Parex Resources Colombia Ltd. Sucursal

Independent External Auditor's reasonable assurance report on the Greenhouse Gas Inventory Report - GHG – for the period covering from January 1, 2021 to December 31, 2021

June 2022

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To the Board of Directors and Management of Parex Resources Inc. and its Subsidiaries
June 17, 2022

We have undertaken to perform an independent reasonable assurance report on the compliance by Parex Resources Colombia Ltd. Sucursal, (hereinafter "Parex" or the "Company") of the obligations detailed in the Greenhouse Gas Inventory Report - GHG -, for the period covering from January 1, 2021 to December 31, 2021.

Evaluation criteria

We have undertaken a reasonable assurance engagement covering the scope 1, 2 and 3 results presented in the 2021 Greenhouse Gas Inventory Report (hereinafter 2021 GHG Statement by Parex. The defined evaluation criteria are presented in Annex I (Reasonable assurance criteria regarding compliance by Parex Resources Colombia Ltd. Sucursal with the obligations established in the Greenhouse Gas Inventory Report and the results obtained), attached to this report.

Parex Management´s responsibility regarding the 2021 Greenhouse Gas Inventory Report

Parex Management is responsible for carrying out the activities necessary to comply with the obligations stipulated in the Greenhouse Gas Inventory Report, in accordance with the defined reporting criteria, which are presented in Annex I of this report. This responsibility includes the design, implementation and maintenance of the relevant internal control for the preparation, presentation and disposition of the information related to compliance with the obligations detailed in Annex I (Reasonable assurance criteria on compliance by Parex Resources Colombia Ltd. Branch with the obligations established in the Greenhouse Gas Inventory Report and the results obtained), attached to this report, and the application of a basis for preparing the required information in a manner that is free from material misstatement due to fraud or error.[1]

Our independence and quality control

We have complied with the ethical and independence requirements of the International Ethics Standards Board for Accountants (IESBA) Code of Ethics for Professional Accountants, which is based on the

[1] The maintenance and integrity of the Parex Resources Inc. website (www.parexresources.com/en/), repository of the pdf version of the GHG statement, is the responsibility of the Company's Administration. The work carried out by PwC does not involve the consideration of these matters and, accordingly, PwC accepts no responsibility for any differences between the information presented on the website and in the 2020 GHG statement issued by the Company on which said assurance was made and the conclusion was issued.

principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior.

The Firm applies International Standard for Quality Control No. 1 (ISQC 1), and, accordingly, maintains a comprehensive system of quality control that includes documented policies and procedures on compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

PwC's Responsibility

Our responsibility is to express a conclusion on the Company's compliance with the obligations established in the Greenhouse Gas Inventory Report, in accordance with the evaluation criteria, based on the work we have performed.

We conducted our reasonable assurance engagement in accordance with the International Standard on Assurance Engagements 3410 (ISAE 3410), issued by the International Auditing and Assurance Standards Board. This standard requires that we plan and perform this engagement to obtain reasonable assurance about whether the GHG statement presented by the Company is free from material misstatement, in accordance with the evaluation criteria.

A reasonable assurance engagement in accordance with ISAE 3410 involves performing procedures to obtain evidence about the quantification of emissions and related information in the GHG statement. The nature, timing and extent of procedures selected depend on the practitioner’s judgment, including the assessment of the risks of material misstatement, whether due to fraud or error, in the GHG statement. In making those risk assessments, we considered internal control relevant to Parex Management’s preparation of the GHG statement. A reasonable assurance engagement also includes:

a. assessing the suitability in the circumstances of Parex’s use of criteria, applied as explained in Appendix I, as the basis for preparing the GHG statement;
b. evaluating the appropriateness of quantification methods and reporting policies used, and the reasonableness of estimates made by Parex; and
c. evaluating the overall presentation of the results of scopes 1, 2 and 3 reported in the GHG statement, in accordance with the criteria included in Appendix I to this report.

We consider that the evidence we have obtained as a result of the procedures developed is sufficient and appropriate to provide a basis for our conclusion expressed below.

Inherent Limitations

Without qualifying our conclusion, we draw attention to the fact that:

i. As mentiones in paragraph *p* of the GHG statement, GHG quantification is subject to inherent uncertainty given the absence of undisputable scientific certainty used to determine the emission factors and values needed to combine emissions of different gases.
ii. There is inherent uncertainty related to the estimation in the measurement and calculation used to quantify emissions.

iii. Our assurance does not include information from previous years included in the 2021 GHG statement, projections, or goals, unless otherwise stated in Appendix I attached. We have not carried out any work outside the agreed scope and, therefore, our conclusion is restricted to the information reported that responds to the assurance criteria described in Appendix I.

Reasonable Assurance Conclusion

We conclude that the scope 1, 2 and 3 results presented in the Greenhouse Gas Inventory Report by Parex Resources Colombia Ltd. Sucursal, for the period covering from January 1, 2021 to December 31, 2021, are prepared in all material respects, in accordance with the criteria defined in Annex I, attached to this report.

Restrictions on use and distribution

Our report has been prepared solely for presentation by the Management of Parex Resources Colombia Ltd. Sucursal to the Board of Directors and Management of Parex Resources Inc. and its Subsidiaries for the purposes described above and should not be distributed or used by other parties. Notwithstanding the foregoing, when the Company requires the presentation of the same to a third party other than the aforementioned, or its publication in any media, the Company must inform PwC Asesores Gerenciales S.A.S., prior to the presentation or publication in order to obtain the pertinent authorizations.

(Original signed in Spanish by)

Diego Henao González
Accountant
Professional License No. 20732-T
June 17, 2022

Client: Parex Resources Colombia Ltd. Sucursal

Project: Reasonable Assurance to the Greenhouse Gas Emissions Inventory Report - GHG of Parex Resources Colombia Ltd. Sucursal, for the year 2021.

Document: Definition of criteria for the information subject to assurance.

