SASB STANDARDS
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Airlines

Sustainability Accounting Standard

TRANSPORTATION SECTOR

Sustainable Industry Classification System® (SICS®) TR-AL

Under Stewardship of the International Sustainability Standards Board

INDUSTRY STANDARD | VERSION 2023-12

IFRS Sustainability

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ABOUT THE SASB STANDARDS

As of August 2022, the International Sustainability Standards Board (ISSB) of the IFRS Foundation assumed responsibility for the SASB Standards. The ISSB has committed to maintain, enhance and evolve the SASB Standards and encourages preparers and investors to continue to use the SASB Standards.

IFRS S1 *General Requirements for Disclosure of Sustainability-related Financial Information* (IFRS S1) requires entities to refer to and consider the applicability of disclosure topics in the SASB Standards when identifying sustainability-related risks and opportunities that could reasonably be expected to affect an entity's prospects. Similarly, IFRS S1 requires entities to refer to and consider the applicability of metrics in the SASB Standards when determining what information to disclose regarding sustainability-related risks and opportunities.

In June 2023, the ISSB amended climate-related topics and metrics in the SASB Standards to align them with the industry-based guidance accompanying IFRS S2 *Climate-related Disclosures*. In December 2023, the ISSB amended the non-climate-related topics and metrics in connection with the International Applicability of SASB Standards project.

Effective Date

This version 2023-12 of the Standard is effective for all entities for annual periods beginning or after January 1, 2025. Early adoption is permitted for all entities.

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INTRODUCTION

Overview of SASB Standards

The SASB Standards are a set of 77 industry-specific sustainability accounting standards ("SASB Standards" or "Industry Standards"), categorised pursuant to the Sustainable Industry Classification System® (SICS®).

SASB Standards include:

1. **Industry descriptions** – which are intended to help entities identify applicable industry guidance by describing the business models, associated activities and other common features that characterise participation in the industry.

2. **Disclosure topics** – which describe specific sustainability-related risks or opportunities associated with the activities conducted by entities within a particular industry.

3. **Metrics** – which accompany disclosure topics and are designed to, either individually or as part of a set, provide useful information regarding an entity's performance for a specific disclosure topic.

4. **Technical protocols** – which provide guidance on definitions, scope, implementation and presentation of associated metrics.

5. **Activity metrics** – which quantify the scale of specific activities or operations by an entity and are intended for use in conjunction with the metrics referred to in point 3 to normalise data and facilitate comparison.

Entities using the SASB Standards as part of their implementation of ISSB Standards should consider the relevant ISSB application guidance.

For entities using the SASB Standards independently from ISSB Standards, the *SASB Standards Application Guidance* establishes guidance applicable to the use of all Industry Standards and is considered part of the Standards. Unless otherwise specified in the technical protocols contained in the Industry Standards, the guidance in the SASB Standards Application Guidance applies to the definitions, scope, implementation, compilation and presentation of the metrics in the Industry Standards.

Historically, the *SASB Conceptual Framework* set out the basic concepts, principles, definitions and objectives that guided the SASB Standards Board in its approach to setting standards for sustainability accounting.

Use of the Standards

SASB Standards are intended to aid entities in disclosing information about sustainability-related risks and opportunities that could reasonably be expected to affect the entity's cash flows, its access to finance or cost of capital over the short, medium or long term. An entity determines which Industry Standard(s) and which disclosure topics are relevant to its business, and which associated metrics to report. In general, an entity should use the SASB Standard specific to its primary industry as identified in SICS® . However, companies with substantial business in multiple SICS® industries should refer to and consider the applicability of the disclosure topics and associated metrics in additional SASB Standards.

The disclosure topics and associated metrics contained in this Standard have been identified as those that are likely to be useful to investors. However, the responsibility for making materiality judgements and determinations rests with the reporting entity.

