

SASB Index

SASB Oil & Gas Services (SV)

Disclosure	Code	Location
Emissions Reduction Services & Fuels Management		
"Discussion of strategy or plans to address air emissions-related risks, opportunities, and impacts"	EM-SV-110a.2	Page 21
Water Management Services		
"Discussion of strategy or plans to address water consumption and disposal-related risks, opportunities, and impacts"	EM-SV-140a.2	Pages 14-16
Chemicals Management		
"Discussion of strategy or plans to address chemical-related risks, opportunities, and impacts"	EM-SV-150a.2	Page 18
Ecological Impact Management		
Discussion of strategy or plan to address risks and opportunities related to ecological impacts from core activities	EM-SV-160a.2	Pages 16, 18, 25
Workforce Health & Safety		
"Description of management systems used to integrate a culture of safety throughout the value chain and project lifecycle"	EM-SV-320a.2	Page 26-28
Business Ethics & Payments Transparency		
"Description of the management system for prevention of corruption and bribery throughout the value chain"	EM-SV-510a.2	Page 38-39
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"	EM-SV-530a.1	Page 34
Critical Incident Risk Management		
"Description of management systems used to identify and mitigate catastrophic and tail-end risks"	EM-SV-540a.1	Pages 40

SASB Water Utilities (WU)

Disclosure	Code	Location
Effluent Quality Management		
Discussion of strategies to manage effluents of emerging concern	IF-WU-140b.2	Pages 14-18
Drinking Water Quality		
Discussion of strategies to manage drinking water contaminants of emerging concern	IF-WU-250a.2	Pages 14-16
Water Supply Resilience		
"Discussion of strategies to manage risks associated with the quality and availability of water resources"	IF-WU-440a.3	Pages 14-16
Network Resiliency & Impacts of Climate Change		
"Description of efforts to identify and manage risks and opportunities related to the impact of climate change on distribution and wastewater infrastructure"	IF-WU-450a.4	Pages 13-16

SASB Chemicals (CH)

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Greenhouse Gas Emissions		
"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"	RT-CH-110a.2	Page 21
Water Management		
"Description of water management risks and discussion of strategies and practices to mitigate those risks"	RT-CH-140a.3	Pages 14-16
Community Relations		
"Discussion of engagement processes to manage risks and opportunities associated with community interests"	RT-CH-210a.1	Pages 34-35
Workforce Health & Safety		
"Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks"	RT-CH-320a.2	Pages 26-28
Safety & Environmental Stewardship of Chemicals		
"Discussion of strategy to (1) manage chemicals of concern and (2) develop alternatives with reduced human and/or environmental impact"	RT-CH-410b.2	Pages 17-18
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"	RT-CH-530a.1	Pages 34