

Meeting the Imperatives of Environmental, Social and Corporate Governance by Supporting Greenhouse Gas Emission Management

Knowledge

D&M has the experience required for estimating and reporting GHG emissions using the latest techniques and reporting approaches.

Integrity

D&M can bring its unique reputation for independence and standards of excellence to a client's first and ongoing reporting of GHG according to worldwide protocol and specific government regulation.

Service

D&M provides guidance and expertise in assisting clients in their implementation of GHG estimation and reporting systems, policies, and strategies.

Support

D&M personnel travel around the world to provide one-on-one support to clients, and D&M staff can be available 24/7 for virtual meetings.

Advanced Technology

D&M has made significant investments in computing resources to ensure that it can meet clients' analytical needs.

Solutions

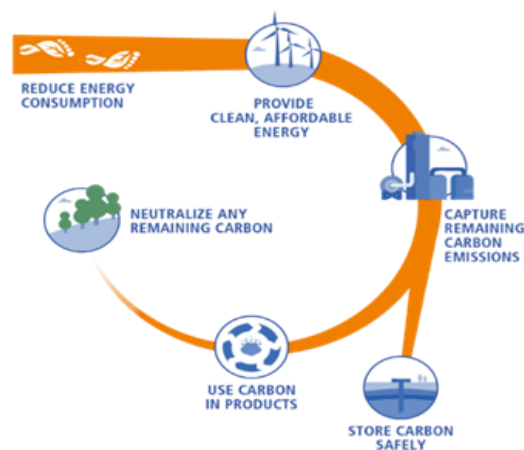
D&M offers a wide range of services to help clients evaluate GHG methodologies that will generate the most cost-effective production outcomes.

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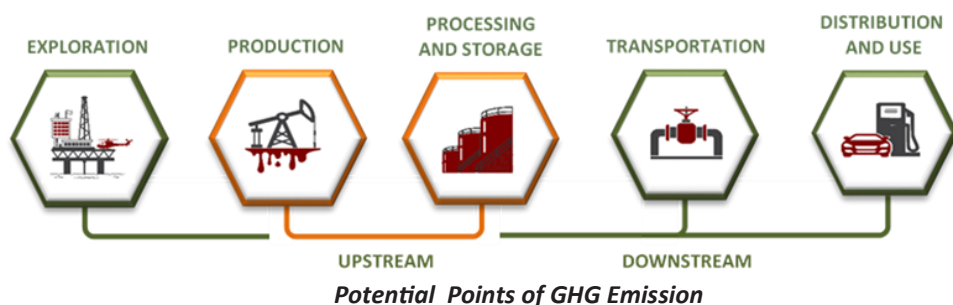
Environmental, Social, and Corporate Governance (ESG), including the management of **greenhouse gas (GHG)** emissions, has become a business imperative for the petroleum industry. DeGolyer and MacNaughton provides full-service support for firms seeking GHG estimation, reporting compliance, and potential mitigation as part of their business.

The firm offers the following capabilities, based on U.S. EPA and EU-ETS requirements:

- Creation and/or review of internal corporate GHG emissions accounting and reporting structures
- Conducting Tier 1 or Tier 2 GHG volumetric estimations and independent estimation of GHG emissions
- Completing state-of-the-art evaluation of CO₂ sequestration and EOR projects
- Assist the incorporation of GHG considerations (such as the Section 45Q Carbon Capture Tax Credit and the reserves impact) in project ranking and assessment
- Estimation of GHG impact on reserves evaluations



Carbon Cycle to Ultimately Reduce GHG



Executive Summary

Reporting, regulatory, and other business activities related to GHG are new challenges for the petroleum industry. D&M is positioned to assist clients in strategic decisions regarding GHG.

D&M can assist with the creation or refinement of internal company GHG accounting and reporting structures to fulfill mandates that may be encountered.

With a reputation built on 85 years of exemplary service to the industry, D&M offers independent and technically robust GHG estimation services to support GHG validation and business planning. D&M supports its clients with detailed subsurface studies that can assess carbon capture and sequestration (CCS) potential, offering important insights in the ESG realm.

