

Western Midstream Partners, LP

Statements of Scope 1 and Scope 2 Greenhouse Gas (GHG) Emissions and Workplace Safety and Health
and accompanying notes for the year ended December 31, 2023

(With Independent Accountants' Examination Report Thereon)



KPMG LLP
811 Main Street
Houston, TX 77002

Independent Accountants' Examination Report

To the Board of Directors of
Western Midstream Holdings, LLC (as general partner of Western Midstream Partners, LP)

Report on the Statements of Scope 1 and Scope 2 Greenhouse Gas (GHG) Emissions and Workplace Safety and Health

Opinion

We have examined whether Western Midstream Partners, LP's (the Partnership's) Statements of Scope 1 and Scope 2 GHG Emissions and Workplace Safety and Health and accompanying notes (the Statements) for the year ended December 31, 2023 have been prepared in accordance with the criteria set forth in Note 2 ('Basis of Preparation') to the Statements (the Criteria).

In our opinion, the Statements for the year ended December 31, 2023 are prepared in accordance with the Criteria, in all material respects.

Our opinion on the Statements does not extend to any other information that accompanies or contains the Statements and our report.

Basis for opinion

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We are required to be independent and to meet our other ethical requirements in accordance with relevant ethical requirements related to the engagement. We believe that the evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Responsibilities for the Statements

Management of the Partnership is responsible for:

- designing, implementing and maintaining internal control relevant to the preparation of the Statements such that they are free from material misstatement, whether due to fraud or error;
- selecting or developing suitable criteria for preparing the Statements and appropriately referring to or describing the criteria used; and
- preparing the Statements in accordance with the Criteria.

Inherent Limitations in Preparing the Statements

As described in Note 2 to the Statements ('Measurement Uncertainties'), GHG emissions quantification is unavoidably subject to significant inherent limitations because of incomplete scientific knowledge used to determine emission factors and limitations inherent in the nature and methods used for determining emissions data. The selection by management of different but acceptable measurement techniques could have resulted in materially different GHG emissions being reported. Additionally, there are measurement uncertainties resulting from inherent limitations in the nature and methods used to determine data for purposes of calculating workplace safety and health metrics, such as the reliance on individuals to report incidents and the identification of new facts and circumstances during investigations of reported incidents.



Our Responsibilities

The attestation standards established by the American Institute of Certified Public Accountants require us to:

- plan and perform the examination to obtain reasonable assurance about whether the Statements are prepared in accordance with the Criteria, in all material respects; and
- express an opinion on the Statements, based on our examination.

We exercised professional judgment and maintained professional skepticism throughout the engagement. We designed and performed our procedures to obtain evidence about the Statements that is sufficient and appropriate to provide a basis for our opinion. The nature, timing, and extent of the procedures selected depended on our judgment, including an assessment of the risks of material misstatement of the Statements, whether due to fraud or error. We identified and assessed the risks of material misstatement through understanding the Statements and the engagement circumstances. We also obtained an understanding of the internal control relevant to the Statements to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal controls.

KPMG LLP

Houston, Texas
November 6, 2024

Statements of Scope 1 and Scope 2 GHG Emissions and Workplace Safety and Health and accompanying notes for the year ended December 31, 2023

Statement of Scope 1 and Scope 2 GHG Emissions for the Year Ended December 31, 2023

GHG Emissions	2023
Total scope 1 GHG emissions (MmT CO ₂ e) ¹	4.69
Scope 2 GHG emissions (location-based) (MmT CO ₂ e) ¹	1.03
Total scope 1 + scope 2 GHG emissions (MmT CO₂e)¹	5.72
GHG Emissions Intensities	2023
Total scope 1 GHG emissions intensity (mT CO ₂ e /MMSCF) ^{1,2}	1.77
Total scope 1 gathering and boosting GHG emissions intensity (mT CO ₂ e /MMSCF) ^{1,2}	2.31
Total scope 1 natural gas processing GHG emissions intensity (mT CO ₂ e /MMSCF) ^{1,2}	1.16
Total scope 1 + scope 2 GHG emissions intensity (mT CO ₂ e / thousand BOE) ^{1,3}	9.60

See notes 1, 2, 3 and 4 below for basis of preparation, boundaries and calculation methodologies used.

Footnotes

1. MmT CO₂e is million metric tons of carbon dioxide equivalent and mT CO₂e is metric tons of carbon dioxide equivalent.
2. MMSCF is million standard cubic feet of natural gas throughput.
3. BOE is barrel of oil equivalents of oil and natural gas throughput.

