



SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB) METRICS

CATEGORY	INDICATOR	METRIC	DISCLOSURE TYPE REQUIRED	"DISCLOSURE LOCATION"
Emissions Reduction Services and Fuel Management Revenue (\$M CAD) Drilled Distance (Kilometers)⁴		Total fuel consumed, percentage renewable, percentage used in:		
	EM-SV-110a.1	(1) on-road equipment and vehicles	Quantitative	<i>Click here for disclosure location - Fuel Consumed Used in On-road, Mobile Equipment, and Vehicles</i>
		(2) off-road equipment	Quantitative	<i>Click here for disclosure location - Fuel Consumed Used in Off-road Equipment</i>
	EM-SV-110a.2	Discussion of strategy or plans to address air emissions-related risks, opportunities and impacts	Discussion and Analysis	<i>Click here for disclosure location - Environmental</i>
	EM-SV-110a.3	Percentage of engines in service that meet Tier 4 compliance for non-road diesel engine emissions	Quantitative	<i>Click here for disclosure location - % Engines Tier 4</i>
Water Management Services	EM-SV-140a.1	(1) Total volume of fresh water handled in operations, (2) percentage recycled	Quantitative	N/A (Outside of operational control)
	EM-SV-140a.2	Discussion of strategy or plans to address water consumption and disposal-related risks, opportunities and impacts	Discussion and Analysis	<i>Click here for disclosure location - Water Management</i>
Chemicals Management	EM-SV-150a.1	Volume of hydraulic fracturing fluid used; percentage hazardous	Quantitative	N/A (Outside of operational control)
	EM-SV-150a.2	Discussion of strategy or plans to address chemical-related risks, opportunities, and impacts	Discussion and Analysis	<i>Click here for disclosure location - Waste & Chemical Management</i>
Ecological Impact Management	EM-SV-160a.1	Average disturbed acreage per (1) oil and (2) gas well site	Quantitative	N/A (Outside of operational control)
	EM-SV-160a.2	Discussion of strategy or plan to address risks and opportunities related to ecological impacts from core activities	Discussion and Analysis	<i>Click here for disclosure location - Emission Reduction Technology</i>

CATEGORY	INDICATOR	METRIC	DISCLOSURE TYPE REQUIRED	"DISCLOSURE LOCATION"	
Workforce Health & Safety	EM-SV-320a.1	(1) Total recordable incident rate (TRIR)	Quantitative	Click here for disclosure location - FTE Total Recordable Incident Rate	
		(2) Fatality rate	Quantitative	Click here for disclosure location - FTE Fatality Rate	
		(3) Near miss frequency rate (NMFR)	Quantitative	Click here for disclosure location - FTE Near Miss Frequency Rate	
		(4) total vehicle incident rate (TVIR)	Quantitative	Click here for disclosure location - FTE Total Vehicle Incident Rate	
		(5) average hours of health, safety, and emergency response training for:			
		(a) full-time employees	Quantitative	Click here for disclosure location - Average Training Hours: Total Full-Time Employees	
		(b) contract employees	Quantitative	Precision does not track training hours related to contract employees	
		(c) short-service employees	Quantitative	Click here for disclosure location - Average Training Hours: Total SSE	
	EM-SV-320a.2	Description of management systems used to integrate a culture of safety throughout the value chain and project lifecycle	Discussion and Analysis	Click here for disclosure location - Health, Safety and Environment	
EM-SV-320a.3	Number of road accidents and incidents	Quantitative	Click here for disclosure location -Number of Road Accidents and Incidents		
Business Ethics & Payments Transparency	EM-SV-510a.1	Amount of net revenue in countries that have the lowest 20 rankings in Transparency International's Corruption Perception Index	Quantitative	Precision Drilling does not operate in the listed lowest rankings in Transparency International's Corruption Perception Index.	
	EM-SV-510a.2	Description of the management system for prevention of corruption and bribery throughout the value chain	Discussion and Analysis	Click here for disclosure location - Corporate Governance Guidelines Click pages for disclosure location - 2024 Management Information Circular, p. 6-7, 21-30 Click here for disclosure location - Anti-Bribery and Anti-Corruption Policy Click here for disclosure location - Global Supply Chain Management	

CATEGORY	INDICATOR	METRIC	DISCLOSURE TYPE REQUIRED	"DISCLOSURE LOCATION"
Management of the Legal & Regulatory Environment	EM-SV-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	Click pages for disclosure location - 2024 Annual Information Form, p. 14 Click here for disclosure location - Compliance Policies
Critical Incident Risk Management	EM-SV-540a.1	Description of management systems used to identify and mitigate catastrophic and tail-end risks	Discussion and Analysis	Click here for disclosure location - Crisis & Emergency Click pages for disclosure location - 2024 Annual Information Form, p. 23-36
Activity Metrics	EM-SV-000.A	Number of active rig sites	Quantitative	N/A (Outside of operational control)
	EM-SV-000.B	Number of active well sites	Quantitative	N/A (Outside of operational control)
	EM-SV-000.C	Total amount of drilling performed	Quantitative	Click here for disclosure location - Drilled Distance
	EM-SV-000.D	Total number of hours worked by all employees	Quantitative	Click here for disclosure location - Total Hours Worked

