



AAR CORP.
GRI and SASB
content index
for the fiscal year ended
May 31, 2024



Statement of Use: This reporting index aligns disclosures to select referenced standards of the Global Reporting Initiative (GRI) Universal Standards 2021 and applicable Sustainability Accounting Standard Board (SASB) Aerospace & Defense (version 2023-6) indicators. Disclosures herein include business activities covering AAR CORP.’s fiscal year ended May 31, 2024, unless otherwise noted. AAR CORP. is also referred to herein as “AAR” or the “Company.”

SASB	GRI	GRI / SASB disclosure title	Response or disclosure location
			GRI 2: General disclosures
	2-1	Organizational details	<p>AAR CORP. is a Delaware corporation headquartered in Wood Dale, Illinois, USA. Our common stock is traded on the New York Stock Exchange under the symbol “AIR.”</p> <p>2024 Sustainability Report</p> <ul style="list-style-type: none"> Who we are and what we do, page 3 <p>AAR website</p> <ul style="list-style-type: none"> Locations <p>2024 Annual Report</p> <ul style="list-style-type: none"> Global reach, pages 8-9
	2-2	Entities included in the organization’s sustainability reporting	<p>All of the entities in our financial reporting are also included in our sustainability reporting, excluding certain metrics related to our acquisition of Triumph Group, Inc.’s Product Support business in March 2024.</p> <p>2024 Sustainability Report</p> <ul style="list-style-type: none"> Scope 1 and 2 emissions, page 10, note 1
	2-3	Reporting period, frequency and contact person	<p>AAR publishes a report or a summary report on sustainability annually. The reporting period for our 2024 Sustainability Report is our fiscal year ended May 31, 2024 (June 1, 2023, to May 31, 2024) (the “2024 fiscal year”), unless otherwise noted. The reporting period for our financial reporting aligns with the period for our sustainability reporting.</p> <p>Our 2024 Sustainability Report was published in November 2024. Our 2023 Environmental, Social and Governance (“ESG”) Summary Report was published in November 2023. Our 2022 ESG Report was published in October 2022.</p> <p>Questions and/or feedback regarding our sustainability reports should be directed to editor@aacorp.com.</p>
	2-4	Restatements of information	<p>Diverse spend for the 2023 fiscal year and 2022 fiscal year has been restated in the 2024 Sustainability Report because additional suppliers were identified as meeting our criteria for diversity. 2024 Sustainability Report, page 27</p> <p>Scope 1 and 2 emissions data for the 2023 and 2022 fiscal years has been restated in the 2024 Sustainability Report to add Scope 1 and 2 data from a site in Ogden, Utah, and a site in Amsterdam, Netherlands. 2024 Sustainability Report, page 10, note 2</p>
	2-5	External assurance	<p>Our greenhouse gas (“GHG”) emissions for the 2024 fiscal year were independently verified by a third party, Apex Companies, LLC, as set forth in the 2024 External Verification Opinion Declaration – Greenhouse Gas Emissions located on our website. Senior management in the Internal Audit and Finance Departments reviews the third party’s procedures and observations and present the third party’s final report to the Audit Committee of the Board of Directors.</p>



