TSM Verification Report

Facility Information

Name of company	Suncor
Name of facility	Suncor – Base Plant, Fort Hills and Syncrude Base Plant: The Base Plant operation is home to two mines and extraction operations, Millennium and North Steepbank, integrated upgrading facilities known as Upgrader 1 and Upgrader 2, and the associated infrastructure for these assets – including utilities, energy, reclamation and storage facilities and the interconnecting pipelines with Syncrude. Fort Hills: Operations at Fort Hills are similar to those at the Base Plant operations; however, Fort Hills uses a paraffinic froth treatment process to produce a marketable, higher-quality bitumen requiring less diluent and eliminating the need for on-site upgrading facilities. Syncrude: The Syncrude facility includes the Mildred Lake and Aurora projects. After removing overburden, oil sands are mined, crushed and processed using a hot water extraction method to separate bitumen, which is then cleaned in centrifuges. Coarse tailings are placed in sand areas. The bitumen is upgraded through fluid coking, hydroprocessing, and hydrotreating to produce Syncrude Sweet Premium, a high-quality light crude oil, which is transported via pipeline to Edmonton refineries and beyond. Syncrude is jointly owned by four partners with Suncor as the operator.
Address	150 6 Avenue SW, Calgary, Alberta
Country of operation	Canada
Products/metals produced on site	Oilsands
Types of operations included in scope:	
Mining	X
Milling	X
Smelting	☐
Hydrometallurgical	☐
Refining	X
Other (*please explain)*	
Types of infrastructure included in scope:	
Roads	x
Rails	☐
Ports	☐
Other (*please explain)*	

Verifier Information

Name of lead verifier	Robert Duda
Verification firm	Safety Science Management Consulting Inc.
Confirmation that all verifiers involved in the verification are accredited TSM verifiers	*(Yes or No) Yes*
Date(s) of verification activities (dd/mm/yyyy – dd/mm/yyyy)	08/2025 – 12/2025
Verification period	2022-2025

Verification Process

Summary of the verification methodology	Suncor has been a long-standing member of the Mining Association of Canada (MAC) Towards Sustainable Mining (TSM) Initiative.
	
	Scope of TSM Verification: Suncor oilsands operations include Base Plant, Fort Hills and Syncrude (Mildred Lake and Aurora). All operations within these facilities were included within the external verification including tailings, mine etc.
	
	The scope of work for this project involves the required external verification of Suncor's facility performance against eight protocols in the MAC TSM program. In 2025, Suncor facilities reported publicly using the following protocols:
	• Indigenous and Community Relationships (2019 version)
	• Biodiversity Conservation Management (2020 version)
	• Crisis Management and Communications Planning (2022 version)
	• Climate Change (2021 version)
	• Preventing Child and Forced Labour (2019 version)
	• Water Stewardship (2018 version)
	• Safety and Health (2020 version)
	• Tailings Management (2023 version)
	  ○ OMS Guide (2021 version)
	  ○ Tailings Guide (2021 version)
	  ○ Table of Conformance (2022 version)
	
	Are any other standards included in scope? None.
	
	Document and file sharing arrangements: Using SharePoint site under control of Suncor.
	
	Date of Site Visit: 03-07 November 2025. Base Plant, Fort Hills and Syncrude
	
	Community of Interest representatives to be interviewed: Sampling of COI conducted based on review of the external stakeholder program.
	
	Verification Schedule:
	• August -October 2025: Planning, information request, document record review, video interviews, risk scanning, COI scanning
	• November 2025: Site visit, follow-up interviews and document review, draft reporting
	• December 2025: Final reporting and submission to MAC
	
	The scope of work for this project involved the conduct of an external verification of Suncor facility performance indicators according to the MAC TSM verification program

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and published TSM protocols. The verification scope is based on sampling and includes an assessment of the various management systems related to sustainability; hence, professional judgment is required in assessing the degree of implementation of a performance indicator and the quality of management processes and intervention.

Safety Science and Suncor utilized the tailings management system audits for each of its facilities to meet the external verification requirement for the tailings protocol. We have verified that the MAC conditions are met, as follows:

1. The external audit covers all criteria in the protocol (even if not all indicators include external audit requirements).
2. The external audit has been conducted within the last three years.
3. The audit report provides a verified rating for each indicator in the protocol.
4. The company's CEO Letter of Assurance references that an external audit was used to meet the requirement for the TSM external verification for that protocol.

Inherent in any sampling is risk and, to minimize the implications of sampling, we utilized professional standards of auditing. These standards are outlined in ISO19011, and those published by the Canadian Environmental Auditing Association (CEAA). The verification process and results do not infer or guarantee effectiveness of achieving performance indicator objectives or effective implementation of planned arrangements.

Approach and Methodology

The following is the overview of the external verification work plan with additional specific details provided. The following methodology is in conformance with the MAC TSM verification guide.

Step 1 - Planning

As part of the planning process, Suncor and Safety Science had an on-line meeting to confirm scope, timelines, information requests and other project particulars. An information request was made to Suncor to provide Safety Science with the following:

- MAC TSM self-assessment during the current period for performance indicators including two previous periods
- Last documented MAC TSM verification
- Risks related to the TSM Protocols including access to information, resources and timelines
- Company exposed risks (safety and health issues/fatalities, emergencies, spills/releases were scanned for relevance and sampling adjusted as necessary)
- Identify sampling strategy (i.e. identify information locations at sites, SharePoint, self-assessment scoring, risks identified) and discussion of resources and access to people for information
- Identify any new processes implemented that may have resulted in higher or lower scores
- Discuss sampling depth, and extension of sampling, based on information obtained
- Approach to COI identification and sampling (selection, number and discussion topics using risks, performance information and self-assessment data)
- Site visit approach, timing and length of visit for each site (discuss approach based on information collected, sampling of data, risks, media scan, performance levels, etc.)
- MAC TSM reporting requirements, submission to MAC of draft report, process for handling performance level issues (disagreement), and
- Audit report(s) as evidence for demonstrating TSM performance self-assessed levels (using MAC TSM protocols).

Discussion was held with Suncor on the interview sampling and site visit. Some interviews were held via conference call and others performed during the site visit. A combination of executive, senior management/ management, supervision and workers were performed. Interviews were based on the relevant scope of the position's job function and the protocols.

