



## 2023 GRI Index

### Universal Standards 2021

### GRI 1: Foundation 2021

#### Claims of reporting in accordance with the GRI Standards

Ashland has reported in accordance with the GRI standards for the reporting period 1 October 2022 to 30 September 2023.

#### GRI Content Index

This document serves as our 2023 GRI Context Index. It is organized and labeled by GRI Standard and Disclosure number. Each reporting item is described on the index or linked to additional materials.

*Note: page numbers, where provided, correspond to the page numbers of the online file, not the page numbers within the actual documents (for example, if a linked file contains a document numbered pages 1-10 and an appendix numbered A1-A10, p. 1-10 herein would correspond to pages in the document and p. 11-20 would correspond to pages in the appendix).*

### GRI 2: General Disclosures 2021

#### 2-1: Organizational Details

##### Legal name

[ASH 2023 Annual Report](#) p. 155

##### Nature of ownership and legal form

[ASH 2023 Annual Report](#) p. 155

**Location of headquarters**

[ASH 2023 Annual Report](#) p. 155

**Countries of operation**

[ASH 2023 Annual Report](#) p. 23 (Life Sciences), p. 24 (Personal Care), p. 25 (Specialty Additives and Intermediates)

**2-2: Entities Included in Organization's Sustainability Reporting**

[ASH 2023 Annual Report](#) p. 150 (includes the following reportable segments: Life Sciences, Personal Care, Specialty Additives, and Intermediates)

All entities included in Ashland's consolidated financial statements are included in Ashland's sustainability reporting.

**2-3: Reporting Period, Frequency, and Contact Point****Reporting period for the information provided**

Ashland's fiscal and reporting year is Oct. 1, 2022, to Sept. 30, 2023.

**Reporting frequency**

The reporting cycle is annual and based on Ashland's fiscal year.

**Publication date of the report**

Ashland's 2023 Annual Report and 2023 Proxy Statement were filed Dec. 12, 2023. Ashland's 2023 ESG report was published in April, 2025.

Ashland's 2023 GRI Index was published in May, 2025.

**Contact point for questions regarding the report or reported information**

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**2-4: Restatements of Information****Reasons for and effects of restatements**

Key EH&S and ESG metrics in the 2023 ESG report have been re-stated to reflect Ashland's current manufacturing, office, and lab footprint. This was completed following divestiture and closure of multiple sites. This restatement allows for an accurate and transparent comparison of year over year performance in EH&S and in environmental footprint data.

## 2-5: External Assurance

### Policy and practice for seeking external assurance

Ashland has not obtained external assurance for the development of this online report.; however, Ashland has rigorous internal policies and practices in place providing assurance of the accuracy of this report's contents. They include the following internal and external processes:

- **Internal Audit:** We have a rigorous internal audit process that evaluates our operations in the following areas: environmental, health & safety, process safety, quality, Responsible Care® management systems, and financial & business processes.
- **U.S Securities and Exchange Commission (SEC) Filings:** We file or provide information, including our annual, quarterly, and current reports, and proxy statements to the U.S. SEC. We are subject to its rules and regulations.
- **Global Standards of Business Conduct:** All Ashland employees worldwide are required to complete annual training on the legal and ethical standards presented in the Global Standards of Business Conduct. Additionally, we require our employees to certify their compliance with our business code of conduct, anti-corruption and insider trading.
- **Environmental, Health and Safety Organization:** We have established a global EHS organization, and we are committed to ensuring compliance with applicable environmental, health, safety and security laws, regulations, technical specifications and internal standards, while adhering to high ethical standards.
- **Community Advisory Panels:** We are transparent with regard to our operations and encourage our facilities to establish community advisory panels to provide a forum to exchange information on plant activities with the local community. We provide extensive information regarding our sites and

provide constructive response to issues raised at these community advisory panels. See Engaging Stakeholders section.

- **External Partnerships:** We partner with many external organizations on a project or ongoing basis to address operational and community issues. See the Engaging Stakeholders section.
- **1-800-ASHLAND:** Ashland has established an open reporting system to allow our employees to report on EH&S, security, and compliance related concerns. It is also available to our customers and suppliers who can report issues of concern and seek advice and assistance.
- **Environmental and Social Impact Assessments:** Prior to constructing new facilities or expanding existing ones, we conduct an environmental and social impact assessment to determine what effects the project would have on the community.

## Certifications

Headquartered in the U.S.A., Ashland is an active member of the American Chemistry Council. Because we are a global company, we also participate in similar organizations in other countries as well as the International Council of Chemical Associations. As an indication of our commitment to Responsible Care, we have obtained third-party certifications to RC14001, which includes the internationally recognized ISO 14001 certification and adds additional health, safety, security, and chemical industry requirements. Currently, Ashland has 23 international sites participating on a group RC14001 certification, and we are working toward certifying all our manufacturing locations. Also, as part of our commitment to health and safety, 15 of our sites have obtained an additional ISO 45001 certification, an international health and safety management system.

## 2-6 Activities, Value Chain, and Other Business Relationships

### Active sectors

According to the 2023 Global Industry Classification Standard Ashland operates in the Materials sector. Life Sciences, Personal Care, and Specialty Additives business units operate within the Specialty Chemicals sub-industry, and the Intermediates business unit operates in the commodity chemicals sub-industry.

### Primary brands, products, and/or services

[ASH 2023 Annual Report](#) p. 22-25

[Ashland | about Ashland](#)

[Ashland | Business Units](#)

## **Markets served**

[ASH 2023 Annual Report](#) p. 22-25

## **Scale of the reporting organization**

[Ashland | about Ashland](#)

[ASH 2023 Annual Report](#) p. 22-25

## **Describe the organization's supply chain.**

Ashland's global operations require that we form relationships and conduct business with thousands of suppliers that provide services and materials to support our businesses. Ashland purchases basic raw materials that are processed through many stages to produce products that are sold as either intermediates or finished products at various points in those processes. Ashland spends approximately \$490 million per year for raw materials to support our manufacturing. Several of the primary raw materials used by our business are as follows:

- Natural and synthetic and semisynthetic polymers derived from plant and seed extracts
- Cellulose ethers
- Vinyl pyrrolidones
- Products of natural origin, such as cotton linters and wood pulp;
- Petrochemical materials such as ethylene oxide, propylene oxide
- Others, such as caustic soda, solvents, and water

## **Entities Downstream and their activities**

Ashland serves a diverse set of global markets in four business units: life sciences, personal care, specialty additives, and intermediates. Downstream entities are primarily comprised of industrial and consumer customers and vary among each business unit. Information on downstream customers and applications of Ashland products can be found in [ASH 2023 Annual Report](#) p. 22-25.

