

Fiscal 2023 GRI INDEX
Advanced Drainage Systems, Inc.

GENERAL STANDARD DISCLOSURES		INFORMATION / LOCATION IN THE REPORT
GRI 1: Foundation, GRI 2: General Disclosures		
The ORGANIZATION & OUR REPORTING PRACTICES		
GRI	Indicator	Location of the Disclosure FY 2023
2-1	Organizational details	Advanced Drainage Systems, Inc. Publicly traded (NYSE - WMS) 4640 Trueman Blvd. Hilliard, OH 43026 Countries of operation: see Annual Report Fiscal 2023, Page 6
2-2	Entities included in the organization's sustainability reporting	Advanced Drainage Systems, Inc. and all wholly owned subsidiaries are included in our consolidated financial statements, as outlined in our annual report.
2-3	Reporting period, frequency and contact point	April 1, 2022 to March 31, 2023 (same as ADS fiscal year). Reports are completed on an annual basis. Contact: Nicole Voss Director of Sustainability sustainability@adspipe.com 614-419-6174
2-4	Restatements of information	There are no restatements.
2-5	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.

ACTIVITIES AND WORKERS		
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GRI	Indicator	Location of the Disclosure FY 2023
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2-6	Activities, value chain, and other business relationships	ADS manufacturers 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®. ADS also operates a vertically integrated recycling company to provide recycled material for use in our manufacturing operations. ADS operates one of the largest private fleets in the business which allows us to provide superior delivery service to our customers. Our products go to market through our distribution partners.
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2-7	Employees	Sustainability Report Fiscal 2023, Page 38
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2-8	Workers who are not employees	Sustainability Report Fiscal 2023, Page 38
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GOVERNANCE

GRI	Indicator	Location of the Disclosure FY 2023
2-9	Governance structure and composition	Proxy Statement 2023, Corporate Governance, Page 5-10
2-10	Nominating and selecting the highest governance body	Proxy Statement 2023, Page 16
2-11	Chair of the highest governance body	Robert M. Eversole, Chairman of the Board Managing Partner Stonehenge Partners, Inc.
2-12	Role of highest governance body in overseeing the management of impacts	Proxy Statement 2023, Page 6-11 & 17
2-13	Consulting stakeholders on economic, environmental, and social topics	In 2023, ADS completed a double materiality assessment, which prioritizes issues based upon stakeholder engagement. Sustainability Report 2023 Page 9.

2-14	Role of highest governance body in sustainability reporting	The Board Sustainability Committee meets four times a year. The committee is responsible for providing oversight of ADS' approach to sustainability. Board Sustainability Committee members are provided the opportunity to review the annual sustainability report prior to issuance.
2-15	Conflicts of interest	See Code of Business Conduct and Ethics.
2-16	Communication of critical concerns	See Process for Communications with the Board of Directors.
2-17	Collective knowledge of highest governance body	Proxy Statement 2023, Page 13
2-18	Evaluating the highest governance body's performance	Proxy Statement 2023, Page 14
2-19	Remuneration policies	Proxy Statement 2023, Page 27-29
2-20	Process to determine remuneration	Proxy Statement 2023, Page 27-30
2-21	Annual total compensation ratio	Proxy Statement 2023, Page 40 & 41
STRATEGY, POLICIES AND PRACTICES		
GRI	Indicator	Location of the Disclosure FY 2023
2-22	Statement on sustainable development strategy	Sustainability Report Fiscal 2023, Page 3-4
2-23	Policy commitments	See ADS Policies

2-24	Embedding policy commitments	ADS' board, through the Sustainability Committee, provides oversight of ADS' approach to sustainability and corporate social responsibility. The integration of specific ESG commitments into ADS' strategies and operational procedures managed internally through quarterly sustainability meetings.
2-25	Processes to remediate negative impacts	To ensure compliance with ADS Code of Business Conduct and Ethics as well as our Third Party Code of Conduct, we've adopted straightforward processes for our employees and other business partners to report their concerns including any instances of misconduct.
2-26	Mechanisms for seeking advice and raising concerns	ADS Ethics Hotline is a 24-hour confidential reporting portal for employees and third parties. Reports can be made anonymously at 1-888-234-4790 or www.ads-pipeline.alertline.com .
2-27	Compliance with laws and regulations	See Annual Report Fiscal 2023, Page 11-12
2-28	Membership associations	<ul style="list-style-type: none"> Plastics Pipe Institute USEPA Smartway Institute for Sustainable Infrastructure American Public Works Association ARCOSA Green Building Council The Recycling Partnership The Nature Conservancy Companies for Net Zero Ohio By-products Synergy Network Rapid 5 Project Smart Columbus Accelerator Pledge

