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**Fiscal 2022 GRI INDEX**  
**Advanced Drainage Systems, Inc.**

**GENERAL STANDARD DISCLOSURES      INFORMATION / LOCATION IN THE REPORT**

**GRI 101: Foundation**

**GRI 102: General Disclosure**

**ORGANIZATIONAL PROFILE**

102-1	Name of the organization	Advanced Drainage Systems, Inc.
102-2	Activities, brands, products and services	Stormwater management products that capture, convey, store and treat. Brands include: Sani-tite® HP, HP Storm, N-12®, Mega Green®, BayFilter™, EcoPure™, Bay Separator™, Barracuda®, Storm Tech®, Landmax®, Inserta Tee OneFit, Nyloplast®, Duraslot®.
102-3	Location of headquarters	4640 Trueman Blvd. Hilliard, OH 43026
102-4	Location of operations	Annual Report (pg.26) <a href="https://s22.q4cdn.com/181824383/files/doc_financials/2021/ar/Annual-Report_10K_vF.pdf">https://s22.q4cdn.com/181824383/files/doc_financials/2021/ar/Annual-Report_10K_vF.pdf</a>
102-5	Ownership and legal form	Publicly traded company (NYSE: WMS)

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102-6 Markets served

Revenue by end market:

Non-residential construction: 45%

Residential construction: 39%

Infrastructure construction: 7%

Agriculture: 9%

Revenue by geography:

United States: 91%

Canada: 6%

Other international: 3%

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102-7 Scale of organization

Revenue: \$ 2.769 billion

Capital expenditures: \$ 149 million

Capitalization:

Shareholders equity: \$909 million

Net debt: \$ 924 million

Net debt to capital: 84%

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102-8 Information on employees and other workers

[Sustainability Report Fiscal 2022, pg 48.](#)

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102-9 Supply chain

With the launch of our 10-year goals, ADS is pursuing a sustainable supplier program. The program will include, a supplier code of conduct, supplier ESG self-assessments, engagement with suppliers on critical ESG issues including but not limited to reduction of GHG emissions, and a focus of increasing spend with diverse suppliers

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102-10	Significant changes to the organization and its supply chain	Advanced Drainage Systems, Inc. (ADS) completed the acquisition of Infiltrator Water Technologies Inc. (IWT) on July 31, 2019. ADS continues to work on integrating the Infiltrator operations into all processes including this report. Where available, data for IWT is included in this report and consequently where unavailable data gaps have been noted in the report.
102-11	Precautionary principle approach	ADS supports the precautionary approach to environmental challenges, including but not limited to climate change. Simply put, we diligently assess and manage environmental, health, and safety risks, so we can take appropriate action to prevent harm.
102-12	External initiatives	None
102-13	Membership of associations	<ul style="list-style-type: none"> <li>Plastic Pipe Institute</li> <li>USEPA Smartway</li> <li>Institute for Sustainable Infrastructure</li> <li>American Public Works Association</li> <li>ARCOSA</li> <li>US Green Building Council</li> <li>The Recycling Partnership</li> <li>Companies for Net Zero</li> <li>Ohio By-products Synergy Network</li> <li>RAPID5 Project</li> <li>SMART Columbus Accelerator Pledge</li> </ul>

## STRATEGY

- |        |                                      |   |
|--------|--------------------------------------|---|
| 102-14 | Statement from senior decision maker | <a href="#">Annual Report Fiscal Year 2022, Message from CEO.</a> |
| 102-15 | Key impacts, risks and opportunities | <a href="#">Annual Report Fiscal Year 2022 pages 14-25</a>        |

## ETHICS AND INTEGRITY

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|--------|--|--|
| 102-16 | Values, principles, standards, and norms of behavior | <a href="#">See Code of Business Conduct and Ethics.</a> |
| 102-17 | Mechanisms for advice and concerns about ethics      | <a href="#">See Code of Business Conduct and Ethics.</a> |

