

DCC ENERGY

GRI & SASB CONTENT INDEXES

JUNE 2026

GRI

GRI CONTENT INDEX

We have reported the information cited in this GRI Index for the financial year ended 31 March 2026 with reference to the GRI Standards, following the reporting principles from GRI: The table below includes our responses to relevant GRI disclosures, including the top priority material topics identified in collaboration with stakeholders as part of our materiality assessment for which we had relevant content. We have also applied the requirements from the GRI Sector Standard 11 ‘Oil and Gas’.

GRI STANDARD	DISCLOSURE	2026 RESPONSE AND LOCATION
GENERAL DISCLOSURES		
THE ORGANISATION AND ITS REPORTING PRACTICES		
2-1	Organizational	Annual Report and Accounts 2026 Annual Report and Accounts 2026, Financial Statement Section 2 Supplementary Information, Corporate Information
		Headline Page (inside cover) Page 146 Page 229
2-2	Entities included in the organization’s sustainability reporting	Annual Report and Accounts 2026, Strategic Report, Market Context Annual Report and Accounts 2026, Sustainability Review, Our Sustainability Performance
		Page 11 Pages 38 & 39
2-3	Reporting period, frequency and contact point	Supplementary Information, Corporate Information Refer to https://www.dcc.ie/sustainability Reporting is done annually
		Page 229
2-4	Restatements of Information	Non-Financial KPIs notes (Scope 1 figure and Engagement Survey scores) Sustainability Performance footnotes 1 (Scope 1), 2 (H&S) and 3 (Engagement Survey scores) Footnote 2 (H&S) Environmental E1 Climate note (Scope 1 figure) Energy Consumption from our Operations footnotes to table (Scope 1 figure and % consumption)
		Page 33 Page 38 Page 39 Page 40 Page 232
2-5	External Assurance	Annual Report and Accounts 2026, Supplementary Information, Limited Assurance Report
		Pages 238 to 240
ACTIVITIES AND WORKERS		
2-6	Activities and workers	Annual Report and Accounts 2026, Strategic Report, Portfolio Simplification Annual Report and Accounts 2026, Chief Executive’s Review, Updating our purpose and values Annual Report and Accounts 2026, Strategic Report, Market Context Annual Report and Accounts 2026, Strategic Report, Strategy: Our Opportunity Annual Report and Accounts 2026, Our Value Chain
		Page 5 Page 6 Pages 8 to 11 Pages 14 to 19 Page 25
2-7	Employees	Annual Report and Accounts 2026, Sustainability Review, Social, S1 Own Workforce
		Page 56
2-8	Workers who are not employees	Annual Report and Accounts 2026, Sustainability Review, Social, S1 Own Workforce
		Page 56

