

FRONTERA
ENERGY

2022

ESG DISCLOSURE INDEXES

ESG DISCLOSURE INDEXES:
GRI / United Nations Global Compact
(UNGC) / Sustainable Development
Goals (SDG)

Statement of use Frontera Energy Corporation has reported the information cited in this GRI disclosure index in accordance with the GRI Standards for the period from January 1, 2022 to December 31, 2022

GRI 1 used GRI 1: Foundation 2021

Applicable GRI Sector Standard(s) GRI 11: Oil & Gas

GRI Standard/ Other sources	Disclosures	Location:	Other frameworks		GRI Sector Standard(s) Reference no.
		Reveal and Page	UNGC	ODS	
Contenidos generales					
GRI 2: General disclosures 2021	2-1 Organiza-tional details	2022 ESG Report Fron-tera Energy Corporation. Page 4 / Frontera Energy Corpo-ration. Page 14 / Moving forward to Building a Sustainable Future. Pages 8-15			
	2-2 Entities included in the organization's sustainability reporting	2022 ESG Report Fron-tera Energy Corporation. Page 4/ Moving forward to Build-ing a Sustainable Future. Pages 8-15			
	2-3 Reporting period, frequen-cy and contact point	2022 ESG Report Fron-tera Energy Corporation. Pages 2-3/ Moving forward to Build-ing a Sustainable Future. Pages 8-15			
	2-4 Restate-ments of infor-mation	For further information see footnotes. Pages 48, 71			
	2-5 external assurance	Frontera’s 2022 ESG Re-port has not been assured by an external organiza-tion. We are analyzing the viability of conducting external verification in the mid-term			
	2-6 Activities, value chain and other business relationships	Frontera Energy Corpora-tion. Pages 16-17			

GRI Standard/ Other sources	Disclosures	Location:	Other frameworks		GRI Sector Standard(s) Reference no.
		Reveal and Page	UNGC	ODS	
GRI 2: General disclosures 2021	2-7 Employees	We attract and retain the best talent. Pages 68-69	Principle 1: Businesses should support and respect the protection of internationally proclaimed human right.		
	2-8 Workers who are not employees	We attract and retain the best talent. Pages 68-69 We promote and mobilize the local economy. Page 104	Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining Principle 6: the elimination of discrimination in respect of employment and occupation.		
	2-9 Governance structure and composition	Good corporate governance. Pages 114-117 For more information on the Board of Directors and its committees, please refer to our web page: https://www.fronteraenergy.ca/corporate-governance/ Management Proxy Circular to 2023: (p. 34) https://www.fronteraenergy.ca/content/uploads/2023/04/FEC-2023-AGM-Management-Information-Circular.pdf			
	2-10 Nomination and selection of the highest governance body	Board of Directors. Pages 115-116. More information can be found in our Management Proxy Circular to 2023: (p. 9-15) https://www.fronteraenergy.ca/content/uploads/2023/04/FEC-2023-AGM-Management-Information-Circular.pdf			

GRI Standard/ Other sources	Disclosures	Location:	Other frameworks		GRI Sector Standard(s) Reference no.
		Reveal and Page	UNGC	ODS	
GRI 2: General disclosures 2021	2-11 Chair of the highest governance body	Board of Directors. Pages 115-116 The Chairman of the Board of Directors is Mr. Gabriel de Alba. Mr. de Alba is independent. See Proxy Circular to 2023: (p. 10) https://www.fronteraenergy.ca/content/uploads/2023/04/FEC-2023-AGM-Management-Information-Circular.pdf			
	2-12 Role of the highest governance body in overseeing the management of impacts	Board of Directors. Pages 115-116 For more information can be found in our Management Proxy Circular to 2023: (p. 34-38) https://www.fronteraenergy.ca/content/uploads/2023/04/FEC-2023-AGM-Management-Information-Circular.pdf			
	2-13 Delegation of responsibility for managing impacts	Board of Directors. Pages 115-116			
	2-14 Role of the highest governance body in sustainability reporting	Board of Directors. Pages 115-116 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	Management of conflicts of interest. Page 138			

GRI Standard/ Other sources	Disclosures	Location:	Other frameworks		GRI Sector Standard(s) Reference no.
		Reveal and Page	UNGC	ODS	
GRI 2: General disclosures 2021	2-16 Communication of critical concerns	Management of complaints. Page 139			
	2-17 Collective knowledge of the highest governance body	Board of Directors. Pages 115-116 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.			
	2-18 Evaluation of the performance of the highest governance body	Board of Directors. Pages 115-116 More information can be found in our Management Proxy Circular to 2023: (p. 41) https://www.fronteraenergy.ca/content/uploads/2023/04/FEC-2023-AGM-Management-Information-Circular.pdf			