## GOVERNANCE

- |        |   |  |
|--------|---|--|
| 102-18 | Governance structure  | <a href="#">Proxy Statement 2022 pages 6 -19.</a>      |
| 102-19 | Delegating authority  | <a href="#">Proxy Statement 2022 pages 6 -19.</a>      |
| 102-20 | Executive-level responsibility for economic, environmental, and social topics | <a href="#">Proxy Statement 2022 pages 6 -19.</a>      |
| 102-21 | Consulting stakeholders on economic, environmental, and social topics         | <a href="#">Sustainability Report Fiscal 2022 pg 4</a> |

102-22	Composition of the highest governance body and its committees	<a href="#">Proxy Statement 2022 pages 6 -19.</a>
102-23	Chair of the highest governance body	<a href="#">Proxy Statement 2022 pages 6 -19.</a>
102-24	Nominating and selecting the highest governance body	<a href="#">Proxy Statement 2022 pages 6 -19.</a>
102-25	Conflicts of interest	<a href="#">See Code of Business Conduct and Ethics.</a>
102-26	Role of highest governance body in setting purpose, values, and strategy	<a href="#">Proxy Statement 2022 pages 10 &amp; 18.</a>
102-27	Collective knowledge of highest governance body	<a href="#">Proxy Statement 2022 pages 6 -19.</a>
102-28	Evaluating the highest governance body's performance	<a href="#">Proxy Statement 2022 pages 6 -19.</a>
102-29	Identifying and managing economic, environmental, and social impacts	<a href="https://s22.q4cdn.com/181824383/files/doc_financials/2022/ar/Annual-Report_opt.pdf">https://s22.q4cdn.com/181824383/files/doc_financials/2022/ar/Annual-Report_opt.pdf</a>

102-30	Effectiveness of risk management processes	<a href="#">Proxy Statement 2022 page 14.</a>
102-31	Review of economic, environmental, and social topics	<a href="https://www.adspipe.com/legal/code-of-business-conduct-ethics">https://www.adspipe.com/legal/code-of-business-conduct-ethics</a>
102-32	Review of economic, environmental, and social topics	<a href="#">Sustainability Report Fiscal 2022 page 5</a>
102-33	Communicating critical concerns	<a href="#">Code of Business Conduct and Ethics</a>
102-34	Nature and total number of critical concerns	<a href="#">Sustainability Report Fiscal 2022 pg 45</a>
102-35	Remuneration policies	<a href="#">Proxy Statement 2022 pages 26-27</a>
102-36	Process for determining remuneration	<a href="#">Proxy Statement 2022 pages 26-30</a>
102-37	Stakeholders' involvement in remuneration	<a href="#">Proxy Statement 2022</a>
102-38	Annual total compensation ratio	<a href="#">Proxy Statement 2022 page 44</a>
102-39	Percentage increase in annual total compensation ratio	<a href="#">decreased 3.5% year over year</a>

## STAKEHOLDER ENGAGEMENT

102-40	List of stakeholder groups	<a href="#">Sustainability Report Fiscal 2022 pg 34</a>
102-41	Collective bargaining agreements	<a href="#">Annual Report Fiscal 2022 page 11.</a>
102-42	Identifying and selecting stakeholders	ADS openly engages with a wide variety of stakeholders who have an important role to play with our business and our sustainability goals. As outlined in 102-40, we engage with employees, shareholders, customers & distributors, suppliers, communities, government and regulatory agencies, philanthropic and non-profit organizations, and third party ESG Ratings agencies. We welcome any and all stakeholder input. If you would like to be involved as a stakeholder, please reach out via <a href="mailto:sustainability@adspipe.com">sustainability@adspipe.com</a> .
102-43	Approach to stakeholder engagement	<a href="#">Sustainability Report Fiscal 2022 pg 35</a>
102-44	Key topics and concerns raised	<a href="#">Sustainability Report Fiscal 2022 pg 33</a>

