### Plains

## Sustainability

Report





## **Contents**

| Message From Our        |   | Disclosure Charts and |    |
|-------------------------|---|-----------------------|----|
| Chairman and CEO        | 1 | Reporting Frameworks  | 8  |
| Our Assets              | 2 | Disclosure Charts     | 9  |
|                         | _ | SASB Index            | 14 |
| About Plains            | 3 | TCFD Index            | 15 |
| About This Report       | 3 | GRI Index             | 16 |
| 2023 Sustainability     |   |                       |    |
| Performance at a Glance | 4 |                       |    |



Our 2023 Plains Sustainability Report describes our sustainability progress during the year and also includes updated data disclosure charts and mapping to relevant reporting frameworks. For additional information, please see our Ongoing Sustainability Programs and Initiatives Report, which is located on our website.

#### Our cover image

In May 2023, Plains employees from Calgary and Houston volunteered to stabilize and restore a critical bull trout habitat in Cabin Creek, Alberta.

## Message From Our Chairman and CEO



Willie Chiang
Chairman and CEO

## Welcome to our 2023 Sustainability Report

Throughout the year we navigated a dynamic market environment and built momentum on several elements that collectively contribute to the long-term health and sustainability of our business.

We remain committed to positioning Plains as the Employer, Partner and Investment of choice and to advancing our mission of delivering critical energy resources in a responsible manner.

In 2023 we safely transported 3.4 billion barrels of crude oil and natural gas liquids, delivered financial results above expectations and continued our trend of decreasing emissions intensity year-over-year. With respect to employee safety, our preventable injury rates reflect near top quartile performance. We remain committed to achieving our goal of zero incidents and injuries.

We advanced our core value of Safety and Environmental Stewardship through financial support and volunteer service activities benefiting various conservation-focused organizations. In addition, Plains employee engagement in our CARE volunteer and community investment efforts increased by 40% compared to the prior year.

As we continue to advance our sustainability efforts, we also recognize that hydrocarbons currently supply more than  $80\%^1$  of the world's primary energy. Given projections for global population growth through 2040, demand for energy continues to increase, and hydrocarbons will continue to play a vital role in maintaining and improving quality of life for individuals and communities around the world.

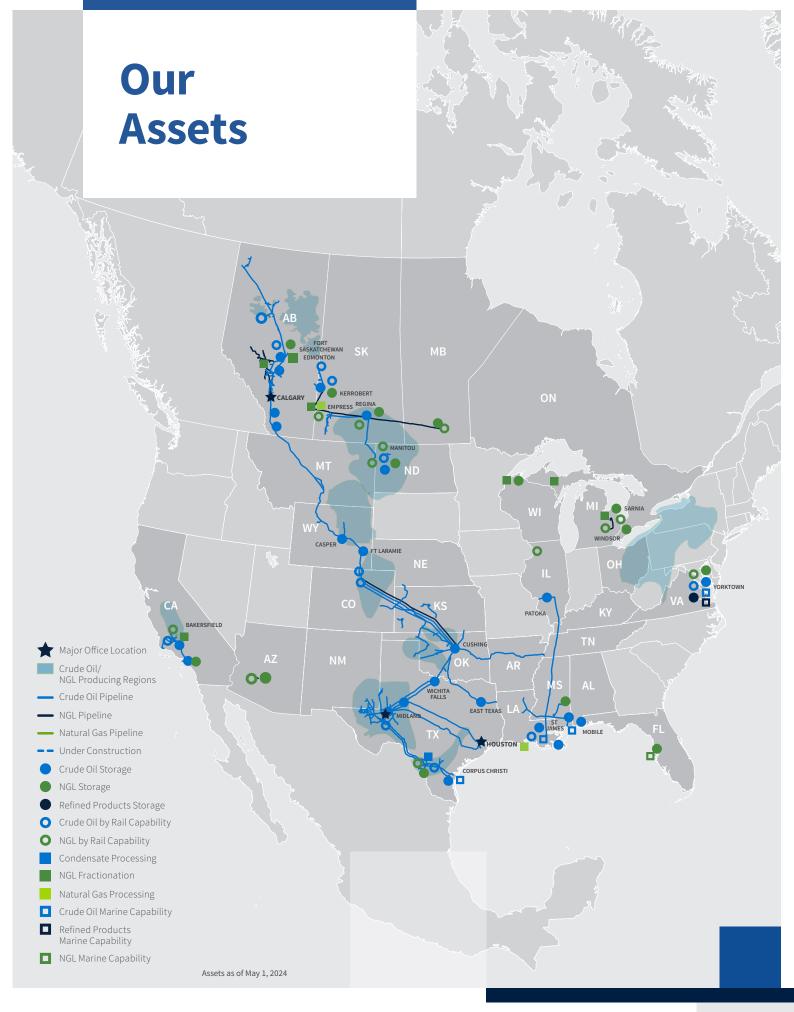
A critical global challenge is to safely and responsibly satisfy growing energy demand. In our opinion, pipelines are the safest, most efficient and most environmentally responsible way to transport a large portion of the energy supply that will be needed to balance global energy demand and supply.

Given our extensive network of strategically located midstream infrastructure, Plains is very well positioned to play a critical role in this effort. Growing demand for energy and our long-term role in supplying these critical resources underpins our optimism about the future of our business. A commitment to industry-leading sustainability practices goes hand-in-hand with that optimism.

Our strong and dedicated workforce remains focused on continuing to optimize our asset base to meet evolving market demands and customer needs. In addition to pursuing efficient growth and optimization opportunities, we are committed to advancing safety and environmental performance, developing our people and improving our systems and processes.

I want to thank our employees and contractors for their ongoing commitment to continuous improvement, as well as our investors and other stakeholders for their continued feedback, guidance and support.

Willie Chiang
Chairman and CEO



# **About Plains**



We own and operate one of the largest networks of critical midstream infrastructure in North America. Our assets connect major crude oil and natural gas liquids (NGL) producing regions to key refining hubs and demand centers, including export outlets, throughout North America. On average, we transport more than eight million barrels per day of crude oil and NGL.

Continuous development of our people, assets and systems underpins our approach to operating our business. We are led by a seasoned team of Officers who have an average of more than 30 years' experience and an average of 15 years with Plains or our predecessors and affiliates.

We have two publicly traded entities, Plains All American Pipeline, L.P. (Nasdaq: PAA) and Plains GP Holdings, L.P. (Nasdaq: PAGP). We have one set of operating assets and are governed by a single Board of Directors. Our operations are conducted directly and indirectly through our primary operating subsidiaries.

Our investors range from individuals to large institutional money managers, some of whom remain focused on sustainability metrics and improvement. We greatly appreciate all our stakeholders for their continued engagement and feedback as we work to continuously improve our long-term sustainability performance and related disclosures.

# **About This Report**

Our 2023 Sustainability Report provides qualitative and quantitative information about our sustainability progress. Our Report includes two sections:

- Our 2023 Sustainability Progress, which outlines new initiatives and enhancements to programs within each of our focus areas.
- Our Disclosure Charts and Reporting Frameworks, which include detailed performance data and alignment of our disclosures with various reporting frameworks.

We also provide a supplementary report that details our ongoing Sustainability Programs and Initiatives. This additional information covers the following areas and should be read in conjunction with our 2023 Sustainability Progress Report and related Disclosure Charts and Reporting Frameworks.

