

Reporting Standards Index

The topics covered in Magellan's 2020 Sustainability Report (SR) are informed by the Global Reporting Initiative (GRI) and the Sustainability Accounting Standards Board (SASB) for Oil & Gas Midstream which have been mapped below. In some instances, we may also refer to our Performance Data Table (PDT), 2020 Annual Report on [Form 10-K](#), [Form 8-K](#), [2021 Proxy Statement](#), or [website](#) (referenced below in blue text).

| 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. 4-6 |
| | 102-3 | Location of headquarters | Tulsa, Oklahoma |
| | 102-4 | Location of operations | SR p. 4; Form 10-K pp. 3-12 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 pp. 4, 6; Form 10-K pp. 3-13 |
| | 102-7 | Scale of organization | Form 10-K pp. 3-13 |
| | 102-8 | Employee and other worker information | SR pp. 23-26; PDT; Form 10-K p. 17 |
| | 102-9 | Supply chain | SR p. 20 |
| | 102-10 | Significant changes to organization or its supply chain | Form 8-K |
| | 102-13 | Membership of associations | SR p. 37 |
| | 102-14 | Statement from senior decision-maker | SR p. 2 |
| | 102-15 | Key impacts, risks, and opportunities | Throughout the SR; Form 10-K pp. 17-35, 55; Proxy pp. 19-20 |
| | 102-16 | Values, principles, standards, and norms of behavior | SR pp. 20, 33, 37; Proxy p. 23 |
| | 102-17 | Mechanism for ethics advice and concerns | SR p. 37; Proxy p. 23; About Us/Action Line |
| | GOVERNANCE | | |
| | 102-18 | Governance structure | SR pp. 33-34; Proxy pp. 5, 19-23, 55 |
| | 102-19 | Delegating authority | Proxy pp. 4, 13, 20, 54 |
| | 102-20 | Executive-level responsibility for economic, environmental, and social topics | Michael Mears, Chairman of the Board, 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. 33-34; Proxy pp. 5-10, 19-23 |
| | 102-23 | Chair of the highest governance body | Proxy pp. 5-10 |
| | 102-24 | Nominating and selecting the highest governance body | SR pp. 33-34; Proxy pp. 5, 22-23 |
| | 102-25 | Conflicts of interest | Proxy p. 54 |
| | 102-26 | Role of highest governance body in setting purpose, values, and strategy | SR pp. 33-34; Proxy pp. 20-22, 26, 29 |
| | 102-27 | Collective knowledge of highest governance body | SR p. 34; Proxy pp. 5-10 |
| | 102-28 | Evaluating highest governance body's performance | SR p. 33; Proxy pp. 26-27, 29; About Us/Governance Guidelines |

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| GOVERNANCE (continued) | | | |
| | 102-29 | Identifying and managing economic, environmental, and social impacts | SR pp. 34-35; Proxy pp. 35-36; About Us/Governance Guidelines |
| | 102-30 | Effectiveness of risk management processes | SR p. 35; Proxy pp. 19-20 |
| | 102-31 | Review of economic, environmental, and social topics | Throughout the SR |
| | 102-32 | Highest governance body's role in sustainability reporting | SR p. 34; About Us/Governance Guidelines |
| | 102-33 | Communicating critical concerns | SR p. 37; Proxy pp. 5, 23; About Us/Action Line |
| | 102-35 | Remuneration policies | SR p. 35 |
| | 102-36 | Process for determining remuneration | SR p. 35 |
| | 102-38 | Annual total compensation ratio | SR p. 35; Proxy p. 48 |
| | 102-40 | List of stakeholder groups | Throughout the SR |
| | 102-41 | Collective bargaining agreements | PDT; Form 10-K pp. 17, 35, 105 |
| | 102-42 | Identifying and selecting stakeholders | SR p. 27 |
| | 102-43 | Approach to stakeholder engagement | SR pp. 27-31, 36-37 |
| | 102-44 | Key topics and concerns raised | SR p. 37 |
| | 102-45 | Entities included in the consolidated financial statements | Form 10-K Exhibit 21 p. 114 |
| | 102-46 | Defining report content and topic boundaries | SR p. 38 |
| | 102-47 | List of material topics | Throughout the SR |
| | 102-49 | Changes in reporting | Form 8-K |
| | 102-50 | Reporting period | January 1, 2020 – December 31, 2020 |
| | 102-51 | Date of most recent previous report | 10/30/2020 |
| | 102-52 | Reporting cycle | Annual |
| | 102-53 | Contact point for questions regarding this report | SR p. 38 |
| | 102-54 | Claims of reporting in accordance with GRI Standards | SR p. 38 |
| | 102-55 | GRI content index | SR pp. 41-44 |
| GRI 103 – MANAGEMENT APPROACH | | | |
| | 103-1 | Explanation of the material topic and its Boundary | Throughout the SR |
| | 103-2 | Management approach and its components | Throughout the SR |
| GRI 200 – ECONOMIC | | | |
| | 201-1 | Direct economic value generated and distributed | SR pp. 4, 31; PDT; Form 10-K p. 107 |
| | 201-2 | Financial implications and other risks and opportunities due to climate change | Form 10-K pp. 15, 19, 30 |
| | 201-3 | Defined benefit plan obligations and other retirement plans | SR p. 25; Form 10-K pp. 34, 88-94 |
| | 201-4 | Financial assistance received from government | SR p. 18 |
| | 203-1 | Public infrastructure investments and services supported | PDT; Form 10-K pp. 3-12 |
| | 203-2 | Significant indirect economic impacts | SR pp. 4, 30-31; PDT |
| | 205-1 | Operations assessed for risks related to corruption | Proxy pp. 19-20, 54 |