Industry Description

Airlines industry entities provide air transportation globally to passengers for both leisure and business purposes. This includes commercial full-service, low-cost and regional airlines. Full-service carriers typically use a hub-and-spoke model to design their routes within countries and internationally. Low-cost carriers usually offer a smaller number of routes as well as no-frills service to their customers. Regional carriers typically operate under contract to full-service carriers, expanding the network of the larger carriers. Many airline entities also have a cargo segment in their operations to generate additional revenue. Entities in the industry commonly form partnerships or join alliances to increase network size. Operating as an alliance allows airlines to offer customers access to international or otherwise underserved itineraries on more than one airline under one ticket. At the same time, airlines share some overhead costs and increase their competitive position in the global market without having to operate outside their home country.

SUSTAINABILITY DISCLOSURE TOPICS & METRICS

Table 1. Sustainability Disclosure Topics & Metrics

TOPIC	METRIC	CATEGORY	UNIT OF MEASURE	CODE
Greenhouse Gas Emissions	Gross global Scope 1 emissions	Quantitative	Metric tonnes (t) CO_2-e	TR-AL-110a.1
	Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Discussion and Analysis	n/a	TR-AL-110a.2
	(1) Total fuel consumed, (2) percentage alternative and (3) percentage sustainable	Quantitative	Gigajoules (GJ), Percentage (%)	TR-AL-110a.3
Labour Practices	Percentage of active workforce employed under collective agreements	Quantitative	Percentage (%)	TR-AL-310a.1
	(1) Number of work stoppages and (2) total days idle [1]	Quantitative	Number, Days idle	TR-AL-310a.2
Competitive Behaviour	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behaviour regulations [2]	Quantitative	Presentation currency	TR-AL-520a.1
Accident & Safety Management	Description of implementation and outcomes of a Safety Management System	Discussion and Analysis	n/a	TR-AL-540a.1
	Number of aviation accidents	Quantitative	Number	TR-AL-540a.2
	Number of governmental enforcement actions of aviation safety regulations	Quantitative	Number	TR-AL-540a.3

Table 2. Activity Metrics

ACTIVITY METRIC	CATEGORY	UNIT OF MEASURE	CODE
Available seat kilometres (ASK)[3]	Quantitative	ASK	TR-AL-000.A
Passenger load factor[4]	Quantitative	Rate	TR-AL-000.B
Revenue passenger kilometres (RPK)[5]	Quantitative	RPK	TR-AL-000.C

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[1] Note to **TR-AL-310a.2** – The disclosure shall include a description of the reason for each work stoppage, effect on operations and any corrective actions taken.

[2] Note to **TR-AL-520a.1** – The entity shall briefly describe the nature, context and any corrective actions taken because of monetary losses.

[3] Note to **TR-AL-000.A** – Available seat kilometres (ASK) is defined as the maximum potential cumulative kilometres travelled by passengers (kilometres travelled by occupied and unoccupied seats).

[4] Note to **TR-AL-000.B** – Load factor is a measure of capacity utilisation and is calculated as passenger kilometres travelled divided by available seat kilometres.

[5] Note to **TR-AL-000.C** – Revenue passenger kilometres (RPK) is defined as the cumulative total kilometres travelled by revenue passengers. A revenue passenger is a passenger for whose transportation an air carrier receives commercial remuneration.

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ACTIVITY METRIC	CATEGORY	UNIT OF MEASURE	CODE
Revenue tonne-kilometres (RTK)[6]	Quantitative	RTK	TR-AL-000.D
Number of departures	Quantitative	Number	TR-AL-000.E
Average age of fleet	Quantitative	Years	TR-AL-000.F

[6] Note to **TR-AL-000.D** – Revenue tonne-kilometres (RTK) is defined as one metric tonne of revenue traffic transported one kilometre. RTK is computed by multiplying the aircraft kilometres flown on each flight stage by the number of metric tonnes of revenue traffic carried on that flight stage (for example, passengers, baggage, freight and mail).

Greenhouse Gas Emissions

Topic Summary

As a result of a heavy reliance on hydrocarbon fuels, the Airlines industry generates significant emissions, more than 99% of which are in the form of carbon dioxide (CO_2). Therefore, the industry is subject to compliance costs and risks associated with climate change mitigation policies. The main sources of greenhouse gas (GHG) emissions for airlines entities are aircraft fuel use and emissions, ground equipment and facility electricity. Aircraft fuel consumption is the largest contributor to total emissions from the industry, and fuel management is a critical part of reducing emissions. Management of fuel-related environmental impacts includes increasing fuel efficiency through fleet upgrades, retrofits, and flight speed and route design optimisation, as well as using alternative and sustainable fuels. These initiatives require capital expenditures, but in the long term, they may reduce fuel costs and decrease exposure to GHG emissions programmes and regulatory risk.