Indicators subject to limited assurance	Criteria
The users of the Greenhouse Gas Inventory - GHG - 2021 will be the Board of Directors and Management of Parex Resources Inc. and its subsidiaries, who will have access to the criteria in the following manner: 1. In our Reasonable Assurance Report 2. 2021 Greenhouse Gas Inventory Report This is appropriate, according to the "*Suitability of criteria*" section of the PwC methodology.	
Direct GHG emissions - Scope 1	The Company's Management includes in its Greenhouse Gas Inventory 2021 (hereinafter Inventory), the result of the quantification of its scope 1 GHG emissions generated within the framework of its activities, for the period covered from January 1 to December 31, 2021 (hereinafter, the year under review or the year under assurance), for the companies Parex Resources Colombia Ltd. Sucursal and Parex Verano Limited Sucursal (hereinafter the reporting companies), according to the methodology for estimating GHG emissions of the IPCC (2006) and under the guidelines of the Colombian Technical Standard ISO 14064-1, as presented below: Scope 1 of the inventory refers to the direct emissions generated by the production and administrative activities of the facilities within the organizational boundaries of the companies, reporting information on the operational areas (extraction blocks) and offices, in which activities associated with the emission of Greenhouse Gases (GHG) scope 1 of the reporting companies during the year under review are carried out, as follows: ● Oficina Yopal ● Oficina Tame ● Bloque Cabrestero

- Bloque Capachos
- Bloque Ocarros
- Bloque VIM-1
- Bloque Aguas Blancas
- Bloque Llanos 16
- Bloque Llanos 26
- Bloque Llanos 30
- Bloque Llanos 32
- Bloque Llanos 40
- Bloque Playón
- Bloque Fortuna

This value is obtained by calculating the total direct GHG emissions, generated by the reporting companies, of Carbon Dioxide (CO2), Methane (CH4), Nitrous Oxide (N2O) and Hydrofluorocarbons (HCF), including R-22, R-410a and R4-22d, as established in the document "Informe Parex 2021 09_05_2022_kr.pdf", provided by the Sustainability Area. To calculate the emissions associated with each gas, the method is used which consists of combining the information on the extent to which a human activity takes place (called activity data or AD) with the coefficients that quantify the emissions or removals per unit activity, called emission factors (EF). Thus, the basic equation is:

Emissions = AD * FE

According to the above, Scope 1 emissions are calculated according to the following formula:

Direct GHG emissions (Scope 1) in Tons of CO_2e = *tons of CO_2 equivalent emissions from fuel combustion activities for electricity generation + tons of CO_2 equivalent emissions from emissions associated with gas flaring + tons of CO_2 equivalent emissions from emissions associated with venting + tons of CO_2 equivalent emissions from other fugitive emissions associated with leaks in valves and connection points + tons of CO_2 equivalent emissions from fugitive emissions from stationary refrigeration and air conditioning systems + tons of CO_2 equivalent emissions from fugitive emissions from crude oil and gas transportation in flow pipes*.

The elements included in the above formula are detailed below:

I. **Tons of CO_2 equivalent emissions from fuel burning activities for electricity generation** corresponds to the fuel consumption (diesel, crude oil, COESGEN, LPG and natural gas) used in the aforementioned operating areas, during the period under review, multiplied by the density, calorific value and emission factors included in Tables 2 and 4 presented in this criterion, as needed. These values have been defined by the Intergovernmental Panel on Climate Change (hereinafter IPCC, 2006) and the Colombian Fuel Emission Factors FECOC (2016) for each type of fuel. The emission factors are expressed

in mass units per volumetric unit and are converted using the International Metric System and the references of the metrology unit of the Superintendence of Industry and Tourism of Colombia. The above information is established as presented in the documents “Informe Parex 2021 09_05_2022_kr.pdf” and “Calculos 2021 20022022.xlsx”, both managed by the Sustainability Area.

The following formula is used to consolidate emissions from fuel combustion activities for energy generation in tons of CO_2:

*Tons of CO_2 equivalent emissions= Ton CO_2 + (Ton CH_4*PCG) + (Ton N_2O*PCG)*

II. **Ton of CO_2 equivalent emissions due to fugitive emissions from refrigeration and air conditioning systems** corresponds to the values of leaks in refrigeration and air conditioning equipment used in production activities in the blocks concessioner to the reporting companies, which are mentioned below:

- Oficina Tame
- Oficina Yopal
- Campo Adalia
- Campo Begonia
- Campo Andina
- PTF Capachos
- Campo Kitaro
- Campo Las Maracas
- Campo Rumba
- Campo Carmentea

For the estimation of emissions associated with refrigeration and air conditioning equipment, the average leakage of refrigerant gas reported by equipment manufacturers is considered, which corresponds to about 3% per year in commercial equipment with capacity between 0.5 and 100 kilograms of refrigerant, according to the IPCC 2016 guidelines. The calculation of emissions includes the number of equipment used in the aforementioned operational areas and corresponds to the leakage of each gas multiplied by the global warming potentials of each gas, as reported by the IPCC 2007, Dupont 2022 and the GHG Protocol, included in Table 4 presented in this criterion.

For the consolidation of emissions in tons of CO2 equivalent, the following formula is applied:

*Tons of CO_2 equivalent emissions= Ton CO_2 + (Ton HFC R-22*PCG) + (Ton HFC R-410a*PCG) + (Ton HFC R-422d*PCG)*

III. **Ton of CO_2 equivalent emissions associated with gas flaring** corresponds to the values of emissions from the flaring of the gas generated (in m3) in the extraction of crude oil, recorded in the COREX platform in the following fields:

- Aguas Blancas
- Adalia
- Andina
- Begonia
- Boranda
- PTF Capachos
- Fortuna (Cayena)
- Kananaskis
- Kona
- Las Bellezas
- Las Maracas
- Planta de Gas Llanos 32
- Rumba
- Totumal

The calculation of emissions corresponds to the amount of gas flared multiplied by the emissions factor determined for each gas, included in Table 3, provided by the IPCC (2006) for the categories associated with fugitive emissions, as established in the documents “Informe Parex 2021 09_05_2022_kr.pdf” and “Cálculos 2021 20022022.xlsx”, both managed by the Sustainability Area.