A media scan was performed by MAC as part of the verification process. This media scan informed the TSM verification sampling activities.

Step 2 - Verification

The verification comprised conducting interviews as well as documentation and records reviews. The activities included:

- review of Suncor's self-assessments for each of the TSM Protocols;
- comparisons to previous self-assessment levels;
- review of any new or changed information to ensure that it met the intent of external verification; and,
- sampling supporting evidence that demonstrated the self-assessed level.

Based on the Indigenous and Community Relationships Protocol indicator's self-assessment level and at the verifier's discretion, a sampling of COI was conducted to validate the implementation of engagement processes. We worked with Suncor to identify COI that could be contacted. A 'TSM introduction' and the questions to be asked of the COI were provided by Suncor prior to the discussion. To remain objective and unbiased, the discussions/interviews were held between the COI and the verifier and did not include Suncor personnel. The number and depth of COI sampling was determined as the verification progressed based on information gained from the self-assessment, data review, media scan, etc.

The verification performance levels were discussed with Suncor using the MAC TSM external verifier program as the guiding direction. We provided Suncor with the opportunity to identify additional evidence and information that may provide additional insight into Suncor's self-assessed performance levels.

Suncor operations for Base Plant, Fort Hills and Syncrude are all executed under the Suncor Operational Excellence Management System (OEMS) and the organizational and reporting structures in the Wood Buffalo region. With the operations so closely integrated both operationally and geographically, we consolidated the sampling across the operations and, based on Suncor operations workforce population, we targeted sixty (60) interviews across executives, management, supervisor and workforce (including contractors). We achieved our target and conducted over sixty (60) interviews across the organizational structure with 25% being frontline workforce interviews. These interviews were sampled across each location (Base Plant, Fort Hills and Syncrude) and included personnel from various operational functions including mine, refinery, tailings, etc. We also strived to conduct interviews that reflected appropriate workforce demographics. We believe this was adequate considering the integrated Suncor OEMS approach across the operations, management structures and shared services, and we found the interview information consistent with the self-assessment information.

Safety Science reviewed the communities of interest for Suncor including community and Indigenous groups. We requested a wide range of representatives so that Safety Science could select potential interviews including those from the local community, regional stakeholders (such as a watershed association), and directly impacted Indigenous communities. Interviews were conducted with over ten communities of interest including three Métis and First Nations groups.

Step 3 - Reporting

Safety Science prepared an internal MAC TSM report for Suncor and a public MAC TSM report for submission to MAC. The reports follow MAC prescribed requirements for approach and content to the reports.

Summary of the verification activities	Safety Science utilized the above noted Approach and Methodology and reviewed documentation and records, performed interviews across the organization structure and involved COI and Indigenous groups.
Was a site visit conducted?	Yes. See notes above regarding approach and methodology for the site visits.
Did the facility provide advance notice of the verification to communities of interest?	Yes. Communication materials were provided and verified by Safety Science.
Number and types of communities of interest interviewed to support the verification	Based on the outreach indicators self-assessment level and at the verifier's discretion, a sampling of COI was conducted to validate the implementation of engagement processes. To remain objective and unbiased, the discussions/interviews were held between the COI and the verifier and did not include Suncor personnel. The number and depth of COI sampling was determined as the verification progressed based on information gained from self-assessment, data review, media scan, etc. Suncor operations for Base Plant, Fort Hills and Syncrude are all executed under the Suncor Operational Excellence Management System (OEMS) and organizational and reporting structures in the Wood Buffalo region. With the operations so closely integrated both operationally and geographically, we consolidated the sampling across the operations and, based on Suncor operations workforce population, we targeted at sixty (60) interviews across executives, management/supervisor and workforce (including contractors). We achieved our target and conducted over sixty (60) interviews across the organizational structure, with 25% being frontline workforce interviews. These interviews were sampled across each location (Base Plant, Fort Hills and Syncrude) and included personnel from various operational functions including mine, refinery, tailings, etc. We also strived to conduct interviews that reflected appropriate workforce demographics. We believe this was adequate considering the integrated Suncor OEMS approach across the operations, management structures and shared services and we found the interview information consistent with the self-assessment information. Safety Science reviewed the communities of interest for Suncor including community and Indigenous groups. We requested a wide range of representatives so that Safety Science could select potential interviews including those from the local community, regional stakeholders (such as a watershed association), and directly impacted Métis and First Nations communities. Interviews were conducted with over ten communities of interest including three Métis and First Nations groups.
Has the facility developed an action plan to address gaps to achieve Level A or Yes on any TSM performance indicatorsr?	Suncor's response to Bill C-59 and the greenwashing amendments in the *Competition Act* in June 2024 is posted on the company's website at https://www.suncor.com/en-ca/news-and-stories/suncors-response-to-recent-changes-competition-act. The company's analysis of these changes has impacted several MAC TSM performance indicators related to public reporting. We have noted these levels in each performance indicator below. It should be noted, however, that Suncor continues to demonstrate direct engagement with, and reporting to, regulatory authorities and Indigenous communities related to biodiversity, emissions, tailings and water.