GRI CONTENT INDEX CONTINUED

GRI STANDARD	DISCLOSURE	2026 RESPONSE AND LOCATION	
GENERAL DISCLOSURES			
GOVERNANCE			
2-9	Governance structure and composition	Annual Report and Accounts 2026, Governance Annual Report and Accounts 2026, Sustainability Review, Governance	Pages 78 to 91 Pages 68 & 69
2-10	Nomination and selection of the highest governance body	Annual Report and Accounts 2026, Governance, Nomination and Governance Committee Report	Pages 92 to 95
2-11	Chair of the highest governance body	Annual Report and Accounts 2026, Governance, Key Governance Structures Annual Report and Accounts 2026, Governance, Board of Directors	Page 79 Pages 82 to 83
2-12	Role of the highest governance body in overseeing the management of impacts	Annual Report and Accounts 2026, Governance	Pages 80 to 87
2-13	Delegation of responsibility for managing impacts	Annual Report and Accounts 2026, Governance	Pages 80 to 87
2-14	Role of the highest governance body in sustainability reporting	Annual Report and Accounts 2026, Governance	Pages 80 to 87
2-15	Conflicts of interest	Annual Report and Accounts 2026, Governance, Key Governance Structures Annual Report and Accounts 2026, Governance, Nomination and Governance Committee Report Annual Report and Accounts 2026, Sustainability Review, Governance, Business Conduct	Page 79 Page 92 Page 68
2-16	Communication of critical concerns	Annual Report and Accounts 2026, Sustainability Review, Social, S1 Own Workforce, Developing Our Workforce, Processes to Remediate Impacts and Raise Concerns Annual Report and Accounts 2026, Sustainability Review, Governance, Business Conduct, Do the Right Thing & Whistleblowing sections Annual Report and Accounts 2026, Governance, Nomination and Governance Committee Report Annual Report and Accounts 2026, Sustainability Review, Supplementary Information, Sustainability Related Policies	Page 61 Page 68 Pages 92 to 95 Page 231
2-17	Collective knowledge of the highest governance body	Annual Report and Accounts 2026, Governance	Pages 80 to 87
2-18	Evaluation of the performance of the highest governance body	Annual Report and Accounts 2026, Governance, Board Performance Review	Pages 86 & 87
2-19	Remuneration policies	Annual Report and Accounts 2026, Remuneration Report	Pages 100 to 124
2-20	Process to determine remuneration	Annual Report and Accounts 2026, Remuneration Report	Pages 100 to 124
2-21	Annual total compensation ratio	Annual Report and Accounts 2026, Remuneration Report	Pages 100 to 124

GRI CONTENT INDEX CONTINUED

GRI STANDARD	DISCLOSURE	2026 RESPONSE AND LOCATION	
GENERAL DISCLOSURES			
STRATEGY, POLICIES AND PRACTICES			
2-22	Statement on sustainable development strategy	Annual Report and Accounts 2026, Chief Executive's Review	Pages 4 to 7
2-23	Policy commitments	Annual Report and Accounts 2026, Supplementary Information, Sustainability related Policies	Page 231
2-24	Embedding policy commitments	Annual Report and Accounts 2026, Sustainability Review, Governance Annual Report and Accounts 2026, Supplementary Information, Sustainability related Policies Code of conduct Anti-Bribery and Corruption Policy Supply Chain Integrity Policy Human Rights Policy Inclusion and Diversity Policy Group Health & Safety Policy Group Environmental Policy	Pages 68 & 69 Page 231
2-25	Processes to remediate negative impacts	Annual Report and Accounts 2026, Sustainability Review, Social, S1 Own Workforce, Developing Our Workforce, Processes to Remediate Impacts and Raise Concerns Annual Report and Accounts 2026, Sustainability Review, Governance Annual Report and Accounts 2026, Supplementary Information, Sustainability related Policies Code of conduct Anti-Bribery and Corruption Policy Supply Chain Integrity Policy Human Rights Policy Inclusion and Diversity Policy Group Health & Safety Policy Group Environmental Policy	Page 61 Pages 68 & 69 Page 231
2-26	Mechanisms for seeking advice and raising concerns	Annual Report and Accounts 2026, Sustainability Review, Governance, Business Conduct, Do the Right Thing & Whistleblowing sections Annual Report and Accounts 2026, Supplementary Information, Sustainability related Policies Annual Report and Accounts 2026, Sustainability Review, Social, S1 Own Workforce, Developing Our Workforce, Processes to Remediate Impacts and Raise Concerns	Page 68 Page 231 Page 61
2-27	Compliance with laws and regulations	Annual Report and Accounts 2026, Governance Annual Report and Accounts 2026, Risk Report	Pages 68 & 69 Pages 74 & 75
2-18	Membership associations	Annual Report and Accounts 2026, Governance	Page 69

