



National Fuel[®]

**2024 CORPORATE
RESPONSIBILITY REPORT**

safe
reliable
affordable
sustainable



Dear Stakeholders,

Thank you for your interest in National Fuel Gas Company’s 2024 Corporate Responsibility Report (“Report”). This Report builds on our previous disclosures, highlighting the Company’s continued efforts to safely, affordably, reliably, and sustainably produce, store, transport, and distribute natural gas. Across the Company, the work of our 2,350 dedicated employees is driven by our guiding principles of Safety, Environmental Stewardship, Community, Innovation, Satisfaction, and Transparency. With nearly 125 years of operating history, National Fuel remains committed to being a responsible corporate partner in the communities in which we live and work.

The energy landscape is evolving – furthering the importance of an all-of-the-above approach to energy policy.

In our operating territories and throughout the country, energy demand is increasing, with natural gas serving as a critical component of the evolving energy ecosystem. As has long been the case, particularly in the Northeast U.S., a majority of families and businesses rely on natural gas to cook, heat water, and warm their homes and workplaces. Further, the outlook for substantial growth in data center development, as well as the ongoing focus on building and vehicle electrification, is pushing energy demand to new heights. As the electric grid becomes increasingly stressed, we continue to see rising electricity prices and decreasing reliability. More than ever, dispatchable and reliable energy sources, like natural gas, are necessary to meet growing energy demand. Driven in part by increasing concerns about energy security, affordability, and reliability, our state and federal governments are increasingly supportive of natural gas’ critical role in the energy mix. National Fuel is ready to play the role it has played for more than a century, continuing to safely deliver affordable energy to customers, whenever they need it, all while maintaining its focus on supporting a sustainable future.

National Fuel is investing in a positive natural gas future.

Prioritizing Safety, Investing in Our People

Our highest priority is the safety of our customers, employees, contractors, and the communities we serve. Our Safety Management Systems and extensive safety and operational training programs reinforce this priority across all business segments. In 2024, we instituted operational safety days within our Downstream and Midstream segments. At these sessions, employees focused on essential safety topics, including emergency response procedures, damage prevention,

and overall hazard awareness. Our Upstream segment continued its impressive safety record for another year with no employee DART (days away, restricted or transferred) injuries, and continues to emphasize safe work practices with its contractors through annual site orientations, regular in-field safety interactions, and operational assessments and inspections.

We are also committed to the professional development of our workforce. In 2024, we launched the Empower Mentoring Program, which facilitates mentorship relationships across the Company. The program aims to help employees build their skills and improve cross-departmental communication. We also instituted our voluntary “Fuel for Success” training program, offering participants the opportunity to build essential career development skills through interactive workshops. These programs, along with other similar opportunities we offer, aim to improve our employees’ professional fulfillment, boost retention rates, and preserve institutional knowledge and skills.

I am proud of our Company’s well-established safety culture and the dedication of our employee groups across our integrated businesses, which allow us to continue to safely and reliably serve our customers.

Supporting our Communities

We continue to invest in our facilities and perfect our operational practices to ensure that National Fuel consistently delivers affordable and reliable energy supplies. In 2024, the Company maintained its long-standing focus on these key tenets, achieving nearly 100% reliability across each of our business segments. Our focus on reliability ensures that our customers and communities can rely on National Fuel to safely meet their energy needs, even during periods of severe winter weather. Along these lines, our Utility, which serves approximately 2 million residents, is dedicated to delivering natural gas and providing exceptional customer service throughout Western New York and northwestern Pennsylvania. We are proud that natural gas continues to be the most affordable source of energy in our service territories, and that our commitment to customer service is reflected in our strong performance in customer satisfaction rates across our jurisdictions, respectively.

Focusing on Environmental Stewardship

Ongoing investments in our facilities and operations have allowed National Fuel to reduce our environmental impact, including emissions, while enhancing the integrity and reliability of our assets. In addition to reducing emissions, National Fuel is committed to minimizing ecological impacts across the value chain.

