



2023 ESG Data & Content Indices



DELIVERING ENERGY RESPONSIBLY



WORKING TOGETHER



OPERATING WITH EXCELLENCE

July 2024

Sustainability Performance Data



Environmental

GREENHOUSE GAS (GHG) EMISSIONS ⁽¹⁾	2023	2022	2021	SASB	GRI
EMISSIONS INTENSITY					
Company-Wide Scope 1 + 2 Emissions Intensity (tCO ₂ e/\$CAD revenue)	0.000015	0.000014	0.000020		305-4
Company-Wide Scope 1 + 2 Emissions Intensity (tCO ₂ e/BOE)	0.000297	0.000334	0.000333		305-4
Storage and Handling Facilities Scope 1 + 2 Emissions Intensity (tCO ₂ e/BOE)	0.000102	0.000091	0.000101		305-4
Processing Facilities Scope 1 + 2 Emissions Intensity (tCO ₂ e/BOE)	0.005882	0.006160	0.007343		305-4
COMPANY-WIDE GHG EMISSIONS					
Total Scope 1 Direct GHG Emissions (tCO ₂ e)	115,192	107,227	96,599	EM-MD-110a.1 EM-RM-110a.1	305-1
Percent from Methane Emissions (%)	4.3	3.3	2.0	EM-MD-110a.1	
Percent covered under emissions limiting regulation (%) ⁽²⁾	81.1	88.2	83.5	EM-MD-110a.1 EM-RM-110a.1	
Total Scope 2 Energy Indirect GHG Emissions (tCO ₂ e) (Location-based)	55,674	56,300	53,493		305-2
Total Scope 2 Energy Indirect GHG Emissions (tCO ₂ e) (Market-based)	48,807	49,579	47,356		305-2
Total Scope 1 + 2 Emissions (tCO ₂ e) (Market-based)	163,999	156,806	143,955		305-2
CANADA GHG EMISSIONS					
Scope 1 Direct GHG Emissions (tCO ₂ e)	99,219	104,533	91,897		305-1
Scope 2 Energy Indirect GHG Emissions (tCO ₂ e) (Location-based)	52,303	54,754	52,000		305-2
UNITED STATES GHG EMISSIONS					
Scope 1 Direct GHG Emissions (tCO ₂ e)	15,973	2,694	4,702		305-1
Scope 2 Energy Indirect GHG Emissions (tCO ₂ e) (Location-based)	3,371	1,546	1,494		305-2
PROCESSING FACILITIES GHG EMISSIONS					
Scope 1 Direct GHG Emissions (tCO ₂ e)	95,395	102,204	90,385		305-1
Scope 2 Energy Indirect GHG Emissions (tCO ₂ e) (Location-based)	16,492	15,424	12,838		305-2
STORAGE & HANDLING FACILITIES GHG EMISSIONS					
Scope 1 Direct GHG Emissions (tCO ₂ e)	19,797	5,023	6,213		305-1
Scope 2 Energy Indirect GHG Emissions (tCO ₂ e) (Location-based)	39,182	40,877	40,655		305-2

SCOPE 3 OTHER INDIRECT GHG EMISSIONS (TCO ₂ E)					
Purchased goods and services	444,950	551,730	595,310		305-3
Capital goods	1,050	5,999	65,876		305-3
Fuel-and-energy-related activities	8,706	10,648	8,916		305-3
Upstream transportation and distribution	319,308	102,219	75,411		305-3
Waste generated in operations	500	899	795		305-3
Business travel	532	819	251		305-3
Employee commuting	2,534	2,397	1,393		305-3
Upstream leased assets	441	856	867		305-3
Downstream transportation and distribution	591,029	476,156	367,291		305-3
Processing of sold products	9,983	8,810	12,275		305-3
Use of sold products	77,373	89,181	86,930		305-3
Total Scope 3 Indirect GHG Emissions	1,456,406	1,249,714	1,215,315		305-3
ENERGY ⁽¹⁾	2023	2022	2021	SASB	GRI
Total Energy Consumption (MWh)	543,079	464,594	447,365		302-1
Fuel (MWh)	437,678	367,452	355,258		302-1
Electricity (MWh)	105,401	97,142	92,107		302-1
Renewable (MWh)	13,000	11,500	10,500		302-1
Non-Renewable (MWh)	92,401	85,642	81,607		302-1
Canada: Total Energy Consumption (MWh)	470,761	448,663	433,057		302-1
United States: Total Energy Consumption (MWh)	72,318	15,932	14,308		302-1
Total Energy Intensity (MWh/BOE)	0.000985	0.000991	0.001034		302-3
Total Energy Intensity (MWh/\$CAD revenue)	0.000049	0.000042	0.000062		302-3
Electricity Intensity (MWh/\$CAD revenue)	0.000010	0.000009	0.000013		302-3