SASB	GRI	GRI / SASB disclosure title	Response or disclosure location
	2-6	Activities, value chain and other business relationships	<p>2024 Sustainability Report</p> <ul style="list-style-type: none"> About AAR, pages 3-5 <p>2024 Form 10-K</p> <ul style="list-style-type: none"> Item 1. Business, pages 2-7 Item 7. Management’s Discussion and Analysis of Financial Condition and Results of Operations, pages 29-31 <p>2024 Annual Report</p> <p>September 2024 Investor Presentation</p> <ul style="list-style-type: none"> Global expertise and reach, page 6 Highly diversified customer base with longstanding relationships, page 7
	2-7	Employees	<p>2024 Form 10-K</p> <ul style="list-style-type: none"> Item 1. Business – Human Capital Resources, pages 7-9 <p>2024 Sustainability Report</p> <ul style="list-style-type: none"> Diversity, equity, and inclusion, page 17 <p>EEO-1 Report</p>
	2-8	Workers who are not employees	<p>In countries where it is legally required, our employees have employment contracts. We generally do not have employment contracts in the U.S. We do have U.S. citizens who are deployed to our government programs sites (OCONUS) who are on a renewable FSA (Foreign Service Agreement).</p> <p>We retained approximately 500 contract workers as of May 31, 2024, with the majority located at our airframe maintenance facilities. We retain these contract workers as they provide unique skill sets which are necessary at our facilities as well as mitigate the impact of demand variability with our customers.</p>
	2-9	Governance structure and composition	<p>2024 Sustainability Report</p> <ul style="list-style-type: none"> Governing with integrity – Overview and approach, page 24 <p>2024 Proxy Statement</p> <ul style="list-style-type: none"> Proposal 1 – Election of director nominees, pages 15-35 <p>Corporate Governance Guidelines</p> <ul style="list-style-type: none"> Section 4. Committees and Committee Chairs Section 10. Chairman and Chief Executive Officer Section 11. Lead Director
	2-10	Nomination and selection of the highest governance body	<p>2024 Sustainability Report</p> <ul style="list-style-type: none"> Governing with integrity – Overview and approach, page 24 <p>2024 Proxy Statement</p> <ul style="list-style-type: none"> Proposal 1 – Election of director nominees, pages 15-35 <p>Corporate Governance Guidelines</p> <ul style="list-style-type: none"> Section 1. Director qualification standards Section 2. Size of the Board and director selection Section 8. Annual performance evaluation of the Board and Board committees



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	2-11	Chair of the highest governance body	<p>Corporate Governance Guidelines</p> <ul style="list-style-type: none"> Section 10. Chairman and Chief Executive Officer Section 11. Lead Director <p>2024 Proxy Statement</p> <ul style="list-style-type: none"> Proposal 1 – Election of director nominees – Board structure – Board leadership, page 33
	2-12	Role of the highest governance body in overseeing the management of impacts	<p>2024 Sustainability Report</p> <ul style="list-style-type: none"> Our sustainability commitments statements and key impact areas, page 7 Our sustainability governance enhancements, page 8 Risk identification, management and mitigation, page 25
	2-13	Delegation of responsibility for managing impacts	<p>2024 Proxy Statement</p> <ul style="list-style-type: none"> Proposal 1 – Election of director nominees – Environmental, social and governance focus, page 9 Proposal 1 – Election of director nominees – The Board’s role and responsibilities, pages 26-32
	2-14	Role of the highest governance body in sustainability reporting	<p>AAR website</p> <ul style="list-style-type: none"> Board of Directors page Corporate Governance Guidelines Human Capital and Compensation Committee Charter Audit Committee Charter Nominating and Governance Committee Charter Aviation Safety and Training Committee Charter
	2-15	Conflicts of interest	<p>2024 Sustainability Report</p> <ul style="list-style-type: none"> Governing with integrity – Overview and approach – page 24 Governing with integrity – Compliance, ethics, and integrity – page 25 Governing with integrity – Anti-corruption, page 26 <p>AAR Code of Conduct</p> <ul style="list-style-type: none"> Letter from the Chairman, President and CEO, page 2 Conflicts of interest, pages 19-20 <p>Corporate Governance Guidelines</p> <ul style="list-style-type: none"> Section 1. Director qualification standards Section 2. Size of the Board and director selection <p>2024 Proxy Statement</p> <ul style="list-style-type: none"> Proposal 1 – Election of director nominees – Board practices and policies, pages 34-36



