



# APPENDIX TABLES

# PERFORMANCE DATA TABLE

The performance data tables, and the data provided therein, are provided for informational purposes only. Where otherwise noted, data and information reflect an annual (January 1st - December 31st) collection period. Buckeye disclaims any representation or warranty as to the data's accuracy or completeness, which may inadvertently contain inaccurate, misleading, and incomplete statements despite our good faith efforts. We are under no duty to modify, change, correct, delete, or update these tables and data disclosures but reserve the right to do so at our sole discretion without notice. There are inherent limitations to the accuracy of some kinds of environmental, safety, and social performance data. The data may not be interpreted as any form of guarantee or assurance of future results or trends.

Environment	Units	2020	2021	2022	2023	2024
<b>Greenhouse Gas Emissions (Equity) <sup>[1][2]</sup></b>						
Gross Scope 1 emissions	Thousand MT CO2e	218	231	229	247	227
Percentage Methane <sup>[3]</sup>	Percentage (%)	-	-	-	2%	3%
Percentage covered under emissions-limiting regulations	Percentage (%)				0%	0%
<b>Location Based: Energy indirect (Scope 2) GHG emissions<sup>[4]</sup></b>						
Purchased renewable electricity	Thousand MWh	-	-	56	67	68
Purchased other (Biomass, Nuclear, Unknown)	Thousand MWh	-	-	125	132	127
Purchased coal	Thousand MWh	-	-	126	119	89
Purchased non-renewable electricity	Thousand MWh	-	-	324	346	329
Total energy purchased	Percentage (%)	100%	100%	100%	100%	100%
Total renewable electricity purchased	Percentage (%)	-	-	11%	12%	13%
<b>Market Based: Energy indirect (Scope 2) GHG emissions<sup>[5]</sup></b>						
Purchased renewable electricity	Thousand MWh	-	-	-	620	563
Purchased other (Biomass, Nuclear, Unknown)	Thousand MWh	-	-	-	0	0

Environment	Units	2020	2021	2022	2023	2024
Purchased coal	Thousand MWh	-	-	-	0	0
Purchased non-renewable electricity	Thousand MWh	-	-	-	0	0
Total energy purchased	Percentage (%)	-	-	-	49%	77%
Total renewable electricity purchased	Percentage (%)	-	-	-	100%	100%
Scope 3 Emissions	Thousand MT CO2e	-	-	-	-	10,075
Indirect Biogenic Emissions	Thousand MT CO2	-	-	-	-	262
<b>Air Quality<sup>[6]</sup></b>						
Air emissions: Nitrogen oxides (NOx )	Thousand kg	-	-	106	115	121
Air emissions: Sulfur oxides (SOx)	Thousand kg	-	-	2.3	1.6	2.9
Air Emissions: Carbon monoxide (CO)	Thousand kg	-	-	-	-	189.0
Air emissions: Volatile organic compounds (VOCs)	Thousand kg	-	-	3,346	3,198	8,364
Air emissions: Particulate matter (PM 2.5)	Thousand kg	-	-	12	15	12
Air emissions: Particulate matter (PM10)	Thousand kg	-	-	15	17	14
Air emissions: Ozone (O3)	kg	-	-	0	0	0
Air emissions: Lead (Pb)	kg	-	-	<1	<1	<1
Air emissions: Mercury (Hg)	kg	-	-	<1	<1	<1
Air emissions: Ozone-depleting substances (ODS)	kg	-	-	0	0	0
Air emissions: Hazardous Air Pollutants (HAPs)	Thousand kg	-	-	124	119	187
Non-compliances <sup>[7]</sup>	#	-	6	7	8	4
<b>Spills</b>						
Number of releases <sup>[8]</sup>	#	14	18	7	13	18
Aggregate release volume <sup>[9]</sup>	Barrels	310	604	194	151	178

Environment	Units	2020	2021	2022	2023	2024
Volume of hydrocarbon releases in the Arctic		0	0	0	0	0
Volume of hydrocarbon releases in Unusually Sensitive Areas (USAs) <sup>[10]</sup> (defined by nat. pipeline mapping system)	Barrels	0	353	0	0	0
Aggregate volume recovered <sup>[11]</sup>	Barrels	233	321	188	102	124
<b>Energy Management (Equity)</b>						
Total energy consumed <sup>[12]</sup>	Thousand Gigajoules (GJ)	1,688	1,776	1,824	1,962	1,888
Percentage grid electricity	Percentage (%)	100%	100%	100%	100%	100%
Percentage renewable (Location-based)	Percentage (%)	-	-	11%	12%	13%
Percentage renewable (Market-based)	Percentage (%)	-	-	-	100%	100%
Energy Intensity	GJ/1000 BOE	-	-	-	-	1.36
Reduction of energy consumption <sup>[13]</sup>	Percentage (%)	-	-	8%	2%	5%
<b>Waste Management<sup>[14]</sup></b>						
Re-Use/Recycle	Tons	-	24,386	20,380	25,965	27,470
Other	Tons	-	-	-	-	735
Incineration	Tons	-	406	154	194	283
Landfill	Tons	-	18,147	14,834	13,102	14,860
Total waste disposed	Tons	-	42,939	36,215	39,514	43,348
Total diverted from landfill/incineration	Percentage (%)	-	57%	59%	68%	63%
<b>Ecological Impacts</b>						
Wildlife fatalities <sup>[15]</sup>	#	0	0	0	0	0
T&E species fatalities <sup>[16]</sup>	#	0	0	0	0	0
Percentage of land owned, leased, and/or operated within areas of protected conservation status or endangered species habitat <sup>[17]</sup>	Percentage (%)	-	-	6%	6%	6%

Environment	Units	2020	2021	2022	2023	2024
Terrestrial acreage disturbed	Acres (ac)	-	-	-	3.7	3.7
Percentage of impacted area restored	Percentage (%)	-	-	-	100%	100%
<b>Activity Metric</b>						
Total pipeline throughput	Thousand Barrels/Day	-	-	-	1,170	1,181

[1] GHG emissions were measured, calculated, or estimated utilizing methods from the GHG Protocol Corporate Standard with emissions factors as defined by the EPA and other sources. Emissions from Freeport LNG excluded due to data availability.

