

PROGRESS

Sustainability Accounting Standard Board Index (SASB)

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Eastman is committed to continually improving its ESG and sustainability-related disclosure. Reporting in alignment with 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 — of which the chemical industry is a part of. For those standards that we currently do not report on, we are evaluating our internal reporting and data collection processes to determine the feasibility of future disclosure.

Accounting metric	Category	Code	Response/reference 2024
Greenhouse gas emissions			
Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	Quantitative	RT-CH-110a.1	6,579,760 (metric tons CO ₂ e) CDP Corporate Questionnaire
Discussion of GHG emissions reduction plan and review of performance against reduction targets	Discussion/analysis	RT-CH-110a.2	We have reduced our absolute Scope 1 and 2 greenhouse gas emissions by 17.4% measuring from our 2017 base year. CDP Corporate Questionnaire
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 – 6,976 SO ₂ – 4,175 VOC – 5,286 HAPs not reported

SUSTAINABILITY ACCOUNTING STANDARDS BOARD INDEX (SASB) | CONTINUED

Accounting metric	Category	Code	Response/reference 2024
Energy management			
Total energy consumed	Quantitative	RT-CH-130a.1	40,555,678 MWh
Percentage grid electricity	Quantitative	RT-CH-130a.1	10%
Percentage renewable	Quantitative	RT-CH-130a.1	<3%
Total self-generated electricity	Quantitative	RT-CH-130a.1	10,465,211 MWh
Water management			
Total water withdrawn	Quantitative	RT-CH-140a.1	847,156 megaliters
Percentage of total water withdrawn in regions with high or extremely high baseline water stress	Quantitative	RT-CH-140a.1	<5%
Total water consumed	Quantitative	RT-CH-140a.1	14,764 megaliters
Number of incidents of noncompliance associated with water quality permits, standards and regulations	Quantitative	RT-CH-140a.2	In 2024, two sites incurred water-related penalties for minor historic wastewater discharges. All required corrective actions were completed in 2024. The total penalties recorded are immaterial to group revenue, yet we continue to strengthen controls and take steps to prevent recurrence.
Description of water management risks and discussion of strategies and practices to mitigate those risks	Discussion/analysis	RT-CH-140a.3	CDP Corporate Questionnaire

SUSTAINABILITY ACCOUNTING STANDARDS BOARD INDEX (SASB) | CONTINUED

Accounting metric	Category	Code	Response/reference 2024
Hazardous waste management			
Amount of hazardous waste generated	Quantitative	RT-CH-150a.1	Not currently disclosed
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-210a.1	Corporate social responsibility Community Advisory Panels Corporate crisis management
Workforce health and safety			
Total recordable incident rate (TRIR) for direct employees	Quantitative	RT-CH-320a.1	0.24*
Total recordable incident rate (TRIR) for contract employees	Quantitative	RT-CH-320a.1	0.29*
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	Personal safety

*Global injury and illness rate — (OSHA recordable equivalent to total recordable incident rate) — annual incidents per 100 employees (200,000 work hours) involving treatment beyond first aid in relation to actual work hours

SUSTAINABILITY ACCOUNTING STANDARDS BOARD INDEX (SASB) | CONTINUED

Accounting metric	Category	Code	Response/reference 2024
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 Labelling 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 page 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 Product safety

SUSTAINABILITY ACCOUNTING STANDARDS BOARD INDEX (SASB) | CONTINUED

Accounting metric	Category	Code	Response/reference 2024
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
Operational safety, emergency preparedness and response			
Process Safety Incidents Count (PSIC)	Quantitative	RT-CH-540a.1	6
Process Safety Total Incident Rate (PSTIR)	Quantitative	RT-CH-540a.1	0.04
Process Safety Incident Severity Rate (PSISR)	Quantitative	RT-CH-540a.1	Process safety
Number of transport incidents	Quantitative	RT-CH-540a.2	0.072 (per 1,000 shipments)

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