

Sustainable Accounting Board Standards (SASB) Index

The following tables contain topics and issues identified by the Sustainability Accounting Standards Board (SASB) Food Retailer & Distributor Standards, as well as the SASB Oil & Gas - Refining & Marketing Standards.

Table 1 - Food Retailer & Distributor Disclosure Topics & Accounting Metrics

Topic	Accounting Metric	Category	Unit of Measure	Code	Metric / Page / Source
Fleet Fuel Management	Fleet fuel consumed, percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	FB-FR-110a.1	The fuel consumed by our fleet is measured at the Business Unit level and has not been consolidated at this time.
Air Emissions from Refrigeration	Gross global Scope 1 emissions from refrigerants	Quantitative	Metric tons (t) CO2-e	FB-FR-110b.1	Our refrigerant information is measured at the Business Unit level and has not been consolidated at this time.
	Percentage of refrigerants consumed with zero ozone-depleting potential	Quantitative	Percentage (%) by weight	FB-FR-110b.2	
	Average refrigerant emissions rate	Quantitative	Percentage (%)	FB-FR-110b.3	
Energy Management	(1) Operational energy consumed, (2) percentage grid electricity, (3) percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	FB-FR-130a.1	(1) Sustainability Report Page 44 (2) The majority of our electricity comes from grid electricity with some on-site generation (3) We currently have some onsite renewable generation pilots across our business units including Lithuania coming from wind, sun, biomass (16,363 MWh), 445 U.S. business unit sites piloting onsite solar (52,601 MWh), among other pilots underway.
Food Waste Management	Amount of food waste generated, percentage diverted from the waste stream	Quantitative	Metric tons (t), Percentage (%)	FB-FR-150a.1	Sustainability Report Pages 22-23
Data Security	Description of approach to identifying and addressing data security risks	Discussion and Analysis	n/a	FB-FR-230a.2	Privacy Policy Statement
Food Safety	High-risk food safety violation rate	Quantitative	Rate	FB-FR-250a.1	High-risk food safety violations are measured at the Business Unit level and have not been consolidated at this time.

	(1) Number of recalls, (2) number of units recalled, (3) percentage of units recalled that are private-label products	Quantitative	Number, Percentage (%)	FB-FR-250a.2	(1) In FY20, we had 24 food recalls globally and in FY19, we had 42 recalls. (2) We do not report on the number of units per recall at this time. (3) We do not report on the percentage of private-label and national brand recalls at this time.
Product Health & Nutrition	Revenue from products labeled and/or marketed to promote health and nutrition attributes	Quantitative	Reporting currency	FB-FR-260a.1	Sustainability Report Page 12
	Discussion of the process to identify and manage products and ingredients related to nutritional and health concerns among consumers	Discussion and Analysis	n/a	FB-FR-260a.2	Sustainability Report Page 12
Product Labeling & Marketing	Number of incidents of non-compliance with industry or regulatory labeling and/or marketing codes	Quantitative	Number	FB-FR-270a.1	Regulatory labelling or marketing non-compliance incidents are measured at the Business Unit level and have not been consolidated at this time.
	Total amount of monetary losses as a result of legal proceedings associated with marketing and/or labeling practices	Quantitative	Reporting currency	FB-FR-270a.2	Monetary losses related to the marketing or labeling legal proceedings are measured at the Business Unit level and have not been consolidated at this time.
	Revenue from products labeled as (1) containing genetically modified organisms (GMOs) and (2) non-GMO	Quantitative	Reporting currency	FB-FR-270a.3	Sustainability Report Page 12
Labor Practices	(1) Average hourly wage and (2) percentage of in-store and distribution center employees earning minimum wage, by region	Quantitative	Reporting currency, Percentage (%)	FB-FR-310a.1	We pay 100% of all our employees at least minimum wage, by region.
	Percentage of active workforce covered under collective bargaining agreements	Quantitative	Percentage (%)	FB-FR-310a.2	In the U.S. and Canada, we do not have any unionized employees. In Europe, we do. We are currently enhancing our data systems to be able to provide the percentage of the workforce covered under a collective bargaining agreement.
	Total amount of monetary losses as a result of legal proceedings associated with: (1) labor law violations and (2) employment discrimination	Quantitative	Reporting currency	FB-FR-310a.4	1) labor law violations and (2) employment discrimination are measured at the Business Unit level and have not been consolidated at this time.
Management of Environmental & Social	Revenue from products third-party certified to environmental or social	Quantitative	Reporting currency	FB-FR-430a.1	Sustainability Report Page 12

Impacts in the Supply Chain	sustainability sourcing standard				
	Percentage of revenue from (1) eggs that originated from a cage-free environment and (2) pork produced without the use of gestation crates	Quantitative	Percentage (%) by revenue	FB-FR-430a.2	Sustainability Report Page 12
	Discussion of strategy to manage environmental and social risks within the supply chain, including animal welfare	Discussion and Analysis	n/a	FB-FR-430a.3	Sustainability Report Pages 10-13, 36-38, 41
	Discussion of strategies to reduce the environmental impact of packaging	Discussion and Analysis	n/a	FB-FR-430a.4	Sustainability Report Pages 22-23