For consolidation in tons of CO_2 equivalent, the following formula is applied, using the global warming potentials established by the IPCC 2007, Dupont 2022 and the GHG Protocol, included in Table 4 presented in this criterion.

$$\textit{Tons of } CO_2 \textit{ equivalent emissions} = \textit{Ton } CO_2 + (\textit{Ton } CH_4 * PCG) + (\textit{Ton } N_2O * PCG)$$

IV. **Ton of CO_2 equivalent emissions associated with venting** refers to the values of gas (m3) released into the atmosphere in the following blocks/fields of operation|:

- Adalia
- Aguas Blancas
- Bacano
- Begonia

- Boranda
- Capachos
- Las Maracas
- Kona
- Azogue
- Akira
- Kitaro
- La Belleza
- Totumal
- Rumba
- Kananaskis
- Carmentea
- Calona
- Cayena

The calculation of emissions corresponds to the annual values released of natural gas in the aforementioned operating areas, during the period under review, calculated using the API 2009 and EPA 2020 methodologies described in Resolution No. 40066 of February 11, 2022 by the Ministry of Mines and Energy of Colombia. Under these methodologies, only methane (CH4) emissions are considered as they are the most significant in quantity. The above is established in the documents “Informe Parex 2021 09_05_2022_kr.pdf”, “Calculos 2021 20022022.xlsx” y “Cálculo emisiones API 2009 y EPA AP 42 revisión.xlsx”, managed by the Sustainability Area.

For consolidation in tons of CO_2 equivalent, the following formula is applied, using the global warming potentials established by the IPCC 2007, Dupont 2022 and the GHG Protocol, included in Table 4 presented in this criterion.

*Tons of CO_2 equivalent emissions = (Ton CH_4*PCG)*

V. **Ton of CO_2 equivalent emissions associated with leaks in valves and connection points (other process fugitive emissions):** refer to leaks that occur in equipment, valves and seals during the production of gas and crude oil. The calculation corresponds to the amount of crude oil and gas produced (without taking into account consumed or burned quantities) that forego the productive processes and through the process plants as per the companies activities, as established in the documents “Informe Parex 2021 09_05_2022_kr.pdf” and “Calculos 2021 20022022.xlsx”, both managed by the Sustainability Area.

For consolidation in tons of CO2 equivalent, the following formula is applied, using the global warming potentials established by the IPCC 2007, Dupont 2022 and the GHG Protocol, included in Table 4 presented in this criterion.

*Tons of CO_2 equivalent emissions = Ton CO2 + (Ton CH4*PCG)*

VI. **Ton of CO_2 equivalent emissions associated with the transportation of crude oil and gas in flow lines:** refers to the values of leaks that occur in lines during the transportation of gas and crude oil from the production activities of the reporting companies.

The IPCC (2006) emission factors for gases associated with fugitive emissions presented in Table 3 of this criterion were used to estimate fugitive emissions.

The calculation of fugitive emissions generated in the transportation of crude oil and gas in flow lines corresponds to the multiplication of the determined emissions factor by the amount of gas (m3) or crude oil (barrels) transported. For the consolidation in tons of CO2 equivalent, the following formula is applied, using the global warming potentials established by the IPCC 2007, Dupont 2022 and the GHG Protocol, included in Table 4 presented in this criterion.

*Tons of CO2 equivalent emissions = Ton CO2 + (Ton CH4*PCG)*

Considering all the emission sources described above, the gases included in the calculation correspond to the following:

Emission source	CO_2	CH_4	N_2O	Refrigerant gases
Fuel combustion for electricity generation	✓	✓	✓	
Gas flares	✓	✓	✓	
Venting		✓		
Fugitive emissions associated with leaks in valves and connection points.	✓	✓		
Fugitive emissions from transport of crude oil and gas	✓	✓		

in flow lines				
Fugitive emissions from stationary refrigeration and air-conditioning systems				✓

Table 1. Greenhouse gases included in the calculations by source.
* Refrigerant gases correspond to HFC M029, R-22 y R410a.

The emission factors, global warming potentials and conversion factors used in the calculations correspond to:

Fuel type	Density (Kg/L)	Net Calorific Value (TJ/Kg)	F.E. CO_2 (Kg/Gal)	F.E. CH_4 (g/Gal)	F.E. N_2O (g/Gal)
Crude	0,94	0,0000406	11,282	0,030	0,006
Diesel	0,86	0,000042149	10,277	0,010	0,06
Gas	0,78 kg/m^3	0,000035 TJ/m^3	1,980 kg/m^3	0,036 g/m^3	0,004 g/m^3
COESGEN	0,85	0,0000404	10,178	0,027	0,005
GLP	0,54	99,22 MJ/m^3	4,692 kg/m^3	0, 009 g/m^3	0,10 g/m^3

Table 2. Emission factors, density and calorific value per fuel for stationary sources.

Category	FE CH_4	FE CO_2	FE N_2O	Unit
Fugitive gas production	0,00038	0,000014	N/A	Gg per 1,000,000 m^3 of gas production
Fugitive oil production	0,0000015	0,00000011	N/A	Gg per 1,000 m^3 of conventional oil production
Pipeline transportation of crude oil	0,0000054	0,00000049	N/A	Gg per 1,000 m^3 of oil transported through pipelines

Pipeline gas transportation	0,0000166	0,00000088	N/A	Gg per 1,000,000 m^3 of marketable gas
Gas flaring	0.012	1.98	N/A	Gg per 1,000,000 m^3 of flared Gas

Table 3. Emission factors for fugitive emissions associated with flaring and oil and gas production and transportation.

Gas	Global warming potential
CO_2	1 (IPCC, 2007)
CH_4	25 (IPCC, 2007)
N_2O	298 (IPCC, 2007)
HFC: R-410a	1725 (GHG Protocol, version 1.0)
HCFC: R-22	1760 (GHG Protocol)
HFC: M029	2230 (Dupont, 2022)

Table 4. Global warming potentials due to greenhouse gases.

Units	Conversion
Gallon to liter	3,78541
KPC to m3	28,31685
Barrel to gallon	42
SPC to m^3	0,02831685
Barrel to m^3	0,1589873

Table 5. Unit conversion factors used in calculations.

Additionally, the reporting of biogenic CO2 emissions corresponds to the tons of CO2 equivalent from the combustion of biofuels. These emissions are also reported separately from the gross value of emissions (in addition to being included in the total), as established by the IPCC (2006), and biogenic emissions of other types of GHGs (such as CH4 and N2O) are excluded. In this case, diesel and gasoline are marketed in Colombia with an approximate 10% biofuel content, so the calculation of biogenic emissions corresponds to the total emissions from burning CO2 in fuels for energy generation, multiplied by 10% as established in the documents “Informe Parex 2021 09_05_2022_kr.pdf” and “Cálculos 2021 20022022.xlsx”, both managed by the Sustainability Area.

The base year for the calculation is 2017, a decision made by the company in order to have a reference year for the future. In addition, it is understood that there were no significant changes that imply new calculations of the base year emissions.