Summary of Findings

Criterion	Rating *C, B, A, AA or AAA (unless otherwise indicated)*	Summary of Findings, Identified Gaps, and Examples of Evidence Consulted
Biodiversity Conservation Management		
1. Corporate biodiversity conservation commitment, accountability, and communications	AA	**Summary of Findings** • Suncor demonstrated a corporate commitment as outlined in its Operational Excellence Management System (OEMS), historical sustainability reporting, environmental standards and site procedures. • Biodiversity conservation and reclamation is an objective of Suncor's reclamation practices. • Biodiversity objectives are outlined in Suncor's submissions to the Alberta regulator. • Biodiversity is captured as a part of Suncor's policy and regulatory issues management. • Wildlife and biodiversity are potential impacts identified within OEMS processes, standards and best practices. • Corporate and facility programs have standards and expectations for management systems and programs. • Accountability and responsibility defined at all levels of organization. • Biodiversity action plans created with defined responsibilities. • Mitigation hierarchy outlined in actions plans and procedures. • Engagement with regulators, communities of interest, Métis and First Nations, combined with internal audits and assessments, all contribute to independent verification and review of biodiversity programs.
		Identified Gaps to Achieve Level A (if applicable) • None.
		Examples of Evidence Consulted • Operational Excellence Management System (OEMS) process standards related to regulatory compliance and environmental impacts • OEMS assurance activities • Policies and regulatory commitments • Interviews with site personnel and COI • Environmental procedures • Life of Mine Closure Plan • Annual Reclamation Progress Tracking Report • Base Plant Mine Reclamation Plan • Wildlife Mitigation and Monitoring Program • Environmental Aspect Assessments in Enablon • Business Plan and budgets • Stakeholder and Indigenous engagement activities • Suncor Base Plant 2025 Bird Protection Plan
2. Biodiversity conservation planning and implementation	AAA	**Summary of Findings** • Suncor demonstrates active planning and management of biodiversity, regulated by governmental agencies. • Studies are conducted for all large expansions and projects. • The Life of Mine Closure Plan, required by the Alberta government, shows ongoing management and coordination with communities of interest. • Biodiversity objectives are integrated into mine closure planning. • Wildlife mitigation and monitoring are addressed through a Wildlife Report covering regional projects in the lower Athabasca region. • The Lower Athabasca Regional Plan (LARP) guides resource decisions, balancing environmental, social and economic impacts.

		• Biodiversity programs such as the Oil Sands Bird Contact Monitoring Program and Wildlife Mitigation and Monitoring Program are implemented. • Annual Reclamation Progress Tracking Reports document progress in reclamation and biodiversity management. • Suncor participates in and funds regional biodiversity initiatives, including the Oil Sands Monitoring (OSM) Program, COSIA Land Mine Reclamation Research, and other ecological research committees.
		Identified Gaps to Achieve Level A • Not applicable
		Examples of Evidence Consulted • Life of Mine Closure Plans • Annual Reclamation Progress Tracking Report • Base Plant Mine Reclamation Plan • Wildlife Mitigation and Monitoring Program • Operational Excellence Management System (OEMS) process standards related to regulatory compliance and environmental impacts • OEMS assurance activities • Environmental Aspect Assessments in Enablon
3. Biodiversity conservation reporting	B	**Summary of Findings** • Reclamation Progress Tracking Reports (RPTR) provide information on biodiversity activities • RPTR is prepared annually, senior leaders receive regular updates and verification of plan implementation is tracked through Suncor's regulatory compliance tool (Enablon). • RPTRs are subject to regulatory review, as well as review by COI. Also available publicly on Alberta government's Oil Sands Information Portal. • Senior leadership engagement through regular updates and project involvement/sponsorship. • As part of agreement stewardship with local Indigenous communities, Relationship Management Committees (RMC) and Environment and Consultation Committees (ECC) have been established. These committees have a mandate to make recommendations to either party on policies, measures or programs to protect the environment and minimize, mitigate or avoid impacts. • Suncor utilizes software to track any incidents including wildlife incidents, and any other issues, and is subsequently reviewed by supervision and management. • Online Wildlife Reporting Tool allows employees to document wildlife sightings on site (date, time, location, type, behaviour, etc.) and can be used for internal monitoring purposes.
		Identified Gaps to Achieve Level A • Level A, which includes requirements related to routine public reporting on biodiversity, was self-assessed as Level B. Suncor is not publicly reporting environmental information as noted in Suncor's response to Bill C-59 and the *Competition Act* posted on their website: https://www.suncor.com/en-ca/news-and-stories/suncors-response-to-recent-changes-competition-act. • Suncor continues to report biodiversity-related information as part of existing regulatory requirements as well as through community engagement and formal agreement stewardship.
		Examples of Evidence Consulted • Suncor website

		• Operational Excellence Management System (OEMS) process standards related to regulatory compliance and environmental impacts • OEMS assurance activities • Policies and regulatory commitments • Interviews with site personnel and COI • Life of Mine Closure Plan • Annual Reclamation Progress Tracking Report • Base Plant Mine Reclamation Plan • Wildlife Mitigation and Monitoring Program • Environmental Aspect Assessments in Enablon • Budget Business Plan • Stakeholder and Indigenous community engagement activities • Suncor Base Plant 2025 Bird Protection Plan
Climate Change		
1. Corporate climate change management	A	**Summary of Findings** • Reference regarding a long-standing commitment to environmental performance and climate strategies as outlined on Suncor website: https://www.suncor.com/en-ca/news-and-stories/suncors-response-to-recent-changes-competition-act. • Suncor Management Proxy Circular 2025 acknowledges climate and the associated risks • Carbon risk (which includes climate-related issues) is reviewed by the entire Board, on a quarterly basis. Environmental, Health, Safety & Sustainable Development (EHS&SD) Committee also in place to monitor and review matters related to the environment and sustainable development. Mandate is available on the Suncor website: https://www.suncor.com/en-ca/who-we-are/governance. • The Management Proxy Circular includes the Board and Management Statement which summarizes Suncor's strategy regarding climate and decarbonization. • Climate Performance Share Units form part of executive compensation and are granted based on initiatives and projects to manage carbon risk.
		Identified Gaps to Achieve Level A • Not applicable
		Examples of Evidence Consulted • Management Proxy Circular 2025 • Suncor website • Interviews with Suncor key personnel
2. Facility climate change management	A	**Summary of Findings** • Suncor maintains an extensive energy and emissions management system. • Energy and/or greenhouse gas emissions (abatement and compliance) are budgeted line items. • Operational Excellence Management System (OEMS) process standards related to regulatory compliance and environmental impacts. • Syncrude GHG Tracking Tool translates energy use into GHGs for front-line workers to provide them with a measurement to actively manage emissions. • Dedicated development lead for energy efficiency projects at all sites. • All sites have targets to manage either GHG intensity of their operations or to implement a suite of energy efficiency projects expected to improve GHG intensity. • Monthly stewardship reporting on GHG emissions and/or energy efficiency projects.

