

Independent Limited Assurance Report

ERM Certification & Verification Services Incorporated ("ERM CVS") was engaged by Buckeye Partners ("Buckeye") to provide limited assurance in relation to the Selected Information set out in Appendix A and presented in the 2024 Buckeye Sustainability Report (the "Report").

ENGAGEMENT SUMMARY

Scope of our assurance engagement Whether the selected Environmental, Social and Governance metrics for 2024 (the "Selected Information") set out in Appendix A are fairly presented in the Report, in all material respects, in accordance with the reporting criteria.

Our assurance engagement does not extend to information in respect of earlier periods or to any other information included in the Report.

Reporting period 1 January 2024 to 31 December 2024

Reporting criteria

- The GHG Protocol Corporate Accounting and Reporting Standard (WBCSD/WRI Revised Edition 2015)
- GHG Protocol Scope 2 Guidance (WRI 2015)
- GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (WBCSD/WRI 2011)
- EPA's Mandatory Greenhouse Gas (GHG) Reporting Rule (40 CFR Part 98 Subparts Y and C)
- Sustainability Accounting Standards Board (SASB) Oil & Gas – Midstream Sustainability Accounting Standard, version 2023-12
- Global Reporting Initiative (GRI) Universal Standard 11: Oil and Gas Sector (2021)
- American Petroleum Institute Process Safety Standards
- OSHA People Safety metrics - Recording and Reporting Occupational Injuries and Illnesses (29 CFR Part 1904)
- Code of Federal Regulations, title 49 § 195.52.
- Code of Federal Regulations, title 50 § 17
- UNESCO World Heritage definitions of protected conservation and endangered species habitat
- US Equal Employment Opportunity Commission – Ethnicity Definitions
- Buckeye-defined methodologies when specified

Assurance standard and level of assurance We performed a limited assurance engagement, in accordance with the International Standard on Assurance Engagements ISAE 3000 (Revised) 'Assurance Engagements other than Audits or Reviews of Historical Financial Information'.

The procedures performed in a limited assurance engagement vary in nature and timing from and are less in extent than for a reasonable assurance engagement and consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Respective responsibilities Buckeye is responsible for preparing the Report and for the collection and presentation of the information within it, and for the designing, implementing and maintaining of internal controls relevant to the preparation and presentation of the Selected Information.

ERM CVS' responsibility is to provide a conclusion to Buckeye on the agreed assurance scope based on our engagement terms with Buckeye, the assurance activities performed and exercising our professional judgement.

OUR CONCLUSION

Based on our activities, as described below, nothing has come to our attention to indicate that the Selected Information for 2024 is not fairly presented in the Report, in all material respects, in accordance with the reporting criteria.

OUR ASSURANCE ACTIVITIES

Considering the level of assurance and our assessment of the risk of material misstatement of the Selected Information, a multi-disciplinary team of sustainability and assurance specialists performed a range of procedures that included, but were not restricted to, the following:

- Evaluating the appropriateness of the reporting criteria for the Selected Information;
- Interviewing management representatives responsible for managing the Selected Information;
- Interviewing relevant staff to understand and evaluate the management systems and processes (including internal review and control processes) used for collecting and reporting the Selected Information;
- Reviewing of a sample of qualitative and quantitative evidence supporting the Selected Information at a corporate level;
- Performing an analytical review of the year-end data submitted by all locations included in the consolidated 2024 group data for the Selected Information, which included testing the completeness and mathematical accuracy of conversions and calculations, and consolidation in line with the stated reporting boundary;
- Conducting virtual visits to two Buckeye facilities in the USA to review source data and local reporting systems, and controls;
- Evaluating the conversion and emission factors and assumptions used; and
- Reviewing the presentation of information relevant to the assurance scope in the Report to ensure consistency with our findings.



30 MAY 2025

Malvern, PA

ERM Certification & Verification Services Incorporated

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THE LIMITATIONS OF OUR ENGAGEMENT

The reliability of the Selected Information is subject to inherent uncertainties, given the available methods for determining, calculating or estimating the underlying information. It is important to understand our assurance conclusions in this context.

OUR INDEPENDENCE, INTEGRITY AND QUALITY CONTROL

ERM CVS is an independent certification and verification body accredited by UKAS to ISO 17021:2015. Accordingly, we maintain a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements. Our quality management system is at least as demanding as the relevant sections of ISQM-1 and ISQM-2 (2022).