TASK FORCE ON CLIMATE-RELATED FINANCIAL DISCLOSURES ("TCFD")

CORE CONTENTS	RECOMMENDED DISCLOSURES	DISCLOSURES
Governance	(a) Describe the organization's governance around climate-related risks and opportunities.	Click pages for disclosure location - Precision Drilling Corporate Governance Guidelines Click pages for disclosure location - 2024 Management Information Circular, p. 6-7, 21-30
	(b) Describe management's role in assessing and managing climate-related risks and opportunities.	Click pages for disclosure location - ERM Overview Click pages for disclosure location - 2024 Management Information Circular, p. 29, 85-87 Click pages for disclosure location - 2023 Annual Information Form, p. 1, 14
Strategy	(a) Describe the climate-related risks and opportunities the organization has identified over the short, medium and long-term.	Click here for disclosure location - Environmental Click pages for disclosure location - 2024 Annual Information Form, p. 25-26, 29-31, 34 Click pages for disclosure location - 2024 Annual Report, p. 26-27, 30-32, 35
	(b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	Click pages for disclosure location - 2024 Annual Information Form, p. 25-26, 29-31, 34 Click pages for disclosure location - 2024 Annual Report, p. 26-27, 30-32, 35
	(c) Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios.	Click pages for disclosure location - 2024 Annual Report, p. 24, 26-27, 30-32, 51

CORE CONTENTS	RECOMMENDED DISCLOSURES	DISCLOSURES
Risk Management	(a) Describe the organization's processes for identifying and assessing climate-related risks.	Click here for disclosure location - ERM Overview Click pages for disclosure location - 2024 Annual Information Form, p. 1, 14 Click pages for disclosure location - 2024 Annual Report, p. 24, 51
	(b) Describe the organization's processes for managing climate-related risks.	Click here for disclosure location - Climate Risk Management Click here for disclosure location - ERM Overview
	(c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	Click here for disclosure location - ERM Overview Click pages for disclosure location - 2024 Annual Information Form, p. 1, 14, 25-26, 29-31, 34 Click pages for disclosure location - 2024 Annual Report, p. 24, 26-27, 30-32, 51 Click pages for disclosure location - 2024 Management Information Circular, p. 85-87
Metrics & Targets	(a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	Click here for disclosure location - 2024 ESG Performance Data
	(b) Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks.	Click here for disclosure location - Scope 1 GHG Emissions Click here for disclosure location - Scope 2 GHG Emissions
	(c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	Click here for disclosure location - ESG is at the Foundation of our Core Values Click here for disclosure location - Greenhouse Gas Emissions

UNITED NATIONS SUSTAINABLE DEVELOPMENT GOALS (“UN SDGS”)

GOAL	DISCUSSION LOCATION
SDG Goal 1: No Poverty	Click here for disclosure location - In the Community
SDG Goal 2: Zero Hunger	Click here for disclosure location - In the Community

GOAL	DISCUSSION LOCATION
<p>SDG Goal 3: Good Health and Well-Being</p>	<p>Click here for disclosure location - Our Culture Click here for disclosure location - Health, Safety and Environment Click here for disclosure location - Talent Development Click here for disclosure location - In the Community</p>
<p>SDG Goal 4: Quality Education</p>	<p>Click here for disclosure location - Training and Development Click here for disclosure location - In the Community</p>
<p>SDG Goal 5: Gender Equality</p>	<p>Click here for disclosure location - Inclusion in the Workplace</p>
<p>SDG Goal 6: Clean Water and Sanitation</p>	<p>Click here for disclosure location - Water Management Click here for disclosure location - Waste & Chemical Management</p>
<p>SDG Goal 8: Decent Work and Economic Growth</p>	<p>Click here for disclosure location - Our Culture Click here for disclosure location - Health, Safety and Environment</p>
<p>SDG Goal 9: Industry, Innovation, and Infrastructure</p>	<p>Click here for disclosure location - Technology Webpage</p>
<p>SDG Goal 10: Reduce Inequalities</p>	<p>Click here for disclosure location - Inclusion in the Workplace</p>
<p>SDG Goal 11: Sustainable Cities and Communities</p>	<p>Click here for disclosure location - In the Community Click here for disclosure location - EverGreen Webpage</p>
<p>SDG Goal 12: Responsible Consumption and Production</p>	<p>Click here for disclosure location - ESG Report Click here for disclosure location - Suppliers</p>
<p>SDG Goal 15: Life on Land</p>	<p>Click here for disclosure location - Emission Reduction Technology Click here for disclosure location - EverGreen Webpage</p>
<p>SDG Goal 16: Peace, Justice and Strong Institutions</p>	<p>Click here for disclosure location - Governance</p>
<p>SDG Goal 17: Partnerships for the Goals</p>	<p>Click here for disclosure location - Technology Webpage Click here for disclosure location - EverGreen Webpage</p>