

ESG data book					
TOPIC	METRIC	SASB Alignment	2020	2019	2018
Air Emissions <sup>[1]</sup>	Scope 1 greenhouse gas emissions (metric tons CO2e)		282,952	285,955	293,492
	Scope 2 greenhouse gas emissions (metric tons CO2e)		617,605	780,208	805,552
	Scope 3 greenhouse gas emissions (metric tons CO2e)		23,827,227	31,531,326	34,665,883
	Greenhouse gas emissions (metric tons) per \$ Million Sales		50	50	51
	Approved Science Based Target (y/n)		Y	N	N
	Emissions Reduction Initiatives (y/n)		Y	Y	Y
Climate	Climate Change Opportunities Discussed (y/n)		Y	Y	Y
	Risks of Climate Change Discussed (y/n)		Y	Y	Y
	Climate Change Policy (y/n)		Y	Y	Y
	CDP Carbon Disclosure (y/n)		Y	Y	Y
Energy	Total energy consumed (Gj) <sup>[1]</sup>	RT-EE-130a.1	7,625,561	8,726,603	9,320,072
	Percentage grid electricity	RT-EE-130a.1	99.02%	99.42%	99.74%
	Percentage renewable electricity	RT-EE-130a.1	15.8%	12.0%	0.5%
	Energy Efficiency Policy (y/n)		Y	Y	Y
	Environmental Protection Policy (y/n)		Y	Y	Y
Water <sup>[1]</sup>	Surface water withdrawal from rivers, lakes, natural ponds (megaliters)		82	94	90
	Groundwater withdrawals from wells, boreholes (megaliters)		601	748	705
	Municipal potable water withdrawals (megaliters)		2,986	3,611	4,037
	Rainwater reuse (megaliters)		2	-	-
	Total water withdrawal (megaliters)		3,672	4,453	4,832
	The number of sites number in water-stressed regions and relative withdrawals in those regions		42 sites, 19% of water withdrawals	42 sites, 17% of water withdrawals	NA
	Time-specific target to reduce water withdrawal at the company level		Target 1: By 2030 we plan to have 10% of our operations be certified zero water discharge. We will focus this target in water stressed areas.		
			Target 2: Reduce water consumption annually by 3% indexed to sales.		
	Policy or commitment on water use reduction and to improve efficiency		As global demand for water grows, we continue to reduce our water consumption and implement responsible water practices. Our processes are not particularly water intensive, but water is critical to many of our operations. And as water stress becomes more pronounced in some areas in which we operate, this will continue to be an area of focus for us.		
Waste	Total waste generated, including hazardous waste (metric tons)		185,481	282,345	218,606
	% Recycled		91%	92%	89%
	Total waste landfilled (metric tonnes)		16,770	23,144	23,766
	Amount of hazardous waste generated (metric tonnes)	RT-EE-150a.1	6,614	5,812	
	Percentage of hazardous waste recycled	RT-EE-150a.1	64%	51%	
	Waste Reduction Policy (y/n)		Y	Y	Y
	Number of reported spills	RT-EE-150a.2	0	0	
	Aggregate quantity of reportable spills, quantity recovered	RT-EE-150a.2	0 kg	0 kg	
General Environmental	Environmental supply chain management (y/n)		Y	Y	Y
	Existence of Environmental Management System (EMS)		Y	Y	Y

