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Independent limited assurance report to Saudi Arabian Oil Company (“Saudi Aramco” or “the Company”) on the compilation of selected sustainability performance indicators (“KPIs”)

What we looked at: scope of our assurance work

Saudi Aramco has engaged Deloitte to perform limited assurance procedures on the compilation of selected sustainability performance indicators (“Subject Matter”) presented in the table below (“Table 1”) for the year ended 31 December 2023.

Selected Subject Matter for assurance

Saudi Aramco’s reported performance during the given reporting period for the selected key sustainability performance indicators (“KPIs”) is presented in the table below:

Table 1: KPIs

KPIs	Assured Figure for the year ended 31 December 2023
<i>Flaring Intensity</i>	5.64 SCF/BOE
<i>SOx Emissions</i>	146 kilotonnes
<i>Oil Spills</i>	8,566.41 bbl
<i>Hydrocarbon Discharge to Water</i>	14.3 barrels
<i>Environmental Leadership</i>	100%
<i>Health Performance</i>	19%
<i>Freshwater Consumption</i>	89.9 million cubic meters
<i>Industrial Waste Recycled</i>	35.7%
<i>Net Positive Impact</i>	85.6%
<i>Recovered Hydrocarbon</i>	88%

Reporting Criteria

The above Subject Matter has been assessed against the reporting criteria (“Basis for Preparation”) included in Appendix B of this document. Saudi Aramco reports the Subject Matter on an operational control basis for its in-Kingdom wholly owned operated assets and its material operationally-controlled affiliates, as shown in Appendix A.

What standards we used: basis of our assurance work and level of assurance

We carried out limited assurance procedures over Saudi Aramco’s selected Subject Matter in accordance with the International Standard on Assurance Engagements 3000 (Revised) “Assurance Engagements other than Audits or Reviews of Historical Financial Information” (“ISAE 3000”) and with the International Standard on Assurance Engagements 3410 “Assurance Engagements on Greenhouse Gas Statements” (“ISAE 3410”). To achieve limited assurance, ISAE 3000 and ISAE 3410 require that we review the processes, systems and competencies used to compile the Subject Matter, on which we provide limited assurance. It does not include detailed testing for each of the KPI reported, or of the operating effectiveness of processes and internal controls.

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. 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. Consequently, our conclusion is not expressed as an audit opinion.

What we did: key limited assurance procedures

To form our conclusion, we undertook the following procedures:

- Understood the roles and responsibilities of the preparation, governance and oversight arrangements of the specified sustainability KPIs and assess their preparation against the Reporting Criteria included in Appendix B;
- Performed enquiries with management to understand how the Reporting Criteria has been applied in the preparation of the sustainability KPIs;
- Assessed the computation of the Reporting Criteria against market practice;
- Reviewed and evaluated the Reporting Criteria for measurement and reporting for each of the selected sustainability KPIs against the actual calculation performed by the Company to support the numbers of the selected sustainability KPIs shown in Table 1, and
- Agreed the selected sustainability KPIs to the Company's internal calculations and supporting documentation.

Inherent Limitations

The process an organisation adopts to define, gather, and report information on its non-financial performance is not subject to the formal processes adopted for financial reporting. Therefore, data of this nature is subject to variations in definitions, collection and reporting methodology, often with no consistent, accepted external standard. This may result in non-comparable information between organisations and from year to year within an organisation as methodologies develop. To support clarity in this process, Saudi Aramco has developed a Reporting Criteria document for 2023, which defines the scope of each assured metric and the method of calculation. This Reporting Criteria is available in Appendix B of this document and should be read together with this report.

In relation to our work performed on the selected subject matter, we note the following specific limitations:

- Our assurance procedures did not include detailed testing of IT controls of the underlying systems used by Saudi Aramco to collate and report data for the sustainability metrics.
- With the exception of the KPIs shown in the table above, our testing did not include assurance of, or detailed testing of the underlying data for any other KPI than those reported in Table 1, or of published assertions. As such, our work does not involve procedures to verify the accuracy of the performance data or assertions published.