SERVICES AVAILABLE

- GHG emission evaluations, including Tier 1 and Tier 2
- GHG incorporation in the project assessment value chain
- CO₂ sequestration evaluations (including EOR)
- Development of internal GHG accounting/reporting standards



Worldwide Petroleum Consulting

Estimating and Reporting Greenhouse Gas Emissions

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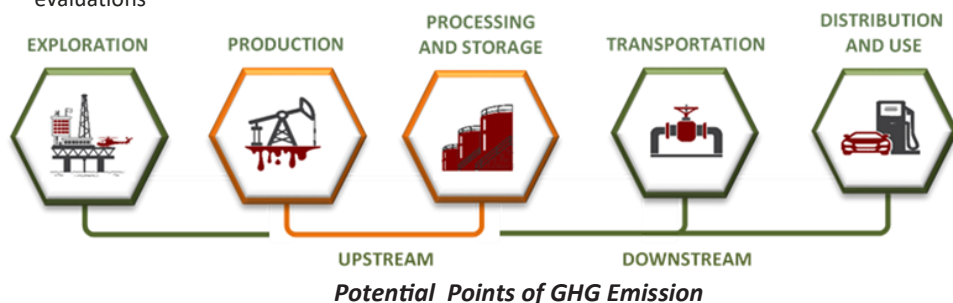
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Estimating and reporting greenhouse gas (GHG) emissions has become a business imperative for the petroleum industry. Many companies have added or will add emissions estimates to their financial reports. DeGolyer and MacNaughton is available to support GHG estimating and reporting activities. The firm offers the following capabilities, based on U.S. EPA and EU-ETS requirements:

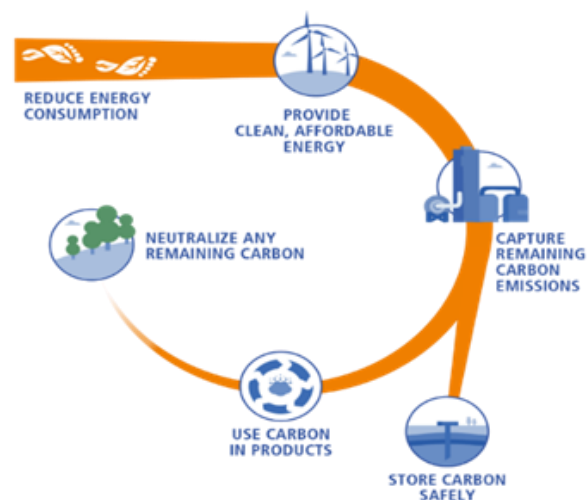
- Assessment of emissions accounting and reporting guidelines
- Assisting clients with the development of GHG accounting and reporting standards
- Conducting Tier 1 or Tier 2 GHG volumetric estimations
- Assessment of CO₂ sequestration and EOR production potential
- Provide guidance on project consideration, benefits, and risks associated with the Section 45Q Carbon Capture Tax Credit
- Independent verification of GHG emissions reporting in compliance with regulatory procedures
- Estimation of GHG impact on reserves evaluations



Reporting, regulatory, and other business activities related to GHG are new challenges for the petroleum industry. D&M is available to help clients optimize strategic decisions regarding GHG.

D&M can assist clients with the creation or refinement of internal company GHG accounting and reporting guidelines to best support regulatory or financial reporting requirements or company mandates. We also offer estimation services or independent verifications to validate our client's GHG emissions for regulatory filing or internal business planning purposes.

D&M also can support our clients through detailed subsurface studies. The ability to accurately assess carbon capture and sequestration (CCS) potential, whether in collaboration with CO₂ enhanced oil recovery (EOR) processes or not, could improve efficiencies, increase oil recovery, reduce the effects of carbon taxes, or potentially add value through tax credits or offset trading depending upon the regulatory environment.



SERVICES AVAILABLE

- GHG direct emission evaluations
- GHG indirect emissions evaluations
- GHG reserves impact evaluations
- CO₂ EOR evaluations
- CO₂ sequestration studies
- Development of internal GHG accounting/reporting standards



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