Data Tables

Our performance metrics are informed by guidance and definitions from the Energy Infrastructure Council (EIC) Reporting Template and the Oil & Gas — Midstream Sustainability Accounting Standards Board (SASB) Standard as well as generally used industry standards or best practices. Unless otherwise noted, all information, data and metrics in this report are as of December 31, 2021. For any questions regarding our performance metrics, please contact NuStar at Sustainability@NuStarEnergy.com.

EIC Index

Metric	Unit	2021	2020	2019
ACTIVITY				
EBITDA[1]	USD	530,478,000	317,835,000	363,660,000
Adjusted EBITDA from continuing operations[1]	USD	704,586,000	723,241,000	667,582,000
Gross throughput	Bbls	835,000,000	817,000,000	811,000,000
Miles of pipeline	Mile	9,935	9,910	9,960
Carbon accounting basis for data	Operational/Equity/ Financial	Operational	–	–
ENVIRONMENT				
Hydrocarbon Releases				
Number of hydrocarbon liquid releases beyond secondary containment > 5 bbl	#	2	7	5
Volume of hydrocarbon liquid releases beyond secondary containment > 5 bbl	Bbls	744	575.31	10,957.52
Hydrocarbon liquid releases intensity per mile of pipeline	Bbl/Mile	0.09996	0.05805	1.10015

[1] For reconciliations of non-GAAP financial measures to their most directly comparable GAAP measures, see page 45 and page 46.

Metric	Unit	2021	2020	2019
Emissions				
Total GHG emissions (Scope 1 and Scope 2)[1]	MT CO_2e	309,585	–	–
Scope 1 GHG emissions	MT CO_2e	128,236	–	–
Scope 2 GHG emissions	MT CO_2e	181,349	–	–
Total GHG emissions (Scope 1 and Scope 2) intensity	MT CO_2e/Thousand BOE	0.37076	–	–
Does the company participate in an external emissions reduction program?	Yes/No	Yes	–	–
Asset Diversification and Biodiversity				
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	Yes	Yes
Does the company have a biodiversity policy or commitment for new and existing assets?	Yes/No	Yes	Yes	–
SOCIAL				
Total Recordable Incident Rate (TRIR) — employees	#	0.13	0.37	0.18
Days Away, Restricted or Transferred (DART) — employees	#	0	0.25	0.12
Days Away, Restricted or Transferred (DART) for major growth projects — contractors	#	1	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	Yes	–

[1] U.S. only. Does not include emissions from assets sold on October 8, 2021. See page 44 for further information regarding the GHG calculations.

Metric	Unit	2021	2020	2019
Workforce that is female	%	19.8%	–	–
Workforce from minority groups (EEOC defined)	%	31.6%	–	–
Workforce covered under collective bargaining agreements	%	4.5%	–	–
Amount invested in local communities per every $100,000 of adjusted EBITDA	USD	837	–	–
GOVERNANCE				
Diversity				
Directors that are female	%	10%	11.10%	11.10%
Corporate officers (VP and up) that are female	%	21%	–	–
Directors from minority groups (EEOC defined)	%	30%	–	–
Corporate officers (VP and up) from minority groups (EEOC defined)	%	11%	–	–
Is any director under the age of 50?	Yes/No	No	No	No
Directors				
Independent directors	%	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
Does the company have a formal ESG oversight structure with associated accountability?	Yes/No	Yes	–	–
Does the company have directors with risk management experience?	Yes/No	Yes	Yes	Yes

Metric	Unit	2021	2020	2019
Compensation				
Has the company received less than 70% support for Say On Pay in any of the last 5 years?	Yes/No	No	No	No
What percentage of CEO target pay is performance-based?	%	40.56%	40.70%	40.70%
What percentage of CEO target pay is equity-based?	%	69.93%	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	Yes
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	Yes
Does the company tie any amount of pay for all employees to ESG objectives?	Yes/No	Yes	Yes	Yes
Share Ownership				
Have any corporate officers or directors made share purchases with personal funds in the last 5 years?	Yes/No	Yes	Yes	Yes
Cybersecurity				
Does the company undertake any of the following to manage cybersecurity risk?				
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	2021	2020	2019
Limited Partnership				
Does the company publish an annual proxy statement?	Yes/No	Yes	Yes	Yes
Does the company have an IDR structure?	Yes/No	No	No	No
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
What percentage of the Limited Partnership board is elected by unit holders?	%	100% (1/3 per year)	100% (1/3 per year)	100% (1/3 per year)
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	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	5	2	2