[2] GHG emissions data, including baseline year (2019-2024) have been restated to reflect the adoption of the equity share approach, as defined by the Greenhouse Gas Protocol. In prior years, we were reporting using the financial control approach, which can be found as an alternative methodology further below.

[3] Direct methane emissions not associated with combustion by-product.

[4] The location-based method considers the average emission factors of the public electricity grid.

[5] The market-based method considers retired and purchased renewable energy certificates (RECs) applied towards the annual Scope 2 emissions equivalent and is based on equity share.

[6] Air emissions were measured, calculated and reported in accordance with SASB and GRI. St Lucia and Bahamas facilities were not historically included. In 2024 emissions from these facilities have been calculated and will be included going forward.

[7] Data for 2024 indicates the number of Notices of Violation (NOVs) and/or Notice of Non-Compliance (NOCs) received from an agency within the calendar year of 2024, however three occurred within 2024 and the remaining NOV is historical.

[8] Higher consequence releases only, including releases beyond secondary containment which are: i) Greater than Five (5) Barrels of Liquid or 500 Pounds of LPGs released outside secondary containment; ii) Evacuation, Ignition, or Explosion; iii) Wildlife Impact, Water Contamination (Surface, or subsurface); iv) Public/Non-Operator Property Damage. LPG release(s) have been converted to barrels of oil equivalent using API 42, Appendix A conversion factor.

[9] Volume of reportable releases is reported in accordance to EIC guidance and definitions, including only reportable releases that are beyond secondary containment and greater than 5 barrels.

[10] Unusually sensitive areas are identified using the National Pipeline Mapping System in accordance with the Code of Federal Regulations, title 49 § 195.52.

[11] Volume of spills recovered is calculated and reported following the SASB standards, considering the amount of hydrocarbons removed from the environment through short-term spill response activities. This excludes amounts that were recovered during longer-term remediation at spill sites and amounts evaporated, burned or dispersed.

[12] Total energy figure represents energy consumption from electricity across Buckeye's operations and assets under the specified boundary.

[13] Reduction calculation methodology was refined to be based on actual electricity usages compared to baseline year 2019, not including acquisitions or divestitures occurring in the time period. Data from 2022 and 2023 has been adjusted to reflect changes in methodology.

[14] Excludes waste volumes managed on-site at Bahamas and St. Lucia terminals. Other category includes deepwell, fuel blending, and wastewater treatment volumes. Incineration category includes waste-to-energy volumes. Landfill category includes solidification and stabilization volumes.

[15] Wildlife as defined by Code of Federal Regulations, Title 50

[16] T&E Species as defined by Code of Federal Regulations, Title 50 § 17

[17] Percentage includes aboveground facilities and pipeline rights-of-way assumed to be 100 ft wide within 5 km of an area that is protected conservation or endangered species habitat as defined by UNESCO World Heritage. Our accounting for assets near protected areas was updated in 2024 to include our pipeline rights-of-way.

Social	Units	2020	2021	2022	2023	2024
<b>Workhours</b>						
Hours worked - employees	Actual hours listed (thousand)	4,165	3,840	3,918	3,908	4,003
Hours worked - contractors <sup>[1]</sup>	Actual hours listed (thousand)	9,964	8,941	10,436	12,849	12,263
<b>Safety Incidents</b>						
Fatalities - Employees	#	0	0	0	0	0
Fatalities - Contractors	#	0	0	0	0	0
Employee total recordable incident rate (TRIR) <sup>[2]</sup>	Per 200,000 Work Hours	0.43	0.26	0.15	0.05	0.05
Contractor total recordable incident rate (TRIR) <sup>[2]</sup>	Per 200,000 Work Hours	0.26	0.20	0.11	0.08	0.00
Employee lost time incident rate (LTIR) <sup>[3]</sup>	Per 200,000 Work Hours	0.19	0.10	0.05	0.00	0.00
Employee lost time incident	# of lost time accidents	4	2	1	0	0
Employee Total Recordable Injuries	#	9	5	3	1	1
Employee Near Miss Incidents <sup>[4]</sup>	#	113	95	88	62	38
Work-related ill health	#	0	0	0	0	0
Contractor lost time incident rate	# of lost time accidents	0.04	0.02	0.02	0.02	0.00
Contractor Near Miss Incidents <sup>[4]</sup>	#	57	16	29	25	20
Average hours of Health, Safety, and Emergency Response Training for Employees	Hours/ Employee	-	-	13	27	30
<b>Operational Safety and Emergency Preparedness</b>						
Tier 1 Process Safety Events <sup>[5]</sup>	#	0	0	1	0	2
Tier 2 Process Safety Events <sup>[6]</sup>	#	2	0	0	2	4
Number of reportable pipeline incidents <sup>[7]</sup>	#	8	9	7	3	10
Percentage significant <sup>[7]</sup>	Percentage (%)	50%	56%	14%	100%	100%
Percentage of (1) natural gas and (2) hazardous liquid pipelines inspected	Percentage (%)	24%	25%	25%	15%	20%

