

**ESG Disclosure  
Index  
2022**





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# Introduction

Our ESG Disclosure Index reflects our commitment to disclosure, which is foundational for engagement and supports efforts to drive consistency and comparability of sustainability data and information.

## Recognition in 2021

### Bloomberg

Bloomberg's Climate Transition Scores ranked Suncor among the top 10 publicly traded oil and gas companies on preparedness for a low-carbon world.

Member of  
**Dow Jones Sustainability Indices**  
Powered by the S&P Global CSA

Named to the Dow Jones Sustainability North American Index (DJSI), which marks 25 consecutive years on the DJSI. Additionally, Suncor was recognized as a 2021 Sustainability Yearbook Member.



FTSE4Good

Suncor has been listed on the FTSE4Good Index since 2009.



In 2021, Suncor received a rating of A in the MSCI ESG\* Ratings assessment.



CDP: Score of B for climate change and B- for water security disclosure in 2021. Suncor has been named a top reporter by the CDP for many years.



Suncor has been honoured at the highest level for our work in Indigenous relations. In 2020, Suncor was re-certified at a gold level in Canadian Council for Aboriginal Business's Progressive Aboriginal Relations program.



In 2021, the Transition Pathway Initiative assessed Suncor according to the management of its greenhouse gas emissions and of risks and opportunities related to the low-carbon transition.



Suncor was the recipient of the CDA Corporate Award recognizing the advancement of the state of practice, innovation and leadership, and contributions to the dam industry.



Suncor was recognized as being one of Alberta's Top 70 Employers in 2021 and 2022.



Suncor was recognized as being one of Alberta's Top 70 Employers in 2021 and 2022.



Suncor was recognized as one of Canada's Best Diversity Employers in 2021 and 2022.

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## Introduction

### Scope

We present our sustainability data and information, reflecting consolidated company-wide data only for the assets we have operated for an entire calendar year of 2021, January 1, 2021 to December 31, 2021 (unless otherwise stated). More detailed facility and business segment performance, where applicable, is available for download on [suncor.com](https://www.suncor.com). Suncor assumed operatorship of the Syncrude Project on September 30, 2021. Suncor's equity interest of 58.74% does not change. In this year's disclosure, key indicators from Syncrude are not included. Additional information on Syncrude's sustainability performance is for download on [suncor.com](https://www.suncor.com). As Suncor's operatorship of the Syncrude Project occurred at the end of the third quarter in 2021, Syncrude data is not integrated into Suncor's corporate-wide totals. The only exceptions are greenhouse gas (GHG) and community investment data, which is represented as Suncor's equity share and consistent with previous reports, and workforce and diversity data, which is fully integrated.



*We are pleased to demonstrate our support for the United Nations Global Compact and its 10 principles, which guide our approach to human rights, labour, environment and anti-corruption for all our operations.*

Mark Little  
President and Chief Executive Officer

### Reporting frameworks

We use a number of reporting frameworks to identify and report on our material sustainability factors, including:

- **Global Reporting Initiative Standards** – in accordance with universal and topic standards, and informed by oil and gas sector standards
- **IPIECA** – sector-specific sustainability reporting guidance for the oil and gas industry
- **Sustainability Accounting Standards Board** – industry-specific standards
- **Task Force on Climate-related Financial Disclosure** – recommendations
- **United Nations Global Compact** – this report fulfills our Communication on Progress, and supports their 10 principles guiding our approach to sustainability
- **United Nations Sustainable Development Goals** – we support these 2030 global development priorities, and we share our perspectives on contributing to a number of the goals through our work.

# GRI/SASB content index

Our Report on Sustainability, Climate Report and this index has been prepared in accordance with:

- The **Global Reporting Initiative (GRI)** Standards enable us to report on our impacts on the economy, environment and people in a comparable and credible way. We use a variety of GRI standards, including: Universal Standards, Topic Standards and Oil and Gas Sector Standards. This index describes which GRI standards and material topics have been included within this index, where to find additional information and standards that have been externally assured.
- The **Sustainability Accounting Standards Board (SASB)** as the most relevant to long-term value creation for the industry we operate in. We value disclosure as a foundational activity for investor engagement and support efforts which seek to drive consistency and comparability of sustainability performance data. Due to the integrated nature of our business, we've elected to refer to several SASB standards including Metals and Mining, Oil & Gas – Exploration & Production, and Oil & Gas – Refining and Logistics. Any values that are classified within the Midstream

categorization will be included within the Refining and Logistics section. We'll continue to evaluate additional SASB metrics for potential disclosure in future reports.

The disclosure index below contains information and additional links that relate to specific content within the 2022 Report on Sustainability and other annual disclosures published by Suncor Energy, which supply useful information for gathering a full understanding of the company.

Legend:

- ROS** – Suncor's [2022 Report on Sustainability](#)
- CR** – Suncor's [2022 Climate Report](#)
- AIF** – [Annual Information Form](#) dated Feb. 23, 2022
- MPC** – Suncor's [2022 Management Proxy Circular](#)
- AR** – Suncor's [2021 Annual Report](#)
- CDP Climate** – Suncor's 2022 CDP Climate Change Response
- CDP Water** – Suncor's 2022 CDP Water Security Response
- [2022 Sustainability Performance Data](#)

SASB code <sup>1</sup>	GRI code <sup>2</sup>	Description	Response, link or additional information
<b>The organization and its reporting practices</b>			
	102-1 102-2 102-3 102-4 102-5 2-1	Organizational details	Organization name: Suncor Energy Inc. Nature of ownership and legal form: AIF (p. 5) Location of headquarters: Calgary, Alberta (Canada) Countries of operation: <a href="http://suncor.com">suncor.com</a>
	2-2	Entities included in the organization's sustainability reporting	Entities included in sustainability reporting: ROS – About our report Entities included in financial reporting: AR (pp. 27-29) Approach to reporting multiple entities: Entities are adjusted to reflect working interest when reporting on an equity basis. Suncor will fully report environmental data any mergers, acquisitions and disposal of entities after one full year of operation. Where data is available and methodology is aligned Suncor will report on material topics of mergers and acquisitions entities for the amount of time acquired.
	102-46	Entities included in the consolidated financial statements	AR (pp. 27-29)
	102-50 102-51 102-52 102-53 2-3	Reporting period, frequency and contact point	Sustainability reporting: January 1 to December 31 (unless otherwise stated), Annually Financial reporting: January 1 to December 31 (unless otherwise stated), Annually Report publication: June 2022 Contact point for any questions regarding the report: 1-866-SUNCOR-1 (1-866-786-2671) or email us at <a href="mailto:sustainability@suncor.com">sustainability@suncor.com</a>

1 Standard may include disclosure requirements for other performance indicators that are not within the scope of this limited assurance engagement. Performance indicators that are in-scope have been detailed in this Schedule.

2 The reported value differs from value disclosed in the Reports, as the Reports include Company Wide values. The scope for each performance indicator has been detailed in this Schedule.