## **Other relevant business relationships**

Ashland maintains business relationships with other entities based on business needs, which can include but is not limited to toll manufacturers, warehouses,

transportation services, and waste vendors. As of 2023, Ashland's Personal Care business unit is involved in one joint venture.

### Significant changes to the organization and its supply chain.

[ASH 2023 Annual Report](#) p. 4-5 (A note from our Chair and CEO)

## 2-7: Employees

### Number of employees by full-time, part-time, and gender

Gender	Full-Time		Part-Time	
	Total	(%)	Total	(%)
Female	1159	31%	34	60%
Male	2601	69%	23	40%
Undisclosed	19	1%	0	0%
<b>Total</b>	<b>3779</b>	<b>100%</b>	<b>57</b>	<b>100%</b>

### Number of employees by permanent, temporary, and gender

Gender	Co-Op (Trainee)		Interns (Trainee)		Temporary		Fixed Term Contract		Regular	
	Total	(%)	Total	(%)	Total	(%)	Total	(%)	Total	(%)
Female	1	33%	7	64%	17	25%	6	50%	1162	31%
Male	2	67%	4	36%	47	70%	6	50%	2565	69%
Undisclosed	0	0%	0	0%	3	4%	0	0%	16	0%
<b>Total</b>	<b>3</b>	<b>100%</b>	<b>11</b>	<b>100%</b>	<b>67</b>	<b>100%</b>	<b>12</b>	<b>100%</b>	<b>3743</b>	<b>100%</b>

## Number of employees by permanent, temporary, and region

Employee Type	Aisa Pacific		EMEA		Latin America		North America	
	Total	(%)	Total	(%)	Total	(%)	Total	(%)
Contract	0	0%	0	0%	0	0%	0	0%
Fixed Term	4	1%	7	1%	1	1%	0	0%
Interns (Trainee)	0	0%	0	0%	9	7%	2	0%
Regular	646	99%	826	99%	116	92%	2155	97%
Temporary	0	0%	0	0%	0	0%	67	3%
Co-Op	0	0%	0	0%	0	0%	3	0%
<b>Total</b>	<b>650</b>	<b>100%</b>	<b>833</b>	<b>100%</b>	<b>126</b>	<b>100%</b>	<b>2227</b>	<b>100%</b>

### Methodology

Employee data was reported using headcount and is representative of Ashland's employee base as of the end of the reporting period, 30-September, 2023.

### Contextual information for data used

Employee data was collected by the HR department from data retained in Ashland's internal records for the reporting period.

### Significant fluctuation in headcount

There were no fluctuations in headcount Ashland determined to be significant.

## 2-8: Workers Who Are Not Employees

### Total number of workers who are not employees

Ashland's most common type of worker who is not an employee is an indirect contractor. These workers are contractors who perform work on Ashland facilities for Ashland but are not controlled by Ashland. This does not include embedded contractors. Indirect Contractors' Hours are reported in the [2023 ESG Report](#) (p. 5).

### Methodology

The data reported represents the total number of hours worked by indirect contractors (workers who are not employees) during the reporting period. This is a sum of hours and is representative of the entire reporting period.

### **Contextual information for data used**

Indirect contractor hours are logged by each respective Ashland location on monthly basis and are maintained in a company database, from which this data is pulled and reported.

### **Significant fluctuation in headcount**

There were no fluctuations in Indirect Contractor's Ashland determined to be significant.

## **2-9: Governance Structure and Composition**

### **Governance structure, including committees of the highest governance body**

[Directors and Officers](#)

### **Committees responsible for decision-making on economic, environmental, and social topics**

[Ashland Board Committees Overview](#)

[Audit Committee](#)

[Compensation Committee](#)

[Environmental, Health, Safety and Quality Committee](#)

[Governance and Nominating Committee](#)

[2023 ESG Report](#) p. 59

### **Composition of the highest governance body and its committees**

[Directors and Officers](#)

[Ashland Board Committees Overview](#)

[Director Independence Standards](#)

[2023 ESG Report](#) p. 59

[2023 Proxy Statement](#) p. 6-9, p. 16-21

## **2-10: Nomination and Selection of the Highest Governance Body**

[Corporate Governance Guidelines](#)

[Director Independence Standards](#)



[2023 Proxy Statement](#) p. 11-12, p. 16-21

## 2-11: Chair of the Highest Governance Body

[Corporate Governance Guidelines | Ashland Inc.](#)  
[Director Independence Standards | Ashland Inc.](#)  
[2023 Proxy Statement](#) p. 6

## 2-12: Role of the Highest Governance Body in Overseeing the Management of Impacts

[ASH 2023 Annual Report](#) p. 25 (Environmental Matters)  
[2023 ESG Report](#) p. 59  
[2023 Proxy Statement](#) p. 6-8 (Board Committees), p. 9 (Board's Role of Risk Oversight), p. 10 (Communication with Directors)

## 2-13: Delegation of Responsibility for Managing Impacts

### **Appointment of an executive-level position or positions with responsibility for economic, environmental, and social topics.**

Ashland's Senior Vice President of Global Operations, EHS, and Quality is delegated this responsibility. Under the Senior Vice President's leadership, EHS and Quality employees manage the development, deployment, and oversight of EHS and Quality policies and programs.

### **Process and frequency for position or positions holding responsibility for economic, environmental, and social topics to report back to the highest governance body**

This position reports to the CEO and Chairman of the Board as well as the Operational Sustainability Board Committee on at least a quarterly basis. This quarterly review covers, but is not limited to: status of key performance indicators, overall EHS and ESG performance, and significant EHS and ESG impacts.

## 2-14: Role of the Highest Governance Body in Sustainability Reporting

Ashland's board of directors reviews and approves the Ashland annual ESG report and content prior to issuance.

## **2-15: Conflicts of Interest**

[Director Independence Standards](#)  
[2023 Proxy Statement](#) p. 9-10

## **2-16: Communication of Critical Concerns**

Critical concerns brought to the Board are handled on an ongoing basis. The communication process is documented in the [2023 Proxy Statement](#) p. 10-11 (Communication with Directors), and critical concerns are detailed in the [ASH 2023 Annual Report](#) p. 25-31 (Miscellaneous), 39 (Unresolved Staff Comments).

