

# Sustainability Accounting Standards Board (SASB) Content Index



Topic	SASB Code	Accounting Metric	Response / Location
<b>Greenhouse Gas Emissions</b>	TR-RA-110a.1	Gross global Scope 1 emissions	<a href="#">Union Pacific Sustainability Metrics</a>
	TR-RA-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, reduction targets, and an analysis of performance against those targets	<a href="#">Union Pacific Sustainability Metrics and Frameworks, TCFD</a>
	TR-RA-110a.3	Total fuel consumed, percentage renewable	<a href="#">Union Pacific Sustainability Metrics</a>
<b>Air Quality</b>	TR-RA-120a.1	Air emissions of the following pollutants: (1) NOx (excluding N2O) and (2) particulate matter (PM10)	NOx - 124,823 tons; PM - 3,060 tons
<b>Employee Health &amp; Safety</b>	TR-RA-320a.1 <input type="checkbox"/>	(1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near miss frequency rate (NMFR)	<a href="#">Union Pacific Sustainability Metrics</a>
<b>Competitive Behavior</b>	TR-RA-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behavior regulations	UP was not subject to monetary losses as a result of legal proceedings associated with anticompetitive behavior regulations in 2022.
<b>Accident and Safety Management</b>	TR-RA-540a.1	Number of accidents and incidents	<a href="#">Union Pacific Sustainability Metrics</a>
	TR-RA-540a.2	Number of (1) accident releases and (2) nonaccident releases (NARs)	<a href="#">Union Pacific Sustainability Metrics</a>
	TR-RA-540a.3	Number of Federal Railroad Administration (FRA) Recommended Violation Defects	<a href="#">Union Pacific Sustainability Metrics</a>
	TR-RA-540a.4	Frequency of internal railway integrity inspections	<a href="#">Union Pacific Sustainability Metrics</a>
<b>Activity Metrics</b>	TR-RA-000.A	Number of carloads transported	<a href="#">Union Pacific 10-K, pg. 28</a>
	TR-RA-000.B	Number of intermodal units transported	<a href="#">Union Pacific 10-K, pg. 28</a>
	TR-RA-000.C	Track Miles	<a href="#">Union Pacific 10-K, pg. 19</a>
	TR-RA-000.D	Revenue Ton Miles (RTMs)	<a href="#">Union Pacific 10-K, pg. 31</a>
	TR-RA-000.E	Number of Employees	<a href="#">Union Pacific 10-K, pg. 8</a>