

2023

Environmental, Social & Governance Report



MISSION & VALUES

We are driven by our Mission and core Values, which define the way we do business every day. We put **Safety** first, care for our **Environment** and require high business ethics and **Integrity** consistent with our Code of Ethics & Business Conduct. We embrace **Corporate Citizenship** as proud members of and good neighbors to the communities where we operate. We believe in **Continuous Improvement** for individuals to achieve their maximum potential through teamwork, diversity and personal development. And we know that it is our people who provide the energy to achieve excellence for all stakeholders, including our communities, employees and our investment community.

CVR Energy and CVR Partners are available for trading on the New York Stock Exchange under the symbols “**CVI**” and “**UAN**.”

About CVR Energy, Inc.

CVR Energy, Inc., is a diversified holding Company primarily engaged in the renewable fuels, petroleum refining and marketing businesses as well as in the nitrogen fertilizer manufacturing business through its interest in CVR Partners, LP. Headquartered in Sugar Land, Texas, our operating footprint is mainly located in the mid-continent and corn belt regions of the United States. Our petroleum business operates two refineries, located in Coffeyville, Kansas, and Wynnewood, Oklahoma, as well as related logistics assets.

About CVR Partners, LP

CVR Partners, LP is focused on the production, marketing and distribution of nitrogen-based fertilizer products. It owns and operates two fertilizer manufacturing facilities, located in Coffeyville, Kansas, and East Dubuque, Illinois. It primarily produces urea ammonium nitrate (UAN) and ammonia, which are predominantly used by farmers to improve the yield and quality of their crops.

A MESSAGE FROM OUR CEO & EXECUTIVE CHAIRMAN

We are pleased to provide our 2023 Environmental, Social & Governance Report, which continues to benchmark our Company's performance against specific Sustainability Accounting Standards Board (SASB) metrics. As a maker of affordable transportation fuels and low carbon nitrogen fertilizer products, we are proud to make modern life possible through the products we manufacture. We also understand that it is our responsibility to do these things while protecting the environment and promoting the health and safety of our employees, contractors and communities.

This is why we are driven by our Mission and core Values, which define the way we do business every day.

We put Safety first, care for our Environment and require high business ethics and Integrity consistent with our Code of Ethics & Business Conduct.

We embrace Corporate Citizenship as proud members of and good neighbors to the communities where we operate. We believe in Continuous Improvement for individuals to achieve their maximum potential through teamwork, diversity and personal development. And we know that it is our people who provide the energy to achieve excellence for all stakeholders, including our communities, employees and investors.

Thank you for your interest in CVR Energy and CVR Partners and for taking the time to read our ESG report. Additional information about us can be found on our websites at www.cvrenergy.com and www.cvrpartners.com.

Have a safe day.



Dave Lamp
President, Chief Executive Officer & Director, CVR Energy, Inc.
Executive Chairman & Director, CVR GP, LLC, the General Partner of CVR Partners, LP



OUR ESG PRIORITIES

Environmental, Health & Safety

- Environmental Stewardship
 - Health & Safety
 - Emergency Management
-

Social

- Community Impact
 - Employee Welfare & Engagement
 - Diversity & Inclusion
-

Governance

- Commitment to Compliance & Governance
- Pay-for-Performance
- Cybersecurity

ENVIRONMENTAL, HEALTH & SAFETY

47%
Reduction
in employee total
recordable incident
rate (TRIR)¹

75%
Reduction
in process safety tier 1
event rate (PSE1)¹

78%
Reduction
in environmental events¹

22%
Reduction
in carbon dioxide
equivalent (CO₂e)¹

Core Value: Environment.
We care for our environment

ENVIRONMENTAL STEWARDSHIP

We continue to support our core Values of Environment and Continuous Improvement. In 2023, we were proud to record our lowest number of reportable environmental events—a total of 12 across our petroleum and fertilizer segments—representing a 78 percent reduction since 2017.

^[1] 2023 compared to the baseline year of 2017

GREENHOUSE GASES

The Company's overall Scope 1 greenhouse gas (GHG) emissions were reduced by 22 percent, or nearly 1.0 million metric tons of CO₂e, in 2023 compared to our baseline year of 2017.

Highlights of reductions in 2023 compared to our baseline include:

- A 19 percent reduction in GHG intensity in our Petroleum Segment
- A 28 percent reduction in GHG intensity in our Fertilizer Segment

CVR Partners continued to generate carbon offset credits related to the Company's voluntary nitrous oxide (N₂O) abatement efforts by operating three N₂O abatement units at our Coffeyville and East Dubuque fertilizer facilities in 2023. The Coffeyville system was designed to abate 94 percent of all N₂O in the unit while preventing the release of approximately 450,000 metric tons of CO₂e on an annualized basis. The Coffeyville fertilizer facility has accounted for 62 percent of the Company-wide reductions in GHG emissions since our baseline year and is pursuing additional reductions by continuing the engineering design work for N₂O controls on a fourth nitric acid unit.

In addition, CVR Partners' Coffeyville fertilizer facility continued to capture and sequester carbon dioxide (CO₂), which was then utilized for enhanced oil recovery, helping to reduce the site's GHG emissions by approximately 721,000 metric tons in 2023. The reduced GHG emissions through the sequestration of CO₂ allows CVR Partners to qualify for the production of "blue" hydrogen, ammonia and urea ammonium nitrate (UAN).

CRITERIA POLLUTANTS

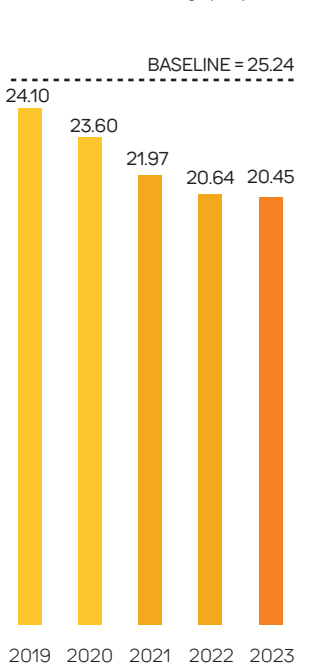
CVR Energy and CVR Partners has reduced criteria pollutant (CP) emissions, including nitrogen oxides, carbon monoxide, particulate matter, sulfur dioxide and volatile organic compounds, by 33 percent, or 2,287 tons, since our baseline year of 2017. Most of these reductions – or 1,988 tons – were reduced in our Petroleum Segment, with an additional reduction of 299 tons in our Fertilizer Segment.