STAKEHOLDER ENGAGEMENT

GRI	Indicator	Location of the Disclosure FY 2023
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2-29	Approach to stakeholder engagement	In 2023, ADS completed a double materiality assessment, which prioritizes issues based upon stakeholder engagement. Sustainability Report 2023 Page 9.
2-30	Collective bargaining agreements	Annual Report Fiscal 2023, Page 10

TOPIC SPECIFIC DISCLOSURES		INFORMATION / LOCATION IN THE REPORT
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GRI 3: Material Topics		
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GRI	Indicator	Location of the Disclosure FY 2023
3-1	Process to determine material topics	Sustainability Report Fiscal 2023, Page 16
3-2	List of material topics	Sustainability Report Fiscal 2023, Page 16
3-3	Management of material topics	Sustainability Report Fiscal 2023, Page 16

GRI 203: Indirect Economic Impacts		
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203-2	Significant Indirect Economic Impacts	ADS has not yet evaluated significant indirect economic impacts.
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PROCUREMENT PRACTICES		
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GRI 204: Procurement Practices		
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GRI	Indicator	Location of the Disclosure FY 2023
204-1	Proportion of spending on local suppliers	ADS does not current track proportion of spend on local suppliers.

ANTI-CORRUPTION		
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GRI 205: Anti-Corruption		
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GRI	Indicator	Location of the Disclosure FY 2023
205-1	Operations assessed for risks related to corruption	Annual Report Fiscal 2023, Page 17
205-2	Communication and training about anti-corruption policies and procedures	Sustainability Report Fiscal 2023, Page 40

205-3	Confirmed incidents of corruption and actions taken	None
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ANTI-COMPETITIVE BEHAVIOR

GRI 206: Anti-competitive Behavior

GRI	Indicator	Location of the Disclosure FY 2023
206-1	Legal Actions for Anti-Competitive Behavior, Anti-Trust, and Monopoly Practices	Code of Business Conducts and Ethics

MATERIALS

GRI 301: Materials

GRI	Indicator	Location of the Disclosure FY 2023
301-1	Materials used by weight or volume	Sustainability Report Fiscal 2023, Page 30
301-2	Recycled input material used	Sustainability Report Fiscal 2023, Page 30

ENERGY

GRI 302: Energy

GRI	Indicator	Location of the Disclosure FY 2023
302-1	Energy Consumption Within the Organization	Sustainability Report Fiscal 2023, Page 14 & 20
302-2	Energy consumption outside of the organization	Sustainability Report Fiscal 2023, Page 14 & 20
302-3	Energy Intensity	Sustainability Report Fiscal 2023, Page 14 & 20
302-4	Reduction of Energy Consumption	Sustainability Report Fiscal 2023, Page 14 & 20
302-5	Reductions in Energy Requirements of Products and Services	Not applicable

WATER AND EFFLUENTS

GRI 303: Water and Effluents

GRI	Indicator	Location of the Disclosure FY 2023
303-1	Interactions with water as a shared resource	Sustainability Report Fiscal 2023
303-2	Management of water discharge-related impact	Sustainability Report Fiscal 2023, Page 19
303-3	Water withdrawal	Sustainability Report Fiscal 2023, Page 19
303-4	Water discharge	Sustainability Report Fiscal 2023, Page 19
303-5	Water consumption	Sustainability Report Fiscal 2023, Page 19

Emissions

GRI 305: Emissions

GRI	Indicator	Location of the Disclosure FY 2023
305-1	Direct (Scope 1) GHG Emissions	Sustainability Report 2023, Page 14 & 22
305-2	Energy Indirect (Scope 2) GHG Emissions	Sustainability Report 2023, Page 14 & 22
305-3	Other Indirect (Scope 3) GHG Emissions	Sustainability Report 2023, Page 14 & 22
305-4	GHG Emissions Intensity	Sustainability Report 2023, Page 14 & 22
305-5	Reduction of GHG Emissions	Sustainability Report 2023, Page 14 & 22
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	Sustainability Report Fiscal 2023, Page 21

EFFLUENTS AND WASTE

GRI 306: Effluents and Waste

GRI	Indicator	Location of the Disclosure FY 2023
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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

GRI	Indicator	Location of the Disclosure FY 2023
308-1	New Suppliers That Were Screened Using Environmental Criteria	ADS is still in process of implimentation of a Supplier Sustainability program that will address this topic.