## REPORTING PRACTICE

102-45	Entities included in the consolidated financial statements	Advanced Drainage Systems, Inc. and all wholly owned subsidiaries are included in our consolidated financial statements, as outlined in our annual report.
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102-46 Defining report content and topic boundaries

ADS is working toward a more formal materiality assessment to refine the information relayed in our annual GRI report. For Fiscal 2022, we have chosen to report out on topics found to be material through multi-stakeholder engagement and informal stakeholder engagement that has occurred over the past two years. We are reporting out on our goals and objectives in terms of their importance to our stakeholders and in accordance with GRI Standards.

Our primary audience for this report includes, but is not limited to:

- current shareholders and prospective investors
- current and prospective employees looking to work for an ESG minded company
- communities where we operate who want to know more about how we operate as a good corporate citizen
- suppliers with whom we partner, who are critical to our operations
- government and non-government agencies that have an interest in our business and operations

We have chosen material content for the report through the analysis of our stakeholder requests and needs. Disclose with Standards for our industry as well as pulling in information from our transportation industry due to our large private fleet.

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102-47 List of material topics

[Sustainability Report Fiscal 2022 pg 5](#)

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102-48 Restatements of information

[There are no restatements.](#)

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102-49	Changes in reporting	There are no revisions.
102-50	Reporting period	April 1, 2021 - March 31, 2022 (same as ADS Fiscal Year)
102-51	Date of most recent report	August 1, 2022
102-52	Reporting cycle	Annual
102-53	Contact point for questions regarding the report	Nicole Voss, Director of Sustainability Email: <a href="mailto:nicole.voss@adspipe.com">nicole.voss@adspipe.com</a> Phone: 614-419-6174
102-54	Claims of reporting in accordance with the GRI Standards	This report has been prepared in accordance with the GRI Standards: Core Option.
102-55	GRI content index	This appendix serves as the GRI content index.
102-56	External assurance	At this time ADS is not yet completing external assurance of the information for our sustainability reporting; however, we plan to do so in the future.

**TOPIC SPECIFIC DISCLOSURES****INFORMATION / LOCATION IN THE REPORT****INDIRECT ECONOMIC IMPACTS****GRI 103: Management Approach**

103-1	Explanation of the material topic and its Boundary	<a href="#">Sustainability Report Fiscal 2022 pg 36</a>
103-2	The management approach and its components	<a href="#">ADS manages progress toward the 10-year goals in monthly sustainability meetings conducted throughout Fiscal 2022. During each meeting plans, progress as well as any obstacles or additional resources needed to achieve the internal milestones to meet the 10-year goals were discussed.</a>
103-3	Evaluation of the management approach	Sustainability issues are managed by the Sustainability team which meets monthly to discuss progress toward 10-year goals as well as additional topics which may include: external performance ratings, benchmarking, and stakeholder feedback. Additionally, all these topics are discussed quarterly with the Board in the sustainability sub-committee meeting and will be handled by the newly formed Board Sustainability Committee moving forward in Fiscal 2023.

**GRI 203: Indirect Economic Impacts**

203-2	Significant Indirect Economic Impacts	ADS has not yet evaluated significant indirect economic impacts.
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## PROCUREMENT PRACTICES

### GRI 204: Procurement Practices

204-1	Proportion of spending on local suppliers	ADS does not current track proportion of spend on local suppliers.
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## ANTI-CORRUPTION

### GRI 205: Anti-Corruption

205-1	Operations assessed for risks related to corruption	<a href="#">Annual Report Fiscal Year 2022 pg 19</a>
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205-2	Communication and training about anti-corruption policies and procedures	<a href="#">Sustainability Report Fiscal 2022 pg 29-30</a>
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205-3	Confirmed incidents of corruption and actions taken	None
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## ANTI-COMPETITIVE BEHAVIOR