Our Independence and Quality Control

In carrying out our work, we have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants (IESBA Code), which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour and the ethical requirements that are relevant in the Kingdom of Saudi Arabia. We have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code.

In performing our work, we applied International Standard on Quality Management ("ISQM") 1 and accordingly 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.

Roles and responsibilities

Saudi Aramco:

Saudi Aramco is responsible for the preparation for the calculation of the selected KPIs in accordance with the Reporting Criteria. Specifically, Saudi Aramco is responsible for ensuring that the information provided under the selected sustainability KPIs is properly prepared in accordance with Saudi Aramco's "Basis of Preparation" and confirming the measurement or evaluation of the Subject Matter against the applicable Reporting Criteria. The Management is also responsible for establishing and maintaining appropriate performance management and internal control systems from which the reported information is derived.

Deloitte:

Our responsibility is to provide a limited level of assurance on the subject matters as defined within the scope of work above to Saudi Aramco in accordance with our letter of engagement, and report thereon. In conducting our limited assurance engagement, we have complied with the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants (IESBA Code).

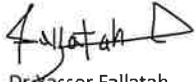
We confirm that we apply International Standard on Quality Management 1 and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our work has been undertaken so that we might state to Saudi Aramco those matters we are required to state to them in this limited assurance report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Saudi Aramco for our work, for this report, or for the conclusion we have formed.

Conclusions

Based on our limited assurance procedures performed and evidence obtained, subject to the limitations mentioned above, nothing has come to our attention that causes us to believe that the selected KPIs for the year ended 31 December 2023 have not been prepared, in all material respects, in accordance with the Basis for Preparation as appropriate.

Deloitte and Touche & Co.
Chartered Accountants



Dr. Yasser Fallatah

Partner

License # 608

07 March 2024



Appendix A: Entities considered under the scope of the Assurance exercise

Saudi Aramco Departments

#	Organization	Admin Area
1	Abqaiq Plants Operations Department	Southern Area Oil Operations
2	Aviation	Industrial Services
3	Berri Gas Plant Department	Northern Area Gas Operations
4	Central Region Distribution Department	Pipelines, Distribution & Terminals
5	East West Pipeline Department	Pipelines, Distribution & Terminals
6	Eastern Region Distribution Department	Pipelines, Distribution & Terminals
7	Eastern Region Terminal Department	Pipelines, Distribution & Terminals
8	Haradh Gas Plant Department	Southern Area Gas Operations
9	Hawiyah Gas Plant Department	Gas Operations
10	Hawiyah NGL Department	Gas Operations
11	Juaymah NGL Department	Global Manufacturing
12	Khurais Producing Department	Southern Area Oil Operations
13	Khursaniyah Gas Plant Department	Gas Operations
14	Manifa Producing Department	Northern Area Oil Operations
15	Marine Department	Industrial Services
16	Northern Area Gas Producing Department	Northern Area Oil Operations
17	Northern Area Pipelines Department	Pipelines, Distribution & Terminals
18	North Ghawar Producing Department	Southern Area Oil Operations
19	Ras Tanura Producing Department	Northern Area Oil Operations
20	Riyadh Refinery Department	Global Manufacturing
21	Ras Tanura Refinery	Global Manufacturing
22	Safaniyah Offshore Producing Department	Northern Area Oil Operations
23	Safaniyah Onshore Producing Department	Northern Area Oil Operations
24	Sea Water Injection Department	Southern Area Oil Operations
25	Shaybah NGL Recovery Plant Department	Gas Operations
26	Shaybah Producing Department	Northern Area Oil Operations
27	Shedgum Gas Plant Department	Gas Operations
28	South Ghawar Producing Department	Southern Area Oil Operations
29	Southern Area Pipeline Department	Pipelines, Distribution & Terminals
30	Transportation Department	Industrial Services
31	Uthmaniyah Gas Plant Department	Gas Operations
32	Wasit Gas Plant Department	Gas Operations
33	Western Region Distribution Department	Pipelines, Distribution & Terminals
34	Western Region Terminal Department	Pipelines, Distribution & Terminals
35	Yanbu NGL Department	Global Manufacturing