SASB	GRI	GRI / SASB disclosure title	Response or disclosure location
	2-16	Communication of critical concerns	AAR Code of Conduct , page 6 AAR Supplier Code of Conduct , pages 3-4 Speaking Up and Non-Retaliation Policy Corporate Governance Guidelines <ul style="list-style-type: none"> Section 4. Committees and Committee Chairs Audit Committee Charter <ul style="list-style-type: none"> 2024 Proxy Statement <ul style="list-style-type: none"> Proposal 1 – Election of director nominees –The Board’s role and responsibilities, pages 26-36
	2-17	Collective knowledge of the highest governance body	2024 Proxy Statement <ul style="list-style-type: none"> Proposal 1 – Election of director nominees, pages 15-22 Nominating and Governance Committee Charter Corporate Governance Guidelines <ul style="list-style-type: none"> Section 1. Director Qualification Standards Section 2. Size of the Board and Director Selection Section 13. Board Refreshment
	2-18	Evaluation of the performance of the highest governance body	Corporate Governance Guidelines <ul style="list-style-type: none"> Section 8. Annual Performance Evaluation of the Board and Board Committees 2024 Proxy Statement <ul style="list-style-type: none"> Proposal 1 – Election of director nominees – Board practices and policies – Board and committee evaluations and Board refreshment, page 34
	2-19	Remuneration policies	2024 Proxy Statement
	2-20	Process to determine remuneration	<ul style="list-style-type: none"> Proxy statement summary – Executive compensation highlights, pages 13-14 Proposal 1 – Election of director nominees – Director compensation, pages 36-37 Proposal 2 – Executive compensation, pages 38-73 Human Capital and Compensation Committee Charter 2024 Form 10-K <ul style="list-style-type: none"> Item 1. Business – Human Capital Resources, pages 7-9
	2-21	Annual total compensation ratio	2024 Proxy Statement <ul style="list-style-type: none"> Proposal 2 – Executive compensation – Other compensation matters – CEO pay ratio, page 70
	2-22	Statement on sustainable development strategy	2024 Sustainability Report <ul style="list-style-type: none"> A message from our Chairman, President and Chief Executive Officer, page 1 About AAR CORP. – Our sustainability commitments statements and key impact areas, page 7 2024 Proxy Statement <ul style="list-style-type: none"> Proxy statement summary – Environmental, social and governance focus, page 9
	2-23	Policy commitments	We believe our ability to deliver on our mission is widely due to the policies and practices we have in place.



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	2-24	Embedding policy commitments	<p>2024 Sustainability Report</p> <ul style="list-style-type: none"> Governing with integrity – Compliance, ethics, and integrity, page 25 <p>AAR website, Board of Directors page</p> <ul style="list-style-type: none"> Audit Committee Charter Aviation Safety and Training Committee Charter Categorical Standards for Determining Director Independence Conflict Minerals Policy Corporate Governance Guidelines Executive Committee Charter Human Capital and Compensation Committee Charter Nominating and Governance Committee Charter <p>AAR website, Ethics and compliance</p> <ul style="list-style-type: none"> Code of Conduct AAR Supplier Code of Conduct AAR International, Inc. Statement on Slavery and Human Trafficking Global Anti-Corruption Policy Speaking Up and Non-Retaliation Policy <p>2024 Proxy Statement</p> <ul style="list-style-type: none"> Proxy statement summary – Environmental, social and governance focus, page 9 Proposal 1 – Election of director nominees – Our culture, page 8, the Board’s role and responsibilities, pages 26-32, and Board practices and policies, pages 34-35
	2-25	Processes to remediate negative impacts	Refer to GRI disclosure 2-16
	2-26	Mechanisms for seeking advice and raising concerns	
	2-27	Compliance with laws and regulations	<p>2024 Form 10-K</p> <ul style="list-style-type: none"> Item 3. Legal Proceedings, page 27
	2-28	Membership associations	<p>2024 Sustainability Report</p> <ul style="list-style-type: none"> Appendix A: Membership associations
	2-29	Approach to stakeholder engagement	<p>2024 Proxy Statement</p> <ul style="list-style-type: none"> Proxy statement summary – Stockholder engagement, page 12 Proposal 2 – Executive compensation – Compensation discussion and analysis – Stockholder engagement, and Response to stockholder feedback, pages 42-43 <p>2022 ESG Report</p> <ul style="list-style-type: none"> Stakeholder engagement, page 37 <p>2024 Annual Report</p> <p>2024 Form 10-K</p> <ul style="list-style-type: none"> Item 1. Business – Human Capital Resources, pages 7-9