Highlights of reductions in 2023 compared to our baseline include:

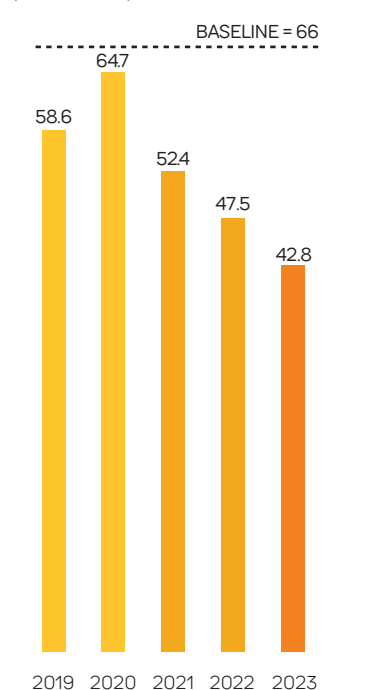
- A 35 percent reduction in CP intensity in our Petroleum Segment
- A 24 percent reduction in CP intensity in our Fertilizer Segment

PETROLEUM SEGMENT

GHG Scope 1 Intensity
(1000 metric tons CO₂e / Million Barrels Total Throughput)

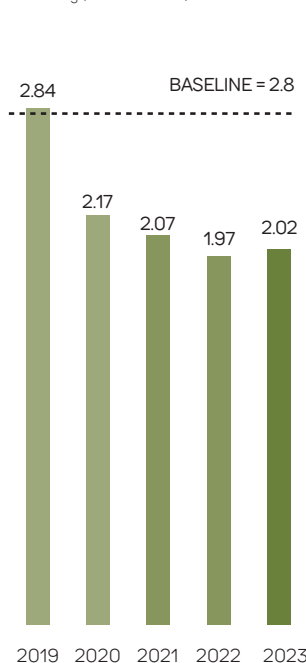


Criteria Pollutant Emissions Intensity
(tons / MMbbl)

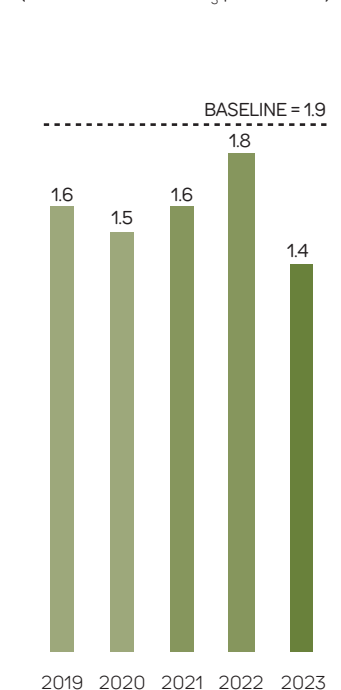


FERTILIZER SEGMENT

GHG Scope 1 Intensity
(metric tons CO₂e / ton NH₃ production)



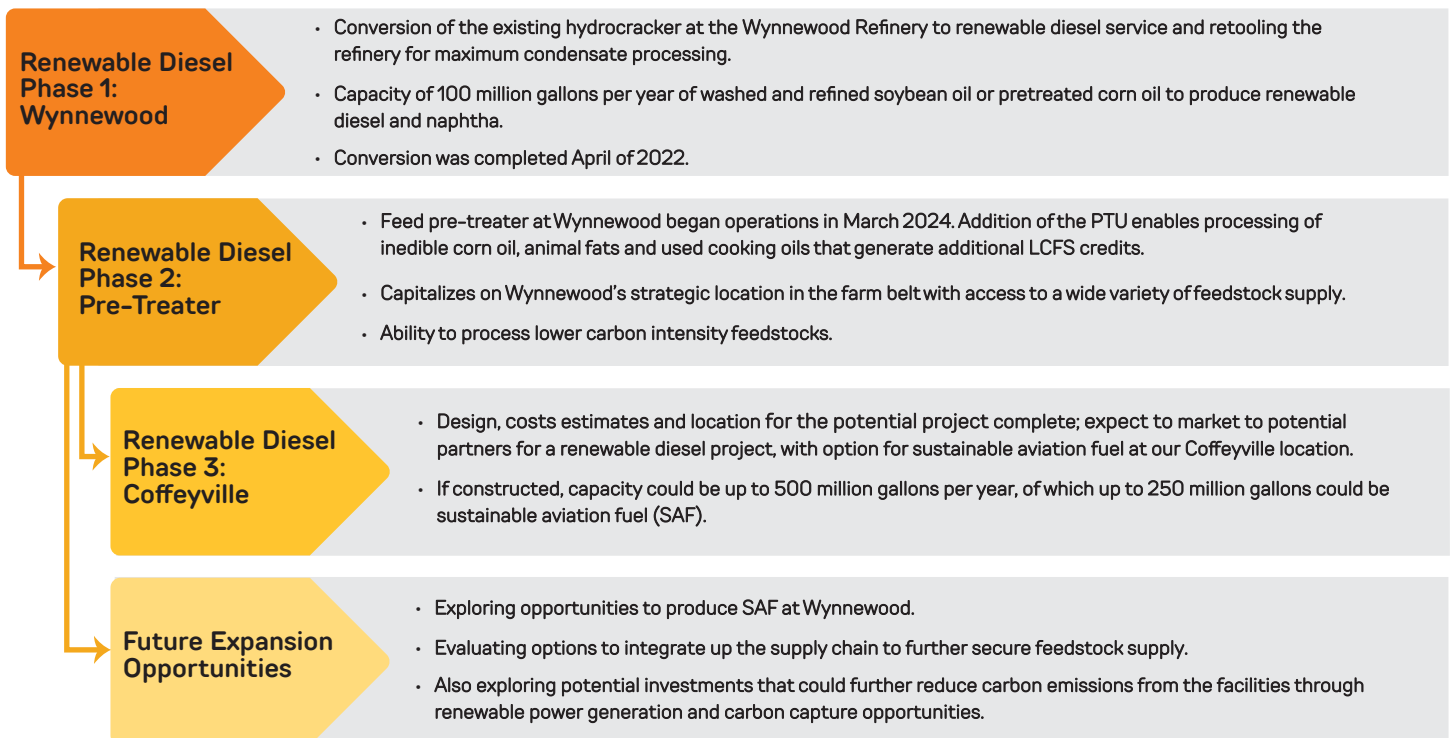
Criteria Pollutant Emissions Intensity
(1,000 tons / ton NH₃ production)