ESG data book					
TOPIC	METRIC	SASB Alignment	2020	2019	2018
Safety and Health	Lost Time Incident Rate (Total incidents per 200,000 hrs worked or 100 FTE)		0.17	0.21	0.23
	Near miss frequency rate	RT-IG-320a.1	Eaton encourages near miss (NM) and employee concern reporting as part of our safety management system (MESH) and promotes reporting as part of our Zero Incident Safety culture. NM are used as a leading indicator to identify areas of risk and opportunity for continuous improvement. NM reporting is tracked as a measure of employee engagement. In 2020, we identified potentially severe incidents (PSI) as part of our proactive approach to reduce serious and fatal injuries. Near miss reports are a primary source of PSIs.		
	Fatality rate	RT-IG-320a.1	0	0	0
	Total Recordable Incident Rate (Total recordable incidents per 200,000 hrs)	RT-IG-320a.1	0.40	0.54	0.64
	Health and safety policy (y/n)		Y	Y	Y
	Health and safety policy is group-wide (y/n)		Y	Y	Y
	Has the company set a target to improve H&S performance? (y/n)		Y	Y	Y
Human Rights	Social supply chain management (y/n)		Y	Y	Y
	Equal opportunity policy (y/n)		Y	Y	Y
	Human rights policy (y/n)		Y	Y	Y
	Policy against child labor (y/n)		Y	Y	Y
Ethics	Business ethics policy (y/n)	RT-EE-510a.1	Y	Y	Y
	Employee training on ethical standards (y/n)		Y	Y	Y
	Anti-Bribery Ethics Policy (y/n)		Y	Y	Y
	Employee Protection/Whistle Blower Policy (y/n)		Y	Y	Y
	Number of calls to helpline (whistleblower line)		1,314	1,821	1,888
	Total amount of monetary losses as a result of legal proceedings associated with bribery or corruption	RT-EE-510a.2	No material losses.	No material losses.	
Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	RT-EE-510a.3	No material losses.	No material losses.		
Product Safety	Number of recalls issued, total units recalled	RT-EE-250a.1	0	0	
	Total amount of monetary losses as a result of legal proceedings associated with product safety	RT-EE-250a.2	No material losses.	No material losses	
	Percentage of products by revenue that contain IEC 62474 declarable substances[2]	RT-EE-410a.1	Eaton does not track products containing IEC 62474 declarable substances by revenue. We have 39,561 saleable Electrical Sector finished products that contain declarable substances under REACH, RoHS and Proposition-65.		
Product Lifecycle Management	Percentage of eligible products by revenue, that meet ENERGY STAR criteria[3]	RT-EE-410a.2	221 ENERGY STAR products <sup>[3]</sup>	499 ENERGY STAR products	
	Revenue from renewable energy-related and energy efficiency-related products[4]	RT-EE-410a.3	47% of our net sales were Positive Impact Portfolio solutions meeting at least 2 out of 6 attributes of our comprehensive sustainability framework. 62% of our product revenue was from clean tech solutions which provide energy efficiency and help to advance sustainable development including: renewables, water infrastructure and sustainable transportation.	54% of our net sales were Positve Impact Portfolio solutions meeting at least 2 out of 6 attributes of our comprehensive sustainability framework.	NA
Materials Sourcing	Description of the management of risks associated with the use of critical materials	RT-EE-440a.1	2020 Annual Report	2019 Annual Report	2018 Annual Report
			Sustainability Governance		

ESG data book					
TOPIC	METRIC	SASB Alignment	2020	2019	2018
Governance	CEO Duality (y/n)		Y	Y	Y
	% Women on Board		33%	25%	25%
	# Female Executives		126	120	114
	% Female Executives		21.2%	19.9%	19.2%
	Executive Director with Responsibility for CSR (y/n)		Y	Y	Y
	Executive Compensation Linked to ESG (y/n)		Y	Y	Y
	Report to GRI Criteria (y/n)		Y	Y	Y
Activity Metrics	Revenue by business segment <sup>[5]</sup>	RT-EE-000.A	2020 Annual Report	2019 Annual Report	2018 Annual Report
	Number of employees	RT-EE-000.B	91,987	97,000	99,000

<sup>[1]</sup> Manufacturing sites only

<sup>[2]</sup> Eaton metric includes only declarable substances regulated by ROHS, REACH (SVHC), Proposition 65 and on IHM

<sup>[3]</sup> Eaton reports ENERGY STAR certified products as number of products, not percentage of products. The decrease of ENERGY STAR products in 2020 is due to our lighting divestiture.

<sup>[4]</sup> Eaton cannot disclose this metric for 2020. Baseline is under development.