In 2021, we announced 2030 emissions-intensity reduction targets for each of our business segments, and we are proud to report that our Exploration & Production and Gathering segments have already exceeded their targets. At the close of calendar year 2024, our Exploration & Production business had reduced its methane intensity by 58%, with our Gathering business reducing its methane intensity by 45%, both compared to a 2020 baseline. These businesses have also achieved peer-leading Responsible Energy Development Certifications. Our Pipeline & Storage and Utility segments are also making significant progress toward their emissions reduction targets, achieving reductions of 31% and 15%, respectively since 2020. As we continue to pursue this important initiative, we are consistently evaluating emissions reduction projects and technologies, with a focus on efficient deployment of capital and value-accretive investments.

Likewise, the Company embeds ecological protection considerations into all phases and aspects of our operations, working closely with a variety of key stakeholders to avoid disturbing sensitive or protected areas and mitigating environmental impacts, to the extent reasonably possible. Throughout projects, we implement water-management plans, monitor and implement practices to minimize erosion, and even enhance existing habitats. For example, National Fuel’s Pollinator Program exceeded our 2024 annual program acreage goal by 65% through conservation measures that support monarch butterflies and other pollinators on more than 5,000 acres of our rights-of-way.

As a Company headquartered in the heart of our operating footprint, National Fuel will continue to focus on its important role as a good corporate citizen within our communities. In addition to our continued philanthropic giving, we remain dedicated to supporting the communities where we operate and expanding

initiatives that allow our employees to participate and give back to their communities. We are looking forward to working with our stakeholders in the years ahead to meet the demand of the new energy landscape – safely, affordably, reliably, and sustainably.



David P. Bauer

David P. Bauer
President and Chief Executive Officer

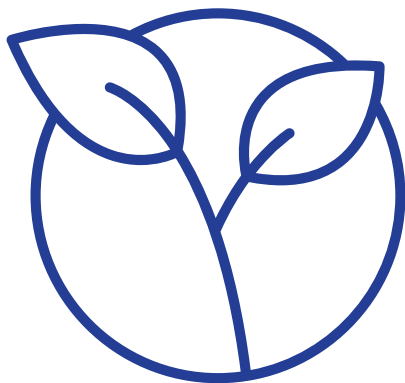
2024 Report Highlights

This Report provides discussion and analysis of National Fuel Gas Company’s (“National Fuel” or the “Company”) corporate responsibility and sustainability metrics, the Company’s management of those metrics, and the programs and policies in place to further National Fuel’s commitment to the safe and environmentally conscious operation of its business.¹ This Report includes updated disclosures from January 1 – December 31, 2024 and, as appropriate, significant developments that have occurred since the end of this reporting period.



Responsible Governance

- Earned an “AA” MSCI ESG rating
- Disclosures align with TCFD
- Disclosures align with SASB standards for all three segments
 - Downstream (Gas Utilities and Distributors)
 - Midstream (Oil & Gas – Midstream)
 - Upstream (Oil & Gas – Exploration & Production)



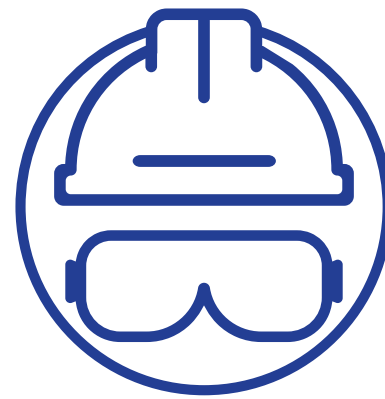
Environmental Stewardship

- 24.8% reduction in consolidated methane emissions since 2020
- Exploration & Production and Gathering business segments already achieved 2030 methane intensity targets
- Independent third-party verification of emissions data
- Continuing to prioritize emissions reduction projects that present the highest reduction-per-dollar invested
- Multiple programs aimed at restoring and enhancing biodiversity



Human Capital Management

- Town hall career conversations with independent directors
- Newly launched Empower Mentoring Program
- Continued focus on career and leadership development opportunities
- Prioritization of employee safety and wellness



Prioritizing Safety

- Continuous employee and contractor training and development programs drive safety culture
- More than 185,000 hours of safety and operational training
- Ongoing customer and community outreach and education
- Meetings held with more than 1,000 local emergency responders
- Safety management systems and robust compliance programs drive preparedness



Community Impacts

- Focus on local job creation and fueling regional growth
- Safety-focused training with local communities
- Corporate foundation grants funding community programs
- Employee charitable giving
- Community volunteer programs
- Days of Doing community service event



¹ Throughout this report, the sum of listed quantitative metrics may not equal 100% due to conventional rounding.

