

# SASB Index 1

## Sustainability Accounting Standards Board (SASB) Index

TOPIC	CODE	DATA	LOCATION
<b>Greenhouse Gas Emissions</b>			
Gross global Scope 1 emissions, percentage methane, percentage covered under emissions-limiting regulations	EM-EP-110a.1	(1) Scope 1: 2,603,266 Metric Tons CO <sub>2</sub> e (2) Percentage of Methane: 3.3% (3) Percentage Covered under Emissions-Limiting Regulations: 100%	Performance Data Table
Amount of gross global Scope 1 emissions from: (1) flared hydrocarbons, (2) other combustion, (3) process emissions, (4) other vented emissions, and (5) fugitive emissions	EM-EP-110a.2	(1) Scope 1 From Flaring: 38.834 Metric Tons CO <sub>2</sub> e (2) Scope 1 From Combustion: 613,828 Metric Tons CO <sub>2</sub> e Scope 1 From Other Sources: 69,928 Metric Tons CO <sub>2</sub> e	Performance Data Table
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	EM-EP-110a.3		Emissions Management
<b>Air Quality</b>			
Air emissions of the following pollutants: (1) NO <sub>x</sub> (excluding N <sub>2</sub> O), (2) SO <sub>x</sub> , (3) volatile organic compounds (VOCs), and (4) particulate matter (PM <sub>10</sub> )	EM-EP-120a.1	NO <sub>x</sub> : 202.25 Metric Tons SO <sub>x</sub> : 13.02 Metric Tons VOCs: 167.42 Metric Tons	Performance Data Table
<b>Water Management</b>			
(1) Total fresh water withdrawn, (2) total fresh water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	EM-EP-140a.1	Fresh Water Withdrawn: 36,701,777 Barrels Fresh Water Consumed: 36,701,777 Barrels	Performance Data Table
Volume of produced water and flowback generated; percentage (1) discharged, (2) injected, (3) recycled; hydrocarbon content in discharged water	EM-EP-140a.2	Produced & Flowback Water: 945,141,458 Barrels Percent Discharge: 10.7% Percent Injected: 10.7% Percent Recycled: 89.3% Hydrocarbon content in discharged water: N/A	Performance Data Table
Percentage of hydraulically fractured wells for which there is public disclosure of all fracturing fluid chemicals used	EM-EP-140a.3	0 hydraulically fractured wells	Performance Data Table
Percentage of hydraulic fracturing sites where ground or surface water quality deteriorated compared to a baseline	EM-EP-140a.4	0 hydraulically fractured wells	Performance Data Table
<b>Biodiversity Impacts</b>			

# SASB Index 2

## Sustainability Accounting Standards Board (SASB) Index

Description of environmental management policies and practices for active operations	EM-EP-160a.1	CRC seeks to prevent disturbance and loss of biodiversity and habitat through mandatory personnel training and by adhering to a mitigation program hierarchy focused on avoidance.	Biodiversity
Number and aggregate volume of hydrocarbon spills, volume in Arctic, volume impacting shorelines with ESI rankings 8-10, and volume recovered	EM-EP-160a.2	# of Spills: 6 Volume of Spills: 485 Barrels Volume in Arctic: N/A Volume impacting shorelines with ESI rankings 8-10: 0 Barrels Volume Recovered: 471 Barrels	Performance Data Table
Percentage of (1) proved and (2) probable reserves OR land owned in or near sites with protected conservation status or endangered species habitat	EM-EP-160a.3	(1) Percent of Proven Reserves in or near sites with protected conservation status: 1.49%	Performance Data Table
<b>Security, Human Rights &amp; Rights of Indigenous Peoples</b>			
Percentage of (1) proved and (2) probable reserves in or near areas of conflict	EM-EP-210a.1	0%	NA
Percentage of (1) proved and (2) probable reserves in or near Indigenous land	EM-EP-210a.2	0%	NA
Discussion of engagement processes and due diligence practices with respect to human rights, Indigenous rights, and operation in areas of conflict	EM-EP-210a.1		Human Rights, Community Involvement
<b>Community Relations</b>			
Discussion of process to manage risks and opportunities associated with community rights and interests	EM-EP-210b.1		HSE, Community Involvement
Number and duration of non-technical delays	EM-EP-210b.2	N/A	NA
<b>Workforce Health &amp; Safety</b>			
(1) Total recordable incident rate (TRIR), (2) fatality rate, (3) near miss frequency rate (NMFR), and (4) average hours of health, safety, and emergency response training for (a) full-time employees, (b) contract employees, and (c) short-service employees	EM-EP-320a.1	(1) TRIR: 0.31 (2) LTIR: 0.08 (3) NMFR: N/A (4) Average HSE Training: 101	Performance Data Table
Discussion of management systems used to integrate a culture of safety throughout the exploration and production lifecycle	EM-EP-320a.2		Health & Safety