We have invested more than \$270 million in our renewables business to date, demonstrating our commitment to grow our capabilities and continue to pursue low-carbon energy alternatives.

GROWING FOCUS ON RENEWABLE FUELS^[2]

We are committed to minimizing the environmental impacts from our operations and are participating in the energy transition through the production of renewable fuels and the reduction of our operations' carbon footprint. The Wynnewood refinery's new Pre-Treatment Unit (PTU) was mechanically complete in 2023 and is capable of processing unrefined soybean oil, inedible corn oil, animal fats and used cooking oil to be used as feedstock for the refinery's renewable diesel unit (RDU). This unit furthers our strategy to lower the carbon intensity associated with producing renewable diesel. The RDU is capable of producing 100 million gallons per year of clean-burning renewable diesel fuel, positioning CVR Energy to meet the growing demand for low-carbon fuel and reducing GHG emissions. Renewable diesel is 100 percent compatible with existing infrastructure and offers GHG lifecycle emissions that are 50 percent to 80 percent lower than conventional diesel.



^[2] Projects and phases are under consideration and subject to final Board approval, margin environment and other applicable requirements.

HEALTH & SAFETY

Our primary concern is the health and safety of our employees, contractors and communities. We strive always to abide by the Occupational Safety & Health Administration’s occupational and process safety management standards, the Environmental Protection Agency’s Risk Management Plan regulations and other government and industry safety standards, including those of the American Petroleum Institute (API).

OCCUPATIONAL SAFETY

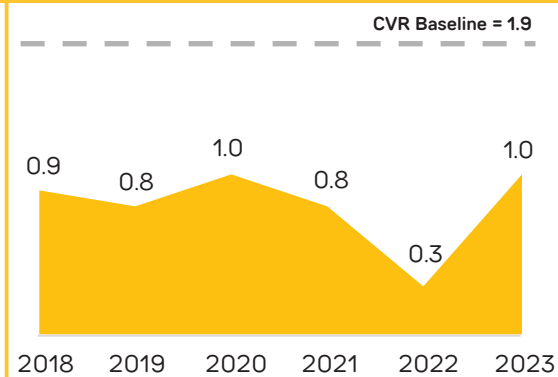
Our commitment to safety is not just a priority—it’s a core Value. The Company is dedicated to upholding stringent safety protocols, ensuring the effectiveness of training and strict adherence to safety procedures. This commitment is reflected in continuous safety education, permitting processes and the proper use of personal protective equipment (PPE). By fostering a culture of safety awareness, we seek to actively reduce the likelihood of incidents, promoting the well-being of all employees.

We annually recognize business units with exemplary safety performances. In 2023, our Crude Pipeline business achieved a milestone that underscores its steadfast commitment to safety by completing the year without any employee recordable incidents. This remarkable achievement is a testament to our employees’ unwavering dedication to maintaining the highest safety standards and believing that safety is more than a set of rules—it’s a collective mindset that places the well-being of team members above all else.

CONTRACTOR SAFETY

We hold our contractors to the highest standards of safety, environmental stewardship, security and quality. In 2023, during major maintenance work carried out by our Company, we required all contractors to adhere to these rigorous expectations and a major turnaround was safely completed at our Coffeyville refinery, which included approximately 1,200 contractors. During the turnaround, there were zero contractor recordable injuries or illnesses, showcasing a strong commitment to safety and operational excellence. Furthermore, we achieved a significant Company-wide reduction in contractor recordable injuries and illnesses—down by 44 percent from 2022 to 2023. This Contractor Safety Management performance metric reinforces our commitment to Continuous Improvement.

Total Recordable Injury Rate (TRIR) Companywide Employee TRIR



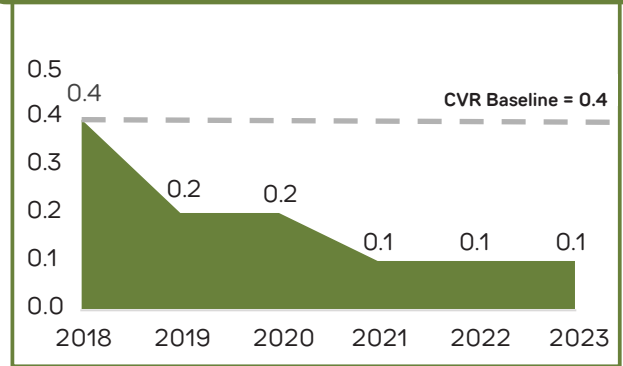
Core Value: Safety.
We always put Safety first.

PROCESS SAFETY

Our process safety program provides a critical framework for safe, reliable operations. For the third year in a row, our PSE1 was 0.1 in 2023, a 75 percent reduction from our baseline of 0.4. CVR Partners’ fertilizer facilities completed 2023 with zero PSE1s. Key drivers for this continuous improvement have been an increased focus on risk identification, analysis and control measures, which have resulted in risk-reduction projects as well as improvements in existing maintenance, inspection and testing processes.

