Independent Assurance Statement

To the Board and stakeholders of Tullow Oil (hereafter, Tullow):

Integrated Reporting & Assurance Services (IRAS) was commissioned by Tullow to provide independent third-party assurance (ITPA) over the sustainability content within Tullow's 2025 Annual Report & Accounts (ARA) covering the period 01 January to 31 December 2025. For the purposes of this statement, "Reporting" refers to the process of generating the content within the relevant sustainability sections of Tullow's 2025 ARA in both the printed and downloadable/online version, as well as all relevant supplemental information made available via the web at www.tullowoil.com, or in printed form, inclusive of the *Sustainability Data Workbook (SDW)*.

Assurance standards applied

To the best of our ability, this assurance engagement has been conducted to meet the requirements of our in-house assurance standards, structured to align with ISSA 5000 requirements and guidance taken from experience gained over a more than 25-year period, as well as the International Organization for Standardization (ISO) standard for validation or verification of greenhouse gas (GHG) assertions: ISO 14064.

Competence

Our assurance team was led by Michael H. Rea, a Lead Certified Sustainability Assurance Practitioner (LCSAP) with more than 25 years of experience in environmental and social performance measurement, including sustainability reporting and assurance, with support from junior associates within the **IRAS** team. Michael has completed over 120 assurance engagements for 53 different companies and has completed 189 assurance site visits in 25 countries to test data at its source. For the specific purposes of providing assurance over Trident's 2025 Carbon Emissions data, **IRAS** was supported by a Chemical Process Engineer who is a certified provider of ISO 14064 carbon verification services, with nearly 20 years' experience in carbon footprinting, carbon verification, energy efficiency audits for carbon reduction and other climate change related projects.

Tullow-specific Experience

Assurance over Tullow's 2025 reporting represents the fifth sequential assurance engagement the **IRAS** team has conducted, inclusive of a site visit to Tullow's Ghana operations in early 2025 to test key sustainability data at its source. Global best practice dictates that assurance providers ought to be rotated, for independence and sustainability credibility purposes, after no more than eight years. This year's engagement offers Tullow, and its stakeholders, confidence that the assurance team has already developed Tullow-specific knowledge and experience that enhances the efficiency and effectiveness of the assurance process.

Independence, responsibilities and limitations

IRAS was not responsible for the preparation of any part of Tullow's reporting and has not undertaken any commissions for Tullow in the reporting period that would compromise our independence. The preparation of the ARA and/or SDW is solely the responsibility of Tullow, where any input from **IRAS** would be limited to providing interim guidance of where early drafts may appear to fall short of reasonable reporting expectations.

IRAS's responsibility in performing its assurance activities is to the Board and management of Tullow alone and in accordance with the terms of reference agreed with them.

IRAS's responsibility in performing its assurance activities including reviews of data reported to Group/Head Office in London, and the remote/off-site testing of source data at Tullow's operations in Ghana in early 2025. During this year's assurance cycle, **IRAS** remotely engaged with key personnel at various sites to query any/all raised anomalies in data reported to the Group/Head Office level to assess the reliability of data and processes used to collect, collate and report performance data from operation/site to Group levels.

Assurance objectives

The objectives of the assurance process were to:

- Assess the extent to which Tullow's sustainability reporting adheres to standard assurance principles of ***Materiality***, ***Impact***, ***Neutrality/Balance*** and ***Comparability***.
- Assess the extent to which Group collection, collation and reporting of key sustainability data from Tullow's business units meets reasonable expectations for accuracy, consistency, completeness and reliability, as remotely tested at both the site (Ghana) Group/Head Office level.

- Assess the extent to which Tullow's disclosure of quantitative comparable sustainability performance data meets reasonable stakeholder expectations for completeness and reliability.

- Assess the extent to which Tullow's reporting adheres to reasonable local and international expectations for effective reporting, including guidance provided by the Value Reporting Foundation (VRF, formerly the International Integrated Reporting Committee (IIRC)) recommendations for integrated reporting (the <IR> Framework), as well as sustainability reporting guidance provided by the International Financial Reporting Standards (IFRS) S1 & S2, the Global Reporting Initiative (GRI), ISO, the International Auditing and Assurance Standards Board (IAASB), the European Union's Corporate Sustainability Reporting Directive (CSRD) and the International Association of Oil & Gas Producers (IOGP).

Scope of work performed

The process used in arriving at this assurance statement is based on **IRAS's** in-house developed sustainability data criteria, ISO 14064, and other best practices in assurance including the following:

- Meetings with key Tullow personnel responsible for the preparation of sustainability content within the ARA to assess Tullow's continued adherence to the sustainability reporting principles of ***Materiality*** and ***Impact.***

- A series of interviews with the individuals responsible for collating and/or writing the sustainability content within the ARA to ensure sustainability performance assertions could be duly substantiated.

- Reviews of sustainability data measurement and reporting procedures – inclusive of reviews of the Group's data consolidation process – via remote meetings with key personnel at Tullow's head offices in the UK and Ghana, as well as through desktop research and analysis.

- Reviews of drafts of the ARA, and related documents, for any significant errors and/or anomalies, inclusive of any lapses in the reporting of material issues identified during our internal and external materiality assessments.