#	Organization	Admin Area
36	Yanbu Refinery Department	Global Manufacturing
37	Fadhli Gas Plant	Gas Operations
38	North Ghawar Gas Producing Department	Southern Area Oil Operations
39	South Ghawar Gas Producing Department	Southern Area Oil Operations
40	Unconventional Resources Production Department	Unconventional Resources
41	Jazan Refinery Operations Department	Western Region Manufacturing
42	Materials Logistics Department	Procurement & Supply Chain Management
43	Jubail Producing Department	Ras Tanura Area Producing
44	Central Ghawar Producing Department	Ghawar Oil Producing
45	Drilling & Workover Svcs Department	Drilling & Workover
46	North Ghawar Gas Prod Department	Southern Area Gas Fields Producing
47	Offshore Drilling Department	Northern Area D&WO Operations
48	SA Oil & Gas Drilling Department	Southern Area D&WO Operations
49	Production Engineering & Well Completion Operations	Southern Area Oil Operations
50	NA Well Completion Operations Department	Ras Tanura Area Producing
51	SA Community Services Department	Community Services Operations
52	UR Engineering, Drilling & Completions	Unconventional Resources
53	Onshore & Offshore Oil Drilling Department	Northern Area D&WO Operations
54	Southern Area Oil Workover Department	Southern Area D&WO Operations
55	North Ghawar Gas Drilling Department	Southern Area D&WO Operations
56	Exploration Drilling Department	Northern Area D&WO Operations
57	South Ghawar Gas Drilling Department	Southern Area D&WO Operations
58	Southern Area Gas Workover Department	Southern Area D&WO Operations

Saudi Aramco Material Affiliates Under Operational Control

SASREF	1 refinery in KSA
Motiva Enterprises	1 refinery and 1 petrochemical facilities in USA
Arlanxeo Holding B.V.	16 petrochemical facilities spread across Europe, Americas and Asia

2023 Basis of Preparation

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About this document

This document provides an overview of the approach and scope used for data consolidation and forms the basis for independent assurance of our 2023 Environmental & Health performance data, excluding all GHG Emissions-related KPIs.

In preparing this document, consideration has been given to the following principles:

- **Data Preparation:** to highlight to readers of this information the primary principles of relevance and reliability of information; and
- **Data Reporting:** the primary principles are comparability and consistency with other data including previous years and transparency providing clarity to users.

Contents

1. Flaring Intensity Basis of Preparation.....	9
2. SOx Basis of Preparation	10
3. Freshwater Consumption Basis of Preparation	11
4. HC Discharge to Water Basis of Preparation	12
5. Industrial Waste Recycled Basis of Preparation	13
6. Oil Spills Basis of Preparation	14
7. Recovered Hydrocarbon Basis of Preparation	15
8. Environmental Leadership Basis of Preparation	16
9. Net Positive Impact Basis of Preparation.....	17
10. Health Performance Basis of Preparation.....	18