Company Overview

National Fuel Gas Company is a holding company organized under the laws of the state of New Jersey and headquartered in Western New York. The Company is a diversified energy company engaged principally in the onshore production, gathering, transportation, and distribution of natural gas.

The Company operates an integrated business, with assets centered in Western New York and northwestern Pennsylvania being used for, and benefiting from, the production and transportation of natural gas from the Appalachian Basin. Current natural gas development and production activities are focused in the Marcellus and Utica shales, geological shale formations that are present nearly a mile or more below the surface in the Appalachian region of the United States. Pipeline development activities are designed to gather, store, and transport natural gas production to new and existing markets.

The common geographic footprint of the Company's subsidiaries enables them to share certain management, labor, facilities, and support services across various businesses and pursue coordinated projects designed to produce and transport natural gas from the Appalachian Basin to markets in the eastern United States and Canada. The Company reports financial results for four business segments: Exploration & Production, Gathering, Pipeline and Storage, and Utility.

 Downstream	 Midstream	 Upstream
<p>National Fuel Gas Distribution Corporation (“Distribution Corporation” or “Downstream Segment”), a New York corporation, carries out the Company’s Utility operations. Distribution Corporation provides natural gas utility services to approximately 754,000 customers through a local distribution system located in Western New York and northwestern Pennsylvania. The principal metropolitan areas served by Distribution Corporation include Buffalo, Niagara Falls, and Jamestown, New York and Erie and Sharon, Pennsylvania.</p>	<p>The Company’s Midstream operations are carried out by the Company’s Pipeline & Storage and Gathering subsidiaries (collectively the “Midstream Segment”). National Fuel Gas Supply Corporation (“Supply Corporation”), a Pennsylvania corporation, and Empire Pipeline, Inc. (“Empire”), a New York corporation, carry out the Company’s Pipeline & Storage operations. Supply Corporation and Empire provide interstate natural gas transportation and storage services through integrated gas pipeline systems in Pennsylvania and New York. Wholly-owned subsidiaries of National Fuel Gas Midstream Company, LLC (“Midstream Company”), a Pennsylvania limited liability company, carry out the Company’s Gathering operations. Through these subsidiaries, Midstream Company builds, owns, and operates natural gas gathering and compression facilities in Pennsylvania.</p>	<p>Seneca Resources Company, LLC (“Seneca”), a Pennsylvania limited liability company, carries out the Company’s Exploration & Production operations. Seneca is engaged in the exploration for, and the development and production of, natural gas in the Appalachian region of Pennsylvania.</p>

Our Guiding Principles

National Fuel understands that to deliver long-term sustainable value for the benefit of our stakeholders – shareholders, employees, customers, and the communities where we operate – we must continue to conduct our business activities in a way that promotes our six guiding principles. These principles underpin all aspects of our operations, as well as our daily interactions with our stakeholders.

 <div>Safety</div>	 <div>Environmental Stewardship</div>	 <div>Community</div>	 <div>Innovation</div>	 <div>Satisfaction</div>	 <div>Transparency</div>
<p>We value the safety of all our customers, employees, and communities, and work diligently to establish a culture of safety that is embraced throughout the entire organization.</p>	<p>We highly prioritize environmental protection and conservation of resources. We utilize procedures, technologies, and best management practices across our businesses to develop, build, and operate our assets in a manner that respects and protects the environment.</p>	<p>We are committed to the health and vitality of the local communities where we operate. We work where we live and raise our families, and we are constantly focused on the highest standards of corporate responsibility and accountability.</p>	<p>We strive to exceed the standards for safe, clean, and reliable energy development, embracing new technologies and investing in the future of our regions' energy resources. We envision a long and healthy future for our Company.</p>	<p>We work to deliver reliable, high-quality service for our customers. We want our shareholders to see a strong return on their investment. We want our employees to work in a positive, safe, and rewarding environment. We want our communities to be proud to call us neighbors.</p>	<p>We believe that open communication is key to maintaining strong relationships. We see value in educating our shareholders, employees, customers, and communities about all aspects of our business.</p>

Corporate Responsibility Focus

Safe

National Fuel's number one priority is the safety of our customers, employees, contractors, and communities. We continuously focus on system integrity, making natural gas a safe, viable option for our customers.