Statement of Workplace Safety and Health for the Year Ended December 31, 2023

Workplace Safety and Health	2023
Total recordable incident rate (TRIR) – Employees	0.82
Total recordable incident rate (TRIR) – Contractors	0.24
Total recordable incident rate (TRIR) for major growth projects – Contractors	0.32
Days away, restricted or transferred (DART) – Employees	0.52
Days away, restricted or transferred (DART) – Contractors	0.03
Days away, restricted or transferred (DART) for major growth projects – Contractors	0.00
Lost time incident rate (LTIR) – Employees	0.37
Lost time incident rate (LTIR) – Contractors	0.03
Lost time incident rate (LTIR) for major growth projects – Contractors	0.00
Fatalities – Employees	0
Fatalities – Contractors	0

See notes 1 and 5-8 below for basis of preparation, boundaries and calculation methodologies used.

Notes to the Statements of Scope 1 and 2 GHG Emissions and Workplace Safety and Health for the year ended December 31, 2023

Note 1: Entity

The reporting entity for GHG emissions and workplace safety and health is Western Midstream Partners, LP (Western Midstream or WES or the Partnership). WES is a publicly traded, master limited partnership formed to develop, acquire, own, and operate midstream assets. We are engaged in the business of gathering, compressing, treating, processing, and transporting natural gas; gathering, stabilizing, and transporting condensate, natural gas liquids, and crude oil; and gathering, transporting, and disposing of produced water for our customers. WES' operations include gathering systems, processing and treating facilities, and pipelines located primarily with midstream assets located in Texas, New Mexico, Colorado, Utah, and Wyoming. In October 2023, WES closed on the acquisition of Meritage Midstream Services II, LLC (Meritage).

Note 2: Basis of Preparation

The Statements of Scope 1 and Scope 2 GHG Emissions and Workplace Safety and Health have been prepared for the year ended December 31, 2023. The Partnership's criteria for each data metric reported is listed below. We include Meritage's GHG emissions for the full year of 2023 in the emissions data included in this statement. Safety and Health incident data includes Meritage for the post acquisition period in the fourth quarter of 2023.

Data Metric	Management Determined Criteria
Total scope 1 GHG emissions	Management has prepared this data metric following the guidance in GRI 305-1 a, b, e, f, g.
Scope 2 GHG emissions (location-based)	Management has prepared this data metric following the guidance in GRI 305-2 a, c, e, f.
Total scope 1 GHG emissions intensity Total scope 1 gathering and boosting GHG emissions intensity Total scope 1 natural gas processing GHG emissions intensity	Management has prepared these data metrics following the guidance in GRI 305-4 a, b, c, d.
Total scope 1 + scope 2 GHG emissions intensity	Management has prepared this data metric following the guidance in GRI 305-4 a, b, c, d and GRI 305-2 a, c, e, f.
Total recordable incident rate	See notes 5, 6 and 7.
Days away, restricted or transferred	See notes 5, 6 and 7.
Lost time incident rate	See notes 5, 6 and 7.
Fatalities	See notes 5 and 8.

Measurement Uncertainties

GHG emissions quantification is unavoidably subject to significant inherent limitations because of incomplete scientific knowledge used to determine emission factors and limitations inherent in the

nature and methods used for determining emissions data. The selection by management of different but acceptable measurement techniques could have resulted in materially different GHG emissions being reported. Additionally, there are measurement uncertainties resulting from inherent limitations in the nature and methods used to determine data for purposes of calculating workplace safety and health metrics, such as the reliance on individuals to report incidents and the identification of new facts and circumstances during investigations of reported incidents. The methodologies are described within this document for workplace safety and health metrics.

GHG Emissions

Note 3: Organizational and Operational Boundaries

WES uses a financial control approach to set the organizational reporting boundary for GHG emissions inventory reporting.

WES’s operational boundary for GHG emissions includes three of the seven greenhouse gases covered by the Kyoto Protocol: carbon dioxide (CO₂), methane (CH₄), and nitrous oxide (N₂O). The remaining four Kyoto Protocol gases – hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF₆), and nitrogen trifluoride (NF₃) – are not material to WES’s operations. Scope 1 emissions comprise emissions from sources that are owned and controlled by WES, including all leased compressors and engines and other material sources of emissions from leased equipment. Scope 2 emissions comprise emissions from the generation of electricity purchased from outside of our organizational boundary.

Sources included in the operational boundary are defined in the table below.

Emissions Type	Emissions Source
Total scope 1	<ul style="list-style-type: none"> • Emissions required to be reported under the United States Environmental Protection Agency (EPA) Greenhouse Gas Reporting Program (GHGRP) (Subpart W & C), including from stationary combustion units, acid gas removal units, GHGRP-covered vented sources, flared sources, and fugitive sources • Non-GHGRP-covered venting including engine methane emissions • Fleet vehicle fuel combustion
Scope 2	<ul style="list-style-type: none"> • Purchased electricity

Note 4: Data Calculation Methodology

All carbon dioxide equivalent emissions are calculated using the 100-year Global Warming Potentials from the Intergovernmental Panel on Climate Change Fourth Assessment Report (AR-4).