AIR EMISSIONS	2023	2022	2021	SASB	GRI
Total Criteria Air Contaminants (CACs) (tonnes)	4,488	3,774	4,148		305-7
Nitrogen Oxides (NOx) (tonnes)	118	106	119	EM-MD-120a.1 EM-RM-120a.1	305-7
Sulphur Oxides (SOx) (tonnes)	156	116	88	EM-MD-120a.1 EM-RM-120a.1	305-7
Particulate Matter (PM) (tonnes)	2,981	2,450	2,865	EM-MD-120a.1 EM-RM-120a.1	305-7
Hydrocarbons (tonnes)	1,269	1,162	1,146		305-7
Carbon Monoxide (tonnes)	79	36	15		305-7
Volatile Organic Compounds (VOCs) (tonnes) ⁽³⁾	1,153	1,064	1,048	EM-MD-120a.1 EM-RM-120a.1	305-7
H ₂ S (tonnes)	1	1	12		
Hazardous Air Pollutants (HAPs) (tonnes)	1,135	1,064	1,048	EM-RM-120a.1	305-7
Percentage of air emissions in or near areas of dense population (%) ⁽⁴⁾	3.8	3	2		
BIODIVERSITY & LAND USE ⁽⁵⁾	2023	2022	2021	SASB	GRI
Sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas (#)	3	2			304-1
International Union for Conservation of Nature (IUCN) Red List species and national conservation list species with habitats in areas affected by operations (#)	16	16			304-4
Percentage of land owned, leased, and/or operated within areas of protected conservation status or endangered species habitat (%)	61	61		EM-MD-160a.2	304-3
WATER ⁽⁶⁾	2023	2022	2021	SASB	GRI
Total: Water Withdrawal (m ³)	317,175	413,286	356,375		303-3
Fresh Water (m ³)	317,175	413,286	354,831	EM-RM-140a.1	303-3
Surface Water (m ³)	76,084	107,925	118,596		303-3
Ground Water (m ³)	11,132	7,047	7,224		303-3
Municipal Water (m ³)	229,958	298,315	228,511		303-3
Produced Water (m ³)	0	0	1,544		303-3
Salt Water (m ³)	0	0	0		303-3
Canada: Total Water Withdrawal (m ³)	316,863	413,070	356,159		303-3
United States: Total Water Withdrawal (m ³)	312	216	216		303-3
Water Consumed (m ³) ⁽⁷⁾	10,995	4,675	1,544		303-5
Water Returned (m ³) ⁽⁸⁾	302,416	408,956	354,831		303-4
Water Recycled (%)	95	99	99.6	EM-RM-140a.1	
Water Stress Exposure (%) ⁽⁹⁾	0	0	0	EM-RM-140a.1	303-3

WASTE ⁽¹⁰⁾	2023	2022	2021	SASB	GRI
Total Waste Generated (thousand tonnes)	57.3	80.3	74.6		306-3
Hazardous Waste Generated (thousand tonnes)	0.5	1.92	0.59	EM-RM-150a.1	306-3
Hazardous Waste Recycled	0				
Hazardous Waste Landfilled	0.47				
Hazardous Waste Incinerated	0				
Non-Hazardous Waste Generated (thousand tonnes)	56.9	78.3	32.6		306-3
Non-Hazardous Waste Recycled	0				306-4
Non-Hazardous Waste Landfilled	31.18				306-5
Non-Hazardous Waste Incinerated	0				306-5
Canada: Waste Generated (thousand tonnes)	55.7	80.2	33.2		306-3
United States: Waste Generated (thousand tonnes)	1.6	<0.1	<0.1		306-3
Waste Landfilled (thousand tonnes)	31.6	67.1	57.5	EM-RM-150a.1	306-5
Waste Recycled (thousand tonnes)	0	<0.1	0.4		306-4
Waste Incinerated (metric tonnes)	0	0	0		306-5

Sustainability Performance Data



Social

HEALTH & SAFETY	2023	2022	2021	SASB	GRI
Fatalities	0	0	0	EM-RM-320a.1	403-9
Employee Fatalities	0	0	0	EM-RM-320a.1	403-9
Contractor Fatalities	0	0	0	EM-RM-320a.1	403-9
Third-Party Fatalities ⁽¹¹⁾	0	0	0		
Combined Total Recordable Injury Frequency (TRIF) ⁽¹²⁾	0.44	0.48	0.25	EM-RM-320a.1	403-9
Employee Total Recordable Injury Frequency (TRIF) ⁽¹²⁾	0.22	0.46	0.43	EM-RM-320a.1	403-9
Employee Number of Recordable Injuries	1	2	2		403-9
Contractor Total Recordable Injury Frequency (TRIF) ⁽¹²⁾	0.89	0.51	0	EM-RM-320a.1	403-9
Contractor Number of Recordable Injuries	2	1	0		403-9
Combined Lost Time Injury Frequency (LTIF) ⁽¹²⁾	0	0	0		403-9
Employee Lost Time Injury Frequency (LTIF) ⁽¹²⁾	0	0	0		403-9
Employee Number of Lost Time Injuries	0	0	0		403-9
Contractor Lost Time Injury Frequency (LTIF) ⁽¹²⁾	0	0	0		403-9
Contractor Number of Lost Time Injuries	0	0	0		403-9
Combined Near Miss Frequency Rate (NMFR) ⁽¹²⁾	26.5	24.4	22.3	EM-RM-320a.1	403-9
Recordable Vehicle Incident Frequency (RVIF) ⁽¹³⁾	0	0	0		
EHS Action Closures Rate (%) ⁽¹⁴⁾	98.2	95.2	97.5		
EHS Meeting Compliance (%) ⁽¹⁵⁾	99.9	100	99.6		
EHS Training Compliance (%) ⁽¹⁶⁾	99.7	99.8	99.7		
Validation and Verification Completion Rate (%) ⁽¹⁷⁾	98.7	97.8			