## GRI/SASB content index

SASB code	GRI code	Description	Response, link or additional information
	102-48 2-4	Restatements of information	Re-statements of information and associated justifications provided in earlier reports can be found in the footnotes of the 2022 Report on Sustainability, which support the performance data table.
	102-49	Changes in reporting	Significant changes from previous reporting periods in scope, boundary or measurement methods and any re-statements of information and associated justifications provided in earlier reports can be found in the footnotes of the 2022 Report on Sustainability, which support the performance data table.
	102-56 2-5	External assurance	An independent third party has provided assurance on selected key performance indicators for our Report on Sustainability. The assurance report and indicators that were reviewed can be found in the appendix to Suncor's 2022 Report on Sustainability or is available for download on <a href="http://suncor.com">suncor.com</a> .  ROS – Independence Practitioner's Assurance Statement
	102-6	Markets Served	<a href="http://suncor.com">suncor.com</a>
	102-7	Scale of organization	<a href="http://suncor.com">suncor.com</a> ROS – Performance data AR (p. 3)
	102-46	Defining report content and topic boundaries	ROS – About our report ROS – Performance data
	102-54	Claims of reporting in accordance with the GRI Standards	ROS – About our report
	102-55	GRI content index	The GRI content index is included within this document (pp. 5-22)
<b>Activities and workers</b>			
	102-9 2-6	Activities, value chain and other business relationships	Active sector: Public, Oil and Gas sector ROS – Supply chain CR – Collaboration, partnerships & engagement
EM-MM-000.B	102-8 2-7 2-8	Employees and workers who are not employees	ROS – Performance data ROS – Performance data footnotes
	102-10	Significant changes to the organization and its supply chain	ROS – Performance data AR (pp. 30-33)
	102-11	Precautionary Principle or approach	ROS – Risk management CR – Governance and risk management
	102-15	Key impacts, risks and opportunities	ROS – Corporate governance ROS – Performance data ROS – Risk management CR AR (pp. 57-67)
<b>Governance</b>			
	102-14	Statement from senior decision-maker	ROS – Message from our President and CEO

## GRI/SASB content index

SASB code	GRI code	Description	Response, link or additional information
	102-18 2-9	Governance structure and composition	ROS – Corporate governance MPC – Schedule B: Corporate Governance Summary and pages 8-13 for detailed information on each board member AIF – Directors and executive officers (pp. 75-79)
	102-24 2-10	Nomination and selection of the highest governance body	MPC – Schedule B: Corporate Governance Summary (pp. B-2 to B-4) MPC – Schedule C: Position description for independent board chair (p. C-1) MPC – Schedule E: Board Terms of Reference (pp. E-3 to E-4)
	102-23 2-11	Chair of the highest governance body	No chair of any director committee is also an executive within Suncor.  MPC – Schedule C: Position description for independent board chair (p. C-1)
	102-26 2-12	Role of the highest governance body in overseeing the management of impacts	MPC – Schedule E: Board Terms of Reference – Part IV: Mandate of the Board of Directors (pp. E-4 to E-5)
	102-19 2-13	Delegation of responsibility for managing impacts	Over the years, increased political and policy changes, activism and uncertainty about regulatory processes have added significant financial, social and climate risk to Suncor. To address these risks, we created the integrated policy and regulatory issues management (PRIM) process that takes a disciplined approach to managing these issues.  Additional Information: MPC – Schedule B: Corporate Governance Summary: Risk Oversight (pp. B-9 to B-11) CR
	102-22	Composition of the highest governance body and its committees	AIF – Directors and executive officers (pp. 75-80) MPC – Schedule B: Corporate Governance Summary and pages 8-13 for detailed information on each board member
	102-32 2-14	Role of the highest governance body in sustainability reporting	Our Executive Leadership Team and the Board of Directors review and approve the Report on Sustainability and Climate Report before publication.
EM-EP-530a.1 EM-RM-530a.1	102-20	Executive-level responsibility for economic, environmental and social topics	MPC – Schedule B: Corporate Governance Summary ROS – Corporate governance  We have several senior leadership positions whose roles include sustainability oversight in the organization, including but not limited to: <ul style="list-style-type: none"> <li>• Chief Executive Officer</li> <li>• Chief Climate Officer</li> <li>• Chief Sustainability Officer and General Counsel</li> </ul>
	102-25 2-15	Conflicts of interest	MPC – Schedule B: Corporate Governance Summary – Conflicts of Interest (pp. B-18)

## GRI/SASB content index

SASB code	GRI code	Description	Response, link or additional information
	102-33 102-34 2-16	Communication of critical concerns	<p>Issues of concern are elevated through the Strategic Issues Management Process and the Policy and Regulatory Issues Management process to a senior leadership governance body. The Environment, Health, Safety &amp; Sustainable Development committee of the board also reviews the effectiveness to which we achieve objectives pertaining to the environment, health, safety and sustainable development. This committee also receives a quarterly update and stewardship on our priority sustainability issues.</p> <p>Throughout 2021, key issues remained focused on the climate change and energy transition, personal and process safety, Indigenous relations, ethics, water stewardship, tailings management and innovation. In-depth discussions, goal setting and initiatives to address these issues have been ongoing and will continue to evolve.</p> <p>ROS – About our report</p>
	102-27 2-17	Collective knowledge of the highest governance body	<p>Our Board of Directors receives periodic reports from our chief sustainability officer and general counsel. The Environment, Health, Safety &amp; Sustainable Development committee of the board also receives quarterly updates and stewardship on our priority sustainability issues.</p> <p>Additional Information: MPC – Schedule B: Corporate Governance Summary – Orientation and Continuing Education (pp. B-14 to B-17) ROS – Corporate governance</p>
	102-28 2-18	Evaluation of the performance of the highest governance body	<p>The Board of Directors completes an annual self-evaluation.</p> <p>MPC – Schedule B: Corporate Governance Summary – Annual Evaluation Process (pp. B-6 to B-7)</p> <p>Specific information about topics reviewed and action plans that are developed are confidential and not reported.</p>
	102-35 2-19	Remuneration policies	MPC – Board of Directors Compensation and Executive Compensation, (pp. 16-51)
	102-36 102-37 2-20	Process to determine remuneration	<p>MPC – Board of Directors Compensation and Executive Compensation, (pp. 16-51)</p> <p>Stakeholder involvement: MPC - Advisory Vote on Approach to Executive Compensation, (p. 15)</p> <p>ROS – Corporate governance</p> <p>MPC –Board of Directors Compensation and Executive Compensation, (p. 23)</p>
	2-21	Annual total compensation ratio	<p>CEO base salary: \$1,235,000 Median employee base salary: \$132,821 Ratio: 10.75%</p> <p>MPC – 2021 Total Direct Compensation, (p. 36) ROS – Performance table</p>
	102-29	Identifying and managing economic, environmental, and social impacts	<p>The board oversees Suncor's Enterprise Risk Management program.</p> <p>MPC – Schedule B: Corporate Governance Summary – Risk Oversight, (pp. B-9 to B-10)</p>
	102-30	Effectiveness of risk management processes	<p>The board oversees Suncor's Enterprise Risk Management program.</p> <p>MPC – Schedule B: Corporate Governance Summary – Risk Oversight, (pp. B-9 to B-10)</p>

## GRI/SASB content index

SASB code	GRI code	Description	Response, link or additional information
	102-31	Review of economic, environmental, and social topics	The board oversees Suncor's Enterprise Risk Management program. MPC – Schedule B: Corporate Governance Summary – Risk Oversight, (pp. B-9 to B-10)
<b>Strategy, policies and practices</b>			
	2-22	Statement on sustainable development strategy	ROS – Message from our President and CEO ROS – Q&A with our CSO
	102-16 2-23	Policy commitments	Our commitment to integrity and ethics is the foundation for our Standards of Business Conduct code and the company policy guidance and standards that reinforce it. Additional Information: <a href="http://suncor.com">suncor.com</a> <a href="#">Suncor's purpose and values</a> AIF – Ethics, Social and Environmental Policies, (pp. 25-26) ROS – Indigenous relations ROS – Land and reclamation <a href="#">Canadian Aboriginal Relations Policy</a> <a href="#">Human rights policy</a>
	2-24	Embedding policy commitments	AIF – Ethics, Social and Environmental Policies, (pp. 25-26) <a href="#">Human rights policy</a>
	2-25	Processes to remediate negative impacts	AIF – Ethics, Social and Environmental Policies, (pp. 25-26) ROS – Indigenous relations ROS – Land and reclamation <a href="#">Canadian Aboriginal Relations Policy</a> <a href="#">Human rights policy</a>
	102-16 102-17 2-26	Mechanisms for seeking advice and raising concerns	Our commitment to integrity and ethics is the foundation for our Standards of Business Conduct code and the company policy guidance and standards that reinforce it. The Suncor Integrity Hotline is available to any internal or external individual who may want to report concerns, more information can be found on pages 34-35 of The Way We Do Business. Additional Information: <a href="#">Standards of Business Conduct</a> <a href="#">The Way We Do Business</a> <a href="#">Human rights policy</a> <a href="#">Stakeholder relations policy</a>
	419-1 2-27	Compliance with laws and regulations	No material fines or non-monetary sanctions were levied on Suncor in 2021 for non-compliance with laws and regulations (environmental non-compliance reported separately). ROS – Performance data
	307-1	Non-compliance with environmental laws and regulations	ROS – Performance data ROS – Environmental incidents