# SASB Index 3

## Sustainability Accounting Standards Board (SASB) Index

### Reserves Valuation & Capital Expenditures

<p>Sensitivity of hydrocarbon reserve levels to future price projection scenarios that account for a price on carbon emissions</p>	<p>EM-EP-420a.1</p>	<p>Greenhouse gas taxes under California's existing cap-and-trade program are considered in estimates of proved reserves volumes. The average Auction Clearing Price for California Carbon Allowances in 2023 was \$33.06/MT. Under the current program, an increase in the average GHG tax cost \$55/MT would not result in a decrease in proved reserves volumes.</p> <p>The current California cap-and-trade program runs through 2030. Should the existing program be extended indefinitely beyond 2030, price increases to \$35/MT, \$45/MT, and \$55/MT would result in 1%, 1%, and 2% decreases in reserves volume (respectively).</p>	<p>See Full 2022 CRC Sustainability report</p>
<p>Estimated carbon dioxide emissions embedded in proved hydrocarbon reserves</p>	<p>EM-EP-420a.2</p>	<p>There are 15 million metric tons of Scope 1 and 2 GHG emissions from oil and natural gas production and processing associated with the full life of our year end 2023 proved reserves. Of which, our steam flood development at Kern Front makes up 64% due to its high CO<sub>2</sub> intensity, and Elk Hills makes up 28% due to its outsized influence on production/reserves for the company.</p>	<p>See Full 2022 CRC Sustainability report</p>
<p>Amount invested in renewable energy; revenue generated by renewable energy sales</p>	<p>EM-EP-420a.3</p>	<p>CRC continued to invest in both front-of-the-meter (FTM) and behind-the-meter (BTM) solar projects in 2023. CRC supports the growth of renewable energy generation in California by providing renewable developers surface waivers and acreages to utilize for solar projects. We plan to bring up to 45 megawatts (MW) of renewable energy online by installing several BTM solar projects at our Mount Poso and Kern Front fields.</p>	<p>See Full 2022 CRC Sustainability report</p>
<p>Discussion of how price and demand for hydrocarbons and/or climate regulation influence the capital expenditure strategy for exploration, acquisition, and development of assets</p>	<p>EM-EP-420a.4</p>	<p>Greenhouse gas taxes under California's existing cap-and-trade program are considered in estimates of proved reserves volumes. The average Auction Clearing Price for California Carbon Allowances in 2023 was \$33.06/MT. Under the current program, which is authorized to 2030, an increase in the average GHG tax cost to \$55/MT would not result in a decrease in proved reserves volumes.</p> <p>Should the existing program be extended indefinitely beyond 2030, price increases to \$35/MT, \$45/MT, and \$55/MT would result in 1%, 1%, and 2% decreases in reserves volume (respectively) from the 377 MMBOE proved reserves at YE23.</p>	<p>See Full 2022 CRC Sustainability report</p>

### Business Ethics & Transparency

# SASB Index 4

## Sustainability Accounting Standards Board (SASB) Index

Percentage of (1) proved and (2) probable reserves in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	EM-EP-510a.1	0%	
Description of the management system for prevention of corruption and bribery throughout the value chain	EM-EP-510a.2		Business Ethics
<b>Management of the Legal &amp; Regulatory Environment</b>			
Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	EM-EP-530a.1		Management of the Legal & Regulatory Environment
<b>Critical Incident Risk Management</b>			
Process Safety Event (PSE) rates for Loss of Primary Containment (LOPC) of greater consequence (Tier 1)	EM-EP-540a.1	N/A	
Description of management systems used to identify and mitigate catastrophic and tail-end risks	EM-EP-540a.2		Crisis Management
<b>Activity Metrics</b>			
Production of: (1) oil, (2) natural gas, (3) synthetic oil, and (4) synthetic gas	EM-EP-000.A		
Number of offshore sites	EM-EP-000.B	None	NA
Number of terrestrial sites	EM-EP-000.C		