The reporting company considers operational control as an approach to consolidate emissions. Such operational limits are defined in the table below and are related to the sources of emissions described above, as established in the document “Informe Parex 2021 09_05_2022_kr.pdf”, managed by the Sustainability Area.

Activities of the organization	Associated emission source
Administrative activities	Air conditioning in operations
Oil and gas production	Stationary diesel consumption
	Gas consumption
	Crude oil consumption
	COESGEN consumption
	LPG consumption

	Flaring
	Venting
	Fugitive emissions from gas and crude oil production (valves and connection points)
	Fugitive emissions from gas and crude oil pipe transportation

Table 6. Activities and emission sources associated with the organization's direct, or Scope 1, emissions.

Finally, in relation to the calculation of the uncertainty associated with the source, the methodology, or good practices, of the IPCC 2006 according to the Conceptual Basis for Uncertainty Analysis and the uncertainties associated with the values reported for each of the default data (data generated in other investigations) that were used were used. The total uncertainty for the total inventory was estimated according to the following equation (IPIECA 2011):

$$t = \frac{\sqrt{(A \times a)^2 + (B \times b)^2 + \ldots + (N \times n)^2}}{T}$$

Where:

t: Total uncertainty
T: Total greenhouse gas emissions.
A=category A emissions, a=uncertainty of category A emissions, b=uncertainty of category B emissions.
B=category B emissions, b=uncertainty of category B emissions,
...
N=emissions of category N, n=uncertainty of category N emissions.

The scope of the assurance work is limited to the cross-checking of the information reported in the GHG Inventory, in relation to the sources mentioned in the criterion, provided by the Sustainability Area (which consolidates this information from the records and reports of the other areas of the companies); to the validation, on a sample

	basis, of the existence of source data for the calculation; and the recalculation of the final values according to the formulas established in the criterion and based on the information included in said sources, for the selected samples; and does not include the evaluation of the reasonableness or suitability of the sources, emission factors, calorific values, densities and global warming potentials mentioned in the criterion, the evaluation of the integrity of the information sources used for the calculation in the year under review, nor the evaluation of the occurrence of the events that gave rise to the report.
Indirect GHG emissions - Scope 2	The Company's Management includes in its Greenhouse Gas Inventory 2021 (hereinafter Inventory), the result of the quantification of its scope 2 GHG emissions generated in the framework of its activities, for the period from January 1 to December 31, 2020 (hereinafter, the year under review or the year under assurance), for the Companies Parex Resources Colombia Ltd. Sucursal, Parex Verano Limited Sucursal and Parex Resources Inc. (hereinafter the reporting companies), according to the methodology for estimating GHG emissions of the IPCC (2006), under the guidelines of the Colombian Technical Standard ISO 14064-1, and complemented with the definitions established by management, as presented below: Scope 2 of the inventory refers to indirect emissions from the external generation of electricity that is consumed within the organization, as part of the operational and administrative activities of the facilities within the boundaries of the reporting companies. The following emission sources are identified: ● **Colombia's National Interconnected System:** corresponds to energy consumption in kWh from the electricity grid, which is generated mainly in hydroelectric and thermoelectric plants, for the following locations in Colombian territory. Emissions due to energy losses in the electric power transmission network are not included. ○ Oficina Bogotá ○ Oficina Yopal ○ Oficina Tame ○ Oficina Tauramena ○ Oficina Barrancabermeja ○ Oficina Saravena ○ Bloque Aguas Blancas ○ Bloque Capachos ○ Bloque Llanos 16 ● **national Energy System of Canada** corresponds to energy consumption in kWh from the electricity grid, which is generated mainly in thermoelectric plants, for the following locations in the city of Calgary. Emissions from energy losses in the power transmission grid are not included. ○ Oficina Calgary The total value of scope 2 GHG emissions corresponds to the sum of the total indirect GHG emissions calculated for each emission source through the application of the following formula:

Indirect GHG emissions (Scope 2) in tons of CO2e = *tons of CO2 equivalent emissions from electricity consumption of the National Interconnected System of Colombia + tons of CO2 equivalent emissions from electricity consumption of the National Energy System of Canada*

The gases included in the calculation of direct GHG emissions are: Carbon Dioxide (CO2) and, additionally, for the case of Canada, Methane (CH4) and Nitrous Oxide (N2O). In the GHG estimation, the emission factors provided by the entities responsible for such information were used. In the case of Colombia, the emission factor corresponds to that reported by the Mining and Energy Planning Unit (UPME) in 2020 for the National Interconnected System. In the case of the Calgary office, the emission factors correspond to those reported by the Canadian Government in the National Greenhouse Gas report. This information is presented in the following table:

	Emission factor CO_2	Emission factor CH_4	Emission factor N_2O
National Interconnected System of Colombia (UPME)	0,203 kg CO2/kWh	-	-
National Energy System of Canada (Canadian Government)	140 gr CO2/kWh	0,01 gr CH4/kWh	0,003 gr N2O/kWh

Table 7. Emission factors associated with electric power consumption by country used in the calculations.

The calculation of the emissions generated corresponds, then, to the multiplication of the emissions factor determined for each gas by the value of electric energy consumption. For the consolidation in tons of CO2 equivalent, the emissions generated for each gas are added once each of these is multiplied by the Global Warming Potential (GWP) of the gas. The potentials for each gas are presented in Table 4 of this document.

The reporting company considers operational control as an approach to consolidate emissions. The above is presented in accordance with the provisions of the Greenhouse Gas Inventory 2021 of the reporting companies, which can be found in the document “Informe Parex 2021 09_05_2022_kr.pdf”, as well as the detail of the calculations presented in the file “Cálculos 2021 20022022.xlsx”, where the Emission Factors (EF), Global Warming Potentials and consumption data and other data used for the estimation of emissions can be found. Both documents are managed by the Sustainability Area.

The scope of the assurance work is limited to cross-checking the information reported in the Inventory against the sources mentioned in the criterion, provided by the Sustainability Area, to the validation and recalculation of the formulas established in the criterion based on the information included in those sources, and does not include the evaluation of the reasonableness of the recalculation of the sources mentioned in the criterion, nor the evaluation of the occurrence of the events that gave rise to the report.