GRI Standard/ Other sources	Disclosures	Location:	Other frameworks		GRI Sector Standard(s) Reference no.
		Reveal and Page	UNGC	ODS	
GRI 2: General disclosures 2021	2-19 Remuneration policies	For information related to the remuneration policies for directors and senior officers see our Management Proxy Circular to 2023: (p. 16-30) https://www.fronteraenergy.ca/content/uploads/2023/04/FEC-2023-AGM-Management-Information-Circular.pdf			
	2-20 Process to determine remuneration	For information related to the remuneration policies for directors and senior officers see our Management Proxy Circular to 2023: (p. 16-30) https://www.fronteraenergy.ca/content/uploads/2023/04/FEC-2023-AGM-Management-Information-Circular.pdf			
	2-21 Annual total compensation ratio	For information related to the remuneration policies for directors and senior officers see our Management Proxy Circular to 2023: (p. 16-30) https://www.fronteraenergy.ca/content/uploads/2023/04/FEC-2023-AGM-Management-Information-Circular.pdf			
	2-22 Statement on sustainable development strategy"	Building a sustainable future: Environmental, social, and corporate governance (ESG) strategy). Pages 18-19			
	2-23 Policy commitments	Building a sustainable future: Environmental, social, and corporate governance (ESG) strategy). Pages 18-19			

GRI Standard/ Other sources	Disclosures	Location:	Other frameworks		GRI Sector Standard(s) Reference no.
		Reveal and Page	UNGC	ODS	
GRI 2: General disclosures 2021	2-24 Embedding policy commitments	Building a sustainable future: Environmental, social, and corporate governance (ESG) strategy). Pages 18-19			
	2-25 Processes to remediate negative impacts	Comprehensive risk management. Pages 37-39 We promote diversity and contribute to social progress and inclusive development. Page 60. / We act with excellence, integrity, consistency, and transparency. Page 112 / Management of complaints. Page 139 Cybersecurity. Pages 140-141			
	2-26 Mechanisms for seeking advice and raising concerns	Transparency. Page 117			
	2-27 Compliance with laws and regulations	Our structure to leverage the culture of integrity and compliance. Page 133			
	2-28 Membership associations	2022 ESG Report Frontera Energy Corporation. Page 4 / Moving forward to Building a Sustainable Future. Page 8-15 Building a sustainable future: Environmental, social and corporate governance Pages 18-19			
	2-29 Approach to stakeholder engagement	Transparency. Page 117			

GRI Standard/ Other sources	Disclosures	Location:	Other frameworks		GRI Sector Standard(s) Reference no.
		Reveal and Page	UNGC	ODS	
	2-30 Collective bargaining agreements	Industrial relations / freedom of association. Page 77			
Material topics					
GRI 3: Material topics 2021	3-1 Process to determine material topics	Materiality analysis. Pages 20-21			
	3-2 List of material topics	Materiality analysis. Pages 20-21			
Climate action					
GRI 3: Material topics 2021	3-3 Management of material topics	Climate action. Page 34 / Climate action strategy. Page 35	Principle 7: Businesses should support a precautionary approach to environmental challenges.	7.2, 13.1, 13.2	11.1.1/ 11.2.1/ 11.2.3
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Emissions and carbon footprint. Page 43	Principle 8: undertake initiatives to promote greater environmental responsibility.		11.1.5
	305-2 Energy indirect (Scope 2) GHG emissions	Emissions and carbon footprint. Page 43	Principle 9: encourage the development and diffusion of environmentally friendly technologies.		11.1.6
	305-3 Other indirect (Scope 3) GHG emissions	Emissions and carbon footprint. Page 43			11.1.7
	305-4 GHG emissions intensity	Emissions and carbon footprint. Page 43			11.1.8
	305-5 Reduction of GHG emissions	Climate action. Page 34			11.2.2

