

SUSTAINABILITY ACCOUNTING STANDARDS BOARDS (SASB)**OIL & GAS – EXPLORATION & PRODUCTION Sustainability Accounting Standard, Industry Standard Version 2018-10**

SASB Requirement(s)	Pioneer Disclosure(s)	
Greenhouse Gas Emissions		
EM-EP-110a.1	Gross global Scope 1 emissions, percentage methane, percentage covered under emissions-limiting regulations	<ul style="list-style-type: none"> Performance Data Table>Air Emissions
EM-EP-110a.2	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	<ul style="list-style-type: none"> Performance Data Table>Scope 1 Source Categorized Emissions
EM-EP-110a.3	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	<ul style="list-style-type: none"> 2023 Sustainability Report>Emissions Management, pages 31-40
Water Management		
EM-EP-140a.1	(1) Total fresh water withdrawn, (2) total fresh water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	<ul style="list-style-type: none"> Performance Data Table>Water Management
EM-EP-140a.2	Volume of produced water and flowback generated; percentage (1) discharged, (2) injected, (3) recycled; hydrocarbon content in discharged water	<ul style="list-style-type: none"> Performance Data Table>Water Management
EM-EP-140a.3	Percentage of hydraulically fractured wells for which there is public disclosure of all fracturing fluid chemicals used	<ul style="list-style-type: none"> Performance Data Table>Groundwater Protection
Biodiversity Impacts		
EM-EP-160a.1	Description of environmental management policies and practices for active sites	<ul style="list-style-type: none"> 2023 Sustainability Report>Landscape Stewardship, pages 47-52
EM-EP-160a.2	Number and aggregate volume of hydrocarbon spills, volume in Arctic, volume impacting shorelines with ESI rankings 8-10, and volume recovered	<ul style="list-style-type: none"> Performance Data Table>Liquid Hydrocarbon Spills
Security, Human Rights & Rights of Indigenous Peoples		
EM-EP-210a.1	Percentage of (1) proved and (2) probable reserves in or near areas of conflict	<ul style="list-style-type: none"> Performance Data Table>Social Issues

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EM-EP-210a.2	Percentage of (1) proved and (2) probable reserves in or near indigenous land	<ul style="list-style-type: none"> • Performance Data Table>Social Issues
EM-EP-210a.3	Discussion of engagement processes and due diligence practices with respect to human rights, indigenous rights, and operation in areas of conflict	<ul style="list-style-type: none"> • Human Rights Policy • Human Rights Commitment • Code of Business Conduct and Ethics • Sustainable Procurement Commitment • Supplier Code of Conduct
Community Relations		
EM-EP-210b.1	Discussion of process to manage risks and opportunities associated with community rights and interests	<ul style="list-style-type: none"> • 2023 Sustainability Report>Community and Stakeholder Engagement, page 73
EM-EP-210b.2	Number and duration of non-technical delays	<ul style="list-style-type: none"> • Performance Data Table>Social Issues
Workforce Health & Safety		
EM-EP-320a.1	(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	<ul style="list-style-type: none"> • Performance Data Table>Safety
EM-EP-320a.2	Discussion of management systems used to integrate a culture of safety throughout the exploration and production lifecycle	<ul style="list-style-type: none"> • 2023 Sustainability Report>HSE Culture, pages 53-56 • HSE Commitment • HSE Policy
Business Ethics & Transparency		
EM-EP-510a.1	Percentage of (1) proved and (2) probable reserves in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	<ul style="list-style-type: none"> • Performance Data Table>Social Issues
EM-EP-510a.2	Description of the management system for prevention of corruption and bribery throughout the value chain	<ul style="list-style-type: none"> • Code of Business Conduct and Ethics • Supplier Code of Conduct
Management of the Legal & Regulatory Environment		

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EM-EP-530a.1	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	<ul style="list-style-type: none"> • 2023 Sustainability Report>Lobbying and Advocacy, pages 74-75
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Critical Incident Risk Management

EM-EP-540a.2	Description of management systems used to identify and mitigate catastrophic and tail-end risks	<ul style="list-style-type: none"> • 2023 Sustainability Report>Risk Management, pages 22-30 • 2023 Sustainability Report>HSE Culture, pages 53-56 • HSE Commitment • HSE Policy
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Activity Metrics