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| GRI 200 – ECONOMIC (continued) | | | |
| | 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, 19-20, 30-34 |
| | 207-2 | Tax governance, control, and risk management | Form 10-K pp. 31-34 |
| | 207-3 | Stakeholder engagement and management of concerns related to tax | Form 10-K pp. 31-34 |
| | 207-4 | Tax payments to local, state, and federal governments | SR p. 31; PDT |
| GRI 300 – ENVIRONMENTAL | | | |
| | 302-4 | Reduction of energy consumption | SR p. 18 |
| | 302-5 | Reductions in energy requirements of products and services | SR p. 18 |
| | 303-1 | Interactions with water as a shared resource | SR p. 16 |
| | 303-2 | Management of water discharge-related impacts | SR p. 16; 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 p. 15 |
| EM-MD-160a.2 | 304-2 | Significant impacts of activities, products, and services on biodiversity | SR p. 15 |
| EM-MD-160a.2 | 304-3 | Habitats protected or restored | SR p. 15 |
| EM-MD-160a.2 | 304-4 | IUCN Red List species and national conservation list species with habitats in areas affected by operations | SR p. 15 |
| EM-MD-110a.1 EM-MD-110a.2 | 305-5 | Reduction of GHG emissions | SR pp. 12-14; PDT; Form 10-K pp. 14-15 |
| EM-MD-120a.1 | 305-7 | Nitrogen oxides (NOx), sulfur oxides (SOx), other significant air emissions | PDT; Form 10-K pp. 14-15 |
| | 306-2 | Waste by type and disposal method | SR pp. 16-17; 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. 10-11; PDT |
| EM-MD-160a.1 | 307-1 | Non-compliance with environmental laws and regulations | PDT; Form 10-K p. 35 |
| | 308-1 | New suppliers screened using environmental criteria | PDT |
| 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 p. 25; Form 10-K pp. 17, 89-94 |
| EM-MD-540a.4 | 403-1 | Occupational health and safety management system | SR pp. 20-21; PDT |
| EM-MD-540a.4 | 403-2 | Hazard identification, risk assessment, and incident investigation | SR pp. 20-21; Proxy pp. 19-20 |
| | 403-3 | Occupational health services | SR pp. 20-22; PDT |
| | 403-4 | Worker participation, consultation, and communication on occupational health and safety | SR pp. 20-22 |
| EM-MD-540a.4 | 403-5 | Worker training on occupational health and safety | SR p. 21 |

| SASB Code | GRI | Description | Disclosure |
|--------------|-------------------------------------|--|---|
| | GRI 400 – SOCIAL (continued) | | |
| | 403-6 | Promotion of worker health | SR pp. 22, 25 |
| | 403-7 | Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | SR pp. 20-22 |
| | 403-8 | Workers covered by an occupational health and safety management system | SR pp. 20-22; 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. 21, 37 |
| | 404-2 | Programs for upgrading employee skills and transition assistance programs | SR pp. 25-26 |
| | 404-3 | Percentage of employees receiving regular performance and career development reviews | SR pp. 25-26 |
| | 405-1 | Diversity of governance bodies and employees | SR pp. 24, 26, 34; PDT; Proxy pp. 20, 22-23 |
| | 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. 17, 35, 105 |
| | 408-1 | Child labor | SR p. 20 |
| | 409-1 | Forced or compulsory labor | SR p. 20 |
| | 411-1 | Incidents of violations involving rights of indigenous peoples | No violations; SR p. 27 |
| | 412-2 | Employee training on human rights policies or procedures | SR p. 20 |
| | 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. 10-11 |
| | 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. 30, 37 |
| | 418-1 | Substantiated complaints concerning breaches of customer privacy and losses of customer data | None |