GRI Standard/ Other sources	Disclosures	Location:	Other frameworks		GRI Sector Standard(s) Reference no.
		Reveal and Page	UNGC	ODS	
GRI 302: Energy 2016	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Climate action strategy. Page 34			11.3.2
	302-1 Energy consumption within the organization	Efficient energy use. Page 40-41			11.1.2
	302-2 Energy consumption outside of the organization	Efficient energy use. Page 40-41			11.1.3
	302-3 Energy intensity	Efficient energy use. Page 40-41			11.1.4
	Comprehensive risk management				
GRI 3: Material topics 2021	3-3 Management of material topics	Comprehensive risk management. Page 37-38 / Management of compliance risks. Page 137 /Cybersecurity. Pages 140-141		3.9, 3.D, 8.8, 10.5,13.1, 16.5, 17.14	
Clean water and sanitation					
GRI 3: Material topics 2021	3-3 Management of material topics	Clean water and sanitation. Pages 45-49	Principle 7: Businesses should support a precautionary approach to environmental challenges.	6.3, 6.4, 6.5, 6.6	11.6.1
GRI 303: Water and effluents 2018	303-1 Interactions with water as a shared resource	Clean water and sanitation. Pages 45-49			11.6.2

GRI Standard/ Other sources	Disclosures	Location:	Other frameworks		GRI Sector Standard(s) Reference no.
		Reveal and Page	UNGC	ODS	
	303-2 Management of water discharge-related impacts	Clean water and sanitation. Pages 45-49	Principle 8: undertake initiatives to promote greater environmental responsibility.		11.6.3
	303-3 Water withdrawal	Water collection by supply source. Page 46	Principle 9: encourage the development and diffusion of environmentally friendly technologies.	6.3, 6.4, 6.5, 6.6	11.6.4
	303-4 Water discharge	Water discharged in all areas by category. Pages 45-49			11.6.5
	303-5 Water consumption	Total water consumption by type of use. Page 46			11.6.6
Life and ecosystems					
GRI 3: Material topics 2021	3-3 Management of material topics	Life and ecosystems. Pages Pages 50-53	Principle 7: Businesses should support a precautionary approach to environmental challenges.		11.4.1
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	Life and ecosystems. Pages 50-53 / Environmental compliance strategy Pages 56-57	Principle 8: undertake initiatives to promote greater environmental responsibility.	12.2, 15.1, 15.2, 15.4, 15.5, 15.8	11.4.2
	304-2 Significant impacts of activities, products, and services on biodiversity	Life and ecosystems. Pages 50-53 / Environmental compliance strategy Pages 56-57	Principle 9: encourage the development and diffusion of environmentally friendly technologies.		11.4.3
	304-3 Habitats protected or restored	Life and ecosystems. Pages 50-53			11.4.4

GRI Standard/ Other sources	Disclosures	Location:	Other frameworks		GRI Sector Standard(s) Reference no.
		Reveal and Page	UNGC	ODS	
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	Life and ecosystems. Pages 50-53			11.4.5
Responsible consumption and production					
GRI 3: Material topics 2021	3-3 Management of material topics	Responsible consumption and production. Pages 54-55	Principle 7: Businesses should support a precautionary approach to environmental challenges. Principle 8: undertake initiatives to promote greater environmental responsibility. Principle 9: encourage the development and diffusion of environmentally friendly technologies.	12.4, 12.5, 12.6	11.5.1
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Responsible consumption and production. Pages 54-55			11.5.2
	306-2 Management of significant waste-related impacts	Responsible consumption and production. Pages 54-55			11.5.3
	306-3 Waste generated	Responsible consumption and production. Pages 54-55			11.5.4
	306-4 Waste diverted from disposal	Responsible consumption and production. Pages 54-55			11.5.5
	306-5 Waste direct to disposal	Responsible consumption and production. Pages 54-55			11.5.6
Diversity, equity and inclusion, and human talent management					
GRI 3: Material topics 2021	3-3 Management of material topics	We generate quality, inclusive and transformative employment. Page 62	Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights.	5.1, 5.5, 5.a, 8.5, 8.8, 10.2	11.11.1
GRI 202: Market presence 2016	202-2 Proportion of senior management hired from the local community	We attract and retain the best talent. Page 68			11.11.2