Our metrics are monitored through process safety Key Performance Indicators (KPIs) that are reported at the highest level of the Company.

PSM Tier I Event Rate (PSE1) Companywide PSE1

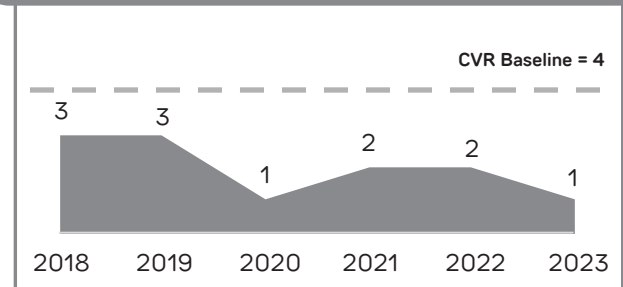


TRUCKING SAFETY

The Trucking business was awarded the 2023 Grand Trophy Award from the Oklahoma Trucking Association. The award is based on safety performance metrics, safety procedures, hiring practices and overall exceptional execution of our mission for safe and reliable operations. Our trucking fleet operated in Oklahoma, Kansas, Texas, Nebraska and Missouri and achieved the following statistics in 2023:

- More than 10.9 million miles driven
- 41 million barrels of crude oil gathered (25 percent increase from prior year)
- 61 percent increase from prior year in volume transported by our clean products fleet
- 1.0 DOT violations per million miles driven
- 1 DOT accident

DOT Accidents Trucking Accidents



EMERGENCY MANAGEMENT

We are committed to maintaining a strong, effective emergency response framework. Our preparedness to respond to emergencies is demonstrated by our highly trained Emergency Response Teams (ERTs) and state-of-the-art response equipment.

Our ERTs include more than 100 highly trained employees from various business units, each equipped with specialized skills to manage a wide range of emergencies, including hazardous material spills, fires, rescues and medical situations. We conduct extensive in-house training for our ERTs that covers all aspects of fire response, hazardous materials handling, equipment operation and medical emergencies.

To ensure our teams receive the best possible knowledge and skills, we also send them to advanced training outside the organization. This includes courses at the Texas A&M Engineering Extension Services (TEEX) for fire school, incident command, HazMat, rescue, first aid and EMT training. Additionally, we supplement these programs with other specialized curriculums to help keep our ERTs at the forefront of emergency response practices. Having a skilled team is only part of the equation; the right tools and technology are equally critical. Our ERTs are equipped with advanced response equipment, including fire suppression systems, hazardous material containment gear, rescue tools and medical supplies. We also continually invest in state-of-the-art technology to ensure our ERTs are prepared to handle even the most challenging scenarios.

Preparation doesn't stop at training—regular drills and exercises are essential for maintaining a high level of readiness. We conduct comprehensive drills that simulate a variety of emergency situations. These exercises are carried out in collaboration with local fire departments, law enforcement, county emergency responders and Local Emergency Planning Committees (LEPCs) to enhance coordination and communication among all responders. By involving community responders and resources, we ensure that both our internal teams and external partners are well-versed in our emergency protocols, facilitating a seamless and efficient response in real-world situations. These drills are conducted annually at various facilities to support a high level of preparedness and collaboration. After every drill or response, we conduct thorough evaluations to identify areas for improvement and refine our procedures. This commitment to ongoing learning and adaptation is a cornerstone of our safety culture, supporting our ability to be ever prepared to face new challenges.



SOCIAL

COMMUNITY IMPACT

We consider it a privilege to serve the communities where we operate. Our employees proudly contribute their time, knowledge and talent to the places where they live and work and we are honored to partner with them through our Community Impact Committees to identify financial contributions in our community impact areas of: Youth, Education, Health & Human Services, Environment and Culture. In 2023, we were pleased to make donations to organizations including emergency responders, civic groups, literacy programs and scholarship funds. We also sponsored community initiatives, including those for rodeos, youth sports and education.

Our Community Advisory Panels include civic leaders, educators, neighbors, business owners and Company representatives. We meet throughout the year to foster adequate communication with these key stakeholders about upcoming turnarounds and projects as well as to help keep the community informed of the ways we are protecting the community and contributing to its betterment and growth.

CVR IN THE COMMUNITY



Employees completed volunteer hours at Habitat for Humanity in Houston.



The Wynnewood refinery celebrated its 100-year anniversary with a free community event that included donations to the Eastern Gate Food Bank, the Wynnewood Fire Dept. and Garvin County Emergency Management.



The East Dubuque Nitrogen Fertilizers Community Impact Committee presented a donation check to the East Dubuque Fire Dept. for new air compressors.



Employees volunteered to install water lines and hydrants for a community garden in Phillipsburg, Kansas.



The Montgomery County (Kansas) Sheriff's Department stopped by the Coffeyville facility to visit employees with two of the K-9's purchased through a donation from the Community Impact Committee.

EMPLOYEE WELFARE & ENGAGEMENT

Our performance-driven culture promotes accountability by encouraging creative thinking, teamwork, diversity, personal development and continuous improvement. We support employees by providing a safe and healthy working environment that helps them thrive.

As of Dec. 31, 2023, CVR Energy, CVR Partners and their subsidiaries had 1,567 employees, all who were located in the United States. Of these employees, 621—or approximately 40 percent of our workforce—were covered by collective bargaining agreements with various labor unions. We promote respectful, effective, fair and professional relationships between our unions, their members and the Company. Our employee handbook expressly recognizes our commitment to respecting employees’ rights under the National Labor Relations Act. We also are committed to being consistent in our actions and training leaders on our union agreements.

Our employees are compensated through base pay, bonuses and long-term incentive awards that are market based and exceed the national living wage. Employees may be eligible for bonuses based on Company achievements and individual performance measures that focus on health, safety and environmental metrics, operational excellence and the disciplined use of capital. We also offer a spot-bonus program to help reward eligible employees for demonstrating our Mission & Values.