<sup>[5]</sup> Revenue by business segment is a substitute for number of units produced by product category activity metric

## RY2020 Global Reporting Initiative and ISO 26000 Content Index

Eaton's sustainability report is prepared in accordance with the GRI Standards Core Option. Using this framework demonstrates our organizational commitment to sustainable development, allows us to compare performance over time, and to measure performance with respect to laws, norms, standards and voluntary initiatives. Below you'll find the GRI Content Index for our 2020 sustainability performance. The table below also aligns our performance with ISO 26000 to better inform our stakeholders of our sustainability progress.

General Disclosures			
Organizational profile			
		GRI	ISO 26000
Name of the organization	Eaton Corporation plc	102-1	
Activities, brands, products, and services	<a href="#">About us</a> <a href="#">Products</a> <a href="#">Services</a>	102-2	4.3 Transparency
Location of headquarters	Corporate Headquarters Eaton Corporation plc Eaton House, 30 Pembroke Road Dublin 4, Ireland  Eaton Center (regional headquarters for North America) 1000 Eaton Boulevard Cleveland, Ohio 44122	102-3	4.3 Transparency
Location of operations	<a href="#">2020 Annual Report (p. 7)</a> <a href="#">CDP Climate Change response (p. 2)</a>	102-4	
Ownership and legal form	<a href="#">2020 Annual Report</a>	102-5	4.3 Transparency
Markets served	<a href="#">Markets</a>	102-6	4.3 Transparency
Scale of organization	<a href="#">Employees: Eaton global employment data</a> <a href="#">Net Sales and countries of operation: 2020 Annual Report (Form 10-K, Consolidated Statements of Income p. 25)</a> <a href="#">Products</a> <a href="#">Services</a>	102-8	6.4.3 Employment and employment relationships 6.8.5 Employment creation and skills development
Information on employees and other workers	<a href="#">Eaton global employment data</a>	102-8	6.4.3 Employment and employment relationships 6.8.5 Employment creation and skills development
Supply chain	<a href="#">Supply chain</a> <a href="#">Eaton suppliers</a>	102-9	6.6.6 Promoting social responsibility in the value chain 6.6.6 Promoting social responsibility in the value chain
Significant changes to the organization and its supply chain	<a href="#">A description of recent acquisitions and divestitures is in our 2020 Annual Report (Form 10-K, Note 2 p. 42)</a> <a href="#">Supply chain</a>	102-10	4.3 Transparency
Precautionary approach	<a href="#">Eaton treats the environment as a key stakeholder and strives to prevent environmental degradation through a variety of measures. For examples, see:</a> <a href="#">Positive-impact products</a> <a href="#">Climate action</a> <a href="#">CDP Climate Change response (C.1)</a>	102-11	
External initiatives	<a href="#">Ethics Guide (p. 23)</a>  Eaton's Environment, Health and Safety Management system (MESH) combines regulatory compliance, ISO 14001, OHSAS 18001, and internal Eaton directives and programs into a single, unified system	102-12	
Memberships of associations	<a href="#">World Business Council for Sustainable Development</a> <a href="#">Ceres</a> <a href="#">MIT SHINE</a>	102-13	7.8 Voluntary initiatives for social responsibility
Strategy			