GRI Standard/ Other sources	Disclosures	Location:	Other frameworks		GRI Sector Standard(s) Reference no.
		Reveal and Page	UNGC	ODS	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	New hires. Page 69	Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights. Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining. Principle 6: the elimination of discrimination in respect of employment and occupation.	5.1, 5.5, 5.a, 8.5, 8.8, 10.2	11.10.2
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	We provide comprehensive wellness and flexibility. Pages 79-80			11.10.3
GRI 404: Training and education 2016	404-1 Average hours of training per year per employee	We promote the professional and personal development of our talent. Pages 71-72			11.10.6 / 11.11.4
	404-2 Programs for upgrading employee skills and transition assistance programs	Your Path at Frontera. Pages 73-74/ Culture and leadership Model. Page 76			11.7.3 / 11.10.7
	404-3 Percentage of employees receiving regular performance and career development reviews	Number of employees who received performance evaluations. Page 75			
GRI 405: Diversity and equal opportunity 2016	405-1 Diversity of governance bodies and employees	Percentage of employees by gender. Page 67/ Proportion of women in the workforce. Page 66/ Number of employees by age and gender in 2022. Page 67/ Number of people by type of employment contract and gender. Page 68/ Number of payroll employees by job category and gender. Page 69/ Your Path at Frontera. Pages 73-74 Diverse Board. Page 116			11.11.5

GRI Standard/ Other sources	Disclosures	Location:	Other frameworks		GRI Sector Standard(s) Reference no.
		Reveal and Page	UNGC	ODS	
GRI 405: Diversity and equal opportunity 2016	405-2 Ratio of basic salary and remuneration of women to men	Metrics associated with diversity and equity. Page 65			11.11.6
Health and safety at work					
GRI 3: Material topics 2021	3-3 Management of material topics	Health and safety at work. Pages 82-87			11.9.1
GRI 403: Occupational health and safety 2018	403-1 Occupational health and safety management system	Health and safety at work. Page 83			11.9.2
	403 -2 Hazard identification, risk assessment, and incident investigation	Incident management. Page 53			11.9.3
	403-3 Occupational health services	Health and safety at work. Pages 82-87		3.4, 3.5, 3.9, 3.d	11.9.4
	403-4 Worker participation, consultation, and communication on occupational health and safety	Life first. Pages 84-87			11.9.5
	403-5 Worker training on occupational health and safety	Life first. Pages 84-87			11.9.6

GRI Standard/ Other sources	Disclosures	Location:	Other frameworks		GRI Sector Standard(s) Reference no.
		Reveal and Page	UNGC	ODS	
GRI 403: Occupational health and safety 2018	403-8 Workers covered by an occupational health and safety management system	100% of employees covered			11.9.9
	403-9 Work-related injuries	Health and safety work . Page 84			11.9.10
	403-10 Work-related ill health	Health and safety work . Page 84			11.9.11
Community commitment					
GRI 3: Material topics 2021	3-3 Management of material topics	We are development partners. Pages 88-103	Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights. Principle 2: make sure that they are not complicit in human rights abuses.		11.15.1
GRI 413: Local communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	We are development partners. Pages 88-103		1.2, 1.4, 3.8, 5.4, 5.a, 6.2, 6.b, 7.1, 11.1, 14.b	11.15.2
Responsible supply chain management					
GRI 3: Material topics 2021	3-3 Management of material topics	We promote and mobilize the local economy. Pages 104-111	Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining		11.15.1
GRI 413: Local communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Supply, competitiveness and value sharing model. Pages 104-109		5.1, 5.2, 5.a, 8.2, 8.3,	11.15.2

GRI Standard/ Other sources	Disclosures	Location:	Other frameworks		GRI Sector Standard(s) Reference no.
		Reveal and Page	UNGC	ODS	
Responsible supply chain management					
GRI 204: Procure-ments practices 2016	204-1 Proportion of spending on local suppliers	Phase IV: generating greater procurement opportunities. Pages 108-109	Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining	5.1, 5.2, 5.a, 8.2, 8.3,	11.14.6
Financial performance and operational excellence					
GRI 3: Material topics 2021	3-3 Management of material topics	Financial performance and operational excellence. Pages 119-127		8.1, 8.2 , 8.3, 16.10, 16.b, 17.3, 17.14, 17.16	
GRI 201: Economic perfor-mance 2016	201-1 Direct economic value generated and distributed	Financial performance and operational excellence. Pages 121-123			11.14.2 / 11.21.2
	201-2 Financial implications and other risks and opportunities due to climate change	Comprehensive risk management. Page 37			11.2.2
Innovation and competitiveness					
GRI 3: Material topics 2021	3-3 Management of material topics	Innovation and competitiveness. Pages 128-131		9.2, 9.4, 9.b	
Compliance, ethics and transparency					
GRI 3: Material topics 2021	3-3 Management of material topics	We are integrity influencers. Pages 132-139		16.5, 16.6, 16.7, 16.10, 17.14	11.20.1