EM-EP-000.A	Production of: (1) oil, (2) natural gas, (3) synthetic oil, and (4) synthetic gas	<ul style="list-style-type: none"> • Performance Data Table> Production & Operations 2023 SEC Form 10-K>Item 2. Properties, page 37
EM-EP-000.B	Number of offshore sites	<ul style="list-style-type: none"> • Performance Data Table> Production & Operations
EM-EP-000.C	Number of terrestrial sites	<ul style="list-style-type: none"> • Performance Data Table> Production & Operations

GLOBAL REPORTING INITIATIVE (GRI)		Pioneer Disclosure(s)
GRI 2: General Disclosures (2021)		
Organizational Details		
2-1-a	Name of the organization	Pioneer Natural Resources USA, Inc.
2-1-b	Ownership and legal form	The Company is a Delaware corporation, and its common stock has been listed and traded on the New York Stock Exchange under the ticker symbol "PXD" since its formation in 1997 (SEC Form 10-K)
2-1-c	Location of headquarters	777 Hidden Ridge, Irving, Texas, 75038
2-1-d	Countries of operation	All operations in the Permian Basin of West Texas (SEC Form 10-K)
Sustainability Reporting Practices		
2-2-a	Entities included in sustainability reporting	"In 2022, all Pioneer operations occurred onshore in the Permian Basin of West Texas. In 2022, no offices or operations were located outside the state of Texas. As such, Pioneer operations are entirely within the U.S. regulatory jurisdiction. Performance metrics and assurance should be considered enterprise-wide, or 100% coverage, unless otherwise noted." (2023 Sustainability Report>Our Reporting Approach, page 78)
2-2-b	Entities included in the consolidated financial statements	SEC Form 10-K
2-3-a	Reporting period and frequency	"Unless otherwise indicated, this [annual] report includes data and information collected from Jan. 1 through Dec. 31, 2022 and is focused on our direct operations." (2023 Sustainability Report>Our Reporting Approach, page 78)
2-3-c	Publication date of most recent report	July 27, 2023
2-3-d	Contact point for questions regarding the report	Tyson Taylor, SVP, Human Resources & Communications, 972-444-9001
2-4-a	Restatements of information	2023 Performance Data Table footnotes 14 and 15
Assurance		
2-5-a	Assurance process and oversight	"A weekly audit report was provided to key contributors, and a final, comprehensive analysis was presented to the ESG Task Force at the end of the full reporting process. This Sustainability Report was then approved for publication by select members of the ESG Task Force." (2023 Sustainability Report>Our Reporting Approach, page 78)

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2-5-b	Link to the external assurance report(s) or assurance statement(s)	"Pioneer has secured limited assurance on selected Scope 1 and Scope 2 GHG emissions metrics. ERM CVS has evaluated the data and provided limited assurance that it is fairly presented in Pioneer's 2023 Sustainability Report. ERM CVS's methodology was based on the International Standard on Assurance Engagements ISAE 3000." (2023 Sustainability Report>Our Reporting Approach, page 80)
Activities and workers		
2-6-a	Sector	Oil and Gas (GRI 11)
2-6-b	Value chain	Pioneer is a large independent oil and gas exploration and production company that explores for, develops and produces oil, natural gas liquids and gas (SEC Form 10-K)
2-7-a	Total number of employees	2,070 (Performance Data Table>Workforce)
Governance		
2-9-a	Structure	2023 Proxy Statement>Corporate Governance, page 28
2-9-b	List of committees	2023 Proxy Statement>The Board, page 37
2-9-c	Committee composition	2023 Proxy Statement>The Board, page 37
2-10-a	Nomination and selection processes	2023 Proxy Statement>Election of Directors, page 13 Corporate Governance Guidelines>Size of Board and Selection Process, page 4
2-10-b	Nomination criteria	2023 Proxy Statement>Board Composition, Experiences, Qualification, Attributes and Skills, page 26
2-11-a & b	Chair of the Board	2023 Proxy Statement>J. Kenneth Thompson, page 24
2-12-a	Board's role in sustainability	2023 Proxy Statement>Commitment to Sustainability, page 8
2-12-b	Board's role in due diligence	2023 Proxy Statement>Board's Role in Oversight of Strategy and Risk Management, page 40
2-13-a	Board's role in managing impacts	2023 Proxy Statement>Director Compensation, page 41
2-19-a	Remuneration policies	Corporate Governance Guidelines>Compensation of the Board, page 6
2-19-b	Remuneration relation to impacts	
2-21-a	Compensation ratio	2023 Proxy Statement>Ratio of the CEO's Compensation to the Median Compensation of the Company's Other Employees, page 87
2-21-b	Percent increase of highest paid individual	2023 Proxy Statement>Executive Compensation Tables, page 65
Strategy		
2-22-a	Sustainable development strategy	2023 Proxy Statement>Commitment to Sustainability, page 8