		Identified Gaps to Achieve Level A • None
		Examples of Evidence Consulted • Suncor website https://www.suncor.com/-/media/project/suncor/files/news-releases/2024/2024-06-20-nr-competition-act-amendment-en.pdf?modified=20240620221202&created=20240620220945 • Interviews with Suncor key personnel • Suncor energy and GHG data systems
3. Facility performance targets and reporting	B	**Summary of Findings** • Suncor has facility level targets for GHG emissions intensity (Syncrude) and energy efficiency projects (all sites). • Suncor demonstrated energy efficiency project portfolio with targeted GHG intensity reductions and implementation timelines • Each facility has a project deployment plan that is stewarded to, including the expected GHG intensity reductions based on engineering design parameters. • Progress is tracked internally but not externally disclosed. • Pathways project ambitions and progress reported on Pathways Alliance website at https://pathwaysalliance.ca • Due to recent Competition Act updates, Suncor does not disclose details on environmental performance.
		Identified Gaps to Achieve Level A • Level A, which includes requirements related to routine public reporting on climate was self-assessed as Level B. Suncor is not publicly reporting environmental information as noted in Suncor's response to Bill C-59 and the *Competition Act* posted on their website: https://www.suncor.com/en-ca/news-and-stories/suncors-response-to-recent-changes-competition-act. • Suncor continues to report climate-related data and performance to government and regulators through the Alberta Technology Innovation and Emissions Reduction Regulation and the Canada Greenhouse Gas Reporting Program (GHGRP).
		Examples of Evidence Consulted • Alberta Technology Innovation and Emissions Reduction Regulation Consolidated Reporting Form and Verification Report • Interviews with Suncor key personnel • Suncor performance metrics
Crisis Management and Communications Planning - CORPORATE (YES or NO)		
1. Crisis Management and Communications Preparedness	Yes	• Suncor has a comprehensive crisis and emergency management program across Corporate and through each of the facilities. • Suncor Operational Excellence Management System (OEMS) includes process standard for emergencies and business disruptions with key content, including crisis plans, accountabilities, document control and management, media logs, identified spokespeople and key contacts. • Suncor has adopted the Incident Command System (ICS) to manage emergencies and business disruptions and to guide preparedness, response and recovery activities. • Suncor demonstrated a sample on-call schedule for implementation. • Emergency operation centres at each facility and corporate office in Calgary.
		Identified Gaps to Achieve Yes • None

		Examples of Evidence Consulted • Suncor Operational Excellence Management System (OEMS) includes process standards and best practices related to emergencies and business continuity, operational risk and incident investigations. • Communications Corporate Crisis Response Plan • ICS Handbook EOC Director
2. Review	Yes	**Summary of Findings** • Corporate Communications Response Plan in place with roles and responsibilities established for annual updates and verification of contact phone numbers. • On-call rotation for communications staff, with trailing requirements outlined.
		Identified Gaps to Achieve Yes • None
		Examples of Evidence Consulted • Suncor Operational Excellence Management System (OEMS) includes process standards and best practices related to emergencies and business continuity and incident investigation • Communications Corporate Crisis Response Plan • ICS Handbook EOC Director
3. Training	Yes	**Summary of Findings** • Suncor Corporate team has been involved in training and simulations over the past several years, including Regional Dam Breach exercises • Suncor Crisis Plan includes training requirements for personnel • Suncor Crisis Plan includes drills, exercises planning and requirements • Crisis plan includes learnings
		Identified Gaps to Achieve Yes • None
		Examples of Evidence Consulted • Suncor Operational Excellence Management System (OEMS) includes process standards related to emergencies and business continuity and incident investigation • Communications Corporate Crisis Response Plan • ICS Handbook EOC Director
Crisis Management and Communications Planning - FACILITY (YES or NO)		
1. Crisis Management and Communications Preparedness	Yes	**Summary of Findings** • Suncor demonstrated comprehensive crisis and emergency management plans across the sites which include list of specific risks. • Suncor demonstrated plans that include communications, notifications, exercises, roles/responsibilities. • Suncor demonstrated the plans are integrated and link to Corporate Communications Response Plan. • Suncor demonstrated the plans establish effective liaison between business unit Communications/Information Officer and the Corporate Communications Response Team. • The plans included requirements for notification systems to inform communications staff of an incident, and that this notification system also links to the Corporate Communications Response Plan. • Suncor demonstrated effective collaboration with the Corporate Communications Response Team in the development of plans
		Identified Gaps to Achieve Yes

		• None
		Examples of Evidence Consulted • Suncor Operational Excellence Management System (OEMS) includes process standards and best practices related to emergencies and business continuity and incident investigation • Communications Corporate Crisis Response Plan • ICS Handbook EOC Director
2. Review	Yes	**Summary of Findings** • Suncor demonstrated effective collaboration with the Corporate Communications Response Team in the development of plans • Emergency Response Plan includes four types of exercises: drill, tabletop, functional and full scale. • Suncor demonstrated media and stakeholder contact information is maintained. • Notifications are tested and maintained across the sites. • Drills are assigned annually to team leaders through Enablon. • Exercises are also regulated by other governmental agencies at Provincial and Federal levels.
		Identified Gaps to Achieve Yes • None
		Examples of Evidence Consulted • Suncor Operational Excellence Management System (OEMS) includes process standards and best practices related to emergencies and business continuity and incident investigation • Communications Corporate Crisis Response Plan • ICS Handbook EOC Director
3. Training	Yes	**Summary of Findings** • Suncor maintains a wide range of drills and testing across its operations for Syncrude, Fort Hills and Base Plant. • Corporate emergency management team participates in facility-level exercises and drills. • Participation in regional dam breach exercises annually; exercise tests the full components of the crisis and emergency plans including extensive external integration of mutual support within the Suncor ICS system. • Additional exercises are performed to internal and external requirements, including those for CEPA, Alberta Dam and Safety Canal Directive and the Alberta Energy Regulator.
		Identified Gaps to Achieve Yes • None
		Examples of Evidence Consulted • Suncor Operational Excellence Management System (OEMS) includes process standards and best practices related to emergencies and business continuity and incident investigation • Communications Corporate Crisis Response Plan • ICS Handbook EOC Director
Indigenous and Community Relationships		
1. Community of Interest (COI) Identification	AAA	**Summary of Findings** • Suncor demonstrated a comprehensive Indigenous and Stakeholder Relations Framework. • COI identification is completed using a stakeholder relationship mapping tool or through the relevant regulator. • COIs are also identified through the regulatory process.

