



Sustainability Accounting Standards Board Index

(Published December 2024)



2024 SASB Index

After discussions with shareholders surrounding sustainability disclosures, Chemed Corporation (the "Company" "we" or "our") committed to produce Sustainability Accounting Standards Board ("SASB") aligned sustainability disclosures by the end of the 2024 calendar year. Accordingly, the following SASB Index discloses information in alignment with SASB's Health Care Delivery and Professional & Commercial Services standards.

Materiality Assessment

In connection with compiling the SASB Index, and looking more deeply at our sustainability processes and practices, in 2024, the Company conducted a materiality assessment to identify our most significant sustainability impact areas. We regularly engage with stakeholders to determine topics that are of importance and are likely to impact our business. We shared a survey of Environmental, Social and Governance (“ESG”) topics to identify what our stakeholders view as material to our business. The feedback received helped the Company identify what is important to our stakeholders and what they view as important to our business and helps inform the potential incorporation of ESG matters into our strategy and operations. The Company combined survey results, industry research, input from an external professional services firm, and evaluation of third-party considerations to determine what is most important to our external stakeholders together with the survey results.

We utilized this materiality assessment to determine the SASB Index topics for disclosure on the following pages of this document. These, along with other ESG topics considered in the materiality assessment, will be utilized in the Company’s future comprehensive sustainability report. We expect the first release that report in June of 2025.

To ensure we continue to prioritize our most impactful topics, we will monitor changes in the considerations of our key internal and external stakeholders as it relates to our business.

2024 SASB Index - Chemed Corporation

Topic	Metric	Category	Unit of Measure	2024 Category Response	Direct and Additional Response
Energy Management					
HC-DY-130a.1	1. Total energy consumed, 2. percentage grid electricity and 3. percentage renewable	Quantitative	Total energy consumed - Gigajoules (GJ), Percentage (%)	Not reported.	Energy Management involves optimizing energy use within our organization's operations, particularly through the energy consumed through operations to improve sustainability and efficiency. This includes tracking total energy consumed, adhering to environmental regulations, and minimizing the overall environmental impact. The Company is not disclosing the quantification metrics at this time.
Waste Management					
HC-DY-150a.1	Total amount of medical waste: percentage (a) incinerated, (b) recycled or treated and (c) landfilled	Quantitative	Metric tonnes (t)	Not reported.	Waste Management focuses on efficient waste handling, reduction, and disposal to assess sustainability and compliance to minimize environmental impact. Key practices include training and policies on waste storage, handling, and disposal. Waste management considers the hazardous and non-hazardous pharmaceutical waste generated and its disposal methods—incinerated, recycled or treated, and landfilled—to gauge effectiveness and compliance. The Company is not disclosing the quantification metrics at this time.
HC-DY-150a.2	Total amount of: (1) hazardous and (2) non-hazardous pharmaceutical waste, percentage (a) incinerated, (b) recycled or treated and (c) landfilled	Quantitative	Metric tonnes (t), Percentage (%)	Not reported.	
Management of Controlled Substances					
HC-DY-260a.1	Description of policies and practices to manage the number of prescriptions issued for controlled substances	Discussion and Analysis	n/a	See right.	VITAS' Management of Controlled Substances focuses on the strict oversight of medication processes within our healthcare settings. This includes ensuring that controlled substances are prescribed, received, administered, stored, and disposed of according to the regulatory standards. VITAS maintains policies and procedures surrounding the management of controlled substances within all aspects of our operations, including regulatory standards that may differ within our operating locations. This framework ensures patient safety and the integrity of healthcare practices for patients.
Climate Change Impacts on Human Health & Infrastructure					
HC-DY-450a.1	Description of policies and practices to address: (1) the physical risks because of an increased frequency and intensity of extreme weather events, (2) changes in the morbidity and mortality rates of illnesses and diseases associated with climate change and (3) emergency preparedness and response	Discussion and Analysis	n/a	See right.	<p>The Company is aware of the risks surrounding climate change impacts on human health and infrastructure. Severe climate events are becoming increasingly common in the US, and the Roto-Rooter and VITAS businesses and VITAS patients are vulnerable to the effects of these events. To avoid potential disruption, both Roto-Rooter and VITAS have robust procedures for responding to severe climate activity such as hurricanes, tornadoes, snow storms or forest fires.</p> <p>The Company also focuses on the financial implications of climate risk. Roto-Rooter and VITAS maintain a disaster recovery program to mitigate these risks; however, severe climate events could have an adverse effect on our future operating performance. More information regarding climate change and its possible adverse impact to VITAS is available within our 2023 Annual Report filed on Form 10-K, Item 1A. Risk Factors.</p>