GRI CONTENT INDEX CONTINUED

GRI STANDARD	DISCLOSURE	2026 RESPONSE AND LOCATION	
GENERAL DISCLOSURES			
STAKEHOLDER ENGAGEMENT			
2-29	Approach to stakeholder engagement	Annual Report and Accounts 2026, Stakeholder Engagement	Page 88
2-30	Collective bargaining agreements	Annual Report and Accounts 2026, Sustainability Review, Social, S1 Own Workforce, Working Conditions	Page 59
MATERIAL TOPICS			
3-1	Process to determine material topics	Annual Report and Accounts 2026, Sustainability Review, Materiality Assessment Annual Report and Accounts 2026, Supplementary Information, Double Materiality Assessment Process	Page 36 Page 230
3-2	List of material topics	Annual Report and Accounts 2026, Sustainability Review – Materiality Assessment	Pages 34 and 35
3-3	Management of material topics	Annual Report and Accounts 2026, Governance, Corporate Governance Statement Annual Report and Accounts 2026, Sustainability Review, E1 Climate Change Annual Report and Accounts 2026, Governance Annual Report and Accounts 2026, Risk Report Annual Report and Accounts 2026, Supplementary Information, Double Materiality Assessment Process	Pages 84 & 85 Pages 40 to 45 Pages 68 & 69 Pages 70 to 77 Page 230
TOPIC-SPECIFIC DISCLOSURES - ENVIRONMENTAL			
MATERIAL TOPIC: BIODIVERSITY			
GRI 101: Biodiversity 2024			
101-1	Policies to halt and reverse biodiversity loss	Annual Report and Accounts 2026, Sustainability Review, E4 Biodiversity Annual Report and Accounts 2026, Supplementary Information, Sustainability Related Policies	Pages 48 & 49 Page 231
101-2	Management of biodiversity impacts	Annual Report and Accounts 2026, Sustainability Review, E4 Biodiversity	Pages 48 & 49
101-3	Access and benefit-sharing	Annual Report and Accounts 2026, Sustainability Review, E4 Biodiversity	Pages 48 & 49
101-4	Identification of biodiversity impacts	Annual Report and Accounts 2026, Sustainability Review, E4 Biodiversity	Pages 48 & 49
101-5	Locations with biodiversity impacts	Annual Report and Accounts 2026, Sustainability Review, E4 Biodiversity	Pages 48 & 49
101-6	Direct drivers of biodiversity loss	Annual Report and Accounts 2026, Sustainability Review, E4 Biodiversity	Pages 48 & 49
101-7	Changes to the state of biodiversity	Annual Report and Accounts 2026, Sustainability Review, E4 Biodiversity	Pages 48 & 49
3-3	Management of material topics	Annual Report and Accounts 2026, Sustainability Review, E4 Biodiversity	Pages 48 & 49

GRI CONTENT INDEX CONTINUED

GRI STANDARD	DISCLOSURE	2026 RESPONSE AND LOCATION	
TOPIC-SPECIFIC DISCLOSURES – ENVIRONMENTAL			
MATERIAL TOPIC: CLIMATE CHANGE			
GR 201: Economic Performance 2016			
201-2	Financial implications and other risks and opportunities due to climate change	Annual Report and Accounts 2026, Sustainability Review, E1 Climate	Pages 40, 42 & 45
3-3	Management of Material Topics	Annual Report and Accounts 2026, Sustainability Review, E1 Climate, Climate Risk Annual Report and Accounts 2026, Governance Annual Report and Accounts 2026, Risk Report Annual Report and Accounts 2026, Governance, Corporate Governance Statement	Page 45 Pages 68 & 69 Pages 70 to 77 Pages 84 & 85
Additional sector disclosure (Oil and Gas Sector 2021)	Public policy development and lobbying on climate change (11.2.4.)	Annual Report and Accounts 2026, Governance	Page 69
MATERIAL TOPIC: CORPORATE GOVERNANCE & ETHICS			
GRI 205: Anti-corruption 2016			
205-1	Operations assessed for risks related to corruption	Annual Report and Accounts 2026, Sustainability Review, Governance, G1 Business Conduct, Anti-Bribery and Anti-Corruption Annual Report and Accounts 2026, Supplementary Information, Sustainability Related Policies, Anti-Bribery & Corruption Policy	Page 68 Page 231
205-2	Communication and training about anti-corruption policies and procedures	Annual Report and Accounts 2026, Sustainability Review, Governance, G1 Business Conduct, Anti-Bribery and Anti-Corruption Annual Report and Accounts 2026, Supplementary Information, Sustainability Related Policies, Anti-Bribery & Corruption Policy	Page 68 Page 231
205-3	Confirmed incidents of corruption and actions taken	Annual Report and Accounts 2026, Key Performance Indicators, Non-Financial KPIs Annual Report and Accounts 2026, Sustainability Review, Governance, G1 Business Conduct, Anti-Bribery and Anti-Corruption, Corruption Incidents	Page 33 Page 69
3-3	Management of material topics	Annual Report and Accounts 2026, Sustainability Review, Our Sustainability Performance Annual Report and Accounts 2026, Sustainability Review, Governance Annual Report and Accounts 2026, Governance, Corporate Governance Statement Annual Report and Accounts 2026, Supplementary Information, Sustainability Related Policies, Anti-Bribery & Corruption Policy	Page 38 Pages 68 & 69 Pages 84 & 85 Page 231

