



EIC/GPA Midstream ESG Reporting Template

Developed by the Energy Infrastructure Council in collaboration with GPA Midstream



Parent Company: Crestwood Equity Partners LP

Operating Company:

Please note that CEQP data excludes our JV assets in alignment with the with GHG Protocol for the financial control option

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Membership: EIC, GPA Midstream, Both, Neither: Both

Table with columns: Metric, Unit, Latest Year 2020, Previous Year 2019, Year-2 2018, Comments, Links, Additional Information, and Notes. Rows include Activity (EBITDA, Gross Throughput, Mile of Pipeline), Environment (Hydrocarbon Releases, Emissions), Social (Recordable Incident Rate, Fatalities), Governance (Diversity, Directors, Compensation), Share Ownership, Board Oversight, Supply Chain, and Cybersecurity.

## Definitions for Midstream Company ESG Metrics

Metric	Definition	Reference to Source (if applicable)	SASB Code (if applicable)
Accounting basis for data	Operational control, unless otherwise stated		
<b>Activity</b>			
1.1	Adjusted EBITDA is defined as net income adjusted for interest expense, depreciation and amortization, noncash impairment charges, income taxes, allowance for equity funds used during construction, noncash compensation and other noncash items.		
1.2	Energy throughputs for all products shall be calculated to align with the Natural Gas Sustainability Initiative (NGSI) Methane Emissions Intensity Protocol methodologies for governing industry segments.  Energy throughputs should be converted to barrel of oil equivalents (BOE) as defined by the United States Internal Revenue Service (5.8 x 10 <sup>6</sup> BTU of fuel is equal to a single BOE).	Throughput - Natural Gas Sustainability Initiative (NGSI) Methane Emissions Intensity Protocol - U.S. Internal Revenue Service conversion for BOE conversion	
1.3	Miles of Pipe shall be the total miles of all operated and in-service pipelines and in alignment with the Natural Gas Sustainability Initiative (NGSI) Methane Emissions Intensity Protocol methodologies for governing industry segments.	Natural Gas Sustainability Initiative (NGSI) Methane Emissions Intensity Protocol	
<b>Environment</b>			
<b>Hydrocarbon Releases</b>			
2.1	Calculate the number of liquid release events that meet the following event requirements.  Defined as a release of liquid materials containing hydrocarbons to the ground or water from facilities and pipelines outside of sized secondary containment that stays onsite or migrates offsite that is greater than 5 barrels. Liquid materials containing hydrocarbons include products such as condensate, bulk produced water, bulk brine, NGLs, and refined projects. The total volume, not just the hydrocarbon component, shall be used for calculating the volume released.	5 bbl threshold based on PHMSA requirements under 49 CFR § 195.50(b)	EM-MD-540a.1
2.2	Calculate the combined volume of liquid released beyond secondary containment that meet the following event requirements.  Defined as a release of liquid materials containing hydrocarbons to the ground or water from facilities and pipelines outside of sized secondary containment that stays onsite or migrates offsite that is greater than 5 barrels. Liquid materials containing hydrocarbons include products such as condensate, bulk produced water, bulk brine, NGLs, and refined projects. The total volume, not just the hydrocarbon component, shall be used for calculating the volume released.	5 bbl threshold based on PHMSA requirements under 49 CFR § 195.50(b)	
2.3	Calculate the combined volume of liquid release per mile of pipeline that meet the following definitions.  Defined as a release of liquid materials containing hydrocarbons to the ground or water from facilities and pipelines outside of sized secondary containment that stays onsite or migrates offsite that is greater than 5 barrels. Liquid materials containing hydrocarbons include products such as condensate, bulk produced water, bulk brine, NGLs, and refined projects. The total volume, not just the hydrocarbon component, shall be used for calculating the volume released.  Miles of Pipe shall be the total miles of pipelines under operational control by the company at the end of the subject reporting year that were in-service at any point in that year. Miles of Pipe shall be calculated in alignment with the Natural Gas Sustainability Initiative (NGSI) Methane Emissions Intensity Protocol methodologies for governing industry segments.	5 bbl threshold based on PHMSA requirements under 49 CFR § 195.50(b)	
<b>Emissions</b>			
2.4	Calculated using the methodologies outlined in The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard for all assets owned and operated for the full calendar year. Total emissions will communicate the sum of all GHG compounds as described in the Greenhouse Gas Protocol for the identified Scope area.	The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition, March 2004 provided by the World Resources Institute and the World Business Council on Sustainable Development (WRI/WBCSD): <a href="https://www.wri.org/publication/greenhouse-gas-protocol">https://www.wri.org/publication/greenhouse-gas-protocol</a> Source for GWP factors is the Intergovernmental Panel on Climate Change (IPCC) Fourth Assessment Report (2007): <a href="https://www.ipcc.ch/report/ar4/syr/">https://www.ipcc.ch/report/ar4/syr/</a>	