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		2023 Sustainability Report>Governance & Climate Strategy, pages 11-21
2-23-a	Responsible business conduct	Code of Business Conduct and Ethics Supplier Code of Conduct
2-23-b	Human rights commitments	Human Rights Commitment Human Rights Policy
2-26-a	Mechanism for seeking advice and raising concerns	Code of Business Conduct and Ethics>Getting help, page 12
2-28-a	Membership associations, and national or international advocacy	2023 Sustainability Report>Advocacy and Stakeholder Collaboration, page 40 2023 Sustainability Report>Lobbying and Advocacy, page 74
Stakeholder Engagement		
2-29-a	Engagement approach	2023 Sustainability Report>Materiality Assessment and Stakeholder Outreach, page 78 2023 Proxy Statement>Stockholder Outreach and Engagement, page 10
GRI 302: Energy (2016)		
302-1-a	Non-renewable energy consumption within the organization	
302-1-b	Renewable energy consumption within the organization	
302-1-e	Total energy consumption	Performance Data Table>Energy Use
302-3	Energy intensity (sales) ratio	
302-4	Reduction of energy consumption	
302-5	Reductions in energy requirements	2023 Sustainability Report>Short-Term Strategy, page 16-17 2023 Sustainability Report>Emissions Management, pages 31-40
GRI 303: Water and Effluents (2018)		
303-1	Interactions with water as a shared resource	2023 Sustainability Report>Water Management, pages 41-46
303-2	Management of water discharge-related impacts	2024 Sustainability Report>Water Management, pages 41-46
303-3	Water withdrawal	Performance Data Table>Water Management
303-4	Water discharge	Performance Data Table>Water Management
303-5	Water consumption	Performance Data Table>Water Management
GRI 304: Biodiversity (2016)		
304-1	Operational sites and biodiversity	
304-2	Activities and biodiversity	2023 Sustainability Report>Landscape Stewardship
304-3	Habitats protected or restored	Performance Data Table>Biodiversity

304-4	Species and operations	
GRI 305: Emissions (2016)		
305-1	Direct (Scope 1) GHG emissions	
305-2	Energy indirect (Scope 2) GHG emissions	2023 Sustainability Report>Emissions Management, pages 31-40
305-3	Other indirect (Scope 3) GHG emissions	Performance Data Table>Air Emissions
305-4	GHG emissions intensity	Performance Data Table>Scope 3 Emissions
305-5	Reduction of GHG emissions	
GRI 306: Effluents and Waste (2016)		
306-3	Significant spills	2023 Sustainability Report>Spills Management, page 52 Performance Data Table>Hydrocarbon Liquid Spills
GRI 306: Waste (2020)		
306-1	Waste generation and impacts	
306-2	Management of significant waste	
306-3	Waste generated	2023 Sustainability Report>Waste Management, page 51
306-4	Waste diverted from disposal	Performance Data Table>Waste Management
306-5	Waste directed to disposal	
GRI 308: Supplier Environmental Assessment (2016)		
308-1	New suppliers screened using environmental criteria	2023 Sustainability Report>Our Supplies, pages 75-76
GRI 401: Employment (2016)		
401-2	Benefits provided to full-time employees	2023 Sustainability Report>Best-In-Class Benefits, page 62
401-3	Parental leave	
GRI 403: Occupational Health and Safety (2018)		
403-1	Occupational health and safety management system	2023 Sustainability Report>HSE Management System, pages 49-51
403-2	Hazard identification, risk assessment, and incident investigation	
403-3	Occupational health services	2023 Sustainability Report>Executive HSE Committee, page 14
403-4	Worker participation in health and safety	
403-5	Worker training on health and safety	Performance Data Table>Training
403-6	Promotion of worker health	2023 Sustainability Report>Best-In-Class Benefits, page 62
403-7	Prevention and mitigation of health and safety impacts	2023 Sustainability Report>HSE Culture, pages 53-56
403-8	Workers covered by a health and safety management system	2023 Sustainability Report>HSE Management System, pages 49-51
403-9	Work-related injuries	Performance Data Table>Safety

GRI 404: Training and Education (2016)