- Our Approach to Health, Safety & the Environment
- Environmental Stewardship
- Operating Excellence
- Our Commitment to Employees
- Stakeholder Engagement
- Corporate Governance

Our disclosures map to and/or are informed by: Sustainability Accounting Standards Board (SASB) Standards for companies in the oil and gas midstream industry; Global Reporting Initiative (GRI) Standards; the Energy Infrastructure Council (EIC) Midstream ESG Reporting Template; the American Petroleum Institute (API) Template for GHG Reporting; and Financial Stability Board's Task Force on Climate-related Financial Disclosures (TCFD).

We look forward to using this Report, along with other means of outreach, to continue engagement with our key stakeholders.



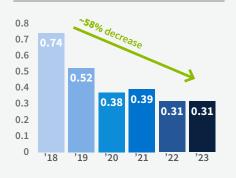


## Safety and Environmental Performance

Our ultimate goal is to achieve zero incidents for both our total recordable incident rate (TRIR) and our federally reportable releases (FRR).

In 2023, our TRIR held flat at 0.31; however, our 2023 TRIR for preventable incidents was 0.23. While we did not achieve our overall TRIR target of 0.25 or lower for 2023, our total TRIR has decreased by 58% since 2018. Injury severity decreased in 2023 with our preventable lost time day count declining significantly. Also, our Canadian Operations team achieved a full year without a recordable incident. Our 2024 target for preventable recordable injuries is 0.25 or less, which represents leading safety

#### Employee Total Recordable Incident Rate (TRIR) (per 200,000 work hours)



performance among our midstream peers within the North American energy industry.

Plains experienced 19 FRR in 2023, falling short of our reduction target of 10.

We continue our efforts to achieve year-overyear and long-term improvements in our safety and environmental performance.

#### **Tank Integrity Summit**

Plains held a Tank Integrity Summit in 2023, bringing teams together from across North America to identify current and future opportunities to improve tank integrity management.

#### GPA Midstream Perfect Record Award

Plains earned the GPA Midstream Perfect Record Award by sustaining no lost-time incidents in 2023 for our NGL business in the U.S. GPA Midstream is a trade organization that focuses on enhancing the viability of natural gas, natural gas liquids and crude oil.

GPA Midstream Association's mission is to responsibly serve and represent the midstream energy industry through collaborative expertise, safety and advocacy from its member companies and staff, focused on sustainability, to the benefit of all.

## Emergency response training

In 2023, we conducted approximately 230 emergency response training exercises involving employees, first responders, regulators, response organizations and contractors. These training exercises included four large scale and 21 special training events, and we provided training to approximately 1,450 first responders.

#### Partnering with Ducks Unlimited Canada in support of conservation

As part of our commitment to environmental stewardship and community investment, Plains entered into a three-year agreement with Ducks Unlimited Canada to support conservation of the McIntyre Ranch, located south of Lethbridge, Alberta. The commitment helps protect one of the largest remaining prairie grasslands and wetlands in Canada, covering a notable 55,000 acres.

The area offers a rare landscape and is home to many different habitats and animal species, some of which are threatened or endangered.

In addition to preserving biodiversity, other benefits of conserving grasslands and wetlands include improving water quality and drought mitigation. Grasslands can also sequester carbon underground, helping mitigate carbon emissions.

#### Conservation Champion Award recipient

In November, Plains was presented with the Conservation Champion Award by the Bayou Land Conservancy (BLC). The award recognizes our support of the BLC's land conservation mission, particularly with respect to the Arrowwood Preserve in the Greater Houston area.

#### Vegetation management

Plains' vegetation management program is designed to spearhead environmental restoration across our assets. The three focus areas of Plains' vegetation management program are land restoration, revegetation using native species, and environmental stewardship of native wildlife species.

An example of our approach to vegetation management is our facility located in Sundre, Alberta, where, among other steps, we have planted native and pollinator species of plants. We also recently initiated efforts to similarly enhance vegetation management at our Cushing, Oklahoma facility.

Project-specific vegetation management plans like the ones in Sundre and Cushing are designed to comply with applicable regulations, as well as company sustainability goals.



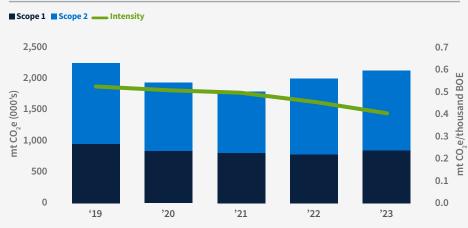
#### 2023 GHG emissions profile

Emissions from liquids midstream activities are significantly lower than those from many other oil and gas industry activities. The bulk of our GHG emissions are comprised of Scope 2 indirect emissions associated with the generation of energy we purchase to power our operations.

Our Total Scope 1 and 2 emissions increased slightly in 2023 compared to 2022, primarily due to increased Scope 1 emissions related to our NGL processing activities. Our Scope 2 emissions remained relatively flat year-over-year, as the impact of increased volumes handled through our pipelines and storage facilities was offset by decreased grid emissions factors.

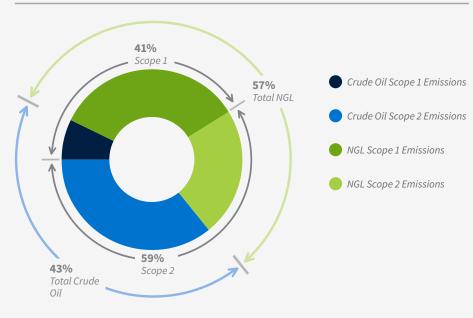
Our GHG emissions intensity as a function of volumetric throughput (in barrels of oil equivalent, or BOE) decreased. This decrease in GHG emissions intensity continues a trend of decreasing intensity since our first reporting year (2018).

#### 2023 Total GHG Emissions Profile



Reflects emissions from assets operated for the full calendar year.

#### 2023 Total Emissions by Business Segment



#### Employee Development, Networking and Mentoring

Our employee-led Cultivating Connections network continued to encourage inclusion at Plains and across the industry through networking, mentoring, sharing experiences and furthering leadership development.

Through Cultivating Connections, we launched a young professionals group in 2023 with the goal of providing development opportunities to early-career and other interested employees through networking, educational workshops and events.



#### Houston United Way Campaign sets a new record

Our 2023 United Way campaign set a new fundraising record with over \$770,000 raised, beating our goal of \$575,000! The campaign received contributions from approximately 400 employees at our Houston headquarters; a 50% participation rate. Plains has supported the United Way since 2017. CEO Willie Chiang is currently a Board and Executive Committee member for the United Way of Greater Houston and has previously served as Chair.

#### **Community Investment**

In 2023, Plains along with our joint ventures and subsidiaries contributed approximately \$3.8 million towards projects and initiatives that helped address local needs in communities across Canada and the U.S.

Through our Create A Real Effect (CARE) program and major fundraising campaigns, Plains employees gifted almost \$1 million of their personal funds to charities and volunteered over 7,900 hours.

#### Record year for interns

In 2023, Plains saw another record year for our student intern program as we welcomed more than 100 interns.



~\$3.8 million contributed to charities

| <b>CARE</b> Program Impacts          | 2023 Impact |
|--------------------------------------|-------------|
| CARE donation match                  | ~\$213,000  |
| Hours volunteered (non-working hrs.) | >7,900      |
| Number of charities supported        | >640        |
| Participation rate                   | 21%         |





#### President's Volunteer Service Award

In 2023, Plains was awarded the President's Volunteer Service Award by the Houston Food Bank for our volunteer efforts over the prior year. This award honors those whose service positively impacts communities and inspires others to take action. Plains' employees volunteered more than 370 hours at the Houston Food Bank in 2022, facilitating roughly 22,400 meals. With the help of companies like Plains, the Houston Food Bank effectively serves residents in 18 Houston-area counties each year.