- Emergency preparedness and response programs
- Prioritize asset integrity with safety management systems and compliance programs
- Employee and contractor training and development
- Customer outreach and education

Learn more about our Safety Programs detailed in this report.

Reliable

Given our weather-hardened infrastructure, natural gas remains a reliable and resilient option for our customers at all times of the year.

- Near 100% service reliability in both Downstream and Midstream Segments
- Strategic planning and coordination to minimize weather-related production interruptions in Upstream Segment

Learn more about our Reliability detailed in this report.

Affordable

Natural gas remains the most affordable energy source within our service territories for residential customers.

- End-use customers benefit from Appalachian shale development and its impact on the availability and affordability of natural gas in the region
- Utility's 2024 residential delivery gas rates amongst the lowest in the northeastern United States

Learn more about our Affordability detailed in this report.

Sustainable

We believe natural gas will continue to play a critical role in the energy ecosystem as part of an all-of-the-above energy future. National Fuel is committed to developing responsibly sourced gas, maintaining a safe and sustainable system, and pursuing responsible GHG emissions reduction initiatives.

- Ongoing sustainability initiatives drive significant progress towards our methane intensity emissions reduction targets
- Procedures to minimize ecological impacts and conservation programs to enhance local habitats

Learn more about our Sustainability detailed in this report.

Appendix D: Workforce Safety Data

Total Number of Hours Worked¹

		2022	2023	2024
Downstream	Employee	2,594,437	2,679,162	2,802,904
Midstream	Employee	873,588	916,122	939,606
Upstream	Employee	418,570	471,124	474,986
	Contractor	2,342,279	2,310,432	2,102,491

OSHA Total Recordable Incident Rate (TRIR)²

		2022	2023	2024
Downstream	Employee	3.93	3.28	3.35
Midstream	Employee	1.37	1.31	3.41
Upstream	Employee	0.48	0.00	0.00
	Contractor	0.51	0.87	0.95

OSHA Days Away, Restricted, or Transferred Rate (DART)²

		2022	2023	2024
Downstream	Employee	2.78	2.39	2.07
Midstream	Employee	1.14	0.87	1.49
Upstream	Employee	0.00	0.00	0.00
	Contractor	0.26	0.35	0.57

Fatality Rate

		2022	2023	2024
Downstream	Employee	0.00	0.00	0.00
	Contractor	0.00	0.00	0.00
Midstream	Employee	0.00	0.00	0.00
	Contractor	0.00	0.00	0.00
Upstream	Employee	0.00	0.00	0.00
	Contractor	0.00	0.00	0.00

Near Miss Frequency Rate (NMFR)³

		2022	2023	2024
Downstream	Employee	N/A	0.90	2.07
Midstream	Employee	N/A	3.51	5.53
Upstream	Employee & Contractor	2.03	10.71	9.16

¹ Total numbers of hours worked by Segment derive values for TRIR, DART, Fatality Rate and NMFR.

² All values restated to CY.

³ Due to timing of safety management system implementation, Downstream and Midstream Segments do not have available 2022 data, and 2023 data reflects only final quarter of that calendar year.

Appendix E: Consolidated Data Tables

This appendix provides a consolidated view of our corporate responsibility metrics for calendar years 2022, 2023, and 2024. Our disclosure primarily uses the standards of the Sustainability Accounting Standards Board (SASB) standards, but it also encompasses sustainability data considered under the Task Force on Climate-Related Financial Disclosures (TCFD) reporting. This information is presented in our Report with more detail. Listed values may not sum to total due to conventional rounding.