1. Flaring Intensity Basis of Preparation

Definition	The Flaring Intensity KPI measures flared hydrocarbon gas in standard cubic feet divided by Saudi Aramco Group's production in barrels of oil equivalent ("BOE").
Reporting period	The reporting period for this KPI is 1 January 2023 - 31 December 2023.
Scope	Aramco reports Flaring for facilities under Aramco's operational control, which consists of Saudi Arabian Oil Company in-Kingdom wholly-owned operated assets, SASREF, Motiva, ARLANXEO. Based on the nature of their operations ATC, ASC, AOC, and SAAC do not have flaring.
Data consolidation process	Data from Saudi Arabian Oil Company in-Kingdom wholly-owned operated assets are received and verified quarterly through the Corporate Flare Monitoring System (CFMS), which is a real-time monitoring system that will capture the flaring from all Saudi Aramco operational facilities sources and is the reporting method for Flaring. Aramco's operationally controlled assets collect and verify data through their internal control systems and then submit this quarterly to Saudi Aramco for consolidation.
Formula	$\text{(Flaring Intensity)} = \frac{\text{Flared gas in Standard Cubic Feet (SCF)}}{\text{Company Production (BOE)}}$ <p>Where: BOE = Barrel of Oil Equivalent</p>
Units	SCF per BOE
Source	Saudi Arabian Oil Company in-Kingdom Operational flaring sources are connected to the CFMS. The input data from all facilities are fed into the database through Flowmeters and embedded calculations. Aramco's operationally controlled facilities use their internal system for source and flare monitoring and submit data to Saudi Aramco for consolidation.

2. SOx Basis of Preparation

Definition	Quantity of Sulphur Oxides including Sulphur Dioxide (SO ₂) and Sulphur Trioxide (SO ₃) expressed as SO ₂ equivalent (KT).
Reporting period	The reporting period for this KPI is 1 January 2023 - 31 December 2023.
Scope	Aramco reports SOx for facilities under Aramco's operational control, which consists of Saudi Arabian Oil Company in-Kingdom wholly-owned operated assets, SASREF, Motiva, and ARLANXEO. Based on the nature of their operations ATC, ASC, AOC, and SAAC do not have SOx.
Data consolidation process	Data are received from Saudi Arabian Oil Company in-Kingdom Operational facilities and verified quarterly with Upstream Online Environmental KPI Tracking System and Downstream standardized calculation sheets. Aramco's operationally controlled Affiliates collect and verify data through their internal control systems and then submit this quarterly to Saudi Aramco for consolidation.
Formula	The formula is based on Sulphur mass balance over Sulphur recovery, flaring, and combustion units.
Units	kilotonnes
Source	Data from Saudi Arabian Oil Company in-Kingdom wholly-owned operated assets SOx emission sources are connected to the internal PI system which tracks activity data for SOx calculations. Sulphur contents are estimated through sampling and analysis, direct instrument readings, engineering data, or historical data. Aramco's operationally controlled assets have internal systems by facilities and report the SOx emission quantity.

3. Freshwater Consumption Basis of Preparation

Definition	The difference between freshwater withdrawn and freshwater returned to the source. The total dissolved solids (TDS) concentration of this type of water is up to 2,000 mg/l.
Reporting period	The reporting period for this KPI is 1 January 2023 - 31 December 2023.
Scope	Saudi Aramco Operational Control Covers Saudi Aramco Group’s In-Kingdom wholly owned operated assets and entities under the Saudi Aramco Group’s operational control excluding Aramco Trading Company, ASC, AOC, and SAAC.
Data consolidation process	<p>EPD obtains water conservation data from proponents on a quarterly basis directly from proponents through a single point of contact (SPC). All data is validated by proponents and their BL SPCs prior to submission. EPD collects all water conservation data and revalidates the data through a high-level verification process on a quarterly basis. EPD extracts and calculates water conservation data for the reporting period based on a quarterly spreadsheet. Numbers are reviewed, revalidated, and signed off by EPD. EPD documents the validation steps and the official sign-off for future reviews before utilizing the water conservation data for annual reporting.</p> <p>Saudi Aramco Group’s operating facilities mostly record Freshwater data using online flowmeters that are calibrated and accurate. If freshwater is purchased from a third-party supplier (for instance in Motiva), freshwater consumption data is calculated from the monthly water bills. If the water is delivered using trucks in onshore drilling rigs, freshwater data is estimated based on the counts of tanker trucks and the amount of water in a tank. All collected data is validated by operating facilities and their Business Line representatives prior to submittal to the Corporate organization named Environmental Protection Department (EPD). EPD then consolidates and conducts a high-level verification on a quarterly basis prior to reporting the data.</p>
Formula	<p style="text-align: center;"><i>Freshwater Consumption = TFW – TFR</i></p> <p>Where,</p> <ul style="list-style-type: none"> • TFW: The total amount of freshwater withdrawn in million cubic meters to support company operations. • TFR: The total amount of freshwater returned in million cubic meters to the same water source or a different water source in the same watershed/catchment.
Units	Million cubic meters
Source	Proponent organizations and OC affiliates. Freshwater Consumption data are aggregated from all In-kingdom facilities and operationally controlled affiliates’ facilities to produce the final freshwater consumption data.