GRI Standard/ Other sources	Disclosures	Location:	Other frameworks		GRI Sector Standard(s) Reference no.
		Reveal and Page	UNGC	ODS	
Compliance, ethics and transparency					
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Our structure to leverage the culture of integrity and compliance. Page 133		16.5, 16.6, 16.7, 16.10, 17.14	11.20.2
	205-2 Communication and training about anti-corruption policies and procedures	Our structure to leverage the culture of integrity and compliance. Page 133			11.20.3
	205-3 Confirmed incidents of corruption and actions taken	Our prevention and detection actions. Page 137. Zero confirmed incidents of corruption			11.20.4
Cybersecurity					
GRI 3: Material topics 2021	3-3 Management of material topics	Cybersecurity. Pages 140-142		8.8, 10.5, 16.5, 16.10, 17.14	
Human Rights					
GRI 3: Material topics 2021	3-3 Management of material topics	Promoting respect for human rights. Pages 143-145			
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Zero incidents of discrimination			11.11.7

GRI Standard/ Other sources	Disclosures	Location:	Other frameworks		GRI Sector Standard(s) Reference no.
		Reveal and Page	UNGC	ODS	
GRI 410: Security practices 2016	410-1 Security personnel trained in human rights policies or procedures	Promoting respect for human rights. Pages 143-145	Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights Principle 2: make sure that they are not complicit in human rights abuses Principle 6: the elimination of discrimination in respect of employment and occupation	17.14, 17.16	11.18.2

ESG DISCLOSURE INDEXES:
Sustainability Accounting Standards Board (SASB)

Topic	Code	Accounting metric	Category	Unit of measure	Frontera Energy Disclosure
Green-house gas emissions	EM-EP-110a.1	Global gross Scope 1 emissions, percentage methane, percentage covered under emissions-limiting regulations	Quantitative	Metric tons of CO2 e(t), percentage (%)	Emissions and carbon footprint, Pages 42-43

Topic	Code	Accounting metric	Category	Unit of measure	Frontera Energy Disclosure
Green-house gas emissions	EM-EP-110a.2	Amount of global gross Scope 1 emissions from: (1) flared hydrocarbons, (2) other combustion, (3) process emissions, (4) other vented emissions, and (5) fugitive emissions	Quantitative	Metric tons of CO2 e	Company reported its scope 1 emissions from flared hydrocarbons, other combustion, and process emissions. Efficient energy use, Pages 40-41 Emissions and carbon footprint, Pages 42-43
	EM-EP-110a.3	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and performance analysis against those targets	Discussion and analysis	N/A	Climate action, Page 34
Air quality	EM-EP-120a.1	Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx, (3) volatile organic compounds (VOCs), and (4) particulate matter (PM10)	Quantitative	Metric tons (t)	Emissions and carbon footprint, Pages 42-43. Company is working to measure other greenhouse gases than CO2 in next years while assure the be in the regulation thresholds of those.
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 (m3), percentage (%)	Water collection by supply source, Page 46 Total water consumption by type of use, Page 46

Topic	Code	Accounting metric	Category	Unit of measure	Frontera Energy Disclosure
Water management	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 (m3), percentage (%), metric tons(t)	Water collection by supply source, Page 46 Total water consumption by type of use, Page 46 Wastewater generation, Page 48 Water discharged in all areas by category, Page 48
	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 2022. 0%
	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 32 Life and ecosystems, Page 50
	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 management, Page 53
	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 (%)	Life and ecosystems, Page 50

Topic	Code	Accounting metric	Category	Unit of measure	Frontera Energy Disclosure
Security, human rights & rights of indigenous people	EM-EP-210a.1	Percentage of (1) proved and (2) probable reserves in or near areas of conflict	Quantitative	Percentage (%)	Frontera Energy Corporation, Page 14
	EM-EP-210a.2	Percentage of (1) proved and (2) probable reserves in or near indigenous land	Quantitative	Percentage (%)	Frontera Energy Corporation, Page 14
	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	Promoting respect for human rights, Page 143
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 are development partners, Page 88
	EM-EP-210b.2	Number and duration of non-technical delays	Quantitative	Number, days	We are development partners, Page 88. Company have delays associated to copper theft but those were accounted as technical delays.
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)	Health and safety at work, Page 82

