

# SASB Standards Table



The Sustainability Accounting Standards Board (SASB) mission is to establish and improve industry specific disclosure standards across financially material environmental, social, and governance topics that facilitate communication between companies and investors about decision-useful information.

**Table 1. Sustainability Disclosure Topics & Accounting Metrics - Fuel Cells & Industrial Batteries and Electrical & Electronic Equipment**

Code	Accounting Metric	Response
<b>Energy Management</b>		
RR-FC-130a.1	(1) Total energy consumed	See Environment Section
	(2) Percentage grid electricity	91.53%, 8.47% Bloom
	(3) Percentage renewable	0%
<b>Workforce Health &amp; Safety</b>		
RR-FC-320a.1	(1) Total recordable incident rate (TRIR)	1.51
	(2) Fatality rate	0
	Description of efforts to assess, monitor, and reduce exposure of workforce to human health hazards	See Employee Safety and Training Section

Code	Accounting Metric	Response
<b>Product Efficiency</b>		
RR-FC-410a.1	Average storage capacity of batteries, by product application and technology type	N/A
RR-FC-410a.2	Average energy efficiency of fuel cells as (1) electrical efficiency	See Environment Section
	(2) thermal efficiency, by product application and technology type	N/A
RR-FC-410a.3	Average battery efficiency as coulombic efficiency, by product application and technology type	N/A
RR-FC-410a.4	Average operating lifetime of fuel cells, by product application and technology type	See Environment Section
RR-FC-410a.5	Average operating lifetime of batteries, by product application and technology type	N/A
<b>Product End-of life Management</b>		
RR-FC-410b.1	Percentage of products sold that are recyclable or reusable	See Environment Section
RR-FC-410b.2	Weight of end-of-life material recovered, percentage recycled	See Environment Section

Code	Accounting Metric	Response
RR-FC-410b.3	Description of approach to manage use, reclamation, and disposal of hazardous materials	See Environment Section
<b>Materials Sourcing</b>		
RR-FC-440a.1	Description of the management of risks associated with the use of critical materials	See Environment Section
<b>Product Safety</b>		
<p>Bloom's current product lines, both ES 2.5 and 5.0 fuel cells and ancillary equipment are UL certified. UL is a third-party certification company that has been around for over a century and is universally recognized. UL Certification means that UL has determined that the product meets specific, defined requirements, requirements most often based on UL's published and nationally recognized Standards for Safety. Being UL certified illustrates a businesses' dedication to consumer safety, as well as the quality of their products.</p> <p>For reference, the ES 2.5 fuel cell is UL Listed as a "Stationary Fuel Cell Power System" to ANSI/CSA America FC 1-2004. It is UL Listed under UL Category IRGZ and UL File Number MH45102. The ES 5.0 fuel cell is UL Listed as a "Stationary Fuel Cell Power System" to ANSI/CSA FC 1-2014.</p>		
RT-EE-250a.1	Number of recalls issued, total units recalled	None
RT-EE-250a.2	Total amount of monetary losses as a result of legal proceedings associated with product safety	None
<b>Business Ethics</b>		
RT-EE-510a.1	Description of policies and practices for prevention of: (1) corruption and bribery and (2) anti-competitive behavior	Bloom requires all employees to take anti-corruption training
RT-EE-510a.2	Total amount of monetary losses as a result of legal proceedings associated with bribery or corruption	None

Code	Accounting Metric	Response
RT-EE-510a.3	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	None
<b>Hazardous Waste Management</b>		
RT-EE-150a.1	Amount of hazardous waste generated, percentage recycled	See Hazardous Materials Management Section
RT-EE-150a.2	Number and aggregate quantity of reportable spills, quantity recovered	None

**Table 2. Activity Metrics**

Code	Accounting Metric	Response
RR-FC-000.A	Number of units sold	142,400 systems (kilowatts) 34,900 systems in US and 107,500 systems in Korea
RR-FC-000.B	Total storage capacity of batteries sold	N/A
RR-FC-000.C	Total energy production capacity of fuel cells sold	142.4 Megawatts