Metrics

TR-AL-110a.1. Gross global Scope 1 emissions

1 The entity shall disclose its gross global Scope 1 greenhouse gas (GHG) emissions to the atmosphere of the seven GHGs covered under the Kyoto Protocol—carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF_6), and nitrogen trifluoride (NF_3).

1.1 Emissions of all GHGs shall be consolidated and disclosed in metric tonnes of carbon dioxide equivalent (CO_2-e) and calculated in accordance with published 100-year time horizon global warming potential (GWP) values. To date, the preferred source for GWP values is the Intergovernmental Panel on Climate Change (IPCC) Fifth Assessment Report (2014).

1.2 Gross emissions are GHGs emitted into the atmosphere before accounting for offsets, credits or other similar mechanisms that have reduced or compensated for emissions.

2 Scope 1 emissions are defined and shall be calculated according to the methodology contained in *The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard* (GHG Protocol), Revised Edition, March 2004, published by the World Resources Institute and the World Business Council on Sustainable Development (WRI/WBCSD).

2.1 Acceptable calculation methodologies include those that conform to the *GHG Protocol* as the base reference, but provide additional guidance, such as industry- or region-specific guidance. Examples may include:

2.1.1 *GHG Reporting Guidance for the Aerospace Industry* published by the International Aerospace Environmental Group (IAEG)

2.1.2 *Greenhouse Gas Inventory Guidance: Direct Emissions from Stationary Combustion Sources* published by the U.S. Environmental Protection Agency (EPA)

2.1.3 India GHG Inventory Program

2.1.4 ISO 14064-1

2.1.5 *Petroleum Industry Guidelines for reporting GHG emissions*, 2nd edition, 2011, published by Ipieca

2.1.6 *Protocol for the quantification of greenhouse gas emissions from waste management activities* published by Entreprises pour l'Environnement (EpE)

2.2 GHG emissions data shall be consolidated and disclosed according to the approach with which the entity consolidates its financial reporting data, which is generally aligned with the 'financial control' approach defined by the *GHG Protocol*, and the approach published by the Climate Disclosure Standards Board (CDSB) described in REQ-07, 'Organisational boundary', of the *CDSB Framework for reporting environmental and social information*.

3 The entity may discuss any change in emissions from the previous reporting period, including whether the change was because of emissions reductions, divestment, acquisition, mergers, changes in output or changes in calculation methodology.

4 In the case that current reporting of GHG emissions to the CDP or other entity (for example, a national regulatory disclosure programme) differs in terms of the scope and consolidation approach used, the entity may disclose those emissions. However, primary disclosure shall be according to the guidelines described above.

5 The entity may discuss the calculation methodology for its emissions disclosure, such as if data are from continuous emissions monitoring systems (CEMS), engineering calculations or mass balance calculations.

TR-AL-110a.2. Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets

1 The entity shall discuss its long- and short-term strategy or plan to manage its Scope 1 greenhouse gas (GHG) emissions.

1.1 Scope 1 emissions are defined according to *The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard* (GHG Protocol), Revised Edition, March 2004, published by the World Resources Institute and the World Business Council on Sustainable Development (WRI/WBCSD).

1.2 The scope of GHG emissions includes the seven GHGs covered under the Kyoto Protocol—carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF_6), and nitrogen trifluoride (NF_3).

2 The entity shall discuss its emission reduction target(s) and analyse its performance against the target(s), including, if relevant:

2.1 The scope of the emission reduction target (for example, the percentage of total emissions to which the target is applicable);

2.2 Whether the target is absolute or intensity-based, and the metric denominator if it is an intensity-based target;

2.3 The percentage reduction against the base year, with the base year representing the first year against which emissions are evaluated towards the achievement of the target;

2.4 The time lines for the reduction activity, including the start year, the target year and the base year;

2.5 The mechanism(s) for achieving the target; and

2.6 Any circumstances in which the target or base year emissions have been, or may be, recalculated retrospectively or the target or base year has been reset.