SASB	GRI	GRI / SASB disclosure title	Response or disclosure location
	2-30	Collective bargaining agreements	Approximately 200 of our employees are subject to a collective bargaining agreement. 2024 Form 10-K <ul style="list-style-type: none"> Item 1A. Risk Factors – page 15
GRI 3: Material Topics			
	3-1	Defining report content and topic boundaries	Refer to GRI disclosure 2-2
	3-2	List of material topics	2024 Sustainability Report <ul style="list-style-type: none"> Our sustainability commitments statements and key impact areas, page 7 Focusing on the environment – Environmental commitment statement, page 9 Driving social responsibility – Social commitment statement, page 13 Governing with integrity – Governance commitment statement, page 24 2023 ESG Summary Report <ul style="list-style-type: none"> Environment – Focusing on the environment, pages 5-6 Social – Driving social responsibility at our Company, pages 7-11 Governance – Governing with integrity, pages 12-13 2022 ESG Report <ul style="list-style-type: none"> Our approach to ESG, pages 4-5 Governance – Stakeholder engagement, page 37
	3-3	Management of material topics	Please refer to our impact sections below.
Topic-specific Disclosures			
Economic performance			
	201-2	Financial implications and other risks and opportunities due to climate change	2024 Form 10-K <ul style="list-style-type: none"> Item 1A. Risk Factors, pages 10-25
	201-3	Defined benefit plan obligations and other retirement plans	2024 Form 10-K <ul style="list-style-type: none"> Note 10, Employee Benefit Plans, pages 70-73
	201-4	Financial assistance received from government	Any material government funding is disclosed in our periodic reports with the SEC.
Procurement practices			
	204-1	Proportion of spending on local suppliers	2024 Sustainability Report <ul style="list-style-type: none"> Governing with integrity – Procurement practices, page 27 2022 ESG Report <ul style="list-style-type: none"> Governance – Culture of ethics and compliance – Supplier expectations, pages 40-41 AAR website, Ethics and compliance <ul style="list-style-type: none"> Global Anti-Corruption Policy AAR Supplier Code of Conduct

Anti-corruption			
	205-2	Communication and training about anti-corruption policies and procedures	<p>2024 Sustainability Report</p> <ul style="list-style-type: none"> Governing with integrity – Anti-corruption, page 26 <p>2023 ESG Summary Report</p> <ul style="list-style-type: none"> Governance – Governing with integrity, pages 12-13 <p>2022 ESG Report</p> <ul style="list-style-type: none"> Governance – Culture of ethics and compliance, pages 38-41 <p>AAR website, Ethics and compliance</p> <ul style="list-style-type: none"> Zero tolerance for corruption and bribery Global Anti-Corruption Policy Code of Conduct Supplier Code of Conduct Speaking Up and Non-Retaliation Policy <p>2024 Form 10-K</p> <ul style="list-style-type: none"> Item 1. Business – Human Capital Resources, pages 7-9 <p>2024 Proxy Statement</p> <ul style="list-style-type: none"> Proposal 1 – Election of director nominees – The Board’s role and responsibilities, page 26, and Board practices and policies – Code of conduct and Ethics hotline, pages 32-33
RT-AE-510a.3		Discussion of processes to manage business ethics risks throughout the value chain	
	205-3	Confirmed incidents of corruption and actions taken	<p>2024 Form 10-K</p> <ul style="list-style-type: none"> Item 3. Legal proceedings, page 26 <p>AAR website, Ethics and compliance</p> <ul style="list-style-type: none"> Investigations
RT-AE-510a.1		Total amount of monetary losses from legal proceedings associated with incidents of corruption, bribery, and/or illicit international trade	
RT-AE-510a.2		Revenue from countries ranked in the “E” or “F” band of Transparency International’s Government Defence Anti-Corruption Index	<p>We report sales in North America, Europe/Africa, and Other. We do not put revenues from other geographic areas in the public domain due to commercial confidentiality.</p> <p>2024 Form 10-K</p> <ul style="list-style-type: none"> Note 17, Business Segment Information, pages 78-82
Anti-competitive behavior			
	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<p>None for the reporting period.</p> <p>2024 Form 10-K</p> <ul style="list-style-type: none"> Item 3. Legal proceedings, page 26