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Social	Units	2020	2021	2022	2023	2024
Number of (1) accident releases and (2) nonaccidental releases (NARs) from rail transportation	#	2	4	3	2	1
<b>Training and Education</b>						
Average hours of training per year per employee <sup>[8]</sup>	#	-	-	35	56	51
Average Amount spent per FTE on training and development <sup>[9]</sup>	Dollars (\$)	-	988	1,781	1,342	2,080
Percentage of employees receiving regular performance and career development reviews <sup>[10]</sup>	Percentage (%)	-	-	87%	84%	97%
<b>Cyber Security</b>						
Number of Breaches	#	0	0	0	1	0
Completed Training- employees	Percentage (%)	90%	100%	94%	97%	97%
<b>Employee Attraction and Retention</b>						
Total Retention Rate	Percentage (%) Annually	-	-	89%	90%	88%
Employee Turnover Rate <sup>[11]</sup>	Percentage (%) Annually	-	-	3%	5%	5%
New employee hires	#	240	126	307	219	178
<b>Workforce Diversity<sup>[12]</sup></b>						
Percentage of female employees	Percentage (%)	15%	15%	16%	16%	16%
Percentage female in:						
Executives and Senior Leaders (VP and Above)	Percentage (%)	8%	17%	16%	16%	13%
First and Mid-Level Managers (Supervisor thru Director)	Percentage (%)	21%	23%	19%	20%	21%
Professionals	Percentage (%)	13%	13%	33%	33%	32%
Percentage of non-majority employees <sup>[13]</sup>	Percentage (%)	20%	20%	18%	20%	20%
Percentage non-majority groups in:						
Executives and Senior Leaders (VP and Above)	Percentage (%)	4%	3%	13%	13%	9%
First and Mid-Level Managers	Percentage (%)	20%	20%	18%	19%	19%

Social	Units	2020	2021	2022	2023	2024
Professionals	Percentage (%)	20%	20%	27%	30%	28%
Employees by Age Group						
Under Age 30	Percentage (%)	8%	7%	7%	9%	9%
Age 30-50	Percentage (%)	55%	58%	56%	56%	57%
Over Age 50	Percentage (%)	37%	35%	37%	35%	34%
Charitable Contributions						
Dollars contributed to local community investments <sup>[14]</sup>	Dollars (\$)	-	1,200,000	600,000	750,000	963,000

[1] Contractor hours are calculated based on the American Petroleum Institute (API) spend formula.

[2] TRIR for employees and contractors is calculated in accordance with OSHA guidelines

[3] Lost Time Incidents are defined based on OSHA guidelines.

[4] A near miss refers to an unplanned (work related) sequence of events that could have caused harm or loss if conditions were different or if the events were allowed to progress, but did not.

[5] Tier 1 Process Safety Event Tier 1 Process Safety Event is reported following the American Petroleum Institute (API) recommended practices. According to API 753, Tier 1 is the unplanned or uncontrolled release of any materials that result in greatest consequences.

[6] Tier 2 Process Safety Event is reported following the API recommended practices. According to API 753, Tier 2 includes unplanned or uncontrolled releases of any material that result in lesser consequences.

[7] Reportable pipeline incidents are reported in accordance with the Code of Federal Regulations, title 49 § 195.52.

[8] Training hours exclude externally provided employee trainings, seminars, or educational coursework not tracked by Buckeye's Learning Management System.

[9] Average amount is calculated using talent development and technical training expenses, employee tuition reimbursement, and employee certifications & conferences, divided by the total employee populations as of 12/31.

[10] Percentage of employees receiving regular performance reviews represents the average percentage of salaried and hourly employee groups.

[11] The data presented in here pertains to voluntary employee turnover rate.

[12] Data reported for Workforce Diversity is collected through voluntary information disclosed by each employee.

[13] Data reported for non-majority groups is based on US employee population as of 12/31. Non-majority represents those that identify their ethnicity as one of the following: Hispanic or Latino, Black or African American, two or more races, Asian, Native Hawaiian or other Pacific Islander, or American Indian/Alaskan Native.

[14] Includes both US and non-US charitable contributions.

## BUCKEYE

Governance	Units	2020	2021	2022	2023	2024
<b>Board of Directors</b>						
Number of members of the Board of Directors	#	5	5	5	5	5
Independent Board members	#	2	2	2	2	3
Female members of the Board	Percentage (%)	20%	20%	20%	20%	20%
Non-Majority members of the Board	Percentage (%)	40%	20%	20%	40%	40%
<b>Ethics and Compliance Training</b>						
Employee completion of mandatory training <sup>[1]</sup> .	Percentage (%)	93%	96%	99%	99%	98%
<b>Economic Performance</b>						
Total amount of monetary losses as a result of legal proceedings associated with pipeline and storage regulations	Dollars (\$)	-	0	2,500	441,151	127,839
<b>Public Policy</b>						
Political contributions <sup>[2]</sup>	Dollars (\$)	-	-	-	0	0

[1] All Buckeye employees and affiliated entities are required to complete annual ethical and compliance training. Percentage rate reported represents employees completion of Buckeye's Business Code of Conduct annual training.

[2] Contributions defined by the guidelines set forth by the Federal Election Commission (FEC).

# GHG EMISSIONS CALCULATION (FINANCIAL CONTROL)

GHG Emissions Using Financial Control Boundary (Legacy Methodology)

The table below presents emissions data calculated using the financial control approach, consistent with prior year reporting. These figures are provided for reference only and are not the basis of year-over-year comparisons.