GRI CONTENT INDEX CONTINUED

GRI STANDARD	DISCLOSURE	2026 RESPONSE AND LOCATION	
TOPIC-SPECIFIC DISCLOSURES – ENVIRONMENTAL			
MATERIAL TOPIC: ENERGY TRANSITION			
GRI 302: Energy 2016			
302-1	Energy consumption within the organisation	Annual Report and Accounts 2026, Supplementary Information, Additional GHG and Energy Consumption Metrics	Page 232
302-2	Energy consumption outside the organisation	Annual Report and Accounts 2026, Sustainability Review, E1 Climate	Pages 40 to 43
302-3	Energy Intensity	Refer to Annual Report and Accounts 2026, Supplementary Information, Additional GHG and Energy Consumption Metrics	Page 232
302-4	Reduction of Energy Consumption	Annual Report and Accounts 2026, Sustainability Review, E1 Climate	Pages 40 to 43
3-3	Management of material topics	Annual Report and Accounts 2026, Sustainability Review, E1 Climate, Annual Report and Accounts 2026, Governance Annual Report and Accounts 2026, Supplementary Information, Sustainability Related Policies, Group Environmental Policy	Pages 40 to 45 Pages 68 & 69 Page 231
GRI 304: Biodiversity 2016			
304	Biodiversity 2016	Annual Report and Accounts 2026, Sustainability Review, E4 Biodiversity Annual Report and Accounts 2026, Supplementary Information, Sustainability Related Policies	Pages 48 & 49 Page 231
3-3	Management of material topics	Annual Report and Accounts 2026, Sustainability Review, E4 Biodiversity Annual Report and Accounts 2026, Supplementary Information, Sustainability Related Policies	Pages 48 & 49 Page 231