Scope 1 GHG Emissions

Total scope 1 GHG emissions are calculated using activity data (e.g., fuel consumption and fuel flow data from meters, gas composition, operational data, run-time hours, and measured emissions from meters)

and engineering estimates for venting. US EPA GHGRP emissions factors and calculation methodologies, as prescribed in GHGRP 40 CFR Part 980 Subparts C and W, are used. Estimated methane emissions use engine specifications from the manufacturer, operational measurement data, and emission factors from EPA AP-42 Tables 3.2-1, 2 and 3. Fleet vehicle emissions are calculated using emissions factors from the US EPA 2023 Emission Factors Hub.

Scope 2 GHG Emissions

WES quantifies and reports Scope 2 emissions from purchased electricity using the location-based method. Scope 2 emissions are calculated based on electricity usage from utility invoices and using EPA e-GRID emission factors based on electricity usage location from the EPA eGRID 2022 table 1 dated January 30, 2024. Scope 2 data includes electricity consumption only. WES does not purchase steam and purchased heat is used only in offices and is not a material source of emissions.

GHG Emissions Intensities

Total scope 1 GHG emissions intensity metric is calculated as total scope 1 GHG emissions in metric tons (mT) CO₂e divided by million standard cubic feet (MMSCF) of natural gas throughput. Total natural gas throughput is the sum of gathering and boosting throughput and gas processing throughput as described below.

Total scope 1 gathering and boosting GHG emissions intensity comprises only gathering and boosting emissions and throughput. Gathering and boosting is defined using the definition of onshore petroleum and natural gas gathering and boosting in US EPA GHGRP standard 40 CFR 98.230(a)(9) (see Chapter I, Subchapter C, Part 98, Subpart W).

Total scope 1 natural gas processing GHG emissions intensity comprises only natural gas processing emissions and throughput. Natural gas processing is defined using the definition of onshore natural gas processing in US EPA GHGRP standard 40 CFR 98.230(a)(3) (see Chapter I, Subchapter C, Part 98, Subpart W).

Total scope 1 + scope 2 GHG emissions intensity is calculated as total scope 1 and scope 2 GHG emissions divided by throughput of oil and natural gas in thousand barrel of oil equivalents (BOE). For liquid products, throughput is the volume of products received to an end point. All energy throughputs are converted to BOE as defined by the United States Internal Revenue Service (5.8×10^6) BTU of fuel is equal to a single BOE, using a heating value of 1,026 btu/scf, and reported in thousands of BOE.

Workplace Safety and Health

Note 5: Definitions

In our safety data “employees” is defined as full-time, part-time, and temporary employees. We define “contractors” for purposes of our workplace safety programs and associated framework as service providers. WES defines major growth projects as engineering and construction projects with spend over \$3.5 million.

Note 6: Calculation for TRIR, DART and LTIR

TRIR, DART and LTIR for employees are calculated as the number of employee incidents, as defined for each respective metric, multiplied by 200,000, divided by the number of hours worked by employees during the year. The 200,000 multiplier represents the equivalent number of incidents per 100 full-time employees working 40 hours per week for 50 weeks a year (i.e., 2,000 hours per employee). TRIR, DART and LTIR for contractors are calculated as the number of contractor incidents, as defined for each respective metric, multiplied by 200,000, divided by the number of hours worked by contractors during the year.

Note 7: Definitions of Recordable incidents, Lost time incidents and Days away, restricted or transferred incidents

Recordable incidents, lost time and days away, restricted or transferred are defined following guidance from the U.S. Occupational Safety and Health Administration (OSHA) standard U.S. 29 CFR 1904.7 General Recording Criteria (OSHA standard). Recordable incidents are incidents or injuries resulting in any of the following: death, days away from work, restricted work or transfer to another job, medical treatment beyond first aid, or loss of consciousness. Lost time incidents are recordable incidents that resulted in one or more days away from work after the incident. Days away, restricted, or transferred incidents are recordable incidents where there were one or more lost days or one or more restricted days, or that resulted in an employee transferring to a different job within the company.

Additionally, a significant injury or illness diagnosed by a physician or other licensed health care professional is considered a recordable incident, even if it does not result in death, days away from work, restricted work or job transfer, medical treatment beyond first aid, or loss of consciousness.

Note 8: Definition of Fatalities

Fatalities are determined following the guidance in the OSHA Standard and are defined as a workplace injury or illness that results in death.