

Reporting Standards Index

The topics covered in Magellan's 2021 Sustainability Report (SR) are informed by the Global Reporting Initiative (GRI) and the Value Reporting Foundation's Sustainability Accounting Standards Board (SASB) for Oil & Gas Midstream standards, which have been mapped below. In some instances, we may also refer to our Performance Data Table (PDT), 2021 Annual Report on Form [10-K](#), 2022 [Proxy Statement](#), or [website](#) links below in blue.

SASB Code	GRI	Description	Disclosure
	GRI 102 – GENERAL DISCLOSURES		Response, SR Page #, or Other
	102-1	Name of the organization	Magellan Midstream Partners, L.P.
	102-2	Activities, brands, products, and services	SR pp. 4, 7
	102-3	Location of headquarters	Tulsa, Oklahoma
	102-4	Location of operations	SR p. 4; Form 10-K pp. 3-11 What We Do/Refined Products What We Do/Crude Products
	102-5	Ownership and legal form	Form 10-K p. 3
	102-6	Markets served	SR p. 4; Form 10-K pp. 3-11
	102-7	Scale of organization	Form 10-K pp. 3-17
	102-8	Employee and other worker information	SR pp. 15-19, 38-40; PDT; Form 10-K pp. 16-17
	102-9	Supply chain	SR p. 41; PDT
	102-10	Significant changes to organization or its supply chain	None
	102-12	External initiatives	SR pp. 36-37; EIC ESG Template
	102-13	Membership of associations	SR pp. 13, 37
	102-14	Statement from senior decision-maker	SR p. 3
	102-15	Key impacts, risks, and opportunities	Throughout the SR; Form 10-K pp. 17-32, 50; Proxy pp. 14-15
	102-16	Values, principles, standards, and norms of behavior	SR pp. 9, 14, 34, 37; Proxy p. 18; About Us/Governance/Code
	102-17	Mechanism for ethics advice and concerns	SR pp. 14, 37; Proxy p. 18; About Us/Action Line
	GOVERNANCE		
	102-18	Governance structure	SR pp. 10, 34; Proxy pp. 5, 14-18
	102-19	Delegating authority	Proxy p. 15
	102-20	Executive-level responsibility for economic, environmental, and social topics	Aaron L. Milford, President and CEO
	102-21	Consulting stakeholders on economic, environmental, and social topics	Throughout the SR
	102-22	Composition of highest governance body and its committees	SR pp. 10, 34; Proxy pp. 5-10, 14-18
	102-23	Chair of the highest governance body	SR pp. 9, 34; Proxy pp. 5, 10
	102-24	Nominating and selecting the highest governance body	SR pp. 11, 34; Proxy pp. 5-10, 17-18, 48
	102-25	Conflicts of interest	Proxy p. 47
	102-26	Role of highest governance body in setting purpose, values, and strategy	SR p. 34; Proxy pp. 14-18, 24
	102-27	Collective knowledge of highest governance body	SR pp. 11, 34; Proxy pp. 5-10

SASB Code	GRI	Description	Disclosure
GOVERNANCE (continued)			
	102-28	Evaluating highest governance body's performance	SR p. 34; Proxy pp. 14-15; About Us/Governance Guidelines
	102-29	Identifying and managing economic, environmental, and social impacts	SR p. 34; Proxy pp. 14-15, 30-32; About Us/Governance Guidelines
	102-30	Effectiveness of risk management processes	SR pp. 13, 35-36; Proxy pp. 14-15
	102-31	Review of economic, environmental, and social topics	Throughout the SR
	102-32	Highest governance body's role in sustainability reporting	SR pp. 10, 12, 34-35; About Us/Governance Guidelines
	102-33	Communicating critical concerns	SR pp. 14, 37; Proxy pp. 5, 18; About Us/Action Line
	102-34	Nature and total number of critical concerns	PDT
	102-35	Remuneration policies	SR pp. 12, 40
	102-36	Process for determining remuneration	SR pp. 12, 40
	102-37	Stakeholder's involvement in remuneration	Proxy pp. 11, 21-42
	102-38	Annual total compensation ratio	SR p. 12; Proxy p. 42
	102-40	List of stakeholder groups	Throughout the SR
	102-41	Collective bargaining agreements	PDT; Form 10-K pp. 16, 32, 47, 100, 102
	102-42	Identifying and selecting stakeholders	SR pp. 13, 41
	102-43	Approach to stakeholder engagement	SR pp. 13, 41
	102-44	Key topics and concerns raised	SR p. 37
	102-45	Entities included in the consolidated financial statements	Form 10-K Exhibit 21
	102-46	Defining report content and topic boundaries	SR p. 2
	102-47	List of material topics	Throughout the SR
	102-49	Changes in reporting	None
	102-50	Reporting period	January 1, 2021-December 31, 2021
	102-51	Date of most recent previous report	September 3, 2021
	102-52	Reporting cycle	Annual
	102-53	Contact point for questions regarding this report	SR p. 2
	102-54	Claims of reporting in accordance with GRI Standards	SR p. 2
	102-55	GRI content index	SR pp. 51-54
	102-56	External assurance	No external assurance sought
GRI 103 - MANAGEMENT APPROACH			
	103-1	Explanation of the material topic and its boundary	Management Approach section pp. 32-46; Throughout the SR
	103-2	Management approach and its components	Management Approach section pp. 32-46; Throughout the SR
GRI 200 - ECONOMIC			
	201-1	Direct economic value generated and distributed	SR pp. 6, 22; PDT; Form 10-K pp. 44, 56, 102
	201-2	Financial implications and other risks and opportunities due to climate change	Form 10-K pp. 14-15, 18, 28