		• Long-term formal agreements in place and local COIs identified through ongoing engagement processes. • Further self-identification is enabled through contact information on website, community engagement and dialogue sessions, open houses and ongoing consultation activities. • Alberta Energy Regulator statement of concerns process allows for any member of the public, who believes they will be directly or adversely affected by a proposed project, to submit their concerns to the regulator for review. • Public notice of applications for projects requiring regulatory approval are listed on regulator website and includes a process for engagement.
		Identified Gaps to Achieve Level A • None
		Examples of Evidence Consulted • Interviews with Suncor Indigenous and community relations personnel • Suncor Stakeholder Relations Framework • Engagement Standards • Stakeholder Relationship Mapping
2. Effective COI Engagement and Dialogue	B	**Summary of Findings** • Suncor website outlines information on agreements with Indigenous communities: https://www.suncor.com/en-ca/sustainability/indigenous-relations. • Suncor demonstrated the Indigenous Relations Policy addresses commitment to engage with communities in a timely and responsive manner. • Suncor demonstrated regular pre-engagement activities to ensure COI are informed as early as practicable, in advance of regulatory applications. • Suncor demonstrated the type and scope of the agreements varies and is largely dependent on both regulatory consultation obligations and degree of impact. • Agreements include provisions to ensure that COIs can participate in issues and influence decisions that may affect them. • Agreements typically encompass Indigenous community participation across a broad range of components including employment, training/education, environment, consultation, goods and services, social and cultural program initiatives, direct payments and, regarding equity partnerships, revenue-sharing provisions. • Forums established to discuss community feedback. • Suncor demonstrated leaders and front-line managers have extensive experience and apply multiple strategies to ensure the company remains informed about current or anticipated government-delegated Indigenous consultation requirements. • Designated employees have training, education and/or experience in consultation and engagement; culturally specific training, dependent on the requirements of the role, is also available. • Indigenous Awareness Training, web-based or instructor-led training, available to all employees. • Early engagement considerations integrated into Operational Excellence Management System processes.
		Identified Gaps to Achieve Level A • Level A, which includes requirements related to routine public reporting on Indigenous engagement, was self-assessed as Level B. This is due to a large segment of the topics discussed with Indigenous communities relates to environmental performance and programs. Suncor is currently not publicly reporting environmental information as

		noted in its response to Bill C-59 and the *Competition Act* posted on their website: https://www.suncor.com/en-ca/news-and-stories/suncors-response-to-recent-changes-competition-act. • Suncor continues to report its Indigenous consultation and engagement activities as part of existing regulatory requirements as well as through community engagement and formal agreement stewardship.
		Examples of Evidence Consulted • Suncor website • Interviews with Suncor Indigenous and community relations personnel • Stakeholder Relations Framework • Engagement Standards • Stakeholder Relationship Mapping
3. Effective Indigenous Engagement and Dialogue	AAA	**Summary of Findings** • Suncor demonstrated a comprehensive Indigenous engagement and dialogue program with formal processes. • Suncor demonstrated a professional highly-experienced Indigenous and community relations team that is dedicated to the region • During project-specific engagement and consultation, Suncor works with COI to identify priorities, concerns and discuss potential mitigations. • Identification and ongoing stewardship of issues are done through a variety of means - leadership committees involving local communities, community agreements, ongoing consultation and collaboration, and regular engagement activities. • Suncor engages in strategic conversations through industry associations and conferences (i.e. First Nations Major Projects Coalition, National Coalition of Chiefs, Forward Summit) to understand the interpretation and application of Indigenous rights. • Suncor invests and supports on-the-land initiatives with Elders, trappers and knowledge holders. These include the Reclamation Engagement Focus Group at Syncrude, regular trapper engagement, an Indigenous Youth Advisory Council, McLelland Lake Wetland Complex Sustainability Committee and technical advisory group at Fort Hills, and annual tailings management forums.
		Identified Gaps to Achieve Level A • None
		Examples of Evidence Consulted • Suncor website • Interviews with Suncor Indigenous and community relations personnel • Stakeholder Relations Framework • Engagement Standards • Stakeholder Relationship Mapping
4. Community Impact and Benefit Management	AAA	**Summary of Findings** • Suncor demonstrated President & Chief Executive Officer and the Regional Operations Executive are accountable for COI engagement and dialogue, and for ensuring that the Canadian Indigenous Relations Policy is implemented • Suncor demonstrated a formal process to facilitate engagement with COI . • During project-specific engagement and consultation, Suncor works with COI to identify priorities, concerns and discuss potential mitigations.

		• Formal agreements with Indigenous communities in the Wood Buffalo region articulate mutually agreed upon objectives and actions between the two parties. Ongoing stewardship of the agreements occurs through a joint committee structure that meets at regular intervals. • Beyond engagement activities, several internal processes are in place to ensure COI feedback is considered in business planning and decision making. • Suncor formal grievance mechanism allows analysis and action on input received from COI. • All agreements include provisions to ensure that COIs can participate and influence decisions that may affect them. The agreements typically encompass Indigenous community participation across a broad range of components including employment, training/education, environment, goods and services, community-based environmental monitoring interests, social and cultural program initiatives, direct payments and, regarding equity partnerships, revenue sharing provisions. • Equity partnerships have been established and are outlined on the Suncor website: https://www.suncor.com/en-ca/sustainability/indigenous-relations.
		Identified Gaps to Achieve Level A • None
		Examples of Evidence Consulted • Suncor website • Interviews with Suncor Indigenous and community relations personnel • Stakeholder Relations Framework • Engagement Standards • Stakeholder Relationship Mapping
5. COI Response Mechanism	AAA	**Summary of Findings** • Suncor demonstrated numerous processes for COI to provide feedback. • The public can provide feedback directly to Suncor by email or toll-free telephone found in the Contact Us link within the online report and on Suncor.com, or through multiple social media channels. • COI may also provide feedback as part of the regulatory consultation required by the relevant regulatory body. • Agreements include provisions to ensure that COIs can participate and influence decisions that may affect them. • Suncor demonstrated a formal grievance mechanism in place that allows communication, investigation and timely response to feedback from COIs that may arise from direct and/or indirect impacts associated with Suncor's operations or activities.
		Identified Gaps to Achieve Level A • None
		Examples of Evidence Consulted • Suncor website Indigenous Engagement • Interviews with Suncor Indigenous and community relations personnel • Stakeholder Relations Framework • Engagement Standards • Stakeholder Relationship Mapping
Preventing of Child and Forced Labour (Indicate YES or NO)		
	Yes	**Summary of Findings**