EMPLOYEE ATTRACTION, RETENTION, DEVELOPMENT AND ENGAGEMENT	2023	2022	2021	SASB	GRI
Employee Turnover (%)	11	17	19		401-1
Voluntary (%)	7	11	8		401-1
Involuntary (%)	4	6	11		401-1
Average Annual Training Hours per Employee (#) ⁽¹⁸⁾	27.7	17.9	17.3		404-1
Average Annual Training Cost per Employee (\$) ⁽¹⁹⁾	3,100	2,113	2,017		
Gibson Employees ⁽²⁰⁾	517	475	464		
Full-time Permanent Employees ⁽²⁰⁾	492	457	446		
Part-time Employees ⁽²⁰⁾	6	8	5		
Fixed-term Employees ⁽²⁰⁾	19	10	13		
Total Employees in Canada ⁽²⁰⁾	493	454	434		
Total Employees in the United States ⁽²⁰⁾	24	21	30		
Unionized Workforce (%) ⁽²⁰⁾	28	29	29		
Number of New Employee Hires	129	111	72		401-1
Canada	125	105	69		401-1
United States	4	6	3		401-1
Number of Women New Employee Hires	48	42	28		401-1
DIVERSITY & INCLUSION ⁽²¹⁾	2023	2022	2021	SASB	GRI
Women in Workforce (%)	38	34	34		405-1
Women in Management - VP Level and Above (%)	33	33	33		405-1
Racial or Ethnic Persons (%)	24.1	17.5	18		405-1
Indigenous Persons (%)	5	3.3	3.5		405-1
Persons with a Disability (%)	3.7	3.5	4		405-1
Veterans (%)	1.3	1.2	2		405-1
Employee Average Age	40.6	40.8	41.0		405-1
Employee Age Breakdown: Under 30 years old (%)	17.2	15.6	13		405-1
Employee Age Breakdown: 30-50 years old (%)	62.9	64.8	68		405-1
Employee Age Breakdown: Over 50 years old (%)	19.9	19.6	19		405-1

COMMUNITY INVESTMENT & ENGAGEMENT	2023	2022	2021	SASB	GRI
Total Community Contributions (\$)	1,613,000	1,568,000	1,430,000		201-1
Value of Cash Donations (\$)	1,200,000	1,151,000	1,007,000		201-1
Employee Donations (\$)	146,000	159,000	224,000		201-1
Number of Organizations Supported	469	459	411		203-1
Employee Volunteer Hours	9,114	6,584	5,730		
Average Volunteer Hours per Employee	17.6	13.9	12.3		
Gibson GIVES Participation Rate (%) ⁽²²⁾	95	89	96		
SUSTAINABLE PROCUREMENT	2023	2022	2021	SASB	GRI
New Suppliers Screened Using Environmental, Social and Governance Criteria (%) ⁽²³⁾	100	100	100		308-1 414-1

Sustainability Performance Data



Governance

ORGANIZATIONAL PERFORMANCE	2023	2022	2021	SASB	GRI
Total Revenue (\$ thousands CAD)	11,014,694	11,035,411	7,211,148		201-1
Revenue - Canada (\$ thousands CAD)	9,420,184	9,328,696	5,748,750		201-2
Revenue - United States (\$ thousands CAD)	1,594,510	1,706,715	1,462,398		201-3
Adjusted EBITDA (\$ thousands CAD)	589,828	520,979	445,218		201-1
Employee Wages and Benefits (\$ thousands CAD)	120,152	108,930	107,768		201-1 207-4
Income Tax Paid (\$ thousands CAD)	71,123	66,890	36,184		201-1 207-4
Property Tax Paid (\$ millions CAD)	9,458	9,826	9,501		201-1
GOVERNANCE	2023	2022	2021	SASB	GRI
Independent Directors (%) ⁽²⁰⁾ ⁽²⁴⁾	90.9	90	90		
Women Representation on Board (#) ⁽²⁰⁾ ⁽²⁴⁾	5	4	4		
Women Representation on Board (%) ⁽²⁰⁾ ⁽²⁴⁾	45.5	40	40		405-1
Racial and Ethnic Minority and/or Indigenous Representation on Board (%) ⁽²⁰⁾ ⁽²⁴⁾	27.3	20	0		
Average Board Meeting Attendance (%)	100	100	99		
Say on Pay Approval (%)	99.51	99.09	98.88		

ASSET INTEGRITY AND RESILIENCE	2023	2022	2021	SASB	GRI
Refining throughput of crude oil and other feedstocks (barrels in thousands) ⁽²⁵⁾	7,446	6,420	7,417	EM-RM-000.A	
Number of refineries in or near areas of dense population ⁽⁴⁾	0	0	0	EM-RM-120a.2	
Total Number of Releases (#)	117	119	95	EM-MD-160a.4	
Aggregate Volume of Hydrocarbon Releases (m ³)	21	26.3	57.8	EM-MD-160a.4	
Volume of hydrocarbon releases recovered (m ³) ⁽²⁶⁾	20.7	12.1	31.0	EM-MD-160a.4	
Percent of hydrocarbon releases recovered (%)	99	46	54	EM-MD-160a.4	
Reportable Releases (#)	0	5	7	EM-MD-540a.1	306-3
Percent significant (%) ⁽²⁷⁾	0	20	14.3	EM-MD-540a.1	306-3
Volume of Reportable Releases (m ³)	0	4.1	27.1	EM-MD-540a.1	306-3
Reportable Spill Incident Frequency (RSIF) ⁽²⁸⁾	0	0.06	0.09		
Scheduled workorders (%) ⁽²⁹⁾	84	86	86		
Number of Process Safety Events (PSE) for Loss of Primary Containment (LOPC) of greater consequence (Tier 1) and lesser consequence (Tier 2)	0	1	1	EM-RM-540a.1	
Number of Challenges to Safety Systems indicator rate (Tier 3)	10	24	19	EM-RM-540a.2	
Number of Underground Storage Tanks (USTs) (#)	14	14	11	EM-RM-150a.2	
Number of UST releases requiring cleanup (#)	0	0	0	EM-RM-150a.2	
Percentage of USTs in states with UST financial assurance funds (%)	0	0	0	EM-RM-150a.2	

