3 / year), page 26 Water discharged in all areas by category (mega liters), page 26
	303-5 / 11.6.6 Water consumption	Total water consumption by type of use in Colombia, page 25
<b>GRI 3: Material topics 2021</b>	3-3 / 11.4.1 Management of material topics	Environmental, Social and Governance (ESG) Strategy: Building a Sustainable Future, We work for a greener and cleaner planet, page 13 We work for a greener and cleaner planet, page 18 Life and ecosystems, page 28 ESG 2022 Goals, page 29
<b>GRI 304: Biodiversity 2016</b>	304-1 / 11.4.2 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Life and ecosystems, page 28 Environmental Compliance Strategy, page 30
	304-2 / 11.4.3 Significant impacts of activities, products and services on biodiversity	Life and ecosystems, page 28 Environmental Compliance Strategy, page 30

GRI STANDARD	GRI DISCLOSURE	LOCATION
<b>GRI 304: Biodiversity 2016</b>	304-3 / 11.4.4 Habitats protected or restored	Life and ecosystems, page 28 Regional strategy: we have a positive impact on the ecosystems where we operate, page 29
	304-4 / 11.4.5 IUCN Red List species and national conservation list species with habitats in areas affected by operations	Life and ecosystems, page 28 Environmental Compliance Strategy, page 30
<b>GRI 306: Waste 2020</b>	306-1 / 11.5.2 Waste generation and significant waste-related impacts	Responsible consumption and production, page 30
	306-2 / 11.5.3 Management of significant waste-related impacts	Responsible consumption and production, page 30
	306-3 / 11.5.4 Waste generated	Responsible consumption and production, page 30
	306-4 / 11.5.5 Waste diverted from disposal	Responsible consumption and production, page 30 ESG 2022 Goals, page 30
	306-5 / 11.5.6 Waste directed to disposal	Responsible consumption and production, page 30
<b>We contribute to progress and to a higher quality of life: We offer inclusive and quality employment</b>		
<b>GRI 401: Employment 2016</b>	401-1 / 11.10.2 New employee hires and employee turnover	New hires, page 35
	401-2 / 11.10.3 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Well-being, quality of life and workplace environment, pages 46-47
<b>GRI 404: Training and education 2016</b>	404-2 / 11.10.7 Programs for upgrading employee skills and transition assistance programs	Organizational Development Strategy, pages 38-45
<b>GRI 3: Material topics 2021</b>	3-3 / 11.11.1 Management of material topics	Environmental, Social and Governance (ESG) Strategy: Building a Sustainable Future, We contribute to progress and to a higher quality of life (Diversity, inclusion and equality), page 13-15 Diversity, inclusion and equality, page 33 We are committed to gender equality, pages 37-38 2022 ESG Goals, page 49
<b>GRI 202: Market presence 2016</b>	202-2 / 11.11.2 Proportion of senior management hired from the local community	Number of payroll employees by gender and country, page 34 Number of payroll employees by job category and gender, page 35



GRI STANDARD	GRI DISCLOSURE	LOCATION
<b>GRI 401: Employment 2016</b>	401-3 / 11.11.3 Parental leave	Canada • Women 0 • Men 0 Colombia • Women 10 • Men 11 Peru • Women 0 • Men 0 Ecuador • Women 0 • Men 0
<b>GRI 404: Training and education 2016</b>	404-1 / 11.11.4 Average hours of training per year per employee	Training indicators, page 43
<b>GRI 405: Diversity and equal opportunity 2016</b>	405-1 / 11.11.5 Diversity of governance bodies and employees	Number of payroll employees by job category and gender, page 35 Number of new hires by gender and age ranges in Colombia, page 35 Proportion of women in the workforce, page 37
	405-2 / 11.11.6 Ratio of basic salary and remuneration of women to men	Equal pay, page 38
<b>GRI 3: Material topics 2021</b>	3-3 / 11.9.1 Management of material topics	Environmental, Social and Governance (ESG) Strategy: Building a Sustainable Future, We contribute to progress and to a higher quality of life (High occupational health and industrial safety standards), page 14 We offer inclusive and quality employment, page 32 Industrial safety and occupational health, page 50 2022 ESG Goals, page 54
<b>GRI 403: Occupational health and safety 2018</b>	403-1 / 11.9.2 Occupational health and safety management system	Our strategy to strengthen HSE culture is based on four pillars, pages 52-53
	403-2 / 11.9.3 Hazard identification, risk assessment, and incident investigation	Our strategy to strengthen HSE culture is based on four pillars, pages 52-53
	403-3 / 11.9.4 Occupational health services	Our strategy to strengthen HSE culture is based on four pillars, pages 52-53
	403-4 / 11.9.5 Worker participation, consultation, and communication on occupational health and safety	Our strategy to strengthen HSE culture is based on four pillars, pages 52-53
	403-5 / 11.9.6 Worker training on occupational health and safety	Our strategy to strengthen HSE culture is based on four pillars, pages 52-53