Environment	Units	2020	2021	2022	2023	2024
<b>Greenhouse Gas Emissions (Financial)<sup>[1]</sup></b>						
Gross Scope 1 emissions	Thousand MT CO2e	220	223	221	235	224
Percentage Methane <sup>[2]</sup>	Percentage (%)	-	-	-	2%	3%
Percentage covered under emissions-limiting regulations	Percentage (%)	-	-	-	0%	0%
Location Based: Energy indirect (Scope 2) GHG emissions <sup>[2]</sup>	Thousand MT CO2e	197	193	203	209	183
Purchased renewable electricity	Thousand MWh	-	-	54	65	67
Purchased other (Biomass, Nuclear, Unknown)	Thousand MWh	-	-	121	128	123
Purchased coal	Thousand MWh	-	-	121	113	86
Purchased non-renewable electricity	Thousand MWh	-	-	312	334	319
Total energy purchased	Percentage (%)	100%	100%	100%	100%	100%
Total renewable electricity purchased	Percentage (%)	-	-	11%	12%	13%
Emissions intensity (by throughput)	MT CO2e/1000 BOE	-	-	-	-	0.30
Scope 3 Emissions	Thousand MT CO2e	-	-	-	-	10,058
Indirect Biogenic Emissions	Thousand MT CO2	-	-	-	-	262
<b>Energy Management (Financial)</b>						
Total energy consumed <sup>[3]</sup>	Thousand Gigajoules (GJ)	1,868	1,728	1,753	1,893	1,834
Percentage grid electricity	Percentage (%)	100%	100%	100%	100.0%	100%

[1] GHG emissions were measured, calculated, or estimated utilizing methods from the GHG Protocol Corporate Standard with emissions factors as defined by the EPA and other sources.

[2] Direct methane emissions (not associated with combustion by-product).

[3] Total energy figure represents energy consumption from electricity across Buckeye's operations and assets under the specified boundary.

# TASK FORCE ON CLIMATE-RELATED FINANCIAL DISCLOSURES (TCFD) CONTENT AND INDEX

Since publishing our first set of disclosures in 2022 in line with the Task Force on Climate-Related Financial Disclosures (TCFD) recommendations, we have continuously improved our systems to identify, assess, and report on climate-related risks and opportunities. We have advanced our efforts to incorporate climate risks into our enterprise risk management and investment review committee frameworks, furthering our commitment to the TCFD recommendations.

TCFD Pillar	Description	Reference
Governance	<p>Buckeye’s Board of Directors sets the Company’s strategic direction oversees governance and ensures stakeholder interests are protected. Our Board is dedicated to safeguarding the interests of our stakeholders while fostering and enabling our culture that prioritizes safety and operational excellence, stewardship, financial discipline, strategic investment, and a people-first culture.</p> <p>Several committees address climate-related matters, including the Board-level Sustainability Committee and Audit &amp; Risk Committee, and Compensation Committee, as well as the Executive-level Environmental, Social &amp; Governance (ESG) Committee, and Investment Review Committee. Established in 2023, the Sustainability Committee oversee carbon management initiatives, and related reporting and regulatory compliance efforts, with an annual meeting dedicated to these topics. Climate-related topics are also covered at quarterly meetings of the Board and its other standing committees, such as the Audit &amp; Risk Committee and Compensation Committee that incorporates ESG-related performance into company incentive program.</p> <p>Buckeye routinely updates the Investment Review Committee on climate-related risks and opportunities, including the integration and mitigation of these risks within investment decisions. Committee members verify that appropriate representatives participate in evaluations. Significant or unique investment opportunities are escalated to the Board based on monetary thresholds and specific circumstances, ensuring climate-related risks are thoroughly evaluated before decisions are made.</p>	<p>Sustainability Oversight, p. 12;</p> <p>Board and Executive Leadership Engagement, p. 20;</p> <p>Governance Overview, p. 53;</p> <p>Board Committees, p. 55;</p> <p>Environment, Social, and Governance Committee, p.56</p>
A. Describe the board’s oversight of climate-related risks and opportunities		

TCFD Pillar	Description	Reference
<p>B. Describe management’s role in assessing and managing risks and opportunities</p>	<p>Buckeye manages climate and sustainability initiatives through a multi-layered organizational structure, with leadership and accountability embedded across all primary business functions. The Executive Leadership Team (ELT) works closely with the Board, providing regular updates on performance, risk management, and progress toward corporate objectives, including sustainability and ESG initiatives. ELT committees include the ESG Committee, Investment Review Committee, and Enterprise Risk Management (ERM) Committee. These committees work together to integrate sustainability into our decision-making, reinforcing our commitment to responsible business practices, and ensuring we remain on track to meet our targets and achieve strategic goals. The Compensation Committee Guides the development and implementation of the company’s compensation philosophy and ensures the compensation of executive leadership and senior management aligns with company objectives and interests, including with respect to its ESG priorities.</p> <p>The ESG Committee incorporates environmental risk management and sustainability priorities into governance including climate-related risks and opportunities. The ESG Committee manages climate-related risk mitigation strategies, such as managing Buckeye’s carbon reduction pathways and monitoring industry trends with respect to energy transition and decarbonization.</p> <p>Carbon reduction opportunities are identified through frequent customer engagement, aligning initiatives with customer goals. Buckeye’s operations teams engage customers daily and any interest in partnering with our customers is directed at the Corporate Development teams. Our Investment Review Committee reviews GHG emissions and climate risk scenario modeling results before going forward with any new investments, comparing proposed projects to existing portfolio assets and mitigation strategies.</p> <p>The ERM Committee conducts an annual materiality assessment to gather feedback from across the organization regarding ongoing and emerging risks, including climate-related risks. This assessment helps determine key focus areas and associated risks and opportunities relevant to our business.</p>	<p>Sustainability Oversight, p. 12;</p> <p>ESG Materiality Assessment, p. 12;</p> <p>Our Approach to Environmental Management p. 19;</p> <p>Board and Executive Leadership Engagement, p. 20;</p> <p>Governance Overview, p. 53;</p> <p>Board Committees, p. 55;</p> <p>Executive Leadership Team and Committees, p. 56</p>