ERM CVS applies a Code of Conduct and related policies to ensure that its employees maintain integrity, objectivity, professional competence and high ethical standards in their work. Our processes are designed and implemented to ensure that the work we undertake is objective, impartial and free from bias and conflict of interest. Our certified management system covers independence and ethical requirements that are at least as demanding as the relevant sections of the IESBA Code relating to assurance engagements.

ERM CVS has extensive experience in conducting assurance on environmental, social, ethical and health and safety information, systems and processes, and provides no consultancy related services to Buckeye in any respect.

APPENDIX A: SELECTED INFORMATION FOR BUCKEYE 2024 ASSURANCE

Indicator	Unit of measure	Reporting Criteria
Environmental Metrics		
Gross Scope 1 GHG Emissions	Thousand MT CO2e	The GHG Protocol Corporate Accounting and Reporting Standard (WBCSD/WRI Revised Edition 2015) GHG Protocol Scope 2 Guidance (WRI 2015) EPA's Mandatory Greenhouse Gas (GHG) Reporting Rule (40 CFR Part 98 Subparts Y and C) – GHGRP Buckeye-defined methodologies, when specified
Percentage Methane	%	
Percentage covered under emissions-limiting regulations	%	
Location-Based: Energy indirect (Scope 2) GHG emissions	Thousand MT CO2e	
Purchased renewable electricity	Thousand MWh	
Purchased other (Biomass, Nuclear, Unknown)	Thousand MWh	
Purchased coal	Thousand MWh	
Purchased non-renewable electricity	Thousand MWh	
Total energy purchased	%	
Total renewable energy purchased	%	
Market-Based: Energy indirect (Scope 2) GHG emissions	Thousand MT CO2e	
Purchased renewable electricity	Thousand MWh	
Purchased other (Biomass, Nuclear, Unknown)	Thousand MWh	
Purchased coal	Thousand MWh	
Purchased non-renewable electricity	Thousand MWh	
Total energy purchased	%	
Total renewable electricity purchased	%	
Total Scope 3 emissions, inclusive of the following categories:	Thousand MT CO2e	GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (WBCSD/WRI 2011)
Category 1: Purchased goods and services	Thousand MT CO2e	
Category 2: Capital goods	Thousand MT CO2e	
Category 3: Fuel and energy-related services	Thousand MT CO2e	
Category 4: Upstream transportation and distribution	Thousand MT CO2e	
Category 5: Waste generated in operations	Thousand MT CO2e	
Category 6: Business travel	Thousand MT CO2e	
Category 7: Employee commuting	Thousand MT CO2e	
Category 8: Upstream leased assets	Thousand MT CO2e	
Category 11: Use of sold products	Thousand MT CO2e	
Category 13: Downstream leased assets	Thousand MT CO2e	
Category 15: Investments	Thousand MT CO2e	
Indirect Biogenic Emissions	Thousand MT CO2e	
Air emissions: NOx	Thousand kg	
Air emissions: SOx	Thousand kg	
Air Emissions: CO	Thousand kg	
Air emissions: volatile organic compounds (VOCs)	Thousand kg	
Air emissions: particulate matter (PM 2.5)	Thousand kg	
Air emissions: particulate matter (PM10)	Thousand kg	
Air emissions: Ozone (O3)	kg	
Air emissions: Lead (Pb)	kg	
Air emissions: Mercury (Hg)	kg	
Air emissions: Ozone-depleting substances (ODS)	Kg	
Air emissions: Hazardous Air Pollutants (HAPs)	Thousand kg	
Non-compliances	#	Sustainability Accounting Standards Board (SASB) Oil & Gas – Midstream Sustainability Accounting Standard, version 2023-12 Code of Federal Regulations, title 49 § 195.52. Buckeye-defined methodologies, when specified such as Energy Infrastructure Council (EIC)/GPA Midstream
Number of releases	#	
Aggregate release volume	Barrels	
Volume of hydrocarbon releases in the Arctic	Barrels	
Volume of hydrocarbon releases in Unusually Sensitive Areas (USAs)	Barrels	
Aggregate volume recovered	Barrels	