Materials

	301-2	Recycled input materials used	<p>We are generally engaged in only limited manufacturing activities—restricted primarily to our Expeditionary Services business, constituting approximately 5% of our sales. Accordingly, at this time, our impact areas may not include topics typically reported by manufacturing companies.</p> <p>2024 Sustainability Report</p> <ul style="list-style-type: none"> Focusing on the environment, pages 9-12 <p>2023 ESG Summary Report</p> <ul style="list-style-type: none"> Environment – Focusing on the environment, page 6 <p>2022 ESG Report</p> <ul style="list-style-type: none"> Our approach to ESG, pages 4–5 Environmental – Our environmental impacts and initiatives – Supporting sustainable use and management of resources in the aviation industry, page 13 <p>2024 Form 10-K</p> <ul style="list-style-type: none"> Item 1. Business – Raw Materials and Procurement of Repair and Other Services, page 5 <p>AAR website, Corporate governance</p> <ul style="list-style-type: none"> Conflict Minerals Policy <p>2024 Form SD</p>
RT-AE-440a.1		Description of the management of risks associated with the use of critical materials	
	301-3	Reclaimed products and their packaging materials	<p>2022 ESG Report</p> <ul style="list-style-type: none"> Environmental – Our environmental impacts and initiatives – Supporting sustainable use and management of resources in the aviation industry, page 13
Energy			
	302-1	Energy consumption within the organization	<p>2024 Sustainability Report</p> <ul style="list-style-type: none"> Focusing on the environment, pages 9-12 <p>2023 ESG Summary Report</p> <ul style="list-style-type: none"> About our reporting, page 1 Environment – Focusing on the environment, page 6 <p>2022 ESG Report</p> <ul style="list-style-type: none"> Our approach to ESG, pages 4-5 Environmental – Environmental data collection and management – Energy, page 16, and Environmental highlights, page 17
RT-AE-130a.1		<p>(1) Total energy consumed</p> <p>(2) percentage grid electricity and</p> <p>(3) percentage renewables</p>	
	302-3	Energy intensity	



Water and effluents			
303-1	Interactions with water as a shared resource	2024 Sustainability Report <ul style="list-style-type: none"> Focusing on the environment, pages 9-12 2024 TCFD Content Index 2023 ESG Summary Report <ul style="list-style-type: none"> About our reporting, page 1 Environment – Focusing on the environment, pages 9-12 2022 ESG Report <ul style="list-style-type: none"> Our approach to ESG, pages 4-5 Environmental – Environmental data collection and management – Water and effluents, page 16, and Environmental highlights, page 17 	
Emissions			
305-1	Direct (Scope 1) GHG emissions	2024 Sustainability Report <ul style="list-style-type: none"> Focusing on the environment, pages 9-12 	
305-2	Energy indirect (Scope 2) GHG emissions	2024 External Verification Opinion Declaration – Greenhouse Gas Emissions 2023 ESG Summary Report <ul style="list-style-type: none"> About our reporting, page 1 Environment – Focusing on the environment, page 5 2022 ESG Report <ul style="list-style-type: none"> Our approach to ESG, pages 4-5 Environmental – Environmental data collection and management – Emissions, page 16, and Environmental highlights, page 17 	
305-4	GHG emissions intensity	2024 Sustainability Report <ul style="list-style-type: none"> Focusing on the environment, pages 9-12 	
RT-AE-410a.1	Revenue from alternative energy-related products	AAR CORP. does not generate revenue from alternative energy-related products.	
RT-AE-410a.2	Description of approach and discussion of strategy to address fuel economy and greenhouse gas (GHG) emissions of products	AAR CORP. primarily provides aftermarket support and services. AAR is generally engaged in limited manufacturing activities. We have limited control of use-phase emissions as our customers dictate flight plans and flight paths. However, in our maintenance and repair operations, we are continuing to investigate ways to minimize the use of jet fuel in diagnostic testing and repair situations.	
Waste			
306-1	Waste generation and significant waste-related impacts	2024 Sustainability Report <ul style="list-style-type: none"> Focusing on the environment, pages 9-12 2023 ESG Summary Report <ul style="list-style-type: none"> About our reporting, page 1 Environment – Focusing on the environment, page 6 2022 ESG Report <ul style="list-style-type: none"> Our approach to ESG, pages 4-5 Environmental – Our environmental impacts and initiatives – Supporting sustainable use and management of resources in the aviation industry, page 13, Environmental data collection and management – Waste, page 16, and Environmental highlights, page 17 	