GRI STANDARD	GRI DISCLOSURE	LOCATION
<b>GRI 403: Occupational health and safety 2018</b>	403-6 / 11.9.7 Promotion of worker health	Our strategy to strengthen HSE culture is based on four pillars, pages 52-53
	403-7 / 11.9.8 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Our strategy to strengthen HSE culture is based on four pillars, pages 52-53
	403-8 / 11.9.9 Workers covered by an occupational health and safety management system	Corporate industrial safety indicators, page 51
	403-9 / 11.9.10 Work-related injuries	Corporate industrial safety indicators, page 51
	403-10 / 11.9.11 Work-related ill health	Occupational health, page 54
<b>We contribute to progress and to a higher quality of life</b>		
<b>GRI 3: Material topics 2021</b>	3-3 / 11.15.1 Management of material topics	Environmental, Social and Governance (ESG) Strategy: Building a Sustainable Future, We contribute to progress and to a higher quality of life (Mobilizing the local economy and Sustainable community development), page 14 We mobilize the local economy, page 55 2022 ESG Goals, page 59 We foster the sustainable development of the communities where we operate, pages 60-62 2022 ESG Goals, page 66
<b>GRI 413: Local communities 2016</b>	413-1 / 11.15.2 Operations with local community engagement, impact assessments, and development programs	Local supplier strengthening program, pages 57-59 Social Investment Framework, page 62 Investment lines, pages 62-64 COVID-19 Supports, page 64 #YoTransformo (#ITransform): Corporate Volunteering, page 65 Puerto Bahia Foundation, page 65 We generate closeness through communication, page 66
	413-2 / 11.15.3 Operations with significant actual and potential negative impacts on local communities	We foster the sustainable development of the communities where we operate, pages 60-62
<b>We act with integrity, accountability and transparency</b>		
<b>GRI 3: Material topics 2021</b>	3-3 / 11.20.1 Management of material topics	Environmental, Social and Governance (ESG) Strategy: Building a Sustainable Future, We act with integrity, accountability and transparency, page 15 We act with integrity, accountability and transparency, page 67 Business ethics and compliance, page 68

GRI STANDARD	GRI DISCLOSURE	LOCATION
<b>GRI 205: Anti-corruption 2016</b>	205-1 / 11.20.2 Operations assessed for risks related to corruption	At Frontera, we live ethics and compliance, pages 69-71 Prevention and detection actions, pages 71-73
	205-2 / 11.20.3 Communication and training about anti-corruption policies and procedures	At Frontera, we live ethics and compliance, pages 69-71 Prevention and detection actions, pages 71-73
	205-3 / 11.20.4 Confirmed incidents of corruption and actions taken	Zero confirmed incidents of corruption and actions taken.
<b>GRI 406: Non-discrimination 2016</b>	406-1 / 11.11.7 Incidents of discrimination and corrective actions taken	Zero incidents of discrimination and corrective actions taken.
<b>GRI 410: Security practices 2016</b>	410-1 / 11.18.2 Security personnel trained in human rights policies or procedures	We promote voluntary security and human rights principles, page 75

## SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB) INDEX

TOPIC	CODE	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	FRONTERA DISCLOSURE
Greenhouse Gas Emissions	SASB EM-EP-110a.1	Gross global Scope 1 emissions, percentage methane, percentage covered under emissions-limiting regulations	Quantitative	Metric tons CO <sub>2</sub> -e (t), Percentage (%)	GHG emissions (Ton CO <sub>2</sub> eq), page 23
	SASB 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	Quantitative	Metric tons CO <sub>2</sub> -e	Company reported its scope 1 emissions from flared hydrocarbons, other combustion, and process emissions, page 21, 23
	EM-EP-110a.3	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Discussion and Analysis	n/a	10-year climate action strategy, page 20
Air Quality	EM-EP-120a.1	Air emissions of the following pollutants: (1) NO <sub>x</sub> (excluding N <sub>2</sub> O), (2) SO <sub>x</sub> , (3) volatile organic compounds (VOCs), and (4) particulate matter (PM <sub>10</sub> )	Quantitative	Metric tons (t)	Information unavailable, Company is working to measure other greenhouse gases than CO <sub>2</sub> in next years
Water Management	EM-EP-140a.1	(1) Total fresh water withdrawn, (2) total fresh water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)	Water collection by supply source, page 25 Total water consumption by type of use in Colombia, page 25
	EM-EP-140a.2	Volume of produced water and flowback generated; percentage (1) discharged, (2) injected, (3) recycled; hydrocarbon content in discharged water	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%), Metric tons (t)	Water collection by supply source, page 25 Total water consumption by type of use in Colombia, page 25 Wastewater generation (m <sup>3</sup> / year), page 26
	EM-EP-140a.3	Percentage of hydraulically fractured wells for which there is public disclosure of all fracturing fluid chemicals used	Quantitative	Percentage (%)	There are not fractured wells in 2021

TOPIC	CODE	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	FRONTERA DISCLOSURE
Water Management	EM-EP-140a.4	Percentage of hydraulic fracturing sites where ground or surface water quality deteriorated compared to a baseline	Quantitative	Percentage (%)	Zero - 0%
Biodiversity Impacts	EM-EP-160a.1	Description of environmental management policies and practices for active sites	Discussion and Analysis	n/a	We work for a greener and cleaner planet, page 18 Life and ecosystems, page 28
	EM-EP-160a.2	Number and aggregate volume of hydrocarbon spills, volume in Arctic, volume impacting shorelines with ESI rankings 8-10, and volume recovered	Quantitative	Number, Barrels (bbls)	Incident prevention and repair, page 30
	EM-EP-160a.3	Percentage of (1) proved and (2) probable reserves in or near sites with protected conservation status or endangered species habitat	Quantitative	Percentage (%)	Regional strategy: we have a positive impact on the ecosystems where we operate, page 29
Security, Human Rights & Rights of Indigenous Peoples	EM-EP-210a.1	Percentage of (1) proved and (2) probable reserves in or near areas of conflict	Quantitative	Percentage (%)	Frontera Energy Corporation, pages 6-7
	EM-EP-210a.2	Percentage of (1) proved and (2) probable reserves in or near indigenous land	Quantitative	Percentage (%)	Frontera Energy Corporation, pages 6-7
	SASB 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	Discussion and Analysis	n/a	We foster the sustainable development of the communities where we operate, pages 60-62 We promote voluntary security and human rights principles, page 75
Community Relations	EM-EP-210b.1	Discussion of process to manage risks and opportunities associated with community rights and interests	Discussion and Analysis	n/a	We foster the sustainable development of the communities where we operate, pages 60-62
	EM-EP-210b.2	Number and duration of non-technical delays	Quantitative	Number, Days	Doesn't apply
Workforce Health & Safety	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) full-time employees, (b) contract employees, and (c) short-service employees	Quantitative	Rate, Hours (h)	Corporate industrial safety indicators, page 51
	EM-EP-320a.2	Discussion of management systems used to integrate a culture of safety throughout the exploration and production lifecycle	Discussion and Analysis	n/a	Industrial safety and occupational health, page 50 Our strategy to strengthen HSE culture is based on four pillars, page 52
Reserves Valuation & Capital Expenditures	EM-EP-420a.1	Sensitivity of hydrocarbon reserve levels to future price projection scenarios that account for a price on carbon emissions	Quantitative	Million barrels (MMbbls), Million standard cubic feet (MMscf)	The company's annual reserves assessment estimates the hydrocarbon volumes at a certain oil price indicated in the standard.

