

Tesoro 2016 Social Responsibility Report

GRI G4 and IPIECA/API Indicators



GRI INDICATOR INDEX

Tesoro utilizes two sources as the primary framework for reporting its sustainability performance: 1) the Global Reporting Initiative’s (GRI) General Guidelines and Oil and Gas Sector Supplement (version 3.1) and 2) “Oil and Gas Industry Guidance on Voluntary Sustainability Reporting” (2015), developed by the International Petroleum Industry Environmental Conservation Association (IPIECA), the International Oil and Gas Producers Association (OGP) and the American Petroleum Institute (API). These guidelines are used as a basis for selection of specific disclosures intended to provide stakeholders with relevant information on topics of concern.

STANDARD DISCLOSURES – CORE

GRI OGSS G4.1	IPIECA/API	Abbreviated Description	Location	Explanation: if needed
STRATEGY AND ANALYSIS				
G4-1		Message from our CEO	Message from the CEO	
ORGANIZATION PROFILE				
G4-3		Name of organization	About Tesoro	
G4-4		Primary brands/products	About Tesoro	
G4-5		Headquarters location	About Tesoro (San Antonio, TX)	
G4-6		Countries of operation	About Tesoro (Western and mid-continent United States)	
G4-7		Ownership and legal form	Company Profile	
G4-8		Markets served	Tesoro Locations	
G4-9		Scale of organization	About Tesoro Our Performance (Our People, Operations, Financial)	
G4-10		Employee demographics	Our Performance (Our People) People	
G4-11		Employees covered by collective bargaining agreements	Our Performance (Our People)	
G4-12		Description of supply chain	About Tesoro Our Approach (Human Rights) Supply Chain Transparency Statement	

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G4-13		Significant changes during the reporting period	About This Report	In 2016, Tesoro announced a significant acquisition expecting to close in 2017: Western Refining Stockholders Approve Tesoro Acquisition (press release)
G4-14		Precautionary principle		The principles Tesoro operates by are explained in Our Approach .
G4-15		External economic, environmental and social charters		Tesoro does not currently endorse any external economic, environmental or social charters.
G4-16		Memberships and associations	Visit: Advocacy and Public Policy	
IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES				
G4-17		Organizational entities	About This Report Tesoro 2016 10-K	
G4-18		Aspect Boundaries explanation	About This Report	
G4-19		Material Aspects	About This Report	
G4-20		Material Aspect Boundaries within the organization	Material Aspect Boundary Table (Page 9 of this document)	
G4-21		Material Aspect Boundaries outside of the organization	Material Aspect Boundary Table (Page 9 of this document)	
G4-22		Restatements of information provided in previous reports	To ensure the quality of the data disclosed in this report, data for 2014 and 2015 was reviewed and updated due to a correction in our methodology. See more at Our Performance	

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			(Environment). In 2015, Tesoro adjusted its Environmental Incident targets to reflect updated parameters for how events are measured. The 2017 environmental performance target represents a 15 percent improvement over the adjusted three-year average. See more at 2016 Social Responsibility Highlights (Continuous Improvement)	
G4-23		Significant changes from previous reporting periods	There were no significant changes from the previous reporting period. About This Report	
STAKEHOLDER ENGAGEMENT				
G4-24		List of stakeholder groups engaged	Our Approach (Shared Value) About This Report	
G4-25		Basis for identifying stakeholders	Our Approach (Shared Value) About This Report	
G4-26		Approach to stakeholder engagement	Our Approach (Shared Value) About This Report	
G4-27		Key topics raised through engagement	Our Approach (Shared Value) About This Report	
REPORT PROFILE				
G4-28		Reporting period	About This Report	
G4-29		Date of most recent report	About This Report	
G4-30		Reporting cycle	About This Report	
G4-31		Contact person	About This Report	
G4-32		In accordance option	Core	
G4-33		External assurance	About This Report	This report has not been externally

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				assured.
GOVERNANCE				
G4-34		Governance structure of organization	Our Approach (Governance)	
ETHICS AND INTEGRITY				
G4-56		Values, principles and standards	Our Approach (Code of Business Conduct, Shared Value)	