## GRI/SASB content index

SASB code	GRI code	Description	Response, link or additional information
EM-EP-530a.1	102-12 102-13 2-28	Membership associations	<p>The following is a list of organizations and trade associations of which we are a member and that may engage in lobbying of governments.</p> <p>\$50K – \$100K</p> <ul style="list-style-type: none"> <li>• Business Council of Canada</li> <li>• Calgary Chamber of Commerce</li> <li>• Ceres</li> <li>• Colorado Petroleum Association</li> <li>• Convenience Industry Council</li> <li>• Denver Metro Chamber of Commerce</li> <li>• Industrial Gas Users Association</li> <li>• National Association of Manufacturers</li> <li>• Strathcona Industrial Association</li> </ul> <p>&gt;\$100K</p> <ul style="list-style-type: none"> <li>• Canadian Association of Petroleum Producers</li> <li>• Canadian Fuels Association</li> <li>• Canadian Propane Association</li> <li>• Colorado Asphalt Pavement Association</li> <li>• International Association of Oil and Gas Producers</li> <li>• Mining Association of Canada (MAC)</li> <li>• World Economic Forum</li> </ul> <p>For a listing of the groups that receive funding from the Suncor Energy Foundation, please refer to the <a href="#">Canada Revenue Agency</a> website and search for Suncor.</p> <p>Additional information:            ROS – About our report            ROS – Performance data  <a href="http://suncor.com">suncor.com</a></p>
<b>Stakeholder engagement</b>			
	102-40	List of stakeholder groups	<p>Our stakeholders include:</p> <ul style="list-style-type: none"> <li>• Indigenous Peoples</li> <li>• local communities</li> <li>• shareholders</li> <li>• all levels of government</li> <li>• regulators</li> <li>• non-government organizations and environmental groups</li> <li>• community investment partners</li> <li>• business groups</li> <li>• customers and suppliers</li> <li>• employees and leadership</li> <li>• peers and competitors</li> <li>• institutional and socially responsible investors</li> <li>• academics</li> </ul> <p>ROS – About our report</p>
	102-42	Identifying and selecting stakeholders	ROS – About our report
	102-43 2-29	Approach to stakeholder engagement	ROS – About our report
EM-MM-310a.2		Number and duration of strikes and lockouts	No work stoppages occurred in the reporting year due to strikes or lockouts.
EM-MM-310a.1	102-41 407-1 2-30 11.13.2	Collective bargaining agreements	25% of active workforce covered under collective bargaining ROS – Performance data
	102-21	Consulting stakeholders on economic, environmental, and social topics	ROS – About our report MPC – Schedule B: Corporate Governance Summary, Stakeholder Communications and Shareholder Engagement

## GRI/SASB content index

SASB code	GRI code	Description	Response, link or additional information
	102-44	Key topics and concerns raised	ROS – About our report ROS – Indigenous relations ROS – Safety ROS – Water stewardship CR
<b>Material topics</b>			
	103-1 3-1	Process to determine material topics	Our management approach to material sustainability priorities is represented in the following sections of our 2022 Report on Sustainability: • Message from our President and CEO
	103-2 102-47 3-2	List of material topics	• Ethics • Safety • Climate change • CR • Water stewardship • Tailings management • Indigenous relations
	103-3 3-3	Management of material topics	ROS – About our report
<b>Sector Specific Standards</b>			
<b>GHG emissions and Energy</b>			
	3-3 11.1.1	Management of material topics	ROS – Air Quality CR
EM-MM-130a.1	302-1 302-2 11.1.2	Energy consumption within the organization	ROS – Performance data CDP Climate – (C8)
EM-MM-130a.1	302-2 302-3 11.1.3	Energy consumption outside of the organization	Amount purchased from the grid: 3.42 million GJ Purchased renewable: 0.16 million GJ  Additional information: ROS – Performance data CDP Climate – (C8)
	302-3 11.1.4	Energy intensity	ROS – Performance data CDP Climate – (C8)
	305-1 302-4	Reduction of energy consumption	ROS – Performance data CDP Climate – (C8)
EM-EP-110a.1 EM-RM-110a.1 EM-MM-110a.1	305-1 305-2 11.1.5	Direct (Scope 1) GHG emissions (1) gross global scope 1 emissions and breakdown: a) stationary combustion b) process c) fugitive (2) percentage methane (3) percentage covered under emission-limiting regulations	(1) (a) 16,443,028 tonnes CO <sub>2</sub> e (b) 1,387,544 tonnes CO <sub>2</sub> e (c) 368,222 tonnes CO <sub>2</sub> e (2) 1.39% (3) 100%  Additional Information: ROS – Performance data ROS – Performance data footnotes CR – Metrics and targets CDP Climate (C7) Emission Category and Global Warming Potential (GWP) align with <a href="#">Canadian Federal GHGRP Program</a>

## GRI/SASB content index

SASB code	GRI code	Description	Response, link or additional information
EM-EP-110a.2 EM-RM-110a.2 EM-MM-110a.2	305-1 OG6	Breakdown of gross global scope 1 emissions: (1) flared hydrocarbons (2) other combustion (3) process emissions (4) other vented emissions (5) fugitive emissions (6) others	(1) 501,752 tonnes CO <sub>2</sub> e (2) 16,443,028 tonnes CO <sub>2</sub> e (3) 1,387,544 tonnes CO <sub>2</sub> e (4) 23,059 tonnes CO <sub>2</sub> e (5) 368,222 tonnes CO <sub>2</sub> e (6) 1,432,770 tonnes CO <sub>2</sub> e (mainly on-site transportation)  Additional information: ROS – Performance data CR
	305-2 11.1.6	Energy indirect (Scope 2) GHG emissions	ROS – Performance data ROS – Performance data footnotes CR – Metrics and targets CDP Climate (C7) Emission Category and Global Warming Potential (GWP) align with <a href="#">Canadian Federal GHGRP Program</a>
	305-3 11.1.7	Other indirect (Scope 3) GHG emissions	ROS – Performance data ROS – Performance data footnotes CR – Metrics and targets CDP Climate (C7) Emission Category and Global Warming Potential (GWP) align with <a href="#">Canadian Federal GHGRP Program</a>
	305-4 11.1.8	GHG emissions intensity	ROS – Performance data CR – Metrics and targets CDP Climate (C7)
EM-EP-110a.3 EM-RM-110a.2 EM-MM-110a.2	305-5	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	ROS CR CDP Climate (C7)

### Climate adaptation, resilience, and transition

	301-2 201-2 11.2.2	Financial implications and other risks and opportunities due to climate change	CR CDP Climate (C2, C9.2)
	305-5 11.2.3	Reduction of GHG emissions	CR – Metrics and targets
	11.2.4	Describe the organizations approach to public policy development and lobbying on climate change	CR – Governance and risk management <a href="#">suncor.com</a>
	3-3 11.22.1	Describe the organization's stance on significant issues that are the focus of its participation in public policy development and lobbying; and any differences between these positions and its stated policies, goals, or other public positions.	CR <a href="#">suncor.com</a>

### Air emissions

EM-EP-120a.1 EM-RM-120a.1 EM-MM-120a.1	305-7 11.3.2	Air emissions profile: (1) SO <sub>2</sub> (2) NO <sub>x</sub> (3) VOC (4) PM <sub>10</sub> (5) H <sub>2</sub> S	ROS – Performance data ROS – Air quality <a href="#">Canadian National Pollutant Release Inventory (NPRI)</a> <a href="#">US Toxic Release Inventory</a>
EM-RM-120a.2		Number of refineries in or near areas of dense populations	Suncor operates four refineries in Edmonton, Alta., Sarnia, Ont., Montreal, Que. and Commerce City, Colo. (USA).  Additional information: <a href="#">suncor.com</a>

