

SASB Content Index



Sustainability Accounting Standards Board ("SASB") Disclosures

Accounting Metric	Unit of Measure	Code	Location
Greenhouse Gas Emissions			
Gross global Scope 1 emissions, percentage methane, percentage covered under emissions-limiting regulations	metric tons CO ₂ -e (t), percentage (%)	EM-EP-110a.1	Environmental > GHG Emissions; Data & Indices> Performance Data
Amount of gross global Scope 1 emissions from: (1) flared hydrocarbons, (2) other combustion, (3) process emissions, (4) other vented emissions, and (5) fugitive emission	metric tons CO ₂ -e	EM-EP-110a.2	Environmental > GHG Emissions; Data & Indices> Performance Data
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	N/A	EM-EP-110a.3	Environmental > GHG Emissions; Goals & Targets Governance > ESG Oversight
Air Quality			
Air emissions of the following pollutants: (1) NOx (excluding N ₂ O), (2) SOx, (3) volatile organic compounds (VOCs), and (4) particulate matter (PM ₁₀)	metric tons (t)	EM-EP-120a.1	Environmental > Air Emissions Data & Indices> Performance Data
Water Management			
(1) Total fresh water withdrawn, (2) total fresh water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	thousand cubic meters (m ³), percentage (%)	EM-EP-140a.1	Environmental > Water Data & Indices> Performance Data
Environmental > GHG Emissions; ESG Profile> 2020 ESG Highlights Governance > ESG Oversight	thousand cubic meters (m ³), percentage (%), metric tons (t)	EM-EP-140a.2	Data & Indices> Performance Data
Percentage of hydraulically fractured wells for which there is public disclosure of all fracturing fluid chemicals used	percentage (%)	EM-EP-140a.3	Data & Indices> Performance Data
Percentage of hydraulic fracturing sites where ground or surface water quality deteriorated compared to a baseline	percentage (%)	EM-EP-140a.4	Data & Indices> Performance Data
Biodiversity Impacts			
Description of environmental management policies and practices for active sites	N/A	EM-EP-160a.1	Environment > Land and Biodiversity Data & Indices> Performance Data
Number and aggregate volume of hydrocarbon spills and volume recovered	number, barrels (bbls)	EM-EP-160a.2	Environment > Land and Biodiversity Data & Indices> Performance Data
Percentage of (1) proved and (2) probable reserves in or near sites with protected conservation status or endangered species habitat	percentage (%)	EM-EP-160a.3	Data & Indices> Performance Data
Security, Human Rights & Rights of Indigenous Peoples			
Percentage of (1) proved and (2) probable reserves in or near areas of conflict	percentage (%)	EM-EP-210a.1	Data & Indices> Performance Data
Percentage of (1) proved and (2) probable reserves in or near Indigenous land	percentage (%)	EM-EP-210a.2	Data & Indices> Performance Data
Discussion of engagement processes and due diligence practices with respect to human rights, Indigenous rights, and operation in areas of conflict	N/A	EM-EP-210a.3	Social > Community Partnerships; Indigenous Engagement
Community Relations			
Discussion of process to manage risks and opportunities associated with community rights and interests	N/A	EM-EP-210b.1	Social > Community Partnerships; Indigenous Engagement
Number and duration of non-technical delays	#, days	EM-EP-210b.2	Data & Indices> Performance Data
Workforce Health & Safety			
(1) Total recordable incident rate (TRIR), (2) fatality rate, (3) near miss frequency rate (NMFR), and (4) average hours of health, safety, and emergency response training for (a) full-time employees, (b) contract employees, and (c) short-service employees	rate, hours (h)	EM-EP-320a.1	Social > Protecting our Crew; Data & Indices> Performance Data
Discussion of management systems used to integrate a culture of safety throughout the exploration and production lifecycle	N/A	EM-EP-320a.2	Social > Protecting our Crew; Data & Indices> Performance Data
Reserves Valuation & Capital Expenditures			
Sensitivity of hydrocarbon reserve levels to future price projection scenarios that account for a price on carbon emissions	million barrels (MMbbls), million standard cubic feet (MMscf)	EM-EP-420a.1	Governance > Governance Policies and Committees; ESG Oversight Data & Indices> Performance Data
Estimated carbon dioxide emissions embedded in proved hydrocarbon reserves	metric tons (t) CO ₂ -e	EM-EP-420a.2	Data & Indices> Performance Data
Amount invested in renewable energy, revenue generated by renewable energy sales	\$, CAD	EM-EP-420a.3	Data & Indices> Performance Data
Discussion of how price and demand for hydrocarbons and/or climate regulation influence the capital expenditure strategy for exploration, acquisition, and development of assets	N/A	EM-EP-420a.4	Governance > Governance Policies and Committees; ESG Oversight

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Business Ethics & Transparency			
Percentage of (1) proved and (2) probable reserves in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	percentage (%)	EM-EP-510a.1	Data & Indices > Performance Data
Description of the management system for prevention of corruption and bribery throughout the value chain	N/A	EM-EP-510a.2	Governance > Governance Policies and Committees
Management of the Legal & Regulatory Environment			
Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	N/A	EM-EP-530a.1	Governance > Governance Policies and Committees; ESG Oversight
Critical Incident Risk Management			
Process Safety Event rates for Loss of Primary Containment of greater consequence (Tier 1)	rate	EM-EP-540a.1	Data & Indices > Performance Data
Description of management systems used to identify and mitigate catastrophic and tail-end risks	N/A	EM-EP-540a.2	Environmental > Land and Biodiversity
Activity Metrics			
Production of: (1) oil, (2) natural gas, (3) synthetic oil, and (4) synthetic gas	thousand barrels per day (Mbbbl/day); million standard cubic feet per day (MMscf/day)	EM-EP-000.A	Data & Indices > Performance Data
Number of sites	#, number	EM-EP-000.B/C	Data & Indices > Performance Data