



# Sustainability Accounting Standards Board (SASB)

## Refining and Marketing

July 2023

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Topic	Accounting Metric	Category	Code	Response	Unit of Measure	Disclosure Location
<b>Greenhouse Gas Emissions</b>						
	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	Quantitative	EM-RM-110a.1	28.3	million tonnes CO <sub>2</sub> e	<a href="#">2022 Sustainability Report — Appendix — Performance Data — Environmental Performance — Greenhouse Gas Emissions</a>
				23	percentage (%) of refineries covered under emissions limiting regulations	
	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	<a href="#">2022 Sustainability Report — Strengthen Resiliency — Lowering Our Carbon Footprint</a> <a href="#">2023 Perspectives on Climate-Related Scenarios</a>
<b>Air Quality</b>						
	Air emissions of the following pollutants: (1) NO <sub>x</sub> (excluding N <sub>2</sub> O), (2) SO <sub>x</sub> , (3) particulate matter (PM <sub>10</sub> ), (4) H <sub>2</sub> S, and (5) volatile organic compounds (VOCs)	Quantitative	EM-RM-120a.1	10.8	thousand tonnes NO <sub>x</sub>	<a href="#">2022 Sustainability Report — Appendix — Performance Data — Environmental Performance — Air Emissions</a>
				2.6	thousand tonnes SO <sub>x</sub>	
				2.5	thousand tonnes PM <sub>10</sub>	
				0.06	thousand tonnes H <sub>2</sub> S	
				7.2	thousand tonnes VOCs	
	Number of refineries in or near areas of dense population	Quantitative	EM-RM-120a.2	12	number of refineries	<a href="#">2022 Sustainability Report — Appendix — Performance Data — Environmental Performance — Air Emissions</a>
<b>Water Management</b>						
	(1) Total fresh water withdrawn, (2) percentage recycled, (3) percentage in regions with High or Extremely High Baseline Water Stress	Quantitative	EM-RM-140a.1	132,786	megaliters	<a href="#">2022 Sustainability Report — Appendix — Performance Data — Environmental Performance — Water</a>
				23	percentage (%) of water recycled	
				21	percentage (%) of water withdrawn in locations with High or Extremely High Baseline Water Stress as a percentage of total water withdrawn	
				18	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	7	number of incidents	<a href="#">2022 Sustainability Report — Appendix — Performance Data — Environmental Performance — Water</a>

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<b>Hazardous Materials Management</b>						
	Amount of hazardous waste generated, percentage recycled	Quantitative	EM-RM-150a.1	32	thousand tonnes	<a href="#">2022 Sustainability Report — Appendix — Performance Data — Environmental Performance — Waste</a>
				43	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	298	number of USTs	<a href="#">2022 Sustainability Report — Appendix — Performance Data — Environmental Performance — Waste</a>
				0	number of UST releases requiring cleanup	
				0	percentage (%) of UST releases requiring cleanup in states with financial assurance funds	
<b>Workforce Health &amp; Safety</b>						
	(1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near miss frequency rate (NMFR) for (a) full-time employees and (b) contract employees	Quantitative	EM-RM-320a.1	0.38	TRIR - employees	<a href="#">2022 Sustainability Report — Appendix — Performance Data — Safety Performance</a>
				0.26	TRIR - contractors	
				0.005	Fatality Rate - # of employees	
				0.000	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	<a href="#">2022 Sustainability Report — Embed Sustainability — A Culture of Safety</a>
<b>Product Specifications &amp; Clean Fuel Blends</b>						
	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	10.2	\$U.S. billion	<a href="#">2022 Sustainability Report — Appendix — Performance Data — Company Performance — Operational Performance</a>
				4.5	percentage (%) market share	
<b>Pricing Integrity &amp; Transparency</b>						
	Total amount of monetary losses as a result of legal proceeding associated with price fixing or price manipulation	Quantitative	EM-RM-520a.1	0	\$U.S. million	<a href="#">2022 Sustainability Report — Appendix — Performance Data — Governance Performance — Governance</a>
<b>Management of the Legal &amp; Regulatory Environment</b>						
	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	<a href="#">2022 Sustainability Report — Strengthen Resiliency</a> <a href="#">2022 Sustainability Report — Embed Sustainability</a>

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<b>Critical Incident Risk Management</b>						
	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	.09	Tier 1 event rate	<a href="#">2022 Sustainability Report — Appendix — Performance Data — Safety Performance — Process Safety Performance</a>
				.14	Tier 2 event rate	
	Challenges to Safety Systems indicator rate (Tier 3)	Quantitative	EM-RM-540a.2	n/a	n/a	<a href="#">2022 Sustainability Report — Embed Sustainability — A Culture of Safety</a>
	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	<a href="#">2022 Sustainability Report — Embed Sustainability — A Culture of Safety</a>
						<a href="#">2022 Sustainability Report — Embed Sustainability — Accountable and Transparent Governance — Operational Excellence Management System</a>
<b>Activity Metric</b>						
	Refining throughput of crude oil and other feedstocks	Quantitative	EM-RM-000.A	1,068	million barrels of oil equivalent (boe)	<a href="#">2022 Sustainability Report — Appendix — Performance Data — Company Performance — Operational Performance</a>
	Refining operating capacity	Quantitative	EM-RM-000.B	2,898	thousand barrels per calendar day (bpcd)	<a href="#">2022 Sustainability Report — Appendix — Performance Data — Company Performance — Operational Performance</a>