



Sustainability Accounting Standards Board (SASB)

Refining and Marketing

AUGUST 2026

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	27.6	million tonnes CO ₂ e	2025 Sustainability Report — Appendix — Performance Data — Environmental Performance — Greenhouse Gas Emissions, Page 49
				25	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	Discussions and Analysis	EM-RM-110a.2	n/a	n/a	2025 Sustainability Report — Advance Environmental Stewardship — Lowering Our Carbon Footprint, Page 9 2026 Perspectives on Climate-Related Scenarios, Pages 20-24
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	10.2	thousand tonnes NO _x	2025 Sustainability Report — Appendix — Performance Data — Environmental Performance — Air Emissions, Page 49
				2.4	thousand tonnes SO _x	
				2.3	thousand tonnes PM ₁₀	
				0.1	thousand tonnes H ₂ S	
				6.8	thousand tonnes VOCs	
	Number of refineries in or near areas of dense population	Quantitative	EM-RM-120a.2	12	number of refineries	2025 Sustainability Report — Appendix — Performance Data — Environmental Performance — Air Emissions, Pages 49
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	(1) Total fresh water withdrawn, (2) percentage recycled, (3) percentage in regions with High or Extremely High Baseline Water Stress	Quantitative	EM-RM-140a.1	138,695	megaliters	2025 Sustainability Report — Appendix — Performance Data — Environmental Performance — Water, Pages 49-50
				23	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				27	percentage (%) of water withdrawn in locations with High or Extremely High Baseline Water Stress as a percentage of total water withdrawn	
				30	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	2025 Sustainability Report — Appendix — Performance Data — Environmental Performance — Water, Pages 50

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Hazardous Materials Management						
	Amount of hazardous waste generated, percentage recycled	Quantitative	EM-RM-150a.1	24	thousand tonnes	2025 Sustainability Report — Appendix — Performance Data — Environmental Performance — Waste, Page 50
				50	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	301	number of USTs	2025 Sustainability Report — Appendix — Performance Data — Environmental Performance — Waste, Page 50
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	0.21	TRIR - employees	2025 Sustainability Report — Appendix — Performance Data — Safety Performance — Personal Safety Performance, Page 51
				0.26	TRIR - contractors	
				0.000	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	2025 Sustainability Report — Empower Our People — A Culture of Safety, Page 24-26
						2025 Sustainability Report — Execute with Integrity — Accountable and Transparent Governance — Operational Excellence Management System, Page 43
						2025 Annual Report — Sustainability — Empowering Our People —Culture of Safety, Page 10
						2025 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	9.2	billion \$U.S.	2025 Sustainability Report — Appendix — Performance Data — Company Performance — Operational Performance, Page 48
				8.2	percentage (%) market share	
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	0.0	million \$U.S.	2025 Sustainability Report — Appendix — Performance Data — Governance Performance — Governance, Page 52
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	2025 Sustainability Report — Execute with integrity — Accountable and Transparent Governance — Enterprise Risk Management, Page 43

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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	0.06 0.11	Tier 1 event rate Tier 2 event rate	2025 Sustainability Report — Appendix — Performance Data — Safety Performance, Page 52
	Challenges to Safety Systems indicator rate (Tier 3)	Quantitative	EM-RM-540a.2	n/a	n/a	2025 Sustainability Report — Empower Our People — A Culture of Safety, Page 24
	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	2025 Sustainability Report — Embed Sustainability — A Culture of Safety, Page 24 2025 Sustainability Report — Embed Sustainability — Accountable and Transparent Governance — Operational Excellence Management System, Page 43
Activity Metric						
	Refining throughput of crude oil and other feedstocks	Quantitative	EM-RM-000.A	1,086	million barrels of oil equivalent (boe)	2025 Sustainability Report — Appendix — Performance Data — Company Performance — Operational Performance, Page 48
	Refining operating capacity	Quantitative	EM-RM-000.B	2,986	thousand barrels per calendar day (bpcd)	2025 Sustainability Report — Overview — MPC at a Glance, Page 3 2025 Sustainability Report — Appendix — Performance Data — Company Performance — Operational Performance, Page 48 2025 Annual Report — Operations Overview, Pages 4-5 2025 Annual Report — Item 1. Business — Our Operations — Refining & Marketing, Pages 4-7 Operations