Sustainability Performance Data



Footnotes

- (1) GHG emissions and energy data are reported based on an equity share basis. The Scope 1 and 2 as well as the energy data includes our Gateway Terminal for the portion of the year subsequent to the closing of the acquisition on August 1, 2023. However, it is not included in Scope 3.
- (2) Includes emissions regulated under the Technology Innovation and Emissions Reduction (TIER) Regulation in Alberta and the Management and Reduction of Greenhouse Gases Regulations in Saskatchewan.
- (3) With the exception of Gateway, of the emissions that Gibson currently measures or models, only VOCs are also found in the list of Hazardous Air Pollutants as defined by the U.S. Environmental Protection Agency.
- (4) Within a 49 kilometre (km) radius of a census population of at least 50,000.
- (5) The biodiversity analysis identified and quantified land owned, leased, and/or operated, including all of Gibson's operational and non-operational sites throughout Canada and the U.S., that directly intersect or are within 5 km of areas of endangered species habitat or protected conservation status. Data was obtained from the Integrated Biodiversity Assessment Tool, and species habitat ranges represent potential habitat but do not indicate a true presence of the species.
- (6) The decrease in fresh water withdrawal from 2022 to 2023 was because there were no hydrotests in 2023 and a reduction in industrial retention pond volumes.
- (7) Water removed for use and not returned to its source.
- (8) Water returned to the watershed or source.
- (9) Percentage of water withdrawn in regions with High or Extremely High Baseline Water Stress, based on available data from our regulators in Canada and the U.S.
- (10) A large component of our waste stream includes disposal of contaminated soil. The decrease in waste in 2023 is due to completion of soil excavations for the construction of Tank 60 at Moose Jaw, and a reduction of contaminated water at Plato. 2021 and 2022 figures on Total Waste Generated have been restated in 2023 due to a calculation error in previous years.
- (11) Fatalities that occurred to people external to our organization who are not employees or contractors, due to incidents related to our operations.
- (12) Per 200,000 hours worked.
- (13) Number of vehicle accidents per 1 million km driven.
- (14) Average of all completed "safety action items" divided by the total number documented "safety action items" (completed and overdue) within a calendar month period. Total Gibson year-to-date scoring averages monthly scores from all facilities.
- (15) A qualitative score card is used to calculate safety meeting quality. Score card has an attendance component as well as a requirement to follow a set agenda.

- (16) Average of all completed training courses divided by the total number required as indicated by the training matrix assigned. Training compliance is tracked using Gibson's learning management system (LMS).
- (17) The percentage of behavioural-based safety observations completed based on a leader's role in the organization versus their assigned target number of observations. The V'nV program pilot began in 2021 and data collection commenced in 2022.
- (18) Training hours include training delivered through Gibson's LMS. Hours do not include on-the-job employee training.
- (19) Training costs include expenses related to the costs for Gibson's web-based LMS, online learning platforms, external training and education fees and compensation for employee time while training.
- (20) As at December 31st of the reporting year.
- (21) Self-identified diversity data collected from voluntary Diversity and Inclusion survey.
- (22) Proportion of employees who donated and/or volunteered for charitable causes through Gibson GIVES. Eligible employees include full-time permanent and fixed term, as well as part-time permanent and fixed-term.
- (23) New suppliers screened using environmental/social criteria include those who underwent Gibson's request for proposals process (RFP).
- (24) Our current representation of the Board as of publication of this document is 90% Independent Directors, 50% Women and 30% Racial and Ethnic Minority and/or Indigenous Persons.
- (25) Includes feedstocks processed at our Moose Jaw Facility.
- (26) Hydrocarbons spilled during the reporting year that were removed from the environment through short-term spill response activities, not including historical spills.
- (27) According to the SASB definition, a significant release is defined as those that resulted in: fatality or injury requiring in-patient hospitalization; \$50,000 or more in total costs, measured in 1984 U.S. dollars; highly volatile liquid releases of 5 barrels or more or other liquid releases of 50 barrels or more; and/or liquid releases resulting in an unintentional fire or explosion.
- (28) Number of reportable spills per 1 million m³ of volume handled.
- (29) Proportion of workorders that were planned versus those due to unscheduled incidents.

Content Indices



Sustainability Accounting Standards Board (SASB) Standards Alignment

Code	Metric	Reference
Greenhouse Gas Emissions		
EM-MD-110a.1 EM-RM-110a.1	Gross global Scope 1 emissions, percentage methane, percentage covered under emissions-limiting regulations	2023 Sustainability Report - Sustainability Performance Data (page 50)
EM-MD-110a.2 EM-RM-110a.2	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	2023 Sustainability Report - Environmental, Social and Governance Targets (page 14-15); Climate Change and Energy Transition (page 17-20)
Air Quality		
EM-MD-120a.1 EM-RM-120a.1	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)	2023 Sustainability Report - Sustainability Performance Data (page 52)
EM-RM-120a.2	Number of refineries in or near areas of dense population	2023 Sustainability Report - Sustainability Performance Data (page 59)
Water Management		
EM-RM-140a.1	(1) Total fresh water withdrawn, (2) percentage recycled, (3) percentage in regions with High or Extremely High Baseline Water Stress	2023 Sustainability Report - Sustainability Performance Data (page 53)
EM-RM-140a.2	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	2023 Sustainability Report - Sustainability Performance Data (page 21-22)
Hazardous Materials Management		
EM-RM-150a.1	Amount of hazardous waste generated, percentage recycled	2023 Sustainability Report - Sustainability Performance Data (page 54) <i>Percentage not reported</i>
EM-RM-150a.2	(1) Number of underground storage tanks (USTs), (2) number of UST releases requiring cleanup, and (3) percentage in jurisdictions with UST financial assurance funds	2023 Sustainability Report - Sustainability Performance Data (page 59)