## GRI/SASB content index

SASB code	GRI code	Description	Response, link or additional information
<b>Biodiversity</b>			
	3-3 11.4.1	Policies and Commitments to no net loss and application of the mitigation hierarchy	<p>As a Mining Association of Canada member, Suncor understands the commitment to conservation of biodiversity included within the Towards Sustainable Mining (TSM) Guiding Principles. Further, the TSM Mining and Biodiversity Conservation Framework describes the corporate commitment for biodiversity conservation and the associated agreed upon commitments including working with key communities of interest to develop and implement responsible policies and practices to apply the Mitigation Hierarchy to avoid, minimize, restore and offset significant adverse biodiversity effects.</p> <p>Suncor readily incorporates this approach throughout the lifecycle of its projects, up to and including the construction of a no-net loss lake to compensate for the changes to fish habitat that will happen as a result of the Fort Hills mine development.</p> <p>Additional information:            ROS – Biodiversity            ROS – Land and reclamation</p>
EM-EP-160a.3 EM-MM-160a.3	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	<p>Our oil sands comprise 97.2% of the total hydrocarbon reserves we hold in FY 2021. Approximately 50% of Suncor's oil sands lease areas in Northern Alb. are within or near caribou range boundaries as identified within the Recovery Strategy for the Woodland Caribou, Boreal population (<i>Rangifer tarandus caribou</i>), in Canada (2012). This determination includes two assumptions:</p> <ol style="list-style-type: none"> <li>1. Although boreal caribou range does not strictly meet the considerations described for areas of protected conservation status or endangered species habitat, they should be considered here based on the boreal population of woodland caribou being listed as threatened under Canada's Species at Risk Act (SARA).</li> <li>2. Proven and probable reserves are distributed evenly across oil sands lease holdings determined to be within or near surface expression of caribou range boundaries.</li> </ol>
	304-2 11.4.3	Significant impacts of activities, products, and services on biodiversity	ROS – Performance data ROS – Biodiversity ROS – Land and reclamation
	304-3 11.4.4	Habitats protected or restored	ROS – Land and reclamation ROS – Biodiversity ROS – Performance data
	304-4 OG4 11.4.5	IUCN Red List species and national conservation list species with habitats in areas affected by operations	<p>While there are no endangered or critically endangered IUCN Red List species within our operations, approximately 50% of Suncor's oil sands lease areas in Northern Alb. are within or near caribou range boundaries, a species listed as vulnerable on the IUCN Red List of Threatened Species. Other notable wildlife observations include:</p> <p>The Canadian Toad, a species that May Be at Risk in Alberta, and between 2015 and 2021, five Species at Risk birds documented from reclaimed habitats on Suncor's Base Lease: Barn Swallow, Canada Warbler, Evening Grosbeak, Olive-sided Flycatcher, and Rusty Blackbird; and three Species at Risk birds using reclaimed habitats on the Fort Hills Lease: Canada Warbler, Olive-sided Flycatcher, and Common Nighthawk.</p> <p>Additional information:            ROS – Biodiversity            ROS – Land and reclamation</p>

## GRI/SASB content index

SASB code	GRI code	Description	Response, link or additional information
EM-EP-160a.1 EM-MM-160a.1		Description of environmental management policies and practices for active sites	ROS – Risk management ROS – Biodiversity <a href="#">Environment, Health and Safety Policy</a>
<b>Waste</b>			
	306-1 11.5.2	Waste generation and significant waste-related impacts	ROS – Waste management
EM-RM-150a.1	306-2 11.5.3	Management of significant waste-related impacts	ROS – Waste management ROS – Supply chain ROS – Performance data
EM-MM-150a.1 EM-RM-150a.1	306-2 306-3 11.5.4	Waste generated: Hazardous waste generated Non-hazardous waste generated	ROS – Performance data ROS – Tailings management
EM-RM-150a.1	306-4 11.5.5	Waste diverted from disposal	ROS – Performance data ROS – Tailings management
EM-RM-150a.1	306-5 11.5.6	Waste directed to disposal	ROS – Performance data ROS – Tailings management
EM-MM-150a.1		Total weight of tailings waste, percentage recycled	ROS – Tailings management
<b>Water and effluents</b>			
	303-1 11.6.2	Interactions with water as a shared resource	ROS – Water stewardship ROS – Performance data CDP Water (W1)
	303-2 11.6.3	Management of water discharge-related impacts	ROS – Water stewardship ROS – Performance data CDP Water (W1 and W2)
EM-EP-140a.1 EM-RM-140a.1 EM-MM-140a.1	303-3 11.6.4	Water withdrawal	ROS – Water stewardship ROS – Performance data CDP Water (W1)
EM-EP-140a.2	306-1 303-4 11.6.5	Water discharge	Produced water for our in situ sites can be found within the <a href="#">2022 sustainability performance data</a> document. Oil sands operations are not permitted to release process-affected water to the environment. The only water discharged includes treated domestic wastewater and diverted rain or snow melt which are regulated for quality as per each site's licensed government operating approval.  Additional information: ROS – Water stewardship ROS – Performance data CDP Water (W1)
EM-EP-140a.1 EM-RM-140a.1 EM-MM-140a.1	303-5 11.6.6	Water consumption	ROS – Water stewardship ROS – Performance data CDP Water (W1)
	303-3 303-4 303-5	Percentage recycled	We calculate site-specific average annual water recycling rate.  Additional information: ROS – Water stewardship ROS – Performance data CDP Water <a href="#">2022 sustainability performance data</a> document

## GRI/SASB content index

SASB code	GRI code	Description	Response, link or additional information
	303-3 303-4 303-5	Percentage of each in regions with high or extremely high baseline water	We do not currently operate in water-stressed areas. Additional information: ROS – Water stewardship ROS – Performance data CDP Water (W1)
EM-MM-140a.2 EM-RM-140a.2		Number of incidents of non-compliance associated with water quality permits, standards, and regulations	CDP Water (W2) ROS – Performance data
	306-5	Water bodies affected by water discharges and/or runoff	CDP Water (W2) ROS – Water stewardship ROS – Tailings management

### Closure and rehabilitation

Any operation changes will be made aware to all stakeholders and the public through multiple communication streams. Suncor is committed to surface reclamation and remediation of lands affected by its operations. The Government of Alberta's Mine Financial Security Plan (MFSP) accounts for the environmental liability associated with the suspension, abandonment, remediation and surface reclamation of oil sands mines and plant sites. The MFSP requires a base amount of security for each project. Suncor has provided this security in the form of letters of credit and is in compliance with the MFSP.

Additional Information:  
AIF – (p. 59)

### Asset integrity and critical incident management

EM-MD-540a.1 EM-EP-160a.2 EM-MM-160a.4	306-3 11.8.2	Significant spills	0 significant spills; Significant spills reflect unplanned or accidental release of material whose impact off property takes longer than 7 months to remediate, or on property one year or more to remediate or reclaim. These could be into the environment or into a location that does not usually contain the material, as specified by geographical regulation. Additional information: ROS – Performance data ROS – Environmental incidents
EM-EP-540a.1 EM-RM-540a.1	OG13 11.8.3	Tier 1 and 2 processes safety events	ROS – Safety ROS – Performance data
	11.8.4	List of organizations tailing facilities and management actions	Please see the Investor Mining and Tailings Safety Initiative Disclosure table which was a snapshot of our tailings in 2019 and will be updated in 2022. Additional Information: ROS – Tailings management AIF – Industry Conditions (p. 57)

### Occupational health and safety

EM-EP-320a.1 EM-RM-320a.1 EM-MM-320a.1	403-9	(1) total recordable incident rate (TRIR) (2) fatality rate (3) near miss frequency rate (4) average hours of health, safety, and emergency response training for (a) full-time (b) contract, and (c) short-service employees	Information regarding Health and Safety performance can be found in the following sections: ROS – Health and Safety ROS – Performance data 2022 sustainability performance data document
EM-EP-320a.2 EM-RM-320a.2	403-4 11.9.2	Occupational health and safety management system	ROS – Safety <a href="#">Safety above all else</a> <a href="#">Environment, Health and Safety Policy</a>