Each year, we provide employees with annual Total Rewards Statements to demonstrate the entirety of their benefits, including medical, dental and vision coverage, health savings accounts, life insurance, disability, tuition reimbursement, short- and long-term disability, an Employee Assistance Plan and retirement savings. We also offer a merit-based scholarship program to our employees’ children.

In 2021, the Company implemented its Remote Work Policy, which allows eligible employees the flexibility to work from a remote location. We also launched our Volunteerism Policy in 2021 to encourage employee involvement in their communities. In 2023, our employees volunteered 504 work hours to various charities.

LEARNING & EMPLOYEE DEVELOPMENT

CVR Energy’s training program was designed to develop a highly qualified and skilled workforce by promoting a culture of employees who value safety and continuous improvement. In 2023, the Company’s training program was enhanced by the introduction of virtual reality simulator training for operators. On average, our employees complete 4.7 training hours per month.



In alignment with our core Value of Continuous Improvement, 110 employees from across CVR Energy and its subsidiaries successfully completed supervisor training in 2023. During the week, employees participate in team events to promote a culture of collaboration.

LEADERSHIP DEVELOPMENT

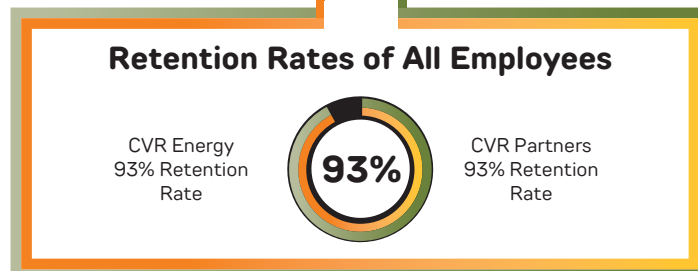
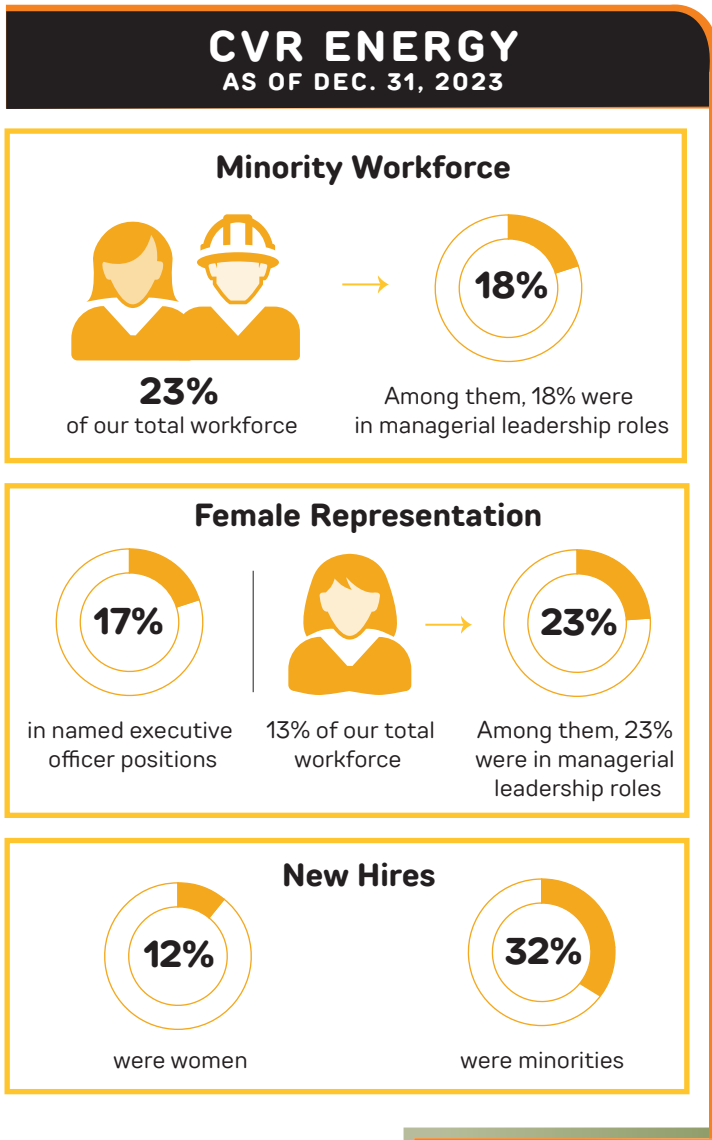
Since 2019, CVR Energy has hosted supervisor training for leaders across the organization. This unique program is led by executive staff and focuses on core leadership skills, including employee development and coaching, critical thinking and listening. The program also works to reinforce the Company’s Mission & Values while teaching the three Foundations of Leadership (Integrity, Humility and Intellectual Honesty) and the 10 Secrets of Successful Leaders. In 2023, follow-up sessions were introduced to allow past participants to continue developing their skills. Since its inception, 86 percent of all current Company supervisors have participated in the training.

DIVERSITY & INCLUSION

We strive to provide a working environment where employees are treated respectfully, can communicate openly and are encouraged to develop to their full potential as a contributor to the success of the Company. We are committed to our policy on Equal Employment Opportunities and are dedicated to providing a workplace that is free from discrimination on the grounds of race, nationality, ethnicity, gender and disability.

We also provide a diverse recruiting strategy through hiring practices that are free from biases for or against any individual or group of candidates. We continue to plan to build on our inclusive

culture by expanding our recruitment efforts to include veteran recruitment and apprenticeship programs, recruiting interns at diverse colleges and promoting diverse representation within our workforce. We are also working to create employee resource groups, such as Women in Leadership and a Latino Affinity Group, to help unite employees around shared interests, goals, identities and experiences. Beyond promoting a sense of belonging, these groups can help contribute to professional development and offer a platform to advocate for important issues that can help build a more inclusive and diverse workplace.