4. HC Discharge to Water Basis of Preparation

Definition	Total amount of hydrocarbons in barrels (bbl), that the Company systematically releases to surface water through regulated industrial wastewater discharges.
Reporting period	The reporting period for this KPI is 1 January 2023 - 31 December 2023.
Scope	Saudi Aramco Operational Control Covers Saudi Aramco Group's In-Kingdom wholly owned operated assets and entities under the Saudi Aramco Group's operational control excluding Aramco Trading Company, ASC, AOC, and SAAC.
Data consolidation process	<p>Environmental Protection (EP) regularly monitors the HC2W KPI Actuals Daily submittal through the HC2W KPI dashboard to meet the planned target.</p> <p>EP requests missing data from the organization, if submittal was found incomplete in order to properly verify the data.</p> <p>EP verifies that the actual calculations follow the HC2W KPI calculation method.</p> <p>EP reviews the validity and accuracy of the variance explanation provided by the organization to observe the variance between the planned and actual data. This practice will significantly support the annual activity of target setting.</p> <p>EP will communicate to the organization any calculation error and/or comments on the variance explanation for further discussion.</p> <p>The Actuals and Variance explanations are edited upon discussion with the organization.</p>
Formula	$\Sigma HC2W_{Day\ i} = (Flow\ Rate_{Day\ i}) \times (Average\ O\&G_{Day\ i}) \times K$ <p>Where,</p> <p>Σ = sum i = Specific day O&G = Oil and Grease K = Conversion Factor</p>
Units	Barrels
Source	HC2W Dashboard, in addition to actual data received from the facilities through email at the end of each quarter.

5. Industrial Waste Recycled Basis of Preparation

Definition	The industrial waste recycling performance of Saudi Aramco and operationally controlled affiliates generated industrial waste from Upstream (except D&WO operations) and Downstream operating facilities.
Reporting period	The reporting period for this KPI is 1 January 2023 - 31 December 2023.
Scope	This KPI will support establishing short- and long-term targets to divert the Company's generated waste from landfilling in alignment with the Kingdom's 2030 vision and to promote best waste management practices across similar Company organizations. Covers Saudi Aramco Group's In-Kingdom wholly owned operated assets and entities under the Saudi Aramco Group's operational control excluding Aramco Trading Company, ASC, AOC, and SAAC.
Data consolidation process	The KPI is calculated by the Environmental Protection Department using Excel sheets, based on the data extracted from the online Corporate Industrial Waste Manifesting System at SAP EISM. The data includes the total amount of industrial waste (hazardous and nonhazardous), measured in metric tons, and recycled industrial waste (hazardous and nonhazardous), measured in metric tons. The data are extracted after 10 working days from the start of 2023.
Formula	$\frac{\text{Industrial waste recycled}}{\text{Industrial waste recycled} + \text{Industrial waste disposed of}} \times 100$ <p>Where,</p> <ul style="list-style-type: none"> • Industrial Waste recycled: Include Hazardous and non-hazardous industrial waste recycled, reused, and recovered waste materials • Industrial waste disposed: Hazardous and non-hazardous industrial waste managed for proper treatment and disposal through qualified industrial waste management service providers.
Units	Percentage (%)
Source	<ul style="list-style-type: none"> • Corporate Industrial Waste Manifesting System, • Inputs from the Materials Logistics Department, • Inputs from Affiliates Manufacturing Excellence.

