



# Data Tables

Our performance metrics are informed by guidance and definitions from the Energy Infrastructure Council (EIC), the Sustainability Accounting Standards Board (SASB) and generally used industry standards or best practices. Unless otherwise noted, all information, data and metrics in this report are as of December 31, 2020. For any questions regarding our performance metrics, please contact NuStar at [Sustainability@NuStarEnergy.com](mailto:Sustainability@NuStarEnergy.com).

# EIC Index

Metric	Unit	2020	2019	2018
<b>ACTIVITY</b>				
EBITDA <sup>[1]</sup>	USD	\$317,835,000	\$363,660,000	\$701,313,000
Adjusted EBITDA from continuing operations <sup>[1]</sup>	USD	\$723,241,000	\$667,582,000	\$596,822,000
Gross throughput	Barrel	817,000,000	811,000,000	648,000,000
Mile of pipeline	Mile	9,910	9,960	9,800
<b>ENVIRONMENT</b>				
<b>Hydrocarbon Releases</b>				
Number of hydrocarbon liquid releases beyond secondary containment > 5 bbl	#	7	5	6
Volume of hydrocarbon liquid releases beyond secondary containment > 5 bbl	Bbl	575.31	10,957.52	202.72
Hydrocarbon liquid releases intensity per mile of pipeline	Bbl/mile	0.05805	1.10015	0.02069
<b>Asset Diversification and Biodiversity</b>				
Does the company participate in any efforts to expand the share of alternative/renewable energy sources in the company's portfolio? If yes, please provide links to ESG reports, webpages and other disclosures as support.	Yes/No	Yes (Sustainability Report, page 17)	Yes	Yes
Does the company have a biodiversity policy or commitment for new and existing assets?	Yes/No	Yes		

<sup>[1]</sup> For reconciliations of non-GAAP financial measures to their most directly comparable GAAP measures, see [page 7](#) and [page 8](#).

Metric	Unit	2020	2019	2018
<b>SOCIAL</b>				
Total Recordable Incident Rate (TRIR) – employees	#	0.37	0.18	0.27
Days Away, Restricted or Transferred (DART) – employees	#	0.25	0.12	0.16
Days Away, Restricted or Transferred (DART) for major growth projects – contractors	#	0		
Fatalities – employees	#	0	0	0
Fatalities – contractors	#	0	0	0
Does the company have an indigenous engagement policy or commitment for new and existing assets?	Yes/No	Yes		
<b>GOVERNANCE</b>				
<b>Diversity</b>				
Directors that are female	%	11.10%	11.10%	11.10%
<b>Directors</b>				
Independent directors	%	77.80%	77.80%	77.80%
How many directors received less than 80% votes cast in favor when running unopposed in last 5 years?	#	None	None	None

Metric	Unit	2020	2019	2018
<b>Compensation</b>				
Has the company received less than 70% support for Say On Pay in any of the last 5 years?	Yes/No	N/A	No	N/A
What % of CEO target pay is performance-based?	%	40.70%	40.70%	40.70%
What % of CEO target pay is equity-based?	%	61.90%	61.90%	61.90%
Are there any shareholder return metrics (total return, return on invested capital, etc.) in any NEO equity compensation plan?	Yes/No	Yes	Yes	No
Is at least 10% of Named Executive Officer (NEO) short-term incentive (STI) or long-term incentive (LTI) linked to E or S metrics?	Yes/No	Yes	Yes	No
Does the company tie any amount of pay for all employees to ESG objectives?	Yes/No	Yes	Yes	No
<b>Share Ownership</b>				
Have any corporate officers or directors made share purchases with personal funds in the last 5 years?	Yes/No	Yes	Yes	Yes
<b>Cybersecurity</b>				
Mandatory employee training	Yes/No	Yes	Yes	Yes
Adherence to industry cybersecurity standards	Yes/No	Yes	Yes	Yes
Ongoing evaluation of the threat landscape	Yes/No	Yes	Yes	Yes

Metric	Unit	2020	2019	2018
<b>Limited Partnership</b>				
Does the company publish an annual proxy statement? If no, expand for more metrics.	Yes/No	Yes	Yes	Not required
Does the company have an IDR structure?	Yes/No	No	No	Not since merger <sup>[i]</sup>
What is the ownership structure of the General Partner?	Externally or Sponsor-owned / Wholly owned by the MLP / other	Wholly owned by the MLP	Wholly owned by the MLP	Wholly owned by the MLP since merger <sup>[i]</sup>
What % of the Limited Partnership board is elected by unit holders?	%	100% (1/3 per year)	100% (1/3 per year)	N/A prior to merger <sup>[i]</sup>
What level of detail does the Limited Partnership publicly provide regarding compensation of named executives?	Full, Partial, None	Full	Full	Full
Does the Limited Partnership have stock ownership guidelines in place for the CEO?	Yes/No	Yes	Yes	Yes
What multiple of the CEO's base salary is he or she required to own in Limited Partnership units?	x times / N/A	4	4	4
Does the Limited Partnership have stock ownership guidelines in place for directors?	Yes/No	Yes	Yes	Yes
If directors receive an annual cash retainer, what multiple of such annual cash retainer is he or she required to own in Limited Partnership units?	x times / N/A	2	2	2

<sup>[i]</sup> The term "merger" in this chart refers to the July 2018 transaction pursuant to which NuStar GP Holdings, LLC became a subsidiary of NuStar Energy L.P.