#### 2023 CARE Walk/Run

For the fifth year of our annual charity walk/run, we aligned with the Terry Fox Run, a worldwide, annual event that raises money for cancer research in commemoration of Canadian cancer activist Terry Fox. Plains was in the top 10% of teams for online fundraising in 2023 and we had 91 participants in the event.



#### Permian Strategic Partnership

Since joining the Permian Strategic Partnership (PSP) in 2019, Plains has contributed or committed a total of \$10 million including a recently renewed 5-year, \$5 million pledge.

The PSP recently made a \$3.5 million donation to the Odessa College Truck Driving Academy for new scholarships, driving instructors, trucks and equipment. The gift is intended to address the significant shortage of skilled and certified licensed commercial drivers in the Permian Basin while enhancing driver safety on the roads. The donation complements the work of the PSP Road Safety Committee, in which Plains participates, to address safety concerns surrounding shared infrastructure challenges in the region with realistic and innovative solutions that benefit citizens and businesses alike. Ultimately, this work supports Plains' goal to recruit safe and professional drivers to our workforce.

## Supporting Indigenous Communities

Plains entered into multi-year agreements in 2023 in support of Indigenous programs at the TELUS Spark Science Centre and the Calgary Public Library.

Plains is pleased to provide support to the TELUS Spark Science Centre to uncover and share Indigenous Science Connections with the community, through a variety of programs and learning opportunities including on the land/in community programs, spoken word programs, and hands-on sharing of traditional skills and knowledge.

Plains also supported the Calgary Public Library's Caretakers of the Land virtual program for Grade K-6 students. In this program, Elders, knowledge keepers, authors, illustrators, performers and library staff share the diverse perspectives and ways of knowing of First Nations, Métis and Inuit people living in Alberta. Using provided stories, songs, and library resources, educators can support students to engage with local Indigenous cultures and histories in class or at home.

#### Plains employee volunteer highlights

Participation in our CARE employee volunteer and philanthropy program increased by 40% from 15% of employees in 2022 to 21% of employees in 2023.

The Plains Weeks of Giving campaign in November encouraged field employees to make donations and volunteer, with more than \$73,000 raised and over 1,000 volunteer hours logged.

Some of the additional volunteer activities that our employees took part in during 2023 included:

- Restoring a bull trout habitat in Cabin Creek, Alberta for Trout Unlimited Canada.
   Cabin Creek is considered critical habitat for bull trout, a threatened species.
- Revitalizing the Black River Recreation Area near Carlsbad, New Mexico in conjunction with the Bureau of Land Management.
- Packaging pet food to help local seniors through the Meals on Wheels 'AniMeals' program in Houston, which provides homedelivered meals and pet food to homebound seniors and adults with disabilities.
- Packing mobile pantry boxes for the Food Bank of Wyoming before the holidays.
- Planting trees along a grassy bike path in Airdrie, Alberta for Tree Canada.

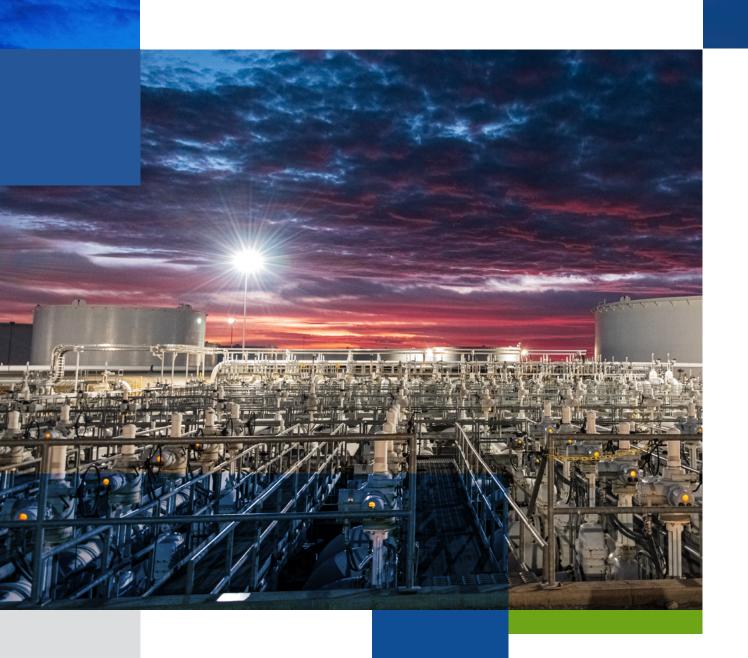
- Assembling kits of donated clothing and hygiene items for the Houston Area Women's Center, where programs are intended to help women, children and families affected by domestic and sexual violence.
- Organizing a toy drive for area children in partnership with Houston Police Department's Blue Santa program.
- Cooking meals to help ease strains faced by families with children undergoing serious medical treatment at the Ronald McDonald House in Calgary, Alberta.
- Participating in an annual charitable golf tournament in Edmonton, Alberta benefitting the Fort Saskatchewan Food Bank.
- Participating in the annual Susan G. Komen Race for the Cure in Houston, Texas.
- Participating in Movember, raising funds for prostate cancer.
- Cooking for residents at Inn from the Cold, which provides families in crisis with housing and other support services
- Participating in numerous holiday fundraisers across the U.S. and Canada such as Adopt-A-Family, a shoe drive and Toys for Tots.







# Disclosure Charts and Reporting Frameworks



Our data disclosure charts are intended to supply relevant information that helps convey our approach to sustainability. We support efforts to consolidate reporting frameworks. In certain cases, multiple reporting frameworks call for disclosure of similar metrics calculated according to divergent methodologies. In those cases, we have elected to disclose in accordance with one methodology but have mapped to the corresponding metric. Please refer to the definitions provided in the Energy Infrastructure Council (EIC) and Sustainability Accounting Standards Board (SASB) frameworks, as well as our footnotes, to better understand these metrics. In addition to the disclosure charts, we have also provided indexes for SASB, Task Force for Climate-related Financial Disclosures (TCFD) and Global Reporting Initiative (GRI) frameworks. We welcome feedback on this approach and are committed to continuing to refine our reporting to meet our stakeholders' needs.

Unless otherwise indicated, data is reported on an operational basis. Data for certain metrics include estimates that are based on commonly accepted standards and/or industry best practices. Our sustainability data is collected and verified by subject matter experts across the company. Our Financial Reporting and Internal Audit teams participate in the collection, review and validation process, which is further reviewed by senior-level management.