GOVERNANCE

BOARD OF DIRECTORS PROFILE 2023

CVR ENERGY
50%
Independent

CVR ENERGY
<7 yrs
Average Tenure

CVR PARTNERS
50%
Independent

CVR PARTNERS
<10 yrs
Average Tenure

Corporate governance is a critical component to driving long-term stockholder value. We make sure our corporate governance policies and practices comply with the rules, regulations and standards of the U.S. Securities and Exchange Commission and the New York Stock Exchange, and we also consider industry best practices and receive input from our Boards of Directors, their committees and our stockholders.

Core Value: Integrity.
We require high business ethics.

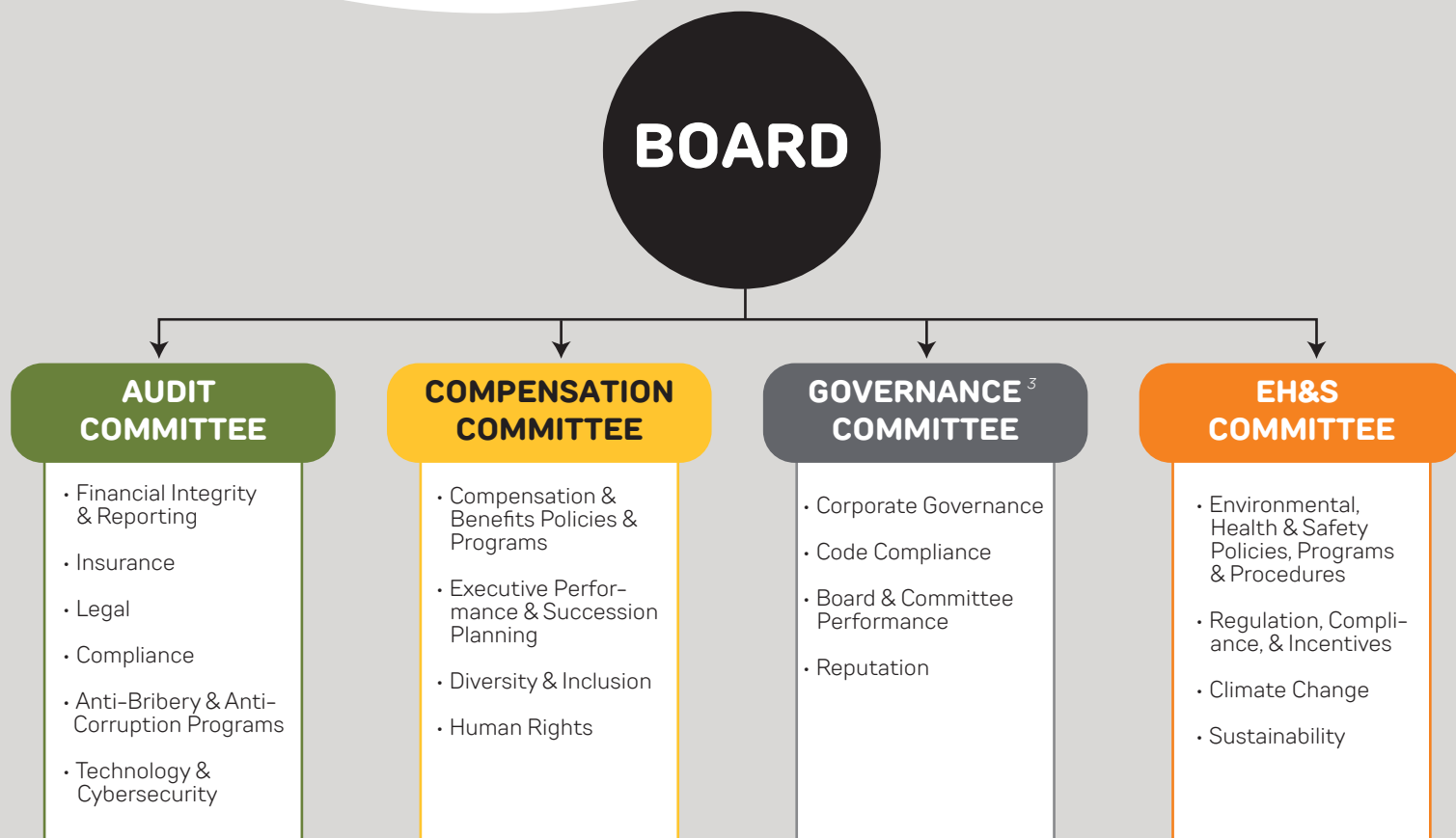
COMMITMENT TO COMPLIANCE

Compliance with all laws and regulations in the areas where we operate is a top priority. Our commitment to compliance includes a three-pronged approach: risk monitoring, policy program management and assurance. Our Corporate Compliance Program is led by our Compliance Officer and involves a broad cross section of committees and employees from across our organization, with oversight by our Boards and applicable Board-level committees

BOARD GOVERNANCE HIGHLIGHTS

Our Boards of Directors oversee the business of the CVR Energy and CVR Partners and perform a number of specific functions, either directly or through their committees. While the Boards have overall responsibility for oversight of risks, including ESG, the Boards delegate responsibility for managing certain risks to their committees.

Evaluation and oversight of ESG risks are embedded in the Boards' overall responsibility and delegation to their committees. The committees provide periodic updates to the Boards regarding the status and progress of their delegated responsibilities.



We strive to fill our Boards with a diverse group of directors committed to representing the long-term interests of all our stockholders and who demonstrate strong personal and professional ethics, integrity and values, vision and long-term strategic perspectives, experience in similar industries, practical judgment and the ability to devote significant time to serve on our Boards and their committees.

For more information on the composition, independence and structure of our Boards of Directors and their committees, including skills and experience, please refer to CVR Energy's 2024 Proxy Statement, available on the Investor Relations section of our website at www.cvrenergy.com, and CVR Partners' 2023 Annual Report on Form 10-K, available on the Investor Relations section of our website at www.cvrpartners.com.

^[3] The Board of Directors of CVR Partners is not required to and does not have a Governance Committee; Governance Committee risks relating to CVR Partners are the responsibility of its Audit Committee.