1. Preventing Forced Labour		• Suncor operates in a highly regulated and low-risk environment for forced and child labour. • Suncor demonstrated a program for hiring including background checks and identification. • Suncor demonstrated commitment to integrity and ethics through its Standards of Business Conduct Code and company policy guidance and standards that reinforce it • Operations Excellence Management System (OEMS) outlines expectations regarding supplier pre-qualification which allows Suncor to assess business risk when interacting with suppliers, including questions related to values alignment. • Suncor demonstrated respect of human rights and processes in place, and commitment to human rights applies to all activities and business relationships with others.
		Identified Gaps to Achieve Level A • None
		Examples of Evidence Consulted • Historical report on Sustainability (Human Rights section) • Business Conduct Policy Statement • Employee Code of Conduct • Indigenous Relations Policy • Human Rights Policy • Suncor website • Suncor Disclosure policies and documents • Suncor interviews with key contacts
2. Preventing Child Labour	Yes	**Summary of Findings** • Suncor operates in a highly-regulated and low-risk environment for forced and child labour. • Suncor demonstrated a program for hiring including background checks and identification. • Suncor demonstrated commitment to integrity in hiring and preventing child labour. • Validation part of the contracting process.
		Identified Gaps to Achieve Level A • None
		Examples of Evidence Consulted • Historical report on Sustainability (Human Rights section) • Business Conduct Policy Statement • Employee Code of Conduct • Indigenous Relations Policy • Human Rights Policy • Suncor website • Suncor Disclosure policies and documents • Suncor interviews with key contacts
Safety and Health		
1. Commitments and Accountability	AAA	**Summary of Findings** • Suncor demonstrated a comprehensive safety and health management system and program, including commitments noted in an EHS policy, which is signed and approved by the President & CEO. • Safety commitment prominent in Suncor's Vision and Strategic Objectives. • Corporate Annual Incentive Scorecard includes safety targets.

		• Operational Excellence Management System (OEMS) in place which includes processes and best practices associated with safety and health. • OEMS health and safety process owned by VP EH&S, supported by both corporate and site leads. • Incident learnings shared in safety repository for employees and contractors. • Suncor has internal and external assurance activities related to safety and health, including the external Certificate of Recognition (COR) Program. • Regular reviews of program implementation and effectiveness, including internal dashboard with key performance indicators.
		Identified Gaps to Achieve Level A • None
		Examples of Evidence Consulted • Suncor Operational Excellence Management System (OEMS) includes numerous process standards and best practices related to safety and health • Suncor EHS Policy SUN-00006 2024 • Go Sees Report • Health Checks • Operation Integrity Audits (Corporate) • COR Audit Questions • COR Audit - Syncrude Aurora Audit Report • COR Audit Suncor Site Report Fort Hills • COR Suncor Base Plant Upgrading Final Report • COR Suncor Site Report Base Plant Tailings
2. Planning and Implementation	A	**Summary of Findings** • Suncor has developed and implemented safety and health processes and best practices through the Operational Excellence Management System (OEMS); supported by the EHS policy. • Suncor manages risk through standards and best practices including at the corporate level through an enterprise risk matrix; supported with risk registers, engineering and design assessments such as HAZOPS, and site-level training programs. • Hazard inventories at Syncrude, Fort Hills, and Base Plant, include high-risk scopes of work, control plans and critical controls/safe work practices. • Annual facility KPIs for both leading and lagging indicators are set with defined metrics. • Key performance indicators outlined in OEMS are stewarded via Power BI. • High consequence hazards and related critical controls are identified in hazard assessments using major incident scenarios. The appropriate technical, organizational or operational controls to prevent or mitigate them are identified and recorded. • Further detail of specific processes and controls that can result in high consequences are captured in process hazard analyses. • Industrial hygiene program with standards and best practices; supported with regular monitoring of silica, welding fumes, dust, among others. • OEMS best practice outlines how workplace health hazards are mitigated through anticipation, recognition, evaluation and control. • Maintenance of health and safety records occurs across different platforms, including Enablon, Fieldglass and Workday. • Resources are assigned and include environment, safety and health teams, and site leads.

		Identified Gaps to Achieve Level A • None
		Examples of Evidence Consulted • Suncor Operational Excellence Management System (OEMS) includes numerous process standards and best practices related to safety and health • Suncor EHS Policy SUN-00006 2024 • Go Sees Report • Health Checks • Operation Integrity Audits (Corporate) • COR Audit Questions • COR Audit - Syncrude Aurora Audit Report • COR Audit Suncor Site Report Fort Hills • COR Suncor Base Plant Upgrading Final Report • COR Suncor Site Report Base Plant Tailings
3. Training, Behaviour and Culture	AAA	**Summary of Findings** • Suncor OEMS has processes and best practices which assess job task inventory, occupational competence and training requirements, including those for contractors. • Direct leaders are accountable for the competence of their workforce. • Position-based based training is performed. • Extensive active monitoring and leadership reviews supported with safety and health metrics generated and monitored on a weekly basis with detailed reviews on a daily, weekly, monthly, quarterly and annual basis at all levels. • Course changes are driven through the periodic review of Operating Procedures and changes/revisions in legislation. • Annual assurance activities established to assess performance. • Training records for both employees and contractors are tracked. • Processes established to ensure leadership accountability, routine safety checks and coaching. • Trainers are periodically audited by supervisors, peers and course stewards to ensure competency and effectiveness. • Employee and Family Assistance Program in place, including access to mental health support. • Mental health training available for front-line supervisors.
		Identified Gaps to Achieve Level A • None
		Examples of Evidence Consulted • Joint Health and Safety Committee agendas • Joint Health and Safety Committee meeting minutes • Suncor Operational Excellence Management System (OEMS) includes numerous process standards and best practices related to safety and health • Go Sees Report • Health Checks
4. Monitoring and Reporting	A	**Summary of Findings** • Suncor demonstrated extensive monitoring of safety and health metrics and information through OEMS processes including key performance indicators. • Ongoing stewardship in place; leadership monitor events, operations etc. on a daily, weekly, monthly and annual basis.