Table 2 - Food Retailer & Distributor Activity Metrics

Activity Metric	Category	Unit of Measure	Code	Metric / Page / Source
Number of (1) retail locations and (2) distribution centers	Quantitative	Number	FB-FR-000.A	(1) Sustainability Report Page 4 (2) 3 Distribution Centres
Total area of (1) retail space and (2) distribution centers	Quantitative	Square meters (m ²)	FB-FR-000.B	Our retail space is measured at the Business Unit level and has not been consolidated at this time.
Number of vehicles in commercial fleet	Quantitative	Number	FB-FR-000.C	Our commercial fleet vehicle number is measured at the Business Unit level and has not been consolidated at this time.
Ton miles travelled	Quantitative	Ton miles	FB-FR-000.D	Our ton miles travelled is measured at the Business Unit level and has not been consolidated at this time.

Table 3 - Oil & Gas - Refining & Marketing Disclosure Topics & Accounting Metrics

Topic	Accounting Metric	Category	Unit of Measure	Code	Metric / Page / Source
Greenhouse Gas Emissions	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	Quantitative	Metric tons (t) CO ₂ -e	EM-RM-110a.1	Sustainability Report Page 44
	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	n/a	EM-RM-110a.2	Sustainability Report Pages 14-15, 20-21, 44

Air Quality	Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx, (3) particulate matter (PM10), (4) H2S, and (5) volatile organic compounds (VOCs)	Quantitative	Metric tons (t)	EM-RM-120a.1	Not applicable: We do not report on distinct air emissions of the respective pollutants listed.
	Number of refineries in or near areas of dense population	Quantitative	Number	EM-RM-120a.2	Not applicable: We are a fuel retailer and do not own or operate refineries.
Water Management	(1) Total fresh water withdrawn, (2) percentage recycled, (3) percentage in regions with High or Extremely High Baseline Water Stress	Quantitative	Thousand cubic meters (m ³), Percentage (%)	EM-RM-140a.1	(1) Sustainability Report Page 44 (2) Sustainability Report Pages 16-17 (3) We operate 1,114 sites in 9 regions with high baseline water stress - New Mexico, California, Arizona, Colorado (U.S.), Harju, Lääne, Rapla (Estonia) and Łódzkie (Poland). These 1,114 sites represent 11.5% of the sites where we have operational control.
	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	Discussion and Analysis	Number	EM-RM-140a.2	Sustainability Report Pages 16-17
Hazardous Materials Management	Amount of hazardous waste generated, percentage recycled	Quantitative	Metric tons (t), Percentage (%)	EM-RM-150a.1	Our hazardous waste includes oil from our oil separators and chemicals from our car wash. These figures are measured at the Business Unit level and have not been consolidated at this time.
	(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	Number, Percentage (%)	EM-RM-150a.2	Our USTs are measured at the Business Unit level and have not been consolidated at this time.
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	Rate	EM-RM-320a.1	Sustainability Report Pages 44-45
	Discussion of management systems used to integrate a culture of safety	Discussion and Analysis	n/a	EM-RM-320a.2	Sustainability Report Pages 26-27
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	Percentage (%)	EM-RM-410a.1	Not applicable: We do not produce renewable fuels.
	Total addressable market and share of market for advanced biofuels and associated infrastructure	Quantitative	Reporting currency, Percentage (%)	EM-RM-410a.2	Sustainability Report Pages 14-15
Pricing Integrity &	Total amount of monetary losses as a result of legal proceedings	Quantitative	Reporting currency	EM-RM-520a.1	In FY20 and FY19, we reported no monetary

Transparen cy	associated with price fixing or price manipulation				losses as a result of legal proceedings associated with price fixing or price manipulation.
Managem ent of the Legal & Regulatory Environmen t	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	Discussion and Analysis	n/a	EM-RM-530a.1	Our corporate positions are aligned with that of the industry association for which we are members as seen on Page 46 of our Sustainability Report.
Critical Incident Risk Managem ent	Process Safety Event (PSE) rates for Loss of Primary Containment (LOPC) of greater consequence (Tier 1) and lesser consequence (Tier 2)	Quantitative	Rate	EM-RM-540a.1	Not applicable: We do not operate any oil and gas facilities.
	Challenges to Safety Systems indicator rate (Tier 3)	Quantitative	Rate	EM-RM-540a.2	Not applicable: We do not operate any oil and gas facilities.
	Discussion of measurement of Operating Discipline and Management System Performance through Tier 4 Indicators	Discussion and Analysis	n/a	EM-RM-540a.3	Not applicable: We do not operate any oil and gas facilities.