

## Reporting Standards Index

The topics covered in Magellan’s 2022 Sustainability Report (SR) are informed by the Global Reporting Initiative for the Oil and Gas Sector (GRI 11) and the International Financial Reporting Standards 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), 2022 Annual Report on [Form 10-K](#), [2023 Proxy Statement](#), or [website](#) with hyperlinks below in green.

SASB Code	GRI	Description	Disclosure Location or Response
<b>GRI 2 – GENERAL DISCLOSURES</b>			
	2-1	Organization details	a. Name: Magellan Midstream Partners, L.P. b. Ownership/legal form: Form 10-K p. 3 c. Headquarters location: Tulsa, Oklahoma d. Countries of operation: United States of America
	2-2	Entities included in the organization’s sustainability reporting	List of entities: Form 10-K pp. 3, 5, 10
	2-3	Reporting period, frequency and contact point	a. Reporting period: Annual, January 1 – December 31, 2022 b. Align with financial reporting period: Yes c. Publication date: August 3, 2023 d. Contact: Heather Livingston, Manager Investor Relations <a href="mailto:Heather.Livingston@magellanlp.com">Heather.Livingston@magellanlp.com</a>
	2-5	External assurance	No external assurance sought
	2-6	Activities, value chain and other business relationships	a-c. Sector, activities and value chain: SR pp. 4–5 d. Significant changes: Form 10-K p. 3
	2-7	Employees	SR pp. 24–28; PDT; Form 10-K pp. 16–17
	2-9	Governance structure and composition	SR pp. 8–10, Proxy pp. 16–18, <a href="#">About Us/Governance Guidelines</a>
	2-10	Nomination and selection of highest governance body	SR pp. 8–9; Proxy pp. 5–11, 19–20
	2-11	Chair of highest governance body	Proxy p. 9
	2-12	Role of highest governance body in overseeing management of impacts	SR pp. 8–9, 45; Proxy pp. 16–20
	2-13	Delegation of responsibility for managing impacts	Proxy pp. 17–19
	2-14	Role of highest governance body in sustainability reporting	SR pp. 8, 10; Proxy p. 19
	2-15	Conflicts of interest	Proxy pp. 58
	2-16	Communication of critical concerns	SR pp. 13, 48; Proxy pp. 4, 20; <a href="#">About Us/Action Line</a>
	2-17	Collective knowledge of highest governance body	SR pp. 8–9, 45; Proxy pp. 5–11
	2-18	Evaluation of performance of highest governance body	SR p. 45; <a href="#">About Us/Governance Guidelines</a>
	2-19	Remuneration policies	SR pp. 11, 46, 54; Proxy pp. 23–55
	2-20	Process to determine remuneration	SR pp. 11, 46, 54
	2-21	Annual total compensation ratio	SR p. 11; Proxy p. 45
	2-23	Policy commitments	SR pp. 13, 24–25, 45, 48, 53, 56, 57
	2-26	Mechanisms for seeking advice and raising concerns	SR pp. 13, 48
EM-MD-160a.1.	2-27	Compliance with laws and regulations	SR throughout report; PDT; Form 10-K pp. 13, 27–29, 34