### GRI 206: Anti-competitive Behavior

206-1	Legal Actions for Anti-Competitive Behavior, Anti-Trust, and Monopoly Practices	<a href="#">Code of Business Conducts and Ethics</a>
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## MATERIALS

### GRI 301: Materials

301- Materials used by weight or volume  
1 [Sustainability Report Fiscal 2022 pg 49](#)

301- Recycled input material used  
2 [Sustainability Report pg 6](#)

## ENERGY

### GRI 302: Energy

302- Energy Consumption Within the  
1 Organization [Sustainability Report Fiscal 2022 pg 44](#)

302- Energy Consumption Outside of the  
2 Organization [Sustainability Report Fiscal 2022 pg 44](#)

302- Energy Intensity  
3 [Sustainability Report Fiscal 2022 pg 44](#)

302- Reduction of Energy Consumption  
4 [Sustainability Report Fiscal 2022 pg 44](#)

302- Reductions in Energy Requirements  
5 of Products and Services Not applicable

## WATER AND EFFLUENTS

### GRI 303: Water and Effluents

303-1	Interactions with water as a shared resource	<a href="#">Sustainability Report Fiscal 2022</a>
303-2	Management of water discharge-related impact	<a href="#">Sustainability Report Fiscal 2022 pg 21</a>
303-3	Water withdrawal	<a href="#">Sustainability Report Fiscal 2022 pg 21</a>
303-4	Water discharge	<a href="#">Sustainability Report Fiscal 2022 pg 21</a>
303-5	Water consumption	<a href="#">Sustainability Report Fiscal 2022 pg 21</a>

## Emissions

### GRI 305: Emissions

305-1	Direct (Scope 1) GHG Emissions	<a href="#">Sustainability Report Fiscal 2022 pg 44</a>
305-2	Energy Indirect (Scope 2) GHG Emissions	<a href="#">Sustainability Report Fiscal 2022 pg 44</a>
305-3	Other Indirect (Scope 3) GHG Emissions	<a href="#">Sustainability Report Fiscal 2022 pg 44</a>

305- 4	GHG Emissions Intensity	<a href="#">Sustainability Report Fiscal 2022 pg 44</a>
305- 5	Reduction of GHG Emissions	<a href="#">Sustainability Report Fiscal 2022 pg 44</a>
305- 6	Emissions of Ozone-Depleting Substances (ODS)	ADS does not use significant amounts of ozone-depleting substance. We adhere to the Montreal Protocol, administered by the United Nations Environment Programme (UNEP), which maintains the list of ozone-depleting substances that are targeted for reductions and total phase-outs.
305- 7	Nitrogen Oxides (Nox), Sulfur Oxides (Sox), and Other Significant Air Emissions	<a href="#">Sustainability Report Fiscal 2022 pg 49</a>

## EFFLUENTS AND WASTE

### GRI 306: Effluents and Waste

306- 2	Waste by Type and Disposal Method	Not a material topic for ADS
306- 3	Waste by Type and Disposal Method	Not a material topic for ADS

## SUPPLIER ENVIRONMENTAL ASSESSMENT

### GRI 308: Supplier Environmental Assessment

308- 1	New Suppliers That Were Screened Using Environmental Criteria	ADS is still in process of implementation of a Supplier Sustainability program that will address this topic.
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## EMPLOYMENT

### GRI 401: Employment

401- 2	Benefits Provided to Full-Time Employees That Are Not Provided to Temporary or Part-time Employees	Benefits are provided to full-time employees only.
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401- 3	Parental Leave	Parental leave policy was not active during the reporting timeframe, ADS enacted a Parental Leave Policy June 2022.
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## LABOR / MANAGEMENT RELATIONS

### GRI 402: Labor / Management Relations

402- 1	Minimum Notice Periods Regarding Operational Changes	ADS does not have a policy in place.
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## OCCUPATIONAL HEALTH AND SAFETY

