

Sustainability Accounting Standards Board index

Eastman is committed to continually improving its ESG and sustainability-related disclosure. Reporting against the Sustainability Accounting Standards Board (SASB) standards is important to our ongoing efforts to identify, manage, and report on the sustainability topics that matter most to our stakeholders.

This index provides the location of Eastman’s information pertaining to the SASB standards for what SASB refers to as the “resource transformation” sector — a part of which is the chemicals industry. For those standards that we currently do not report against, we are evaluating our internal reporting and data collection processes to determine the feasibility of future disclosure.

Accounting metric	Category	SASB code	Response/reference 2021
Greenhouse gas emissions (GHG)			
Gross global Scope 1 emissions; percentage covered under emissions-limiting regulations	Quantitative	RT-CH-110a.1	5,001,259; 3.8%
Discussion of GHG emissions reduction plan and review of performance against reduction targets	Discussion/analysis	RT-CH-110a.2	CDP Climate Change Response (C4.1 , C4.1b , C4.3c , C5.1)
Air quality			
Air emissions of the following pollutants: (1) NO _x (excluding N ₂ O), (2) SO _x , (3) volatile organic compounds (VOCs), and (4) hazardous air pollutants (HAPs)	Quantitative	RT-CH-120a.1	Air emissions (tons): NO _x – 5,735 SO ₂ – 3,033 VOC – 6,171 HAPs not reported

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Accounting metric	Category	SASB code	Response/reference 2021
Energy management			
Total energy consumed	Quantitative	RT-CH-130a.1	30,332,015
Percentage grid electricity	Quantitative	RT-CH-130a.1	15.69%
Percentage renewable	Quantitative	RT-CH-130a.1	0%
Total self-generated electricity	Quantitative	RT-CH-130a.1	1,281,443
Water management			
Total water withdrawn	Quantitative	RT-CH-140a.1	928,414
Percentage of total water withdrawn in regions with high or extremely high baseline water stress	Quantitative	RT-CH-140a.1	<1%
Total water consumed	Quantitative	RT-CH-140a.1	28,363
Number of incidents of non-compliance associated with water quality permits, standards, and regulations	Quantitative	RT-CH-140a.2	4
Description of water management risks and discussion of strategies and practices to mitigate those risks	Discussion/analysis	RT-CH-140a.3	Eastman assesses water risks annually through an environmental risk assessment and using WRI Aqueduct.

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Accounting metric	Category	SASB code	Response/reference 2021
Hazardous waste management			
Amount of hazardous waste generated	Quantitative	RT-CH-150a.1	0.014 kg waste/kg production
Percentage recycled	Quantitative	RT-CH-150a.1	Not currently disclosed
Community relations			
Discussion of engagement processes to manage risks and opportunities associated with community interests	Discussion/analysis	RT-CH-150a.1	Stakeholder Engagement Emergency Response Policy
Workforce health and safety			
Total recordable incident rate (TRIR) for direct employees	Quantitative	RT-CH-320a.1	0.81
Total recordable incident rate (TRIR) for contract employees	Quantitative	RT-CH-320a.1	0.44
Fatality rate for direct employees	Quantitative	RT-CH-320a.1	0
Fatality rate for contract employees	Quantitative	RT-CH-320a.1	1
Description of efforts to assess, monitor, and reduce exposure of employees and contractors	Discussion/analysis	RT-CH-320a.2	Health and Safety

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Accounting metric	Category	SASB code	Response/reference 2021
Product design for use-phase efficiency			
Revenue from products designed for use-phase resource efficiency	Quantitative	RT-CH-410a.1	Under review
Safety and 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 (by revenue)	Quantitative	RT-CH-410b.1	A proportion of our portfolio is classified as GHS Category 1 and 2 substances. The majority of these are sold to manufacturers as basic ingredients in chemical reactions to make essential products. Please see Eastman's Product Stewardship website for more information about product safety and Eastman.com for the essential uses of our products.
Percentage of such products that have undergone a hazard assessment	Quantitative	RT-CH-410b.1	100%
Discussion of strategy to (1) manage chemicals of concern and (2) develop alternatives with reduced human and/or environmental impact	Discussion/analysis	RT-CH-410b.2	Product Stewardship
Genetically modified organisms			
Percentage of products by revenue that contain genetically modified organisms (GMOs)	Quantitative	RT-CH-410c.1	Not applicable to Eastman products
Management of the legal and regulatory environment			
Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	Discussion/analysis	RT-CH-530a.1	Policies and Guiding Documents

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Accounting metric	Category	SASB code	Response/reference 2021
Operational safety, emergency preparedness and response			
Process Safety Incidents Count (PSIC)	Quantitative	RT-CH-540a.1	23
Process Safety Total Incident Rate (PSTIR)	Quantitative	RT-CH-540a.1	0.16
Process Safety Incident Severity Rate (PSISR)	Quantitative	RT-CH-540a.1	Process Safety Safety Data
Number of transport incidents	Quantitative	RT-CH-540a.2	8