| Operational & Financial   | 2023    | 2022    | 2021    | EIC     | SASB        |
|---|---------|---------|---------|---------|-------------|
| Gross Throughput (B BOE) <sup>1</sup>   | 5.0     | 4.7     | 3.7     | EIC 1.2 |             |
| Total Metric Ton-Kilometers of Crude Oil, Highly Volatile Liquids, and Refined Petroleum Products Transported by Pipeline (T mt-km) | 12.1    | 11.3    | 9.3     |         | EM-MD-000.A |
| Total Metric Ton-Kilometers of Crude Oil Transported by Truck (B mt-km)   | 0.9     | 0.9     | 0.9     |         | EM-MD-000.A |
| Gross Adjusted EBITDA (\$mm) <sup>2</sup>   | \$3,167 | \$2,875 | \$2,290 | EIC 1.1 |             |
| Property Taxes Paid - U.S. (\$mm) <sup>3</sup>  | \$111   | \$125   | \$129   |         |             |
| Property Taxes Paid - Canada (\$mm) <sup>3</sup>  | \$18    | \$19    | \$19    |         |             |
| Total Miles of Pipeline (Operated and Non-operated) <sup>4</sup>  | 20,070  | 19,865  | 20,085  |         |             |
| Miles of Pipeline Operated <sup>5</sup>   | 16,608  | 16,347  | 16,380  | EIC 1.3 |             |
| Crude Oil and NGL Storage Capacity (mmb)  | 135     | 139     | 140     |         |             |
| NGL Fractionation/Condensate Processing Capacity (mb/d)   |         | >300    | >320    |         |             |
| Natural Gas Processing Capacity (Bcf/d)   | 5.7     | 6.4     | 5.7     |         |             |

| Emissions <sup>6</sup>  | 2023      | 2022      | 2021      | EIC         | SASB         |
|---|-----------|-----------|-----------|-------------|--------------|
| Total GHG Emissions (Scope 1 + Scope 2) - Total (mt CO <sub>2</sub> e)  | 2,022,000 | 1,984,000 | 1,782,000 | EIC 2.4     |              |
| Scope 1 GHG Emissions - Total (mt CO <sub>2</sub> e)  | 832,000   | 785,000   | 805,000   | EIC 2.4.1   | EM-MD-110a.1 |
| Scope 1 CO <sub>2</sub> Emissions - Total (mt)  | 815,000   | 770,000   | 779,000   | EIC 2.4.1.1 |              |
| Scope 1 Methane Emissions - Total (mt CO <sub>2</sub> e)  | 14,000    | 11,000    | 22,000    |             |              |
| Gross Global Scope 1 Emissions Percentage Methane   | 1.69%     | 1.44%     | 2.77%     | EIC 2.4.1.4 | EM-MD-110a.1 |
| Gross Global Scope 1 Emissions Percentage Covered Under Emissions-limiting Regulations  | 67%       | 67%       | 69%       |             | EM-MD-110a.1 |
| Scope 1 GHG Emissions - EPA Reported (mt CO <sub>2</sub> e)   | 32,000    | 34,000    | 75,000    | EIC 2.4.2   |              |
| Scope 1 CO <sub>2</sub> Emissions - EPA Reported (mt)   | 26,000    | 31,000    | 62,000    | EIC 2.4.2.1 |              |
| Scope 1 Methane Emissions - EPA Reported (mt CO <sub>2</sub> e)   | 5,900     | 3,000     | 12,000    |             |              |
| Scope 2 GHG Emissions - Total (mt CO <sub>2</sub> e) <sup>7</sup>   | 1,190,000 | 1,199,000 | 976,000   | EIC 2.4.3   |              |
| Total GHG Emissions (Scope 1 + Scope 2) Intensity per Thousand BOE- Total (mt CO <sub>2</sub> e/Thousand BOE) <sup>1,8</sup>        | 0.40      | 0.43      | 0.49      | EIC 2.5     |              |
| Total Methane Emissions (Scope 1) Intensity per Thousand BOE - Total (mt CO <sub>2</sub> e/Thousand BOE) <sup>1,8</sup>             | 0.003     | 0.002     | 0.006     |             |              |
| Total GHG Emissions (Scope 1 + Scope 2) Intensity per \$mm Gross Adjusted EBITDA - Total (mt CO <sub>2</sub> e/\$mm) <sup>2,9</sup> | 638       | 690       | 778       |             |              |
| Air Emissions of NOx (mt) 10  | 982       | 850       | 925       | EIC 2.9     | EM-MD-120a.1 |
| Air Emissions of SOx (mt) 10  | 100       | 75        | 60        | EIC 2.10    | EM-MD-120a.1 |

| Environmental   | 2023                | 2022     | 2021     | EIC      | SASB         |
|---|---------------------|----------|----------|----------|--------------|
| Barrels of Petroleum Liquids Transported (B bbls)   | 3.4                 | 3.2      | 2.7      |          |              |
| Percentage of Barrels Safely Delivered  | >99.999%            | >99.999% | >99.999% |          |              |
| Number of Federally Reportable Releases 11  | 19                  | 11       | 22       |          |              |
| Volume of Federally Reportable Releases (bbls)  | 5,077 <sup>12</sup> | 2,246    | 1,765    |          |              |
| Percentage of Volume of Federally Reportable Releases Recovered   | 100%                | 88%      | 94%      |          |              |
| Number of Releases Impacting People or the Environment (IPE)  | 4                   | 5        | 1        |          |              |
| Volume of Releases Impacting People or the Environment (IPE) (bbls)   | 377                 | 1,871    | 593      |          |              |
| Percentage of Volume of Releases Impacting People or the Environment (IPE) Recovered  | 100%                | 85%      | 82%      |          |              |
| Hydrocarbon Liquid Releases Intensity per Mile of Pipeline (BOE/mi) <sup>13</sup>   | 0.20                | 0.09     | 0.07     |          |              |
| Third-party Line Strike Resulting in a Release  | 0                   | 1        | 0        |          |              |
| Percentage of Hazardous Liquid Pipelines Inspected 14   | 34%                 | 26%      | 21%      |          | EM-MD-540a.2 |
| Percentage of Energy Purchased From the Grid that is Renewable 15   | 24%                 | 23%      | 21%      |          |              |
| Does the Company Participate in Any Efforts to Expand the Share of Alternative/Renewable Energy Sources in the Company's Portfolio? | Yes                 | Yes      | Yes      | EIC 2.15 |              |
| Does the Company Have a Biodiversity Policy or Commitment for New and Existing Assets?  | Yes                 | Yes      | Yes      | EIC 2.16 |              |
| Terrestrial Acreage Disturbed <sup>16</sup>   | 1,263               | N/A      | N/A      |          | EM-MD-160a.3 |
| Percentage of Impacted Area Restored 17   | 100%                | N/A      | N/A      |          | EM-MD-160a.3 |

| Safety & Security   | 2023 | 2022 | 2021 | EIC     | SASB |
|---|------|------|------|---------|------|
| Employee Total Recordable Incident Rate (TRIR) (per 200,000 work hours)                           | 0.31 | 0.31 | 0.39 | EIC 3.1 |      |
| Employee Total Preventable Recordable Incident Rate (TRIR) <sup>18</sup> (per 200,000 work hours) | 0.23 | 0.23 | 0.39 |         |      |
| Contractor TRIR for Major Growth Projects <sup>19</sup> (per 200,000 work hours)                  | 0.45 | 0.00 | 0.44 | EIC 3.2 |      |
| Employee Lost Time Incident Rate (LTIR) (per 200,000 work hours)                                  | 0.18 | 0.10 | 0.08 | EIC 3.5 |      |
| Employee Preventable Lost Time Incident Rate (LTIR) (per 200,000 work hours)                      | 0.14 | 0.06 | 0.08 |         |      |
| Contractor LTIR for Major Growth Projects (per 200,000 work hours)                                | 0.22 | 0.00 | 0.22 | EIC 3.6 |      |
| Employee Days Away, Restricted or Transferred (DART) (per 200,000 work hours)                     | 0.25 | 0.23 | 0.27 | EIC 3.3 |      |
| Contractor DART for Major Growth Projects (per 200,000 work hours)                                | 0.22 | 0.00 | 0.33 | EIC 3.4 |      |
| Employee Fatalities   | 0    | 0    | 0    | EIC 3.7 |      |
| Contractor Fatalities   | 0    | 0    | 0    | EIC 3.8 |      |
| Employee Motor Vehicle Incident Rate <sup>20</sup> (per 1 million miles)                          | 0.75 | 0.66 | 0.72 |         |      |
| Does the Company Have an Indigenous Engagement Policy or Commitment for New and Existing Assets?  | Yes  | Yes  | Yes  | EIC 3.9 |      |