TOPIC	CODE	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	FRONTERA DISCLOSURE
Reserves Valuation & Capital Expenditures	EM-EP-420a.2	Estimated carbon dioxide emissions embedded in proved hydrocarbon reserves	Quantitative	Metric tons (t) CO <sub>2</sub> -e	In the reserves process we do not currently estimate carbon dioxide emissions associated with our reserves.
	EM-EP-420a.3	Amount invested in renewable energy, revenue generated by renewable energy sales	Quantitative	Reportingcurrency	In 2021, company didn't invest in renewable energy. On 2022 , we will start building of solar farm at CPE- 6, page 22
	EM-EP-420a.4	Discussion of how price and demand for hydrocarbons and/or climate regulation influence the capital expenditure strategy for exploration, acquisition, and development of assets	Discussion and Analysis	n/a	Risk management, page 19
Business Ethics & Transparency	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	Quantitative	Percentage (%)	Not applicable. Colombia is not among the 20 countries in Transparency International's Corruption Perceptions Index.
	EM-EP-510a.2	Description of the management system for prevention of corruption and bribery throughout the value chain	Discussion and Analysis	n/a	Company apply due dilligence to third parties
Management of the Legal & Regulatory Environment	EM-EP-530a.1	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	Discussion and Analysis	n/a	Environmental, Social and Governance (ESG) Strategy: Building a Sustainable Future, pages 13-17 We work for a greener and cleaner planet, page 18
Critical Incident Risk Management	EM-EP-540a.1	Process Safety Event (PSE) rates for Loss of Primary Containment (LOPC) of greater consequence (Tier 1)	Quantitative	Rate	We start to implement the Process Safety Event (PSE), next year we will report the rate associated to LOPC
	EM-EP-540a.2	Description of management systems used to identify and mitigate catastrophic and tail-end risks	Discussion and Analysis	n/a	Risk management, page 19
	CODE	ACTIVITY METRIC	CATEGORY	UNIT OF MEASURE	
	EM-EP-000.A	Production of: (1) oil, (2) natural gas, (3) synthetic oil, and (4) synthetic gas	Quantitative	Thousand barrels per day (Mbbl/day); Million standard cubic feet per day (MMscf/day)	Frontera Energy Corporation, pages 6-8 Operational and financial results, page 9
	EM-EP-000.B	Number of offshore sites	Quantitative	Number	Frontera Energy Corporation, pages 6-8
	EM-EP-000.C	Number of terrestrial sites	Quantitative	Number	Frontera Energy Corporation, pages 6-7

## TCFD DISCLOSURE

Governance		Disclosure / Explanation
<p>Disclose the organization's governance around climate-related risks and opportunities.</p>	<p>Board's oversight of climate-related risks and opportunities</p>	<p>Environmental, Social and Governance (ESG) Strategy: Building a Sustainable Future, page 13 Climate action, page 19 Climate actions is one of the relevant programmes of environmental strategy, this is implemented by all the company and leading by the HSEQ team. The CEO acts as the chair of management's health, safety and environment committee and management's social investment committee, which are tasked with implementing and monitoring the Corporation's activities in these areas. The Board, on recommendation from the Corporate Governance, Nominating and Sustainability Committee, is responsible for ensuring that the Corporation has a governance system in place and that the system is operating effectively.</p>
	<p>Management's role in assessing and managing climate-related risks and opportunities</p>	
Strategy		
<p>Disclose the actual and potential impacts of climate-related risks and opportunities on the organization's business, strategy, and financial planning where such information is material.</p>	<p>Climate-related risks and opportunities the organization has identified over the short, medium, and long-term</p>	<p>Environmental, Social and Governance (ESG) Strategy: Building a Sustainable Future, pages 13 and 16 We work for a greener and cleaner planet, page 18 Climate action, page 19 10-year climate action strategy, page 20 ESG 2022 Goals, page 23</p>
	<p>Impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning</p>	
	<p>Resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario</p>	
Risk Management		
<p>Disclose how the organization identifies, assesses, and manages climate-related risks.</p>	<p>Organization's processes for identifying and assessing climate-related risks</p>	<p>Environmental, Social and Governance (ESG) Strategy: Building a Sustainable Future, pages 13 and 16 We work for a greener and cleaner planet, page 18 Climate action, page 19 10-year climate action strategy, page 20 ESG 2022 Goals, page 23</p>
	<p>Organization's processes for managing climate-related risks</p>	
	<p>Processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management</p>	

Metrics and Targets		Disclosure / Explanation
<p>Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material.</p>	<p>Metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process</p>	<p>Environmental, Social and Governance (ESG) Strategy: Building a Sustainable Future, page 16 Climate action, page 19 ESG 2022 Goals, page 23</p>
	<p>Scope 1, Scope 2, and, if appropriate, Scope 3 GHG emissions, and the related risks</p>	<p>Energy Electric and thermal energy generated by type of fuel, page 21 Consumption of electric and thermal energy generated, page 21 Power purchased from utilities according to usage, page 21 Energy intensity: consumption of electric and thermal energy in and out of the fields, including administrative offices, page 22</p>
	<p>Targets used by the organization to manage climate-related risks and opportunities and performance against targets</p>	<p>Emissions GHG emissions (Ton CO2 eq), page 23 Intensity of greenhouse gas emissions per barrel of oil equivalent produced, page 23</p>