		• Notice boards included safety meeting information and Joint Health and Safety (JHSC) committee meeting information. • Suncor has a risk management program that includes critical controls development, monitoring and stewardship. • Software program in place for data input and maintenance. • Safety performance communicated publicly through 2024 Suncor Annual Report and 2025 Management Proxy Circular. • Suncor demonstrated internal communication of data and information on dashboards, postings and SharePoint.
		Identified Gaps to Achieve Level A • None
		Examples of Evidence Consulted • Site Management Review • OEMS Effectiveness Review • Weekly performance emails • Senior leadership performance updates • OEMS Dashboard Manage Health & Safety • OEMS Performance Dashboard • Production Unit Weekly - Monthly Stewardship Review • Production Unit Weekly Agenda Example • 2024 Suncor Annual Report • 2025 Management Proxy Circular
5. Performance	AA	**Summary of Findings** • Metrics and performance monitoring which include, for example: Serious Injury & Fatality, Recordable Injury Frequency (RIF) and Loss Time Injury Frequency. • Annual targets and performance are communicated internally through townhalls, webcasts, quarterly publications, SharePoint. • Through an established review cadence, process facility management will actively intervene and support performance improvement. • Series of communication events, including daily tool-box talks, town-halls, bulletin boards, monthly stewardship reports, alerts, digital signage, etc. • Suite of meetings at all levels are established and ensure cadence for a structured review of safety performance. • Suncor performance over the last couple years has improved through implementation of the OEMS and other targeted actions. • Interviews with personnel consistently indicated the strong emphasis on safety procedures and requirements. • Targets demonstrated for leading and lagging metrics.
		Identified Gaps to Achieve Level A • None
		Examples of Evidence Consulted • Interviews across management, supervision and the workforce • Key Performance Indicators • Performance Annual Incentive Scorecard • Oil Sands Performance Update & 2025 Priorities
Tailings Management		
1. Tailings management policy and commitment	AAA	**Summary of Findings** • Suncor demonstrated a tailings policy, management system processes and commitment to safe operations. • Suncor demonstrated its policy has been signed by its Accountable Executive Officer (AEO) and General Counsel. • Tailings Policy Document Owner VP with key responsibilities:

		• Ensures document is reviewed according to the required revision cycle • Ensures the document is updated to accommodate changes to Suncor's tailings policy, provincial and federal regulation, and to align with the Mining Association of Canada's tailings guidelines. • Suncor Operational Excellence Management System (OEMS) includes standard and process on tailings and earthen structures and best practices for the lifecycle of facilities. • Suncor demonstrated weekly meetings for senior and local leadership, as well as monthly site safety meetings. • Suncor demonstrated regular assurance activities. • External audits performed every three (3) years of the tailings management system. Performance levels validated in 2025 (Base Plant and Fort Hills) and 2023 (Syncrude).
		Identified Gaps to Achieve Level A • None
		Examples of Evidence Consulted • MAC TSM External Audit • Tailings Facility Report – Annual Update • Interviews with tailings management personnel • Suncor Energy Oil Sands Tailings Policy • Suncor Operational Excellence Management System (OEMS) documents • Suncor Tailings OMS Manual Template
2. Assigned accountability and responsibility for tailings management	AAA	**Summary of Findings** • Suncor demonstrated formalized and integrated roles and responsibilities for tailings management. • OEMS has defined roles and responsibilities for key tailings personnel related to the management system • Suncor AEO participates in the Quarterly and Annual tailings management system reviews.
		Identified Gaps to Achieve Level A • None
		Examples of Evidence Consulted • Suncor Operational Excellence Management System (OEMS) documents • MAC TSM External Audit • Tailings Facility Report – Annual Update • Interviews with Tailings management personnel • Suncor Energy Oil Sands Tailings Policy • Suncor Tailings OMS Manual Template • EVP annual tailings facility integrity stewardship – meeting minutes and action logs
3. Tailings management system and emergency preparedness	AAA	**Summary of Findings** • Suncor maintains a tailings management system through its Operational Excellence Management System with specific standards and best practices. • Suncor has established crisis and emergency plans, including adoption of Incident Command System (ICS). • Suncor demonstrated an operational risk process standard that establishes a consistent approach to systematically identify, assess,

		treat, monitor and review operational risks, which include major incident hazards. • Key Performance Indicators integrated into standards and best practices which are monitored and reported. • Suncor maintains databases and information sources for planning, design, construction, operations, surveillance, reclamation and closure. • Key documents managed through a software system, including finalized/stamped copies of design and regulatory documents. • Flowcharts identify position responsibility for task, actions, developing, reviewing etc. and define communication pathways. • Performance evaluation processes in place, ranging from daily, weekly, monthly, quarterly and annually. • Senior independent technical review board provides expert risk review for technical work related to mining and tailings at all stages of facility lifecycles. • Suncor also participates in the regional external emergency preparedness testing in accordance with the Dam and Canal Safety Directive.
		Identified Gaps to Achieve Level A • None
		Examples of Evidence Consulted • Suncor Operational Excellence Management System (OEMS) documents • MAC TSM External Audit • Tailings Facility Report – Annual Update • Interviews with tailings management personnel • Suncor Energy Oil Sands Tailings Policy
4. Operation, maintenance, and surveillance	AAA	**Summary of Findings** • Suncor OMS Manuals at Syncrude, Base Plant and Fort Hills follow a facility-based approach. • Operational Excellence Management System (OEMS) outlines controls for safe and reliable operation of tailings facilities and earthen structures throughout their lifecycle. • OEMS references Operations, Maintenance and Surveillance (OMS) manuals.
		Identified Gaps to Achieve Level A • None
		Examples of Evidence Consulted • Suncor Operational Excellence Management System (OEMS) documents • MAC TSM External Audit • Tailings Facility Report – Annual Update • Interviews with Tailings management personnel • Suncor Energy Oil Sands Tailings Policy • Suncor Tailings OMS Manual Template
5. Annual tailings management review	AAA	**Summary of Findings** • Operational Excellence Management System (OEMS) outlines controls for safe and reliable operation of tailings facilities and earthen structures throughout their lifecycle. • A review by senior management is performed quarterly. The purpose is to review the health of all tailings facilities and earthen structures, summarizing the associated key issues and their resolution to ensure senior leadership are informed on the integrity of the tailings facilities and earthen structures and their associated risk.