| Competitive Behavior   | 2023          | 2022          | 2021          | EIC      | SASB         |
|--|---------------|---------------|---------------|----------|--------------|
| Total Amount of Monetary Losses as a Result of Legal Proceedings<br>Associated with Federal Pipeline and Storage Regulations <sup>21</sup> | \$0           | \$0           | \$0           |          | EM-MD-520a.1 |
| Employees <sup>22</sup>  | 2023          | 2022          | 2021          | EIC      | SASB         |
| Employees Located in the United States (approximate)   | 3,000         | 2,900         | 2,900         |          |              |
| Employees Located in the United States (approximate)   | (24 states)   | (25 states)   | (23 states)   |          |              |
| Employees Located in Canada (approximate)  | 1,200         | 1,200         | 1,200         |          |              |
| Employees Located in Canada (approximate)  | (4 provinces) | (4 provinces) | (4 provinces) |          |              |
| Percentage of Field Employees  | 69%           | 69%           | 69%           |          |              |
| Number of Employees Hired  | 617           | 747           | 323           |          |              |
| Voluntary Employee Turnover Rate   | 9%            | 13%           | 11%           |          |              |
| Voluntary Employee Turnover Rate Excluding Truck Drivers   | 8%            | 11%           | 9%            |          |              |
| Percentage of Employees who are Female   | 21%           | 21%           | 21%           | EIC 3.10 |              |
| Percentage of Management Roles Filled by Females <sup>23</sup>   | 22%           | 22%           | 21%           |          |              |
| Percentage of Corporate Officer Roles Filled by Females <sup>24</sup>  | 10%           | 11%           | 10%           | EIC 4.2  |              |
| Percentage of Employees in the United States who are Minorities $^{25}$  | 35%           | 34%           | 31%           | EIC 3.11 |              |
| Percentage of Corporate Officer Roles in the United States Filled by Minorities <sup>24,25</sup>   | 10%           | 7%            | 7%            | EIC 4.4  |              |
| Stakeholder Engagement   | 2023          | 2022          | 2021          | EIC      | SASB         |
| Dollars Invested in Local Communities Via Employee and Corporate Contributions $(\$ mm)^{ 26}$   | \$3.8         | \$3.5         | \$3.1         |          |              |
| Number of Hours Employees Volunteered in Local Communities <sup>26</sup>   | 7,981         | 4,314         | 1,289         |          |              |
| PAA PAC Disbursements  | \$183,250     | \$156,250     | \$82,500      |          |              |
| Does the Company Have a Code of Conduct for Suppliers?   | Yes           | Yes           | Yes           | EIC 4.17 |              |
| Board <sup>27</sup>  | 2023          | 2022          | 2021          | EIC      | SASB         |
| Number of Board Members  | 12            | 12            | 11            |          |              |
| Number / Percentage of Independent Directors <sup>28</sup>   | 9 / 75%       | 9 / 75%       | 8 / 73%       |          |              |
| Percentage of Directors Subject to Public Election <sup>29</sup>   | 100%          | 100%          | 100%          |          |              |
| Number / Percentage of Female Directors  | 2 / 17%       | 2 / 17%       | 1/9%          | EIC 4.1  |              |
| Number / Percentage of Minority Directors 30   | 1/8%          | 1/8%          | 1/9%          | EIC 4.3  |              |
| Is Any Director Under the Age of 50?   | No            | No            | No            | EIC 4.5  |              |
| Average Tenure of Independent Directors (years)  | 10            | 9             | 9             |          |              |
| Average Board Meeting Attendance During the Year   | 99%           | 98%           | 99%           |          |              |
| Number of Directors Receiving Less Than 80% Votes Cast in Favor When Running Unopposed   | 0             | 0             | 0             |          |              |

| Compensation  | 2023    | 2022    | 2021    | EIC        | SASB |
|---|---------|---------|---------|------------|------|
| Percentage of Equity Owned by Directors and Executive Officers <sup>31</sup>  | 10%     | 10%     | 11%     |            |      |
| Did any Executive Officers or Directors Make Share Purchases with Personal Funds?   | Yes     | Yes     | No      |            |      |
| Percentage of CEO Target Compensation "At Risk" for Fiscal Year 32  | 89%     | 89%     | 88%     |            |      |
| Percentage of CEO Target Compensation that is<br>Performance-based <sup>33</sup>  | 58%     | 58%     | 59%     | EIC 4.10   |      |
| Percentage of CEO Target Compensation that is Equity-based <sup>34</sup>  | 63%     | 63%     | 59%     | EIC 4.11   |      |
| Average Percentage of All Named Executive Officer (NEO), Other than CEO, Target Compensation "At Risk" for Fiscal Year <sup>35</sup>            | 82%     | 82%     | 83%     |            |      |
| Are There Any Shareholder Return Metrics in Any NEO Equity Compensation Plan?   | Yes     | Yes     | Yes     | EIC 4.12   |      |
| Is ≥ 10% of NEO Short-term Incentive (STI) or Long-term Incentive (LTI) Compensation Linked to Environmental or Social Metrics?                 | Yes     | Yes     | Yes     | EIC 4.13   |      |
| Did the Company Receive <70% Support for Say On Pay?  | No      | No      | No      |            |      |
| Has the Company Adopted a Clawback Policy?  | Yes     | Yes     | Yes     |            |      |
| Has the Company Adopted Equity Ownership Guidelines?  | Yes     | Yes     | Yes     |            |      |
| CEO-to-Median Employee Compensation Ratio   | 59 to 1 | 66 to 1 | 36 to 1 |            |      |
| Does the Company Tie Any Amount of Pay for All Employees to ESG Objectives?   | Yes     | Yes     | Yes     | EIC 4.14   |      |
| Governance  | 2023    | 2022    | 2021    | EIC        | SASB |
| Unified Board of Directors <sup>36</sup>  | Yes     | Yes     | Yes     |            |      |
| Annual Meetings for the Public Election of Directors <sup>29</sup>  | Yes     | Yes     | Yes     |            |      |
| Lead Independent Director   | Yes     | Yes     | Yes     |            |      |
| Does the Company Have Incentive Distribution Rights? 37   | No      | No      | No      |            |      |
| Does the Company Have a "Golden Share"? 38  | No      | No      | No      |            |      |
| Does the Company Publish an Annual Proxy Statement?   | Yes     | Yes     | Yes     | EIC 4.19   |      |
| Which of These Data Sets are Collected and Shared with the Board?   |         | '       | '       | '          | '    |
| Voluntary Employee Turnover Company-wide, and by at Least<br>One Additional Level (e.g. business unit, location, or division)                   | Yes     | Yes     | Yes     | EIC 4.16.1 |      |
| Percentage of Employees who Participate in Company- Sponsored Matching Gift Programs and/or Volunteer for Corporate-Sponsored Charitable Events | Yes     | Yes     | Yes     | EIC 4.16.2 |      |
| Gender Pay Ratio  | No      | No      | No      | EIC 4.16.3 |      |
| Underlying Data from an Employee Satisfaction Survey that is<br>Anonymous and at Least Annual <sup>39</sup>                                     | No      | No      | No      | EIC 4.16.4 |      |