3 The entity shall discuss the activities and investments required to achieve the plans or targets, and any risks or limiting factors that might affect achievement of the plans or targets.

3.1 Relevant activities and investments may include fuel optimisation efforts such as the use of ground power and pre-conditioned air rather than auxiliary power units (APU) when parked at gate, adjusting flight speed to optimise fuel efficiency, route design (for example, NextGen), use of winglets, reduction in aircraft weight and upgrading of the fleet with new aircraft.

4 The entity shall discuss the scope of its strategies, plans or reduction targets, such as whether they pertain differently to different business units, geographies or emissions sources.

5 The entity shall discuss whether its strategies, plans or reduction targets are related to, or associated with, emissions limiting or emissions reporting-based programmes or regulations (for example, the EU Emissions Trading Scheme, Quebec Cap-and-Trade System, California Cap-and-Trade Program), including regional, national, international or sectoral programmes.

6 Disclosure of strategies, plans or reduction targets shall be limited to activities that were ongoing (active) or reached completion during the reporting period.

TR-AL-110a.3. (1) Total fuel consumed, (2) percentage alternative and (3) percentage sustainable

1 The entity shall disclose (1) the total amount of fuel consumed from all sources as an aggregate figure, in gigajoules (GJ).

1.1 The calculation methodology for fuel consumed shall be based on actual fuel consumed as opposed to design parameters.

1.2 Acceptable calculation methodologies for fuel consumed may include methodologies based on:

1.2.1 Adding fuel purchases made during the reporting period to beginning inventory at the start of the reporting period, less any fuel inventory at the end of the reporting period

1.2.2 Tracking fuel consumed by vehicles

1.2.3 Tracking fuel expenses

2 The entity shall disclose (2) the percentage of fuel consumption that was alternative fuel.

2.1 Alternative fuel is defined by the International Civil Aviation Organization (ICAO) as fuel from sources other than petroleum that has the potential to generate lower carbon emissions than petroleum-based fuel on a life cycle basis.

2.2 The percentage shall be calculated as the amount of alternative fuel consumed (in GJ) divided by the total amount of fuel consumed (in GJ).

3 The entity shall disclose (3) the percentage of fuel consumed that was sustainable fuel.

3.1 Sustainable fuel is defined as a subset of alternative fuel that meets all of the following criteria described by ICAO:

3.1.1 Achieves net greenhouse gas (GHG) emissions reduction on a life cycle basis

3.1.2 Avoids competition with food and water through marginal or unviable land use

3.1.3 Contributes to local social and economic development, such as through expanded employment and revitalised infrastructure.

3.2 The percentage shall be calculated as the amount of sustainable fuel consumed (in GJ) divided by the total amount of fuel consumed (in GJ).

4 The scope of disclosure is limited to fuel the entity directly consumes. In calculating energy consumption from fuels, the entity shall use higher heating values (HHV), also known as gross calorific values (GCV), which are measured directly or taken from the Intergovernmental Panel on Climate Change, the US Department of Energy or the US Energy Information Agency.

5 The entity shall apply conversion factors consistently for all data reported under this disclosure, such as the use of HHVs for fuel use (including biofuels).

Labour Practices

Topic Summary

Collective agreements cover many workers in the Airlines industry and guide fair wage discussions, safe working conditions and freedom of association, which are among basic worker rights. The organising of essential personnel and increased wages or benefits may result in higher labour costs. At the same time, labour practices may affect long-term business profitability. Effective management of, and communication associated with, issues such as worker pay and working conditions may prevent conflicts with workers that could result in extended periods of strikes, which may slow or suspend operations and damage an entity's reputation, potentially reducing revenue and market share.

Metrics

TR-AL-310a.1. Percentage of active workforce employed under collective agreements

1 The entity shall disclose the percentage of employees in the active workforce employed under collective agreements during any part of the reporting period.

1.1 The number of employees in the active workforce of an entity is calculated as the maximum number of unique employees it employed at any time during the reporting period.

1.2 Collective agreements are defined as agreements between an entity and an employees' organisation on behalf of some or all employees of the entity concerning the engagement of employees, termination of employment, terms of employment, labour relations, and the rights and obligations of the organisations which are parties to the agreement.

