

2023

Reporting
Frameworks



GRI Standard Index

GRI	Indicator	Location
General Disclosure		
2-1	Organizational details	2023 10-K, p. 6
2-2	Entities included in the organization's sustainability reporting	2023 10-K, p. 6
2-3	Reporting period, frequency and contact point	Reporting and engagement, pp. 58–59
2-4	Restatements of information	No restatement of information is made in the report.
2-5	External assurance	Reporting and engagement, pp. 58–59
2-6	Activities, value chain and other business relationships	2023 10-K, pp. 7–15
2-7	Employees	ESG Metrics, pp. 60–61
2-9	Governance structure and composition	Corporate governance, pp. 50–52
2-10	Nomination and selection of the highest governance body	2024 Proxy Statement, pp. 9–12
2-11	Chair of the highest governance body	2024 Proxy Statement, pp. 9, 21
2-12	Role of the highest governance body in overseeing the management of impacts	2024 Proxy Statement, pp. 20, 22
2-13	Delegation of responsibility for managing impacts	2024 Proxy Statement, pp. 17–20
2-14	Role of the highest governance body in sustainability reporting	2024 Proxy Statement, p. 20 Corporate governance, pp. 50–52
2-15	Conflicts of interest	Code of Conduct, p. 23
2-16	Communication of critical concerns	Code of Conduct, pp. 14–15 Corporate governance, p. 55
2-17	Collective knowledge of the highest governance body	2024 Proxy Statement, p. 14
2-18	Evaluation of the performance of the highest governance body	2024 Proxy Statement, pp. 21, 23
2-19	Remuneration policies	2024 Proxy Statement, pp. 26–40
2-20	Process to determine remuneration	2024 Proxy Statement, pp. 26–40
2-21	Annual total compensation ratio	2024 Proxy Statement, pp. 52–53
2-22	Statement on sustainable development strategy	2024 Proxy Statement, pp. 3–4, CEO Letter, p. 4
2-23	Policy commitments	Business ethics, pp. 53–55
2-24	Embedding policy commitments	Business ethics, pp. 53–55
2-25	Processes to remediate negative impacts	Business ethics, pp. 53–55
2-26	Mechanisms for seeking advice and raising concerns	Business ethics, pp. 53–55
2-27	Compliance with laws and regulations	Code of Conduct, pp. 40–46 Business ethics, pp. 53–55
2-29	Approach to stakeholder engagement	Reporting and engagement, pp. 58–59
Management of Material Topics		
3-1	Process to determine material topics	Our sustainability framework, pp. 8–9
3-2	List of material topics	Our sustainability framework, pp. 8–9

GRI	Indicator	Location
Topic 11.1 – Energy		
302-1	Energy Consumption within the organization	Decarbonization, pp. 14–19
302-2	Energy Consumption Outside the organization	ESG Metrics, pp. 60–61
302-3	Energy intensity	ESG Metrics, pp. 60–61
305-1	Direct (Scope 1) GHG emissions	ESG Metrics, pp. 60–61
305-2	Energy indirect (Scope 2) GHG emissions	ESG Metrics, pp. 60–61
305-3	Other indirect (Scope 3) GHG emissions	ESG Metrics, pp. 60–61
305-4	GHG emissions intensity	ESG Metrics, pp. 60–61
Topic 11.2 – Climate, Adaptation, Resilience, and Transition		
201-2	Financial Implications and other risks and opportunities due to climate change	Climate risks and energy transition, pp. 20–25
305-5	Reduction of GHG emissions	Decarbonization, pp. 14–19
Topic 11.3 – Air Emissions		
305-7	Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	ESG Metrics, pp. 60–61
Topic 11.4 – Biodiversity		
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Marine and air environment, pp. 26–27
304-2	Significant impacts of activities, products and services on biodiversity	Marine and air environment, pp. 26–27
Topic 11.5 – Waste		
306-1	Waste generation and significant waste-related impacts	Consumption and waste management, pp. 28–29
306-2	Management of significant waste-related impacts	ESG Metrics, pp. 60–61
306-3	Waste generated	ESG Metrics, pp. 60–61
306-4	Waste diverted from disposal	Consumption and waste management, pp. 28–29
303-1	Interactions with water as a shared resource	Consumption and waste management, pp. 28–29
303-2	Management of water discharge-related impacts	Consumption and waste management, pp. 28–29
303-3	Water withdrawal	Consumption and waste management, pp. 28–29
303-4	Water discharge	Consumption and waste management, pp. 28–29
303-5	Water consumption	ESG Metrics, pp. 60–61
Topic 11.8 – Asset integrity and critical incident management		
306-3	Significant spills	ESG Metrics, pp. 60–61
Topic 11.9 – Occupational health and safety		
403-1	Occupational health and safety management system	Health and safety, pp. 32–37
403-2	Hazard identification, risk assessment, and incident investigation	Health and safety, pp. 32–37
403-3	Occupational health services	Health and safety, pp. 32–37
403-4	Worker participation, consultation, and communication on occupational health and safety	Health and safety, pp. 32–37
403-5	Worker training on occupational health and safety	Health and safety, pp. 32–37
403-6	Promotion of worker health	Health and safety, pp. 32–37

