

**GRI Universal Standards, GRI 11: Oil and Gas Sector 2021**

GRI Standard	Description	Disclosure Level	Disclosure Location
GRI 2: General Disclosures 2021	2-1 Organizational details	Full	<a href="#">About this Report</a>
	2-2 Entities included in the organization's sustainability reporting	Full	<a href="#">About this Report</a>
	2-3 Reporting period, frequency and contact point	Full	<a href="#">About this Report</a> ; <a href="#">Investor Relations</a>
	2-4 Restatements of information	Full	<a href="#">Performance Metrics</a>
	2-5 External assurance	Full	<a href="#">About this Report</a> ; <a href="#">Spirit Environmental Verification Statement</a>
	2-6 Activities, value chain and other business relationships	Partial	<a href="#">Supply Chain Management</a>
	2-7 Employees	Full	<a href="#">Community Relations</a> ; <a href="#">Our People</a>
	2-8 Workers who are not employees	None	
	2-9 Governance structure and composition	Full	<a href="#">Accountability &amp; Compensation</a> ; <a href="#">Climate Risk Analysis</a>
	2-10 Nomination and selection of the highest governance body	Full	<a href="#">Accountability &amp; Compensation</a>
	2-11 Chair of the highest governance body	Full	<a href="#">Accountability &amp; Compensation</a>
	2-12 Role of the highest governance body in overseeing the management of impacts	Full	<a href="#">Accountability &amp; Compensation</a>
	2-13 Delegation of responsibility for managing impacts	Full	<a href="#">Accountability &amp; Compensation</a> ; <a href="#">Risk Management</a> ; <a href="#">Climate Risk Analysis</a>
	2-14 Role of the highest governance body in sustainability reporting	Full	Our Board of Directors reviews our sustainability reporting. The Board's ESG Committee plays the largest role in engaging with reporting practices.
	2-15 Conflicts of interest	Full	<a href="#">Accountability &amp; Compensation</a>
	2-16 Communication of critical concerns	Full	<a href="#">Accountability &amp; Compensation</a> ; <a href="#">Risk Management</a>
	2-17 Collective knowledge of the highest governance body	Full	<a href="#">Accountability &amp; Compensation</a>
	2-18 Evaluation of the performance of the highest governance body	Full	<a href="#">Proxy Statement</a>
	2-19 Remuneration policies	Full	<a href="#">Proxy Statement</a>
	2-20 Process to determine remuneration	Full	<a href="#">Proxy Statement</a>

**GRI Universal Standards, continued**

GRI Standard	Description	Disclosure Level	Disclosure Location
GRI 2: General Disclosures 2021	2-21 Annual total compensation ratio	None	
	2-22 Statement on sustainable development strategy	Partial	<a href="#">Letter from Our CEO; Sustainability Strategy</a>
	2-23 Policy commitments	Full	<a href="#">Accountability &amp; Compensation; Environmental Policy; Human Rights Policy</a>
	2-24 Embedding policy commitments	Full	<a href="#">Accountability &amp; Compensation; Environmental Policy; Human Rights Policy</a>
	2-25 Processes to remediate negative impacts	Full	<a href="#">Community Relations</a>
	2-26 Mechanisms for seeking advice and raising concerns	Full	<a href="#">Community Relations</a>
	2-27 Compliance with laws and regulations	Full	<a href="#">Accountability &amp; Compensation;</a>
	2-28 Membership associations	Full	<a href="#">Political &amp; Trade Participation; Air Quality</a>
	2-29 Approach to stakeholder engagement	Full	<a href="#">Community Relations</a>
	2-30 Collective bargaining agreements	Partial	<a href="#">Our People</a>
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Full	<a href="#">About this Report</a>
	3-2 List of material topics	Full	<a href="#">About this Report</a>
	3-3 Management of material topics	Full	<a href="#">About this Report</a>
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Partial	<a href="#">Community Relations</a>
	201-2 Financial implications and other risks and opportunities due to climate change	Full	<a href="#">Climate Risk Analysis</a>
	201-3 Defined benefit plan obligations and other retirement plans	Partial	<a href="#">Our People</a>
	201-4 Financial assistance received from government	N/A	Not applicable
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Partial	<a href="#">Community Relations</a>
	203-2 Significant indirect economic impacts	Partial	<a href="#">Community Relations</a>
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Full	<a href="#">Supply Chain Management</a>

**GRI Universal Standards, continued**

GRI Standard	Description	Disclosure Level	Disclosure Location
GRI 205: Anti-Corruption 2016	205-1 Operations assessed for risks related to corruption	Partial	<a href="#">Human Rights</a>
	205-2 Communication and training about anti-corruption policies and procedures	Partial	<a href="#">Accountability &amp; Compensation</a>
	205-3 Confirmed incidents of corruption and actions taken	None	
GRI 206: Anti-Competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Full	Any material litigation or threatened litigation is noted in our annual <a href="#">10-K</a> .
GRI 301: Materials 2016	301-1 Materials used by weight or volume	Partial	<a href="#">Water Management</a> ; <a href="#">Performance Metrics</a>
	301-2 Recycled input materials used	Partial	<a href="#">Water Management</a> ; <a href="#">Performance Metrics</a>
	301-3 Reclaimed products and their packaging materials	N/A	Not applicable
GRI 302: Energy 2016	302-1 Energy consumption within the organization	None	
	302-2 Energy consumption outside of the organization	Partial	<a href="#">Performance Metrics</a>
	302-3 Energy intensity	None	
	302-4 Reduction of energy consumption	Partial	<a href="#">Air Quality</a>
	302-5 Reductions in energy requirements of products and services	None	
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Partial	<a href="#">Water Management</a>
	303-2 Management of water discharge-related impacts	Full	We did not discharge any treated water to surface water or for land application in 2022.
	303-3 Water withdrawal	Partial	<a href="#">Water Management</a> ; <a href="#">Performance Metrics</a>
	303-4 Water discharge	Full	We did not discharge any treated water to surface water or for land application in 2022.
	303-5 Water consumption	Partial	<a href="#">Water Management</a> ; <a href="#">Performance Metrics</a>