SASB Code	GRI	Description	Disclosure Location or Response
	<b>GRI 2 – GENERAL DISCLOSURES (continued)</b>		
	2-28	Membership associations	SR pp. 10, 48
	2-29	Approach to stakeholder engagement	SR pp. 45, 48, 55–56
	2-30	Collective bargaining agreements	PDT; Form 10-K pp. 16, 34, 98
	<b>GRI 3 – MATERIAL TOPICS: OIL AND GAS SECTOR 2021 (GRI 11)</b>		
	3-1	Process to determine material topics	SR pp. 45–46
EM-MD-540a.4.	3-3	Management of material topics (11.1.1 - 11.6.1; 11.8.1 - 11.15.1; 11.17.1; 11.19.1 - 11.22.1)	SR Management Approach section pp. 44–60
	<b>GRI 200 – ECONOMIC PERFORMANCE: OIL AND GAS SECTOR 2021 (GRI 11)</b>		
	201-1	(11.14.2) Direct economic value generated and distributed	SR p. 31; PDT; Form 10-K pp. 40, 56–60, 100
	201-2	(11.2.2) Financial implications and other risks and opportunities due to climate change	Form 10-K pp. 15, 19, 29
	201-3	Defined benefit plan obligations and other retirement plans	SR pp. 27, 54; PDT; Form 10-K pp. 16, 53, 83–87
	201-4	(11.21.3) Financial assistance received from government	SR p. 42
	203-1	(11.14.4) Infrastructure investments and services supported	PDT; Form 10-K pp. 3–12
	203-2	(11.14.5) Significant indirect economic impacts	SR pp. 29, 31; PDT
	205-1	(11.20.2) Operations assessed for risks related to corruption	Proxy pp. 14–15
	205-2	(11.20.3) Communication and training about anti-corruption policies and procedures	SR pp. 13, 45, 48; <a href="#">About Us/Governance</a>
	205-3	(11.20.4) Confirmed incidents of corruption and actions taken	None
EM-MD-520a.1.	206-1	(11.19.2) Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	None
	207-1	(11.21.4) Approach to tax	PDT; Form 10-K pp. 13, 16, 19–21, 30–33
	207-2	(11.21.5) Tax governance, control, and risk management	Form 10-K pp. 19–21, 30–33
	207-3	(11.21.6) Stakeholder engagement and management of concerns related to tax	Form 10-K pp. 19–21, 30–33
	207-4	(11.21.7) Country-by-country [tax] reporting	SR p. 31; PDT; Form 10-K pp. 13. U.S. operations only
	<b>GRI 300 – ENVIRONMENTAL: OIL AND GAS SECTOR 2021 (GRI 11)</b>		
	302-1	(11.1.2) Energy consumption within the organization	SR pp. 43, 58, 60
	302-3	(11.1.4) Energy intensity	SR p. 43
	302-4	Reduction of energy consumption	SR p. 43
EM-MD-160a.1.	303-1	(11.6.2) Interactions with water as a shared resource	SR pp. 16, 36, 38–39, 59
EM-MD-160a.1.	303-2	(11.6.3) Management of water discharge-related impacts	SR pp. 38–39; Form 10-K pp. 13–14
	303-3	(11.6.4) Water withdrawal	SR p. 38
EM-MD-160a.1.	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	SR pp. 36, 58–59
EM-MD-160a.1.	304-2	(11.4.3) Significant impacts of activities, products and services on biodiversity	SR pp. 36, 58–59
EM-MD-160a.2.	304-3	(11.4.4) Habitats protected or restored	SR pp. 36, 58–59; Form 10-K pp. 27
EM-MD-160a.2.	304-4	(11.4.5) IUCN Red List species and national conservation list species with habitats in areas affected by operations	SR pp. 36, 58–59
EM-MD-110a.1.	305-1	(11.1.5) Direct (Scope 1) GHG emissions	SR p. 34; PDT

