

SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB)

Oil & Gas—Services

Topic	Accounting Metric	Code	Information Location ¹
Corporate Governance			
Business Ethics & Payments Transparency	Amount of net revenue in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	EM-SV-510a.1	63
	Description of the management system for prevention of corruption and bribery throughout the value chain	EM-SV-510a.2	62–64
Management of the Legal & Regulatory Environment	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	EM-SV-530a.1	62–64
Critical Incident Risk Management	Description of management systems used to identify and mitigate catastrophic and tail-end risks	EM-SV-540a.1	24, 26–27
Environmental			
Emissions Reduction Services & Fuels Management	Total fuel consumed, percentage renewable, percentage used in: (1) on-road equipment and vehicles and (2) off-road equipment	EM-SV-110.a.1	11, 22
	Discussion of strategy or plans to address air emissions-related risks, opportunities, and impacts	EM-SV-110.a.2	5–11; 16–23
	Percentage of engines in service that meet Tier 4 compliance for non-road diesel engine emissions	EM-SV-110.a.3	28
Water Management Services	(1) Total volume of fresh water handled in operations, (2) percentage recycled	EM-SV-140a.1	25
	Discussion of strategy or plans to address water consumption and disposal-related risks, opportunities, and impacts	EM-SV-140a.2	25
Chemicals Management	Volume of hydraulic fracturing fluid used, percentage hazardous	EM-SV-150a.1	26
	Discussion of strategy or plans to address chemical-related risks, opportunities, and impacts	EM-SV-150a.2	26
Ecological Impact Management	Average disturbed acreage per (1) oil and (2) gas well site	EM-SV-160a.1	28
	Discussion of strategy or plan to address risks and opportunities related to ecological impacts from core activities	EM-SV-160a.2	24–29
Social			
Workforce Health and Safety	(1) Total recordable incident rate (TRIR), (2) fatality rate, (3) near miss frequency rate (NMFR), (4) total vehicle incident rate (TVIR), and (5) average hours of health, safety, and emergency response training for (a) full-time employees, (b) contract employees, and (c) short-service employees	EM-SV-320a.1	47, 52, 72
	Description of management systems used to integrate a culture of safety throughout the value chain and project lifecycle	EM-SV-320a.2	47–61
Activity Metric			
Number of active rig sites		EM-SV-000.A	28
Number of active well sites		EM-SV-000.B	28
Total amount of drilling performed		EM-SV-000.C	28
Total number of hours worked by all employees		EM-SV-000.D	72

¹ All page numbers refer to the 2020 Sustainability Report unless otherwise noted.