### **Footnotes to the Disclosure Charts**

- 1. Gross throughput reflects volume on assets we operate, including 100% of volumes on operated assets in which we own a partial interest. Includes pipeline tariff volumes, volumes transported by truck, throughput at our crude oil terminals, inlet volumes at our natural gas processing facilities and volumes processed at our NGL fractionation and condensate processing facilities. We report pipeline volumes based on the tariffs charged for individual movements. As a result, there is a potential for a barrel to be counted multiple times depending upon how many individual tariff-based movements it makes through our pipeline system.
- 2. Earnings before interest expense, income tax (expense)/benefit, depreciation and amortization (including our proportionate share of depreciation and amortization, including write-downs related to cancelled projects and impairments, of unconsolidated entities), gains and losses on asset sales and asset impairments and gains or losses on investments in unconsolidated entities, adjusted for certain selected items impacting comparability. Includes Adjusted EBITDA attributable to noncontrolling interests.
- 3. Represents property taxes associated with assets that we own and/or operate (including property tax associated with assets of unconsolidated entities that we operate).
- 4. Miles of active pipeline in which we have an ownership interest, operated by us or third parties, including total mileage of pipelines in which we own a partial interest through joint ventures or undivided joint interest arrangements. Includes transportation pipelines and pipelines that support our storage and terminalling facilities.
- 5. Miles of active pipeline operated by us, including total mileage of operated pipelines in which we own a partial interest through joint venture or undivided joint interest arrangements and excluding total mileage of pipelines owned through such arrangements that we do not operate. Includes transportation pipelines and pipelines that support our storage and terminalling facilities.
- 6. Estimates do not include emissions from assets that were operated for a portion of the reporting year.
- 7. Includes estimates based on most current grid emission factors for a given year at the time of calculation.
- 8. Our gross annual throughput includes volumes handled across each of our business areas (i.e. pipelines, storage, trucking, NGL fractionation and gas processing) converted to barrels of oil equivalent (BOE). We report pipeline volumes based on the tariffs charged for individual movements. As a result, there is a potential for a barrel to be counted multiple times depending upon how many individual tariff-based movements it makes through our pipeline system. These intensity metrics are intended to help measure Plains' Scope 1 and Scope 2 GHG emissions performance over time. Due to varying business mixes and industry approaches to calculating throughput, our throughput-based intensity metrics may not be comparable to those of other companies.
- 9. As our definition of Gross Adjusted EBITDA and the relative mix of owned vs operated assets that comprise our business may differ from other companies, our EBITDA-based intensity metric may not be comparable to that of other companies.
- 10. Reflects emissions reported in accordance with applicable regulatory requirements in the U.S. and Canada.
- 11. Our ultimate goal is to achieve zero incidents. Our performance targets are set to achieve or improve upon industry-leading standards. Our 2024 performance target is 15 or fewer federally reportable releases.
- 12. For 2023, 88% of the released volumes relate to one incident that was fully contained within a tank berm on Plains property.
- 13. Hydrocarbon releases are defined as federally reportable releases. Mileage calculation includes all active and inactive pipelines and facility piping capable of experiencing a federally reportable release.
- 14. Miles inspected as a percentage of total mileage of all active U.S. DOT-regulated pipelines and Canadian pipelines that we operate. Inspection activities include those listed under U.S. 49 CFR 195 for liquid pipelines. Pipeline inspection schedules vary on an annual basis and also change over time in response to asset conditions.
- 15. 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 wind and solar. 2023 includes estimates based on certain 2022 data as the 2023 data has not yet been published. Amounts presented for prior years have been revised from previous disclosures based on final data.
- 16. Comprised of rights-of-way for pipelines constructed and placed in service in 2023. Excludes pipeline mileage acquired and put in service in 2023. Rights-of-way widths assume a combined temporary and permanent footage of 50 feet. Collection of data to report this metric began in 2023.
- 17. Disturbed areas are restored as required by applicable laws and regulations and in line with landowner agreements.
- 18. Our ultimate goal is to achieve zero incidents. Our performance targets are set to achieve or improve upon industry-leading standards. Our 2024 performance target is a total preventable recordable incident rate of 0.25 or lower.
- 19. Major growth projects are defined as those managed by our Engineering group.
- 20. Any preventable motor vehicle incident involving a company vehicle or a private vehicle being used for company business.
- 21. Disclosure pertains to legal proceedings associated with federal pipeline and storage rate, access and pricing regulations (anti-competitive behavior) for assets we operate.
- 22. Data is representative of full-time employees only and reflects year-end numbers.
- 23. Employees at Manager, Director and above levels.
- 24. Employees at the Vice President, Senior Vice President and Executive levels.
- 25. Minority data includes all U.S. employees who identify as persons of color. Due to applicable law in Canada, this data is not collected by Plains Midstream Canada ULC.
- 26. Data may not reflect full scope of investment.
- 27. Data as of December 31 of each year unless otherwise noted.
- 28. Our governing documents require that a majority of our Board satisfy the independence requirements of the stock exchange where our securities are listed for trading, despite the fact that, as limited partnerships, PAA and PAGP are exempt from such stock exchange requirements.
- 29. Three classes of Directors subject to three-year staggered term.
- 30. Minority data includes Directors who identify as persons of color.
- 31. As of record date for annual meeting.
- 32. "At Risk" compensation is tied to the achievement of one or more performance metrics that measure value creation over both the near and longer term, as well as service period requirements.
- 33. Performance-based compensation is comprised of annual cash incentive awards and the performance-based portion of long-term equity incentive awards.
- $34. \, Long-term \, equity \, incentive \, awards \, are \, 50\% \, performance-based \, and \, 50\% \, time-based.$
- 35. PAA's President is a co-founder and substantial equity owner and for the last several years has requested to not participate in the long-term incentive program. As a result, he is not one of the three most highly compensated executive officers, but is included as a Named Executive Officer given the significance of his role. Given his lack of participation in the long-term incentive program, his compensation is excluded from the calculation.
- 36. Plains All American Pipeline, L.P. (Nasdaq: PAA) and Plains GP Holdings (Nasdaq: PAGP) are managed by a single unified Board of Directors located at PAA GP Holdings LLC.
- 37. Incentive distribution rights give a general partner an increasing share of incremental distributable cash flow based upon certain conditions
- 38. Refers to a control right granted in certain partnership agreements whereby the holder has the right to direct certain activities of the partnership, including the unilateral right to appoint and replace board members. This control provision may be held/exercised irrespective of the holder's economic interest.
- 39. Plains conducts an enterprise-wide employee engagement survey every two years.

## **SASB Index**

In our reporting frameworks, we reference several supplementary documents including our *Annual Report on Form 10-K*, *Plains Greenhouse Gas Reduction Strategy* and our Plains Ongoing Sustainability Programs and Initiatives (POSPI) report.