# SASB Index

Category	Number	Metric	Unit	2020	2019	2018
Ecological Impacts	SASB EM-MD-160a.1	Description of environmental management policies and practices for active operations		Sustainability Report, pages 13–14		
	SASB EM-MD-160a.4	Number and aggregate volume of hydrocarbon spills, volume in Arctic, volume in Unusually Sensitive Areas (USAs), and volume recovered (>1 bbl.)	Number	9	5	10
			Volume (bbl)	581.64	10,957.52	210.86
			Volume in Arctic (bbl)	0	0	0
			Volume in USAs (bbl)	0	0	0
			Volume recovered (bbl)	125.76	40	5.35
Competitive Behavior	SASB EM-MD-520a.1	Total amount of monetary losses as a result of legal proceedings associated with federal pipeline and storage regulations	USD	0	0	0
Operational Safety, Emergency Preparedness and Response	SASB EM-MD-540a.1	Number of reportable pipeline incidents, percentage significant (>1 bbl.)	#, %	10 reportable incidents, 60% (6) significant	8 reportable incidents, 63% (5) significant	8 reportable incidents, 25% (2) significant
	SASB EM-MD-540a.2	Percentage of hazardous liquid pipelines inspected	%	23.08%	29.46%	22.42%
	SASB EM-MD-540a.3	Number of accident releases and from rail transportation	#	0	0	0
	SASB EM-MD-540a.4	Discussion of management systems used to integrate a culture of safety and emergency preparedness throughout the value chain and throughout project lifecycles		Sustainability Report, pages 13–14 and 18–21		

# Reconciliation of Non-GAAP Financial Information

NuStar Energy L.P. utilizes financial measures, such as earnings before interest, taxes, depreciation and amortization (EBITDA), distributable cash flow (DCF) and distribution coverage ratio, which are not defined in U.S. generally accepted accounting principles (GAAP). Management believes these financial measures provide useful information to investors and other external users of our financial information because (i) they provide additional information about the operating performance of the partnership's assets and the cash the business is generating, (ii) investors and other external users of our financial statements benefit from having access to the same financial measures being utilized by management and our board of directors when making financial, operational, compensation and planning decisions and (iii) they highlight the impact of significant transactions. We may also adjust these measures and/or calculate them based on continuing operations, to enhance the comparability of our performance across periods.

Our board of directors and management use EBITDA and/or DCF when assessing the following: (i) the performance of our assets, (ii) the viability of potential projects, (iii) our ability to fund distributions, (iv) our ability to fund capital expenditures and (v) our ability to service debt. In addition, our board of directors uses EBITDA, DCF and a distribution coverage ratio, which is calculated based on DCF, as some of the factors in its compensation determinations.

None of these financial measures are presented as an alternative to net income, or for any periods presented reflecting discontinued operations, income from continuing operations. They should not be considered in isolation or as substitutes for a measure of performance prepared in accordance with GAAP.

The following is a reconciliation of net (loss) income to EBITDA.

	2020	2019	2018
Net (loss) income	\$(198,983,000)	\$(105,693,000)	\$205,794,000
Interest expense, net	\$229,054,000	\$183,038,000	\$186,237,000
Income tax expense	\$2,663,000	\$4,855,000	\$11,408,000
Depreciation and amortization expense	\$285,101,000	\$281,460,000	\$297,874,000
EBITDA	\$317,835,000	\$363,660,000	\$701,313,000

The following is a reconciliation of (loss) income from continuing operations to EBITDA from continuing operations and adjusted EBITDA from continuing operations.

	2020	2019	2018
(Loss) income from continuing operations	\$(198,983,000)	\$206,834,000	\$146,375,000
Interest expense, net	\$229,054,000	\$183,070,000	\$184,398,000
Income tax expense	\$2,663,000	\$4,754,000	\$10,157,000
Depreciation and amortization expense	\$285,101,000	\$272,924,000	\$255,892,000
EBITDA from continuing operations	\$317,835,000	\$667,582,000	\$596,822,000
Goodwill impairment loss <sup>[1]</sup>	\$225,000,000	—	—
Loss on sale <sup>[2]</sup>	\$34,697,000	—	—
Loss on extinguishment of debt <sup>[3]</sup>	\$141,746,000	—	—
Other	\$3,963,000	—	—
Adjusted EBITDA from continuing operations	<b>\$723,241,000</b>	<b>\$667,582,000</b>	<b>\$596,822,000</b>

<sup>[1]</sup> For the year ended December 31, 2020, this adjustment represents a non-cash goodwill impairment charge related to our crude oil pipelines reporting unit.

<sup>[2]</sup> For the year ended December 31, 2020, this adjustment represents the loss on the sale of the Texas City terminals in December 2020.

<sup>[3]</sup> For the year ended December 31, 2020, this adjustment mainly represents a loss associated with the repayment of \$500.0 million outstanding on our unsecured term loan credit agreement in the third quarter of 2020.