### GRI 403: Occupational Health and Safety

403- 1	Occupational Health and Safety Management System	<a href="#">Sustainability Report Fiscal 2022 pg 22</a>
403- 2	Hazard Identification, Risk Assessment and Incident Investigation	<a href="#">Sustainability Report Fiscal 2022 pg 22-23</a>
403- 5	Worker Training on Occupational Health and Safety	<a href="#">Sustainability Report Fiscal 2022 pg 22-23</a>
403- 9	Work-Related Injuries	<a href="#">Sustainability Report Fiscal 2022 pg 25</a>
403- 10	Work-related fatalities	<a href="#">Sustainability Report Fiscal 2022 pg 25</a>

## TRAINING AND EDUCATION

### GRI 404: Training and Education

404- 1	Average Hours of Training Per Year Per Employee	<a href="#">Annual Report Fiscal Year 2022 pg 12-13</a>
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404- Programs for Upgrading Employee Skills and Transition Assistance Programs [Sustainability Report Fiscal 2022 pg 23](#)

404- Percentage of employees receiving regular performance and career development reviews All employees receive regular performance and career development reviews.

## DIVERSITY AND EQUAL OPPORTUNITY

### GRI 405: Diversity and Equal Opportunity

405- Diversity of Governance Bodies and Employees [Sustainability Report Fiscal 2022 pg 26](#)

405- Ratio of basic salary and remuneration of women to men ADS does not disclose this data.

### GRI 406: NON-DISCRIMINATION

406- Incidents of discrimination and corrective actions taken No substantiated incidents of discrimination.

### GRI 407: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING 2016

407- Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk [Have not evaluated suppliers. Will be implemented when our Supplier Code of Conduct is complete in Fiscal Year 2023. ADS operations are covered by our Code of Business Conduct and Ethics.](#)

## GRI 408: CHILD LABOR

408- Operations and suppliers at [Sustainability Report Fiscal 2022](#)  
1 significant risk for incidents of child labor

## GRI 409: FORCED OR COMPULSORY LABOR

409- Operations and suppliers at [Code of Business Conducts and Ethics](#)  
1 significant risk for incidents of forced or compulsory labor

## GRI 410: SECURITY PRACTICES

410- Security personnel trained in human rights policies or procedures Not applicable  
1

## GRI 411: RIGHTS OF INDIGENOUS PEOPLES

411- Incidents of violations involving rights of indigenous peoples Not applicable  
1

## GRI 412: HUMAN RIGHTS ASSESSMENT

412- Operations that have been subject to human rights reviews or impact assessments None  
1

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412- Employee training on human rights policies or procedures [Sustainability Report Fiscal 2022 pg 26](#)

412- Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening  
3 No significant investment agreements were completed during the reporting timeframe.

### GRI 413: LOCAL COMMUNITIES

413- Operations with local community engagement, impact assessments, and development programs  
1 ADS plants routinely participate in community engagement via philanthropy in the local community. Impact assessments have not been completed at any ADS manufacturing locations to date.

413- Operations with significant actual and potential negative impacts on local communities  
2 [Sustainability Report Fiscal 2022 pg 31-32](#)

### SUPPLIER SOCIAL ASSESSMENT

#### GRI 414: Supplier Social Assessment

414- New Suppliers That Were Screened Using Social Criteria  
1 To date, ADS has not evaluated suppliers. However, this will begin to be implemented when our Supplier Code of Conduct is complete in Fiscal Year 2023.

## CUSTOMER HEALTH AND SAFETY

### GRI 415: PUBLIC POLICY 2016

415- Political contributions [Sustainability Report Fiscal 2022 pg 38](#)  
1

### GRI 416: Customer Health and Safety

416- Assessment of The Health and Safety Not applicable  
1 Impacts of Product and Service  
Categories

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416- Incidents of Noncompliance Not applicable  
2 Concerning the Health and Safety  
Impacts of Products and Services

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