GRI	Indicator	Location
Topic 11.9 – Occupational health and safety		
403-8	Workers covered by an occupational health and safety management system	Health and safety, pp. 32–37
403-9	Work-related injuries	ESG Metrics, pp. 60–61
403-10	Work-related ill health	ESG Metrics, pp. 60–61
Topic 11.10 – Employment practices		
401-1	New employee hires and employee turnover	Talent management, pp. 42–43
404-2	Programs for upgrading employee skills and transition assistance programs	Talent management, pp. 42–43 NobleAdvances.com
414-1	New suppliers that were screened using social criteria	Business ethics, pp. 53–55
Topic 11.11 – Non-discrimination and equal opportunity		
405-1	Diversity of governance bodies and employees	Corporate Governance, p. 52 Diversity, Equity and Inclusion, pp. 38–41
405-2	Ratio of basic salary and remuneration	2024 Proxy Statement, pp. 52–53
406-1	Incidents of discrimination and corrective actions taken	Diversity, Equity and Inclusion, pp. 38–41
Topic 11.12 – Forced labor		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Business ethics, pp. 53–55
414-1	New suppliers that were screened using social criteria	Business ethics, pp. 53–55
Topic 11.13 – Freedom of association and collective bargaining		
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Business ethics, pp. 53–55 2023 UK Annual Report, p. 17
Topic 11.14 – Economic impacts		
203-1	Infrastructure Investments and services supported	Local communities, pp. 44–45
203-2	Significant indirect economic impacts	Local communities, pp. 44–45
Topic 11.15 – Local communities		
413-1	Operations with local community engagement, impact assessments, and development programs	Local communities, pp. 44–45
Topic 11.19 – Anti-competitive behavior		
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Code of Conduct, pp. 42–43 Business ethics, pp. 53–55
Topic 11.20 – Anti-corruption		
205-1	Operations assessed for risks related to corruption	Code of Conduct, pp. 40–42 Business ethics, pp. 53–55
205-2	Communication and training about anti-corruption policies and procedures	Business ethics, pp. 53–55
Topic 11.21 – Payment to governments		
201-1	Direct Economic value generated and distributed	2023 10-K, pp. 58–62
207-1	Approach to tax	Business ethics, p. 55
207-2	Tax governance, control and risk management	Business ethics, p. 55
207-3	Stakeholder engagement and management of concerns related to tax	Business ethics, p. 55
207-4	Country-by-country reporting	Business ethics, p. 55

SASB Index

Topic	Accounting metric	Code	Response
Emissions Reduction Services & Fuels Management	Total fuel consumed, percentage renewable, percentage used in: (1) on-road equipment and vehicles and (2) off-road equipment	EM-SV-110a.1	ESG Metrics, pp. 60–61
	Discussion of strategy or plans to address air emissions-related risks, opportunities, and impacts	EM-SV-110a.2	Decarbonization, pp. 14–19 Climate risks and energy transition, pp. 20–25
Greenhouse Gas Emissions	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	EM-EP-110a.3	Decarbonization, pp. 14–19
Air Quality	Air emissions of the following pollutants: (1) NO _x (excluding N ₂ O), (2) SO _x , (3) volatile organic compounds (VOCs), and (4) particulate matter (PM10)	EM-EP-120a.1	ESG Metrics, pp. 60–61
Water Management Services	Discussion of strategy or plans to address water consumption and disposal-related risks, opportunities, and impacts	EM-SV-140a.2	Consumption and waste management, pp. 28–29
Ecological Impact Management	Discussion of strategy or plan to address risks and opportunities related to ecological impacts from core activities	EM-SV-160a.2	Marine and air environment, pp. 26–27
Workforce Health & Safety	(1) Total recordable incident rate (TRIR), (2) fatality rate, (3) near-miss frequency rate (NMFR), (4) total vehicle incident rate (TVIR), and (5) average hours of health, safety, and emergency response training for (a) full-time employees, (b) contract employees, and (c) short-service employees	EM-SV-320a.1	Health and safety, pp. 32–37 ESG Metrics, pp. 60–61
	Description of management systems used to integrate a culture of safety throughout the value chain and project lifecycle	EM-SV-320a.2	Health and safety, pp. 32–37
Business Ethics & Payments Transparency	Amount of net revenue in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	EM-SV-510a.1	Business ethics, p. 55
	Description of the management system for prevention of corruption and bribery throughout the value chain	EM-SV-510a.2	Code of Conduct, pp. 40–42 Business ethics, pp. 53–55
Critical Incident Risk Management	Description of management systems used to identify and mitigate catastrophic and tail-end risks	EM-SV-540a.1	Critical incident and risk management pp. 48–49

TCFD Framework Index

Governance	(a) Describe the Board's oversight of climate	Corporate governance, pp. 50–52
	(b) Describe management's role in addressing climate related risks and opportunities	Corporate governance, pp. 50–52
Strategy	(a) Climate-related risks and opportunities	Climate risks and energy transition, pp. 20–25
	(b) Impact of climate-related risks and opportunities on the organization	Climate risks and energy transition, pp. 20–25
	(c) Resilience of the organization's strategy	Climate risks and energy transition, pp. 20–25
Risk Management	(a) Describe the organization's processes for identifying and assessing climate-related risks and opportunities	Climate risks and energy transition, pp. 20–25
	(b) Describe the organization's processes for managing climate-related risks	2023 UK Annual Report, Non-Financial and Sustainability Information Statement, pp. 26–39
	(c) Describe how processes for identifying, assessing and managing climate-related risks are integrated into the organization's overall risk management	2023 UK Annual Report, Non-Financial and Sustainability Information Statement, pp. 26–39
Metrics & Targets	(a) Disclose the metrics by the organization to assess climate related risks and opportunities in line with its strategy and risk management process	ESG Metrics, pp. 60–61
	(b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas emissions and the related risks	ESG Metrics, pp. 60–61
	(c) Climate-related targets and performance	Decarbonization, pp. 14–19