Other indirect GHG emissions - Scope 3	The Company's Management includes in its Greenhouse Gas Inventory 2021 (hereinafter Inventory), the result of the quantification of its scope 3 GHG emissions generated within the framework of its activities, for the period from January 1 to December 31, 2020 (hereinafter, the year under review or the year under assurance), for the Companies Parex Resources Colombia Ltd. Sucursak, Parex Verano Limited Sucursal and Parex Resources Inc. (hereinafter the reporting companies), according to the methodology for estimating GHG emissions of the IPCC (2006) and under the guidelines of the Colombian Technical Standard ISO 14064-1, as presented below: Scope 3 of the inventory refers to other indirect emissions included based on the needs of the reporting companies and are directly related to their operations in the areas of production, drilling, civil works, facilities, seismic, environmental impact studies, workover-completion (WO/CO), marketing, transportation and administrative offices in Colombia and Canada. These locations are detailed below: ● Oficina Bogotá ● Oficina Yopal ● Oficina Tame ● Oficina Barrancabermeja ● Oficina Tauramena ● Oficina Calgary ● Cargadero Kona ● Bloque Cabrestero ● Bloque Capachos ● Bloque Ocarros ● Bloque VIM-1 ● Bloque Aguas Blancas ● Bloque Llanos 16 ● Bloque Llanos 26 ● Bloque Llanos 30 ● Bloque Llanos 32 ● Bloque Llanos 40 ● Bloque Llanos 94 ● Bloque Llanos 134 ● Bloque Playón ● Bloque Demares ● Bloque Fortuna ● Bloque CPO-11 ● Bloque VMM-46 ● Bloque VIM 43

- Bloque Cebucan
- Bloque Cerrero
- Bloque Edén

The total value of scope 3 GHG emissions corresponds to the sum of the total of other indirect GHG emissions calculated for each emission source through the application of the following formula:

Other indirect GHG emissions (Scope 3) in tons of CO_2e = *Ton of CO_2 equivalent emissions from fuel combustion activities of third parties + Ton of CO_2 equivalent emissions from fugitive emissions from refrigeration and air conditioning systems of third parties + Ton of CO_2 equivalent emissions from fuel transportation + Ton of CO_2 equivalent emissions from air transportation of personnel + Ton of CO_2 equivalent emissions from ground transportation of personnel + Ton of CO_2 equivalent emissions from transportation of machinery + Ton of CO_2 emissions equivalent for the use of paper + Ton of CO_2 emissions equivalent for the treatment and disposal of wastewater + Ton of CO_2 emissions equivalent for the handling and treatment of solid waste + Ton of CO_2 emissions equivalent for fugitive emissions associated with the transport of crude oil + Ton of CO_2 emissions equivalent for fugitive emissions associated with the transport of gas + Ton of CO_2 emissions equivalent for the refining of the crude oil produced + Ton of CO_2 emissions equivalent for the use of sold products*

The elements included in the above formula are detailed below:

I. **Third party fuel combustion:** corresponds to the consumption of fuel (Diesel) used in Workover/Completion (WO/CO) activities, Facilities, drilling and administrative offices belonging to the reporting companies during the period under review, the detail of such facilities is presented below:

   - WO/CO in the Aguas Blancas, Cerrero, Playón, Fortuna, Cabrestero, Capachos, Los Ocarros, De Mares, Cebucan, Llanos 32, La Rompida, VIM1 and Llanos 26 blocks.
   - Drilling in Cabrestero, Llanos 32, Playón, VIM1 and Fortuna blocks.

   The gases included in the calculation of indirect GHG emissions from fuel combustion are: Carbon Dioxide (CO2), Methane (CH4) and Nitrous Oxide (N2O). In the estimation, CO2 emission factors, density and caloric values provided by IPCC (2006) and FECOC (2016) fuel emission factors for each type of fuel were used as a basis for calculation.

   The calculation of the value of indirect emissions from the combustion of third-party fuels corresponds to the multiplication of the emissions factor determined for each gas by the fuel consumption value. For the consolidation in tons of CO2 equivalent, the emissions generated for each gas are added once each of these is multiplied by the Global Warming Potential (GWP) of the gas. The factors and potentials used are included in Tables 2 and 4 presented in the Scope 1 indicator criteria.

II. **Fugitive emissions from third party refrigeration and air conditioning systems:** refers to leakage values in refrigeration and air conditioning equipment used in Workover/Completion (WO/CO) activities, drilling and administrative offices belonging to the reporting companies during the period under review, the detail of such facilities is presented below:

- Drilling in Cabrestero, Llanos 32, Playón, VIM1 and Fortuna blocks

The gases included in the calculation of indirect GHG emissions associated with refrigeration and air conditioning equipment are hydrofluorocarbons (HFCs) and hydrochlorofluorocarbons (HCFCs), including refrigerants R-22, R-410a and R-422d. To estimate emissions, the average leakage of refrigerant gas reported by equipment manufacturers was considered, where it is averaged that about 3% of the gas is lost each year in commercial equipment with capacity between 0.5 and 100 kilograms of refrigerant. The number of equipment and type of gas used in the above activities during the period under review is considered. For the calculation, corresponding to the multiplication of the factor determined for each gas by the amount of gas leakage to obtain the CO2e value, the global warming potential data included in Table 4 of the Scope 1 indicator criteria were used.

III. **Fuel transportation (crude oil and gas):** refers to the fuel consumption of vehicles used by third parties to transport crude oil and gas produced by the reporting companies during the period under review, calculated based on the performance values according to the type of vehicle and kilometers traveled. The areas that report and are included in the calculation are as follow:

- Production for the Aguas Blancas, Cabrestero, Capachos, Fortuna, Llanos 16, 26, 30, 32, 34 and 40, Los Ocarros and VIM1 blocks
- Marketing

The gases included in the calculation of indirect GHG emissions associated with fuel transportation are: Carbon Dioxide (CO2), Methane (CH4) and Nitrous Oxide (N2O). CO2 emission factors, density and calorific values from FECOC (2016) for diesel and natural gas were used to estimate emissions. Methane and nitrous oxide emission factors were taken from IPCC (2006) for diesel and jet fuel, which are presented in the following table:

Fuel type	Density (Kg/l)	Net calorific value (TJ/Kg)	FE CO_2 (Kg/Gal)	FE CH_4 (g/Gal)	FE N_2O (g/Gal)
Diesel B10 / mobile	0,86	0,000042149	10,277	0,037	0,037

Gasoline / mobile	0,74	0,000045329	8,808	0,293	0,028
JET fuel A1 / mobile	0,83	0,0000355769	9,84	0,5 kg/TJ	2 kg/TJ
Natural gas vehicle	-	-	1,98 kg/m^3	3,28 g/m^3	0,107 g/m^3

Table 8. Emission factors, fuel density and calorific value per fuel for mobile sources.