| SASB Topic  | SASB Code    | Accounting Metric   | Location or Direct Response   |
|---|--------------|---|---|
| Greenhouse Gas<br>Emissions                         | EM-MD-110a.1 | Gross global Scope 1 emissions, percentage methane, percentage covered under emissions-limiting regulations   | Information on gross global Scope 1 emissions, calculated according to the EIC definition is available on page 9 of this report.  |
|   | EM-MD-110a.2 | Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets and an analysis of performance against those targets           | Plains Greenhouse Gas Reduction Strategy  |
| Air Quality   | EM-MD-120a.1 | Air emissions of the following pollutants:  (1) NOx (excluding N <sub>2</sub> O), (2) SOx, (3) volatile organic compounds (VOCs) and (4) particulate matter (PM <sub>10</sub> ) | Information on NOx and SOx air emissions, as reported in accordance with applicable regulatory requirements in the US and Canada, is available on page 9 of this report.                      |
| Ecological<br>Impacts                               | EM-MD-160a.1 | Description of environmental management policies and practices for active operations  | POSPI, pages 3-4  |
|   | EM-MD-160a.2 | Percentage of land owned, leased and/or operated within areas of protected conservation status or endangered species habitat  | We are evaluating the feasibility of reporting these metrics in the future.   |
|   | EM-MD-160a.3 | Terrestrial acreage disturbed, percentage of impacted area restored   | Disclosure Charts, page 10  |
|   | EM-MD-160a.4 | Number and aggregate volume of hydrocarbon spills, volume in Arctic, volume in Unusually Sensitive Areas (USAs) and volume recovered  | Information on the number, volume and volume recovered of federally reportable hydrocarbon releases and releases impacting people and the environment is available on page 10 of this report. |
| Competitive<br>Behavior                             | EM-MD-520a.1 | Total amount of monetary losses as a result of legal proceedings associated with federal pipeline and storage regulations   | Disclosure Charts, page 11  |
| Operational<br>Safety,<br>Emergency<br>Preparedness | EM-MD-540a.1 | Number of reportable pipeline incidents, percentage significant   | Information on the number of federally reportable hydrocarbon releases and releases impacting people and the environment is available on page 10 of this report.                              |
| and Response  | EM-MD-540a.2 | Percentage of hazardous liquid pipelines inspected  | Disclosure Charts, page 10  |
|   | EM-MD-540a.3 | Number of: (1) accident releases and (2) non-accident releases (NARs) from rail transportation  | Accidental releases: 0<br>Non-accidental releases: 0  |
|   | 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                  | POSPI, pages 3-4  |
| Activity<br>Metric                                  | EM-MD-000.A  | Total Metric Ton-Kilometers of: (1) Natural Gas, (2) Crude Oil, and (3) Refined Petroleum Products Transported, by Mode of Transport (mt-km)                                    | Information on total metric ton-kilometers of product transported by pipeline and truck is available on page 9 of this report.  |

## **TCFD Index**

Our responses to the reporting recommendations of the Task Force on Climate-related Financial Disclosures have been incorporated primarily into our 2023 Annual Report on Form 10-K, Plains GHG Reduction Strategy and our Emissions content on page 6 of our Plains Ongoing Sustainability Programs and Initiatives (POSPI) report. They are provided in the index table below.

| Core Element   | Recommended Disclosures   | Reporting Location/Response   |
|--|---|---|
| Governance: Disclose the organization's governance around climate-related risks and  | Describe the board's oversight of climate-related risks and opportunities.  | Sustainability Governance, POSPI, page 2<br>Corporate Governance: HSES Committee, POSPI, page 19<br>Corporate Governance: Enterprise-level risk, POSPI, page 18   |
| opportunities.   | Describe management's role in assessing and managing climate-related risks and opportunities.   | Sustainability Governance, POSPI, page 2 Governance, <i>Plains Greenhouse Gas Reduction Strategy</i> Operational Risk Management, POSPI, page 4   |
| Strategy: Disclose the actual and potential impacts of climate-related risks and opportunities on the organization's businesses, strategy, and financial | Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.                               | Regulation – 10-K, page 23 Climate Change Initiatives – 10-K, page 26 Risks Related to Our Business – 10-K, page 37 Energy Management, POSPI, page 6 Emissions, POSPI, page 6 Preparedness for Extreme Weather Risks, POSPI, page 5   |
| planning where such information is material.   | Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.                        | Regulation – 10-K, page 23<br>Climate Change Initiatives – 10-K, page 26<br>Risks Related to Our Business – 10-K, page 37   |
|  | Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario. | At this time, Plains has not conducted a 2°C or lower scenario analysis   |
| <b>Risk Management:</b> Disclose how the organization identifies, assesses, and manages climate-related risks.   | Describe the organization's processes for identifying and assessing climate-related risks.  | Plains Greenhouse Gas Reduction Strategy Energy Management, POSPI, page 6 Preparedness for Extreme Weather Risks, POSPI, page 5 Enterprise-level Risk, POSPI, page 18 Operational Risk Management, POSPI, page 4 Operations Management System, POSPI, page 3 Responsible and Sustainable Operations, POSPI, page 5 Emissions, POSPI, page 6 |
|  | Describe the organization's processes for managing climate-related risks.   | Sustainability Governance, POSPI, page 2 Enterprise-level Risk, POSPI, page 18 Preparedness for Extreme Weather Risks, POSPI, page 5 Operational Risk Management, POSPI, page 4 Responsible and Sustainable Operations, POSPI, page 5   |
|  | Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.     | Plains Greenhouse Gas Reduction Strategy Operational Risk Management, POSPI, page 4   |
| Metrics and Targets: Disclose the metrics and targets used to assess and manage relevant climate-related risks and                                       | Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.    | Disclosure Charts, page 9  Plains Greenhouse Gas Reduction Strategy  Emissions, POSPI, page 6   |
|  | Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and related risks.  | Disclosure Charts, page 9   |
| opportunities where such information is material.  | Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.                          | At this time, Plains has not set a target to manage climate-related risks and opportunities   |

## **GRI Index**

| GRI Topic                          | GRI Standard | GRI Standard Disclosure   | Location or Direct Response   |
|------------------------------------|--------------|---|---|
| General Disclosures                |              |   |   |
| The Organization and its Reporting | 2-1          | Organizational details  | Sustainability Report – About Plains, page 3,<br>Asset Map page 2, Disclosure Chart page 9  |
| Practices                          | 2-2          | Entities included in the organization's sustainability reporting            | Sustainability Report – About Plains page 3,<br>Governance, POSPI, page 18  |
|                                    |              | , , ,   | 2023 Form 10-K, pages 5-7   |
|                                    | 2-3          | Reporting period, frequency and contact point                               | Sustainability Report – About this Report page 3,<br>Contact Information page 19  |
| Activities and<br>Workers          | 2-6          | Activities, value chain and other business relationships                    | Sustainability Report – About Plains page 3,<br>Disclosure Charts, page 9   |
|                                    |              |   | 2023 Form 10-K page 5 (Business and Properties)   |
|                                    | 2-7          | Employees   | Sustainability Report – Disclosure Charts, page 11  |
|                                    | 2-8          | Workers who are not employees   | Supply Chain Management, POSPI, page 17   |
| Governance                         | 2-9          | Governance structure and composition  | Governance Framework and Structure, POSPI, page 18  |
|                                    | 2-10         | Nomination and selection of the highest governance body                     | Board of Directors, POSPI, page 19  |
|                                    | 2-11         | Chair of the highest governance body  | Governance Framework and Structure, POSPI, pages 18-19  |
|                                    | 2-12         | Role of the highest governance body in overseeing the management of impacts | Sustainability Governance, POSPI, page 2,<br>Executive Oversight, POSPI, page 4,<br>Corporate Governance, POSPI, page 18,<br>POSPI, HSES Committee, page 19 |
|                                    | 2-13         | Delegation of responsibility for managing impacts                           | Sustainability Governance, POSPI, page 2  |
|                                    | 2-14         | Role of the highest governance body in sustainability reporting             | Sustainability Governance, POSPI, page 2,<br>HSES Committee, POSPI, page 19   |
|                                    | 2-15         | Conflicts of interest   | Code of Business Conduct, POSPI, page 20  |
|                                    | 2-16         | Communication of critical concerns  | Code of Business Conduct (third-party hotline), POSPI, page 20  |
|                                    | 2-17         | Collective knowledge of the highest governance body                         | Board of Directors, POSPI, pages 18-19  |
|                                    | 2-18         | Evaluation of the performance of the highest governance body                | Governance Committee, POSPI, page 19  |
|                                    | 2-19         | Remuneration policies   | Compensation Practices, POSPI, page 20  |
|                                    | 2-20         | Process to determine remuneration   | Compensation Practices, POSPI, page 20  |
|                                    | 2-21         | Annual total compensation ratio   | Page 53 of PAA's Proxy Statement Dated<br>April 12, 2024  |
|                                    |              |   | Sustainability Report – Disclosure Charts, page 12  |