## **2-17: Collective Knowledge of the Highest Governance Body**

[2023 ESG Report](#) p. 59 (Board Oversight and Committee Efforts)

## **2-18: Evaluation of the Performance of the Highest Governance Body**

[2023 Proxy Statement](#) p. 8-9 (Board Effectiveness)

## **2-19: Remuneration Policies**

[2023 Proxy Statement](#) p. 14-15 (Director Compensation)  
[2023 Proxy Statement](#) p. 25-57 (Executive Compensation)

## **2-20: Process to Determine Remuneration**

[2023 Proxy Statement](#) p. 14-15 (Director Compensation)  
[2023 Proxy Statement](#) p. 25-57 (Executive Compensation)

## **2-21: Annual Total Compensation Ratio**

[2023 Proxy Statement](#) p. 52-53

## **2-22: Statement on Sustainable Development Strategy**

### **Statement from most senior executive**

[2023 ESG Report](#) p. 3

## 2-23: Policy Commitments

### **Policy commitments for responsible businesses conduct**

Ashland supports the intent of the Precautionary Principle with regard to risk management. We have established formal programs throughout our organization to identify potential impacts from risks and develop appropriate action plans to mitigate those risks. Our risk management program covers all aspects of our operations – from design of our operations, product development, raw material sourcing and production through the distribution of our products to our customers.

Ashland's commitment to environmental, health and safety excellence is reflected in our Responsible Care program and implementation of the American Chemistry Council's (ACC) Responsible Care 14001 management system (RC 14001) throughout our global operations. We are currently enhancing our RC 14001 management system by implementing the Product and Process Safety Codes that will further strengthen our risk management processes.

### **Policy commitment to respect human rights**

Ashland is committed to respecting the human and economic rights of others. Ashland will not tolerate the use of child or forced labor, slavery, or human trafficking in any of its facilities or operations. Ashland will not tolerate the physical punishment, abuse, involuntary servitude, or exploitation of any worker. Ashland will not tolerate any illegal land displacements of any legitimate land tenure holders, and Ashland is committed to fair and legal negotiations for all land acquisitions.

Ashland expects our suppliers and contractors with whom we do business to uphold the same standards. Ashland shall discontinue the business relationship with any individual or company that does not follow these same standards.

### **Links to policy commitments**

[Global Code of Conduct](#)

[Respect for Human and Economic Rights Policy](#)

[Supplier's Code of Conduct](#)

### **Level at which each of the policy commitments was approved within the organization**

Ashland's Global Code of Conduct is approved by Ashland's Chief Compliance Officer. Ashland's Respect for Human and Economic Rights policy is approved by Ashland's Vice President of Global Sourcing and Head of Human Resources. Ashland's Supplier's Code of Conduct is approved by Ashland's Vice President of Global Sourcing.

### **Extent to which policy commitments apply to the organization's activities and business relationships**

Ashland's policies for responsible business conduct apply to all Ashland facilities and operations and business relationships with all suppliers and contractors.

### **How policy commitments are communicated to workers, business partners, and other relevant parties**

Mandatory Ashland Code of Conduct training is provided to employees annually.

All suppliers and contractors are provided the Supplier's Code of Conduct and are required to read, understand, and sign a compliance statement prior to entering into a business relationship with Ashland.

## **2-24: Embedding Policy Commitments**

### **Allocation of responsibilities to implement the commitments across different levels of the organization**

[Global Code of Conduct](#) p. 8

### **Integration of commitments into organizational strategies and operational policies and procedures**

[ASH 2023 Annual Report](#) p. 32-34

### **Implementation of commitments with and through business relationships**

[Global Code of Conduct](#)

[Supplier's Code of Conduct](#)

### **Training the organization provides on implementing the commitments**

Mandatory Ashland Code of Conduct training is provided to employees annually.

All suppliers and contractors are provided the Supplier's Code of Conduct and are required to read, understand, and sign a compliance statement prior to entering into a business relationship with Ashland.

## 2-25: Processes to Remediate Negative Impacts

**Commitments to provide for or cooperate in the remediation of negative impacts that the organization identifies it has caused or contributed to**

[ASH 2023 Annual Report](#) p. 25-27 (Environmental Matters), p. 40 (Environmental Proceedings)

**Approach to identify and address grievances, including the grievance mechanisms that the organization has established or participates in**

[ASH 2023 Annual Report](#) p. 25-27 (Environmental Matters), p. 40 (Environmental Proceedings)

**Other processes by which the organization provides for or cooperates in the remediation of negative impacts that it identifies it has caused or contributed to**

[ASH 2023 Annual Report](#) p. 25-27 (Environmental Matters)

**How stakeholders (who are the intended users of the grievance mechanism)s are involved in the design, review, operation, and improvement of these mechanisms**

[ASH 2023 Annual Report](#) p. 25-27 (Environmental Matters), p. 40 (Environmental Proceedings)

**How the organization tracks the effectiveness of the grievance mechanisms and other remediation processes, and report examples of their effectiveness, including stakeholder feedback**

[2023 ESG Report](#) p. 59

## 2-26: Mechanisms for Seeking advice and Raising Concerns

**Internal and external mechanisms for seeking advice on implementing the organization's policies and practices for responsible business conduct; and raising concerns about the organization's business conduct**

All Ashland employees worldwide are required to complete annual training on the legal and ethical standards presented in the [Global Code of Conduct](#). Annual training is provided for all employees either through online training modules or through instructor- led training sessions by the Law Department. The online modules are available in multiple languages.

Specific corporate policies and procedures also support the [Global Code of Conduct](#) and are accessible through the employee intranet.

Ashland has established an open reporting system (1-800-ASHLAND) to allow our employees to report on EH&S, security and compliance-related concerns, but also for emergency and non-emergency response. The 1-800-ASHLAND phone number is available on Ashland's internal intranet website and external website (ashland.com) so that anyone-including our customers and suppliers-can report issues of concern and seek assistance.

## 2-27: Compliance with Laws and Regulations

Ongoing legal and environmental proceedings are documented in [ASH 2023 Annual Report](#) (p. 40-41).

