

# Sustainable Accounting Board Standards (SASB) Index



## Food Retailers & Distributors

Accounting Metric	Category	Unit of measure	Code	Disclosures
<b>Energy Management</b>				
(1) Operational energy consumed, (2) percentage grid electricity, (3) percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	FB-FR-130a.1	(1) Total energy consumed within the organization 8,455,255 GJ (2) The majority of our electricity comes from grid electricity with some on-site generation (3) We're installing solar panels on the fuel canopy at nine locations in Indiana, Florida and the Gulf Coast to help offset stores' electricity consumption. At select stores in Europe we also have on site solar panels. We currently have renewable electricity in select markets including solar parks in Northern Tier and Lithuania and a number of business units have certificates of origin to ensure the electricity is coming from water, wind, sun or biomass.
Discussion of strategy to manage environmental and social risks within the supply chain, including animal welfare	Discussion and Analysis	n/a	FB-FR-430a.3	We engage with suppliers through a due diligence process to understand and assess supplier programs. We look at business integrity, quality, health and safety, staffing conditions, human rights, environmental issues, and ethical practices, among other topics. For additional details, please see page 31 in our <b>2022 Sustainability Report</b> (Our Suppliers section).
Discussion of strategies to reduce the environmental impact of packaging	Discussion and Analysis	n/a	FB-FR-430a.4	ACT has developed a 2025 target specific to packaging & waste, which is: to increase sustainable food packaging in our own products by 2025. To act on this, we have implemented a reusable cups initiative in all our markets and we continue to collaborate with global suppliers to develop more sustainable packaging. Our 2030 ambition is that 100% of our packaging will be recyclable or reusable.  For additional information, please see page 14 in our <b>2022 Sustainability Report</b> (Packaging & Waste section).
<b>Food &amp; Retailer</b>				
Number of (1) retail locations and (2) distribution centers	Quantitative	Number	FB-FR-000.A	<ul style="list-style-type: none"> <li>Total number of retail locations: 14,008</li> <li>Total number of distribution centres: 3</li> </ul>

# Oil & Gas

Accounting Metric	Category	Unit of measure	Code	Disclosures
<b>Greenhouse Gas Emissions</b>				
Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	Quantitative	Metric tons (t) CO <sub>2</sub> e, Percentage (%)	EM-RM-110a.1	31,548 metric tons of CO <sub>2</sub> equivalent.
Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Discussion and Analysis	n/a	EM-RM-110a.2	<p>We have developed our inaugural TCFD report (see page 36 for additional details in our 2022 Sustainability Report) which outlines our strategy to both address and leverage previously identified climate-related risks and opportunities.</p> <p>Several initiatives ACT has pursued to manage scope 1 GHG emissions includes:</p> <ul style="list-style-type: none"> <li>• Rolling out energy management systems in our North American stores and conducting pilots at a number of our sites in Europe.</li> <li>• Business units invested in energy-saving improvements such as LED lighting, cooler retrofits, heating oil burner replacements, and cooling room optimization.</li> <li>• We also track our store-level energy usage monthly through our outlier investigation process to identify stores with the greatest potential for energy reduction.</li> </ul> <p>For additional details, please see page 16 in our <b>2022 Sustainability Report</b> (Our Sites section).</p>
<b>Water Management</b>				
(1) Total fresh water withdrawn, (2) percentage recycled, (3) percentage in regions with High or Extremely High Baseline Water Stress	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)	EM-RM-140a.1	(1) Water withdrawn 10,471,000 m <sup>3</sup>
<b>Workforce Health &amp; Safety</b>				
(1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near miss frequency rate (NMFR) for (a) full-time employees and (b) contract employees	Quantitative	Rate	EM-RM-320a.1	Please refer to the data table on page 41-42 in our <b>2022 Sustainability Report</b> .
Discussion of management systems used to integrate a culture of safety	Discussion and Analysis	n/a	EM-RM-320a.2	We are committed to ensuring a safe and healthy working environment for our team members. To this end, we are continuously improving our programs, actions, and training to reduce workplace incidents. Our global Health, Safety and Environment (HSE) strategy includes a standardized global reporting system. In addition, we identify safety risks and close gaps where needed. Over the past year, we have consolidated injury data across our global network. The increased clarity has enabled a more focused and rapid response to workplace issues.

Accounting Metric	Category	Unit of measure	Code	Disclosures
<b>Management of the Legal &amp; Regulatory Environment</b>				
Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	Discussion and Analysis	n/a	EM-RM-530a.1	<p>As outlined in our Annual Information Form, we are committed to, and thrive on, being a responsible retailer. Couche-Tard has expertise in providing age restricted products and follows strict legal requirements in markets where it is permitted, including alcohol, lottery, tobacco, other tobacco products, products containing cannabis (through a licensed store) and products containing cannabidiol (CBD). We follow all laws and regulations that apply to us and hold all of the required licences and permits for selling these items.</p> <p>We also follow all appropriate antitrust and competition laws and regulations that relate to our size and the pricing of our products and services, among other things, as well as price regulations that apply to products like road transportation fuel, milk and alcohol.</p> <p>Additionally, as a member of the National Association of Convenience stores (NACS), our corporate positions are aligned with those of this industry association.</p>