

# Independent Limited Assurance Report

ERM Certification & Verification Services Incorporated ("ERM CVS") was engaged by Hess Corporation ("Hess") to provide limited assurance in relation to the Selected Information set out below and presented in Hess' Key Sustainability Metrics 2024.

## ENGAGEMENT SUMMARY

<b>Scope of our assurance engagement</b>	<p>Whether the 2024 data for the metrics in Hess' Key Sustainability Metrics 2024 at <a href="https://hess.com/sustainability/performance-data/key-sustainability-metrics">hess.com/sustainability/performance-data/key-sustainability-metrics</a> and published by Hess on June 30, 2025 are fairly presented, in all material respects, in accordance with the reporting criteria.</p> <p>Our assurance engagement does not extend to information in respect of earlier periods.</p>
<b>Selected Information</b>	<p>2024 data for the metrics in Hess' Key Sustainability Metrics 2024 at <a href="https://hess.com/sustainability/performance-data/key-sustainability-metrics">hess.com/sustainability/performance-data/key-sustainability-metrics</a></p>
<b>Reporting period</b>	<p>January 1 – December 31, 2024</p>
<b>Reporting criteria</b>	<p><b>Greenhouse Gas (GHG) Emissions:</b></p> <ul style="list-style-type: none"><li>• WRI/WBCSD GHG Protocol Corporate Accounting and Reporting Standard</li><li>• WRI/WBCSD GHG Protocol Corporate Value Chain (Scope 3) Standard</li><li>• Ipieca's Petroleum Industry Guidelines for reporting GHG emissions (2nd edition, 2011)</li><li>• Ipieca's Estimating petroleum industry value chain (Scope 3) greenhouse gas emissions (2016)</li><li>• U.S. EPA Mandatory Greenhouse Gas Reporting Rule</li><li>• Hess' GHG Inventory Protocol</li></ul> <p><b>Other metrics (excluding GHG emissions):</b></p> <ul style="list-style-type: none"><li>• Hess' internal reporting criteria and definitions, as set out at <a href="https://www.hess.com/sustainability/approach-to-reporting">https://www.hess.com/sustainability/approach-to-reporting</a>.</li></ul>
<b>Assurance standard and level of assurance</b>	<p>We performed a limited assurance engagement, in accordance with the International Standard on Assurance Engagements ISAE 3000 (Revised) 'Assurance Engagements other than Audits or Reviews of Historical Financial Information' issued by the International Auditing and Assurance Standards Board.</p> <p>The procedures performed in a limited assurance engagement vary in nature and timing from and are less in extent than for a reasonable assurance engagement and consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.</p>
<b>Respective responsibilities</b>	<p>Hess is responsible for preparing the Key Sustainability Metrics 2024 and for the collection and presentation of the information within it, and for the designing, implementing and maintaining of internal controls relevant to the preparation and presentation of the Selected Information.</p> <p>ERM CVS' responsibility is to provide a conclusion to Hess on the agreed assurance scope based on our engagement terms with Hess, the assurance activities performed and exercising our professional judgement.</p>

## OUR CONCLUSION

Based on our activities, as described below, nothing has come to our attention to indicate that the 2024 data for the metrics in Hess' Key Sustainability Metrics 2024 are not fairly presented, in all material respects, in accordance with the reporting criteria.

## OUR ASSURANCE ACTIVITIES

Considering the level of assurance and our assessment of the risk of material misstatement of the Selected Information, a multi-disciplinary team of sustainability and assurance specialists performed a range of procedures that included, but was not restricted to, the following:

- Evaluating the appropriateness of the reporting criteria for the Selected Information;
- Interviewing management representatives responsible for managing the Selected Information;
- Interviewing relevant staff to understand and evaluate the management systems and processes (including internal review and control processes) used for collecting and reporting the Selected Information;
- Reviewing of a sample of qualitative and quantitative evidence supporting the Selected Information at a corporate level;
- Performing an analytical review of the year-end data submitted by all locations included in the consolidated 2024 data for the Selected Information which included testing the completeness and mathematical accuracy of conversions and calculations, and consolidation in line with the stated reporting boundary;
- Evaluating the conversion and emission factors and assumptions used;
- Reviewing the presentation of information relevant to the assurance scope in the Key Sustainability Metrics 2024 to ensure consistency with our findings.



June 30, 2025

Malvern, PA

ERM Certification & Verification Services Incorporated

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## THE LIMITATIONS OF OUR ENGAGEMENT

The reliability of the Selected Information is subject to inherent uncertainties, given the available methods for determining, calculating or estimating the underlying information. It is important to understand our assurance conclusions in this context.

Our independent Assurance Report provides no assurance on the maintenance and integrity of the Sustainability Performance Data section of Hess' corporate website, including controls used to achieve this, and in particular whether any changes may have occurred to the information since it was first published.

## OUR INDEPENDENCE, INTEGRITY AND QUALITY CONTROL

ERM CVS is an independent certification and verification body accredited by UKAS to ISO 17021:2015. Accordingly, we maintain a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements. Our quality management system is at least as demanding as the relevant sections of ISQM-1 and ISQM-2 (2022).

ERM CVS applies a Code of Conduct and related policies to ensure that its employees maintain integrity, objectivity, professional competence and high ethical standards in their work. Our processes are designed and implemented to ensure that the work we undertake is objective, impartial and free from bias and conflict of interest. Our certified management system covers independence and ethical requirements that are at least as demanding as the relevant sections of the IESBA Code relating to assurance engagements.

ERM CVS has extensive experience in conducting assurance on environmental, social, ethical and health and safety information, systems and processes, and provides no consultancy related services to Hess in any respect.