Ecological Impacts		
EM-MD-160a.1	Description of environmental management policies and practices for active operations	2023 Sustainability Report - Environmental Stewardship (page 21-22)
EM-MD-160a.2	Percentage of land owned, leased, and/or operated within areas of protected conservation status or endangered species habitat	2023 Sustainability Report - Sustainability Performance Data (page 52)
EM-MD-160a.4	(1) Number and (2) aggregate volume of hydrocarbon spills, (3) volume in Arctic, (4) volume in sites with high biodiversity significance, and (5) volume recovered	2023 Sustainability Report - Sustainability Performance Data (page 59) <i>Volume in Arctic and volume in Unusually Sensitive Areas (USAs) are not applicable to Gibson's operations.</i>
Workforce Health & Safety		
EM-RM-320a.1	(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	2023 Sustainability Report - Sustainability Performance Data (page 55)
EM-RM-320a.2	Discussion of management systems used to integrate a culture of safety	2023 Sustainability Report - Health and Safety (page 41-42)
Operational Safety, Emergency Preparedness & Response		
EM-MD-540a.1	(1) Number of reportable pipeline incidents, (2) percentage significant	2023 Sustainability Report - Sustainability Performance Data (page 59) <i>While this metric is specific to pipeline incidents, the data we report includes the number of reportable incidents and percentage significant from our entire asset base for transparency.</i>
EM-MD-540a.2	Percentage of (1) natural gas and (2) hazardous liquid pipelines inspected	<i>In 2023, approximately 34.6% of liquids pipelines were inspected. Natural gas pipelines are not relevant to Gibson's business.</i>
EM-MD-540a.3	Number of (1) accident releases and (2) nonaccident releases (NARs) from rail transportation	<i>This metric is not applicable to Gibson as we do not operate rail transportation.</i>
EM-MD-540a.4	Discussion of management systems used to integrate a culture of safety and emergency preparedness throughout the value chain and throughout project lifecycles	2023 Sustainability Report - Health and Safety (page 41-42); Emergency Management (page 47-48)
Critical Incident Risk Management		
EM-RM-540a.1	Process Safety Event (PSE) rates for Loss of Primary Containment (LOPC) of greater consequence (Tier 1) and lesser consequence (Tier 2)	2023 Sustainability Report - Sustainability Performance Data (page 59)
EM-RM-540a.2	Challenges to Safety Systems indicator rate (Tier 3)	2023 Sustainability Report - Sustainability Performance Data (page 59)
EM-RM-540a.3	Discussion of measurement of Operating Discipline and Management System Performance through Tier 4 Indicators	2023 Sustainability Report - Asset Integrity and Resilience (page 43-44)

Product Specifications & Clean Fuel Blends		
EM-RM-410a.1	Percentage of Renewable Volume Obligation (RVO) met through: (1) production of renewable fuels, (2) purchase of “separated” renewable identification numbers (RIN)	<i>Renewable Volume Obligation is not applicable to Gibson's operations.</i>
EM-RM-410a.2	Total addressable market and share of market for advanced biofuels and associated infrastructure	2023 Sustainability Report - Climate Change and Energy Transition (page 17-20) <i>We describe our Biofuels Blending Project in this section, but we do not have information to report the total addressable markets and share of market.</i>
Competitive Behavior		
EM-MD-520a.1	Total amount of monetary losses as a result of legal proceedings associated with federal pipeline and storage regulations	<i>We did not have any monetary losses as a result of legal proceedings associated with federal pipeline and storage regulations.</i>
Pricing Integrity & Transparency		
EM-RM-520a.1	Total amount of monetary losses as a result of legal proceedings associated with price fixing or price manipulation	<i>We did not have any monetary losses as a result of legal proceedings associated with price fixing or price manipulation.</i>
Management of the Legal & Regulatory Environment		
EM-RM-530a.1	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	CDP Climate Change 2023, questions C12.3 and C12.3a (pages 229-234)
Activity Metrics		
EM-MD-000.A	Total metric ton-kilometers of: (1) natural gas, (2) crude oil, and (3) refined petroleum products transported, by mode of transport	2023 Sustainability Report - Sustainability Performance Data (page 59) <i>We report throughput in thousands of barrels, which includes crude oil and refined products that flow through our storage and handling assets. Natural gas transportation is not relevant to Gibson's business.</i>
EM-RM-000.A	Refining throughput of crude oil and other feedstocks	2023 Sustainability Report - Sustainability Performance Data (page 59)