### Total number of significant instances of non-compliance with laws and regulations

Incident Outcome	Number of Incidents
Fine	1
Non-Monetary Sanction	0
<b>Total Number of Incidents</b>	<b>1</b>

### Total number and monetary value of fines for instances of non-compliance with laws and regulations paid during current and previous reporting periods

Reporting Period	Number of Incidents	Total Value of Fines
Current (Oct 2022 - Sept 2023)	1	\$29,036
Previous (Oct 2021-Sept 2022)	1	\$2,035

### **Description of significant instances of non-compliance**

Ashland experienced one significant instance of non-compliance during the current reporting period. This instance occurred at Ashland's Texas City, TX facility, when an employee removed a piece of equipment to complete a calibration and was sprayed with sulfuric acid, suffering acid burns on the face and chest.

### **Determination of significant instances of non-compliance**

Ashland maintains internal policies for the classification, reporting, and management of incidents. Within these policies is an incident classification and prioritization matrix, which classifies incident type (e.g., release, injury, fire) as well as incident priority (in order of ascending severity: P4, P3, P2, P1). Incidents assigned priority P1 or P2 are determined to be significant.

## **2-28: Membership Associations**

### **Memberships in associations and/or advocacy organizations.**

Ashland is an active member of a variety of associations and organizations. Engaging through these groups is an important part of the company's efforts to engage with key stakeholders, which includes suppliers, regulators, customers, shareholders, and others. Some of the associations in which Ashland is active include:

- The American Chemistry Council (ACC)
- Society of Chemical Manufacturers and Affiliates (SOCMA)
- The Conference Board
- The European Chemical Industry Council (CEFIC)

Ashland also supports The Nature Conservancy and the Wildlife Habitat Council through donations and active restoration efforts at legacy sites.

## **2-29: Approach to Stakeholder Engagement**

### **The organization's approach to engaging with stakeholders**

We respond to many direct requests from our stakeholders regarding the company's environment, health and safety and social responsibility policies, programs and performance.

Ashland gathers specific feedback from internal sources to better understand how the company interacts with its key stakeholders. These analyses are conducted on an ongoing basis throughout the company.

### **Categories of stakeholders**

Ashland's stakeholders include employees, customers, suppliers, owners, contractors, business partners, governmental and non-governmental organizations, unions, industry colleagues, non-profit organizations, and the communities where we operate.

### **The basis for identifying and selecting stakeholders with whom to engage.**

All Ashland solvers take an employee development course on business ethics and are prepared to conduct due diligence when interacting with external parties.

### **Purpose of stakeholder engagement and how meaningful engagement with stakeholders is sought**

The table below shares some of the many stakeholder engagement practices. Although it is not inclusive of all stakeholder engagement practices, it summarizes the core elements of how the company engages stakeholder groups on topics of interest.

Stakeholder	How Ashland's Engages	Issues of Interest
Employees	<ul style="list-style-type: none"><li>• CEO-led companywide quarterly town hall meetings</li><li>• Company webcasts</li><li>• Daily intranet articles</li><li>• Regular employee communications from executives and business leaders</li><li>• Training sessions</li><li>• Employee surveys</li><li>• Employee networks</li><li>• Employee hotline</li><li>• Wellness programs</li><li>• Work councils and union interactions</li><li>• Volunteerism</li></ul>	<ul style="list-style-type: none"><li>• Company performance &amp; strategy</li><li>• Business opportunities</li><li>• Benefits program</li><li>• Compensation</li><li>• Legal issues</li><li>• Community outreach</li><li>• Volunteering</li><li>• Education &amp; training program</li><li>• Employee satisfaction</li></ul>



	<ul style="list-style-type: none"> <li>• Employee satisfaction surveys and action plan from feedback</li> </ul>	
Customers	<ul style="list-style-type: none"> <li>• Direct Contact through sales and customer relationship manager</li> <li>• Customer service call centers</li> <li>• Survey</li> <li>• Trade shows</li> <li>• Industry meetings</li> <li>• Technical applications and support</li> <li>• Training Sessions and workshops</li> <li>• ISolve Portal for routine customer requests</li> </ul>	<ul style="list-style-type: none"> <li>• New product &amp; technologies</li> <li>• Product performance</li> <li>• Product safety</li> <li>• Carbon foot printing of products</li> <li>• Cost</li> <li>• Business process improvements</li> <li>• Regulatory compliance</li> </ul>
Investment Community	<ul style="list-style-type: none"> <li>• One-on-one meetings</li> <li>• Quarterly earnings announcements</li> <li>• Conference Calls</li> <li>• News release and SEC filings</li> <li>• Annual Report</li> <li>• Annual meeting of shareholders</li> <li>• Online investor center</li> </ul>	<ul style="list-style-type: none"> <li>• Financial performance and outlook</li> <li>• Dividend commitment</li> <li>Plans for use of cash</li> <li>• Merger and acquisition strategy</li> <li>• Transparency</li> <li>• Organic growth prospects</li> <li>• Timely communications</li> <li>• Company ESG portfolio and ESG investments</li> </ul>

		<ul style="list-style-type: none"> <li>Near and long term decarbonization strategy</li> </ul>
Suppliers	<ul style="list-style-type: none"> <li>On-on-one meetings</li> <li>Contract negotiations</li> <li>Performance reviews</li> <li>Online supplier portal</li> <li>Environmental, Social, and Governance assessments</li> </ul>	<ul style="list-style-type: none"> <li>Growth opportunities</li> <li>Quality</li> <li>Cost</li> <li>Innovation</li> <li>Sustainability of business relationship</li> <li>Sustainability program maturity</li> </ul>
Government and Regulations	<ul style="list-style-type: none"> <li>Visit to elected officials and agencies</li> <li>Industry and Trade associations</li> <li>Direct Contract</li> <li>Plant tours and site visits for government officials</li> <li>Grassroots advocacy</li> </ul>	<ul style="list-style-type: none"> <li>Compliance with regulations</li> <li>How policies affect Ashland operations</li> <li>Business and political priorities</li> <li>Job preservation and creation</li> </ul>
Local Communities	<ul style="list-style-type: none"> <li>Interaction with civic organizations</li> <li>Business groups</li> <li>Public education support and interaction</li> <li>Local sponsorships</li> <li>Chamber of Commerce membership</li> <li>Community meetings and events</li> <li>Community volunteerism</li> <li>Community Advisory Panels (CAPs)</li> <li>Visits by community emergency services</li> <li>City or state and industrial park association membership</li> </ul>	<ul style="list-style-type: none"> <li>Jobs &amp; employment</li> <li>Safety</li> <li>Emergency preparedness</li> <li>Environmental protection</li> <li>Charitable giving</li> </ul>