## GRI/SASB content index

SASB code	GRI code	Description	Response, link or additional information
	403-2 403-3 11.9.3 11.9.4	Hazard identification, risk assessment, and incident investigation	<p>Our Environment, Health and Safety documents contain relevant policies, standards, procedures, work practices, rules, manuals and other documents that may be applicable to work performed by contractors at specific Suncor Energy work sites.</p> <p>Suncor Hazard Control documents are on Avetta.com. Prior to, and periodically while, working with Suncor Energy, it is the responsibility of the contractors to return to this site to ensure that they are in compliance with the latest version of Suncor's EHS documents and requirements.</p> <p>Additional Information:  <a href="#">ROS – Safety</a>  <a href="#">Supplier Code of Conduct</a>  <a href="#">Environmental, health and Safety documents</a></p>
	403-111.9.5	Worker participation, consultation, and communication on occupational health and safety	<p>Suncor's workforce at Oil Sands, In Situ, Exploration &amp; Production, and Refining and Logistics that include operations are represented in formal joint management worker health and safety committees. These committees address health and safety concerns and provide guidance on required next steps.</p> <p>Additional information:  <a href="#">ROS – Safety</a></p>
EM-EP-320a.1 EM-RM-320a.1 EM-MM-320a.1	403-5 11.9.6	Worker training on occupational health and safety	<p>ROS – Workforce  <a href="#">ROS – Safety</a></p>
	403-6 11.9.7	Promotion of worker health	<p>ROS – Safety</p>
	403-7 11.9.8	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<p>New and existing contractor, supplier or carrier need to understand Suncor's codes and policies, accounting process and receive orientation training. Prior to, and periodically while, working with Suncor Energy, it is the responsibility of the contractors to ensure that they are in compliance with the latest version of Suncor's EH&amp;S documents and requirements.</p> <p>Suncor's suppliers are required to comply with Suncor's policies, procedures and criteria including, but not limited to, meeting Suncor's insurance requirements, drug and alcohol policy and environmental, health and safety (EH&amp;S) criteria.</p> <p>Additional information:  <a href="#">ROS – Supply chain</a>  <a href="http://suncor.com">suncor.com</a>  <a href="#">The Way We Do Business</a>  <a href="#">Environment, Health and Safety Policy</a></p>
	403-8 11.9.9	Workers covered by an occupational health and safety management system	<p>All employees and contractors are covered by our occupational health and safety management system.</p> <p>Additional information:  <a href="#">ROS – Safety</a>  <a href="http://suncor.com">suncor.com</a></p>
EM-EP-320a.1 EM-RM-320a.1 EM-MM-320a.1	403-9 403-10 11.9.10 11.9.11	Work-related injuries and ill health	<p>ROS – Safety  <a href="#">ROS – Performance data</a></p>
<b>Employment practices</b>			
	401-1 11.10.2	New employee hires and employee turnover	<p>ROS – Performance data</p>

## GRI/SASB content index

SASB code	GRI code	Description	Response, link or additional information
	401-3 11.10.4 11.11.3	Parental leave	<p>As of 2020, we introduced a Parental Leave Top-up Plan for Canadian employees that supports families of all types. Open to birth and adoptive parents, of all genders, the plan enables gender equity and career development for women, while also helping all employees find a balance that works best for their career and family.</p> <p>Additional information:            ROS – Inclusion and diversity            ROS – Workforce  <a href="#">Equal Opportunity and Inclusion Policy</a></p>
	402-1 11.10.5	Minimum notice periods regarding operational changes	Suncor has internal processes and policies for communicating any changes occurring within the organization that are not externally reported at this time.
	404-1 11.10.6 11.11.4	Average hours of training per year per employee	<p>Information on Learning and Development hours can be found in the ROS performance data.</p> <p>Additional information:            ROS – Performance data</p>
	404-2 11.10.7	Programs for upgrading employee skills and transition assistance programs	<p>We offer ongoing instructor- and self-led training on a wide-variety of topics driven by our value of life-long learning. This includes training specific to a role to support company-wide programs and for personal development.</p> <p>Additional Information:            ROS - Workforce</p>
	414-1 11.10.8	New suppliers that were screened using social criteria	<p>Our Supply Chain Qualify and Select Supplier process follows the pre-qualification process and helps inform purchasing decisions. There was just under 400 new suppliers that were screened using our criteria in 2021.</p> <p>Suncor’s suppliers are required to comply with Suncor’s policies, procedures and criteria including, but not limited to, meeting Suncor’s insurance requirements, drug and alcohol policy and environmental, health and safety (EH&amp;S) criteria. During your pre-qualification process we will provide you with more information about these requirements.</p> <p>Additional information:            ROS – Supply chain  <a href="http://suncor.com">suncor.com</a></p>
	414-2 11.10.9	Negative social impacts in the supply chain and actions taken	Not externally reported at this time.
	201-3	Defined benefit plan obligations and other retirement plans	AR – (pp. 95, 123-126)
<b>Non-discrimination and equal opportunity</b>			
	202-2 11.11.2 11.14.3	Proportion of senior management hired from local community	Not measured at this time but the majority of our senior management is hired from the local community.
	405-1 11.11.5	Diversity of governance bodies and employees	ROS – Inclusion and diversity ROS – Performance data ROS – Corporate governance MPC – Schedule B – Inclusion and Diversity (pp. B-4 to B-6)
	405-2 11.11.6	Ratio of basic salary and remuneration	ROS – Performance data
	406-1 11.11.7	Incidents of discrimination and corrective actions taken	ROS – Ethics

## GRI/SASB content index

SASB code	GRI code	Description	Response, link or additional information
<b>Forced labor and modern slavery</b>			
	414-1 11.12.3	New suppliers that were screened using social criteria	Our Supply Chain Qualify and Select Supplier process follows the pre-qualification process and helps inform purchasing decisions. There was just under 400 new suppliers that were screened using our criteria in 2021.  Additional information: ROS – Supply Chain
<b>Economic impacts</b>			
	201-1 11.14.2	Direct economic value generated and distributed	ROS – Performance data AR
	203-1 11.14.4	Infrastructure investments and services supported	ROS – Community investment ROS – Supply chain ROS – Indigenous relations AR
	203-2 11.14.5	Significant indirect economic impacts	ROS – Community investment ROS – Supply chain ROS – Indigenous relations AR
	204-1 11.14.6	Proportion of spending on local supplier	ROS – Community investment ROS – Supply chain AR
<b>Local communities</b>			
	3-3 411-1 11.15.1	Describe the approach to identifying stakeholders within local communities and to engaging with them.  Describe the approach to engaging with vulnerable groups.	Suncor had 104 meetings engagements (mandated and non-mandated) specific to our Consultation and Relationship Framework agreements with Indigenous communities in 2021.  Additional information: ROS – Indigenous relations <a href="#">Stakeholder relations policy</a> <a href="#">Canadian Aboriginal Relations Policy</a> <a href="#">suncor.com</a>
EM-EP-210b.1 EM-MM-210b.1	413-1 11.15.2	Operations with local community engagement, impact assessments, and development programs	ROS – Indigenous relations
	413-2 11.15.3	Operations with significant actual and potential negative impacts on local communities	ROS – Indigenous relations ROS – Air quality <a href="#">suncor.com</a>
	411-1 11.15.4	Grievances from the local community	Suncor reports the number and theme of all concerns raised through Suncor's Integrity Hotline, including those of local communities.  Additional information: ROS – Ethics <a href="#">Human rights policy</a>
<b>Land and resource rights</b>			
	3-3 11.16.1	Describe the approach to engaging with affected vulnerable groups.	ROS – Indigenous relations ROS – Inclusion and diversity
	11.16.2	Locations which caused involuntary resettlement	Not applicable, Suncor has never had to involuntarily resettle any communities.