PAY-FOR-PERFORMANCE (EXECUTIVE COMPENSATION)

Certain elements of our executive pay are tied with the Company's success and its achievement of set goals, including environmental and safety performance and our stock price. Our performance-driven compensation structure encourages continuous accountability.

ETHICS & BUSINESS CONDUCT

Our Codes of Ethics & Business Conduct offer important guidance on how we should perform our jobs with integrity. Our Codes apply to all our directors, officers and employees, and also include portions specifically applicable to our Chief Executive Officers, Chief Financial Officer, Principal Accounting Officer and others, including contractors and consultants. Our employees and directors reaffirm their commitments to our Codes of Ethics & Business Conduct each year through annual certifications. Copies of our Codes as well as our Corporate Governance Guidelines are posted on the Investor Relations sections of our websites at www.cvrenergy.com and www.cvrpartners.com.

Among other topics, our Codes describe our standards for conduct and include important priorities, such as:

- Our policy against bribery, kickbacks, corruption and real or apparent conflicts of interest, including limitations on the giving or receiving of gifts by employees; and,
- Our commitment to Human Rights, including prohibition against the Company, its suppliers and contractors from taking any acts in support of human trafficking or human rights abuses.

CVR ETHICS HOTLINE

Employees are encouraged to voice comments, concerns and complaints to management in an open, constructive and respectful manner. We have a strict non-retaliation policy for good-faith reporting and offer multiple ways for employees to speak up, including our CVR Ethics Hotline, a resource that offers 24/7 anonymous reporting capabilities. The Chairpersons of the Audit Committees have direct access to all reports submitted via the CVR Ethics Hotline and status updates are provided to the Audit Committees on at least a quarterly basis. In addition, the Company circulates a semi-annual Risk & Compliance Questionnaire to middle-level management as an additional opportunity to raise anonymous concerns to the Compliance Officer.

INTEGRITY WEEK

Our annual Integrity Week provides an opportunity for employees to learn about specific topics while acknowledging Company policies and completing annual training. Past topics have included: ethics and business conduct, insider trading, conflicts of interest, harassment and discrimination prevention, drug and alcohol abuse prevention, safety, antitrust compliance, IT security and cybersecurity awareness and confidentiality. We rolled out training on five topics and seven policy acknowledgements during our 2023 Integrity Week: Groovin' With Integrity.

In addition, our Compliance Officer provides annual training to targeted employee groups throughout the year on topics such as anti-bribery, anti-corruption and Regulation Fair Disclosure to help keep our workforce updated on the most relevant information while also providing in-person guidance.

CYBERSECURITY

We depend on internal and third-party information technology systems to manage and support our operations. To protect our people, facilities and systems against and mitigate cyber risk, we have implemented several programs, including externally performed cyber risk monitoring, audits and penetration testing and an information security training program. We also have implemented additional protections as recommended by the Cybersecurity & Infrastructure Security Agency security standard guidelines and we monitor new recommendations as they are published. On an as-needed basis, but no less than quarterly, we brief the Audit Committees of our Boards of Directors on information security matters.

SUSTAINABILITY ACCOUNTING STANDARDS BOARDS (SASB) INDEX

The following is a consolidated overview of Companywide metrics for the years ending 2021, 2022 and 2023 against applicable SASB standards for Oil & Gas – Refining & Marketing and Chemicals.

TOPIC	ACCOUNTING METRIC	SASB CODE	UNIT OF MEASURE	CVR ENERGY, INC. DISCLOSURES		
				2021	2022	2023
Greenhouse Gas Emissions	Gross global Scope 1 emissions ^{1,5}	EM-RM-110a.1 RT-CH-110a.1	Million metric tons (t) CO ₂ e	3.36	2.97	3.36
	Percentage covered under emissions-limiting regulations ²	EM-RM-110a.1 RT-CH-110a.1	Percentage (%)	29	32	30
	Gross global Scope 2 emissions ⁵	– ³	Million metric tons (t) CO ₂ e	0.62	0.65	0.81 ⁶
Air Quality	Air emissions of: Nitrogen Oxides (NO _x)	EM-RM-120a.1 RT-CH-120a.1	Tons (ST)	1,352	1,203	1,292
	Sulphur Dioxide (SO ₂)	EM-RM-120a.1 RT-CH-120a.1	Tons (ST)	333	446	343
	Particulate Matter (PM ₁₀)	EM-RM-120a.1	Tons (ST)	290	243	242
	Volatile Organic Compounds (VOCs)	EM-RM-120a.1 RT-CH-120a.1	Tons (ST)	1,767	1,503	1,331
	Number of refineries in or near areas of dense population	EM-RM-120a.2	Number	0	0	0
Energy Management	Total energy consumed	RT-CH-130a.1	Million BTU	63,466,969	60,116,681	63,109,591
Water Management	Total freshwater withdrawn	EM-RM-140a.1 RT-CH-140a.1	Million Gallons	3,750	3,799	3,852
	Total freshwater percentage recycled	EM-RM-140a.1	Percentage (%)	3	3	3
	Total freshwater percentage in regions with High or Extremely High Baseline Water Stress	EM-RM-140a.1 RT-CH-140a.1	Percentage (%)	0	0	0
	Number of incidents of non-compliance associated with water quality permits, standards and regulations	EM-RM-140a.2 RT-CH-140a.2	Number	4	3	4
Hazardous Materials Management	Amount of hazardous waste generated	EM-RM-150a.1 RT-CH-150a.1	Tons (ST)	3,603	5,933	4,538
	Amount of hazardous waste percentage recycled	EM-RM-150a.1 RT-CH-150a.1	Percentage (%)	0	0	0
	Number of underground storage tanks (USTs)	EM-RM-150a.2	Number	0	0	0
	Number of UST releases requiring cleanup	EM-RM-150a.2	Number	0	0	0
	Percentage in states with UST financial assurance funds	EM-RM-150a.2	Percentage (%)	0	0	0

