



2019 Sustainable Accounting Standards Board (SASB) Index

Topic	Accounting Metric	Unit of Measure	Code	Location
Greenhouse Gas Emissions	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations*	Metric tons (t) CO ₂ -e, Percentage (%)	RT-CH-110a.1	2019 Sustainability Report (pg. 4, pg. 21)
	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	n/a	RT-CH-110a.2	2019 Sustainability Report (pg. 21)
Air Quality	Air emissions of the following pollutants: (1) NOX (excluding N ₂ O), (2) SOX, (3) volatile organic compounds (VOCs), and (4) hazardous air pollutants (HAPs)*	Metric tons (t)	RT-CH-120a.1	2019 GRI Index (pg. 25, disclosure 305-1)
Energy Management	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage	Gigajoules (GJ), Percentage (%)	RT-CH-130a.1	2019 Sustainability Report (pg. 4, pg. 21)

	renewable* (4) total self-generated energy*			
Water Management	Management (1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress*	Thousand cubic meters (m ³), Percentage (%)	RT-CH-140a.1	2019 Sustainability Report (pg. 4, pg. 21, pg. 50)
	Number of incidents of non- compliance associated with water quality permits, standards, and regulations	Number	RT-CH-140a.2	2019 Sustainability Report (pg. 4)
	Description of water management risks and discussion of strategies and practices to mitigate those risks	n/a	RT-CH-140a.3	2019 Sustainability Report (pg. 21, pg. 50)
Hazardous Waste Management	Amount of hazardous waste generated, percentage recycled*	Metric tons (t), Percentage (%)	RT-CH-150a.1	2019 Sustainability Report (pg. 4, pg. 21)
Community Relations	Discussion of engagement processes to manage risks and opportunities associated with community interests	n/a	RT-CH-210a.1	Community
Workforce Health & Safety	(1) Total recordable incident rate (TRIR) and (2)	Rate	RT-CH-320a.1	2019 Sustainability Report (pg. 4)

	fatality rate for (a) direct employees and (b) contract employees*			
	Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks	RT-CH-320a.2		Plan to disclose in future
Product Design for Use-phase Efficiency	Revenue from products designed for use-phase resource efficiency	Reporting currency	RT-CH-410a.1	Plan to disclose in future
Safety & Environmental Stewardship of Chemicals	(1) Percentage of products that contain Globally Harmonized System of Classification and Labeling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances, (2) percentage of such products that have undergone a hazard assessment	Percentage (%) by revenue, Percentage (%)	RT-CH-410b.1	Plan to disclose in future
	Discussion of strategy to (1) manage chemicals of concern and (2) develop alternatives with reduced human and/or environmental impact	n/a	RT-CH-410b.2	Plan to disclose in future

Genetically Modified Organisms	Percentage of products by revenue that contain genetically modified organisms (GMOs)	Percentage (%) by revenue	RT-CH-410c.1	Plan to disclose in future
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	n/a	RT-CH-530a.1	2019 GRI Index (pg. 7, disclosure 102-18)
Operational Safety, Emergency Preparedness & Response	Process Safety Incidents Count (PSIC), Process Safety Total Incident Rate (PSTIR), and Process Safety Incident Severity Rate (PSISR)	Number, Rate	RT-CH-540a.1	2019 Sustainability Report (pg. 19)
	Number of transport incidents	Number	RT-CH-540a.2	2019 Sustainability Report (pg. 19)

*Ashland is not currently disclosing this metric; however, we plan to in the future.

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