

Lowes's 2018 Corporate Responsibility Report SASB Reference Table

The **Sustainability Accounting Standards Board (SASB)** is an independent, private sector standards-setting organization dedicated to enhancing the efficiency of the capital markets by fostering high-quality disclosure of material sustainability information that meets investor needs. This table references the Standard for the Multiline and Specialty Retailers & Distributors industry as defined by SASB's Sustainable Industry Classification System (SICS) with the location of that information in **Lowes's 2018 Corporate Responsibility Report (CR)** and newsroom.lowes.com

MULTILINE AND SPECIALTY RETAILERS & DISTRIBUTORS

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	DATA	REFERENCE
Energy Management in Retail & Distribution	Total energy consumed	Quantitative	(GJ), (%)	CG-MR-130a. 1	In 2018, Lowes's operations consumed approximately 24,391,623 GJ	CR: Operational Excellence Data (p.34)
Data Security	Description of approach to identifying and addressing security risks	Discussion and Analysis	n/a	CG-MR-230a. 1		CR: Data and Privacy Security (p.33)
Product Sourcing, Packaging & Marketing	Revenue from products third-party certified to environmental and/or social sustainability standards	Quantitative	Reporting currency	CG-MR-410a. 1	2018 Lifetime savings from Lowes's ENERGY STAR products: \$5 billion 2018 Customer water bill savings from Lowes's WaterSense products: \$328 million	CR: Product Sustainability Data (p.17)
	Discussion of processes to assess and manage risks and/or hazards associated with chemicals in products	Discussion and Analysis	n/a	CG-MR-410a. 2		CR: Safer & More Sustainable Products (p.15)

ACTIVITY METRIC	CATEGORY	UNIT OF MEASURE	CODE	DATA	REFERENCE
Number of: (1) retail locations and (2) distribution centers	Quantitative	Number	CG-MR-000.A	As of December 2018, Lowe's operated 2,015 retail locations and 76 distribution centers.	CR: About Lowe's & About this Report (p.4)
Total area of: retail space	Quantitative	Square meters (m ²)	CG-MR-000.B	As of December 2018, the total area of retail space was 19,416,735 m ² .	See CDP Report

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BUILDING PRODUCTS & FURNISHINGS

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	DATA	REFERENCE
Management of Chemicals in Products	Description of processes to assess and manage risks and/or hazards associated with chemicals in products	Discussion and Analysis	n/a	CN0603-02		CR: Safer & More Sustainable Products (p.15)
Product Lifecycle Environmental Impacts	Discussion of efforts to manage product lifecycle impacts and meet demand for sustainable products	Discussion and Analysis	n/a	CN0603-04		CR: Sustainable Sourcing (p.14)
	Weight of end-of-life material recovered, percentage of recovered materials that are recycled	Quantitative	Metric tons (t), Percentage (%) by weight	CN0603-05	Lowes's diverted 284 t (48%) of material from the landfill in 2018.	CR: Operational Excellence Data (p.35)
Wood Sourcing	Total wood fiber purchased, (1) percentage from third-party certified forestlands, by standard, and (2) percentage meeting other fiber sourcing standards, by standard	Quantitative	Metric tons (t), Percentage (%) by weight	CN0603-06	Lowes's purchased 455 million ft ³ of wood fiber in 2018. For 2018, we reported global sourcing of: 6% FSC - certified, 39% SFI and PEFC – certified. 46% of U.S. products were Certified Wood Products and in Canada we sourced 74% Certified Wood Products (lumber & building materials only).	CR: Product Sustainability Data (p.17)

					<p>The percentage of total wood fiber that meets other fiber sourcing standards is not currently tracked.</p> <p>Lowe's has committed to having 100% FSC-certification for all wood products sourced from identified regions at risk by 2020. In addition, 100% of our wood products will be responsibly sourced by 2025.</p>	
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