- Reviews of drafts of the ARA to test for adherence to reasonable reporting expectations, inclusive of whether Tullow's reporting reasonably adheres to the principles of **Neutrality/Balance** and **Comparability**.

Although **IRAS** reviewed the reasonability of all of Tullow's reported sustainability data indicators contained within the ARA and/or SDW, specific attention and further review was paid to the following 24 key sustainability indicators, maintaining consistency with prior year assurance procedures:

Labour
1. Number of employees and contractors as at FYE
2. Percentage of employees who are Female
3. Percentage of Senior Managers who are Female
4. Percentage of Senior Managers who are African
5. Percentage of employees who are deemed "Local"
6. Person Hours Worked (employees and contractors)
7. Gender Pay Gap Ratio

Health & Safety
1. Number of Fatalities (employees and contractors)
2. Fatal Injury Frequency Rate
3. Number of Lost Time Injuries (LTIs), inclusive of Restricted Work Cases
4. Lost Time Injuries Frequency (LTIF)
5. Number of Medical Treatment Cases (MTCs)
6. Total Recordable Injuries Frequency (TRIF)

Environment
1. Scope 1 emissions (Tonnes of CO_2e) – Fossil fuel combustion
2. Scope 1 emissions (Tonnes of CO_2e) – Flaring
3. Scope 1 emissions (Tonnes of CO_2e) – Venting
4. Scope 1 emissions (Tonnes of CO_2e) – Fugitive emissions
5. Scope 2 emissions (Tonnes of CO_2e) – Electricity purchased and consumed for primary purposes
6. Scope 3 emissions (Tonnes of CO_2e) – Category 11: Use of Products Sold
7. Total Direct Energy Consumption from all fuel sources (GJ)
8. Total Indirect Energy Consumption from all sources (GJ)
9. Uncontrolled releases (volumes >1bbl)
10. Total Water Consumption (m^3)
11. Total Water Discharges – Quality and Quantity (m^3)

Findings

Based on our analysis of Tullow's sustainability reporting, inclusive of the sustainability content within the company's 2025 ARA and SDW, we believe Tullow's sustainability data collection, collation and reporting processes meet reasonable stakeholder expectations within the context of Tullow's business and operating environments. The following outlines our specific findings and recommendations relative to the reporting and assurance principles under review, as well as the company's performance as defined by its published sustainability performance data.

Reporting & Assurance Principles

- The content of the ARA does not differ in any significant way from our analysis of the material issues discussed with Tullow as per the company's double materiality determination process and therefore meets reasonable expectations for ***Materiality*** determination, management, and reporting.

- As per a review of management assertions, inclusive of discussions at both the Group and Operations level, we were able to conclude that Tullow addresses its most material impacts on stakeholders, particularly directly affected communities, and the natural environment in which it operates through risk management policies and procedures at both the Group and Operations levels. We believe Tullow's activities, inclusive of, but not limited to, the sustainability content discussed within its 2025 ARA, meet reasonable expectations for ***Impact***.

- As per a review of management assertions, inclusive of discussions at the Group level and reviews of the ARA and SDW, Tullow's reporting of the company's successes and challenges during the reporting period is fair and balanced, thereby meeting reasonable expectations for ***Neutrality***.

- As per a review of management assertions, inclusive of discussions at the Group level and reviews of quantitative/numerical performance information, and alignment of the sustainability content within the ARA to guidance materials, Tullow provides a high level of performance data transparency in a manner that allows for comprehensive benchmarking against peer companies, thereby meeting reasonable expectations for ***Comparability***.

Sustainability Performance Data

- Tullow's systems for data collection, collation and reporting, at the Group and Operations levels, appear to be sufficiently robust to allow for the internal and external reporting of the company's performance. The use of Group-wide data management systems allows for frequent monitoring and management of performance with sufficient control mechanisms in place to ensure data is both accurate and timeously reported.

- All data tested at the Group/desktop level was found to be both accurate and reliable, with no concerns identified during the review of the above-mentioned 24 key sustainability indicators.

- The policies, procedures, systems and controls employed to monitor, measure and report Tullow's Scope 1, Scope 2 and Scope 3 (Category 11: Use of Sold Products) are sufficiently robust to meet the carbon verification requirements of ISO 14064.

- Based on the depth of sustainability data reporting within the ARA and SDW, inclusive of all related reports, we believe that Tullow demonstrates leadership relative to public disclosure of sustainability data among its peers. As per our analysis, we found that Tullow's sustainability data transparency continues to be highest among a total population of 18 peer oil & gas companies.

Conclusion

Based on the work performed, **IRAS** is confident that the sustainability content within the ARA, inclusive of the company's Scopes 1, 2 and 3 carbon emissions (Category 11), provides a reasonably comprehensive and balanced account of Tullow's sustainability performance for the period under review. The data presented is based on a systematic process, and we are satisfied that the reported performance data fairly represents the current performance of Tullow, while meeting assurance and reporting principles of ***Materiality***, ***Impact, Neutrality and Comparability***. Moreover, and although the quality or quantity of data of can be improved, Tullow's 2025 sustainability reporting – inclusive of both the ARA and SDW – demonstrates leadership with respect to sustainability data transparency.

Integrated Reporting & Assurance Services (IRAS)
Johannesburg
23 April 2026