2022 Sustainability Accounting Standards Board (SASB) Index

Topic	Accounting Measure	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-1 lOa.1	2022 ESG Report (pg. 4)
	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-1 lOa.2	2022 ESG Report (pg. 12, pg. 15)
Air Quality	Air emissions of the following pollutants: (1) NOX (excluding N2O), (2) SOX, (3) volatile organic compounds (VOCs), and (4) hazardous air pollutants (HAPs)*	Metric tons (t)	RT-CH-120a.1	2022 GRI Index (pg. 25, disclosure 305-1)
Energy Management	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable* (4) total self-generated energy*	Gigajoules (GJ), Percentage (%)	RT-CH-130a.1	2022 ESG Report (pg. 4, pg. 12) 0.3% of our energy is renewable 0.3% of our energy is self generated

Water Management	Management (1) Total water withdrawn, (2) total water consumed*, percentage of each in regions with High or Extremely High Baseline Water Stress	Thousand cubic meters (m3), Percentage (%)	RT-CH-140a.1	2022 ESG Report (pg. 4) in 2022, 11% of our water withdrawn was from areas with high or extremely high water stress (based on WRI).
	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	Number	RT-CH-140a.2	Plan to disclose in future
	Description of water management risks and discussion of strategies and practices to mitigate those risks	N/A	RT-CH-140a.3	2022 ESG Report (pg.4, pg. 12, pg.15)
Hazardous Waste Management	Amount of hazardous waste generated, percentage recycled*	Metric tons (t), Percentage (%)	RT-CH-150a.1	2022 ESG Report (pg. 4, pg. 12)
Community Relations	Discussion of engagement processes to manage risks and opportunities associated with community interests	N/A	RT-CH-210a.1	Ashland	STEM

Workforce Health & Safety	1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees*	Rate	RT-CH-320a.1	2022 ESG Report (pg. 4, 13-14)
	Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks		RT-CH-320a.2	Ashland | process safety
Product Design for Use-phase Efficiency	Revenue from products designed for use-phase resource efficiency	Reporting currency	RT-CH-4 lOa.l	Ashland 2023 Investor Day
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-41 Ob.l	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-41 Ob.2	2022 ESG Report (pg.18-26)
Genetically Modified Organisms	Percentage of products by revenue that contain genetically modified organisms (GMOs)	Percentage (%) by revenue	RT-CH-4 lOc.l	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. L	2022 GRI Index (pg. 7, disclosure 2-9)
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	2022 ESG Report (pg. 13-14)

	Number of transport incidents	Number	RT-CH-540a. 2	2022 ESG Report (pg. 14)

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