GRI CONTENT INDEX CONTINUED

GRI STANDARD	DISCLOSURE	2026 RESPONSE AND LOCATION	
TOPIC-SPECIFIC DISCLOSURES – ENVIRONMENTAL			
MATERIAL TOPIC: ENERGY TRANSITION			
GRI 305: Emissions 2016			
305-1	Direct Scope 1 GHG Emissions	Annual Report and Accounts 2026, Sustainability Review, Our Sustainability Performance Annual Report and Accounts 2026, Sustainability Review, E1 Climate	Page 38 Page 40
305-2	Indirect Scope 2 Energy Emissions	Annual Report and Accounts 2026, Sustainability Review, E1 Climate	Page 41
305-3	Other Indirect Scope 3 GHG Emissions	Annual Report and Accounts 2026, Sustainability Review, Our Sustainability Performance Annual Report and Accounts 2026, Sustainability Review, E1 Climate	Page 38 Page 42
305-4	GHG Emissions Intensity	Annual Report and Accounts 2026, Sustainability Review, Our Sustainability Performance Annual Report and Accounts 2026, Sustainability Review, E1 Climate, Scope 3 Emissions Metrics table	Page 38 Page 42
305-5	Reduction of GHG Emissions	Annual Report and Accounts 2026, Sustainability Review, E1 Climate	Pages 40 to 45
305-6	Emissions of ozone depleting substances	This requirement is not applicable to DCC business as there are no significant releases of ODS in DCC operations.	
305-7	Nitrogen oxides, Sulphur oxides and other significant air emissions	Annual Report and Accounts 2026, E2 Pollution	Page 46
3-3	Management of material topics	Annual Report and Accounts 2026, Sustainability Review, E1 Climate, Annual Report and Accounts 2026, Governance Annual Report and Accounts 2026, Supplementary Information, Sustainability Related Policies, Group Environmental Policy	Pages 40 to 45 Pages 68 & 69 Page 231
TOPIC-SPECIFIC DISCLOSURES – SOCIAL			
MATERIAL TOPIC: HUMAN CAPITAL			
GRI 401: Employment 2016			
401-1	New employee hires and employee turnover	Annual Report and Accounts 2026, Sustainability Review, Social, S1 Own Workforce, Our Workforce Characteristics	Page 56
3-3	Management of material topics	Annual Report and Accounts 2026, Sustainability Review, Social, S1 Own Workforce, Our Policies Annual Report and Accounts 2026, Sustainability Review, Social, S1 Own Workforce Annual Report and Accounts 2026, Governance Annual Report and Accounts 2026, Governance, Corporate Governance Statement	Page 58 Pages 56 to 61 Pages 68 & 69 Page 84

GRI CONTENT INDEX CONTINUED

GRI STANDARD	DISCLOSURE	2026 RESPONSE AND LOCATION	
TOPIC-SPECIFIC DISCLOSURES – SOCIAL			
MATERIAL TOPIC: HEALTH & SAFETY			
GRI 403: Occupational health and safety 2018			
403-1	Occupational health and safety management system	Annual Report and Accounts 2026, Sustainability Review, Social, Health & Safety	Pages 50 to 55
403-2	Hazard identification, risk assesment and incident investigation	Annual Report and Accounts 2026, Sustainability Review, Social, Health & Safety	Pages 50 to 55
403-3	Occupational health services	Annual Report and Accounts 2026, Sustainability Review, Social, Health & Safety	Pages 50 to 55
403-4	Worker participation, consultation, and communication on occupational health and safety	Annual Report and Accounts 2026, Sustainability Review, Social, Health & Safety	Pages 50 to 55
403-5	Worker training on occupational health and safety	Annual Report and Accounts 2026, Sustainability Review, Social, Health & Safety	Pages 50 to 55
403-6	Promotion of worker health	Annual Report and Accounts 2026, Sustainability Review, Social, Health & Safety Annual Report and Accounts 2026, Sustainability Review, Social, S1 Own Workforce, Our Workforce Characteristics	Pages 50 to 55 Page 59
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Annual Report and Accounts 2026, Sustainability Review, Social, Health & Safety	Pages 50 to 55
403-8	Workers covered by an occupational health and safety management system	Annual Report and Accounts 2026, Sustainability Review, Social, Health & Safety	Pages 50 to 55
403-9	Work-related injuries	Annual Report and Accounts 2026, Sustainability Review, Social, Health & Safety	Pages 50 to 55
3-3	Management of material topics	Annual Report and Accounts 2026, Sustainability Review, Social, Health & Safety Annual Report and Accounts 2026, Governance Annual Report and Accounts 2026, Governance, Corporate Governance Statement Annual Report and Accounts 2026, Supplementary Information, Sustainability Related Policies, Group Health & Safety Policy	Pages 50 to 55 Pages 68 & 69 Page 84 Page 231

