

## SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB) INDEX\*

These tables reference previously published documents:

- Liberty's [2024 Bettering Human Lives report](#)
- Liberty's [2024 Annual Report](#)
- Liberty's [2022 Bettering Human Lives report](#)
- Liberty's [2022 Annual Report](#)

### CORPORATE GOVERNANCE

Topic	Accounting Metric	Unit of Measure	2021	2022	2023	2024	SASB Code
Business Ethics & Payments Transparency	Amount of net revenue in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	Reporting Currency	See footnote 1	See footnote 1	See footnote 1	See footnote 1	EM-SV-510a.1
	Description of the management system for prevention of corruption and bribery throughout the value chain	N/A	<i>Bettering Human Lives 2022, Corporate Governance</i> (page 88-92)	<i>Bettering Human Lives 2024, Results with Integrity</i> (page 164-171)	<i>Bettering Human Lives 2024, Results with Integrity</i> (page 164-171)	<i>Bettering Human Lives 2024, Results with Integrity</i> (page 164-171)	EM-SV-510a.2
Management of the Legal & Regulatory Environment	Discussion of corporate positions related to government regulations or policy proposals that address environmental and social factors affecting the industry	N/A	<i>Bettering Human Lives 2022, Business and Regulatory Affairs</i> (page 93)	<i>Bettering Human Lives 2024, Results with Integrity</i> (page 164-171)	<i>Bettering Human Lives 2024, Results with Integrity</i> (page 164-171)	<i>Bettering Human Lives 2024, Results with Integrity</i> (page 164-171)	EM-SV-530a.1
Critical Incident Risk Management	Description of management systems used to identify and mitigate catastrophic and tail-end risks	N/A	<i>Bettering Human Lives 2022, Corporate Governance</i> (page 88-94)	<i>Bettering Human Lives 2024, Results with Integrity</i> (page 164-171)	<i>Bettering Human Lives 2024, Results with Integrity</i> (page 164-171)	<i>Bettering Human Lives 2024, Results with Integrity</i> (page 164-171)	EM-SV-540a.1

\* The information herein updates and supersedes the data presented on pages 176-177 of our 2024 Bettering Human Lives report and pages 96-97 of our 2022 Bettering Human Lives report. We may amend, supplement, replace or otherwise modify the information presented from time to time.

## ENVIRONMENTAL

Topic	Accounting Metric	Unit of Measure	2021	2022	2023	2024	SASB Code
Emissions Reduction Services & Fuels	Total fuel consumed, percentage renewable, percentage used in: (1) on-road equipment and vehicles and (2) off-road equipment	Gigajoules (GJ)	On-road: 604,165 Off-road: 20,316,405	On-road: 709,379 Off-road: 26,911,077	On-road: 848,737 Off-road: 33,827,011	On-road: 1,076,217 Off-road: 34,599,159	EM-SV-110a.1
	Discussion of strategy or plans to address air emissions-related risks, opportunities and impacts	N/A	<i>Bettering Human Lives</i> 2022, Environmental Performance (page 93), Frac Engines (page 68-69)	Liberty Energy 2022 Annual Report (page 12-16), <i>Bettering Human Lives</i> 2024, Delivering Superior Service (page 128-145)	<i>Bettering Human Lives</i> 2024, Delivering Superior Service (page 128-145)	Liberty Energy 2024 Annual Report (page 10-17); <i>Bettering Human Lives</i> 2024, Delivering Superior Service (page 128-145)	EM-SV-110a.2
	Percentage of engines in service that comply with the highest level of emissions standards for non-road diesel engine emissions	Percentage (%)	21%	21%	20%	21%	EM-SV-110a.3
	Scope 1 Greenhouse Gas Emissions ( <i>calculated in accordance with the Greenhouse Gas Protocol</i> )	MTCO <sub>2</sub> e	1,580,854	2,051,506	2,485,343	2,442,979	
	Scope 2 Greenhouse Gas Emissions ( <i>calculated in accordance with the Greenhouse Gas Protocol</i> )	MTCO <sub>2</sub> e				25,767	
Water Management Services	(1) Total volume of fresh water handled in operations, (2) percentage recycled	(1) Thousands of Cubic Meters (m <sup>3</sup> ), (2) Percentage (%)	(1) 93,057,000 (2) Not reported	(1) 124,500,375 (2) 20%	(1) 147,400,009 (2) 16%	(1) 153,730,585 (2) 20%	EM-SV-140a.1
	Discussion of strategy or plans to address water consumption and disposal-related risks, opportunities and impacts	N/A	<i>Bettering Human Lives</i> 2022, Water (page 74-75)	<i>Bettering Human Lives</i> 2024, Chemistry, Engineering, and Frac Design (page 146-149)	<i>Bettering Human Lives</i> 2024, Chemistry, Engineering, and Frac Design (page 146-149)	<i>Bettering Human Lives</i> 2024, Chemistry, Engineering, and Frac Design (page 146-149)	EM-SV-140a.2
Chemicals Management	(1) Volume of hydraulic fracturing fluid used, (2) percentage hazardous	(1) Thousands of Cubic Meters (m <sup>3</sup> ), (2) Percentage (%)	(1) 98,054,676 (includes sand volumes) (2) 0.068%	(1) 131,520,499 (includes sand volumes) (2) 0.057%	(1) 155,277,606 (includes sand volumes) (2) 0.042%	(1) 161,681,538 (includes sand volumes) (2) 0.032%	EM-SV-150a.1
	Discussion of strategy or plans to address chemical-related risks, opportunities, and impacts	N/A	<i>Bettering Human Lives</i> 2022, Frac Fluid Chemistry (page 72-73)	<i>Bettering Human Lives</i> 2024, Chemistry, Engineering, and Frac Design (page 146-149)	<i>Bettering Human Lives</i> 2024, Chemistry, Engineering, and Frac Design (page 146-149)	<i>Bettering Human Lives</i> , (Issued 2024), Chemistry, Engineering, and Frac Design (page 146-149)	EM-SV-150a.2
Ecological Impact Management	Average disturbed land area per (1) oil and (2) gas well site	Acres	See footnote 2	See footnote 2	See footnote 2	See footnote 2	EM-SV-160a.1
	Discussion of strategy or plan to address risks and opportunities related to ecological impacts from core activities	N/A	See footnote 2	See footnote 2	See footnote 2	See footnote 2	EM-SV-160a.2