Content Indices



Global Reporting Initiative (GRI) Standards Alignment

Code	Oil & Gas Sector Standard Reference Number	Metric	Reference
GRI 2: General Disclosures 2021			
GRI 2-1		Organizational details	GibsonEnergy.com 2023 Annual Report 2023 Annual Information Form 2024 Management Information Circular CDP Climate Change 2023 - C0 Introduction 2023 Sustainability Report - About Gibson (pages 8-10)
GRI 2-2		Entities included in the organization's sustainability reporting	2023 Sustainability Report - Our Sustainability Reporting Process (page 4)
GRI 2-3		Reporting period, frequency and contact point	Publication data: July 2024, annual frequency CDP Climate Change 2023 - C0 Introduction
GRI 2-4		Restatements of information	2021 and 2022 figures on Total Waste Generated, Non-Hazardous Waste Generated, and Waste Recycled have been restated in the 2023 Sustainability Report due to a calculation error in previous years for U.S. bins. 2022 Volumes of hydrocarbon releases recovered have been restated in the 2023 Sustainability Report due to updated Maximo entries for recovery. 2022 Percent of hydrocarbon releases recovered was restated as in 2021, there were different parameters and "recovered" was redefined to distinguish between "usable" and "cleaned up" in environmental terms.
GRI 2-5		External assurance	2023 Sustainability Report - Our Sustainability Reporting Process (page 4) CDP Climate Change 2023 - C10 Verification
GRI 2-6		Activities, value chain and other business relationships	2023 Sustainability Report - About Gibson (pages 8-9) 2023 Annual Information Form CDP Climate Change 2023 - C0 Introduction, C12 Engagement
GRI 2-7		Employees	2023 Sustainability Report - Sustainability Performance Data (page 56)
GRI 2-8		Workers who are not employees	2023 Sustainability Report - Sustainability Performance Data (page 56)

GRI 2-9		Governance structure and composition	2023 Sustainability Report - Governance (pages 11-13) CDP Climate Change 2023 - C1 Governance 2024 Management Information Circular
GRI 2-10		Nomination and selection of the highest governance body	2024 Management Information Circular
GRI 2-11		Chair of the highest governance body	2024 Management Information Circular
GRI 2-12		Role of the highest governance body in overseeing the management of impacts	2023 Sustainability Report - Governance (page 12) CDP Climate Change 2023 - C1 Governance 2024 Management Information Circular
GRI 2-13		Delegation of responsibility for managing impacts	2023 Sustainability Report - Governance (page 12) CDP Climate Change 2023 - C1 Governance 2024 Management Information Circular
GRI 2-14		Role of the highest governance body in sustainability reporting	2023 Sustainability Report - Message From Our Board (page 7); Governance (page 12)
GRI 2-15		Conflicts of interest	2024 Management Information Circular
GRI 2-16		Communication of critical concerns	2024 Management Information Circular 2023 Annual Information Form
GRI 2-17		Collective knowledge of the highest governance body	CDP Climate Change 2023 - C1 Governance 2024 Management Information Circular 2023 Annual Information Form
GRI 2-18		Evaluation of the performance of the highest governance body	CDP Climate Change 2023 - C1 Governance 2024 Management Information Circular
GRI 2-19		Remuneration policies	2024 Management Information Circular
GRI 2-20		Process to determine remuneration	2024 Management Information Circular
GRI 2-21		Annual total compensation ratio	2024 Management Information Circular
GRI 2-22		Statement on sustainable development strategy	2023 Sustainability Report (pages 5-10) 2023 Annual Report 2024 Modern Slavery Report
GRI 2-23		Policy commitments	GibsonEnergy.com 2023 Sustainability Report (pages 11-13 & 25) 2024 Management Information Circular Code of Conduct and Ethics Supplier Code of Conduct and Ethics Sustainability Policy
GRI 2-24		Embedding policy commitments	GibsonEnergy.com 2023 Sustainability Report (pages 11-13 & 25) 2024 Management Information Circular Supplier Code of Conduct and Ethics Sustainability Policy
GRI 2-25		Processes to remediate negative impacts	2023 Sustainability Report - Forward-Looking Information (page 61) Whistleblower Policy 2024 Management Information Circular

GRI 2-26		Mechanisms for seeking advice and raising concerns	2023 Sustainability Report - Employee Attraction, Retention, Development, and Engagement (page 30) Whistleblower Policy 2024 Management Information Circular
GRI 2-27		Compliance with laws and regulations	2023 Sustainability Report - Governance (page 11) Code of Conduct and Ethics Supplier Code of Conduct and Ethics 2024 Management Information Circular
GRI 2-28	11.2.4	Membership associations	2023 Sustainability Report - Climate Change and Energy Transition (page 18) CDP Climate Change 2023 - C12 Engagement
GRI 2-29		Approach to stakeholder engagement	2023 Sustainability Report - Responsible Procurement (page 25-26); Employee Attraction, Retention, Development, and Engagement (pages 28-33); Indigenous Reconciliation (page 34-36); Community Contributions (pages 37-39); CDP Climate Change 2023 - C12 Engagement 2024 Management Information Circular
GRI 2-30		Collective bargaining agreements	2023 Sustainability Report - Sustainability Performance Data (page 56)
GRI 3: Material Topics 2021			
GRI 3-1		Process to determine material topics	2023 Sustainability Report - Our Sustainability Priorities (page 10)
GRI 3-2		List of material topics	2023 Sustainability Report - Our Sustainability Priorities (page 10)
GRI 3-3	11.1.1, 11.2.1, 11.3.1, 11.4.1, 11.5.1, 11.6.1	Management of material topics	2023 Sustainability Report - Our Sustainability Priorities (page 10); Governance (pages 11-13) 2023 Annual Report
GRI 201: Economic Performance 2016			
201-1	11.14.2 11.21.2	Direct economic value generated and distributed	2023 Sustainability Report - Sustainability Performance Data (page 58); Community Contributions (pages 37-39) 2023 Annual Report
201-2	11.2.2	Financial implications and other risks and opportunities due to climate change	CDP Climate Change 2023 - C2 Risks and opportunities (C2.3 & C2.4)
201-3		Defined benefit plan obligations and other retirement plans	2023 Annual Report
201-4	11.21.3	Financial assistance received from government	2023 Annual Report
GRI 202: Market Presence 2016			
202-1		Ratios of standard entry level wage by gender compared to local minimum wage	2023 Sustainability Report - Diversity and Inclusion (page 33)
GRI 203: Indirect Economic Impacts 2016			
203-1	11.14.4	Infrastructure investments and services supported	2023 Annual Report
203-2	11.14.5	Significant indirect economic impacts	2023 Annual Report