1.3 Employees are defined as individuals on the entity's payroll, whether they are full-time, short service, part-time, executive, labour, salary, seasonal, migrant, or hourly employees. Employees excludes contract workers.

1.3.1 Contract workers are defined as individuals who are not on the entity's payroll, but whom the entity supervises or manages, including independent contractors and those employed by third parties (for example, temp agencies and labour brokers).

2 The percentage shall be calculated as the number of employees in the active workforce who were employed under collective agreements during any part of the reporting period divided by the average number of workers employed during the reporting period.

3 The scope of the disclosure includes all employees employed by the entity, including full-time, part-time and temporary employees.

4 The entity may provide a disaggregation of employees covered under collective agreements by employee position, such as pilots, flight attendants or customer service representatives.

TR-AL-310a.2. (1) Number of work stoppages and (2) total days idle

1 The entity shall disclose (1) the number of work stoppages involving 1,000 or more workers lasting one full shift or longer.

1.1 The scope of work stoppages includes strikes and lockouts.

1.1.1 A strike is defined as a temporary stoppage of work by a group of employees (not necessarily union members) to express a grievance or enforce a demand.

1.1.2 A lockout is defined as a temporary withholding or denial of employment during a labour dispute to enforce terms of employment upon a group of employees.

2 The entity shall disclose (2) the total days idle because of work stoppages.

2.1 'Days idle' is defined as the aggregate number of workdays lost because of work stoppages.

2.2 Total days idle shall be calculated as the sum of the products of the number of workers involved in each work stoppage and the number of days each respective work stoppage was in effect.

Note to **TR-AL-310a.2**

1 The entity shall describe the reason for each work stoppage (as stated by labour), the effect on operations and any corrective actions taken as a result.

Competitive Behaviour

Topic Summary

The Airlines industry is characterised by competitive margins because of high fixed capital and labour costs and competition with government-subsidised carriers in some markets. Airlines often seek cost savings using economies of scale with alliances or consolidation, which may result in market concentration. The industry also has high barriers to entry because of limited landing rights and increasing airport congestion. Together, these characteristics may encourage entities to engage in anti-competitive practices that increase consumer prices. As a result, antitrust authorities have scrutinised some airline industry practices such as airport slot management, predatory pricing, and alliances and mergers. Legal fees, reputational risk, delayed merger or acquisition transaction costs, and limits to growth through acquisition or merger may create material risks for investors.

Metrics

TR-AL-520a.1. Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behaviour regulations

1 The entity shall disclose the total amount of monetary losses incurred during the reporting period resulting from legal proceedings associated with anti-competitive behaviour such as those related to price fixing, antitrust behaviour (for example, exclusivity contracts), patent misuse, or network effects, as well as bundling services and products to limit competition.

2 The legal proceedings shall include any adjudicative proceeding involving the entity, whether before a court, a regulator, an arbitrator or otherwise.

3 The losses shall include all monetary liabilities to the opposing party or to others (whether as the result of settlement, verdict after trial or otherwise), including fines and other monetary liabilities incurred during the reporting period as a result of civil actions (for example, civil judgements or settlements), regulatory proceedings (for example, penalties, disgorgement or restitution) and criminal actions (for example, criminal judgements, penalties or restitution) brought by any entity (for example, governmental, business or individual).

4 The scope of monetary losses shall exclude legal and other fees and expenses incurred by the entity in its defence.

5 The scope of the disclosure shall include legal proceedings associated with the enforcement of applicable jurisdictional laws or regulations.

Note to **TR-AL-520a.1**

1 The entity shall briefly describe the nature (for example, judgement or order issued after trial, settlement, guilty plea, deferred prosecution agreement or non-prosecution agreement) and context (for example, price fixing, patent misuse or antitrust) of all monetary losses resulting from legal proceedings.

2 The entity shall describe any corrective actions implemented in response to the legal proceedings. This may include specific changes in operations, management, processes, products, business partners, training or technology.