## GRI/SASB content index

SASB code	GRI code	Description	Response, link or additional information
<b>Rights of indigenous peoples</b>			
	3-3 11.17.1	Describe the community development programs that are intended to enhance positive impacts for indigenous peoples, including the approach to providing employment, procurement, and training opportunities.	ROS – Indigenous relations <a href="#">Canadian Aboriginal Relations Policy</a>
EM-EP-210a.3 EM-MM-210a.3	411-1 11.17.2	Incidents of violation involving rights of Indigenous peoples	In 2021, Suncor did not have any formal grievances reported regarding incidents of violations involving Indigenous Peoples. Suncor works with Indigenous communities to address issues and concerns related to the environmental and social impacts associated with our operations.  Additional information: ROS – Indigenous relations ROS – Human rights <a href="#">Canadian Aboriginal Relations Policy</a> <a href="#">Human rights policy</a>
	11.17.3	Locations where indigenous peoples are present or affected	<a href="#">suncor.com</a> ROS – Governance
	11.17.4	Is the organization seeking free, prior and informed consent	Suncor seeks to ensure that: <ul style="list-style-type: none"> <li>• there is no coercion, intimidation, or manipulation</li> <li>• engagement is done in advance of decisions</li> <li>• broad information is shared</li> <li>• and that Suncor receives broad support for its proposed actions.</li> </ul> In 2021, Suncor is currently scoring a AAA in our Mining Association of Canada's Towards Sustainable Mining (MAC TSM) performance for the Aboriginal and Community Outreach protocol. The protocol includes four indicators, in which Suncor scores a AAA in each: <ol style="list-style-type: none"> <li>1. Community of Interest (COI) Identification</li> <li>2. Effective COI Engagement and Dialogue</li> <li>3. COI Response Mechanism</li> <li>4. Reporting</li> </ol> Additional Information: ROS – Indigenous relations <a href="#">Canadian Aboriginal Relations Policy</a> <a href="#">MAC TSM – Suncor</a>
<b>Conflict and security</b>			
	3-3 11.18.1	List the locations of operations in areas of conflict and describe the approach to ensuring respect for human rights by public and private security providers	Suncor is not currently operating any sites in areas of conflict.  Additional information: <a href="#">Libya</a>
	410-1 11.18.2	Security personnel trained in human rights policies or procedures	Our security policies and guidelines should be consistent with international standards, including the Voluntary Principles on Security and Human Rights, and the laws of the jurisdictions in which we operate.  Additional information: <a href="#">Human rights policy</a>

## GRI/SASB content index

SASB code	GRI code	Description	Response, link or additional information
<b>Anti-competitive behaviors</b>			
EM-EP-510a.2 EM-MM-510a.1	206-1 11.19.2 11.20.3	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<a href="#">Standards of Business Conduct</a> <a href="#">Supplier Code of Conduct</a> <a href="#">Prevention of Improper Payments policy guidance &amp; standard</a> <p>1 legal action for alleged anti-competitive behavior related to gasoline sales in British Columbia, action was subsequently dismissed.</p> <p>Suncor's business code of conduct provides that Suncor shall in the conduct of its business (a) avoid all practices and activities that are a violation of any provision of competition law, and (b) support and encourage the maintenance of a competitive economy.</p>
<b>Anti-corruption</b>			
	3-3 11.20.1	Describe how potential impacts of corruption or risks of corruption are managed in the organization's supply chain. Describe the whistleblowing and other mechanisms in place for individuals to raise concerns about corruption.	<p>Suncor conducts due diligence on suppliers located in high corruption risk jurisdictions and has a comprehensive anti-corruption compliance program in place that involves training, risk assessments, due diligence and robust contractual covenants.</p> <p>Individuals can confidentially raise concerns through Suncor's Integrity Hotline, available 24/7 to employees, contractors and the public. All reports are taken seriously and investigated by our Corporate Security or Human Resources teams.</p> <p>Additional information:  <a href="#">Standards of Business Conduct</a>  <a href="#">Supplier Code of Conduct</a>  <a href="#">Prevention of Improper Payments policy guidance &amp; standard</a></p>
	205-1 11.20.2	Operations assessed for risks related to corruption	<a href="#">Standards of Business Conduct</a> AIF (pp. 72-73)
	205-3 11.20.4	Confirmed incidents of corruption and actions taken	ROS – Ethics
	11.20.5	Approach to contract transparency	<a href="http://suncor.com">suncor.com</a>
	11.20.6	List the organizations beneficial owners	<a href="http://suncor.com">suncor.com</a>
EM-EP-510a.2 EM-MM-510a.1	205-2	Description of the management system for prevention of corruption and bribery throughout the value chain	ROS – Risk management <a href="#">Standards of Business Conduct</a> <a href="#">Supplier Code of Conduct</a> <a href="#">Prevention of Improper Payments policy guidance &amp; standard</a>
<b>Payments to governments</b>			
	201-1 11.21.2	Direct economic value generated and distributed	AR
	201-4 11.21.3	Financial assistance received from government	Federal (Canada) and provincial government funding is publicly reported and available through the Office of the Commissioner of Lobbying of Canada. <p>Additional information:  ROS – About our report  ROS – Performance data</p>

## GRI/SASB content index

SASB code	GRI code	Description	Response, link or additional information
	207-1 11.21.4	Approach to tax	Suncor has our 2022 United Kingdom (UK) Tax Strategy publicly available. Suncor's corporate wide Tax Strategy is not externally available at this time.  The Audit Committee reviews Suncor's policies and practices with respect to taxation.  Additional Information: <a href="#">2022 United Kingdom (UK) Tax Strategy</a> MPC – Audit Committee, (pp. B-11 to B-12)
	207-2 11.21.5	Tax governance, control and risk management	MPC – Alister Cowan, Chief Financial Officer, (p. 41) MPC – Audit Committee, (pp. B-11 to B-12) AIF (pp. 49-51) <a href="#">Accounting, Reporting and Business Control</a>
	207-3 11.21.6	Stakeholder engagement and management of concerns related to tax	MPC – Audit Committee, (pp. B-11 to B-12) MPC – Financial Risks, (p. 69) MPC – Environmental Regulations, (pp. 51-55) AIF – Royalties and Income Taxes, (pp. 50-51)
	207-4 11.21.7	Country-by-country reporting	AR <a href="#">ESTMA</a>
	11.21.8	Disclose information if oil and gas is purchases from the state	Not applicable, Suncor does not purchase from the state.
	415-1 11.22.2	Political Contributions	As of June 1, 2016, Suncor no longer makes political contributions as a matter of policy.  ROS – Performance data
Oil and Gas Specific Metrics			
	102-6	Markets Served	<a href="#">suncor.com</a>
	102-7	Scale of organization	<a href="#">suncor.com</a> ROS – Performance data AR (p. 3)
EM-EP-420a.3		Amount invested in renewable energy, revenue generated by renewable energy sales	In 2021, Suncor was able to generate about 22,688 credits, with an approximate value of \$900 thousand CAD generated.  These figures reflect Suncor's tracking of Emission Performance Credits (EPCs) across its enterprise, and the subsequent value brought forth through GHG-offset related revenue.  Additional information: CR
EM-EP-420a.4		Discussion of how price and demand for hydrocarbons and/or climate regulation influences the capital expenditure strategy for exploration, acquisition, and development of assets	CR
EM-MD-540a.1		Number of reportable pipeline incidents, percentage significant	0 reportable; 0% significant

## GRI/SASB content index

SASB code	GRI code	Description	Response, link or additional information
EM-MD-540a.2		Percentage of (1) natural gas and (2) hazardous liquid pipelines inspected	(1) 0% (2) 54%  Suncor's licensed pipelines in Alberta comply with strict integrity practices in accordance with Alberta Energy Regulator (AER) and the Canadian Standards Association national standard (CSAZ662 – Oil and Gas Pipeline Systems). As part of its Integrity Management Program, Suncor completes extensive inspections on its pipelines on a regular basis to ensure safe and reliable operation. These inspections include aerial patrols, water crossing and slope monitoring, in-line inspections for corrosion and other anomalies and pipe excavations for examination and repair when necessary.
EM-EP-000.A	OG1	Production of: (1) oil (2) natural gas (3) synthetic oil (4) synthetic gas	ROS – Performance data AR
EM-EP-000.B		Number of offshore sites	<a href="http://suncor.com">suncor.com</a> AR (pp. 20-24)
EM-EP-000.C		Number of terrestrial sites	<a href="http://suncor.com">suncor.com</a> AR (pp. 20-24)
EM-RM-000.A		Refining throughput of crude oil and other feedstocks	ROS – Performance data
EM-RM-000.B		Refining operating capacity	Suncor operates four refineries. Operating capacities are in barrels per day: • Edmonton, Alberta: 146,000 • Montreal, Quebec: 137,000 • Commerce City, Colorado: 98,000 • Sarnia, Ontario: 85,000
	OG3	Renewable energy generation	ROS – Performance data
	OG5	Formation or produced water	ROS – Performance data
	OG7	Drilling waste	ROS – Performance data
	OG8	Fuel content	ROS – Performance data

# TCFD concordance table

The information in the disclosure table below provides the location of TCFD-aligned information and recommendations, fully or in part, within the [Climate Report](#).