6. Oil Spills Basis of Preparation

Definition	An oil spill incident is characterized as "The accidental or unplanned losses of hydrocarbon". Oil spills >1bbl are defined as any liquid hydrocarbon release of more than, or equal to, one barrel (159 litres, equivalent to 42 US gallons). This KPI measures the total volume of oil spills >1bbl into the environment, which includes both marine and land spills.
Reporting period	The reporting period for this KPI is 1 January 2023 - 31 December 2023.
Scope	Any spill > 1 BBL resulted from Saudi Aramco or operationally controlled affiliates. Saudi Aramco Operational Control. Covers Saudi Aramco Group's In-Kingdom wholly owned operated assets and entities under the Saudi Aramco Group's operational control excluding Aramco Trading Company, ASC, AOC, and SAAC.
Data consolidation process	Data is consolidated using Oil Spill Final Reports, Oil Spill Monthly Reports, Oil Spill Quarterly Reports, letters and emails containing oil spill information into an excel sheet for calculations.
Formula	$\sum \text{offshore hydrocarbon spills volume} + \text{inland hydrocarbon spills volume}$ <p>where the spill incident is > 1 BBL.</p>
Units	Barrel (BBL) (one barrel is equivalent to 159 litres or 42 US gallons)
Source	Oil spill quantifications are done by the Marine Department and Loss Prevention along with facility owners, depending on spill locations (offshore or inland) and the situation. However, generally, offshore spills are quantified either by using the Bonn Agreement Oil Appearance Code or by estimating the lost hydrocarbon from the process using facility production and pipeline flow rates. As for inland spills, they are quantified by estimating the lost hydrocarbon from the process using production and pipeline flow rates or the collected/vacuumed volumes during removal activities from the environment. All the reported oil spill incidents are investigated by the company. Individual oil spill reports are prepared after investigation which consists of the findings related to the incidents including the volume of the spilled oil. The Marine Department consolidates individual offshore reports and individual inland reports from Loss Prevention to monthly reports and the Environmental Protection Department makes use of these reports for calculating the final figure of the KPI.

7. Recovered Hydrocarbon Basis of Preparation

Definition	The percentage of the total volume of hydrocarbon removed from the environment out of the total hydrocarbon spilled to the environment through recovery methods during oil spill response activities.
Reporting period	The reporting period for this KPI is 1 January 2023 - 31 December 2023.
Scope	Recovery from any inland spill > 1 BBL and offshore spill >50 BBL resulted from Saudi Aramco or operationally controlled affiliates. Saudi Aramco Operational Control. Covers Saudi Aramco Group's In-Kingdom wholly owned operated assets and entities under the Saudi Aramco Group's operational control excluding Aramco Trading Company, ASC, AOC, and SAAC.
Data consolidation process	Data is consolidated using Oil Spill Final Reports, Oil Spill Monthly Reports, Oil Spill Quarterly Reports, letters and emails containing oil spill recovery information into an Excel sheet for calculations.
Formula	$\left(\frac{\sum \text{of recovered hydrocarbon volume}}{\sum \text{of hydrocarbon spilled volume} + \sum \text{HC Discharge to Water}} \right) \times 100$ <p>where the inland spill incident is > 1 BBL and offshore spill incident is >50 BBL.</p>
Units	Percentage (%)
Source	Oil spill recovery quantifications are done by the Marine Department and Loss Prevention along with facility owners, depending on spill locations (offshore or inland) and the situation. However, generally, offshore spill recovery is quantified by the amount of hydrocarbon contained and removed from the marine environment. As for inland spill recovery, it is quantified by estimating the collected/vacuumed volumes during removal activities from the environment. All the reported oil spill incidents are investigated by the company. Individual oil spill reports are prepared after investigation which consists of the findings related to the incidents including the volume of recovered hydrocarbon. These reports are the primary source of recovery hydrocarbon data. The Marine Department consolidates individual offshore reports and individual inland reports from Loss Prevention to monthly reports and the Environmental Protection Department makes use of these reports for calculating the final figure of the KPI.