	<ul style="list-style-type: none"> <li>• Local Emergency Planning Committees (LEPCs)</li> </ul>	
Philanthropic and non-profit organizations	<ul style="list-style-type: none"> <li>• Charitable contributions and employee-giving programs</li> <li>• Employee volunteerism and giving programs</li> <li>• Disaster response</li> <li>• Local sponsorships</li> <li>• Collaborative partnerships</li> </ul>	<ul style="list-style-type: none"> <li>• Giving programs</li> <li>• Employee engagement and community involvement</li> <li>• Collaboration and partnerships</li> <li>• The Nature Conservancy Donations               <ul style="list-style-type: none"> <li>• Wildlife Habitat Council restoration efforts</li> </ul> </li> </ul>

## 2-30: Collective Bargaining Agreements

### Percent of employees covered by collective bargaining agreements

Ashland complies with all federal and state workplace laws including those associated with labor organizing activities. About 28% of Ashland employees are covered by collective bargaining agreements globally.

## GRI 3: Material Topics 2021

### 3-1: Process to Determine Material Topics

### How actual and potential, negative and positive impacts were determined

Ashland performed a formal materiality assessment, using an analytical tool (Datamaran) with additional feedback from key members of the leadership team. Datamaran acts as a template and facilitator for completion of the materiality assessment via documentation, recordkeeping, and AI-driven analysis. Through the materiality assessment process, relevant internal stakeholders, including but not limited to senior leaders in sustainability, EHS, operations, supply chain, and finance, in conjunction with expertise provided by external subject matter experts (consultants), determine material ESG topics and the relevant stakeholders within each topic. These material topics are then assessed to identify actual and potential, negative and positive impacts on the economy, environment, and people across Ashland's operations and the value chain.

The output of this materiality assessment is shown in the [2023 ESG Report](#) (p. 6) and was used to help structure external reports and ensure coverage of highly material topics. Ashland's online Sustainability Report contains information on the company's performance in the following areas: environmental stewardship, social aspects, health and safety, product stewardship, community development and economic performance. This report includes information on our majority-owned operations where Ashland operates. We report our management systems, goals, and objectives in terms of their importance to our stakeholders in accordance with the GRI Standards.

Our primary audience for this report includes, but is not limited to, the following stakeholders:

- Current shareholders and prospective investors;
- Current and prospective employees seeking to work for a sustainability-minded company;
- Communities where we operate that want to understand how we manage and operate our business as a responsible corporate citizen;
- Suppliers with whom we partner, who are critical to our operations; and
- Government and non-government agencies that have an interest in our business and operations.

We have chosen what to include in the report through the analysis of our stakeholder requests and needs through a formal materiality assessment process.

### 3-2: List of Material Topics

A list of the material topics identified in the process for defining report content.

Material Aspect	2022 GRI Material Topic
Responsible consumption and production	201: Economic Performance 302: Energy
Innovation and technology	201: Economic Performance
Product design and lifecycle management	301: Raw materials 305: Greenhouse Gas Emissions 304: Biodiversity 303: Water 306: Waste
Environmental footprint	304: Biodiversity 303: Water 306: Waste
Climate change risks and management	305: Greenhouse Gas Emissions
Product and service safety and quality	308: Supplier Assessment
Transparency	All material Topics as listed
Business model resilience	201: Economic Performance 301: Raw Materials
Ethical corporate behavior	102: General Disclosures
Governance structures/mechanisms	102: General Disclosures
Customer privacy and data security	418: Customer Privacy
Inclusion & diversity, employee engagement	401: Employees 405: Diversity and Equal Opportunity
Employee health and safety	401: Employees 403: Occupational Health and Safety

Community engagement	201: Economic Performance 401: Employees 413: Local Communities
Human rights	412: Human Rights Assessment

In addition to reporting on these material aspects, we continue to provide relevant information on many other topics to meet the needs of our diverse stakeholders.

### **Changes from previous reporting period in the list of material topics**

There were no changes to the list of material topics from the previous reporting period.

## GRI 200: Economic

### **201: Economic Performance**

#### **(3-3) Management of material topics**

[ASH 2023 Annual Report](#) p. 22-25 (Business)

[ASH 2023 Annual Report](#) p. 31-39 (Risk Factors)

[ASH 2023 Annual Report](#) p. 59-100 (Management's Discussion and Analysis of Financial Condition and Results of Operations)

#### **(201-1) Direct economic value generated and distributed**

[ASH 2023 Annual Report](#) p. 107-110 (Consolidated Financial Statements)

#### **(201-2) Financial implications and other risks and opportunities due to climate change**

[ASH 2023 Annual Report](#) p. 27 (Climate Change and Related Regulatory Developments)

#### **(201-3) Defined benefit plan obligations and other retirement plans**

[ASH 2023 Annual Report](#) p. 133-137 (Employee Benefit Plans)

## GRI 300: Environmental

## 301: Raw Materials

### (3-3) Management of material topics

[Ashland ESG - Strategy and Materiality](#)

[Ashland ESG - Environment](#)

[Sustainable Sourcing](#)

[ASH 2023 Annual Report](#) p. 28 (Raw Materials and Energy)

[2023 ESG Report](#) p. 9-16 (Sustainable Sourcing)

[2023 ESG Report](#) p. 11 (EcoVadis)

Our purchasing function and sourcing managers within each of our commercial units are responsible for the selection of suppliers. All potentially new suppliers are screened and required to provide information about their environmental, health and safety practices and confirm that they are compliant with applicable regulations. All suppliers are required to sign our [Supplier Code of Conduct](#).

Our Supplier Code of Conduct and 1-800-ASHLAND hotline allow Ashland and its stakeholders to express grievances and concerns in terms of this material topic.

Our sustainability procurement team has set and is executing against specific targets to improve Ashland's sustainable sourcing initiatives. The procurement team meets regularly (at least monthly) to discuss these initiatives and progress. Progress towards goals is tracked regularly to ensure these targets are met.