SASB Code	GRI	Description	Disclosure Location or Response
<b>GRI 300 – ENVIRONMENTAL: OIL AND GAS SECTOR 2021 (GRI 11) (continued)</b>			
	305-2	(11.1.6) Energy indirect (Scope 2) GHG emissions	SR p. 34; PDT
	305-4	(11.1.8) GHG emissions intensity	SR p. 34; PDT
EM-MD-110a.1. EM-MD-110a.2.	305-5	(11.2.3) Reduction of GHG emissions	SR pp. 33–35, 42–43, 57–58, 60; PDT; Form 10-K pp. 13–15, 23, 29
EM-MD-120a.1. EM-MD-160a.1.	305-7	(11.3.2) Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	SR p. 35; PDT; Form 10-K pp. 13–15
EM-MD-160a.1.	306-1	(11.5.2) Waste generation and significant waste-related impacts	SR pp. 38–41, 59; PDT
EM-MD-160a.1.	306-2	(11.5.3) Management of significant waste-related impacts	SR pp. 38–41, 59; PDT; Form 10-K pp. 13–14
	306-3 (V.2018)	(11.5.4) Waste generated	SR pp. 38–41, 59; PDT; Form 10-K pp. 13–14
	306-4	(11.5.5) Waste diverted from disposal	SR pp. 38–41, 59; PDT
	306-5	(11.5.6) Waste directed to disposal	SR pp. 38–41, 59; PDT
EM-MD-160a.4. EM-MD-540a.1. EM-MD-540a.2. EM-MD-540a.4.	306-3 (V.2016)	(11.8.2) Significant spills  (11.8.3) Tier 1 and Tier 2 safety events	SR pp. 15–18; PDT; Form 10-K p. 14  PDT
	308-1	New suppliers that were screened using environmental criteria	SR p. 21; PDT
<b>GRI 400 – SOCIAL: OIL AND GAS SECTOR 2021 (GRI 11)</b>			
	401-1	(11.10.2) New employee hires and employee turnover	PDT
	401-2	(11.10.3) Benefits provided to full-time employees that are not provided to temporary or part-time employees	SR pp. 27–28, 54; Form 10-K pp. 16, 48, 53, 83–85
	401-3	(11.10.4) Parental leave	SR p. 54; Form 10-K p. 16
EM-MD-540a.4.	403-1	(11.9.2) Occupational health and safety management system	SR pp. 19–20, 49–52; PDT
EM-MD-540a.4.	403-2	(11.9.3) Hazard identification, risk assessment, and incident investigation	SR pp. 12, 14–20, 46, 49–52; Proxy pp. 16–17
EM-MD-540a.4.	403-3	(11.9.4) Occupational health services	SR pp. 19–21, 51–52; PDT
	403-4	(11.9.5) Worker participation, consultation, and communication on occupational health and safety	SR pp. 14–20, 51–52
EM-MD-540a.4.	403-5	(11.9.6) Worker training on occupational health and safety	SR pp. 19–20, 51
	403-6	(11.9.7) Promotion of worker health	SR pp. 19–20, 27, 51, 54
EM-MD-540a.4.	403-7	(11.9.8) Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SR pp. 14–16, 18–22, 49–52
EM-MD-540a.4.	403-8	(11.9.9) Workers covered by an occupational health and safety management system	SR pp. 15, 19, 49–52; PDT
EM-MD-540a.1.	403-9	(11.9.10) Work-related injuries	PDT
EM-MD-540a.1.	403-10	(11.9.11) Work-related ill health	PDT
	404-1	(11.10.6) Average hours of training per year per employee	SR pp. 13, 20
	404-2	(11.10.7) Programs for upgrading employee skills and transition assistance programs	SR pp. 28, 54
	405-1	(11.11.5) Diversity of governance bodies and employees	SR pp. 9, 26, 53–54; PDT; Proxy pp. 5, 16, 19–20
	407-1	(11.13.2) Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	PDT; Form 10-K pp. 16, 34, 98

SASB Code	GRI	Description	Disclosure Location or Response
<b>GRI 400 – SOCIAL: OIL AND GAS SECTOR 2021 (GRI 11) (continued)</b>			
	408-1	Operations and suppliers at significant risk for incidents of child labor	None. Human Rights policy, SR p. 53
	409-1	(11.12.2) Forced or compulsory labor	None. Human Rights policy, SR p. 53
	411-1	(11.17.2) Incidents of violations involving rights of indigenous peoples	No violations
		(11.17.3) Location of operations where indigenous peoples are present or affected	SR pp. 55–56
	413-1	(11.15.2) Operations with local community engagement, impact assessments, and development programs	SR pp. 55–56
	413-2	(11.15.3) Operations with significant actual and potential negative impacts on local communities	SR pp. 57–60
	414-1	(11.10.8) New suppliers that were screened using social criteria	SR p. 21; PDT
	414-2	(11.10.9) Negative social impacts in the supply chain and actions taken	None
	415-1	(11.22.2) Political contributions	SR pp. 10, 55
	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	None