404-1	Average hours of training per year per employee	
404-2	Programs for upgrading employee skills and transition assistance programs	2023 Sustainability Report>Engagement and Development, pages 59-61
404-3	Employees receiving regular performance and career development reviews	

GRI 405: Diversity and Equal Opportunity (2016)

405-1	Board diversity	2023 Proxy Statement>Diversity and Composition Highlights of Director Nominees, page 4 Performance Data Table>Workforce
	Employee diversity	2023 Sustainability Report>Pioneer Demographics, pages 58-59 Performance Data Table>Workforce

GRI 415: Public Policy (2016)

415-1	Political contributions	2023 Sustainability Report>Corporate Political Contributions, page 75 Performance Data Table>Economic Contributions
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United Nations' Sustainable Development Goals

SDG Targets	Pioneer Best Practices
<p>Goal 3: Ensure healthy lives and promote well-being for all at all ages</p>	<p>Pioneer is committed to protecting the environment from damage and protecting its employees and those who live near its areas of operation from injury and health risks.</p>
	<p>Pioneer emphasizes driver safety through an instituted safe driving program.</p>
	<p>Safety</p>
	<p>HSE Commitment</p>
	<p>HSE Policy</p>
	<p>HSE Culture</p>
<p>Goal 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all</p>	<p>Pioneer is committed to safe practices with regard to toxic substances.</p>
	<p>Toxic Substances</p>
	<p>Landscape Stewardship</p>
	<p>Pioneer supports institutions and programs that emphasize student academic achievement, focusing on academic enrichment and advancement in early childhood education, K-12, post-secondary, technical and vocational schools.</p>
<p>Community</p>	
<p>Our Community</p>	
<p>Corporate Charitable Giving & Community Engagement</p>	

Pioneer is a proud founding member of the Permian Strategic Partnership (PSP) whose mission it is to “To strengthen and improve the quality of life for Permian Basin residents by partnering with federal, state, and local leaders to develop and implement strategic plans that foster superior schools, safe roads, quality healthcare, affordable housing and a trained workforce.”

Permian Strategic Partnership

PSP 2022 Annual Report

Goal 6: Ensure availability and sustainable management of water and sanitation for all

Pioneer has experience with many technologies for recycling water, ranging from desalination to minimal treatment techniques, to avoid using freshwater for hydraulic fracturing. Thanks to advances in technology, hydraulic fracturing can now be carried out using 100% recycled water instead of freshwater.

Water Management

Climate-related Risks and Opportunities

City of Midland, Pioneer Natural Resources Partner to Use Reclaimed Wastewater

Water Project to Save Millions of Gallons of Freshwater Throughout Permian Basin

Goal 7: Ensure access to affordable, reliable, sustainable and modern energy for all

Pioneer takes pride in being a responsible supplier of affordable energy for the world. Furthermore, Pioneer is committed to being a low-cost, low-emission producer of U.S. oil and gas and are committed to working with all stakeholders to address our impacts on the environment, while providing the sustainable supply of abundant, affordable, responsibly produced energy.

Chairman and CEO Letter

Climate Change Position

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ESG Commitment

Pioneer Announces Participation in Renewable Energy Projects

Goal 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

Pioneer provides equal employment opportunities to all employees and applicants for employment without regard to race, color, age, religion, national origin or ancestry, sex, sexual orientation, gender identity, disability (physical or mental), citizenship, veteran status, genetic information, or any other characteristic or any other legally protected status under applicable law.

Human Rights Policy

Human Rights Commitment

Equality Is Good Business Statement

Our Employees

Goal 9: Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation

Pioneer promotes an entrepreneur's mindset, driving consistent innovation and leveraging the latest technology while striving for excellence in all we do.

RESPECT Core Values

Monitoring, Reporting and Verification

Advocacy and Stakeholder Collaboration

Goal 11: Make cities and human settlements inclusive, safe, resilient and sustainable

Our Community

Goal 12: Ensure sustainable consumption and

HSE Commitment

HSE Policy

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production patterns

Emissions Management

Water Management

Landscape Stewardship

Goal 13: Take urgent action to combat climate change and its impacts

Climate Change Position

ESG Commitment

Advocacy and Stakeholder Collaboration

Methane Emissions Regulation

Goal 15: Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss

Water Management

Landscape Stewardship

Goal 16: Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels

RESPECT Core Values

Human Rights Commitment

Human Rights Policy

Code of Conduct and Business Ethics

Supplier Code of Conduct

Social Value