	Metric	Definition	Reference to Source (if applicable)	SASB Code (if applicable)
2.4.1	Scope 1 GHG Emissions - Total	Calculated using the methodologies outlined in The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard for all assets owned and operated for the full calendar year. Total emissions will communicate the sum of all GHG compounds as described in the Greenhouse Gas Protocol for the identified Scope area.	The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition, March 2004 provided by the World Resources Institute and the World Business Council on Sustainable Development (WRI/WBCSD): <a href="https://www.wri.org/publication/greenhouse-gas-protocol">https://www.wri.org/publication/greenhouse-gas-protocol</a> Source for GWP factors is the Intergovernmental Panel on Climate Change (IPCC) Fourth Assessment Report (2007): <a href="https://www.ipcc.ch/report/ar4/syr/">https://www.ipcc.ch/report/ar4/syr/</a>	EM-MD-110a.1
2.4.1.1	Scope 1 CO2 Emissions - Total	Calculated using the methodologies outlined in The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard for all assets owned and operated for the full calendar year.	The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition, March 2004 provided by the World Resources Institute and the World Business Council on Sustainable Development (WRI/WBCSD): <a href="https://www.wri.org/publication/greenhouse-gas-protocol">https://www.wri.org/publication/greenhouse-gas-protocol</a>	
2.4.1.2	Scope 1 Methane Emissions - Total	Calculated using the methodologies outlined in The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard for all assets owned and operated for the full calendar year. The IPCC Fifth Assessment Report (2014) Global Warming Potentials used to convert CH4 emissions to equivalent emissions of CO2 (CO2e).	The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition, March 2004 provided by the World Resources Institute and the World Business Council on Sustainable Development (WRI/WBCSD): <a href="https://www.wri.org/publication/greenhouse-gas-protocol">https://www.wri.org/publication/greenhouse-gas-protocol</a> Source for GWP factors is the Intergovernmental Panel on Climate Change (IPCC) Fourth Assessment Report (2007): <a href="https://www.ipcc.ch/report/ar4/syr/">https://www.ipcc.ch/report/ar4/syr/</a>	EM-MD-110a.1
2.4.2	Scope 1 GHG Emissions - EPA	Calculated using the U.S. EPA Greenhouse Gas Reporting Program methodology for all assets owned and operated for the full calendar year.		
2.4.2.1	Scope 1 CO2 Emissions - EPA	Calculated using the U.S. EPA Greenhouse Gas Reporting Program methodology for all assets owned and operated for the full calendar year.	Calculated using the U.S. EPA Greenhouse Gas Reporting Program methodology for all assets owned and operated for the full calendar year.	
2.4.2.2	Scope 1 Methane Emissions - EPA	Calculated using the U.S. EPA Greenhouse Gas Reporting Program methodology for all assets owned and operated for the full calendar year.	Calculated using the U.S. EPA Greenhouse Gas Reporting Program methodology for all assets owned and operated for the full calendar year.	
2.4.3	Scope 2 GHG Emissions	GHG emissions calculated using the methodologies outlined in The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard for all assets owned and operated for the full calendar year.	The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition, March 2004 provided by the World Resources Institute and the World Business Council on Sustainable Development (WRI/WBCSD): <a href="https://www.wri.org/publication/greenhouse-gas-protocol">https://www.wri.org/publication/greenhouse-gas-protocol</a>	
2.5	Total GHG Emissions (Scope 1 + Scope 2) Intensity per Billion BOE-Mile - Total	<p>EIC Intensity Definition</p> <p>The units for this metric are metric tons of CO2e per BOE Throughput per Mile of Pipeline (mt CO2e / BOE*Miles)</p> <p>a. The numerator for this metric is defined above for the associated emissions total designated</p> <p>b. The denominator for this metric will be mixed units of BOE Throughput times Miles of Pipe (BOE*Miles)</p> <p>i. Energy throughputs for all products shall be calculated to align with the Natural Gas Sustainability Initiative (NGSI) Methane Emissions Intensity Protocol methodologies for governing industry segments.</p> <p>ii. Energy throughputs be converted to <b>billions</b> of barrel of oil equivalents (BOE). BOE should be calculated as defined by the United States Internal Revenue Service (5.8 x 10^6 BTU of fuel is equal to a single BOE).</p> <p>iii. Miles of Pipe shall be the total miles of all operated and in-service pipelines and in alignment with the Natural Gas Sustainability Initiative (NGSI) Methane Emissions Intensity Protocol methodologies for governing industry segments.</p> <p>See Note 1 for Emissions Intensity calculation equation.</p>	<p>Throughput</p> <ul style="list-style-type: none"> <li>- Natural Gas Sustainability Initiative (NGSI) Methane Emissions Intensity Protocol</li> <li>- U.S. Internal Revenue Service conversion for BOE conversion</li> </ul> <p>Miles of Pipe</p> <ul style="list-style-type: none"> <li>- Natural Gas Sustainability Initiative (NGSI) Methane Emissions Intensity Protocol</li> </ul>	