GRI 204: Procurement Practices 2016			
204-1	11.14.6	Proportion of spending on local suppliers	2023 Sustainability Report - Responsible Procurement (pages 25-26) 2023 Modern Slavery Report
GRI 205: Anti-Corruption 2016			
205-1	11.20.2	Operations assessed for risks related to corruption	2023 Annual Information Forum 2023 Modern Slavery Report
205-2	11.20.3	Communication and training about anti-corruption policies and procedures	2023 Sustainability Report - Governance (pages 11-13) 2023 Modern Slavery Report
205-3	11.20.4	Confirmed incidents of corruption and actions taken	2023 Annual Information Forum
GRI 206: Anti-Competitive Behavior			
206-1	11.19.2	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	2023 Annual Information Forum
GRI 207: Tax 2019			
207-1	11.21.4	Approach to tax	2023 Annual Report
207-2	11.21.5	Tax governance, control, and risk management	2023 Annual Report
207-3	11.21.6	Stakeholder engagement and management of concerns related to tax	Shareholder Engagement Policy
GRI 302: Energy 2016			
302-1	11.1.2	Energy consumption within the organization	2023 Sustainability Report - Sustainability Performance Data (page 51)
302-2	11.1.3	Energy consumption outside the organization	2023 Sustainability Report - Climate Change and Energy Transition (page 17-20)
302-3	11.1.4	Energy intensity	2023 Sustainability Report - Sustainability Performance Data (page 50)
302-4		Reduction of energy consumption	CDP Climate Change 2023 - C8 Energy
302-5		Reductions in energy requirements of products and services	CDP Climate Change 2023 - C4 Targets and performance
GRI 303: Water and Effluents 2018			
303-1	11.6.2	Interactions with water as a shared resource	2023 Sustainability Report - Environmental Stewardship (pages TBD)
303-2	11.6.3	Management of water discharge-related impacts	2023 Sustainability Report - Environmental Stewardship (pages TBD)
303-3	11.6.4	Water withdrawal	2023 Sustainability Report - Sustainability Performance Data (pages TBD)
303-4	11.6.5	Water discharge	2023 Sustainability Report - Sustainability Performance Data (pages TBD)
303-5	11.6.6	Water consumption	2023 Sustainability Report - Sustainability Performance Data (pages TBD)

GRI 304: Biodiversity 2016			
304-1	11.4.2	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	2023 Sustainability Report - Sustainability Performance Data (page 52)
304-2	11.4.3	Significant impacts of activities, products, and services on biodiversity	2023 Sustainability Report - Land and Biodiversity (pages 23-24)
304-3	11.4.4	Habitats protected or restored	2023 Sustainability Report - Land and Biodiversity (pages 23-24)
304-4	11.4.5	IUCN Red List species and national conservation list species with habitats in areas affected by operations	2023 Sustainability Report - Sustainability Performance Data (page 52)
GRI 305: Emissions 2016			
305-1	11.1.5	Direct (Scope 1) GHG emissions	2023 Sustainability Report - Sustainability Performance Data (page 50)
305-2	11.1.6	Energy indirect (Scope 2) GHG emissions	2023 Sustainability Report - Sustainability Performance Data (page 50)
305-3	11.1.7	Other indirect (Scope 3) GHG emissions	2023 Sustainability Report - Sustainability Performance Data (page 51)
305-4	11.1.8	GHG emissions intensity	2023 Sustainability Report - Sustainability Performance Data (page 50)
305-5	11.2.3	Reduction of GHG emissions	2023 Sustainability Report - Environmental, Social and Governance Targets (page 14-15); Climate Change and Energy Transition (pages 17-20); Sustainability Performance Data (page 50)
305-7	11.3.2	Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	2023 Sustainability Report - Sustainability Performance Data (page 52)
GRI 306: Effluents and Waste 2016			
306-3	11.8.2	Significant spills	2023 Sustainability Report - Sustainability Performance Data (pages 59)
GRI 306: Waste 2020			
306-1	11.5.2	Waste generation and significant waste-related impacts	2023 Sustainability Report - Sustainability Performance Data (page 54)
306-2	11.5.3	Management of significant waste-related impacts	2023 Sustainability Report - Environmental Stewardship (page 21-22)
306-3	11.5.4	Waste generated	2023 Sustainability Report - Sustainability Performance Data (page 54)
306-4	11.5.5	Waste diverted from disposal	2023 Sustainability Report - Sustainability Performance Data (page 54)
306-5	11.5.6	Waste directed to disposal	2023 Sustainability Report - Sustainability Performance Data (page 54)