Statement from senior decision-maker	<a href="#">The main strategic statement from the CEO is provided in the 2020 Annual Report (p. 4-6)</a> <a href="#">A sustainability-specific statement is located on our website (From the Chairman)</a> <a href="#">Information specific to climate strategy, risks, and opportunities can be found in our TCFD report.</a> <a href="#">More statements from the CEO concerning our commitment to Doing Business Right can be found in our Ethics Guide.</a>	102-14	4.7 Respect for international norms of behavior; 6.2 Organizational governance; 7.4.2 Setting the direction of an organization for social responsibility
Key impacts, risks and opportunities	<a href="#">The main strategic statement from the CEO is provided in the 2020 Annual Report (p. 4-6)</a> <a href="#">A sustainability-specific statement is located on our website (From the Chairman)</a> <a href="#">TCFD report</a> <a href="#">More information on the organization's key impacts on sustainability and stakeholders may be found in our:</a> <a href="#">Key sustainability issues</a> <a href="#">2020 Annual Report (Part I and Part II of Form 10-K, p. 2-10)</a> <a href="#">CDP Climate Change response (C.2-C.3)</a> <a href="#">Information on how we engage with key stakeholders can be found on our:</a> <a href="#">Stakeholder engagement page</a> <a href="#">Corporate social responsibility commitment page</a> <a href="#">The impact of sustainability trends, risks, and opportunities are described in our CDP Climate Change response (C.2-C.3)</a> <a href="#">More information on impacts to the company can be found in:</a> <a href="#">Climate action</a>	102-15	
Ethics and integrity			
Values, principles, standards, and norms of behavior	<a href="#">Ethics and compliance</a> <a href="#">Ethics Guide</a> <a href="#">2020 Sustainability Report (p. 33-34)</a> <a href="#">Global Ethics &amp; Compliance</a>	102-16	4.4 Ethical behavior 6.6 Fair operating practices
Mechanisms for advice and concerns about ethics	<a href="#">Global Ethics help line</a> <a href="#">Office of Ombuds</a> <a href="#">Ethics Guide</a> <a href="#">Global Ethics &amp; Compliance</a>	102-17	4.4 Ethical behavior 6.3.6 Resolving grievances
Governance			
Governance Structure	<a href="#">Governance</a> <a href="#">Corporate governance</a> <a href="#">2021 Proxy Statement ("Board Committees," p. 14-16, with specific reference to the responsibilities of the Governance Committee on p. 16 with respect to environmental and social impacts, and the Finance Committee on p. 15 with respect to economic matters—specifically to "financial risk management.")</a>	102-18	4.3 Transparency 6.2 organizational governance
List of stakeholder groups	<a href="#">Stakeholder engagement</a>	102-40	4.5 Respect for stakeholder interests 5.3.2 Stakeholder identification
Collective bargaining agreements	<a href="#">Corporate social responsibility commitment</a>	102-41	6.3.10 Fundamental principles and rights at work 6.4.3 Employment and employment relationships 6.3.6 Resolving grievances
Identifying and selecting stakeholders	<a href="#">Stakeholder engagement</a>	102-42	5.3.2 Stakeholder identification
Approach to stakeholder engagement	<a href="#">Stakeholder engagement</a>	102-43	5.3.3 Stakeholder engagement
Key topics and concerns raised	<a href="#">Stakeholder engagement</a>	102-44	5.3.3 Stakeholder engagement

