



GRI Content Index

We prepared our 2025 Sustainability Report with reference to the Global Reporting Initiatives' Universal and Sector Standards, and the following table maps our report against these GRI reporting guidelines. All page disclosure references below refer to the printed page numbers within our 2025 year-end reports which may be found at www.div.energy and for which we have utilized the following abbreviated references: Sustainability Report (SR), [Form 10-K](#) (10-K), and [Proxy Statement](#) (Proxy).

GRI Code	Description	Disclosure Reference
GRI 2: GENERAL DISCLOSURES		
The Organization and its Reporting Practices		
2-1	Organizational details	SR: 3
2-2	Entities included in the organization's sustainability reporting	SR: 3, 67
2-3	Reporting period, frequency and contact point	SR: 67, 83
2-4	Restatements of information	Not Applicable
2-5	External assurance	SR: 73-74
Activities and Workers		
2-6	Activities, value chain, and other business relationships	SR: 3
2-7	Employees	SR: 3, 44, 51-52, 70-71 10-K: 12
2-8	Workers who are not employees	SR: 70-71
Governance		
2-9	Governance structure and composition	SR: 57-58 10-K: 16 Proxy: 9-10
2-10	Nomination and selection of the highest governance body	SR: 57-58 Proxy: 9-10, 17-20
2-11	Chair of the highest governance body	SR: 57
2-12	Role of the highest governance body in overseeing the management of impacts	SR: 57-58 Proxy: 11-14
2-13	Delegation of responsibility for managing impacts	SR: 58, 61
2-14	Role of the highest governance body in sustainability reporting	SR: 24, 38, 58-60, 67
2-15	Conflicts of interest	SR: 74 Proxy: 15
2-16	Communication of critical concerns	SR: 12, 60-61 Proxy: 11
2-17	Collective knowledge of the highest governance body	SR: 57 10-K: 16 Proxy: 17-20

GRI Code	Description	Disclosure Reference
GRI 2: GENERAL DISCLOSURES		
Governance		
2-18	Evaluation of the performance of the highest governance body	SR: 57 Proxy: 6, 9-10, 13
2-19	Remuneration policies	SR: 58-59 Proxy: 16, 30
2-20	Process to determine remuneration	SR: 58-59 Proxy: 16, 30-31
2-21	Annual total compensation ratio	Proxy: 45
Strategy, Policies and Practices		
2-22	Statement on sustainable development strategy	SR: 4, 7
2-23	Policy commitments	SR: 60-61 See also www.div.energy where all policy statements, as approved by the Board and signed by our CEO, are posted for stakeholder access.
2-24	Embedding policy commitments	SR: 60-61 Our Human Rights , Modern Slavery , and Business Partner policies help to embed our policy commitments within our operations as well as our approach to supplier relationships. Through our policies we are aligned with the UN Universal Declaration of Human Rights and UN Guiding Principles on Business and Human Rights.
2-25	Processes to remediate negative impacts	SR: 12, 61
2-26	Mechanisms for seeking advice and raising concerns	SR: 12, 40, 42, 60-61
2-27	Compliance with laws and regulations	SR: 60-65
2-28	Membership associations	SR: 62
Stakeholder Engagement		
2-29	Approach to stakeholder engagement	SR: 12-15 10-K: 12
2-30	Collective bargaining agreements	SR: 71



GRI Code	Description	Disclosure Reference	
GRI 3: MATERIAL TOPICS			
3-1	Process to determine material topics	SR: 13	
3-2	List of material topics	SR: 13	
3-3	Management of material topics	SR: 14-15	
MATERIAL TOPIC STANDARDS			
Economic Performance			
201-1	Direct economic value generated and distributed	SR: 51-52, 68-71 10-K: 37-51	11.21.2
201-2	Financial implications and other risks and opportunities due to climate change	Refer to Climate Risk and Resilience Report , pages 9-16 10-K: 15, 22	11.2.2
201-4	Financial assistance received from government	10-K: 57, 71	11.21.3
Market Presence			
202-2	Proportion of senior management hired from the local community	We provide the proportion of total hires from local communities on SR: 43 though we do not currently track senior management specifically.	11.14.3
Indirect Economic Impact			
203-1	Infrastructure investments and services supported	SR: 19-21, 23, 26-31	11.14.4
203-2	Significant indirect economic impacts	SR: 51-55	11.14.5
Procurement Practices			
204-1	Proportion of spending on local suppliers	SR: 51-52 We do not currently track and aggregate local supplier spending on a transaction-by-transaction basis. Using state-level financial data, our state-by-state economic analysis models the economic impact of our business across the 14 states where we have operations.	11.14.6
Anti Corruption			
205-1	Operations assessed for risks related to corruption	SR: 60	11.20.2
205-2	Communication and training about anti corruption policies and procedures	SR: 60	11.20.3
205-3	Confirmed incidents of corruption and actions taken	Not reported	11.20.4
Anti-Competitive Behavior			
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Anti-Bribery and Corruption Policy SR: 60-64 We do not currently report on specific legal actions.	11.19.2