	Metric	Definition	Reference to Source (if applicable)	SASB Code (if applicable)
2.6	Total GHG Emissions (Scope 1 + Scope 2) Intensity per EBITDA - Total	EBITDA: Adjusted EBITDA is defined as net income adjusted for interest expense, depreciation and amortization, noncash impairment charges, income taxes, allowance for equity funds used during construction, noncash compensation and other noncash items.		
2.7	Scope 1 Methane Emissions Intensity per One Future Methodology	<a href="#">ONE Future Protocol</a>		
2.8	Does the company have any green house gas emissions reduction target?	Can include GHG emissions and energy efficiency targets.		
2.9	NOx Emissions			EM-MD-120a.1
2.10	SOx Emissions			EM-MD-120a.1
2.11	VOC Emissions			EM-MD-120a.1
2.13	% of energy used (direct and indirect) that is renewable energy	Renewable energy is defined as energy from sources that are replenished at a rate greater than or equal to their rate of depletion, such as geothermal, wind, solar, hydro, and biomass. The percentage shall be calculated as renewable energy consumption divided by total energy consumption. The scope of renewable energy includes renewable fuel the entity consumed, renewable energy the entity directly produced, and renewable energy the entity purchased, if purchased through a renewable power purchase agreement (PPA) that explicitly includes renewable energy certificates (RECs) or Guarantees of Origin (GOs), a Green e Energy Certified utility or supplier program, or other green power products that explicitly include RECs or GOs, or for which Green e Energy Certified RECs are paired with grid electricity.		
<b>Social</b>				
3.1	Total Recordable Incident Rate (TRIR) - employees	TRIR calculated as: Number of injuries or illnesses x 200,000 / Number of employee labor hours worked. Injury or illness is recordable if it results in any of the following: death, days away from work, restricted work or transfer to another job, medical treatment beyond first aid, or loss of consciousness. You must also consider a case to meet the general recording criteria if it involves a significant injury or illness diagnosed by a physician or other licensed health care professional, even if it does not result in death, days away from work, restricted work or job transfer, medical treatment beyond first aid, or loss of consciousness. Employees are defined as regular full-time, regular part-time, and temporary employees.	TRIR - U.S. Department of Labor, Occupational Health and Safety Administration, OSHA Recordable Incidents.	
3.2	Total Recordable Incident Rate (TRIR) for major growth projects - contractors	Contractors are those who are not on the company's payroll but are supervised by the company on a day-to-day basis. Major growth project as defined by the company (e.g., some define as \$10mm, others define at a higher threshold).	TRIR - U.S. Department of Labor, Occupational Health and Safety Administration, OSHA Recordable Incidents. Major growth project as defined by the company (e.g., some define as \$10mm, others define as higher dollar amounts).	
3.3	Days away, restricted or transferred (DART) - employees	DART calculated as: Total number of DART incidents x 200,000 / Number of employee labor hours worked. A DART incident is one in which there were one or more lost days or one or more restricted days, or one that resulted in an employee transferring to a different job within the company. Employees are defined as regular full-time, regular part-time, and temporary employees.	DART - U.S. Department of Labor, Occupational Health and Safety Administration, OSHA Recordable Incidents. Major growth project as defined by the company (e.g., some define as \$10mm, others define as higher dollar amounts).	
3.4	Days away, restricted or transferred (DART) for major growth projects - contractors	Contractors are those who are not on the company's payroll but are supervised by the company on a day-to-day basis. Major growth project as defined by the company (e.g., some define as \$10mm, others define at a higher threshold).	U.S. Department of Labor, Occupational Health and Safety Administration, OSHA Recordable Incidents.	
3.5	Lost Time Incident Rate (LTIR) - employees	LTIR calculated as: Number of lost-time cases x 200,000 / Number of employee labor hours worked. A lost-time incident is one that resulted in an employee's inability to work the next full work day. Employees are defined as regular full-time, regular part-time, and temporary employees.	LTIR - U.S. Department of Labor, Occupational Health and Safety Administration, OSHA Recordable Incidents.	
3.6	Lost Time Incident Rate (LTIR) for major growth projects - contractors	Contractors are those who are not on the company's payroll but are supervised by the company on a day-to-day basis. Major growth project as defined by the company (e.g., some define as \$10mm, others define at a higher threshold).	U.S. Department of Labor, Occupational Health and Safety Administration, OSHA Recordable Incidents.	
3.7	Fatalities - employees	Employees are defined as regular full-time, regular part-time, and temporary employees.	U.S. Department of Labor, Occupational Health and Safety Administration, OSHA Recordable Incidents.	
3.8	Fatalities - contractors	Contractors are those who are not on the company's payroll but are supervised by the company on a day-to-day basis.	U.S. Department of Labor, Occupational Health and Safety Administration, OSHA Recordable Incidents.	