GRI CONTENT INDEX CONTINUED

GRI STANDARD	DISCLOSURE	2026 RESPONSE AND LOCATION	
TOPIC-SPECIFIC DISCLOSURES – SOCIAL			
MATERIAL TOPIC: HUMAN CAPITAL			
GRI 404: Training and Education 2016			
404-2	Programs for upgrading employee skills and transition assistance programs	Annual Report and Accounts 2026, Sustainability Review, Social, S1 Own Workforce, Developing Our Workforce	page 60
404-3	Percentage of employees receiving regular performance and career development reviews	Annual Report and Accounts 2026, Sustainability Review, Social, S1 Own Workforce, Developing Our Workforce	pages 60 & 61
3-3	Management of material topics	Annual Report and Accounts 2026, Sustainability Review, Social, S1 Own Workforce Annual Report and Accounts 2026, Governance Annual Report and Accounts 2026, Governance, Corporate Governance Statement	pages 56 to 61 pages 68 & 69 page 84
MATERIAL TOPIC: DIVERSITY, EQUITY AND INCLUSION			
GRI 405: Diversity and Equal opportunity 2016			
405-1	Diversity of governance bodies and employees	Annual Report and Accounts 2026, Sustainability Review, Social, S1 Own Workforce, Our Workforce Characteristics Annual Report and Accounts 2026, Sustainability Review, Social, S1 Own Workforce, Inclusion	Page 56 Page 58
405-2	Ratio of basic salary and remuneration of women to men	Annual Report and Accounts 2026, Sustainability Review, Social, S1 Own Workforce, Gender Diversity metrics	Page 58
3-3	Management of material topics	Annual Report and Accounts 2026, Sustainability Review, Social, S1 Own Workforce Annual Report and Accounts 2026, Governance Annual Report and Accounts 2026, Governance, Corporate Governance Statement	Pages 56 to 61 Pages 68 & 69 Page 84
MATERIAL TOPIC: DIVERSITY, EQUITY AND INCLUSION			
GRI 4-6: Non-discrimination 2016			
406-1	Incidents of discrimination and corrective actions taken	Annual Report and Accounts 2026, Governance	Pages 68 & 69
3-3	Management of material topics	Annual Report and Accounts 2026, Governance Annual Report and Accounts 2026, Governance, Corporate Governance Statement, Annual Report and Accounts 2026, Supplementary Information, Sustainability Related Policies, Inclusion and Diversity Policy	Pages 68 & 69 Page 84 Page 231

GRI CONTENT INDEX CONTINUED

GRI STANDARD	DISCLOSURE	2026 RESPONSE AND LOCATION	
TOPIC-SPECIFIC DISCLOSURES – SOCIAL			
MATERIAL TOPIC: PRODUCT QUALITY & SAFETY			
GRI 416: Customer Health & Safety 2016			
416-1	Assessment of the health and safety impacts of product and service categories	Annual Report and Accounts 2026, Governance Annual Report and Accounts 2026, Supplementary Information, Sustainability Related Policies	Pages 68 & 69 Page 231
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Annual Report and Accounts 2026, Governance Annual Report and Accounts 2026, Supplementary Information, Sustainability Related Policies	Pages 68 & 69 Page 231
3-3	Management of material topics	Annual Report and Accounts 2026, Governance Annual Report and Accounts 2026, Supplementary Information, Sustainability Related Policies	Pages 68 & 69 Page 231
MATERIAL TOPIC: DATA SECURITY & PRIVACY			
GRI 418: Customer Privacy 2016			
418-1	Substantiated claims regarding breaches of customer privacy and loss of customer data	Annual Report and Accounts 2026, Key Performance Indicators, Non-Financial KPIs Annual Report and Accounts 2026, Sustainability Review, Our Sustainability Performance	Page 33 Page 38
3-3	Management of material topics	Annual Report and Accounts 2026, Sustainability Review, Our Sustainability Framework Annual Report and Accounts 2026, Sustainability Review, Governance, G1 Business Conduct, Cyber Security and IT System Resilience Annual Report and Accounts 2026, Governance, Corporate Governance Statement	Page 35 Page 69 Page 84

SASB

SASB CONTENT INDEX

The tables below references relevant DCC Disclosures relating to the SASB Standard for the Oil and Gas – Refining and Marketing – industry, as defined by SASB’s Sustainable Industry Classification System.