SASB Index

Category	Number	Metric	Unit	2021	2020	2019
Greenhouse Gas Emissions[1]	SASB EM-MD-110a.1	Gross global Scope 1 emissions, percentage methane	MT CO_2e, Percentage	128,236.06, 0.03230%	–	–
Ecological Impacts	SASB EM-MD-160a.1	Description of environmental management policies and practices for active operations	N/A	Sustainability Report, page 15	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	5	9	5
			Volume (bbl)	993.09	581.64	10,957.52
			Volume in Arctic (bbl)	0	0	0
			Volume in USAs (bbl)	2.34	0	0
			Volume recovered (bbl)	634	125.76	40
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.)	#, %	9 reportable incidents, 44% (4) significant	10 reportable incidents, 60% (6) significant	8 reportable incidents, 63% (5) significant
	SASB EM-MD-540a.2	Percentage of hazardous liquid pipelines inspected	%	11.60%	23.08%	29.46%
	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	N/A	Sustainability Report, pages 15–19	Sustainability Report, pages 13–14 and 18–21	–

[1] U.S. only. Does not include emissions from assets sold on October 8, 2021. See page 44 for further information regarding the GHG calculations.

Scope 1 and Scope 2 Greenhouse Gas (GHG) Calculations

While performing NuStar's inaugural GHG calculations, we referenced the World Resources Institute (WRI) "The Greenhouse Gas Protocol – A Corporate Accounting and Reporting Standard" revised edition, WRI "GHG Protocol Scope 2 Guidance" and the American Petroleum Industry (API) "Guidance Document for GHG Reporting" March 2022 edition. In addition, we referenced the calculation methods and emission factors from the EPA Center for Corporate Climate Leadership and EPA Compilation of Air Pollutant Emissions Factors (AP-42).

NuStar's inaugural GHG calculations utilized an operational control boundary and did not include emissions from equipment owned and used by contractors. The calculation included United States facilities and did not include facilities sold on October 8, 2021. During the GHG calculations, NuStar endeavored to balance the guidance from the above referenced sources with the principles of completeness, transparency and accuracy. As part of this balancing, we utilized certain assumptions including those listed below.

Assumptions used during the Scope 1 calculations included:

Crude Oil Tanks	Methane sampling indicated crude oil stored by NuStar for our customers has no significant methane emissions from tanks or fugitive sources and it was not included.
Engines	Where actual fuel consumption or runtimes were not available, assumptions were based on direct operational and process knowledge for comparable units.
Heater	Emissions from natural gas fired heaters are accounted for in natural gas usage and calculations. Where actual fuel consumption or runtimes were not available, assumptions were based on direct operational and process knowledge for comparable units.
Flares	AP-42 calculations and typical vapor composition analyses were used for the combusted vapors.
Non-Road Vehicles	We used operator knowledge of equipment types and typical hours of usage and fuel efficiencies published in manufacturer's specifications sheets. Where insufficient operator supplied information was available, we used similar equipment or estimated emission data based on average of data from all other facilities.
Refrigerants	Refrigeration maintenance was performed by contractors who supplied the refrigerant and equipment necessary for the maintenance. Therefore, only leakage was reported for Scope 1 emissions. Data included large refrigeration/chiller units with cooling capacities greater than 5 tons and did not include smaller units.
Purchased Natural Gas	Natural gas usage was aggregated at facility level, not based on equipment types. Emissions from natural gas consumed was based on general emission factors.
Fleet	We included company leased equipment and used fuel purchases and available mileage data to estimate mileage.

For Scope 2 calculations related to Purchased Electricity, usage was aggregated at the facility level and we used State emission factors when available.

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 (loss), 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 income (loss) to EBITDA.

	2021	2020	2019
Net income (loss)	$38,225,000	$(198,983,000)	$(105,693,000)
Interest expense, net	$213,985,000	$229,054,000	$183,038,000
Income tax expense	$3,888,000	$2,663,000	$4,855,000
Depreciation and amortization expense	$274,380,000	$285,101,000	$281,460,000
EBITDA	$530,478,000	$317,835,000	$363,660,000

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

	2021	2020	2019
Income (loss) from continuing operations	$38,225,000	$(198,983,000)	$206,834,000
Interest expense, net	$213,985,000	$229,054,000	$183,070,000
Income tax expense	$3,888,000	$2,663,000	$4,754,000
Depreciation and amortization expense	$274,380,000	$285,101,000	$272,924,000
EBITDA from continuing operations	$530,478,000	$317,835,000	$667,582,000
Asset impairment losses	$154,908,000	—	—
Goodwill impairment loss	$34,060,000	$225,000,000	—
Loss on sale of Texas City terminals	—	$34,697,000	—
Loss on extinguishment of debt	—	$141,746,000	—
Gain from insurance recoveries and other	$(14,860,000)	$3,963,000	—
Adjusted EBITDA from continuing operations	$704,586,000	$723,241,000	$667,582,000