

Sustainability Accounting Standards Board (SASB)



Refining and Marketing

| Topic | Accounting Metric | Category | Code | Response | Unit of Measure | Disclosure Location |
|---|---|---|--------------|---|--|--|
| Greenhouse Gas Emissions | Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations | Quantitative | EM-RM-110a.1 | 27 | million tonnes CO ₂ e | 2020 Sustainability Report - Performance Data: Environmental Performance - GHG Emissions |
| | | | | 25 | percentage (%) of refineries covered under emissions limiting regulations | |
| Greenhouse Gas Emissions | 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 | Discussion and Analysis | EM-RM-110a.2 | n/a | n/a | 2020 Sustainability Report - Lowering Carbon Intensity 2020 Perspectives on Climate-Related Scenarios |
| Air Quality | Air emissions of the following pollutants: (1) NOx (excluding N ₂ O), (2) SOx, (3) particulate matter (PM ₁₀), (4) H ₂ S, and (5) volatile organic compounds (VOCs) | Quantitative | EM-RM-120a.1 | 10.0 | thousand tonnes NOx | 2020 Sustainability Report - Performance Data: Environmental Performance - Air Emissions |
| | | | | 2.4 | thousand tonnes SOx | |
| | | | | 2.5 | thousand tonnes PM ₁₀ | |
| | | | | 0.08 | thousand tonnes H ₂ S | |
| | 6.9 | thousand tonnes VOCs | | | | |
| Number of refineries in or near areas of dense population | Quantitative | EM-RM-120a.2 | 12 | number of refineries | 2020 Sustainability Report - Performance Data: Environmental Performance - Air Emissions | |
| Water Management | (1) Total fresh water withdrawn, (2) percentage recycled, (3) percentage in regions with High or Extremely High Baseline Water Stress | Quantitative | EM-RM-140a.1 | 142,398 | megaliters | 2020 Sustainability Report - Performance Data: Environmental Performance - Water |
| | | | | 18 | percentage (%) of water recycled | |
| | | | | 27 | percentage (%) of water withdrawn in locations with high or extremely high baseline water stress as a percentage of total water withdrawn. | |
| | 31 | percentage (%) water consumed in locations with high or extremely high baseline water stress as a percentage of total water consumed. | | | | |
| Number of incidents of non-compliance associated with water quality permits, standards, and regulations | Quantitative | EM-RM-140a.2 | 13 | number of incidents | 2020 Sustainability Report - Performance Data: Environmental Performance - Water | |
| Hazardous Materials Management | Amount of hazardous waste generated, percentage recycled | Quantitative | EM-RM-150a.1 | 41 | thousand tonnes | 2020 Sustainability Report - Performance Data: Environmental Performance - Waste |
| | | | | 31 | percentage (%) of hazardous waste recycled | |
| | (1) Number of underground storage tanks (USTs), (2) number of UST releases requiring cleanup, and (3) percentage in states with UST financial assurance funds | Quantitative | EM-RM-150a.2 | 15,753 | number of USTs | 2020 Sustainability Report - Performance Data: Environmental Performance - Waste |
| | | | | 80 | number of UST releases requiring cleanup | |
| | | | 85 | percentage (%) of UST releases requiring cleanup in states with financial assurance funds | | |



| Topic | Accounting Metric | Category | Code | Response | Unit of Measure | Disclosure Location |
|--|--|-------------------------|--------------|----------|---|---|
| Workforce Health & Safety | Total recordable incident rate (TRIR), fatality rate, and (3) Near miss frequency rate (NMFR) for (a) full-time employees and (b) contract employees | Quantitative | EM-RM-320a.1 | 0.18 | TRIR - Employees | 2020 Sustainability Report - Performance Data: Safety Performance Data - Personal Safety |
| | | | | 0.27 | TRIR - Contractors | |
| | | | | 0 | Fatality Rate - # of Employees | |
| | | | | 0 | Fatality Rate - # of Contractors | |
| | Discussion of management systems used to integrate a culture of safety | Discussion and Analysis | EM-RM-320a.2 | n/a | n/a | 2020 Sustainability Report - Embed Sustainability - Embracing a Culture of Safety |
| Product Specifications & Clean Fuel Blends | Percentage of Renewable Volume Obligation (RVO) met through: (1) production of renewable fuels, (2) purchase of "separated" renewable identification numbers (RIN) | Quantitative | EM-RM-410a.1 | n/a | n/a | n/a |
| | Total addressable market and share of market for advanced biofuels and associated infrastructure | Quantitative | EM-RM-410a.2 | 3.7 2 | \$US billion percentage (%) market share | 2020 Sustainability Report - Performance Data: Company Performance - Operational Performance |
| Pricing Integrity & Transparency | Total amount of monetary losses as a result of legal proceeding associated with price fixing or price manipulation | Quantitative | EM-RM-520a.1 | 0 | \$US million | 2020 Sustainability Report - Performance Data: Governance Performance |
| Management of the Legal & Regulatory Environment | Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry | Discussion and Analysis | EM-RM-530a.1 | n/a | n/a | 2020 Sustainability Report - Strengthen Resiliency 2020 Sustainability Report - Embed Sustainability |
| Critical Incident Risk Management | Process Safety Event (PSE) rates for Loss of Primary Containment (LOPC) of greater consequence (Tier 1) and lesser consequence (Tier 2) | Quantitative | EM-RM-540a.1 | 0.04 | Tier 1 event rate | 2020 Sustainability Report - Performance Data: Safety Performance - Process Safety |
| | | | | 0.08 | Tier 2 event rate | |
| | Challenges to Safety Systems indicator rate (Tier 3) | Quantitative | EM-RM-540a.2 | n/a | n/a | 2020 Sustainability Report - Embed Sustainability - Embracing a Culture of Safety |
| | Discussion of measurement of Operating Discipline and Management System Performance through Tier 4 Indicators | Discussion and Analysis | EM-RM-540a.3 | n/a | n/a | 2020 Sustainability Report - Embed Sustainability - Embracing a Culture of Safety 2020 Sustainability Report - Embed Sustainability - Accountable and Transparent Government - Operational Excellent Management System |
| Activity Metric | Refining throughput of crude oil and other feedstocks | Quantitative | EM-RM-000.A | 940 | million barrels of oil equivalent (boe) | 2020 Sustainability Report - Performance Data: Company Performance - Operational Performance |
| | Refining operating capacity | Quantitative | EM-RM-000.B | 2,874 | thousand barrels per calendar day (bpcd) | 2020 Sustainability Report - Performance Data: Company Performance - Operational Performance |