



Sustainability Accounting Standards Board (SASB) Content Index

Topic	SASB Code	Accounting Metric	Response / Location
Greenhouse Gas Emissions	TR-RA-110a.1	Gross global Scope 1 emissions	Union Pacific Sustainability Metrics
	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	Union Pacific Sustainability Metrics & Frameworks, TCFD
	TR-RA-110a.3	Total fuel consumed, percentage renewable	Union Pacific Sustainability Metrics
Air Quality	TR-RA-120a.1	Air emissions of the following pollutants: (1) NOx (excluding N2O) and (2) Particulate matter (PM10)	Union Pacific Sustainability Metrics
Employee Health & Safety	TR-RA-320a.1	(1) Total recordable incident rate (TRIR), (2) Fatality rate, and (3) Near miss frequency rate (NMFR)	Union Pacific Sustainability Metrics
Competitive Behavior	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 2023.
Accident and Safety Management	TR-RA-540a.1	Number of accidents and incidents	Union Pacific Sustainability Metrics
	TR-RA-540a.2	Number of (1) accident releases and (2) nonaccident releases (NARs)	Union Pacific Sustainability Metrics
	TR-RA-540a.3	Number of Federal Railroad Administration (FRA) Recommended Violation Defects	Union Pacific Sustainability Metrics
	TR-RA-540a.4	Frequency of internal railway integrity inspections	Union Pacific Sustainability Metrics
Activity Metrics	TR-RA-000.A	Number of carloads transported	2024 10-K, pg. 27
	TR-RA-000.B	Number of intermodal units transported	2024 10-K, pg. 27
	TR-RA-000.C	Track Miles	2024 10-K, pg. 18
	TR-RA-000.D	Revenue Ton Miles (RTMs)	Union Pacific Sustainability Metrics
	TR-RA-000.E	Number of employees	Union Pacific Sustainability Metrics