GRI 308: Supplier Environmental Assessment 2016			
308-1		New suppliers that were screened using environmental criteria	2023 Sustainability Report - Responsible Procurement (page 25-26); Sustainability Performance Data (page 57)
308-2		Negative environmental impacts in the supply chain and actions taken	2023 Sustainability Report - Emergency Management (page 47-48) Modern Slavery Report Sustainability Policy
GRI 401: Employment 2016			
401-1	11.10.2	401-1 New employee hires and employee turnover	2023 Sustainability Report - Sustainability Performance Data (page 56)
401-2	11.10.3	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	2023 Sustainability Report - Employee Attraction, Retention, Development, and Engagement (pages 28-33) Careers.GibsonEnergy.com 2023 Annual Report
401-3	11.10.4 11.11.3	401-3 Parental leave	Careers.GibsonEnergy.com
GRI 402: Labour/Management Relations 2016			
402-1	11.7.2 11.10.5	Minimum notice periods regarding operational changes	Labour and Human Rights Policy Code of Conduct and Ethics
GRI 403: Occupational Health and Safety 2018			
403-1	11.9.2	Occupational health and safety management system	2023 Sustainability Report - Governance (pages 11-13); Health and Safety (page 41-42)
403-2	11.9.3	Hazard identification, risk assessment, and incident investigation	2023 Sustainability Report - Health and Safety (page 41-42); Asset Integrity and Resilience (page 43-44)
403-3	11.9.4	Occupational health services	2023 Sustainability Report - Health and Safety (page 41-42)
403-4	11.9.5	Worker participation, consultation, and communication on occupational health and safety	2023 Sustainability Report - Health and Safety (page 41-42)
403-5	11.9.6	Worker training on occupational health and safety	2023 Sustainability Report - Health and Safety (page 41-42)
403-6	11.9.7	Promotion of worker health	2023 Sustainability Report - Employee Attraction, Retention, Development and Engagement (pages 28-33); Health and Safety (page 41-42)
403-7	11.9.8	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	2023 Sustainability Report - Health and Safety (page 41-42) 2024 Management Information Circular 2023 Annual Report
403-8	11.9.9	Workers covered by an occupational health and safety management system	2023 Sustainability Report - Governance (pages 11-13); Health and Safety (page 41-42)
403-9	11.9.10	Work-related injuries	2023 Sustainability Report - Sustainability Performance Data (page 55)
403-10	11.9.11	Work-related ill health	2023 Sustainability Report - Sustainability Performance Data (page 55)

GRI 404: Training and Education 2016			
404-1	11.10.6 11.11.4	Average hours of training per year per employee	2023 Sustainability Report - Sustainability Performance Data (page 56)
404-2	11.7.3 11.10.7	Programs for upgrading employee skills and transition assistance programs	2023 Sustainability Report - Employee Attraction, Retention, Development and Engagement (pages 28-33)
GRI 405: Diversity and Equal Opportunity			
405-1	11.11.5	Diversity of governance bodies and employees	2023 Sustainability Report - Governance (pages 11-13) and Sustainability Performance Data (page 56 & 58)
405-2	11.11.6	Ratio of basic salary and remuneration of women to men	2023 Sustainability Report - Employee Attraction, Retention, Development and Engagement (page 33)
GRI 406: Non-Discrimination 2016			
406-1	11.11.7	Incidents of discrimination and corrective actions taken	2023 Sustainability Report - Employee Attraction, Retention, Development and Engagement (page 33) Code of Conduct and Ethics Diversity and Inclusion Policy Respectful Workplace Policy - Canada Respectful Workplace Policy - US Whistleblower Policy
GRI 407: Freedom of Association and Collective Bargaining 2016			
407-1	11.13.2	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Code of Conduct and Ethics Sustainability Policy
GRI 408: Child Labor 2016			
408-1		Operations and suppliers at significant risk for incidents of child labor	2023 Sustainability Report - Responsible Procurement (page 25-26) 2023 Modern Slavery Report
GRI 409: Forced or Compulsory Labor 2016			
409-1	11.12.2	Operations and suppliers at significant risk for incidents of forced or compulsory labor	2023 Sustainability Report - Responsible Procurement (page 25-26) 2023 Modern Slavery Report
GRI 410: Security Practices 2010			
410-1	11.18.2	Security personnel trained in human rights policies or procedures	2023 Sustainability Report - Responsible Procurement (page 25-26) 2023 Modern Slavery Report
GRI 411: Rights of Indigenous Peoples 2016			
411-1	11.17.2	Incidents of violations involving rights of indigenous peoples	2023 Sustainability Report - Indigenous Reconciliation (pages 34-36) Indigenous Peoples Policy Indigenous Relations Guiding Principles

GRI 413: Local Communities 2016			
413-1	11.14.2	Operations with local community engagement, impact assessments, and development programs	2023 Sustainability Report - Indigenous Reconciliation (pages 34-36)
413-2	11.15.3	Operations with significant actual and potential negative impacts on local communities	2023 Sustainability Report - Indigenous Reconciliation (pages 34-36); Community Contributions (37-39) Whistleblower Policy
GRI 414: Supplier Social Assessment 2016			
414-1	11.10.8 11.12.3	New suppliers that were screened using social criteria	2023 Sustainability Report - Responsible Procurement (page 25-26); Sustainability Performance Data (page 57) 2023 Modern Slavery Report
414-2	11.10.9	Negative social impacts in the supply chain and actions taken	2023 Sustainability Report - Responsible Procurement (page 25-26); 2023 Modern Slavery Report
GRI 415: Public Policy 2016			
415-1	11.22.2	Political contributions	CDP Climate Change 2023 - C12 Engagement
GRI 416: Customer Health and Safety 2016			
416-1	11.3.3	Assessment of the health and safety impacts of product and service categories	2023 Sustainability Report - Environmental, Social and Governance Targets (page 14-15); Climate Change and Energy Transition (pages 17-20); Environmental Stewardship (page 21-22); Land and Biodiversity (23-24); Health and Safety (page 41-42); Asset Integrity and Resilience (page 43-44); Cybersecurity (page 45-46)