

Date: 3/17/2021 2:55 PM

Submitted By: Pat O'Reilly

Submitted on behalf of: Suncor Energy Inc
Hi Ekaterina,

I am writing on behalf of Suncor Energy Inc. to let you know we have reviewed the SASB Tailings Management Project and have found nothing of concern. With respect to the questions below we are fully supportive.

Please consider the following questions when submitting comments: Do you support the proposed changes to the Metals & Mining and Coal Operations Standards?

- Do you support the expanded approach on tailings storage facilities management, including the creation of its own disclosure topic?
- Do you agree that presenting tailings storage facilities inventory in a table format would be more useful than disclosure that is aggregated at the company level? Do you agree that company disclosure preparation costs for the table would not be significantly greater than the alternative?
- Do you agree that a disclosure capturing all hazardous waste incidents is more useful than one focusing only on hazardous raw materials or one that requires separate disclosure of incidents involving hazardous raw materials versus other hazardous wastes?
- Do you agree with the Board's decision to retain the Waste Management disclosure topic in the Coal Operations Standard? Should any of the corresponding metrics be excluded?

We appreciate the effort SASB has made to align and in some cases improve upon other tailings disclosure efforts on such an important matter as tailings storage facility management. We are also grateful for the opportunity to provide feedback during earlier workshops.

Suncor has been managing tailing storage facilities for more than 50 years. We strive to use best practices and would be happy to share our expertise and learnings with other SASB members as you introduce this new standard.

Regards,

Pat O'Reilly
Director, Sustainability Outreach and Disclosure