TOPIC	SASB CODE	REQUESTED METRIC	2026 RESPONSE AND LOCATION
Greenhouse Gas Emissions	EM-RM-110a.1	Gross global Scope 1 emissions, percentage covered under emissions- limiting regulations	Sustainability Review – Our Sustainability Performance – table Page 38 Sustainability review – Environmental – E1 Climate – Emissions Performance and Targets chart Page 40
	EM-RM-110a.2	Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Sustainability review – Environmental – E1 Climate – Energy Transition Plan and Progress Pages 42 and 43
Air Quality	EM-RM-120a.1	Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx, (3) particulate matter (PM10), (4) H2S, and (5) volatile organic compounds (VOCs)	Sustainability review – Environmental – E2 Pollution Page 46
	EM-RM-120a.2	Number of refineries in or near areas of dense population	This requirement is not applicable to DCC business as it does not own or operate with refineries
Water Management	EM-RM-140a.1	(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	This requirement is not applicable to DCC business as water consumption is not material for DCC business operations.
	EM-RM-140a.2	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	This requirement is not applicable to DCC business as water consumption is not material for DCC business operations.
Hazardous Materials	EM-RM-150a.1	(1) Amount of hazardous waste generated, (2) percentage recycled	This requirement is not applicable to DCC business as water consumption is not material for DCC business operations.
	EM-RM-150a.2	(1) Number of underground storage tanks (USTs), (2) number of UST releases requiring clean up, and (3) percentage in jurisdictions with UST financial assurance funds	This requirement is not applicable to DCC business as water consumption is not material for DCC business operations.
Workforce Health & safety	EM-RM-320a.1	(1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near miss frequency rate (NMFR) for (a) direct employees and (b) contract employees	Sustainability Review – Social – Health and Safety Page 50
	EM-RM-320a.2	Discussion of management systems used to integrate a culture of safety	Sustainability Review – Social – Health and Safety – Safety Culture Page 53
Product Specifications & Clean Fuel Blends	EM-RM-410a.2	Total addressable market and share of market for advanced biofuels and associated infrastructure	Supplementary Information – Limited Assurance Report – table Page 238 to 240

SASB CONTENT INDEX CONTINUED

TOPIC	SASB CODE	REQUESTED METRIC	2026 RESPONSE AND LOCATION
Pricing Integrity & Transparency	EM-RM-520a.1	Total amount of monetary losses as a result of legal proceedings associated with price fixing or price manipulation	DCC were not subject to any legal proceedings associated with price fixing or price manipulation, and as a result did not suffer any monetary losses in respect of such proceedings
Management of the Legal & Regulatory Environment	EM-RM-530a.1	Discussion of corporate positions related to government regulations or policy proposals that address environmental and social factors affecting the industry	Sustainability Review – Environmental – E1 Climate Pages 40 to 45
Critical Incident Risk Management	EM-RM-540a.1	Process Safety Event (PSE) rates for Loss of Primary Containment (LOPC) of greater consequence (Tier 1) and lesser consequence (Tier 2)	Sustainability Review – Social – Health and Safety – Process Safety Page 51
	EM-RM-540a.2	Challenges to Safety Systems indicator rate (Tier 3)	Sustainability Review – Social – Health and Safety Pages 50 to 53
	EM-RM-540a.3	Discussion of measurement of Operating Discipline and Management System Performance through Tier 4 Indicators	Sustainability Review – Social – Health and Safety Pages 50 to 53
Activity Metrics	EM-RM-000.A	Refining throughput of crude oil and other feedstocks	This requirement is not applicable to DCC business as it does not own or operate refineries.
	EM-RM-000.B	Refining operating capacity	This requirement is not applicable to DCC business as it does not own or operate refineries.

DCC ENERGY