8. Environmental Leadership Basis of Preparation

Definition	<p>This KPI is to demonstrate excellence in Saudi Aramco’s Environmental Management System (EMS) performance (ISO 14001:2015). It measures the number of ISO-14001 certified asset-based US&DS organizations over the total number of asset-based US&DS organizations.</p> <p>To secure compliance with ISO 14001 for all in-kingdom wholly-owned operational sites and operationally controlled affiliates, regular audits are carried out at all company facilities on an annual basis (annual surveillance), and every three years for the renewal of the certificates in accordance with the standard provisions.</p>
Reporting period	The reporting period for this KPI is 1 January 2023 - 31 December 2023.
Reporting Scope	<p>Obtain and maintain ISO 14001:2015 certification for all upstream and downstream asset-based operational facilities.</p> <p>The KPI covers In-Kingdom wholly owned Saudi Aramco Group, excluding Aramco Trading Company, ASC, AOC, and SAAC.</p>
Data consolidation process	All Saudi Aramco operating facilities are required to submit their compliance and performance data, including leadership performance, to the Environmental Protection Department (EPD). EPD is responsible for consolidating such data and reporting it to management for measuring compliance and reporting.
Formula	<p>Env. Leadership = $\frac{\text{\# of ISO 14001 certified asset-based US\&DS}}{\text{Total \# of US\&DS asset-based organizations}} \times 100$</p> <p>Where:</p> <p>Asset-based US&DS represent Saudi Arabian Oil Company in-Kingdom wholly-owned operated assets and operationally controlled affiliates (SASREF, Motiva, and ARLANXEO).</p>
Units	Percentage (%)
Source	Operational organizations, ISO-certifying bodies, and Saudi Aramco Environmental Protection Department.

9. Net Positive Impact Basis of Preparation

Definition	The Net Positive Impact (NPI) as a concept or target aims at achieving net gains for biodiversity and ecosystem services. This is when overall impacts on biodiversity are outweighed by the biodiversity gains that are achieved through conservation projects. The KPI formula is $[\text{Total Biodiversity Areas (km}^2) / \text{Group Footprint Area (km}^2)] \times 100$. The numerator components are defined as follows: Biodiversity Protection Areas (BPAs): BPAs are places of terrestrial or marine natural assets. Ecological restoration areas (ERAs) involve the process of actively managing the recovery of an ecosystem that has been degraded, damaged, or destroyed. Biodiversity offsetting projects (BOPs): are projects that provide biodiversity benefits but which are not directly associated with the proponent's land availability. Carbon offsetting projects (COPs): are terrestrial and marine plantation projects undertaken with the aim of sequestering carbon and offsetting company emissions such as the mangrove, tree planting, and algae projects. Stewardship areas (SAs): These projects enable the development of limited areas for public education and appreciation of the wildlife, habitats, and management and terrestrial green cover. Physical footprint: refers to the permanent physical area occupied by the facility and measured in square kilometers.
Reporting period	The reporting period for this KPI is 1 January 2023 - 31 December 2023.
Scope	Saudi Aramco Operational Control Covers Saudi Aramco Group's In-Kingdom wholly owned operated assets and entities under the Saudi Aramco Group's operational control excluding Aramco Trading Company, ASC, AOC, and SAAC.
Data consolidation process	Minimum department targets are set relative to the contribution to the total physical footprint, calculated based on available company maps. During the business year, periodic meetings will take place between EP and the involved departments in order to follow up on progress and consolidate data. The BPAs designation process is described in SAEP-359 and the surface area is generally determined through the LUP system.
Formula	$\text{NPI} = \frac{\text{Total Biodiversity Areas (Km}^2)}{\text{Group Footprint Area (Km}^2)} \times 100$
Units	Percentage (%)
Source	The source of data for the numerator is generally the LUP system. The area of the polygon demarcated in the LUP is the area that will be adopted. Regarding the denominator, the value will be calculated annually and captured/adopted for reporting purposes. This is in order to account for the annual expansion and the associated increase in physical footprint.