TCFD recommendation		Climate Report section
<b>Governance</b>		
Disclose the organization's governance around climate-related risks and opportunities.	Describe the board's oversight of climate-related risks and opportunities.	<ul style="list-style-type: none"> <li>Climate governance</li> <li>Risk management</li> <li><a href="#">Management Proxy Circular</a></li> </ul>
	Describe management's role in assessing and managing climate-related risks and opportunities.	
<b>Strategy</b>		
Disclose the actual and potential impacts of climate-related risks and opportunities on the organization's business, strategy, and financial planning where such information is material.	Describe the climate-related risks and opportunities the organization has identified over the short-, medium-, and long-term.	<ul style="list-style-type: none"> <li>Suncor's purpose, strategy and objectives</li> <li>Reduce emissions in our base business</li> <li>Expand low emissions businesses</li> <li>Work with others to reduce emissions</li> <li>Risk management</li> <li><a href="#">Annual Information Form</a></li> </ul>
	Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	
	Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	
<b>Risk management</b>		
Disclose how the organization identifies, assesses, and manages climate-related risks.	Describe the organization's processes for identifying and assessing climate-related risks.	<ul style="list-style-type: none"> <li>Climate governance</li> <li>Risk management</li> </ul>
	Describe the organization's processes for managing climate-related risks.	
	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	
<b>Metrics and targets</b>		
Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material.	Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	<ul style="list-style-type: none"> <li>Suncor's purpose, strategy and objectives</li> <li>Metrics and targets</li> </ul>
	Disclose scope 1, scope 2, and, if appropriate, scope 3 GHG emissions, and the related risks.	
	Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	

# UN Sustainable Development Goals

Suncor supports the United Nations Sustainable Development Goals (UN SDGs). We believe businesses have a key role to play in implementing these goals.

SDGs define global development priorities for 2030. They address global challenges, including poverty, inequality, climate, environmental degradation, prosperity, peace and justice. They reflect an integrated conversation on sustainability. The objective is for businesses, governments and civil society to co-operate and collaborate on a defined set of targets to drive meaningful change.

Suncor's business activities can affect the SDGs. Our initiatives and activities contribute to all 17 SDGs. Suncor has prioritized specific SDGs and have highlighted our contributions in action:

**Goal 5: Gender Equality** – Achieve gender equality and empower women and girls:

- inclusion and diversity strategies and action plans across the company
- unconscious bias training to provide learning opportunities to eliminate bias and increase cultural competency
- workshops with involvement from employees and leaders across Suncor to ensure employee voices are heard
- a diverse group of employee inclusion networks work together foster a respectful culture and create positive change in our workforce across the company.

**Goal 6: Clean water and sanitation** – Ensure availability and sustainable management of water and sanitation for all:

- partnering with other companies in the Canada's Oil Sands Innovation Alliance (COSIA) to achieve water goals and create technologies and innovative ideas targeting efficiency improvements across the oil and gas industry
- convened under COSIA, Suncor and the WTDC partners, Canadian Natural, Cenovus Energy Inc. (through its subsidiary Husky Oil Operations Ltd.) and CNOOC International developed the \$140 million Water Technology Development Centre, a first-of-its-kind demonstration site for oil sands project partner companies to test water treatment technologies at a commercial scale
- Suncor participates in the Athabasca Watershed Council, a multi-stakeholder, not-for-profit planning and advisory council that evaluates changes to the Athabasca watershed over time and works to advise on potential policy and management actions
- implementation of water efficiency and treatment programs at our refineries to align with changing regulatory requirements
- Participation in the UN SDG Goal Ambition Accelerator Program where we are assessing how Suncor could align with the

ambition of delivering net positive water impacts by 2050. The program encourages companies to take ambitious action to achieve the SDGs through assessing current performance, identifying risk areas, and exploring new opportunities across business units and functions.

**Goal 7: Affordable and clean energy** – Ensure access to affordable, reliable, sustainable and modern energy for all:

- advancing a portfolio of technologies to lower the carbon intensity of producing bitumen, including carbon capture
- investing in renewable liquid fuels, including the largest ethanol facility in Canada and investments in biofuel technologies
- collaborating with forestry organizations, governments and Alberta Innovates, we are participating in the pilot production of renewable ethanol from woody biomass
- Investing in Enerkem, which manufactures biofuels from mainly municipal wastes as well as producing clean hydrogen and oxygen, partnering with ATCO on early stage design for a world-scale project that would produce 300,000 tonnes of clean hydrogen annually
- designing, manufacturing and testing long-range hydrogen fuel cells truck operating between Edmonton and Calgary for a 18-month pilot project with other partners
- using cogeneration, a carbon-efficient form of baseload power generation at our oil sands facilities, and exporting excess low-carbon electricity to the Alberta provincial grid
- investing in the Lanzajet biorefinery to produce sustainable aviation fuel from ethanol and other sustainable sources, including wastes and residues.

**Goal 8: Decent work and economic growth** – Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all:

- partnering with companies and organizations such as Evok Innovations, COSIA, and Clean Resource Innovations Network (CRIN) to support the growing ecosystem of entrepreneurship focused on clean energy research and technology solutions
- advancing Suncor's Journey of Reconciliation, previously the social goal, to partner with Indigenous businesses and communities, including:
  - an equity partnership in the East Tank Farm Development with Mikisew Cree First Nation and Fort McKay First Nation in northern Alberta. The East Tank Farm Development

## UN Sustainable Development Goals

agreement was chosen as a best practice example for the Sustainable Development Goals Emerging Practice Guide by the Canadian network of the United Nations Global Compact, Global Compact Network Canada

- an equity partnership in PetroNor, a distributor of petroleum products owned and operated by the James Bay Cree First Nation in Quebec
- partnering with eight Indigenous communities in the Regional Municipality of Wood Buffalo to acquire an equity interest in the Northern Courier Pipeline.

**Goal 9: Industry, innovation and infrastructure** – Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation:

- being a founding member of CRIN, an organization which focuses on creating connections for our resource sector, to advance technologies for use in Canada and global markets
- participating in Energy Futures Lab, a multi-stakeholder platform committed to inspiring alignment and connectivity across sectors, while bridging ideas, people and resources in a way that helps refine and develop solutions for our energy future
- making an equity investment in carbon capture technology company Svante to develop technology to capture CO<sub>2</sub> from heavy-emitting industries like cement, steel, and oil and gas production at a lower cost than current methods.

**Goal 12: Responsible consumption and production** – Ensure sustainable consumption and production patterns:

- developing a supply chain sustainability strategy to accelerate progress on the environmental and social impacts of our procurement decisions
- making investments in businesses such as Enerkem, a waste-to-renewable fuels and chemicals technology developer and producer
- partnering in the creation of the Varennes Carbon Recycling facility, which will convert non-recyclable commercial and industrial waste, as well as forestry waste to bio-fuels and renewable chemicals
- operating Canada's first coast-to-coast electric charging network through Petro-Canada™.

**Goal 13: Climate action** – Take urgent action to combat climate change and its impacts:

- actively working to reduce the carbon footprint of our base business while investing in new low-GHG forms of energy, consumer products and services
- collaborating with five other companies in The Oil Sands Pathways Alliance to Net Zero group that has committed to reducing our emissions to net-zero by 2050
- understanding and reporting on carbon risk and resiliency, and being a signatory to the Task Force on Climate-related Financial Disclosures (TCFD)
- partnering with industry to launch the Alberta Carbon Conversion Technology Centre to test carbon capture, and conversion technologies alongside other researchers and innovators. The facility was used for the NRG COSIA Carbon XPRIZE.