### (301-2) Percentage of recycled input materials used to manufacture the organization's primary products and services.

[2023 ESG Report](#) p. 11 (Upcycling)

## 302: Energy

### (3-3) Management of material topics

[Ashland ESG - Strategy and Materiality](#)

[ASH 2023 Annual Report](#) p. 28 (Raw Materials and Energy)

[2023 ESG Report](#) p. 5 (Energy Use)

[2023 ESG Report](#) p. 17-21 (Targets and Strategy)

[2023 ESG Report](#) p. 22 (Performance)

[2023 ESG Report](#) p. 28 (Energy-Related Projects)

The purpose of our energy use management is to ensure Ashland is sourcing and using energy sustainably in order to reduce our carbon footprint and improve efficiency. Ashland's SVP of EHS and Operations holds the responsibility for developing the plan to achieve our 2025 goals.

The Environmental, Health, Safety & Quality Committee collaborates with our Sustainability & Environmental team to set goals and discuss management of Ashland's energy usage. Ashland also tracks energy usage for further analysis of areas of improvement and progress towards achieving goals. Performance reported quarterly to the board of directors. The senior leadership team provides feedback and strategic direction on targets and absolute/intensity based emissions reductions efforts. Performance in this area is tied to employee incentives and undergoes a formal review annually.

Stakeholders can communicate energy grievances through our 1-800-ASHLAND number.

### (302-1) Energy consumption within the organization

Direct Energy Consumption (GJ)				
Fuels	FY2023	FY2022	FY2021	FY2020
Natural gas	4,256,832	4,646,320	4,276,553	4,265,507
Fuel oil	20,768	16,520	18,866	29,648
Coal	0	0	0	0
LPG	53,906	42,740	47,023	44,629
Other	1,022,465	1,274,604	1,309,967	1,049,333
<b>Total</b>	<b>5,353,971</b>	<b>5,980,184</b>	<b>5,652,409</b>	<b>5,389,117</b>

Indirect Energy Consumption (GJ)				
Energy Type	FY2023	FY2022	FY2021	FY2020
Electricity	1,580,989	1,779,854	1,681,104	1,638,228
Steam	1,265,388	1,315,367	1,433,818	1,143,259
Other	0	0	0	0
<b>Total</b>	<b>2,846,377</b>	<b>3,095,611</b>	<b>3,114,922</b>	<b>2,781,487</b>



These totals were compiled from raw data reported by Ashland facilities and converted using published emissions factors. Some raw data may be estimates.

## 303: Water

### (3-3) Management of material topics

[Ashland ESG - Strategy and Materiality](#)

[Ashland ESG - Environment](#)

[ASH 2023 Annual Report](#) p. 27 (Water)

[2023 ESG Report](#) p. 5 (Water Withdrawal)

[2023 ESG Report](#) p. 17 (Targets)

[2023 ESG Report](#) p. 23 (Performance)

[2023 ESG Report](#) p. 28 (Water-Related Projects)

### (103-2) The management approach and its components.

Ashland continues to actively understand, manage and work toward reducing our overall water footprint. Ashland has a water management standard that provides a global framework for both general and specific elements for water management within the company. The standard requires Ashland operations to manage their water resources through understanding their water use, compliance with regulatory requirements, systematic conservation and reporting water usage. Water input is tracked and reported for all manufacturing sites. Water discharge and use are still challenging metrics for some locations and we are working to improve data collection.

Performance in reducing water input (on an intensity basis) is reported quarterly to the board of directors. The management team provides feedback and strategic direction on targets and intensity based emissions reductions efforts. Performance in this area is tied to employee incentives and undergoes a formal review annually.

As we near 2025, we will evaluate our progress towards reaching our water reduction goal as well as our management approach for this material topic. We will assess areas of weakness and implement new changes and programs to undertake.

### (303-1) Interactions with water as a shared resource.

a. Manufacturing operations account for a majority of Ashland's water footprint.

Ashland estimates that the balance of water use comes from non-manufacturing

sites, including laboratories, distribution centers and office complexes. Ashland uses water in four main operations: product manufacture, heating and cooling, cleaning, and sanitation. The tables below detail our water input and discharge by type.

- b. Ashland has performed a water stress analysis using the [WBCSD Global Water Tool](#). The results allow our Sustainability & Environmental team to identify sites which are currently operating in high water stress regions.
- c. Ashland analyzes and takes action against suppliers' environmental impacts through tools such as EcoVadis and CDP reporting.
- d. Environmental 2025 Goals will address water usage by targeting a 10% intensity based reduction from 2020. The water target has been applied across all locations and future efforts will focus on Ashland's locations in regions of high and very high water stress (11% of Ashland's water use is in areas of high or extremely high water stress).

<b>Water Input by Source (millions m<sup>3</sup>)</b>	<b>FY 2023</b>	<b>FY 2022</b>	<b>FY 2021</b>	<b>FY2020</b>
Municipal	6.0	7.1	7.0	7.0
Surface Water	7.9	7.9	7.8	7.9
Well Water	0.3	0.5	0.5	0.6
<b>Total Water Input</b>	<b>14.2</b>	<b>15.5</b>	<b>15.3</b>	<b>15.5</b>

<b>Water Discharge by Destination (millions m<sup>3</sup>)</b>	<b>FY 2023</b>	<b>FY 2022</b>	<b>FY 2021</b>	<b>FY2020</b>
Groundwater	0	0	0	0
Surface Water	1.5	1.7	1.5	1.6
Treatment Facility	0.7	0.5	0.4	0.5
<b>Total Discharge</b>	<b>2.2</b>	<b>2.1</b>	<b>1.9</b>	<b>2.1</b>

## 304: Biodiversity

### (3-3) Management of material topics

[Ashland ESG - Strategy and Materiality](#)

## [Ashland ESG - Environment](#)

Ashland does not monitor direct impacts on biodiversity and does not have a formal policy for this material topic.

- a. Ashland does not have formal targets for this material topic.
- b. There is no formal mechanism for evaluating this management approach in place.
- c. There are no results from an evaluation from the management approach.
- d. No adjustments have been made to the management approach as a result of an evaluation process.

Ashland is committed to maintaining current sites with Wildlife Habitat Council (WHC) certification as well as adding new sites when feasible.

- a. Ashland's Director of Sustainability is responsible for WHC processes and continuing biodiversity protection efforts.
- b. The WHC serves as Ashland's resource for biodiversity protection guidance and information.
- c. Stakeholders can file a biodiversity-related grievance through Ashland's 1-800-ASHLAND number.

