



Sustainability Accounting Standards Board (SASB)

Refining and Marketing

AUGUST 2024

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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	28.3	million tonnes CO ₂ e	2023 Sustainability Report — Appendix — Performance Data — Environmental Performance — Greenhouse Gas Emissions, Page 47
				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	2023 Sustainability Report — Strengthen Resiliency — Lowering Our Carbon Footprint, Page 8 2023 CDP Climate Change Disclosure 2024 Perspectives on Climate-Related Scenarios, Pages 28-36
Air Quality						
	Air emissions of the following pollutants: (1) NO _x (excluding N ₂ O), (2) SO _x , (3) particulate matter (PM ₁₀), (4) H ₂ S, and (5) volatile organic compounds (VOCs)	Quantitative	EM-RM-120a.1	10.3	thousand tonnes NO _x	2023 Sustainability Report — Conserving Natural Resources — Air Quality and Emissions, Page 19 2023 Sustainability Report — Appendix — Performance Data — Environmental Performance — Air Emissions, Page 47
				2.5	thousand tonnes SO _x	
				2.3	thousand tonnes PM ₁₀	
				0.06	thousand tonnes H ₂ S	
				7.4	thousand tonnes VOCs	
	Number of refineries in or near areas of dense population	Quantitative	EM-RM-120a.2	12	number of refineries	2023 Sustainability Report — Appendix — Performance Data — Environmental Performance — Air Emissions, Pages 47-48
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	(1) Total fresh water withdrawn, (2) percentage recycled, (3) percentage in regions with High or Extremely High Baseline Water Stress	Quantitative	EM-RM-140a.1	133,624	megaliters	2023 Sustainability Report — Appendix — Performance Data — Environmental Performance — Water, Pages 48-49
				22	percentage (%) of water recycled	
				24	percentage (%) of water withdrawn in locations with High or Extremely High Baseline Water Stress as a percentage of total water withdrawn	
				17	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	2	number of incidents	2023 Sustainability Report — Appendix — Performance Data — Environmental Performance — Water, Pages 48-49

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Hazardous Materials Management						
	Amount of hazardous waste generated, percentage recycled	Quantitative	EM-RM-150a.1	32	thousand tonnes	2023 Sustainability Report — Appendix — Performance Data — Environmental Performance — Waste, Page 49
				33	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	2023 Sustainability Report — Appendix — Performance Data — Environmental Performance — Waste, Page 49
				0	number of UST releases requiring cleanup	
				0	percentage (%) of UST releases requiring cleanup in states with financial assurance funds	
Workforce Health & Safety						
	(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	0.34	TRIR - employees	2023 Sustainability Report — Appendix — Performance Data — Safety Performance — Personal Safety Performance, Page 53
				0.36	TRIR - contractors	
				0.010	Fatality Rate - # of employees	
				0.005	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	2023 Sustainability Report — Embed Sustainability — A Culture of Safety, Page 32 2023 Sustainability Report — Embed Sustainability — Accountable and Transparent Governance — Operational Excellence Management System, Page 41 2023 Annual Report — Sustainability — Embedding Sustainability — Culture of Safety and Environmental Stewardship, Page 11 2023 Annual Report — Item 1. Business — Human Capital — Safety, Page 14

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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	10.2 4.5	\$U.S. billion percentage (%) market share	2023 Sustainability Report — Appendix — Performance Data — Company Performance — Operational Performance, Page 46
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	\$U.S. million	2023 Sustainability Report — Appendix — Performance Data — Governance Performance — Governance, Page 54
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	2023 Sustainability Report — Embed Sustainability — Accountable and Transparent Governance — Enterprise Risk Management, Page 41 2023 CDP Climate Disclosure 2024 Perspectives on Climate-Related Scenarios - Business Strategy and Climate-Related Scenario Planning - Potential Risks and Opportunities, page 9 2024 Perspectives on Climate-Related Scenarios - Governance - Risk Management, page 7 2023 Annual Report — Item 1A. Risk Factors — Legal and Regulatory Risks, Page 23

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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	0.08	Tier 1 event rate	2023 Sustainability Report — Appendix — Performance Data — Safety Performance, Page 54
				0.20	Tier 2 event rate	
	Challenges to Safety Systems indicator rate (Tier 3)	Quantitative	EM-RM-540a.2	n/a	n/a	2023 Sustainability Report — Embed Sustainability — A Culture of Safety, Page 32
	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	2023 Sustainability Report — Embed Sustainability — A Culture of Safety, Page 32 2023 Sustainability Report — Embed Sustainability — Accountable and Transparent Governance — Operational Excellence Management System, Page 41
Activity Metric						
	Refining throughput of crude oil and other feedstocks	Quantitative	EM-RM-000.A	1,054	million barrels of oil equivalent (boe)	2023 Sustainability Report — Appendix — Performance Data — Company Performance — Operational Performance, Page 46
	Refining operating capacity	Quantitative	EM-RM-000.B	2,950	thousand barrels per calendar day (bpcd)	2023 Sustainability Report — Overview — MPC at a Glance, Page 3
						2023 Sustainability Report — Appendix — Performance Data — Company Performance — Operational Performance, Page 46
						2023 Annual Report — Operations Overview, Pages 4-5
						2023 Annual Report — Item 1. Business — Our Operations — Refining & Marketing, Pages 4-9 Operations