For consolidation in tons of CO2 equivalent, the emissions generated for each gas are summed once each of these is multiplied by the Global Warming Potential (GWP) of the gas. The potentials for Carbon Dioxide (CO2), Methane (CH4) and Nitrous Oxide (N2O) are previously mentioned in Table 4 presented in the Scope 1 indicator criteria.

IV. **Air and ground transportation of personnel:** refers to fuel consumption of vehicles used for ground and air transportation of personnel of the reporting companies during the period under review. Emissions from private or public ground transportation of employees in Bogotá were not calculated. The values reported are grouped under the following categories presented below:

- Ground transportation of security personnel in the regions of Bogotá, Casanare, Magdalena, Arauca and the Lower Magdalena Valley (VIM)
- Ground transportation of personnel from all fields in operation in buses and vans
- round transportation associated with mobilizations to conduct environmental impact studies (EIA) in blocks VIM-43 and Llanos 94 and 134
- Consolidated national air transportation under the Bogotá Office
- Consolidated international air transport under the Calgary Office

The gases included in the calculation of indirect GHG emissions associated with the transportation of personnel by land and air are: Carbon Dioxide (CO2), Methane (CH4) and Nitrous Oxide (N2O). CO2 emission factors, density and caloric values from FECOC (2016) were used to estimate emissions. Methane and nitrous oxide emission factors were taken from IPCC (2006) for each type of fuel (diesel and aviation fuel), which are presented in Table 8 of numeral III of this criterion.

Specifically, for emissions related to airflights attributed to the Calgary and Bogotá Offices, the volumetric consumption of aviation fuel pertaining to the number of Parex passengers in the flight, and calculated as the amount of galons consumed in the flight (from the total flight kilometers, divided by a fuel efficiency of 2,92 km/gal), multiplied by the proportion of Parex passengers in the flight.

The calculation of the value of indirect GHG emissions from the transportation of personnel took into account the record of kilometers traveled, flight hours and air tickets purchased (origin and destination) and the associated fuel gallon consumption. For the consolidation in tons of CO2 equivalent, the emissions

generated for each gas are added once each of these is multiplied by the Global Warming Potential (GWP) of the gas. The potentials for Carbon Dioxide (CO_2), Methane (CH_4) and Nitrous Oxide (N_2O) are previously mentioned in Table 4 presented in the Scope 1 indicator criteria.

V. **Transportation of machinery:** refers to the fuel consumption of vehicles used in the transportation of machinery during the period under review. The areas and facilities that report and are included in the calculation are presented below:

- Production, are categorized by vehicles and machinery
- WO/CO in the Aguas Blancas, Carrero, Playón, Fortuna, Cabrestero, Capachos, Los Ocarros, De Mares, Cebucan, Lanos 26 and 32, La Rompida and VIM1 blocks
- Drilling in Cabrestero, Llanos 32, Playón, VIM1 and Fortuna blocks
- Civil works in Capachos, Llanos 16, 26, 32, 32, 94, CPO-11, Eden, Playón, Aguas Blancas, Fortuna, Cabrestero, VIM1, Cerrero De Mares, La Rompida, Cebucan, Sogamoso and neighboring blocks
- Facilities in blocks VIM1, Cabrestero, Capachos and Llanos 32
- Environmental impact studies in Llanos 94 and 134, and VIM 43
- Seismic studies in VMM 46-3D and VIM 43

The gases included in the calculation of indirect GHG emissions associated with the transportation of are: Carbon Dioxide (CO_2), Methane (CH_4) and Nitrous Oxide (N_2O). CO_2 emission factors, density and caloric values from FECOC (2016) were used to estimate emissions. Methane and nitrous oxide emission factors were taken from IPCC (2006) for diesel fuel, which are presented in Table 8 of numeral III of this criterion.

The calculation of the value of indirect GHG emissions from machinery transport takes into account the performance values according to the type of vehicle and the kilometers traveled to obtain the gallons of fuel used. For the consolidation in tons of CO_2 equivalent, the emissions generated for each gas are added once each of these is multiplied by the Global Warming Potential (GWP) of the gas. The potentials for Carbon Dioxide (CO_2), Methane (CH_4) and Nitrous Oxide (N_2O) are previously mentioned in Table 4 presented in the Scope 1 indicator criteria.

The fuel efficiencies of the different vehicles included in the calculation correspond to:

Vehicle type	Performance (km/gallon)
Truck	35

Lorry	11
Tanker	7
Bus	17,7
Commercial aircraft (A320)	4,13
Loader	14,5
Crane	14,5

Table 9. Vehicle fuel efficiencies.

VI. **Use of paper:** refers to the amount of paper (in kilograms) used for the administrative activities of the reporting companies during the period under review, the facilities included in the calculation are presented below:

- Oficina Bogotá
- Oficina Calgary

The GHG estimate for paper use was calculated with the records of paper purchases made during the period considered in this inventory. In this case, the Bogotá office is the one that consolidates the total paper consumption for the different offices located in the country.

The emission factor used in the calculation of indirect GHG emissions from the use of paper is 1.05 t CO2e per ton of paper. This value corresponds to the EF reported for a paper production industry that is supplied from forests planted for this purpose (Silva et al, 2015). The calculation of the value of emissions associated with the use of paper corresponds to the multiplication of the emissions factor indicated by the total amount of paper purchased in the administrative offices during the period under review.

VII. **Wastewater treatment and disposal:** refers to the total volume of wastewater generated in the production areas, administrative activities, drilling, WO/CO, facilities and civil works of the reporting companies during the period under review.