Accident & Safety Management

Topic Summary

Air travel accidents may result in significant consequences. Passenger safety is paramount in the Airlines industry. Although air travel is one of the safest transport modes, airlines are held to very high safety standards, and consumers expect accident-free operations. Furthermore, since products transported by air tend to be high-value or perishable goods, delivering them safely and in a timely manner is a priority for any carrier. Airline accidents may result in significant environmental and social externalities and require entities to pay for remediation and victim compensation. Safety incidents or violations of safety regulations may affect an entity's reputation, increasing its risk and cost of capital, resulting in reduced consumer demand and revenues. Even if they occur rarely, larger accidents may result in significant, long-term effects on brand value and revenue growth. Providing adequate employee safety training and ensuring the health and well-being of crew members is critical to ensuring safety. Timely and competent aircraft maintenance may minimise the chances of technical failure and regulatory penalties for non-compliance.

Metrics

TR-AL-540a.1. Description of implementation and outcomes of a Safety Management System

1 The entity shall describe its implementation of a Safety Management System (SMS) across its aviation operations.

1.1 An SMS is defined according to the International Civil Aviation Organization (ICAO) in the *Safety Management Manual* (SMM), and at a minimum, includes:

1.1.1 safety policy;

1.1.2 safety risk management;

1.1.3 safety assurance; and

1.1.4 safety promotion.

2 The disclosure shall specifically describe implementation of an SMS as it aligns with ICAO or jurisdictional guidance but also may broadly consider processes and procedures to avoid and manage emergencies, accidents and incidents that could have catastrophic impacts on human health, the local community and the environment.

3 The disclosure shall include a description of the SMS implementation level the entity has achieved as well as the entity's plan for achieving complete implementation within the ICAO-recommended period of five years.

3.1 SMS implementation levels are:

3.1.1 Level 0: Orientation & Commitment;

3.1.2 Level 1: Planning & Organisation;

3.1.3 Level 2: Reactive Processes;

3.1.4 Level 3: Proactive Processes; and

3.1.5 Level 4: Continuous Improvement.

4 The entity shall disclose whether the International Air Transport Association's (IATA) Operational Safety Audit (IOSA) programme has audited the SMS, and if so, the entity may describe relevant findings from the audit.

5 The entity shall disclose the outcomes of its SMS, including, (a) the number of safety risks and hazardous situations that it identified and (b) the percentage of safety risks and hazardous situations identified that it mitigated.

5.1 Risks and hazardous situations are defined broadly as any existing or potential condition that could result in an accident or incident.

6 The entity may describe any actions or measures it has implemented to mitigate safety risks and hazardous situations identified, which may include specific changes in controls, operations, management, processes, products, business partners, training or technology.

TR-AL-540a.2. Number of aviation accidents

1 The entity shall disclose the total number of aviation accidents.

2 An accident is defined according to the International Civil Aviation Organization (ICAO) in *Annex 13 – Aircraft Accident and Investigation* as an occurrence associated with the operation of an aircraft that takes place between the time any person boards the aircraft with the intention of flight until such time as all such persons have disembarked, in which any of the following conditions are met.

2.1 A person is fatally or seriously injured because of: being in the aircraft; direct contact with any part of the aircraft, including parts which have become detached from the aircraft; or direct exposure to jet blast.

2.1.1 Except when the injuries are from natural causes, self-inflicted or inflicted by other persons, or when the injuries are to stowaways hiding outside the areas normally available to the passengers and crew.

2.2 The aircraft sustains damage or structural failure that adversely affects the structural strength, performance or flight characteristics of the aircraft, and normally would require major repair or replacement of the affected component.

2.2.1 Except engine failure or damage when the damage is limited to the engine, its cowlings or accessories, or for damage that is limited to propellers, wing tips, antennas, tyres, brakes, fairings, small dents or puncture holes in the aircraft skin.

2.3 The aircraft is missing or is completely inaccessible.

TR-AL-540a.3. Number of governmental enforcement actions of aviation safety regulations

1 The entity shall disclose the total number of enforcement actions from applicable jurisdictional legal or regulatory aviation safety authorities.

1.1 The scope of the disclosure includes maintenance, transportation of hazardous materials, drug testing, records and reports, training and noise.

1.2 The scope of the disclosure includes enforcement actions such as civil penalties, consent orders, certificate suspensions and certificate revocations.

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