

Sustainable Accounting Board Standards (SASB) Index



Food Retailers & Distributors

Accounting Metric	Category	Unit of measure	Code	Disclosures
Energy Management				
Fleet fuel consumed, percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	FB-FR-110a.1	1,170,575 GJ consumed (this consumption is related to our in house logistic fleet)
(1) Operational energy consumed, (2) percentage grid electricity, (3) percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	FB-FR-130a.1	(1) Total energy consumed within the organization 9,535,802 GJ. (2) The majority of our electricity comes from grid electricity with some on-site generation (3) Percent of energy consumed from renewables. In FY23, we piloted solar panels on the fuel canopy at six locations in Florida and one location in Indiana with a solar panel bank on the ground. The data gathered is currently being analyzed to determine future actions and investments, to help us reduce our load on local electrical grids by using green energy supplements. We currently have renewable electricity in select markets including solar parks in Northern Tier and Lithuania and a number of business units have certificates of origin to ensure the electricity is coming from water, wind, sun or biomass.
Discussion of strategy to manage environmental and social risks within the supply chain, including animal welfare	Discussion and Analysis	N/A	FB-FR-430a.3	We engage with suppliers through a due diligence process to understand and assess supplier programs. We look at business integrity, quality, health and safety, staffing conditions, human rights, environmental issues, and ethical practices, among other topics. For additional details refer to page 38 in our 2023 Sustainability Report .
Discussion of strategies to reduce the environmental impact of packaging	Discussion and Analysis	N/A	FB-FR-430a.4	ACT has a 2025 target specific to packaging & waste, which is: to increase sustainable food packaging in our own products by 25%. In FY23, driving our progress to reach a 25% sustainable improvement in our packaging, we undertook a global initiative to gather current branded packaging specifications, accelerating our efforts to track the sustainable transformation journey. Based on this work, we found that our food service and private brand packaging have over 80% recyclability rate across Canada and Europe. Additionally, we continue to look for ways to reduce our use of plastic, recycle our materials, and support local recycling initiatives. In Europe, we are the first in the industry to convert our windshield washer fluid cans to a new sustainable packaging solution with a higher content of recycled plastic. Our traditional cans now contain 35% recycled plastic; the bottles 30%. Our alternative bag packages contain 65% less plastic than our traditional can. Meanwhile, in North America, the weight of our 100% recyclable water bottles from Niagara Bottling has been reduced again this year by 6%. For additional information refer to page 14 and 16 in our 2023 Sustainability Report .

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Food & Retailer				
Number of (1) retail locations and (2) distribution centers	Quantitative	Number	FB-FR-000.A	<ul style="list-style-type: none"> Total number of retail locations: 14,468 Total number of distribution centres: 3 (for one of the three we have full operational control and for the other two a supplier operate the distribution center)
Number of vehicles in commercial fleet	Quantitative	Number	FB-FR-000.C	565

Oil & Gas

Greenhouse Gas Emissions				
Gross global Scope 1 emissions, percentage covered under emissions limiting regulations	Quantitative	Metric tons (t) CO ₂ e, Percentage (%)	EM-RM-110a.1	121,557 metric tons of CO ₂ equivalent.
Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Discussion and Analysis	N/A	EM-RM-110a.2	ACT has a 2030 ambition specific to energy, which is: 30% of our sites to be carbon neutral by 2030. For additional details refer to page 19 and 47 in our 2023 Sustainability Report .

Water Management				
(1) Total fresh water withdrawn, (2) percentage recycled, (3) percentage in regions with High or Extremely High Baseline Water Stress	Quantitative	Thousand cubic meters (m ³), Percentage (%)	EM-RM-140a.1	(1) Water withdrawn 10,287,000 m ³ .

Workforce Health & Safety				
(1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near miss frequency rate (NMFR) for (a) full-time employees and (b) contract employees	Quantitative	Rate	EM-RM-320a.1	Please refer to the data table on pages 52-53 in our 2023 Sustainability Report .
Discussion of management systems used to integrate a culture of safety	Discussion and Analysis	N/A	EM-RM-320a.2	<p>We are committed to ensuring a safe and healthy working environment for our team members. To this end, we are continuously improving our programs, actions, and training to reduce workplace incidents. Our global Health, Safety and Environment (HSE) strategy includes a standardized global reporting system. In addition, we identify safety risks and close gaps where needed. Over the past year, we have consolidated injury data across our global network. The increased clarity has enabled a more focused and rapid response to workplace issues.</p> <p>Please refer to our 2023 Sustainability Report (Workplace Safety, Anti-Harassment Campaign and Kindness Day, Reducing Work-Related Incidents sections).</p>

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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	Discussion and Analysis	N/A	EM-RM-530a.1	<p>As outlined in our Annual Information Form, we are committed to, and thrive on, being a responsible retailer. Couche-Tard has expertise in providing age restricted products and follows strict legal requirements in markets where it is permitted, including alcohol, lottery, tobacco, other tobacco products, products containing cannabis (through a licensed store) and products containing cannabidiol (CBD). We follow all laws and regulations that apply to us and hold all of the required licences and permits for selling these items.</p> <p>We also follow all appropriate antitrust and competition laws and regulations that relate to our size and the pricing of our products and services, among other things, as well as price regulations that apply to products like road transportation fuel, milk and alcohol.</p> <p>Additionally, as a member of the National Association of Convenience stores (NACS), our corporate positions are aligned with those of this industry association.</p>