



Reporting Framework Cross-Reference

AUGUST 2024

Reporting Framework Cross-Reference

This table is a mapping of our most significant reporting topics to SASB and GRI standards, as well as IPIECA indicators. See also our extended SASB and GRI tables provided separately on our website.

Reporting Topic	GRI	SASB		IPIECA	Unit of Disclosure Location
		Refining	Midstream		
Air Quality and Emissions					
	305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	EM-RM-120a.1 EM-RM-120a.2	EM-MD-120a.1	ENV-5 Emissions to air	2023 Sustainability Report — Strengthen Resiliency — Conserving Natural Resources — Air Quality and Emissions 2023 Sustainability Report — Appendix — Performance Data — Environmental Performance — Air Emissions
Business Ethics and Accountability					
	205-1 Operations assessed for risks related to corruption 205-2 Communication and training about anti-corruption policies and procedures 206-1 Anti-competitive behavior 205-3: Incidents of corruption and actions taken	EM-RM-520a.1	EM-MD-520a.1	GOV-3 Preventing corruption	2023 Sustainability Report — Embed Sustainability — Accountable and Transparent Governance — Compliance and Ethics 2023 Sustainability Report — Appendix — Performance Data — Governance Performance — Governance MPC Business Integrity and Compliance
Climate Change Risks and Opportunities					
	201-1: Direct economic value generated and distributed 201-2: Financial implications and other risks and opportunities due to climate change 203-2: Significant indirect economic impacts	EM-RM-110a.1 EM-RM-110a.2	EM-MD-110a.1 EM-MD-110a.2	CCE-1 Climate governance and strategy CCE-2 Climate risk and opportunities CCE-4 Greenhouse gas emissions	2023 Annual Report — Item 7. Management’s Discussion and Analysis of Financial Condition and Results of Operations 2023 Sustainability Report — Overview — Stakeholder Engagement and Shared Value 2023 Sustainability Report — Appendix — Performance Data — Company Performance — Economic Performance 2023 Sustainability Report — Embed Sustainability — Accountable and Transparent Governance — Enterprise Risk Management — Climate-Related Risk Management 2023 Annual Report — Item 1A. Risk Factors 2024 Perspectives on Climate-Related Scenarios Creating Shared Value Through A Just and Responsible Transition
Diversity, Equity and Inclusion					
	405-1 Diversity of governance bodies and employees 306-3 Significant Spills			SOC-5 Workforce diversity and inclusion	2023 Sustainability Report — Embed Sustainability — Engaged and Energized Workforce — Diversity, Equity and Inclusion — 2023 Workforce Metrics 2023 Sustainability Report — Appendix — Performance Data — Social Performance — U.S. Equal Employment Opportunity Commission Statistics (EEO-1 DATA) 2023 Sustainability Report — Appendix — Performance Data — Social Performance — Workforce 2023 Sustainability Report — Appendix — Performance Data — Governance Performance — Governance

Reporting Topic	GRI	SASB		IPECA	Unit of Disclosure Location
		Refining	Midstream		
GHG Emissions					
201-2: Financial implications and other risks and opportunities due to climate change 305-1: Direct (Scope 1) GHG emissions 305-2: Energy indirect (Scope 2) GHG emissions 305-4: GHG emissions intensity 305-5: Reduction of GHG emissions		EM-RM-110a.2	EM-MD-110a.2	CCE-1 Climate governance and strategy CCE-2 Climate risk and opportunities CCE-4 Greenhouse gas emissions	2023 Sustainability Report — Strengthen Resiliency — Lowering Our Carbon Footprint 2023 Sustainability Report — Innovate for the Future 2023 Sustainability Report — Embed Sustainability — Accountable and Transparent Governance — Enterprise Risk Management — Climate-Related Risk Management 2024 Perspectives on Climate-Related Scenarios 2023 Sustainability Report — Appendix — Performance Data — Environmental Performance — Greenhouse Gas Emissions
		EM-RM-110a.1	EM-MD-110a.1		
Human Rights					
411-1: Incidents of violations involving rights of indigenous peoples		EM-RM-540a.1		SOC-1 Human rights due diligence SOC-2 Suppliers and human rights SOC-3 Security and human rights	2023 Sustainability Report — Appendix — Performance Data — Social Performance — Rights of Indigenous Peoples 2023 Sustainability Report — Embed Sustainability — Engaged and Energized Workforce — Respecting Human Rights — Human Rights Due Diligence 2023 Sustainability Report — Embed Sustainability — Engaging Our Stakeholders and Communities — Engaging with Tribal Neighbors 2023 Sustainability Report — Embed Sustainability — Engaging Our Stakeholders and Communities — Promoting Sustainability in Supply Chain
		EM-RM-540a.2			
		EM-RM-540a.3			
Process Safety					
OG-13 Number of process safety events		EM-RM-540a.1	EM-MD-540a.1	SHS-6 Process safety	2023 Sustainability Report — Embed Sustainability — A Culture of Safety — Process Safety Management 2023 Sustainability Report — Appendix — Performance Data — Safety Performance — Process Safety Performance 2023 Sustainability Report — Appendix — Performance Data — Environmental Performance — Spills 2023 Sustainability Report — Strengthen Resiliency — Conserving Natural Resources — Spill Prevention 2023 Sustainability Report — Strengthen Resiliency — Conserving Natural Resources — Emergency Preparedness
		EM-RM-540a.2	EM-MD-540a.2		
		EM-RM-540a.3	EM-MD-540a.3		
			EM-MD-540a.4		
Spills					
			EM-MD-160a.4	ENV-6 Spills to the environment	2023 Sustainability Report — Strengthen Resiliency — Conserving Natural Resources — Spill Prevention 2023 Sustainability Report — Appendix — Performance Data — Environmental Performance — Spills

Reporting Topic	GRI	SASB		IPECA	Unit of Disclosure Location
		Refining	Midstream		
Water Use and Conservation					
	303-1: Interactions with water as a shared resource			ENV-1 Freshwater	2023 Sustainability Report — Strengthen Resiliency — Conserving Natural Resources — Water
	303-5: Water consumption				2023 Sustainability Report — Appendix — Performance Data — Environmental Performance — Water
	303-3: Water withdrawal				2023 CDP Water Security Disclosure
Workforce Health and Safety					
	403-1: Occupational health and safety management system	EM-RM-320a.2		SHS-3 Occupational injury and illness	2023 Sustainability Report — Embed Sustainability — A Culture of Safety
	403-2: Hazard ID, risk assessment, and incident investigation	EM-RM-320a.1			2023 Sustainability Report — Appendix — Performance Data — Safety Performance
	403-3: Occupational health services				2023 Sustainability Report — Embed Sustainability — Engaged and Energized Workforce — Investing in Our Employees — Health and Wellness
	403-4: Worker participation, consultation, and communication on occupational health and safety				2023 Sustainability Report — Embed Sustainability — Accountable and Transparent Governance — Operational Excellence Management System — OEMS Governance
	403-5: Worker training on occupational health and safety				
	403-6: Promotion of worker health				
	403-7: Prevention and mitigation of occupational health and safety impacts directly linked by business relationships				
	403-9: Work-related injuries				
	403-10: Work-related ill health incidents				

Note: TCFD recommendations are also addressed in our [2024 Perspectives on Climate Scenarios Report](#).