Downstream Segment

Scope 1 Greenhouse Gas Emissions (Metric Tons CO ₂ e)	2022	2023	2024
Utility (NY & PA)			
EPA Mandatory Reporting	244,982	232,258	217,491
Additional EPA Facilities	1,571	973	941
Other Sources	95,931	94,416	95,080
Total Utility	342,484	327,647	313,512
Scope 1 Methane (CH ₄) Emissions (Metric Tons as CO ₂ e)	2022	2023	2024
Utility (NY & PA)			
EPA Mandatory Reporting	244,684	231,961	217,222
Additional EPA Facilities	1,568	973	941
Other Sources	84,465	85,610	86,172
Total Utility	330,717	318,544	304,335
Scope 2 Emissions (Metric Tons CO ₂ e)	2022	2023	2024
Utility (NY & PA)	986	949	992
Scopes 1 & 2 Emissions Intensity (kg CO ₂ e/BOE)	2022	2023	2024
Utility (NY & PA)			
Methane Emissions Intensity	13.3	13.1	12.34
Greenhouse Gas Emissions Intensity	13.7	13.6	12.75

Downstream and Midstream Segments Waste Summary	2022	2023	2024
Solid Waste (MT) – Hazardous			
Incineration	4.63	6.13	7.20
Landfill	2.61	0.24	0.06
Reuse/Recovery	0.32	—	0.27
Recycled	0.80	1.34	1.05
Total Hazardous	8.36	7.71	8.58
Solid Waste (MT) – Non-Hazardous			
Incineration	18.16	6.02	6.35
Landfill	400.77	1,106.74	2,865.32
Reuse/Recovery	3.76	4.83	0.00
Recycled	1,277.25	3,978.07	955.15
Total Non-Hazardous	1,699.94	5,095.66	3,826.82
Total Solid Waste	1,708.30	5,103.37	3835.40
Liquid Waste (Bbls) – Hazardous			
Incineration	189.00	230.38	173.00
Landfill	5.24	—	—
Reuse/Recovery	31.31	2.62	—
Recycled	1.31	—	—
Total Hazardous	226.86	233.00	173.00
Liquid Waste (Bbls) – Non-Hazardous			
Incineration	1,159.93	950.43	990.61
Injection Well	N/A	N/A	2,960.00
Landfill	17.02	126.12	91.19
Reuse/Recovery	16,464.08	31,096.63	33,333.48
Recycled	870.76	1,141.48	870.24
Water Treatment - Disposal	2,392.55	3,949.71	0.00
Total Non-Hazardous	20,904.34	37,264.36	38,245.52
Total Liquid Waste ¹	21,131.20	37,497.36	38,418.52

1 Total liquid waste does not include produced water.

Midstream Segment

Scope 1 Greenhouse Gas Emissions (Metric Tons CO ₂ e)	2022	2023	2024
Empire			
EPA Mandatory Reporting ¹	107,836	108,540	99,476
Additional EPA Sources	1,501	972	833
Other Sources	7,482	7,482	7,482
Total Empire	116,819	116,994	107,791
Supply Corporation ²			
EPA Mandatory Reporting	277,523	246,145	216,791
Additional EPA Sources ³	178,167	147,407	158,515
Other Sources	14,137	11,856	7,983
Total Supply Corporation	469,827	405,408	383,289
Midstream Company ³			
EPA Mandatory Reporting	532,457	547,731	499,704
Additional EPA Sources	11,837	0	0
Other Sources	709	768	727
Total Midstream Company	545,003	548,499	500,431
Midstream Segment			
EPA Mandatory Reporting	917,816	902,415	815,971
Additional EPA Sources	191,506	148,380	159,348
Other Sources	22,329	20,106	16,192
Total Midstream Segment	1,131,651	1,070,901	991,511

Scope 1 Methane (CH ₄) Emissions (Metric Tons as CO ₂ e)	2022	2023	2024
Empire			
EPA Mandatory Reporting	6,241	5,225	4,605
Additional EPA Sources	1,319	798	587
Other Sources	7,475	7,475	7,475
Total Empire	15,034	13,497	12,666
Supply Corporation			
EPA Mandatory Reporting	119,085	94,454	81,928
Additional EPA Sources	118,375	104,817	109,270
Other Sources	10,780	8,943	5,036
Total Supply Corporation	248,240	208,214	196,235
Midstream Company			
EPA Mandatory Reporting	147,283	137,782	107,117
Additional EPA Sources	1,236	0	0
Other Sources	536	564	563
Total Midstream Company	149,054	138,346	107,680
Midstream Segment			
EPA Mandatory Reporting	272,608	237,461	193,650
Additional EPA Sources	120,929	105,615	109,857
Other Sources	18,790	16,982	13,074
Total Midstream Segment	412,328	360,057	316,581

1 2022 and 2023 values are updated due to discovery of fuel meter failure.
2 2022 and 2023 values are updated to reflect the utilization of portable flaring as a methane reduction method during blowdown venting events.
3 2022 and 2023 values have been updated to accurately reflect equipment inventory and consistency with EPA's Part 98 methodology.