TOPIC	ACCOUNTING METRIC	SASB CODE	UNITS OF MEASURE	CVR ENERGY, INC. DISCLOSURES		
				2021	2022	2023
Community Relations	Discussion of engagement processes to manage risks and opportunities associated with community interests	RT-CH-210a.1	–	See Narratives		
Workforce Health & Safety	Total full-time employees recordable incident rate (TRIR)	EM-RM-320a.1 RT-CH-320a.1	Rate	0.8	0.3	1.0
	Total contract employees recordable incident rate (TRIR)	EM-RM-320a.1 RT-CH-320a.1	Rate	1.2	0.8	0.6
	Total full-time employees fatality rate	EM-RM-320a.1 RT-CH-320a.1	Rate	0.0	0.0	0.1
	Total contract employees fatality rate	EM-RM-320a.1 RT-CH-320a.1	Rate	0.0	0.0	0.0
	Discussion of management systems used to integrate a culture of safety	EM-RM-320a.2	–	See Narratives		
Critical Incident Risk Management	Tier 1 Process Safety Event (PSE) rate	EM-RM-540a.1	Rate	0.1	0.1	0.1
	Tier 2 Process Safety Event (PSE) rate	EM-RM-540a.1	Rate	0.1	0.2	0.5
	Tier 3 Challenges to Safety Systems rate	EM-RM-540a.2	Rate	15.3	17.4	17.6
Operational Safety, Emergency Preparedness & Response	Process Safety Incident Count (PSIC)	RT-CH-540a.1	Number	2	3	2
	Number of transport incidents	RT-CH-540a.2	Number	0	0	1
Activity Metrics	Refining throughput of crude oil and other feedstocks	EM-RM-000.A	Million barrels/year	76	76	78
	Refining operating capacity ⁴	EM-RM-000.B	Barrels per calendar day (BPD)	206,500	206,500	206,500
	Gross annual ammonia (NH ₃) produced	RT-CH-000.A	Tons (ST)	806,822	700,886	864,483

^[1] Scope 1 GHG emissions include all reportable emissions to the US EPA under 40 CFR Part 98.

^[2] Carbon emissions are limited for the Coffeyville refinery under a Federal PSD permit.

^[3] GHG Scope 2 emissions are not part of the SASB standard.

^[4] Refining operating capacity is expressed in barrels per calendar day (BPD) of crude oil only.

^[5] GHG Scope 1 and 2 emissions were verified by an independent third party, Lloyd's Register Quality Assurance Inc. (LRQA). A copy of the assurance statement provided by LRQA follows this report.

^[6] In 2023, Scope 2 market-based emissions were based on the Green-e[®] residual mix emissions factors. Prior years Scope 2 market-based emissions were based on a combination of location and market-based emission factors.



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Forward-Looking Statements

This report contains forward-looking statements (“FLS”), which are protected as FLS under the PSLRA and are based on management’s current expectations and beliefs as well as assumptions concerning future events which are inherently uncertain and are subject to a wide variety of significant business and economic uncertainties and competitive risks that could cause actual results to differ materially from those contained herein. There can be no assurance that CVI or UAN or their subsidiaries will achieve the results we expect. Statements that are not historical facts are FLS and include, but are not limited to, statements regarding future: safe and reliable operations; ESG performance and initiatives; renewables’ projects, including potential impacts thereof; and our ability to achieve our Mission, Values, priorities and/or goals. Do not put undue reliance on FLS as actual results may vary materially due to various factors including, but not limited to, those set forth under “Risk Factors” in our filings with the SEC. FLS are made only as of the date hereof and neither CVI nor UAN assume, and we expressly disclaim, any obligation to update or revise any FLS, whether as a result of new information, future events or otherwise, except as required by law.



LRQA Independent Assurance Statement

Relating to CVR Energy’s Greenhouse Gas Inventory for the 2023 Calendar Year

This Assurance Statement has been prepared for CVR Energy in accordance with our contract.

Terms of engagement

LRQA was commissioned by CVR Energy (CVR) to provide independent assurance of its greenhouse gas (GHG) emissions inventory (the Report) for the 2023 calendar year (CY) 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 CVR’s operations in the United States under its operational control and specifically the following requirements:

- Verifying conformance with:
 - CVR’s emission calculation and reporting methodologies; and
 - 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 Protocol) for the GHG data¹.
- Evaluating the accuracy and reliability of data and information for only the selected indicators listed below:
 - Direct (Scope 1) and Energy Indirect (Scope 2) GHG emissions.

LRQA’s responsibility is only to CVR. LRQA disclaims any liability or responsibility to others as explained in the end footnote. CVR’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 CVR.

LRQA’s Opinion

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

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

The opinion expressed is formed on the basis of a limited level² of assurance and at the materiality of the professional judgement of the verifier.

Table 1. Summary of CVR’s Key Data for Calendar Year 2023:

Scope	Quantity	Units
Scope 1 GHG Emissions	3.36	million tonnes CO ₂ e
Scope 2 GHG Emissions – Location Based	0.67	million tonnes CO ₂ e
Scope 2 GHG Emissions – Market Based	0.81	million tonnes CO ₂ e
Note: Scope 2, Location-based and Scope 2, Market-based are defined in the GHG Protocol Scope 2 Guidance, 2015.		

¹ <http://www.ghgprotocol.org/>

² 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.



LRQA's approach

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

- interviewing relevant staff of the organization responsible for managing GHG data and records;
- assessing CVR'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;
- verifying historical GHG emissions data and records at an aggregated level for the CY 2023; and
- reviewing the base year recalculation policy for conformance with the WRI/WBCSD GHG Protocol.

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 1 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: 02 October 2024

A handwritten signature in black ink, appearing to read 'Marisol Bacong', written over a light blue horizontal line.

Marisol Bacong
LRQA Lead Verifier
On behalf of LRQA,
2500 Citywest Blvd, Houston, TX 77042
LRQA reference: UQA00002429

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The English version of this Assurance Statement is the only valid version. LRQA assumes no responsibility for versions translated into other languages.

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