10. Health Performance Basis of Preparation

Definition	To demonstrate the effectiveness of the health management system and secure effectiveness in controlling health-related risks.
Reporting period	Quarterly and total year-end. (Quarterly estimates provided until the 10th day upon the quarter end. Final data provided 6 weeks upon quarter end). The reporting period for this KPI is 1 January 2023 - 31 December 2023.
Scope	The scope of this KPI is established to assess the company's performance in resolving health deficiencies within its facilities. The objective of this KPI is to assess the level of implementation of the company's health management systems. Covers Saudi Aramco Group's In-Kingdom wholly owned operated assets and entities under the Saudi Aramco Group's operational control excluding Aramco Trading Company, ASC, AOC, and SAAC.
Data consolidation process	SAP is used in Aramco for reporting & consolidating environmental and health findings. Major Findings are identified during the Environmental & Health corporate assessments conducted on a scheduled frequency. The findings are based on non-compliance with government regulations and/or Saudi Aramco requirements in regard to Environmental & Occupational Health issues. These findings are logged into the system by Environmental Protection Department employees Findings are communicated systematically with the proponents in order to resolve outstanding findings within the estimated closure dates below: Environmental & Health compliance major findings that require capital, BI-19, & non-capital funding shall be closed within 5, 2, and 1 year(s) respectively Every six months the system sends notifications to proponents to update their status on the open findings until they are successfully resolved after verification from the Environmental Protection Department.
Formula	$\frac{\text{\# of overdue major health findings}}{\text{total \# of open major health findings}} \times 100$ <p>Where: *Major findings:</p> <ul style="list-style-type: none"> • Total Number of Open Environmental Health Findings (CEHA) (#): Total number of pending environmental health findings by the end of each quarter/year. These findings are related to hygienic conditions

and practices within company facilities, including but not limited to potable water supply, treatment, and disposal of sanitary wastewater and solid waste, food establishments, etc.

- **Total Number of Open Occupational Health Hazard (OHHA) Findings (#):** Total number of pending occupational health findings by the end of each quarter/year. These findings are related to the work environment and practices that may potentially compromise health, including chemical, biological, and physical health hazards
- **Total Number of Open Hazardous Materials Communication (HAZCOM) Findings (#):** Total number of pending Hazardous Materials Communication findings by the end of each quarter/year. These findings are related to the work environment and practices that may potentially compromise workers' health when handling, storing and transporting hazardous chemicals at all company facilities.
- **Total Number of Open Radiation Protection (RPA) (#):** Total number of pending Radiation Protection findings by the end of each quarter/year. These findings are related to the work environment and practices that may potentially impact workers, the public and the environment to the detrimental effects and impact of ionizing radiation exposure.
- Major findings are items that are in non-compliance with government regulations and/or Saudi Aramco requirements. The findings should be supported by reference to a specific section of the applicable standard or a specific mandatory requirement.

Overdue findings based on the following criteria:

- Capital finding: Overdue when the Age of the finding exceeds 5 years.
- BI-19 finding: Overdue when the Age of the finding exceeds 2 years.
- Non-Capital finding: Overdue when the Age of the finding exceeds 1 year.

The Reporting Boundary for 2023 Environmental & Health performance data is defined as Aramco Operational Control: Saudi Arabian Oil Company in-Kingdom wholly-owned operated assets, SASREF, Motiva and ARLANXEO, excluding Aramco Trading Company (ATC), Aramco Services Company (ASC), Aramco Overseas Company B.V. (AOC) and Saudi Aramco Asia Company Ltd. (SAAC).

The image shows the lowercase letters 'a' and 'r' in a light blue, sans-serif font. The 'a' is a simple, rounded shape, and the 'r' is a simple, rounded shape with a vertical stem. The letters are positioned in the lower right quadrant of the page.