

Table of alignment with the SASB standards

Recognizing the value of environmental, social and governance (ESG) reporting standards such as the Sustainability Accounting Standards Board (SASB), the concordance table shown below demonstrates the relationship between TC Energy's sustainability reporting and the SASB Oil & Gas - Midstream industry standard (October 2018). For a limited number of metrics, non-standard measures are required and we have disclosed similar indicators in alignment with internal standards.

Topic and accounting metric	Indicator ID	Select TC Energy material
Greenhouse gas emissions		
Gross global Scope 1 emissions, percentage methane, percentage covered under emissions-limiting regulations	EM-MD-110a.1	2022 ESG Data Sheet; performance data tables, page 26 2022 CDP climate change questionnaire response; C6.1, C-OG6.12, C-OG6.13, C7.1a
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	EM-MD-110a.2	2022 Report on Sustainability; embracing the energy transition commitment and targets, page 16 2022 ESG Data Sheet; strategy, page 12 2022 CDP climate change questionnaire response; C4 GHG Emissions Reduction Plan
Air quality		
Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx, (3) volatile organic compounds (VOCs) and (4) particulate matter (PM10)	EM-MD-120a.1	2022 ESG Data Sheet; performance data tables, page 36
Ecological impacts		
Description of environmental management policies and practices for active operations	EM-MD-160a.1	2021 Annual Report; environmental risk, compliance and liabilities, page 97 TCEnergy.com; Commitment Statement, Environment principles 2022 Report on Sustainability, integrating sustainability, page 28 2022 ESG Data Sheet; TOMS, page 21 2022 CDP climate change questionnaire response; C15.4, C15.6
Percentage of land owned, leased and/or operated within areas of protected conservation status or endangered species habitat	EM-MD-160a.2	2022 ESG Data Sheet; performance data tables, page 38
Terrestrial acreage disturbed, percentage of impacted area restored	EM-MD-160a.3	2022 ESG Data Sheet; performance data tables, page 38
Number and aggregate volume of hydrocarbon spills, volume in Arctic, volume in unusually sensitive areas (USAs) and volume recovered	EM-MD-160a.4	2022 ESG Data Sheet; performance data tables, page 42
Competitive behaviour		
Total amount of monetary losses as a result of legal proceedings associated with federal pipeline and storage regulations	EM-MD-520a.1	2022 ESG Data Sheet; performance data tables, page 46 <i>Note: TC Energy interprets this indicator as representing the total amount of monetary losses incurred during the reporting period as a result of legal proceedings associated with alleged breaches of regulations governing competitive behaviour.</i>
Operational safety, emergency preparedness & response		
Number of reportable pipeline incidents, percentage significant	EM-MD-540a.1	Please note this indicator requests information on pipeline incidents only. To transparently communicate integrity incidents related to our diverse asset base, including our power and storage facilities, we have chosen to publicly report on Tier 1 and Tier 2 process safety incidents guided by industry standard CSA Z260. TC Energy believes this approach is congruent with the intent of SASB EM-MD-540a.1 to promote increased, comparable reporting of integrity incidents. Tier 1 and Tier 2 process safety incidents are reported in our 2022 ESG Data Sheet. 2022 ESG Data Sheet; performance data tables, page 42
Percentage of (1) natural gas and (2) hazardous liquid pipelines inspected	EM-MD-540a.2	2022 ESG Data Sheet; performance data tables, page 40
Number of (1) accidents releases and (2) non-accident releases (NARs) from rail transportation	EM-MD-540a.3	Not applicable to TC Energy's operations.
Discussion of management systems used to integrate a culture of safety and emergency preparedness throughout the value chain and throughout project life cycles	EM-MD-540a.4	2022 Report on Sustainability; Zero is real commitment and targets, page 20 2022 Report on Sustainability; mental health and psychological safety commitment and targets, page 38 TCEnergy.com; Commitment Statement
Activity metric		
Total metric ton kilometers of: (1) natural gas, (2) crude oil and (3) refined petroleum products transported, by mode of transport	EM-MD-000.A	2022 ESG Data Sheet; performance data tables, page 24 <i>Note: TC Energy does not report activity in these units.</i>