MATERIAL ASPECTS

GRI OGSS G4.1	IPECA/API	Abbreviated Description	Location	Explanation: if needed
ECONOMIC				
EC1	SE4, SE13	Direct economic value	Our Performance (Financial, Operations) Community (Community Investments) Tesoro 2016 10-K Also visit: Advocacy and Public Policy	
EC4		Assistance from government	Annual and Quarterly Reports	
EC7	SE4	Development and impact of infrastructure investments	Our Performance (Capital Expenditure) Safety	
ENVIRONMENTAL				
EN3	E2	Energy consumption	Environment (Greenhouse Gas Emissions, 2016 Environmental Performance Chart) Our Performance (Environment)	Energy use measured in million BTUs per thousand barrels of throughput.
EN8	E6	Water withdrawal by source	Environment (Water, 2016 Environmental Performance Chart) Our Performance (Environment)	Data reported in cubic meters per thousand barrels of throughput.
EN10	E6	Recycled water use	Environment (Water, 2016 Environmental Performance Chart)	At our Los Angeles Refinery in 2016, 30

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				percent of water used was recycled wastewater. Additional data is not provided. We are reviewing our capability to report overall aggregated data in the future.
EN13	E5	Habitats protected or restored	Information on how Tesoro works to protect the environment and on the Tioga spill restoration efforts in Environment (Spill Prevention and Emergency Preparedness, Tioga) 2016 Environmental Performance Chart)	
EN15	E1	Direct greenhouse gas emissions	Environment (Greenhouse Gas Emissions, 2016 Environmental Performance Chart) Our Performance (Environment; see footnote 2)	
EN16	E1	Indirect greenhouse gas emissions	Environment (Greenhouse Gas, Emissions, 2016 Environmental Performance Chart) Our Performance (Environment)	
EN21	E4, E8	Air emissions	Environment (Greenhouse Gas Emissions, 2016 Environmental Performance Chart) Our Performance (Environment)	For IPIECA E4, data is not available. We are reviewing our capability to report in the future.
EN22	E6, E7	Wastewater	Environment (Water, 2016 Environmental Performance Chart)	

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			Our Performance (Environment)	
EN23	E10	Waste by type and disposal method	Information on hazardous and non-hazardous waste at Environment (Waste, 2016 Environmental Performance Chart) Our Performance (Environment)	
EN24	E9	Number and volume of significant spills	Environment (Spill Prevention and Emergency Preparedness, Tioga, 2016 Environmental Performance Chart) 2016 Social Responsibility Highlights (Continuous Improvement) Our Performance (Environment)	
EN29		Monetary value of significant fines	Information on monetary values of significant fines available at Our Performance (Environment)	
LABOR PRACTICES & DECENT WORK				
LA6	HS1, HS3, HS5	Type of injury and rates	Safety (Personal Safety) Our Performance (Safety) 2016 Social Responsibility Highlights (Continuous Improvement)	
LA8	SE16	H+S topics covered in formal union agreements	Our Performance (Safety)	
LA9	SE17	Average hours of training per year per employee	People (Employee Development)	Data not available. We are reviewing our capability to report in the future.
LA10	SE17	Employee training and assistance programs	People (Employee Development)	
LA11	SE17	Percentage of employees receiving regular performance and career development reviews	People (Employee Development)	
LA12	SE15	Composition of governance	Our Approach (Governance)	

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		bodies	Also visit: Tesoro Board of Directors Our Performance (Our People)	
LA13	SE15	Base salary ratio, women to men		Data not provided. We are reviewing our capability to report in the future.
LA16	SE18	Number of labor practice grievances filed	Our Approach (Code of Business Conduct, Human Rights) There were no reported human rights grievances, nor was Tesoro subject to any human rights reviews in 2016.	
HUMAN RIGHTS				
HR2	SE8, SE10	Human rights training	Our Approach (Human Rights)	All employees receive Human Rights training. Specific data on number of hours provided per employee not provided. We are reviewing our capability to report in the future.
SOCIETY				
SO1	SE1	Percentage of operations implementing community engagement	Information on local community development programs, stakeholder engagement and local community consultation is available at Our Approach (Shared Value) Community and Tesoro Community Investments	
SO3		Operations addressed for anti-	Our Approach (Anti-Corruption)	

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		corruption	Also visit: Tesoro Code of Business Conduct	
SO4	SE11, SE12	Anti-corruption training	Our Approach (Anti-Corruption)	
SO6	SE14	Political contributions	Our Approach (Advocacy and Public Policy) Also visit: Advocacy and Public Policy	
SO7		Legal actions for anti-competitive behavior	Our Approach (Governance)	
ADDITIONAL INDICATORS – OIL & GAS SECTOR SUPPLEMENT				
OG13	HS5	Number of process safety events	2016 Social Responsibility Highlights (Continuous Improvement) Safety (Process Safety) Our Performance (Safety)	