		• An annual review is performed to keep the AEO informed on the overall health of tailings facilities and earthen structures and any industry-wide developments that impacts Suncor.
		Identified Gaps to Achieve Level A • None
		Examples of Evidence Consulted • OMS Manuals • OMS Manual updates and revisions plan • Suncor Operational Excellence Management System (OEMS) documents • MAC TSM External Audit • Tailings Facility Report – Annual Update • Interviews with Tailings management personnel • Suncor Energy Oil Sands Tailings Policy • Suncor Tailings OMS Manual Template
Water Stewardship		
1. Water Governance	A	**Summary of Findings** • Suncor has a water management program that includes Operational Excellence Management System (OEMS) standards and best practices, including roles and responsibilities. • Suncor demonstrated ongoing engagement and alignment with government activities on water management. • Suncor works closely with community of interest including the Government of Alberta related to water management framework of policies, regulations, guidelines and application processes to support the progression of an oil sands mine from construction to operations through to closure • Suncor continues to work with regulators on further developing requirements and a regulatory framework for water release. • Suncor has a defined framework for the setting of roles and responsibilities. • Suncor has a software database for managing water-related issues and events. • Suncor has established annual and monthly water regulatory reporting.
		Identified Gaps to Achieve Level A • None
		Examples of Evidence Consulted • 2024-2025 Water Use Agreement • Water Events Metric • Operational Excellence Management System (OEMS) process standards related to regulatory compliance and environmental impacts • Enablon data software system • Participation on Athabasca Watershed Council • Water management in place for Lower Athabasca Region • Suncor submission to AEPA Oil Sand Mine Water Steering Committee
2. Operational Water Management	A	**Summary of Findings** • Suncor OEMS includes an operational risk management process that manages risks across the operation that identifies and manages water-related issues. • Annual Groundwater testing and monitoring was demonstrated. • Monthly and/or annual regulatory reporting includes:

		• Operational water monitoring at source, use, and outfall locations throughout the mines monitor volumetric data, diversion rate for surface water, groundwater levels and water chemistry data • Frequency of data collection and reporting are set on a case-by-case basis in the conditions of each EPEA Approval, Water Act license or plan.
		Identified Gaps to Achieve Level A • None
		Examples of Evidence Consulted • 2024-2025 Water Use Agreement • Water Events Metric • Operational Excellence Management System (OEMS) process standards related to regulatory compliance and environmental impacts • Enablon data software system • Participation on Athabasca Watershed Council • Water management in place for Lower Athabasca Region • Suncor submission to AEPA Oil Sand Mine Water Steering Committee
3. Watershed-scale Planning	AAA	**Summary of Findings** • Watershed boundaries are defined in regulatory approvals and translated into Suncor software systems for management and stewardship. • Suncor's mine sites are located in the Regional Municipality of Wood Buffalo which includes Indigenous communities; Suncor's Indigenous and community relations program includes identifying Communities of Interest through stakeholder mapping, engagement plans and regulatory consultation. • Suncor regularly engages with local Indigenous communities in the Regional Municipality of Wood Buffalo (RMWB) with respect to feedback regarding mining operations and regulatory applications. • Suncor has community agreements in place with several First Nations and Métis groups; activities include the Syncrude Reclamation Engagement Focus Group (REFG), and annual forums on tailings and water management. • Suncor has established a progressive reclamation & closure program and mine closure team who are responsible for delivering an integrated plan to close Suncor's mines and facilities. • Water-related work that is done in terms of reclamation and closure planning is done on a watershed-scale. • Other initiatives or frameworks Suncor participates in that approach planning from a watershed-scale include the Surface Water Quantity and Quality Framework, Oil Sands Mining Water Management Agreement and Watershed Planning and Advisory Councils. • Suncor also funds the Oil Sands Monitoring program and participates on the Oversight Committee.
		Identified Gaps to Achieve Level A • None
		Examples of Evidence Consulted • 2024-2025 Water Use Agreement • Water Events Metric • Operational Excellence Management System (OEMS) process standards related to regulatory compliance and environmental impacts • Enablon data software system • Participation on Athabasca Watershed Council

		• Water management in place for Lower Athabasca Region • Suncor submission to AEPA Oil Sand Mine Water Steering Committee
4. Water Reporting and Performance	B	**Summary of Findings** • Suncor's water management program is designed to identify, develop, prioritize and execute initiatives/projects that reduce tailings free water inventory at all its mine sites and aims to prevent significant water-related events. • Suncor aligns its plans with those for the region, including the Lower Athabasca Regional Plan (LARP) which includes several water-related frameworks that set watershed level goals and thresholds. • Objective of the Surface Water Quantity Framework under LARP is to manage cumulative water withdrawals to support both human and ecosystem needs, while balancing social, environmental, and economic interests.
		Identified Gaps to Achieve Level A • Level A, which includes requirements related to routine public reporting on water management, was self-assessed as Level B. Suncor is not publicly reporting environmental information as noted in Suncor's response to Bill C-59 and the *Competition Act* posted on their website: https://www.suncor.com/en-ca/news-and-stories/suncors-response-to-recent-changes-competition-act. • Suncor continues to report water-related information as part of existing regulatory requirements as well as through community engagement and formal agreement stewardship.
		Examples of Evidence Consulted • 2024-2025 Water Use Agreement • Water Events Metric • Operational Excellence Management System (OEMS) process standards related to regulatory compliance and environmental impacts • Enablon data software system • Participation on Athabasca Watershed Council • Water management in place for Lower Athabasca Region • Suncor submission to AEPA Oil Sand Mine Water Steering Committee

Statement of Verification

Statement of Verification	
The external verification was conducted in accordance with the *Terms of Reference for Verifiers* and, accordingly, consisted primarily of interviews, data analysis, and examination (on a sample basis) of other evidence relevant to management's assertion of conformance to the requirements of the TSM performance indicators.	X The external verification was conducted in accordance with the *Terms of Reference for Verifiers*.
The scores indicated in this report are verified as being accurate based on the evidence reviewed during the external verification of this facility.	☒ The scores in this report are considered accurate based on this verification.
Limitations	*[e.g., unable to conduct site visit due to security considerations]*
Date of statement of verification	
Signature of lead verifier