Indicator	Unit of measure	Reporting Criteria	
		ESG reporting industry practices.	
Total energy consumed	Thousand Gigajoules (GJ)	Buckeye-defined methodologies when specified.	
Percentage grid electricity	%		
Percentage renewable	%		
Reduction of energy consumption	%		
Re-use/ Recycle	Tons	Sustainability Accounting Standards Board (SASB) Oil & Gas – Midstream Sustainability Accounting Standard, version 2023-12	
Other	Tons		
Incineration	Tons		
Landfill	Tons		
Total waste disposed	Tons		
Total diverted from landfill/ incineration	%		Global Reporting Initiative (GRI) Universal Standard 11: Oil and Gas Sector 2021
			Buckeye-defined methodologies when specified.
Wildlife fatalities	#		Sustainability Accounting Standards Board (SASB) Oil & Gas – Midstream Sustainability Accounting Standard, version 2023-12
Threatened & Endangered (T&E) species fatalities	#	Code of Federal Regulations, title 50 § 17	
		Buckeye-defined methodologies when specified.	
Percentage of land owned, leased, and/or operated within areas of protected conservation status or endangered species habitat	%	Sustainability Accounting Standards Board (SASB) Oil & Gas – Midstream Sustainability Accounting Standard, version 2023-12	
Terrestrial acreage disturbed	Acres		
Percentage of impacted area restored	%		
Total pipeline throughput	Thousand Barrels/day	UNESCO World Heritage definitions of protected conservation and endangered species habitat	
		Code of Federal Regulations, title 50 § 17	
Social Metrics			
Hours worked - employees	Actual hours listed (thousand)	Buckeye-defined methodologies when specified.	
Hours worked – contractors	Actual hours listed (thousand)		
Fatalities - Employees	#		
Fatalities - Contractors	#		
Employee total recordable incident rate (TRIR)	# recordable incidents/100 full time workers		
Contractor total recordable incident rate (TRIR)	# recordable incidents/100 full time workers		
Employee lost time incident rate (LTIR)	# recordable incidents/100 full time workers		
Employee lost time incident	# of lost time accidents		
Employee Total Recordable Injuries	#		
			OSHA People Safety metrics - Recording and Reporting Occupational Injuries and Illnesses (29 CFR Part 1904)

Indicator	Unit of measure	Reporting Criteria	
Employee Near Miss Incidents	#		
Work-related ill health	#		
Contractor lost time incident rate	# of lost time accidents		
Contractor Near Miss Incidents ^[15]	#		
Tier 1 Process Safety Events	#	American Petroleum Institute Process Safety Standards	
Tier 2 Process Safety Events	#		
Number of reportable pipeline incidents	#	Code of Federal Regulations, title 49 § 195.52	
Percentage significant	%		
Percentage of (1) natural gas and (2) hazardous liquid pipelines inspected	%		
Number of (1) accidental releases and (2) nonaccidental releases (NARs) from rail transportation	#		
Average amount spent per FTE on training and development	Dollars (\$)	<p>Global Reporting Initiative (GRI) Universal Standard 11: Oil and Gas Sector 2021</p> <p>US Equal Employment Opportunity Commission – Ethnicity Definitions</p> <p>Buckeye-defined methodologies when specified.</p>	
Number of breaches	#		
Completed Training - employees	%		
Total Retention Rate	% Annually		
Employee Turnover Rate	% Annually		
New Employee Hires	%		
Percentage of female employees	%		
Percentage female in:			
Executives and Senior Leaders (VP and above)	%		
First and Mid-Level Managers (Supervisor through Director)	%		
Professionals	%		
Percentage of non-majority employees	%		
Percentage of non-majority groups in:			
Executives and Senior Leaders (VP and above)	%		
First and Mid-Level Managers (Supervisor through Director)	%		
Professionals	%		
Employees by Age Group:			
Under Age 30	%		
Age 30-50	%		
Over Age 50	%		
Dollars contributed to local community investments	Dollars (\$)		
Governance Metrics			
Number of members of the Board of Directors	#		Global Reporting Initiative (GRI) Universal Standard 11: Oil and Gas Sector 2021
Independent Board members	#		
Female members of the Board	%		
Non-majority members of the Board	%		
Employee completion of mandatory training	%	Buckeye-defined methodologies when specified.	
Total amount of monetary losses as a result of legal proceedings associated with pipeline and storage regulations	Dollars (\$)		
Political contributions	Dollars (\$)	Federal Election Commission	