## **GRI Index**

| GRI Topic                        | GRI Standard            | GRI Standard Disclosure  | Location or Direct Response   |
|----------------------------------|-------------------------|--|---|
| General Disclosures              | 3                       |  |   |
| Strategy, Policies and Practices | 2-23                    | Policy commitments   | Plains Code of Business Conduct Plains Code of Business Conduct for Contractors and Suppliers Health, Safety and Environmental Policy Plains Human Rights Policy Plains Biodiversity Policy |
|                                  | 2-26                    | Mechanisms for seeking advice and raising concerns                             | Code of Business Conduct, POSPI, page 20  |
|                                  | 2-27                    | Compliance with laws and regulations   | Sustainability Report – Disclosure Charts, page 11  |
|                                  | 2-28                    | Membership of associations   | Industry Collaboration on Environmental Issues,<br>POSPI, page 6, Trade associations, POSPI, page 17  |
| Stakeholder<br>Engagement        | 2-29                    | Approach to stakeholder engagement   | Sustainability Report – About this Report, page 3,<br>Community Engagement, POSPI, page 15  |
|                                  | 2-30                    | Collective bargaining agreements   | 2023 Form 10-K, page 32   |
| Material Topics 2021             | 3-1                     | Process to determine material topics   | Sustainability Report – About this Report, page 3   |
| 3-2                              | List of material topics | Sustainability Report – About this Report, page 3                              |   |
|                                  | 3-3                     | Management of material topics  | This report includes topics of relevance and/or interest in the realm of sustainability. See this report's Contents for discussion of each topic.   |
| Economic Topics                  |                         |  |   |
| Economic<br>Performance          | 201-1                   | Direct economic value generated and distributed                                | 2023 Form 10-K page F-6<br>(Consolidated Statement of Operations)   |
|                                  | 201-2                   | Financial implications and other risks and opportunities due to climate change | Operational Risk Management, POSPI, page 4  |
|                                  | 201-3                   | Defined benefit plan obligations and other retirement plans                    | Benefits, Compensation and Wellness, POSPI, page 12   |
| Indirect Economic Impacts        | 203-1                   | Infrastructure investments and services supported                              | 2023 Form 10-K pages 84-85<br>(Investment Capital Projects)   |
|                                  | 203-2                   | Significant indirect economic impacts  | Community Investment, POSPI, page 16  |
| Environmental Topi               | ics                     |  |   |
| Energy                           | 302-4                   | Reduction of energy consumption  | Energy Management, POSPI, page 6  |
| Water and                        | 303-1                   | Interactions with water as a shared resource                                   | Water and Waste Management, POSPI, page 7   |
| Effluents                        | 303-2                   | Management of water discharge-related impacts                                  | Water and Waste Management, POSPI, page 7   |
| Biodiversity                     | 304-2                   | Significant impacts of activities, products and services on biodiversity       | Biodiversity and Conservation, POSPI, page 7  |

## **GRI Index**

| GRI Topic                          | GRI Standard | GRI Standard Disclosure   | Location or Direct Response   |
|------------------------------------|--------------|---|---|
| Environmental Topic                | CS           |   |   |
| Emissions                          | 305-1        | Direct (Scope 1) GHG emissions  | Sustainability Report – Disclosure Charts, page 9   |
|                                    | 305-2        | Energy indirect (Scope 2) GHG emissions   | Sustainability Report – Disclosure Charts, page 9   |
|                                    | 305-4        | GHG emissions intensity   | Sustainability Report – Disclosure Charts, page 9   |
|                                    | 305-5        | Reduction of GHG emissions  | Plains Greenhouse Gas Reduction Strategy,<br>Energy Management, POSPI, page 6, Disclosure<br>Charts, page 9   |
|                                    | 305-7        | Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions                               | Sustainability Report – Disclosure Charts, page 9   |
| Social Topics                      |              |   |   |
| Employment                         | 401-1        | New employee hires and employee turnover  | Sustainability Report – Disclosure Charts, page 1   |
|                                    | 401-2        | Benefits provided to full-time employees that are not provided to temporary or part-time employees            | Benefits, Compensation and Well-being, POSPI, page 12   |
| Occupational Health and Safety     | 403-1        | Occupational health and safety management system  | Operations Management System, POSPI, page 3   |
|                                    | 403-2        | Hazard identification, risk assessment and incident investigation   | Operational Risk Management, POSPI, page 4,<br>Environmental Stewardship, POSPI, pages 5-7,<br>Health and Safety at Plains, POSPI page 8,<br>Transportation Safety, POSPI, page 9 |
|                                    | 403-3        | Occupational health services  | Health and Safety at Plains, POSPI, page 8  |
|                                    | 403-4        | Worker participation, consultation and communication on occupational health and safety                        | Accountability and Management , POSPI, page 4, Safety Training, POSPI, page 9   |
|                                    | 403-5        | Worker training on occupational health and safety   | Safety Training, POSPI, page 9  |
|                                    | 403-6        | Promotion of worker health  | Health and Safety at Plains, POSPI, pages 8-9,<br>Benefits, Compensation and Well-being, POSPI,<br>page 12  |
|                                    | 403-7        | Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | Contractor Safety, POSPI, page 9  |
|                                    | 403-8        | Workers covered by an occupational health and safety management system  | Health, Safety and Environmental Policy,<br>POSPI, page 3, Contractor Safety, POSPI, page 9,<br>Safety Audits, POSPI, page 9  |
|                                    | 403-9        | Work-related injuries   | Sustainability Report – Disclosure Charts, page 1   |
|                                    | 403-10       | Work-related ill health   | Sustainability Report – Disclosure Charts, page 1   |
| Training<br>and Education          | 404-2        | Programs for upgrading employee skills and transition assistance programs                                     | Leadership and Professional Development, POSP page 13   |
| Diversity and<br>Equal Opportunity | 405-1        | Diversity of governance bodies and employees  | Sustainability Report – Disclosure Charts, page 1   |
| Public Policy                      | 415-1        | Political contributions   | Political Contributions, POSPI, page 17   |

## **Cautionary Note**

Certain figures have been rounded for presentation purposes. Plains undertakes no obligation to update the figures and information contained herein, although it is our intent to provide similar information in the future with respect to periods following 2023. All denominations in the Plains Sustainability Report are in USD unless otherwise indicated.

Although Plains entities have their own separate identities, and each manages its own affairs, we may sometimes use "Plains", "we" or "us" throughout this report to refer to one or more Plains entities in general.

## Forward-Looking Statements

Except for the historical information contained herein, this report contains forward-looking statements, including, in particular, statements about the plans, performance, strategies and objectives for future operations of Plains All American Pipeline, L.P. and Plains GP Holdings, L.P. These forward-looking statements are based on our current views with respect to future events, based on what we believe to be reasonable assumptions. We can give no assurance that future results or outcomes will be achieved. Important factors, some of which may be beyond our control, that could cause actual results or outcomes to differ materially from the results or outcomes anticipated in the forward-looking statements are disclosed in our filings with the Securities and Exchange Commission.

#### **Questions and Comments**

For questions or to offer comments and suggestions about this report, please contact:

#### Sustainability

sustainability@plains.com

#### **Investor Relations**

PlainsIR@plains.com





