

2019 Global Reporting Initiative and ISO 26000 Content Index

Eaton's sustainability report is prepared in accordance with the GRI Standards' Comprehensive 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 2019 sustainability performance. The table below also aligns our performance with ISO 26000 to better inform our stakeholders of our sustainability progress.

| | | GRI | ISO 26000 |
|--|--|--------|--|
| Organizational profile | | | |
| Name of the organization | Eaton Corporation plc | 102-1 | |
| Activities, brands, products, and services | About us Products Services | 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 | 2019 Annual Report (p. 87 and back cover) | 102-4 | |
| Ownership and legal form | 2019 Annual Report | 102-5 | 4.3 Transparency |
| Markets served | Markets | 102-6 | 4.3 Transparency |
| Scale of organization | Employees: Eaton global employment data Net Sales and countries of operation: 2019 Annual Report (Form 10-K, Consolidated Statements of Income p. 22 and Note 1 p. 27) Products Services | 102-8 | 6.4.3 Employment and employment relationships 6.8.5 Employment creation and skills development |
| Information on employees and other workers | Eaton global employment data | 102-8 | 6.4.3 Employment and employment relationships 6.8.5 Employment creation and skills development |
| Supply chain | Supply chain Eaton suppliers | 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 description of recent acquisitions and divestitures is in our 2019 Annual Report (Form 10-K, Note 2 p. 30) Supply chain | 102-10 | 4.3 Transparency |
| Precautionary approach | Eaton treats the environment as a key stakeholder and strives to prevent environmental degradation through a variety of measures. For examples, see: Positive-impact products Climate action CDP Climate Change response (C.1) | 102-11 | |
| External initiatives | Ethics Guide (p. 23) 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 | World Business Council for Sustainable Development Net Positive Project | 102-13 | 7.8 Voluntary initiatives for social responsibility |
| Strategy | | | |
| Statement from senior decision-maker | The main strategic statement from the CEO is provided in the 2019 Annual Report (p. 4-6) A sustainability-specific statement is located on our website (From the Chairman) Information specific to climate strategy, risks, and opportunities can be found in our CDP Climate Change response (C.2-C.3) More statements from the CEO concerning our commitment to Doing Business Right can be found in our Ethics Guide . | 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 | The main strategic statement from the CEO is provided in the 2019 Annual Report (p. 4-6) A sustainability-specific statement is located on our website (From the Chairman) More information on the organization's key impacts on sustainability and stakeholders may be found in our: Key sustainability issues 2019 Annual Report (Part I and Part II of Form 10-K, p. 2-9) CDP Climate Change response (C.2-C.3). Information on how we engage with key stakeholders can be found on our: Stakeholder engagement page Corporate social responsibility commitment page The impact of sustainability trends, risks, and opportunities are described in our CDP Climate Change response (C.2-C.3). More information on impacts to the company can be found in: Climate action Key sustainability issues | 102-15 | |
| Ethics and integrity | | | |
| Values, principles, standards, and norms of behavior | Ethics and compliance Ethics Guide Global Ethics & Compliance | 102-16 | 4.4 Ethical behavior 6.6 Fair operating practices |
| Mechanisms for advice and concerns about ethics | Global Ethics help line Office of Ombuds Ethics Guide Global Ethics & Compliance | 102-17 | 4.4 Ethical behavior 6.3.6 Resolving grievances |
| Governance | | | |
| Governance Structure | Governance Corporate governance 2020 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.") | 102-18 | 4.3 Transparency 6.2 organizational governance |
| List of stakeholder groups | Stakeholder engagement | 102-40 | 4.5 Respect for stakeholder interests 5.3.2 Stakeholder identification |
| Collective bargaining agreements | Corporate social responsibility commitment | 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 | Stakeholder engagement | 102-42 | 5.3.2 Stakeholder identification |
| Approach to stakeholder engagement | Stakeholder engagement | 102-43 | 5.3.3 Stakeholder engagement |
| Key topics and concerns raised | Stakeholder engagement | 102-44 | 5.3.3 Stakeholder engagement |

| | | GRI | ISO 26000 |
|--|--|--------|---|
| Reporting practice | | | |
| Entities included in the consolidated financial statements | A list of all Eaton subsidiaries is included in Eaton's 2019 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 2019 Annual Report (Form 10-K, Note 2 p. 30) | 102-49 | |
| Reporting period | CY 2019 | 102-50 | |
| Date of most recent report | Jun-20 | 102-51 | |
| Reporting cycle | Annual | 102-52 | |
| Contact point for questions regarding the report | https://www.eaton.com/us/en-us/company/sustainability/contact-us.html | 102-53 | |
| Claims of reporting in accordance with the GRI Standards | This report has been prepared in accordance with the GRI Standards: Comprehensive 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 (C0.5) | 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 Table | 201-2 | 6.5.5 Climate change mitigation and adaptation |
| Energy consumption within the organization | Climate action 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 (C.8) 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) 2019 Sustainability Report (p. 32) | 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) 2019 Sustainability Report (p. 31, 56) | 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) 2019 Sustainability Report (p. 31, 56) | 305-2 | 6.5.5 Climate change mitigation and adaptation |
| Other indirect (Scope 3) GHG emissions | 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) 2019 Sustainability Report (p. 31) | 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 | 306-2 | 6.5.3 Prevention of pollution |
| Water use | | | |
| Explanation of the material topic and its Boundary | Materiality 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) | 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 |

| | | GRI | ISO 26000 |
|---|---|-------|--|
| 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) We make what matters work | 302-5 | 6.7.5 Sustainable Consumption |
| Annual spend on R&D | 2019 Annual Report (Form 10-K, p. 22) 2019 Sustainability Report (p. 30) | | 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 | | |
| 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 EHS Policy | 103-2 | 6.4.6 Health and safety at work |
| Evaluation of the management approach | Health & safety Sustainability Governance EHS Policy | 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 | 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 2019 Sustainability Report (p. 16) | 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 2019 Sustainability Report (p. 20-23) | 201-1 | 6.8.3 Community Involvement 6.8.9 Social investments 6.8.4 Education and culture |