

SASB Standards Reference Chart

Table 1. Sustainability disclosure topics and accounting metrics

Topic	Accounting metrics	Unit of measure	Code	Index for applicable pages
Product safety	Percentage of vehicle models rated by NCAP programs with an overall 5-star safety rating, by region	Percentage (%)	TR-AU-250a.1	Social > Delivering Products Which Help Prevent Traffic Accidents > Development of Safety Technology
	Number of safety-related defect complaints, percentage investigated	Number, Percentage (%)	TR-AU-250a.2	Social > Improvement of Product, Sales, and Service Quality > Use of Customer Voice Social > Improvement of Product, Sales, and Service Quality > Management System > QMS ISO 9001 Initiatives
	Number of vehicles recalled	Number	TR-AU-250a.3	Social > Improvement of Product, Sales, and Service Quality > Use of Customer Voice
Labor practices	Percentage of active workforce covered under collective bargaining agreements	Percentage (%)	TR-AU-310a.1	Social > Promoting Occupational Health and Safety > Labor-Management Relations
	(1) Number of work stoppages (2) Total days idle	Number, days idle	TR-AU-310a.2	ESG Data > Human Resource-Related Data
Fuel economy & use-phase emissions	Sales-weighted average passenger fleet fuel economy, by region	Mpg, L/km, gCO ₂ /km, km/L	TR-AU-410a.1	ESG Data > Environmental Data Related to Products and Business Activities > Product Fuel Economy and CO ₂ Emissions (Corporate Average)
	Number of vehicles sold (1) zero emission vehicles (ZEV) (2) hybrid vehicles (3) plug-in hybrid vehicles	Number	TR-AU-410a.2	ESG Data > Environmental Data Related to Products and Business Activities > Sales of Electrified Vehicles
	Discussion of strategy for managing fleet fuel economy and emissions risks and opportunities	N/A	TR-AU-410a.3	Environment > Responding to Climate Change and Energy Issues > Development and Spread of Electrified Vehicles Environment > Responding to Climate Change and Energy Issues > Promoting the Use of Electrified Vehicles as a Way of Adopting to Climate Change Environment > Responding to Climate Change and Energy Issues > Development of Improving Fuel Economy Technologies Disclosure Based on the TCFD Recommendations > Strategy
Materials sourcing	Description of the management of risks associated with the use of critical materials	N/A	TR-AU-440a.1	Social > Achieving a Sustainable Supply Chain > Supplier CSR Guidelines
Materials efficiency & recycling	Total amount of waste from manufacturing, percentage recycled	Metric tons (t), Percentage (%)	TR-AU440b.1	ESG Data > Environmental Data Related to Products and Business Activities
	Weight of end-of-life material recovered, percentage recycled	Metric tons (t), Percentage (%)	TR-AU440b.2	N/A
	Average recyclability of vehicles sold	Percentage (%) per Sales-Weighted Metric Ton (t)	TR-AU-440b.3	Environment > Resource Recycling Initiatives > Recycling-Based Design and Development Environment > Resource Recycling Initiatives > Promote recycling of end-of-life vehicles

Table 2. Activity Metrics

Activity metrics	Unit of measure	Code	Index for applicable pages
Number of vehicles manufactured	Number	TR-AU-000.A	Corporate Overview
Number of vehicles sold	Number	TR-AU-000.B	Corporate Overview