TCFD Pillar	Description	Reference
<p>C. Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term</p>	<p>In 2024, Buckeye updated its physical risk analysis, evaluating acute and chronic hazards across its facilities, including Storm Flooding, Hurricanes, Strong Winds, Tornado, Wildfire, Earthquake, Winter Weather, Lightning, Landslide, Ice Storm, Hurricane, Heat Wave, Hail, Drought, Cold Wave, Water Shortage, and Volcanic Activity. The analysis additionally analyzed projected changes in Heavy Precipitation, Heat Events, Cold Events, Water Shortage, Flooding, and Tropical Winds.</p> <p>The key risks identified include acute hazards, including hurricanes and storm flooding. Exposure to extreme heat was high across Buckeye’s facility portfolio, but did not emerge as a consistent risk in line with internal ERM thresholds. Conversely, facilities and assets in locations that experience extreme cold may see a reduction in risk long-term.</p> <p>Buckeye’s company-wide transition risk analysis identified key short-, medium-, and long- term risks, including rising costs to offset GHG emissions, technology shifts impacting competitiveness, evolving customer demands for alternative fuels, and market volatility. Transition opportunities were also identified that include repurposing assets for lower-carbon fuels, optimizing asset efficiency, and strengthening and deepening customer relationships through tailored commercial agreements.</p>	<p>ESG Materiality Assessment, p. 12; Enterprise Risk Management Committee, p. 57</p>
<p>D. Describe the impact of climate-related risks and opportunities on the organization’s businesses, strategy and financial planning</p>	<p>Buckeye integrates climate-related risk identification and within its ERM framework. Risks and opportunities are identified both organically through customer interactions and formally during due diligence for new investments.</p> <p>Business and financial planning assess asset alignment with future energy markets and customer needs, embedded in budgeting and five-year planning. Buckeye continuously explores expanding renewable and alternative fuel offerings, optimizing existing assets, and growing business segments that support a broader commodity mix while maintaining its core asset network and current market demands.</p>	<p>Low Carbon Energy, p.8; Board and Executive Leadership Engagement, p.20; Path to Net Zero, pp. 15-17</p>

TCFD Pillar	Description	Reference
<p>E. Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°c or lower scenario</p>	<p>Buckeye's energy transition strategy supports evolving market requirements while addressing climate-related risks and opportunities. Buckeye's climate-related scenarios modeling incorporates two Shared Socioeconomic Pathways (SSPs): SSP2-4.5 moderate-emissions scenario resulting in mid-century warming of 2.0°C and end-of-century warming of 2.7°C relative to 1850-1900 and SSP5-8.5 high-emissions scenario leading to a mid-century warming of 2.4°C and end-of-century warming of 4.4°C relative to 1850-1900.</p> <p>Our alternative energy and energy transition strategies are informed by U.S. Energy Information Administration (EIA) forecasts with climate scenarios including a 1.5°C case- used in financial modeling and physical and transition risk evaluation of potential projects. Scenario analysis identifies risks, mitigants, and risk evaluations. Scenario analysis identifies risks, mitigants, and residual exposures for decision-making. Buckeye continually refines its approach to align with emerging climate projections.</p> <p>In infrastructure investments, Buckeye prioritizes a faster return on investment due to inherent risks posed by the energy transition and a decarbonized economy. To lessen transition risks, Buckeye focuses on customer partnerships and strategically positioning assets to take advantage of long-term demand centers being targeted by our customers.</p> <p>To mitigate risks from severe weather events and physical hazards, Buckeye leverages severe weather operational procedures, worst-case scenario exercises, and adaptive insurance programs to strengthen our asset and business resilience. This integrated approach ensures effective identification, assessment, and management of climate-related risks and opportunities.</p>	<p>Low Carbon Energy, p.8;</p> <p>Our Sustainability Approach, p.11;</p> <p>Our Approach to Environmental Management, p.19;</p> <p>Board and Executive Leadership Engagement, p.20;</p> <p>Path to Net Zero, pp. 15-17</p>
<p><b>Risk Management</b></p>		
<p>A. Describe the organization's processes for identifying and assessing climate-related risks</p>	<p>Buckeye conducted a company-wide assessment of climate-related physical and transition risks. Physical risks at facility locations were assessed using a scenario-based analysis for current conditions, 2030, and 2050 using SSP2-4.5 which assumes global society will begin to reduce greenhouse gas emissions likely due to regulations by the 2040s, and SSP5-8.5 which assumes no regulations and a fossil-fuel intensive society. Transition risks and opportunities were assessed across the short-, medium-, and long-term within the TCFD categories of policy and legal, technology, market, and reputation.</p> <p>Going forward, the analyses will be incorporated into Buckeye's Enterprise Risk Management (ERM) framework and asset management. The ERM is an important component of the company's strategic planning, capital allocation and deployment, and performance management. Buckeye conducts annual materiality assessments to identify emerging risks and opportunities, driving continuous improvement. Climate-related risks also factor into financial and insurance planning</p>	<p>Enterprise Risk Management Committee p. 57;</p> <p>ESG Materiality Assessment, p. 12</p>