**GRI Universal Standards, continued**

GRI Standard	Description	Disclosure Level	Disclosure Location
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Partial	<a href="#">Biodiversity &amp; Land Stewardship</a>
	304-2 Significant impacts of activities, products and services on biodiversity	None	
	304-3 Habitats protected or restored	Partial	<a href="#">Biodiversity &amp; Land Stewardship</a>
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	None	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Full	<a href="#">Performance Metrics; Climate Risk Analysis</a>
	305-2 Energy indirect (Scope 2) GHG emissions	Full	<a href="#">Performance Metrics; Climate Risk Analysis</a>
	305-3 Other indirect (Scope 3) GHG emissions	Full	<a href="#">Performance Metrics; Climate Risk Analysis</a>
	305-4 GHG emissions intensity	Full	<a href="#">Performance Metrics; Climate Risk Analysis</a>
	305-5 Reduction of GHG emissions	Full	<a href="#">Air Quality; Performance Metrics; Climate Risk Analysis</a>
	305-6 Emissions of ozone-depleting substances (ODS)	None	
	305-7 Nitrogen oxides (NO <sub>x</sub> ), sulfur oxides (SO <sub>x</sub> ), and other significant air emissions	Full	<a href="#">Air Quality</a>
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Partial	<a href="#">Waste Management</a>
	306-2 Management of significant waste-related impacts	Partial	<a href="#">Waste Management</a>
	306-3 Waste generated	Partial	<a href="#">Waste Management</a>
	306-4 Waste diverted from disposal	Partial	<a href="#">Waste Management; Water Management</a>
	306-5 Waste directed to disposal	None	
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Full	<a href="#">Supply Chain Management</a>
	308-2 Negative environmental impacts in the supply chain and actions taken	None	

**GRI Universal Standards, continued**

GRI Standard	Description	Disclosure Level	Disclosure Location
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Partial	<a href="#">Our People</a>
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Full	<a href="#">Health &amp; Well-Being; Our People</a>
	401-3 Parental leave	Partial	<a href="#">Our People</a>
GRI 402: Labor / Management Relations 2016	402-1 Minimum notice periods regarding operational changes	Full	We report any material changes to our strategy and operations in our <a href="#">10-K</a> and <a href="#">10-Q</a> disclosures
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Full	<a href="#">Environmental &amp; Safety Management System; Workforce Safety</a>
	403-2 Hazard identification, risk assessment, and incident investigation	Full	<a href="#">Workforce Safety</a>
	403-3 Occupational health services	Full	<a href="#">Workforce Safety</a>
	403-4 Worker participation, consultation, and communication on occupational health and safety	Partial	<a href="#">Workforce Safety</a>
	403-5 Worker training on occupational health and safety	Full	<a href="#">Workforce Safety</a>
	403-6 Promotion of worker health	Full	<a href="#">Workforce Safety; Health &amp; Well-Being</a>
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Full	<a href="#">Workforce Safety</a>
	403-8 Workers covered by an occupational health and safety management system	Partial	Our environmental and safety management system, which includes occupational health and safety standards, complies with OSHA requirements and covers all of our employees. All contractors are expected to abide by the minimum safety requirements and expectations set forth in our Contractor Handbook and <a href="#">Supplier Code of Conduct</a> .
	403-9 Work-related injuries	Partial	<a href="#">Workforce Safety; Performance Metrics</a>
	403-10 Work-related ill health	None	
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	None	
	404-2 Programs for upgrading employee skills and transition assistance programs	Full	<a href="#">Our People</a>
	404-3 Percentage of employees receiving regular performance and career development reviews	Full	<a href="#">Our People</a>
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Partial	<a href="#">Accountability &amp; Compensation; DEI</a>
	405-2 Ratio of basic salary and remuneration of women to men	None	

**GRI Universal Standards, continued**

GRI Standard	Description	Disclosure Level	Disclosure Location
GRI 406: Non-Discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	None	
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Full	We are not aware of instances where freedom of association and/or collective bargaining was at risk. We further mention this in our <a href="#">Human Rights</a> section.
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Full	Because we only operate in the U.S. and more than 99% of our supplies are U.S. based, we do not have operations and suppliers at significant risk for child labor incidents. This is also addressed in our <a href="#">Human Rights Policy</a> within the <a href="#">Human Rights</a> section.
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Full	Because we only operate in the U.S. and more than 99% of our supplies are U.S. based, we do not have operations and suppliers at significant risk for child labor incidents. This is also addressed in our <a href="#">Human Rights Policy</a> within the <a href="#">Human Rights</a> section.
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	Full	<a href="#">Human Rights</a>
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	Full	We had no incidents of violations involving rights of Indigenous peoples.
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Full	<a href="#">Community Relations</a>
	413-2 Operations with significant actual and potential negative impacts on local communities	Partial	<a href="#">Community Relations</a>
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Partial	As part of our screening process all supplier must commit to and abide by the social criteria outlined in our <a href="#">Supplier Code of Conduct</a> .
	414-2 Negative social impacts in the supply chain and actions taken	None	
GRI 415: Public Policy 2016	415-1 Political contributions	Full	<a href="#">Political &amp; Trade Participation</a>
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Full	We had no instances of substantiated complaints concerning breaches of customer privacy and losses of customer data in 2022.