Topic	Code	Accounting metric	Category	Unit of measure	Frontera Energy Disclosure
Workforce health & safety	EM-EP-320a.2	Discussion of management systems used to integrate a culture of safety throughout the exploration and production lifecycle	Discussion and analysis	Discussion and analysis	Health and safety at work, Page 82
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)	Reserves, Page 124. The company's annual reserves assessment estimates the hydrocarbon volumes at a certain oil price indicated in the standard.
	EM-EP-420a.2	Estimated carbon dioxide emissions embodied in proved hydrocarbon reserves	Quantitative	Metric tons of CO2e (t)	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	USD	Moving forward to Building a Sustainable Future, Page 8. The company invested about USD 2.9 million in renewable energies for self-consumption.
	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	Comprehensive risk management, Page 37

Topic	Code	Accounting metric	Category	Unit of measure	Frontera Energy Disclosure
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 (%)	Colombia, Ecuador and Guyana are not among the 20 countries in Transparency International's Corruption Perceptions Index to 2022.
	EM-EP-510a.2	Description of the management system for prevention of corruption and bribery throughout the value chain	Discussion and analysis	N/A	We are integrity influencers, Page 132
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	Building a sustainable future: Environmental, social and corporate governance (ESG) strategy, page 18 Our structure to leverage the culture of integrity and compliance, Page 133
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	Cybersecurity, Page 140
	EM-EP-540a.2	Description of management systems used to identify and mitigate catastrophic and tail-end risks	Discussion and analysis	N/A	Comprehensive risk management, Page 37 Incident management, Page 53 Life first, Page 84

Topic	Code	Accounting metric	Category	Unit of measure	Frontera Energy Disclosure
Operational Safety, Emergency Preparedness & Response	EM-MD-540a.1	Number of reportable pipeline incidents, percentage significant	Quantitative	Número	Incident management, Page 53 Health and safety at work, Page 82
Oil & gas production	EM-EP-000.A	Production of: (1) oil, (2) natural gas, (3) synthetic oil, and (4) synthetic gas	Quantitative	Barrels per day (bbl/day); thousand standard cubic feet per day (MMscf/day)	Our value chain, Page 16 Financial performance and operational excellence, Page 119
	EM-EP-000.B	Number of offshore sites	Quantitative	Number	Our value chain, Page 16
	EM-EP-000.C	Number of terrestrial sites	Quantitative	Number	Frontera Energy Corporation, Page 14/ Our value chain, Page 16

ESG DISCLOSURE INDEXES:
TCFD Disclosure

Corporate governance

Disclosure

Disclose the organization's governance around climate-related risks and opportunities	Board's oversight of climate-related risks and opportunities	Climate governance, Page 38 Board of Directors, Pages 115-117
	Management's role in assessing and managing climate related risks and opportunities	Climate governance, Page 38 Board of Directors, Pages 115-117

Strategy	Disclosure	
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.	Climate-related risks and opportunities the organization has identified over the short, medium, and long-term	Climate action strategy, Page 35
	Impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning	Comprehensive risk management, Page 37 Process for managing the Climate action strategy, Page 39
	Resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario	The company's integrated risk management processes evaluate the matters related to climate risk and strategies to mitigate the effects of climate change. In relation to the evaluation of different climate-related scenarios, management has proposed the need to carry out these evaluations in the short and medium term.

Risk management

Disclosure

Disclose how the organization identifies, assesses and manages climate-related risks	Organization's processes for identifying and assessing climate-related risks	Process for identifying and managing climate risks, Page 37
	Organization's processes for managing climate-related risks	Process for identifying and managing climate risks, Page 37
	Processes for identifying, assessing, and managing climate related risks are integrated into the organization's overall risk management	Process for identifying and managing climate risks, Page 37

Metrics and targets

Disclosure

Disclose the metrics and targets used to assess and manage climate-related risks and opportunities where such information is relevant	Metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process	Metrics and goals, Page 40
	Scope 1, Scope 2, and, if appropriate, Scope 3 GHG emissions, and the related risks	Emissions and carbon footprint, Pages 42-43
	Targets used by the organization to manage climate-related risks and opportunities and performance against targets	The company defines annual goals. Through the climate action strategy, metrics and objectives are determined and monitored, and evaluated throughout the period, permanently verifying compliance with goals and establishing action plans to achieve them or adjust the plan to achieve it. 2023 ESG goals, Page 44