TCFD Pillar	Description	Reference
<p>B. Describe the organization’s processes for managing climate-related risks</p>	<p>Buckeye manages physical climate risks through emergency preparedness, business continuity planning, and ongoing operational improvements. A 2024 climate scenario analysis identified at-risk facilities and assets, supporting enhanced resilience measures. Carbon reduction initiatives include equipment changes and fuel switching.</p> <p>Transition risks are addressed by monitoring regulatory and policy changes, assessing market demand shifts, diversifying product offerings to include low-carbon options, and collaborating with industry groups and customers to navigate the energy transition.</p>	<p>The Path to Net Zero, pp. 15-17; Vapor Recovery Units, p. 17</p>
<p>C. Describe how processes for identifying, assessing and managing climate-related risks are integrated into the organization’s overall risk management</p>	<p>Buckeye’s Enterprise Risk Management (ERM) framework is integral to strategic planning, capital allocation and deployment, and performance management. Overseen by the executive-level Enterprise Risk Management (ERM) Committee, led by the CEO with support from Internal Audit &amp; Risk, the framework incorporates ESG and sustainability matters through risk assessment interviews and tracking. The committee meets quarterly to review and manage topics in the ERM Risk Register, with outputs cascading from committee member leaders to functional teams for execution. Updates are compiled and validated for the Board’s Audit &amp; Risk Committee.</p> <p>Climate-related risks in the risk register include transition risks, such as anticipating industry shifts in energy sources and positioning the business to adapt at an operationally sustainable pace, and physical risks focused on Buckeye’s response to crisis and emergency management in acute weather events. As appropriate, additional climate-related risks and opportunities identified through climate scenario analyses will be integrated into future operations and management planning processes.</p> <p>Buckeye conducts an annual materiality assessment to gather feedback from across the organization regarding ongoing and emerging risks, including ESG- and sustainability-related risks. This process, led by the Vice President of Risk &amp; Internal Audit, involves input from the Board, Executive Leadership Team, senior leaders, and risk program owners, and includes both qualitative and quantitative analysis. ESG-related risks are assessed for financial, environmental, safety, human capital, and reputational impacts.</p> <p>Mitigation plans for significant enterprise risks are reviewed quarterly by leadership and annually by the Board. Additionally, our Internal Audit plan focuses on these risks and audit reports are provided to the Board’s Audit and Risk Committee.</p>	<p>Enterprise Risk Management Committee, p. 57</p>

TCFD Pillar	Description	Reference
Metrics and Targets		
<p>A. Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process</p>	<p>Buckeye uses the following metrics to assess climate-related risks and opportunities, ensuring alignment with its strategy and risk management processes:</p> <ul style="list-style-type: none"> <li>• Scope 1 and Scope 2 GHG Emissions: Absolute reductions against the 2019 baseline. This metric and goal are a factor in setting Buckeye’s annual incentive bonus plan.</li> <li>• Scope 2 Carbon Footprint: Reduction through the retirement of self-generated Renewable Energy Certificates (RECs) and market-based purchase of RECs from new, less than 15-year-old, renewable energy projects, to the equivalent of annual scope 2 GHG emissions.</li> <li>• Scope 3 GHG Emissions: Indirect emissions that occur in our value chain. There are 15 categories as defined by the GHG Protocol.</li> <li>• Carbon Intensity: Buckeye is currently evaluating a reduction in our total carbon footprint through portfolio diversification and investment in renewable and alternative energy and energy transition investments.</li> <li>• Climate-Related Capital Expenditures: Investments in low-carbon technologies, renewable energy, or energy efficiency projects.</li> <li>• Revenue and Market Share: Growth in revenue from low-carbon products and services.</li> </ul>	<p>The Path to Net Zero, pp. 15-17</p>
<p>B. Disclose scope 1, scope 2, and, if appropriate, scope 3 greenhouse gas (GHG) emissions, and the related risks</p>	<p>In 2019, we began our emissions-reduction journey by aligning our calculations with the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard (GHG Protocol). This report marks our third year of publicly disclosing Scope 1 and 2 GHG emissions and first year of disclosing Scope 3 emissions.</p> <p>In 2024, our total Scope 1 and 2 GHG emissions were approximately 417,000 metric tons of carbon dioxide equivalent (MT CO<sub>2</sub>e), an 8% reduction from our 2019 baseline and a 10% decrease from the previous year (before the application of RECs). Scope 3 emissions totaled 10,075,000 metric tons CO<sub>2</sub>e, with 97% attributed to Category 11 (Use of Sold Products). Additionally, indirect biogenic emissions biofuels transactions were 262,000 MT CO<sub>2</sub>.</p> <p>This inventory provides critical insights into emission sources, enabling us to develop emission reduction pathways and implement targeted initiatives. As we diversify our services to support a lower-carbon future, we are focused on reducing operational emissions and integrating low-carbon opportunities into our asset portfolio to meet the evolving needs of our customers and communities.</p>	<p>Our Strategic Goals, p. 10; Assessing our GHG Emissions, pp. 20-22</p>

TCFD Pillar	Description	Reference
C. Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets	Buckeye’s targets are designed to address emissions, climate resilience, and the transition to a low-carbon economy while ensuring operational stability. To reinforce our commitment to decarbonization, we have set targets to become a Net Zero business for our Scope 1 and Scope 2 GHG emissions by 2040 and, in the interim, to reduce our Scope 1 and Scope 2 GHG emissions by 2025 by 50% from a 2019 baseline. Climate-related transition targets focus on enhancing infrastructure resilience to climate risks, expanding the storage and transportation of biofuels and renewable liquid fuels, and investing in low-carbon projects, including hydrogen and sustainable aviation fuel (SAF).	Our Strategic Goals, p. 10; The Path to Net Zero, pp. 15-17

# SASB CONTENT INDEX

The table below, in alignment with the Oil and Gas – Midstream (EM-MD) Sustainability Accounting Standards, provides an overview of our sustainability performance across relevant topics identified by the IFRS’ Sustainability Accounting Standards Board.