	306-2	Management of significant waste-related impacts	<p>2024 Sustainability Report</p> <ul style="list-style-type: none"> Focusing on the environment, pages 9-12 <p>2023 ESG Summary Report</p> <ul style="list-style-type: none"> Environment – Focusing on the environment, page 6 <p>2022 ESG Report</p> <ul style="list-style-type: none"> Environmental – Supporting sustainable use and management of resources in the aviation industry, page 13, and Environmental data collection and management – Waste, page 16
RT-AE-150a.1	306-3	Waste generated Amount of hazardous waste generated	As we advance our sustainability program, AAR will consider the inclusion of diverted and landfilled hazardous waste for public disclosure. We are currently evaluating systems and processes to consistently report our consumption volumes across sites, relative to the potential impact.
	306-4	Waste diverted from disposal Percentage recycled	
	306-5	Waste directed to disposal	
RT-AE-150a.2		Number and aggregate quantity of reportable spills, quantity recovered	There were no significant spills in the 2024 fiscal year. AAR consumes fuel from natural gas for heating. Other sources include propane for forklifts, gasoline for vehicles, and diesel for back-up generation. However, we believe these are considered de minimis and not reported. While we consume jet fuel in our operations within the reporting boundaries, we also believe jet fuel use to be immaterial to our overall energy consumption.
Environmental compliance			
	307-1	Non-compliance with environmental laws and regulations	<p>AAR discloses material legal proceedings in our SEC reports.</p> <p>2024 Form 10-K</p> <ul style="list-style-type: none"> Item 3, Legal proceedings, page 27 <p>AAR website, Ethics and compliance Investigations</p>
Employment			
	401-1	New employee hires and employee turnover	<p>2024 Sustainability Report</p> <ul style="list-style-type: none"> Social, pages 13-19 <p>2024 Form 10-K</p> <ul style="list-style-type: none"> Item 1. Business – Human Capital Resources, pages 6-7 <p>EEO-1 Report</p> <p>NOTE: AAR considers information regarding employee turnover to be business confidential.</p>
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	<p>2024 Sustainability Report</p> <ul style="list-style-type: none"> Social, pages 13-19 <p>2024 Form 10-K</p> <ul style="list-style-type: none"> Item 1. Business – Human Capital Resources, pages 7-9
Occupational health and safety			
	403-1	Occupational health and safety management system	<p>2024 Sustainability Report</p> <ul style="list-style-type: none"> Social, pages 20-22



403-2	Hazard identification, risk assessment, and incident investigation	2024 Form 10-K <ul style="list-style-type: none"> Item 1. Business – Human Capital Resources, pages 7-9 AAR website, Ethics and compliance <ul style="list-style-type: none"> Investigations Speaking Up and Non-Retaliation Policy 	
403-3	Occupational health services		
403-4	Worker participation, consultation, and communication on occupational health and safety		
403-5	Worker training on occupational health and safety		
403-6	Promotion of worker health		
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		
403-9	Work-related injuries		
403-10	Work-related ill health		
Training and education			
404-1	Average hours of training per year per employee		2024 Sustainability Report <ul style="list-style-type: none"> Social, page 16 2024 Form 10-K <ul style="list-style-type: none"> Item 1. Business – Human Capital Resources, pages 7-9
404-2	Programs for upgrading employee skills and transition assistance programs	2024 Sustainability Report <ul style="list-style-type: none"> Social, pages 13-19 	
404-3	Percentage of employees receiving regular performance and career development reviews	2024 Sustainability Report <ul style="list-style-type: none"> Social, pages 13-19 2024 Form 10-K <ul style="list-style-type: none"> Item 1. Business – Human Capital Resources, pages 7-9 	



