



# LRQA Independent Assurance Statement

## Relating to Marathon Petroleum Company LP's Report for the Calendar Year 2023

This Assurance Statement has been prepared for Marathon Petroleum Company LP, in accordance with our contract.

### Terms of Engagement

LRQA was commissioned by Marathon Petroleum Company LP (Marathon) to provide independent assurance of its greenhouse gas (GHG) emissions inventory and GHG emissions intensity metrics ("the Report") for the calendar year (CY) 2023 against the assurance criteria below to a limited level of assurance and materiality of the professional judgement of the verifier using LRQA's verification procedure and ISO 14064 - Part 3 for greenhouse gas emissions. LRQA's verification procedure is based on current best practise and is in accordance with ISAE 3000 and ISAE 3410.

Our assurance engagement covered Marathon's operations and activities and specifically the following requirements:

- Verifying conformance with:
  - World Resources Institute / World Business Council for Sustainable Development Greenhouse Gas Protocol: A corporate accounting and reporting standard, revised edition (otherwise referred to as the WRI/WBCSD GHG Protocol) for the GHG data<sup>1</sup>; and
- Evaluating the accuracy and reliability of data and information for only the selected indicators listed below:
  - Direct (Scope 1), Energy Indirect (Scope 2) and Other Indirect (Scope 3) GHG Emissions, using the operational control consolidation methodology;
    - Scope 3 GHG emissions verified by LRQA only includes category 11 use of sold products;
  - Total Scope 1 & 2 GHG Intensity;
  - Refining scope 1 & 2 GHG intensity; and
  - Natural gas processing scope 1 & 2 GHG intensity.

While the Marathon Martinez Renewable Fuels project has been included in past Marathon GHG emissions inventories, CY 2023 is the first year that it was not under Marathon's operational control, and therefore is not included in their inventory. The Report excludes emissions of Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs) and Nitrogen trifluoride (NF3) on the basis of their de minimis contribution to the emissions inventory.

LRQA's responsibility is only to Marathon. LRQA disclaims any liability or responsibility to others as explained in the end footnote. Marathon's responsibility is for collecting, aggregating, analysing and presenting all the data and information within the Report and for maintaining effective internal controls over the systems from which the Report is derived. Ultimately, the Report has been approved by, and remains the responsibility of Marathon.

### LRQA's Opinion

Based on LRQA's approach nothing has come to our attention that would cause us to believe that Marathon has not, in all material respects:

- Met the requirements of the criteria listed above; and
- Disclosed accurate and reliable performance data and information as summarized in Table 1 below.

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<sup>1</sup> <http://www.ghgprotocol.org/>



The opinion expressed is formed on the basis of a limited level of assurance<sup>2</sup> and at the materiality of the professional judgement of the verifier.