Reporting practice			
Entities included in the consolidated financial statements	A list of all Eaton subsidiaries is included in Eaton's 2020 Annual Report (Form 10-K) For a description of sites included in environmental metrics, see our CDP Climate Change response (C0.3)	102-45	4.3 Transparency
Defining report content and topic Boundaries	Materiality	102-46	5.2.2 Recognizing the core subjects and relevant issues of social responsibility
List of material topics	Materiality	102-47	5.2.2 Recognizing the core subjects and relevant issues of social responsibility
Restatements of information	Metrics are recalculated annually to reflect changing baselines due to acquisitions and divestitures. Only data from current Eaton sites is included in metrics.	102-48	
Changes in reporting	Materiality Find a description of recent acquisitions and divestitures in our 2020 Annual Report (Form 10-K, Note 2 p. 42)	102-49	
Reporting period	CY 2020	102-50	
Date of most recent previous report	June 2020	102-51	
Reporting cycle	Annual	102-52	
Contact point for questions regarding the report	<a href="https://www.eaton.com/us/en-us/company/sustainability/contact-us.html">https://www.eaton.com/us/en-us/company/sustainability/contact-us.html</a>	102-53	
Claims of reporting in accordance with the GRI Standards	This report has been prepared in accordance with the GRI Standards: Core Option	102-54	
External assurance	GHG Verification Zero Waste to-Landfill Verification	102-56	
Climate action			
Explanation of the material topic and its Boundary	Materiality Climate action CDP Climate Change response (C 0.5)	103-1	6.5.5 Climate change mitigation and adaptation
The management approach and its components	Climate action Sustainability Governance	103-2	6.5.5 Climate change mitigation and adaptation
Evaluation of the management approach	Climate action Sustainability Governance	103-3	6.5.5 Climate change mitigation and adaptation
Financial implications and other risks and opportunities due to climate change	CDP Climate Change response (C 2-C.3) TCFD Report	201-2	6.5.5 Climate change mitigation and adaptation
Energy consumption within the organization	Climate action 2020 Sustainability Report (p. 15) CDP Climate Change response (C.8)	302-1	6.5.4 Sustainable resource use 6.5.5 Climate change mitigation and adaptation
Energy intensity	Climate action CDP Climate Change response (C6.1) ESG Results	302-3	6.5.4 Sustainable resource use 6.5.5 Climate change mitigation and adaptation
Reduction of energy consumption	Climate action CDP Climate Change response (C.8) 2020 Sustainability Report (p. 15)	302-4	6.5.5 Climate change mitigation and adaptation
Direct (Scope 1) GHG emissions	Climate action CDP Climate Change response (C.6-C.7) 2020 Sustainability Report (p. 14-15)	305-1	6.5.5 Climate change mitigation and adaptation
Energy indirect (Scope 2) GHG emissions	Climate action CDP Climate Change response (C.6-C.7) 2020 Sustainability Report (p. 14-15)	305-2	6.5.5 Climate change mitigation and adaptation
Other indirect (Scope 3) GHG emissions	Climate action CDP Climate Change response (C.6-C.7)	305-3	6.5.5 Climate change mitigation and adaptation
GHG emissions intensity	Climate action CDP Climate Change response (C.6-C.7)	305-4	6.5.5 Climate change mitigation and adaptation
Reduction of GHG emissions	Climate action CDP Climate Change response (C.6-C.7) 2020 Sustainability Report (p. 14-15)	305-5	6.5.5 Climate change mitigation and adaptation
Waste reduction			
Explanation of the material topic and its Boundary	Materiality Waste reduction	103-1	6.5.3 Prevention of pollution 6.5.4 Sustainable Resource use
The management approach and its components	Waste reduction Sustainability Governance	103-2	6.5.3 Prevention of pollution 6.5.4 Sustainable Resource use
Evaluation of the management approach	Waste reduction Sustainability Governance	103-3	6.5.3 Prevention of pollution 6.5.4 Sustainable Resource use
Waste by type and disposal method	Waste reduction ESG Results	306-2	6.5.3 Prevention of pollution
Water use			
Explanation of the material topic and its Boundary	Materiality CDP Water Response Water use	103-1	6.5.3 Prevention of pollution 6.5.4 Sustainable Resource use 6.5.6 Protection of the environment, biodiversity and natural habitats
The management approach and its components	Water use CDP Water Response Sustainability Governance	103-2	6.5.3 Prevention of pollution 6.5.4 Sustainable Resource use 6.5.6 Protection of the environment, biodiversity and natural habitats
Evaluation of the management approach	Water use CDP Water Response (W1.1) Sustainability Governance	103-3	6.5.3 Prevention of pollution 6.5.4 Sustainable Resource use 6.5.6 Protection of the environment, biodiversity and natural habitats
Total water withdrawal by source	Water use CDP Water Response (W1.2, 3.3b)	303-1	6.5.3 Prevention of pollution 6.5.4 Sustainable Resource use 6.5.6 Protection of the environment, biodiversity and natural habitats
Ethics and compliance			
Explanation of the material topic and its Boundary	Materiality Ethics and compliance Ethics Guide Global Ethics & Compliance	103-1	4.4 Ethical behavior 4.6 Respect for the rule of law 6.6.5 Fair competition
The management approach and its components	Ethics and compliance Ethics Guide Global Ethics & Compliance Sustainability Governance	103-2	4.4 Ethical behavior 4.6 Respect for the rule of law 6.6.5 Fair competition
Evaluation of the management approach	Ethics and compliance Ethics Guide Global Ethics & Compliance Sustainability Governance	103-3	4.4 Ethical behavior 4.6 Respect for the rule of law 6.6.5 Fair competition
Communication and training about anti-corruption policies and procedures	Ethics and compliance Ethics Guide Global Ethics & Compliance	205-2	4.4 Ethical behavior 4.6 Respect for the rule of law 6.6.3 Anti-corruption
Information security			
Explanation of the material topic and its Boundary	Materiality Information security	103-1	6.3.10 Fundamental principles and rights at work 6.7.7 Consumer data protection and privacy
The management approach and its components	Information security Sustainability Governance	103-2	6.3.10 Fundamental principles and rights at work 6.7.7 Consumer data protection and privacy
Evaluation of the management approach	Information security Sustainability Governance	103-3	6.3.10 Fundamental principles and rights at work 6.7.7 Consumer data protection and privacy