To estimate the total volume of wastewater (industrial and domestic) produced, the wastewater delivery record (barrels) for treatment and final disposal in the fields that have such records is considered. In the other fields and administrative offices, the volume of wastewater generated is calculated based on the number of workers in each area, the number of days worked and the averages of daily protein consumption and generation of degradable organic matter reported by the IDEAM (2015) for the population of Colombia

The details of these facilities are presented below:

- Production: corresponds to the total barrels of wastewater delivered to third parties for treatment and final disposal in the Aguas Blancas, Cabrestero, Capachos, Fortuna, Llanos 16, 26, 30, 32 and 40, Los Ocarros, Playón and VIM1 blocks.
- Drilling: corresponds to the total barrels of wastewater delivered to third parties for treatment and final disposal in the Cabrestero, Llanos 32, Playón, VIM 1 and Fortuna blocks.
- WO/CO: corresponds to the total barrels of wastewater delivered to third parties for treatment and final disposal in the blocks Aguas Blancas, Cabrestero, Capachos, Cerrero, La Rompida, Llanos 32, Fortuna, Los Ocarros and Playón.
- Civil works: calculated from the total man hours in the Capachos, CPO 11, Llanos 26 and 32, Edén, Playón, Fortuna, Cabrestero, VIM1, Cerrero, De Mares, La Rompida, Cebucan and neighboring blocks.
- Facilities: corresponds to the total barrels of wastewater delivered to third parties for treatment and final disposal in the Cabrestero block.
- Bogotá, Yopal and Barrancabermeja area considers the total number of people for the estimation of wastewater generation.

For the calculation of GHG associated with the discharge of water in sewage and wastewater treatment in WWTPs, we initially estimate the amount of methane (CH_4) and nitrous oxide (N_2O) produced as a result of the degradation of organic matter present in the wastewater.

In the case of water discharged to sewage, data on the amount of nitrogen in protein (0.16 kg nitrogen/kg protein) and the approximate amount of protein consumed by a Colombian (23.36 kg/person/year; IDEAM, 2015) are used to estimate nitrous oxide emissions. This information was multiplied by the emission factor 0.005 kg N_2O-N/kg N. For methane, averages of degradable organic matter - Biochemical Oxygen Demand (BOD) (38.4 g/person/day) were used (IDEAM, 2015). Considering the receiving body of these waters, a methane correction factor of 0.3 (MFC) was used (IPCC, 2006). The maximum methane production factor 0.6 kg CH_4/ kg BOD (IPCC, 2006) was considered and an additional factor was included for the discharge of waste with protein from the casino of the different locations (1,25).

The following variables and emission factors were used to estimate the emissions associated with the wastewater treatment plants: 3 kg COD/m3 (chemical oxygen demand/m3), 0.25 kg CH_4/kg COD (maximum methane production capacity) and a correction factor of 0.05 (MFC) associated with the treatment system (WWTP).

The calculation of the value of indirect GHG emissions from wastewater treatment corresponds to the multiplication of the emission factor determined for each gas by the total volume of wastewater generated. For the consolidation in tons of CO_2 equivalent, the emissions generated for each gas are added once each of these is multiplied by the Global Warming Potential (GWP) of the gas. The potentials for Methane (CH_4) and Nitrous Oxide (N_2O) are previously mentioned in Table 4 presented in the Scope 1 indicator criteria.

VIII. **Management and treatment of solid waste:** refers to the total volume of solid waste generated in the production, drilling, WO/CO, seismic, facilities and civil works areas, as well as in the administrative headquarters, of the reporting companies during the period under review. The detail of these areas and facilities is presented below:

- Production: corresponds to waste generated in the Aguas Blancas, Cabrestero, Capachos, Fortuna, Llanos 16, 26, 30, 32, 40, Los Ocarros, Playón and VIM1 blocks.
- Civil works: corresponds to waste generated in the Aguas Blancas, Cabrestero, Capachos, De Mares, Fortuna, Llanos 32, Playón and VIM1 blocks.
- WO/CO: corresponds to waste generated in the Aguas Blancas, Cabrestero, Capachos, Cerrero, La Rompida, Fortuna, Llanos 32, Los Ocarros and Playón blocks.
- Drilling: corresponds to waste generated in the Cabrestero, Fortuna, Llanos 32, Playón and VIM1 Blocks.
- Facilities: corresponds to waste generated in the Cabrestero Block.
- Administrative area: includes the administrative headquarters and offices in Bogotá, Tame, Tauramena, Barrancabermeja and Yopal.
- Seismic associated with activities in the VIM 43 block.
- Abandonment corresponds to waste generated in the Cebucan, Cerrero, CPO11, De Mares, El Edén, La Rompida and Llanos 26 blocks, and surrounding projects.

To estimate the total volume of waste generated in the Bogotá offices, facilities and civil works, we used the number of workers and days worked in each location, and we used the national statistics of waste generation and its composition given by Superintendencia de Servicios Públicos Domiciliarios de Colombia (2015).

As for solid waste from the production areas and work camps, the records of kilograms of waste delivered to third parties for treatment and final disposal are used. Glass, metal, and plastic waste is separated and reenters the value chain of different products. Emissions associated with the decomposition of paper, cardboard, textiles and organic waste are estimated from records of the weight of each of these wastes that were collected in the work camps.

For GHG estimation, two disposal methods are considered:

- Disposal of solid waste in landfills:
  A first order decomposition model is used (IPCC, 2006) and a decomposition time of 100 years in accordance with what is established by ISO 14064-1. The physical composition of solid waste with degradation potential was taken from the report of the Superintendencia de Servicios Públicos Domiciliarios de Colombia reported by IDEAM (2015) and corresponds to the following: Cardboard 3.92%, Paper 3.7%, Textiles 3.17%, Organic 56.44%, Leather 0.53% and Rubber 0,32%.

- Solid waste disposal by incineration:
  Data on percentages of dry matter content of wet weight, total carbon content of dry weight, and fossil carbon fraction of total carbon are used for each waste material, as presented in the table below (IPCC, 2006):

Contaminated material	Dry matter content as % of wet weight	Total carbon content as % of dry weight	Fossil carbon fraction as a % of total carbon
Paper/Cardboard	0.9	0.46	0.01
Wood	0.85	0.5	0
Plastic	1	0.75	1
Textiles	0.8	0.5	0.2
Rubber/Leather	0.84	0.67	0.2

Table 10. Dry mass in humid weight content, total carbon in dry weight content and total fossil carbon fractions.

The oxidation factor used for contaminated industrial waste is 1. The methane and nitrous oxide emission factors for incinerated waste were 0.2 kg CH4/ton waste and 100 g N2O/ton waste (IPCC, 2006).

The calculation of the value of indirect GHG emissions from the management and treatment of solid waste corresponds to the multiplication of the emission factor determined for each gas by the total volume of waste generated. For the consolidation in tons of CO2 equivalent, the emissions generated for each gas are added once each of these is multiplied by the Global Warming Potential (GWP) of the gas. The potentials for Methane (CH4) and Nitrous Oxide (N2O) are previously mentioned in Table 4 presented in the Scope 1 indicator criteria.