**Table 1. GHG Emissions and GHG Intensity Metrics, CY 2023**

| Parameter  | CY 2023 | Unit  |
|--|---------|---|
| <b>Scope 1 GHG Emissions</b>   |         |   |
| Total MPC <sup>1</sup> and MPLX <sup>2</sup> scope 1 GHG emissions <sup>3</sup>  | 33.0    | million tonnes CO <sub>2</sub> e              |
| Biogenic CO <sub>2</sub> emissions (not included in Scope 1)   | 0.08    | million tonnes CO <sub>2</sub>                |
| <b>Scope 2 GHG Emissions</b>   |         |   |
| Total MPC <sup>1</sup> and MPLX <sup>2</sup> scope 2 GHG emissions (location-based) <sup>4</sup>   | 6.8     | million tonnes CO <sub>2</sub> e              |
| Total MPC <sup>1</sup> and MPLX <sup>2</sup> Scope 2 GHG emissions (market-based) <sup>4</sup>   | 6.8     | million tonnes CO <sub>2</sub> e              |
| <b>Scope 3 GHG Emissions</b>   |         |   |
| MPC <sup>1</sup> scope 3 category 11 GHG emissions (refinery yield method) <sup>5</sup>  | 400     | million tonnes CO <sub>2</sub> e              |
| Biogenic CO <sub>2</sub> emissions (not included in Scope 3)   | 1.5     | million tonnes CO <sub>2</sub>                |
| <b>GHG Intensities</b>   |         |   |
| MPC <sup>1</sup> Refining scope 1 & 2 GHG intensity <sup>6</sup>   | 28.1    | tonnes CO <sub>2</sub> e / thousand boe input |
| MPLX <sup>2</sup> G&P <sup>7</sup> scope 1 & 2 GHG intensity   | 11.1    | tonnes CO <sub>2</sub> e / thousand boe input |
| MPC <sup>1</sup> and MPLX <sup>2</sup> total scope 1 & 2 GHG intensity <sup>8</sup>  | 21.7    | tonnes CO <sub>2</sub> e / thousand boe input |
| 1. Marathon Petroleum Company (MPC)<br>2. MPLX is a diversified, growth-oriented master limited partnership formed in 2012 by MPC to own, operate, develop and acquire midstream energy infrastructure assets.<br>3. Inclusive of carbon dioxide, methane, nitrous oxide, and sulfur hexafluoride. Hydrofluorocarbons, perfluorocarbons, and nitrogen trifluoride emissions are considered to not be significant and are therefore excluded.<br>4. Scope 2, location-based and scope 2, market-based are defined in the GHG Protocol Scope 2 Guidance, 2015<br>5. MPC calculates emissions from third-party use of sold products in alignment with methods in Category 11 of IPIECA's Estimating Petroleum Industry Value Chain (Scope 3) Greenhouse Gas Emissions (2016). Emission estimates use emission factors from EPA's GHG Emission Factors Hub at the EPA Center for Corporate Climate Leadership, and storage factors derived from EPA's Inventory of U.S. Greenhouse Gas Emissions and Sinks.<br>6. Excludes GHGs associated with exported power from cogeneration units.<br>7. Gathering and Processing (G&P)<br>8. Excludes GHGs associated with exported power from cogeneration units. |         |   |

**LRQA's Approach**

LRQA's assurance engagements are carried out in accordance with our verification procedure. The following tasks were undertaken as part of the evidence gathering process for this assurance engagement:

- interviewing relevant employees of the organization responsible for managing GHG emissions and environmental data and records;

<sup>2</sup> The extent of evidence-gathering for a limited assurance engagement is less than for a reasonable assurance engagement. Limited assurance engagements focus on aggregated data rather than physically checking source data at sites. Consequently, the level of assurance obtained in a limited assurance engagement is lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.



- assessing Marathon’s data management systems to confirm they are designed to prevent significant errors, omissions or mis-statements in the Report. We did this by reviewing the effectiveness of data handling procedures, instructions and systems, including those for internal quality control; and
- verifying historical GHG emissions data and records at an aggregated level for the calendar year 2023.

### **LRQA’s Standards and Competence**

LRQA implements and maintains a comprehensive management system that meets accreditation requirements for ISO 14065 *Greenhouse gases – Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition* and ISO/IEC 17021 *Conformity assessment – Requirements for bodies providing audit and certification of management systems* that are at least as demanding as the requirements of the International Standard on Quality Control and comply with the *Code of Ethics for Professional Accountants* issued by the International Ethics Standards Board for Accountants.

LRQA ensures the selection of appropriately qualified individuals based on their qualifications, training and experience. The outcome of all verification and certification assessments is then internally reviewed by senior management to ensure that the approach applied is rigorous and transparent.

Signed

Dated: July 26, 2024

A handwritten signature in blue ink, appearing to read 'Derek Markolf', is written over a light blue horizontal line.

Derek Markolf  
LRQA Lead Verifier  
On behalf of LRQA, Inc.,  
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LRQA Reference: UQA00001551

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