Midstream Segment (continued)

Scope 2 Emissions (Metric Tons CO ₂ e)	2022	2023	2024
Empire	582	564	536
Supply Corporation	4,400	4,067	3,383
Midstream Company	843	770	677
Total Midstream Segment	5,825	5,401	4,596

Scopes 1 & 2 Emissions Intensity (kg CO ₂ e/BOE)	2022	2023	2024
Pipeline & Storage (Supply Corporation and Empire)			
Methane Emissions Intensity	2.04	1.79	1.72
Greenhouse Gas Emissions Intensity	4.58	4.26	4.07
Gathering (Midstream Company)			
Methane Emissions Intensity	2.10	1.77	1.35
Greenhouse Gas Emissions Intensity	7.68	7.03	6.30
Total Midstream Segment			
Methane Emissions Intensity	2.06	1.78	1.57
Greenhouse Gas Emissions Intensity	5.68	5.33	4.95

Air Emissions (Metric Tons CO ₂ e) ¹	2022	2023	2024
Empire			
NO _x	26	28	25
SO _x	4	4	4
VOC	5	6	6
PM	2	2	2
Supply Corporation			
NO _x	420	333	299
SO _x	4	3	3
VOC	258	206	148
PM	14	13	11
Midstream Company ²			
NO _x	348	355	322
SO _x	3	3	3
VOC	116	102	103
PM	15	16	16
Total Midstream Segment			
NO _x	794	716	646
SO _x	10	10	9
VOC	379	321	257
PM	31	31	29

1 2022 and 2023 values have been updated to more accurately reflect company facilities.
2 2022 and 2023 values have been updated to more accurately reflect emissions.

Upstream Segment

Scope 1 Greenhouse Gas Emissions (Metric Tons CO ₂ e)	2022	2023	2024
Seneca			
EPA Mandatory Reporting	227,046	186,710	152,675
Additional EPA Facilities	0	0	0
Other Sources	17,973	18,409	50,621
Total Seneca	245,019	205,119	203,296
Highland Field Services (HFS)			
EPA Mandatory Reporting	0	0	0
Additional EPA Facilities	0	0	0
Other Sources	14,467	11,807	7,637
Total HFS	14,467	11,807	7,637

Scope 1 Methane (CH ₄) Emissions (Metric Tons as CO ₂ e)	2022	2023	2024
Seneca			
EPA Subpart W Mandatory Reporting	130,665	99,034	61,417
Additional EPA Subpart W Facilities	0	0	0
Other Sources	455	396	22,687
Total Seneca	131,120	99,430	84,104
Highland Field Services (HFS)			
EPA Mandatory Reporting	0	0	0
Additional EPA Facilities	0	0	0
Other Sources	14	9	5
Total HFS	14	9	5

Scope 2 Emissions (Metric Tons CO ₂ e)	2022	2023	2024
Seneca	463	546	672
HFS	607	1,151	693

Scopes 1 & 2 Emissions Intensity (kg CO ₂ e/BOE)	2022	2023	2024
Seneca			
Methane Emissions Intensity	1.96	1.39	1.14
Greenhouse Gas Emissions Intensity	3.67	2.87	2.78
NGSI Intensity %			
Seneca			
Methane Emissions Intensity - NGSI	0.063%	0.044%	0.037%

Seneca Production Data	2022	2023	2024
Production (MBOE)	66,937	71,775	73,723

Upstream Segment (continued)

Air Emissions (Metric Tons CO ₂ e)	2022	2023	2024
Seneca			
NO _x	503.58	313.22	310.98
SO _x	0.82	0.72	0.73
VOC	49.04	53.63	53.25
PM ₁₀	16.25	12.23	10.98
HFS			
NO _x	96.98	36.94	18.86
SO _x	9.68	9.17	4.12
VOC	29.05	15.74	12.14
PM ₁₀	5.57	3.05	1.31
All Non-Hazardous Waste ³			
Liquid Waste (Bbls)			
Injection	284	864	2,091
Landfilled	0	0	0
Recycled	1,514	444	3,175
Reuse/Recovery	345,350	362,325	448,309
Total	347,148	363,633	453,575
Solid Waste (Metric Tons)			
Injection	0	0	0
Landfilled	88,280	81,888	69,572
Recycled	42	25	104
Reuse/Recovery	0	27	0
Total	88,322	81,940	69,676