## SOCIAL

Topic	Accounting Metric	Unit of Measure	2021	2022	2023	2024	SASB Code
Workforce Health & Safety	(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) direct employees, and (b) contract employees	(1-3) Rate (4) Hours	(1) 0.51 (2) 0.00 (3) 1.76 (4) 18.30 (4a) N/A (4b) N/A	(1) 0.89 (2) 0.03 (3) 0.36 (4) 19.15 (4a) N/A (4b) N/A	(1) 0.52 (2) 0.00 (3) 0.22 (4) 28.70 (4a) N/A (4b) N/A	(1) 0.51 (2) 0.00 (3) 0.11 (4) 43.00 (4a) N/A (4b) N/A	EM-SV-320a.1
	Description of management systems used to integrate a culture of safety throughout the value chain and project lifecycle	N/A	<i>Bettering Human Lives</i> 2022, Safety (page 78-79)	Liberty Energy 2022 Annual Report (page 8-11)	Liberty Energy 2024 Annual Report (pages 10-17); <i>Bettering Human Lives</i> 2024, Safety (page 152-156)	Liberty Energy 2024 Annual Report (pages 10-17); <i>Bettering Human Lives</i> 2024, Safety (page 152-156)	EM-SV-320a.2
	Number of road accidents and incidents (disclosed as Total vehicle incident rate (TVIR))	Number	6.16	5.91	3.12	2.64	EM-SV-320a.3

## ACTIVITY METRIC

Topic	2021	2022	2023	2024	SASB Code
Number of active rig sites	See footnote 3	See footnote 3	See footnote 3	See footnote 3	EM-SV-000.A
Number of active well sites	See footnote 3	See footnote 3	See footnote 3	See footnote 3	EM-SV-000.B
Total amount of drilling performed	See footnote 3	See footnote 3	See footnote 3	See footnote 3	EM-SV-000.C
Total number of hours worked by all employees	9,797,096	9,425,456.09	12,043,579	12,290,034	EM-SV-000.D

1. Liberty does not operate in any countries that fall within the 20 lowest rankings in Transparency International's Corruption Perception Index.
2. Ecological Impact Management was deemed not applicable, as management of disturbed acreage per oil and gas wellsite is outside of Liberty's operational control.
3. Number of active rigsites, number of active wellsites, and total amount of drilling performed are not within Liberty's operational control, and have been omitted.

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