### **(304-3) Habitats protected or restored**

[2023 ESG Report](#) p. 41 (Wildlife Habitat Council)

## **305: Greenhouse Gas Emissions**

### **(3-3) Management of material topics**

[Ashland ESG - Strategy and Materiality](#)

[ASH 2023 Annual Report](#) p. 27 (Climate Change and Related Regulatory Developments)

[ASH 2023 Annual Report](#) p. 32 (Climate Change Risk)

[2023 ESG Report](#) p. 5 (GHG emissions)

[2023 ESG Report](#) p. 17-21 (Targets and Strategy)

[2023 ESG Report](#) p. 22 (Performance)

The Environmental, Health, Safety & Quality Committee collaborates with our Sustainability & Environmental team to set goals and discuss management of Ashland's greenhouse gas emissions. Ashland also tracks emissions for further analysis of areas of improvement and progress towards achieving goals. The

purpose of our emissions management is to ensure Ashland is operating sustainably in order to reduce our emissions and take responsibility for our environmental impact, as well as protect the air quality surrounding our sites for employee and public health.

- a. Ashland has set a 2025 target for 10% reduction in emissions intensity based on our baseline year, 2020, emissions total.
- b. Ashland is committed to our 2025 GHG emissions goal and has leadership in place to ensure achievement. At this time there is not a separate goal for non GHG emissions- sites are required to comply with all governmental regulatory requirements and are regularly audited internally to ensure ongoing compliance efforts.
- c. Ashland maintains an Air Standard that requires all manufacturing sites to develop an emissions inventory and comply with all local rules, regulations, and permits. Sites are encouraged to undertake projects which decrease emissions.
- d. Our Scope 1 and Scope 2 emissions data comes directly from our sites. We estimate our Scope 3 emissions using spend based estimates aligned with the US greenhouse gas protocol.
- e. All grievances can be filed through the 1-800-ASHLAND number.
- f. Emissions reduction activities are led by individual manufacturing sites. Some examples of reduction programs include the installment of motion sensors and process improvements.

As we near 2025, we will evaluate our progress towards reaching our emission reduction goal as well as our management approach for this material topic. We will assess areas of weakness and implement new changes and programs to undertake. This process will continue again as we establish future emissions and energy goals.

### **(305-1) Direct (Scope 1) GHG emissions**

- a. [2023 ESG Report](#) p. 5 (GHG emissions)
- b. Gases included in the calculation include CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O. A survey of other emissions sources was conducted, and it was determined that other GHG emissions (primarily refrigerants and ammonia) were present due only to equipment failures and leaks. In the last three years, these emissions comprised less than 5% of Ashland's footprint and, therefore, were determined to be out of scope.

- c. Ashland operates one site with scope 1 biogenic emissions - from the combustion of wood in an on-site boiler used to generate steam. These emissions are tracked as part of the scope 1 GHG emissions inventory.
- d. Ashland's base year for emissions calculations is calendar year 2022.
  - i. CY2022 was considered the most reflective of current operations, globally, since 2020. Global economic and business disruptions during COVID impacted operations in 2020 and 2021, thus data from that time is not considered representative - for transparent reporting, data from prior years is still shared. At this time, all intensity based emissions targets (including GHG intensity based targets) have a baseline year of 2020.
  - ii. [2023 ESG Report](#) p. 5 (GHG emissions)
  - iii. There have been no recalculations of baseline emissions.
- e. Published emission factors are used when calculating the Global Warming Potential.
- f. Our consolidation approach for emissions consists of operational control.
- g. Emissions totals were reported using a database reporting tool (Product Suite, a Velocity EHS program). Values were entered by site personnel and corporate resources, then converted and totaled in an Excel sheet. Some numbers may be estimates.

### **(305-2) Indirect (Scope 2) GHG emissions**

- a. [2023 ESG Report](#) p. 5 (GHG emissions)
- b. We currently do not report market-based emissions- these were calculated and reported to SBTi along with location based emissions. In the future Ashland will consider adding both to external reporting.
- c. Gases in the scope 2 calculation include CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, and NF<sub>3</sub>.
- d. See Disclosure 305-1 d.
- e. Published emission factors are used when calculating the Global Warming Potential.
- f. Our consolidation approach for emissions consists of operational control.
- g. Emissions totals were reported using a database reporting tool (Product Suite, a Velocity EHS program). Values were entered by site personnel and

corporate resources, then converted and totaled in an Excel sheet. Some numbers may be estimates.

### **(305-3) Other indirect (Scope 3) GHG emissions**

- a. [2023 ESG Report](#) p. 5 (GHG emissions)
- b. This calculation includes all gases.
- c. Scope 3 biogenic CO<sub>2</sub> emissions are accounted for in the overall inventory as part of raw material spend. These estimates are spend based and aligned with the US GHG protocol. In the future we look forward to improving all estimates and quality of data.
- d. Categories and activities included are shown in the table below.
  - i. The baseline year for Scope 3 emissions is 2022. See Disclosure 305-1 d for rationale.
  - ii. The emissions calculation was performed using the support of a consultant and spend based estimates, and was provided to the SBTi for the target approval process.
  - iii. The calculations were prepared using an excel table with extensive calculations aligned with the GHG protocol. This table will be reviewed and updated annually.

Category	Status
Category 1 - Purchased Goods & Services	Relevant - Calculated
Category 2 - Capital Goods	Relevant - Calculated
Category 3 - Fuel- and Energy-related Activities	Relevant - Calculated
Category 4 - Upstream Transportation & Distribution	Relevant - Calculated
Category 5 - Waste Generated in Operations	Relevant - Calculated
Category 6 - Business Travel	Relevant - Calculated
Category 7 - Employee Commuting	Relevant - Calculated
Category 8 - Upstream Leased Assets	Not Relevant
Category 9 - Downstream Transportation & Distribution	Relevant - Calculated
Category 10 - Processing of Sold Products	Relevant - Not Calculated
Category 11 - Use of Sold Products	Not Relevant

Category 12 - End-of-Life Treatment of Sold Products	Relevant - Calculated
Category 13 - Downstream Leased Assets	Not Relevant
Category 14 - Franchises	Not Relevant
Category 15 - Investments	Relevant - Calculated

## 306: Waste

### (3-3) Management of material topics

[Ashland ESG - Strategy and Materiality](#)

[ASH 2023 Annual Report](#) p. 27 (Solid Waste)

[2023 ESG Report](#) p. 5 (Hazardous Waste Disposal)

[2023 ESG Report](#) p. 17 (Targets)

[2023 ESG Report](#) p. 23 (Performance)

### (306-1) Waste generation and significant waste-related impacts

Ashland measures and reports hazardous waste generation for all of its locations, but does not currently measure value chain waste generation. Waste is generated primarily from manufacturing as a byproduct of processing. This material is recycled where feasible and there are ongoing initiatives in place to reuse or recycle materials. A smaller stream is generated from lab testing and sampling.