Freshwater Withdrawn and Freshwater Consumed (Thousands of Cubic Meters) ¹	2022	2023	2024
Total Water Withdrawn	1,686	1,564	1,255
% of Water from Locations with High or Extremely High Water Risk	0%	0%	0%
Total Freshwater Consumed	1,696	1,070	1,055
% of Water Consumed from Locations with High or Extremely High Water Risk	0%	0%	0%

Volume of Produced Water and Flowback Generated (Thousands of Cubic Meters) ²	2022	2023	2024
Produced Water and Flowback	1,764	1,811	1,672
% Discharged	0%	0%	0%
% Injected for Disposal	9.7%	8.0%	3.6%
% Recycled	90.3%	92.0%	96.4%

1 Freshwater withdrawn and consumed is tracked and reported to PADEP and Susquehanna River Basin Commission.
2 Produced, injected, and recycled water volumes are measured and recorded daily as per standard field operating procedures, and are reported to PADEP.
3 Waste management values include data from both Seneca and HFS.

Appendix F:

Independent Third-Party Verification of Emissions Data



VERIFICATION STATEMENTS FOR NATIONAL FUEL UPSTREAM, MIDSTREAM, AND DOWNSTREAM
REPORTING FOR REPORTING YEAR 2022, 2023, AND 2024

National Fuel Gas Company (National Fuel) is a diversified energy company engaged principally in the onshore exploration and production, gathering, transportation, and distribution of natural gas. The Company operates an integrated business, with assets centered in Western New York and Pennsylvania. National Fuel reports their greenhouse gas (GHG) emissions pursuant to the U.S. EPA 40 CFR Part 98 Subpart W reporting requirements. Additionally, National Fuel reports Criteria Pollutant Emissions annually. National Fuel enlisted the services of Tetra Tech, Inc. (Tetra Tech) to perform a review of their reported 2022, 2023, and 2024 reporting year emissions for their Upstream, Midstream, and Downstream reporting segment processes.

The National Fuel assurance review was done by an independent third-party auditor to review submitted emissions, reporting methodology, and process flow to ensure no material misstatement or nonconformances occurred for the 2022, 2023, and 2024 reporting years. The verification body that conducted the GHG assurance review is certified by both the California Air Resources Board (CARB), the Oregon Department of Environmental Quality (DEQ), and State of Washington Department of Ecology (Ecology). While National Fuel is not required to comply with CARB requirements, the methodology contained with the CARB Mandatory Reporting Regulation (MRR) is robust and includes specific requirements for data review and reporting. The approach contained within 40 CFR Part 98 and guidance provided within the CARB MRR were utilized for the assurance review of National Fuel with the approach specifically tailored for National Fuel’s reporting requirements. Tetra Tech’s report presents the results of the assurance review process for the 2022, 2023, and 2024 reporting years.

The verification body has conducted a review of the submitted GHG, Methane, and Criteria Pollutant emissions for both the Pennsylvania and New York facilities for the 2022, 2023, and 2024 reporting years for the Upstream, Midstream, and Downstream reporting segment processes. A review of raw data utilized to calculate these submitted emissions, backup documentation, prepared Monitoring Plans, data management systems, and site interviews with key reporting National Fuel staff was conducted. Additionally, the verification body reviewed National Fuel’s Corporate Responsibility Reports. The reports detailed the Upstream, Midstream, and Downstream processes and discussed all aspects of National Fuel’s impact, from GHG emissions to biodiversity impacts. During the verification process, all questions and issues were reviewed and discussed with National Fuel, and all issues were closed out.

Per the CARB MRR, “material misstatement” means any discrepancy, omission, or misreporting, or aggregation of the three, identified in the course of verification services that leads a verification team to believe that the total reported covered emissions (metric tons of CO₂e) or reported covered product data contains errors greater than 5%, as applicable, in an emissions data report. Additionally, “nonconformance” means the failure to use the methods or emission factors specified in this article to calculate emissions, or the failure to meet any other requirements of the regulation.



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