Metric	Definition	Reference to Source (if applicable)	SASB Code (if applicable)
3.9 Does the company have an indigenous engagement policy or commitment for new and existing assets?	Indigenous peoples are people who self-identify as indigenous, per Article 33 of the United Nations Declaration on the Rights of Indigenous Peoples and the International Labour Organization Convention No. 169, and likely have one or more of the following characteristics based on the working definition of “Indigenous Peoples” adopted by the United Nations: 1 Historical continuity with pre-colonial and/or pre-settler societies 2 Strong link to territories and surrounding natural resources 3 Distinct social, economic, or political systems 4 Distinct language, culture, and beliefs 5 Form non-dominant groups of society 6 Resolve to maintain and reproduce ancestral environments and systems as distinctive peoples and communities		
3.10 % workforce that is female	Defined as employees who identify as female.	U.S. Equal Employment Opportunity Commission, EEO Terminology, <a href="http://www.archives.gov/eoo/terminology.html">www.archives.gov/eoo/terminology.html</a> .	
3.11 % workforce from minority groups (EEOC defined)	Minority employees are defined as “the smaller part of a group. A group within a country or state that differs in race, religion or national origin from the dominant group. Minority is used to mean four particular groups who share a race, color or national origin.” These groups are: “(1) American Indian or Alaskan Native. A person having origins in any of the original peoples of North America, and who maintain their culture through a tribe or community; (2) Asian or Pacific Islander. A person having origins in any of the original people of the Far East, Southeast Asia, India, or the Pacific Islands. These areas include, for example, China, India, Korea, the Philippine Islands, and Samoa; (3) Black (except Hispanic). A person having origins in any of the black racial groups of Africa; (4) Hispanic. A person of Mexican, Puerto Rican, Cuban, Central or South American, or other Spanish culture or origin, regardless of race.”	U.S. Equal Employment Opportunity Commission, EEO Terminology, <a href="http://www.archives.gov/eoo/terminology.html">www.archives.gov/eoo/terminology.html</a> .	
<b>Governance</b>			
4.19.4 What level of detail does the Limited Partnership publicly provide regarding compensation of named executives?	“Full” would provide a complete description, broken down in a summary compensation table (SCT) and grants of plan based awards table (GPBAT), and provide a full accounting for performance metrics and goals used in annual and long-term awards. This would be similar to what you would see in a normal operating company, and would represent the full compensation paid to the executive for their service as an NEO of the MLP.  “None” on the other hand would generally suggest that executives providing services to the MLP are paid by the sponsor (or a different entity) and there is no discrete disclosure for what is paid to the executive, or what their incentives may be motivating them to do. If there is just a management fee disclosed to be paid to the sponsor to cover the costs of the executives, this would be the “upper limit” of what should be put in the “none” bucket.  “Partial” is anything in between. Incomplete disclosure on metrics and goals; compensation related to the MLP paid by both the MLP and the sponsor; compensation tables that have zero (or incomplete) compensation disclosed for the executives; etc.		
4.19.5 Does the Limited Partnership have stock ownership guidelines in place for the CEO? If yes,	A stock ownership guideline is one designed to promote the retention of some number of shares. A stock trading policy (which usually contains anti-hedging, anti-pledging, trading blackouts, trading on insider information, etc) would not fit this definition as it is designed to regulate trading activities.		
4.19.6 Does the Limited Partnership have stock ownership guidelines in place for directors? If yes,	A stock ownership guideline is one designed to promote the retention of some number of shares. A stock trading policy (which usually contains anti-hedging, anti-pledging, trading blackouts, trading on insider information, etc) would not fit this definition as it is designed to regulate trading activities.		

**Notes**

1. When calculating company-wide emissions intensity per Throughput-Pipeline Miles (Billion BOE-Mile), the following equation format should be used:

$$Emissions\ Intensity\ \left[ \frac{mt\ CO_2e}{Billion\ BOE * miles} \right] = \frac{\sum_i Emission\ [mt\ CO_2e]_i}{\sum_i Throughput\ [Billion\ BOE]_i * \sum_i Pipeline\ Mile\ [miles]_i}$$