Topic	Code	Metric	Reference
Greenhouse Gas Emissions	EM-MD-110a.1	Gross global scope 1 emissions, percentage methane, percentage covered under emissions-limiting regulations	Performance Data Table, p. 64
	EM-MD-110a.2	Discussion of long- and short-term strategy or plan to manage scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Environmental Stewardship, pp. 14-17
Air Quality	EM-MD-120a.1	Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx, (3) volatile organic compounds (VOCs), and (4) particulate matter (PM10)	Performance Data Table, p. 65
Ecological Impacts	EM-MD-160a.1	Description of environmental management policies and practices for active operations	Low Carbon Energy, p.8
	EM-MD-160a.2	Percentage of land owned, leased, or operated within areas of protected conservation status or endangered species habitat	Performance Data Table, p. 66
		(1) Terrestrial land area disturbed, (2) percentage of impacted area restored	Performance Data Table, p. 67
	EM-MD-160a.4	(1) Number and (2) aggregate volume of hydrocarbon spills, (3) volume in Arctic, (4) volume in sites with high biodiversity significance, and (5) volume recovered	Performance Data Table, p. 66
Competitive Behavior	EM-MD-520a.1	Total amount of monetary losses as a result of legal proceedings associated with pipeline and storage regulations	Performance Data Table, p. 71
Operational Safety, Emergency Preparedness & Response	EM-MD-540a.1	(1) Number of reportable pipeline incidents, (2) percentage significant	Performance Data Table, p. 68
	EM-MD-540a.2	Percentage of (1) natural gas and (2) hazardous liquid pipelines inspected	Performance Data Table, p. 69
	EM-MD-540a.2	Number of (1) accident releases and (2) non-accident releases (NARs) from rail transportation	Performance Data Table, p. 69
	EM-MD-540a.4	Discussion of management systems used to integrate a culture of safety and emergency preparedness throughout the value chain and throughout project lifecycles	Enterprise Risk Management, p. 57
Activity Metric	EM-MD-000.A	Total metric tonne-kilometres of: (1) natural gas, (2) crude oil, and (3) refined petroleum products transported, by mode of transport	Performance Data Table, p. 67

# GRI CONTENT INDEX

This report has been prepared with reference to the Global Reporting Initiative (GRI) Standards, including the Universal Standards (2021) and applicable Sector Standards. The GRI Content Index below outlines where relevant disclosures can be found throughout the report for the reporting period of January 1 to December 31, 2024.

GRI 1: Foundation 2021

Sector Standard: GRI 11: Oil and Gas Sector 2021

GRI Code	Standard 11 Oil & Gas Code	KPI	Disclosure Location
<b>GRI 2: Universal Standards 2021</b>			
2-1		Organizational details	Our Company, p. 6 Our Business, p. 6
2-2		Entities included in the organization’s sustainability reporting	About this Report, p. 3
2-3		Reporting period, frequency and contact point	About this Report, pp. 3 Performance Data Table, pp.64 Contact Us, p. 88
2-4		Restatements of information	Assessing our GHG Emissions, p. 20
2-5		External assurance	Our Sustainability Approach, p. 11
2-6		Activities, value chain and other business relationships	Our Business, p. 6
2-7		Employees	Our Company, p. 6
2-8		Workers who are not employees	Engaging our Business Partners, p. 62
2-9		Governance structure and composition	Governance Overview, p. 53
2-10		Nomination and selection of the highest governance body	Governance Overview, p. 53
2-11		Chair of the highest governance body	Board of Directors, p. 53
2-12		Role of the highest governance body in overseeing the management of impacts	Sustainability Oversight, p. 12
2-13		Delegation of responsibility for managing impacts	Board Committees, p. 55 Executive Leadership Team and Committees, pp. 20

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GRI Code	Standard 11 Oil & Gas Code	KPI	Disclosure Location
2-14		Role of the highest governance body in sustainability reporting	Board Committees, p. 55
2-15		Conflicts of interest	Compliance Matters and Conduct, p. 58
2-16		Communication of critical concerns	Buckeye in the Community, p. 45
2-17		Collective knowledge of the highest governance body	Board of Directors, p. 53
2-18		Evaluation of the performance of the highest governance body	For detailed information on the Board of Directors appointment and evaluation visit our parent company's report: IFM Annual Sustainability Report, pp. 22, 37
2-19		Remuneration policies	For detailed information on the Board of Directors visit our parent company's report: IFM Annual Sustainability Report, p. 72
2-20		Process to determine remuneration	Board Committees, p. 55 IFM Annual Sustainability Report, p. 72
2-22		Statement on sustainable development strategy	Our Sustainability Approach, p. 11
2-23		Policy commitments	Compliance Matters and Conduct, p. 58
2-24		Embedding policy commitments	Compliance Matters and Conduct, p. 58
2-25		Processes to remediate negative impacts	Biodiversity and Ecosystems, p. 25 Grievance Mechanisms and Non-Retaliation, p. 59
2-26		Mechanisms for seeking advice and raising concerns	Compliance Matters and Conduct, p. 58
2-27		Compliance with laws and regulations	Compliance Matters and Conduct, p. 58
2-28		Membership associations	Engaging our Business Partners, p. 62
2-29		Approach to stakeholder engagement	Engaging our Business Partners, p. 62
2-30		Collective bargaining agreements	Employee Engagement, p. 41
<b>Material topics</b>			
3-1		Process to determine material topics	Materiality Assessment, p. 12
3-2		List of material topics	Materiality Assessment, p. 12
3-3		Management of material topics	Materiality Assessment, p. 12

GRI Code	Standard 11 Oil & Gas Code	KPI	Disclosure Location
<b>Topic Standards 11: Oil &amp; Gas</b>			
GHG emissions			
302-1	11.1.2	Energy consumption within the organization	Performance Data Table, p. 64
302-2	11.1.3	Energy consumption outside of the organization	Performance Data Table, p. 64
302-3	11.1.4	Energy intensity	Performance Data Table, p. 64
305-1	11.1.5	Direct (Scope 1) GHG emissions	Performance Data Table, p. 64
305-2	11.1.6	Energy indirect (Scope 2) GHG emissions	Performance Data Table, p. 64
305-3	11.1.7	Other indirect (Scope 3) GHG emissions	Performance Data Table, p. 64
305-4	11.1.8	GHG emissions intensity	Performance Data Table, p. 64
Climate adaptation, resilience, and transition			
201-2	11.2.2	Financial implications and other risks and opportunities due to climate change	Assessing our GHG Emissions, p. 20 The Path to Net Zero, p. 15 TCFD Summary, p. 73
305-5	11.2.3	Reduction of GHG emissions	Assessing our GHG Emissions, p. 20 The Path to Net Zero, p. 15
Air emissions			
305-7	11.3.2	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Performance Data Table, p. 65
416-1	11.3.3	Assessment of the health and safety impacts of product and service categories	Protecting Pipelines, People, and the Environment, p. 27 Our Health and Safety Culture, p. 31
Biodiversity			
304-1	11.4.2	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Biodiversity and Ecosystems, p. 25
304-2	11.4.3	Significant impacts of activities, products and services on biodiversity	Biodiversity and Ecosystems, p. 25
304-3	11.4.4	Habitats protected or restored	Biodiversity and Ecosystems, p. 25
304-4	11.4.5	IUCN Red List species and national conservation list species with habitats in areas affected by operations	Biodiversity and Ecosystems, p. 25