IX. **Fugitive emissions associated with the transportation of fuel (crude oil and gas):** refers to the values of leaks that occur in vehicles during the transportation of gas and crude oil from the production activities of the reporting companies.

The IPCC (2006) emission factors for gases associated with fugitive emissions were used to estimate fugitive emissions, as shown in the table below:

Category	FE CH_4	FE CO_2	FE N_2O	Unit
Transport of crude oil in trailers	0,000025	0,0000023	N/A	Gg per 1,000 m3 of oil production transported in tractor-trailers
Gas transportation in trailers	0,0011	0,000051	N/A	Gg per 100,000,000 m3 distributed (sales)

Table 11. Emission factors for fugitive emissions related to crude and gas transportation in vehicles.

The calculation of fugitive emissions generated in the transportation of crude oil and gas corresponds to the multiplication of the emissions factor determined by the amount of gas (m3) or crude oil (barrels) transported. For the consolidation in tons of CO2 equivalent, the emissions generated for each gas are added once each of these is multiplied by the Global Warming Potential (GWP) of the gas. The potentials for Carbon Dioxide (CO2), Methane (CH4) and Nitrous Oxide (N2O) are previously mentioned in Table 4 presented in the Scope 1 indicator criteria.

X. **Oil refining:** refers to the number of emissions estimated for activities related to the processing of crude oil production from the block's concessioner to the reporting companies during the period under review. These facilities are mentioned below:

- Production from Aguas Blancas, Boranda, Cabrestero, Capachos, Fortuna, Llanos 16, 26, 30, 32, 40, Los Ocarros and VIM-1 blocks

The emission factors (in units of Kg/barrel loaded in refinery) indicated in Ecopetrol's sustainability report for the year 2020 (Ecopetrol, 2020) were used as the basis for the calculation, as shown in the following table:

Fuel type	FE CO_2e	FE CO_2	FE CH_4	FE N_2O
Crude	43,3	41,3602	0,0722	0,0005

Table 12. Emission factors associated to crude oil refining processes.

To estimate the GHG emissions associated with crude oil refining, the number of barrels of crude oil marketed for domestic and international refining was taken into account. The calculation corresponds to the multiplication of the emissions factor determined by the amount of gas produced. For the consolidation in tons of CO2 equivalent, the emissions generated for each gas are added once each of these is multiplied by the Global Warming Potential (GWP) of the

gas. The potentials for Carbon Dioxide (CO2), Methane (CH4) and Nitrous Oxide (N2O) are previously mentioned in Table 4 presented in the Scope 1 indicator criteria.

XI. **Use of products sold (crude oil, LPG, Compressed Natural Gas, Vehicular Natural Gas):** refers to the number of estimated emissions associated with the consumption/use of the products sold by the reporting companies during the period under review. The areas where the product is generated are mentioned below:

- Production from Aguas Blancas, Boranda, Cabrestero, Capachos, Fortuna, Llanos 16, 26, 30, 32, 40, Los Ocarros and VIM-1 blocks

Emission factors were used as the basis for the calculation of CO2, CH4 and N2O emission factors indicated in Ecopetrol's sustainability report for 2020 (Ecopetrol, 2020), as well as density and caloric values for each type of fuel sold, as shown in the following table:

Fuel type	Density	Net calorific value	FE CO_2	FE CH_4	FE N_2O
Crude Oil	0,94 kg/l	0,000041 TJ/kg	11,282 kg/gal	0,03 g/gal	0,006 g/gal
Compressed Natural Gas	0,78 kg/m^3	35,65 MJ/m^3	1,98 kg/m^3	0,036 g/m^3	0,004 g/m^3
Natural Gas Vehicles	0,78 kg/m^3	35,65 MJ/m^3	1,98 kg/m^3	3,28 g/m^3	0,107 g/m^3
LPG	0,54 kg/l	99,22 MJ/m^3	4,692 kg/m^3	0,009 g/m^3	0,10 g/m^3

Table 13. Emission factors associated to sold product usage (combustion model)

To estimate emissions, we used the quantities of products sold, such as barrels of crude oil for power generation; the amount of MBTU of compressed natural gas for generation (CNG); and the kg of residential LPG and the MBTU of Natural Gas Vehicles and CNG for industrial consumption.

In addition, taking into account that the barrels of crude oil sold for refining will result in the production of a wide variety of products and be used in multiple ways, the mass balance principle was used to calculate the potential emissions associated with their use. In this way it is understood that all the carbon that enters the refinery will eventually be released into the atmosphere, and as such, it can be estimated that the resulting emissions correspond to the stationary burning of all the crude oil produced and sent to refining.

The calculation of indirect emissions from the use of the products sold corresponds to the multiplication of the emissions factor determined by the amount of gas (m3) or crude oil (barrels) transported. For the consolidation in tons of CO2 equivalent, the emissions generated for each gas are added once each of these is

	multiplied by the Global Warming Potential (GWP) of the gas. The potentials for Carbon Dioxide (CO2), Methane (CH4) and Nitrous Oxide (N2O) are previously mentioned in Table 4 presented in the Scope 1 indicator criteria. The above is presented in accordance with the Greenhouse Gas Inventory 2021 of the reporting companies, which can be found in the document “Informe Parex 2021 09_05_2022_kr.pdf”, as well as the detail of the calculations presented in the file “Cálculos 2021 20022022.xlsx”, where the Emission Factors (EF), Global Warming Potentials and consumption data, leaks, kilometers traveled and other data used for the estimation of emissions can be found. Both documents are managed by the Sustainability Area. The scope of the assurance work is limited to the cross-checking of the information reported in the GHG Inventory, in relation to the sources mentioned in the criterion, provided by the Sustainability Area (which consolidates this information from the records and reports of the other areas of the companies); to the validation, on a sample basis, of the existence of source data for the calculation; and the recalculation of the final values according to the formulas established in the criterion and based on the information included in said sources, for the selected samples; and does not include the evaluation of the reasonableness or suitability of the sources, emission factors, calorific values, densities and global warming potentials mentioned in the criterion, the evaluation of the integrity of the information sources used for the calculation in the year under review, nor the evaluation of the occurrence of the events that gave rise to the report.