Positive-impact products; R&D and Innovation			
Explanation of the material topic and its Boundary	Materiality Positive-impact products R&D and innovation	103-1	6.7.5 Sustainable Consumption
The management approach and its components	Positive-impact products R&D and innovation Sustainability Governance	103-2	6.7.5 Sustainable Consumption
Evaluation of the management approach	Positive-impact products R&D and innovation Sustainability Governance	103-3	6.7.5 Sustainable Consumption
Reduction of energy requirements of products and services	Positive-impact products CDP Climate Change response (C2.4) TCFD Report We make what matters work	302-5	6.7.5 Sustainable Consumption
Annual spend on R&D	2020 Annual Report (Form 10-K, p. 34) 2020 Sustainability Report (p. 7)		6.7.5 Sustainable Consumption 6.8.6 Technology development and access
Number of engineers	R&D and innovation		
Number of patents	R&D and innovation Sustainability Report (p. 11)		
Health and safety			
Explanation of the material topic and its Boundary	Materiality Health & safety	103-1	6.4.6 Health and safety at work
The management approach and its components	Health & safety Sustainability Governance	103-2	6.4.6 Health and safety at work
Evaluation of the management approach	EHS Policy Health & safety Sustainability Governance	103-3	6.4.6 Health and safety at work
Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	EHS Policy Health & safety	403-2	6.4.6 Health and safety at work
Talent management			
Explanation of the material topic and its Boundary	Materiality Talent management Careers	103-1	
The management approach and its components	Talent management Sustainability Governance	103-2	
Evaluation of the management approach	Talent management Sustainability Governance	103-3	
Parental Leave	Inclusion & diversity	401-3	
Programs for upgrading employee skills and transition assistance programs	Talent management	404-2	6.4.7 Human development and training in the workplace
Percentage of employees receiving regular performance and career development reviews	Talent management	404-3	6.4.7 Human development and training in the workplace
Eaton University classes completed	Talent management		6.4.7 Human development and training in the workplace
Employee engagement	Talent management		6.4.7 Human development and training in the workplace
Inclusion and diversity			
Explanation of the material topic and its Boundary	Materiality Inclusion & diversity I&D	103-1	
The management approach and its components	Inclusion & diversity I&D Sustainability Governance	103-2	
Evaluation of the management approach	Inclusion & diversity I&D Sustainability Governance	103-3	
Diversity of governance bodies and employees	Inclusion & diversity Eaton global employment data Meet our Board of Directors	405-1	6.3.7 Discrimination and protection of vulnerable groups
Members of I&D Eaton Resource Groups	Inclusion & diversity		6.3.7 Discrimination and protection of vulnerable groups
Community involvement			
Explanation of the material topic and its Boundary	Materiality Community involvement 2020 Sustainability Report (p. 40)	103-1	6.8.3 Community Involvement 6.8.9 Social investments 6.8.4 Education and culture
The management approach and its components	Community involvement Sustainability Governance	103-2	6.8.3 Community Involvement 6.8.9 Social investments 6.8.4 Education and culture
Evaluation of the management approach	Community involvement Sustainability Governance	103-3	6.8.3 Community Involvement 6.8.9 Social investments 6.8.4 Education and culture
Community investments	Community involvement 2020 Sustainability Report (p. 25)	201-1	6.8.3 Community involvement 6.8.9 Social investments 6.8.4 Education and culture