GRI Code	Standard 11 Oil & Gas Code	KPI	Disclosure Location
<b>Waste</b>			
306-1	11.5.2	Waste generation and significant waste-related impacts	Waste Management, p. 23
306-2	11.5.3	Management of significant waste-related impacts	Waste Management, p. 23
306-3	11.5.4	Waste generated	Waste Management, p. 23
306-4	11.5.5	Waste diverted from disposal	Performance Data Table, p. 66
306-5	11.5.6	Waste directed to disposal	Performance Data Table, p. 66
<b>Water and effluents</b>			
303-1	11.6.2	Interactions with water as a shared resource	Water Management, p. 24
303-2	11.6.3	Management of water discharge-related impacts	Water Management, p. 24
<b>Asset integrity and critical incident management</b>			
306-3	11.8.2	Significant spills	Release Prevention and Management, p. 28
<b>Occupational health and safety</b>			
403-1	11.9.2	Occupational health and safety management system	Our Health and Safety Culture, p. 31
403-2	11.9.3	Hazard identification, risk assessment, and incident investigation	Our Health and Safety Culture, p. 31 Protecting Pipelines, People, and the Environment, pp. 27
403-3	11.9.4	Occupational health services	Our Health and Safety Culture, p. 31
403-4	11.9.5	Worker participation, consultation, and communication on occupational health and safety	Our Health and Safety Culture, p. 31
403-5	11.9.6	Worker training on occupational health and safety	Our Health and Safety Culture, p. 31
403-6	11.9.7	Promotion of worker health	Our Health and Safety Culture, p. 31
403-7	11.9.8	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Our Health and Safety Culture, p. 31 Protecting Pipelines, People, and the Environment, p. 27
403-8	11.9.9	Workers covered by an occupational health and safety management system	Our Health and Safety Culture, p. 31
403-9	11.9.10	Work-related injuries	Performance Data Table, p. 68

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GRI Code	Standard 11 Oil & Gas Code	KPI	Disclosure Location
403-10	11.9.11	Work-related ill health	Performance Data Table, p. 68
Employment practices			
401-1	11.10.2	New employee hires and employee turnover	Performance Data Table, p. 69
401-2	11.10.3	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Employee Benefits and Well-being , p. 43
401-3	11.10.4	Parental leave	Employee Benefits and Well-being , p.43
404-1	11.10.6	Average hours of training per year per employee	Performance Data Table, p. 69
404-2	11.10.7	Programs for upgrading employee skills and transition assistance programs	Employee Development, p. 42
414-1	11.10.8	New suppliers that were screened using social criteria	Working with our Suppliers and Contractors, pp. 62
Non-discrimination and equal opportunity			
202-2	11.11.2	Proportion of senior management hired from the local community	Recruiting Talent at Buckeye, p. 39
405-1	11.11.5	Diversity of governance bodies and employees	Performance Data Table, p. 69-71
405-2	11.11.6	Ratio of basic salary and remuneration of women to men	Diversity and Inclusivity, p. 40
406-1	11.11.7	Incidents of discrimination and corrective actions taken	Grievance Mechanisms and Non-Retaliation, pp. 59
Forced labor and modern slavery			
409-1	11.12.2	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Working with our Suppliers and Contractors, pp. 62
Freedom of association and collective bargaining			
407-1	11.13.2	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Employee Engagement, p. 41
Economic impacts			
201-1	11.14.2	Direct economic value generated and distributed	Charitable Giving, p. 46
201-2	11.14.3	Financial implications and other risks and opportunities due to climate change	TCFD Summary, p. 73
203-1	11.14.4	Infrastructure investments and services supported	Charitable Giving, p. 46
203-2	11.14.5	Significant indirect economic impacts	Buckeye in the Community, p. 45

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GRI Code	Standard 11 Oil & Gas Code	KPI	Disclosure Location
204-1	11.14.6	Proportion of spending on local suppliers	Working with our Suppliers and Contractors, p.62
Local communities			
413-1	11.15.2	Operations with local community engagement, impact assessments, and development programs	Buckeye in the Community, p. 45
413-2	11.15.3	Operations with significant actual and potential negative impacts on local communities	Buckeye in the Community, p. 45
Land and resource rights			
3-3	11.16.1	Management of material topic	Biodiversity & Ecosystems, p. 25
Rights of indigenous peoples			
411-1	11.17.2	Incidents of violations involving rights of indigenous peoples	Buckeye in the Community, p. 45
Anti-competitive behavior			
206-1	11.19.2	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Compliance Matters and Conduct, pp. 58 Performance Data Table, p. 71 Business Code of Conduct, p. 7
Anti-corruption			
205-1	11.20.2	Operations assessed for risks related to corruption	Business Code of Conduct, pp. 13 - 14
205-2	11.20.3	Communication and training about anti-corruption policies and procedures	Business Code of Conduct, pp. 13 - 14
205-3	11.20.4	Confirmed incidents of corruption and actions taken	Business Code of Conduct, pp. 13 - 15
Public policy			
415-1	11.22.2	Political contributions	Performance Data Table, p. 71