SASB Code	GRI	Description	Disclosure
GRI 200 – ECONOMIC (continued)			
	201-3	Defined benefit plan obligations and other retirement plans	SR p. 19; Form 10-K pp. 16, 53, 84-89
	201-4	Financial assistance received from government	SR p. 31
	203-1	Public infrastructure investments and services supported	PDT; Form 10-K pp. 3-12
	203-2	Significant indirect economic impacts	SR pp. 21-22, 31; PDT
	205-1	Operations assessed for risks related to corruption	Proxy pp. 14-15, 47
	205-2	Communication and training about anti-corruption policies and procedures	SR p. 37; About Us/Governance
EM-MD-520a.1	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	None
	207-1	Approach to tax	PDT; Form 10-K pp. 13, 15-16, 18, 29-32
	207-2	Tax governance, control, and risk management	Form 10-K pp. 29-32
	207-3	Stakeholder engagement and management of concerns related to tax	Form 10-K pp. 29-32
	207-4	Tax payments to local, state, and federal governments	SR p. 22; PDT; Form 10-K p. 13
GRI 300 – ENVIRONMENTAL			
	302-4	Reduction of energy consumption	SR pp. 31, 46
	302-5	Reductions in energy requirements of products and services	SR pp. 31, 46
	303-1	Interactions with water as a shared resource	SR pp. 29, 45
	303-2	Management of water discharge-related impacts	SR pp. 29, 45; Form 10-K pp. 13-14
EM-MD-160a.2	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	SR pp. 28, 45
EM-MD-160a.2	304-2	Significant impacts of activities, products, and services on biodiversity	SR p. 45
EM-MD-160a.2	304-3	Habitats protected or restored	SR p. 45
EM-MD-160a.2	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	SR p. 45
EM-MD-110a.1	305-1	Direct (Scope 1) GHG emissions	SR pp. 26-27, 44-45; PDT
	305-2	Energy indirect (Scope 2) GHG emissions	SR pp. 26-27, 44-45; PDT
	305-4	GHG emissions intensity	SR pp. 26-27, 44-45; PDT
EM-MD-110a.1 EM-MD-110a.2	305-5	Reduction of GHG emissions	SR pp. 26-27, 44-45; PDT; Form 10-K pp. 14-15
EM-MD-120a.1	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), other significant air emissions	SR pp. 26-27, 44-45; PDT; Form 10-K pp. 14-15
	306-2	Waste by type and disposal method	SR pp. 29-30, 46; PDT; Form 10-K pp. 13-14
EM-MD-160a.4 EM-MD-540a.1 EM-MD-540a.2 EM-MD-540a.4	306-3	Significant spills	SR pp. 24, 42-44; PDT
EM-MD-160a.1	307-1	Non-compliance with environmental laws and regulations	PDT; Form 10-K pp. 13, 26, 33, 99
	308-1	New suppliers screened using environmental criteria	PDT

SASB Code	GRI	Description	Disclosure
	GRI 400 - SOCIAL		
	401-1	New employee hires and employee turnover	PDT
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	SR pp. 19, 40; Form 10-K pp. 16, 41, 83-89
	401-3	Parental leave	SR pp. 19, 40
EM-MD-540a.4	403-1	Occupational health and safety management system	SR pp. 16, 38-39; PDT
EM-MD-540a.4	403-2	Hazard identification, risk assessment, and incident investigation	SR pp. 16, 38-39; Proxy pp. 14-15
	403-3	Occupational health services	SR pp. 16, 38-39; PDT
	403-4	Worker participation, consultation, and communication on occupational health and safety	SR pp. 16, 38-39
EM-MD-540a.4	403-5	Worker training on occupational health and safety	SR pp. 16, 38-39
	403-6	Promotion of worker health	SR pp. 16, 19, 38-40
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SR pp. 16, 19, 38-40
	403-8	Workers covered by an occupational health and safety management system	SR pp. 16, 19, 38-40; PDT
EM-MD-540a.1	403-9	Work-related injuries	PDT
EM-MD-540a.1	403-10	Work-related ill health	PDT
	404-1	Average hours of training per year per employee	SR pp. 14, 16, 37, 40
	404-2	Programs for upgrading employee skills and transition assistance programs	SR pp. 40-41
	404-3	Percentage of employees receiving regular performance and career development reviews	SR p. 40
	405-1	Diversity of governance bodies and employees	SR pp. 11, 18, 34, 40; PDT; Proxy pp. 5, 14, 17-18
	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	PDT; Form 10-K pp. 16, 32, 47, 100
	408-1	Child labor	SR p. 38
	409-1	Forced or compulsory labor	SR p. 38
	411-1	Incidents of violations involving rights of indigenous peoples	No violations; SR p. 41
	412-2	Employee training on human rights policies or procedures	SR p. 38
	413-1	Operations with local community engagement, impact assessments, and development programs	Throughout the SR
	413-2	Operations with significant actual and potential negative impacts on local communities	SR pp. 42-44
	414-1	New suppliers that were screened using social criteria	PDT
	414-2	Negative social impacts in the supply chain and actions taken	None
	415-1	Political contributions	SR pp. 13, 37
	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	None
	419-1	Non-compliance with laws and regulations in the social and economic area	Form 10-K p. 33