### (306-2) Management of significant waste impacts

[2023 ESG Report](#) p. 17 (Targets)

### (306-3) Waste generated

[2023 ESG Report](#) p. 5 (Hazardous Waste Disposal)

### (306-4) Waste diverted from disposal

Ashland does not report this at this time but will look to do so in the future. Toxic Release Inventory (TRI) data is aggregated and reported in the [2023 ESG Report](#) (p. 5) for all Ashland sites subject to reporting.

### (306-5) Waste directed to disposal

[2023 ESG Report](#) p. 5 (Hazardous Waste Disposal)

## 307: Environmental Compliance

### (3-3) Management of material topics

[Ashland ESG - Strategy and Materiality](#)

[ASH 2023 Annual Report](#) p. 25-27 (Environmental Matters)

[2023 Proxy Statement](#) p. 8 (Board Committee)

[Responsible Care Overview](#)

[Responsible Care Policy](#)

## 308: Supplier Environmental Assessment

### (3-3) Management of material topics

See Disclosure 301: Raw Materials

### (308-1) New suppliers that were screened using environmental criteria.

[2023 ESG Report](#) p. 11 (EcoVadis and Our Suppliers)

In FY2023, over 230 raw material suppliers were onboarded via EcoVadis assessment, representing 96% of total raw material spend. We will continue this effort with the goal of onboarding all suppliers of direct and indirect materials.

### (308-2) Negative environmental impacts in the supply chain and actions taken

[2023 ESG Report](#) p. 11 (EcoVadis and Our Suppliers)

## GRI 400: Social

## 401: Employment

### (3-3) Management of material topics

[ASH 2023 Annual Report](#) p. 29-31 (Human Capital)

[Inclusion and Diversity](#)

[Responsible Care Overview](#)

[Responsible Care Policy](#)

Ashland's global HR department manages employee benefits, rights, policies, and more:



- a. Ashland has several employment policies, including equal employment opportunity, benefits standards, standards of employee conduct, etc.
- b. It is Ashland's responsibility to comply with all employment laws and guidelines within our countries of operation.
- c. Ashland offers employees resources through HR department, employee networking groups, educational opportunities, and more.
- d. All grievances can be reported and discussed through our HR department, or through our 1-800-ASHLAND number—both internally and externally.
- e. Ashland's inclusion and diversity program includes formal goals reviewed with the board of directors at least annually. This review includes an evaluation of the I&D programs, progress, and targets.
- f. There have been no adjustments made to this management approach within this reporting period.

**(401-2) Benefits provided to full-time employees that are not provided to temporary or part-time employees**

[ASH 2023 Annual Report](#) p. 29-30 (Competitive Pay and Benefits)

[ASH 2023 Annual Report](#) p. 133-137 (Employee Benefit Plans)

## **403: Occupational Health and Safety**

**(3-3) Management of material topics**

See following disclosures 403-1 – 403-9.

**(403-1) Occupational Health and safety Management System**

[Responsible Care Overview](#)

[Responsible Care Policy](#)

[Zero Incident Culture](#)

[2023 ESG Report](#) p. 24-27

[ASH 2023 Annual Report](#) p. 29-31 (Human Capital)

**(403-2) Hazard Identification, Risk Assessment, and Incident Investigation**

[Responsible Care Overview](#)

[Responsible Care Policy](#)

[Zero Incident Culture](#)

[2023 ESG Report](#) p. 24-27

[ASH 2023 Annual Report](#) p. 29-31 (Human Capital)

### **(403-3) Occupational Health Services**

[ASH 2023 Annual Report](#) p. 29-31 (Human Capital)

### **(403-4) Worker Participation, Consultation, and Communication on Occupational Health and Safety**

[Responsible Care Overview](#)

[Responsible Care Policy](#)

[Zero Incident Culture](#)

[2023 ESG Report](#) p. 24-27

[ASH 2023 Annual Report](#) p. 29-31 (Human Capital)

[Global Code of Conduct](#)

### **(403-5) Worker Training on Occupational Health and Safety**

[Responsible Care Overview](#)

[Responsible Care Policy](#)

[Zero Incident Culture](#)

[2023 ESG Report](#) p. 24-27

[ASH 2023 Annual Report](#) p. 29-31 (Human Capital)

[Global Code of Conduct](#)

### **(403-6) Promotion of Worker Health**

[ASH 2023 Annual Report](#) p. 29-31 (Human Capital)

### **(403-7) Prevention and Mitigation of Occupational Health and Safety Impacts directly Linked by Business Relationships**

[Sustainable Sourcing](#)

[Supplier Code of Conduct](#)

[ASH 2023 Annual Report](#) p. 28 (Raw Materials and Energy)

[2023 ESG Report](#) p. 9-16 (Sustainable Sourcing)

[2023 ESG Report](#) p. 11 (EcoVadis)

### **(403-8) Workers Covered by an Occupational Health and Safety Management System**

[Responsible Care Overview](#)

[Responsible Care Policy](#)

[Zero Incident Culture](#)

[2023 ESG Report](#) p. 24-27

**(403-9) Work Related Injuries**  
[2023 ESG Report](#) p. 5 (Employee Safety)

**405: Diversity and Equal Opportunity**

**(405-1) Diversity of governance bodies and employees**  
[ASH 2023 Annual Report](#) p. 29-31 (Human Capital)  
[Inclusion and Diversity](#)

Gender	Percentage
Female	31.4%
Male	68.1%
Undisclosed	0.5%
<b>Total</b>	<b>100.0%</b>

Age Group	Percentage
Under 30	7.6%
30 - 50	57.4%
Over 50	34.9%
<b>Total</b>	<b>100.0%</b>

**412: Human Rights Assessment**

Ashland is currently evaluating this topic for future alignment with the GRI Index and, as of now, does not disclose human rights assessment information.

**413: Local Communities**

**(413-1) Operations with Local Community Engagement, Impact Assessments, and Development Programs**  
[2023 ESG Report](#) p. 50-56  
[Ashland | STEM](#)

**418: Customer Privacy**

**418-1: Substantiated Complaints**  
In 2023, Ashland did not identify any substantiated complaints concerning breaches of customer privacy and losses of customer data.