EMPLOYMENT

GRI 401: Employment

GRI	Indicator	Location of the Disclosure FY 2023
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.
401-3	Parental Leave	Sustainability Report Fiscal 2023, Page 40

LABOR / MANAGEMENT RELATIONS

GRI 402: Labor / Management Relations

GRI	Indicator	Location of the Disclosure FY 2023
402-1	Minimum Notice Periods	ADS does not have a policy in place.

OCCUPATIONAL HEALTH AND SAFETY

GRI 403: Occupational Health and Safety

GRI	Indicator	Location of the Disclosure FY 2023
403-1	Occupational Health and Safety Management System	Sustainability Report Fiscal 2023 Page 32-35
403-2	Hazard Identification, Risk Assessment and Incident Investigation	Sustainability Report Fiscal 2023 Page 33

403-5	Worker Training on Occupational Health and Safety	Sustainability Report Fiscal 2023, Page 32-35, 39
403-9	Work-Related Injuries	Sustainability Report Fiscal 2023, Page 15, 35
403-10	Work-Related Fatalities	Sustainability Report Fiscal 2023, Page 15, 35

TRAINING AND EDUCATION

GRI 404: Training and Education

GRI	Indicator	Location of the Disclosure FY 2023
404-1	Average Hours of Training Per Year Per Employee	Annual Report Fiscal 2023, Page 11
404-2	Programs for Upgrading Employee Skills and Transition Assistance Programs	Sustainability Report Fiscal 2023, Page 39
404-3	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

GRI	Indicator	Location of the Disclosure FY 2023
405-1	Diversity of Governance Bodies and Employees	Sustainability Report Fiscal 2023 Pages 38, 50, 53
405-2	Ratio of basic salary and remuneration of women to men	ADS does not disclose this data.

GRI 406: NON-DISCRIMINATION

406-1	Incidents of discrimination and corrective actions taken	No substantiated incidents of discrimination.
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GRI 407: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING 2016

407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Have not evaluated suppliers. Implemented Supplier Code of Conduct in Fiscal 2024. ADS operations are covered by our Code of Business Conduct and Ethics.
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GRI 408: CHILD LABOR

408-1	Operations and suppliers at significant risk for incidents of child labor	Not Applicable
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GRI 409: FORCED OR COMPULSORY LABOR

409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Code of Business Conducts and Ethics
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GRI 410: SECURITY PRACTICES

410-1	Security personnel trained in human rights policies or procedures	Not applicable
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GRI 411: RIGHTS OF INDIGENOUS PEOPLES

411-1	Incidents of violations involving rights of indigenous peoples	Not applicable
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GRI 412: HUMAN RIGHTS ASSESSMENT

412-1	Operations that have been subject to human rights reviews or impact assessments	None
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412-2	Employee training on human rights policies or procedures	Sustainability Report Fiscal 2023, Page 47
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412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	No significant investment agreements were completed during the reporting timeframe.
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GRI 413: LOCAL COMMUNITIES

413-1	Operations with local community engagement, impact assessments, and development programs	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.
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413-2	Operations with significant actual and potential negative impacts on local communities	Sustainability Report Fiscal 2023 Pages 25-27
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SUPPLIER SOCIAL ASSESSMENT

GRI 414: Supplier Social Assessment

GRI	Indicator	Location of the Disclosure FY 2023
414-1	New Suppliers That Were Screened Using Social Criteria	To date, ADS has not evaluated suppliers. ADS launched our Supplier Code of Conduct in Fiscal 2024.

CUSTOMER HEALTH AND SAFETY

GRI 415: PUBLIC POLICY 2016

GRI	Indicator	Location of the Disclosure FY 2023
415-1	Political contributions	Sustainability Report Fiscal 2023, Page 47-48

GRI 416: Customer Health and Safety

416-1	Assessment of The Health and Safety Impacts of Product and Service Categories	Not applicable
416-2	Incidents of Noncompliance Concerning the Health and Safety Impacts of Products and Services	Not applicable