Our approach to sustainability continues to contribute directly and indirectly to the UN 2030 agenda. We look for partnership opportunities to deliver change at scale. We are committed to supporting a number of aligned initiatives, including:

- The UN Global Compact's 10 principles. Our commitment to and implementation of the principles are integrated throughout this report.
- The ambition of the Paris Climate Agreement and contributing to development of low-carbon policies, such as the Pan-Canadian Framework on Clean Growth and Climate Change.
- The Truth and Reconciliation Commission's Call to Action for the corporate sector to adopt United Nations Declaration on the Rights of Indigenous Peoples as a reconciliation framework for its relationship with the Indigenous Peoples in Canada.

# UNGC communications report

Suncor joined the United Nations Global Compact (UNGC) in 2001; we have integrated our commitment and implementation of the UNGC principles throughout the report, and have provided corresponding linkages to principles addressed in the table below.

Principles	Progress
<p><b>1 Businesses should support and respect the protection of internationally proclaimed human rights</b></p> <p><b>2 Business should make sure that they are not complicit in human right abuses</b></p>	<p>Suncor has a corporate responsibility to respect human rights and to ensure we are not complicit in human rights abuses. We seek to avoid infringing on the rights of others and strive to remedy harms that occur as a result of our activities. Suncor's commitment to respecting human rights is based on the Universal Declaration of Human Rights and is informed by the international law and standards.</p> <p>We are guided by the following published policies and standards: <a href="#">Standards of Business Conduct</a>, <a href="#">Human rights policy</a>, <a href="#">Stakeholder relations policy</a>, <a href="#">Canadian Aboriginal Relations Policy</a> and our Report on Sustainability. These documents explicitly cover the basic rules, standards and behaviors that all employees, contractors, suppliers and business partners must follow. We are committed to training and communicating our approach to human rights as part of the implementation of these policies.</p> <p>The President and Chief Executive Officer of Suncor is accountable to the Board of Directors for ensuring policies are effectively implemented. All Suncor employees engaged in activities under Suncor's operational control are responsible for the application of this policy.</p> <p>We encourage employees to raise concerns about suspected violations of our business conduct code without fear of reprisal with these teams/departments:</p> <ul style="list-style-type: none"> <li>• Management</li> <li>• Legal – compliance</li> <li>• Corporate Security</li> <li>• Human Resources</li> <li>• Internal Audit</li> </ul> <p>In addition, we have established an integrity hotline that is available 24/7 to employees, contractors and the public. All reports are taken seriously and investigated by our Corporate Security or Human Resources teams. The audit committee receives regular updates on Integrity Hotline activities. As per the code, the Vice President responsible for internal audit is charged with maintaining the Integrity Hotline and ensuring all alleged code violations are thoroughly investigated.</p>
<p><b>3 Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining</b></p> <p><b>4 The elimination of all forms of forced and compulsory labour</b></p> <p><b>5 The effective abolition of child labour</b></p> <p><b>6 The elimination of discrimination in respect of employment and occupation</b></p>	<p>Federal labour standards are established under Part III of the Canada Labour Code, which sets out minimum standards that federally regulated employers and employees must follow. Suncor's commitment to providing an environment free from harassment, violence, intimidation and other disruptive behaviours is outlined in Suncor's <a href="#">Respectful Workplace Standard</a>.</p> <p>As stated in Suncor's <a href="#">Human rights policy</a>, Suncor's employment policies adhere to all applicable domestic laws and honour internationally accepted labour standards, including those concerning freedom of association and collective bargaining, non-discrimination, forced labour, and underage workers in the workplace. A process for human rights impact assessment, undertaken regularly, is essential to identify, prevent, mitigate and remedy our potential impacts on human rights.</p> <p>Based on the published document <a href="#">The Way We Do Business</a>, no matter where we operate in the world, Suncor is committed to ensuring our business dealings are fair, honest and ethical. That means holding everyone who works with us accountable for always conducting business free of corruption. All the countries where Suncor operates have anti-corruption laws that make it illegal to offer a payment, gift or other benefit to a public official or private party to improperly obtain favourable treatment.</p> <p>Suncor's <a href="#">Supplier Code of Conduct</a> addresses topics such as safety, human rights, harassment, bribery and corruption, and confidential information, among others. It also reinforces our commitment to sustainable development and encourages our business associates to work with us to seek ways to reduce environmental impacts, support the communities in which we work and collectively achieve economic growth. Compliance with the supplier code of conduct is a standard term of all Suncor supply chain contracts.</p> <p>Suncor is a large organization with operations across different geographies and a workforce comprised of diverse demographics and ethnicities. By listening to our employees, we are challenging assumptions, understanding barriers and being honest with one another as we continue to create a great place to work for everyone. Our <a href="#">Equal Opportunity &amp; Inclusion Policy</a> and supporting <a href="#">Respectful Workplace Standard</a> demonstrates our commitment to inclusion, equity and diversity.</p> <p>Suncor is a member of the Mining Association of Canada and annually reports performance on the <a href="#">Towards Sustainable Mining (TSM) protocols</a>, including Preventing Child and Forced Labour.</p>

## UNGC communications report

Principles	Progress
<p><b>7 Businesses should support a precautionary approach to environmental challenges</b></p> <p><b>8 Businesses should undertake initiatives to promote greater environmental responsibility</b></p> <p><b>9 Businesses should encourage the development and diffusion of environmentally friendly technologies</b></p>	<p>Our purpose is to provide trusted energy that enhances people's lives, while caring for each other and the Earth.</p> <p>Suncor uses a risk-management and sustainability-driven approach to anticipate, prevent and mitigate harm to health, safety or the environment as stated in our <a href="#">Environment, Health &amp; Safety Policy</a>. We believe a resilient environment and vibrant communities are foundational to business success.</p> <p>We will operate our business in a manner that aims to minimize our impact on air, water, land, biodiversity and climate. We are working to reduce the impact of our operations through scientific research and best management practices, while also partnering with peers to reduce the cumulative effects of development.</p> <p>We share in the global challenge to address climate change by harnessing technology and innovation to set us on a pathway to a low-carbon energy system. To become a net-zero GHG emissions company by 2050, we are working to reduce our emissions by continuing to drive operational efficiency improvements while accelerating the adoption of new technology. We are measuring our progress toward a target of achieving 10 Mt of GHG emissions reduction across our value chain by 2030. Suncor leads or participates in many technology studies and joint industry projects through <a href="#">Canada's Oil Sands Innovation Alliance</a> (COSIA) and the Oil Sands Pathways to Net Zero Alliance (Pathways), an alliance of companies representing 95% of Canada's oil sands production. By focusing on the environmental areas of greenhouse gases, land, tailings, water, and monitoring, COSIA and Pathways bring resources and people together to address specific environmental challenges and shorten innovation timelines across the oil sands industry.</p> <p>Through our <a href="#">Supplier Code of Conduct</a>, we are clear that we expect our business partners to be aligned with our sustainable development approach and that we will work together to seek ways to reduce environmental impacts, support the communities in which we work, and collectively contribute to economic growth.</p>
<p><b>10 Businesses should work against corruption in all its forms, including extortion</b></p>	<p>Our <a href="#">Standards of Business Conduct Statement</a> outlines that employees and contractors are to never offer or accept any type of improper payment, including bribes, kickbacks or facilitating payments. Also, to never make political or charitable donations on Suncor's behalf outside of our corporate donation processes.</p> <p>Suncor's <a href="#">Prevention of Improper Payments Policy</a> states explicitly that Suncor personnel are prohibited from committing or using corporate funds, facilities or assets directly or indirectly for any illegal or improper purposes, including but not limited to bribery, kickbacks, or diversion to separate funds or companies for personal use or for the purpose of disguising such payments.</p> <p>Through our supplier code of conduct (the published document <a href="#">The Way We Do Business</a> – Working With Suncor), an extension of Suncor's Standards of Business Conduct, it is outlined and no matter where we operate in the world, we are committed to ensuring that our business dealings are fair, honest and ethical. Compliance with the supplier code of conduct expressly prohibits corruption in any form and is a standard term of all Suncor supply chain contracts.</p>

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