GRI Code	Description	Disclosure Reference	
MATERIAL TOPIC STANDARDS			
Tax			
207-1	Approach to tax	10-K: 32-33, 42, 47, 51, 66, 71-74 Refer also to our Tax Policy	11.21.4
207-2	Tax governance, control, and risk management	10-K: 32-33, 51	11.21.5
207-3	Stakeholder engagement and management of concerns related to tax	SR: 13 10-K: 51	11.21.6
207-4	Country-by-country reporting	10-K: 34, 42, 47, 72	11.21.7
Energy			
302-1	Energy consumption within the organization	SR: 22, 26, 69	11.1.2
302-2	Energy consumption outside of the organization	Not reported	11.1.3
302-3	Energy intensity	Not reported	11.1.4
Water and Effluents			
303-1	Interactions with water as a shared resource	SR: 29-30	11.6.2
303-2	Management of water discharge-related impacts	SR: 29-30	11.6.3
303-3	Water withdrawal	SR: 29-30, 70	11.6.4
303-4	Water discharge	SR: 30, 70	11.6.5
303-5	Water consumption	SR: 29-30, 70	11.6.6
Biodiversity			
101-1	Policies to halt and reverse biodiversity loss	SR: 34-35	11.4.2
101-2	Management of biodiversity impacts	SR: 34-35	11.4.3
Emissions			
305-1	Direct (Scope 1) GHG emissions	SR: 22, 68-69	11.1.5
305-2	Energy indirect (Scope 2) GHG emissions	SR: 22, 68-69	11.1.6
305-3	Other indirect (Scope 3) GHG emissions	Not reported	11.1.7
305-4	GHG emissions intensity	SR: 22, 68-69	11.1.8
305-5	Reduction of GHG emissions	SR: 18-28, 68-69	11.2.3
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	SR: 26, 28	11.3.3
Waste			
306-1	Waste generation and significant waste-related impacts	SR: 29-31	11.5.2
306-2	Management of significant waste related impacts	SR: 29-31	11.5.3
306-3	Waste generated	SR: 29-31, 69-70	11.5.4



GRI Code	Description	Disclosure Reference	
MATERIAL TOPIC STANDARDS			
Waste			
306-4	Waste diverted from disposal	SR: 31, 69-70	11.5.5
306-5	Waste directed to disposal	SR: 31, 69-70	11.5.6
Supplier Environmental Assessment			
308-1	New suppliers that were screened using environmental criteria	SR: 39-40	
308-2	Negative environmental impacts in the supply chain and actions taken	SR: 39-40	
Employment			
401-1	New employee hires and employee turnover	SR: 43-47, 71	11.10.2
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	SR: 48	11.10.3
401-3	Parental leave	SR: 48	11.10.4
Labor Management Relations			
402-1	Minimum notice periods regarding operational changes	Not reported	11.10.5
Occupational Health and Safety			
403-1	Occupational health and safety management system	SR: 37-42 The importance of safety across our operations is reflected in our number one daily priority - "Safety - No Compromises" as well as the acquisition-related expansion of our EHS team to support our safety focus and efforts across our expanding footprint.	11.9.2
403-2	Hazard identification, risk assessment, and incident investigation	SR: 37-42	11.9.3
403-3	Occupational health services	SR: 37-42	11.9.4
403-4	Worker participation, consultation, and communication on occupational health and safety	SR: 37-42	11.9.5
403-5	Worker training on occupational health and safety	SR: 39-40	11.9.6
403-6	Promotion of worker health	SR: 37-42, 48-49	11.9.7
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SR: 37-42	11.9.8

GRI Code	Description	Disclosure Reference	
MATERIAL TOPIC STANDARDS			
Occupational Health and Safety			
403-8	Workers covered by an occupational health and safety management system	SR: 37 All direct Diversified employees are managed through our occupational health and safety system.	11.9.9
403-9	Work-related injuries	SR: 42, 71	11.9.10
403-10	Work-related ill health	SR: 42, 71 Reportable incidents were not a function of work-related ill health in the year.	11.9.11
Training and Education			
404-1	Average hours of training per year per employee	SR: 71 (note that training hours are currently tracked for field employees only, thus the fewer number of employees receiving the training vs. employed at year end)	11.10.6
404-2	Programs for upgrading employee skills and transition assistance programs	SR: 45-47	11.10.7
404-3	Percentage of employees receiving regular performance and career development reviews	SR: 45-47 (100%)	
Diversity and Equal Opportunity			
405-1	Diversity of governance bodies and employees	SR: 43-44, 57, 70-71 10-K: 16	11.11.5
405-2	Ratio of basic salary and remuneration of women to men	Not reported	11.11.6
Non-Discrimination			
406-1	Incidents of discrimination and corrective actions taken	Not reported	11.11.7
Freedom of Association and Collective Bargaining			
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Not reported	11.13.2
Forced of Compulsory Labor			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Human Rights Policy Modern Slavery Policy	11.12.2



GRI Code	Description	Disclosure Reference	
MATERIAL TOPIC STANDARDS			
Security Practices			
410-1	Security personnel trained in human rights policies or procedures	Not applicable. We do not operate in areas of conflict, therefore we do not directly employ or contract with security personnel.	11.18.2
Rights of Indigenous People			
411-1	Incidents of violation involving rights of indigenous peoples	SR: 53	11.17.2
Local Communities			
413-1	Operations with local community engagement, impact assessments, and development programs	SR: 53-55	11.15.2
413-2	Operations with significant actual and potential negative impacts on local communities	SR: 53	11.15.3
Supplier Social Assessment			
414-1	New suppliers that were screened using social criteria	SR: 40	11.10.8
414-2	Negative social impacts in the supply chain and actions taken	SR: 40	11.10.9
Public Policy			
415-1	Political Contributions	SR: 62, 71	11.22.2
Customer Health and Safety			
416-1	Assessment of the health and safety impacts of products and service categories	SR: 37-42	11.3.3