Diversity and equal opportunity		
405-1	Diversity of governance bodies and employees	<p>2024 Sustainability Report</p> <ul style="list-style-type: none"> Social, pages 13-19 Governance – Overview and approach, page 24 <p>2023 ESG Summary Report</p> <ul style="list-style-type: none"> Governance – Governing with integrity, page 13 <p>2022 ESG Report</p> <ul style="list-style-type: none"> Governance – Our Board of Directors, page 35, and Culture of ethics and compliance – Our Code of Conduct and related policies, page 38 <p>2024 Form 10-K</p> <ul style="list-style-type: none"> Item 1. Business – Human Capital Resources, pages 7-9 <p>2024 Proxy Statement</p> <ul style="list-style-type: none"> Proposal 1 – Election of director nominees, pages 15-25 <p>EEO-1 Report</p>
Non-discrimination		
406-1	Incidents of discrimination and corrective actions taken	AAR discloses material legal proceedings in our SEC reports.
Human rights assessment		
412-2	Employee training on human rights policies or procedures	<p>2024 Sustainability Report</p> <ul style="list-style-type: none"> Social – Human Rights, page 13 <p>2022 ESG Report</p> <ul style="list-style-type: none"> Governance – Culture of ethics and compliance – Our Code of Conduct and related policies, page 38, and Supplier expectations, pages 40-41 <p>2024 Form 10-K</p> <ul style="list-style-type: none"> Item 1. Business – Human Capital Resources, pages 7-9 <p>AAR website, Ethics and compliance</p> <ul style="list-style-type: none"> Supplier Code of Conduct Code of Conduct AAR International, Inc. Statement on Slavery and Human Trafficking
Local communities		
413-1	Operations with local community engagement, impact assessments, and development programs	<p>2024 Sustainability Report</p> <ul style="list-style-type: none"> Social – Giving Back to our communities, page 23 <p>2024 Annual Report</p>



Public policy			
415-1	Political contributions	<p>2022 ESG Report</p> <ul style="list-style-type: none"> About this report, page 3 Governance – Culture of ethics and compliance – Political engagement, page 45 <p>Political engagement webpage</p> <p>Political Participation, Lobbying, and Contributions Policy</p>	
Customer health and safety			
416-1	Assessment of the health and safety impacts of product and service categories	<p>AAR considers this information to be confidential.</p> <p>2024 Sustainability Report</p> <ul style="list-style-type: none"> Social, page 22 <p>2022 ESG Report</p> <ul style="list-style-type: none"> Governance – Culture of ethics and compliance – Complying with safety standards, pages 42-43, and Employee aviation safety training, page 44 	
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	<p>AAR discloses material legal proceedings and accruals in our SEC reports.</p>	
RT-AE-250a.4	Total amount of monetary losses as a result of legal proceedings associated with product safety	<p>AAR considers this information to be confidential.</p>	
RT-AE-250a.1	Number of recalls issued, total units recalled	<p>AAR considers this information to be confidential.</p>	
RT-AE-250a.2	Number of counterfeit parts detected, percentage avoided	<p>AAR considers this information to be confidential.</p>	
RT-AE-250a.3	Number of Airworthiness Directives received, total units affected	<p>All Airworthiness Directives are publicly available. The most recent information concerning those directives can be found on the appropriate regulatory sites.</p>	
Customer privacy			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	<p>AAR discloses material legal proceedings in its SEC reports.</p> <p>2024 Sustainability Report</p> <ul style="list-style-type: none"> Governance, pages 26-27 	
RT-AE-230a.1	(1) Number of data breaches and (2) % Involving confidential info	<p>2024 Proxy Statement</p> <ul style="list-style-type: none"> Proposal 1 – The Board’s role and responsibilities – Risk management (including cybersecurity), pages 26-27 <p>AAR website</p>	

RT-AE-230a.2		Description of approach to identifying and addressing data security risks in (1) entity operations and (2) products	<ul style="list-style-type: none"> • Privacy Notice
Socioeconomic compliance			
	419-1	Non-compliance with laws and regulations in the social and economic area	<p>AAR discloses material legal proceedings in our SEC reports.</p> <p>2024 Sustainability Report</p> <ul style="list-style-type: none"> • Social – Human Rights, page 13 • Governance, pages 24-27 <p>2022 ESG Report</p> <ul style="list-style-type: none"> • Governance – Culture of ethics and compliance – Our Code of Conduct and related policies, page 38 <p>AAR Code of Conduct</p>

SASB Table 2. Activity metrics

Activity metric	Category	Unit of measure	Code	Response or disclosure location
Production by reportable segment	Quantitative	Number	RT-AE-000.A	The company is continuing to evaluate this reporting element.
Number of employees	Quantitative	Number	RT-AE-000.B	See GRI Disclosure 401-1