Patient Privacy & Electronic Health Records					
HC-DY-230a.2	Description of policies and practices to secure customers' personal health data records and other personal data	Discussion and Analysis	n/a	See right.	Patient Privacy & Electronic Health Records focuses on the security and confidentiality of patient data achieved through stringent cybersecurity measures, robust privacy policies, and commitment to safeguarding patient privacy in adherence to regulatory standards. Patient privacy aims to protect the integrity and availability of sensitive information. Patient privacy involves recording and analysis of data breaches to identify the number and type of breaches, specifically distinguishing between those involving only personal data and those affecting personal health data. Please see additional information on the Company's response to cybersecurity measures within our 2023 Annual Report filed on Form 10-K, Item 1C. The Company has not reported any disclosure of cybersecurity incidents determined to be material or other cybersecurity incidents that are required to be filed under Item 1.05 of Form 8-K through the date of this publication. In addition, see Data Security herein.
HC-DY-230a.3	(1) Number of data breaches, (2) percentage involving (a) personal data only and (b) personal health data, (3) number of customers affected in each category, (a) personal data only and (b) personal health data	Quantitative	Number, Percentage (%)	Not reported.	
HC-DY-230a.4	Total amount of monetary losses as a result of legal proceedings associated with data security and privacy	Quantitative	Presentation currency	Not reported.	
Workforce Health & Safety					
HC-DY-320a.1	Total recordable incident rate (TRIR) for (a) direct employees and (b) contract employees	Quantitative	Rate	Not reported.	Workforce Health & Safety emphasizes the protection and well-being of employees through rigorous safety and health programs. These initiatives include equipment safety checks, emergency action plans, and specialized training. Chemed programs also extend to maintaining safe work environments and promoting employee development. Please see additional information on the Company's Human Capital Resources within our 2023 Annual Report filed on Form 10-K, Item 1. In addition, see the Company's Human Rights Policy available on our website, www.chemed.com under Governance Documents. The Company is not disclosing the quantification metrics at this time.
Employee Recruitment, Development & Retention					
HC-DY-330a.1	(1) Voluntary and (2) involuntary turnover rate for: (a) physicians, (b) non-physician health care practitioners, and (c) all other employees	Quantitative	Percentage (%)	Not reported.	Employee Recruitment, Development & Retention focuses on attracting, nurturing, and retaining talent through integrated strategies that include equitable compensation, diverse employee benefits, and targeted development programs. A positive workplace culture is fostered to support high engagement and retention rates. This also includes executive training programs and other learning opportunities to develop future leaders. Please see additional information on the Company's Human Capital Resources within our 2023 Annual Report filed on Form 10-K, Item 1. The Company is not disclosing the quantification metrics at this time.
HC-DY-330a.2	Description of talent recruitment and retention efforts for health care practitioners	Discussion and Analysis	n/a	See right.	
Workforce Diversity & Engagement					
SV-PS-330a.1	Percentage of: (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, and (c) all other employees	Quantitative	Percentage (%)	Not reported.	Workforce Diversity & Engagement involves fostering an inclusive environment that attracts and utilizes diverse perspectives, skills, and experiences to drive innovation and adaptability. The focus is on attracting top talent regardless of race, gender, nationality, ethnic origin, religion, age, sexual orientation, or other identity traits, and ensuring fair and equitable treatment. Please see additional information on the Company's Human Capital Resources within our 2023 Annual Report filed on Form 10-K, Item 1. The Company is not disclosing the quantification metrics at this time.
SV-PS-330a.2	(1) Voluntary and (2) involuntary turnover rate for employees	Quantitative	Percentage (%)	Not reported.	
SV-PS-330a.3	Employee engagement as a percentage	Quantitative	Percentage (%)	Not reported.	

Data Security					
SV-PS-230a.1	Description of approach to identifying and addressing data security risks	Discussion and Analysis	n/a	See right.	Data Security entails protecting IT systems and sensitive data through coordinated efforts involving people, processes, and technology. Chemed utilizes a risk-based security program aligned with the various cybersecurity frameworks to ensure the confidentiality, integrity, and availability of data. The Company employs robust security measures to prevent data loss, misuse, and alteration, while tracking data security risks, managing customer information collection, usage, and retention, and tracking data breaches, including those involving confidential business and personal data. Please see additional information on the Company's response to cybersecurity measures within our 2023 Annual Report filed on Form 10-K, Item 1C. The Company has not reported any disclosure of cybersecurity incidents determined to be material or other cybersecurity incidents that are required to be filed under Item 1.05 of Form 8-K through the date of this publication. In addition, see Patient Privacy & Electronic Health Records herein. The Company is not disclosing the quantification metrics at this time.
SV-PS-230a.2	Description of policies and practices relating to collection, usage, and retention of customer information	Discussion and Analysis	n/a	See right	
SV-PS-230a.3	(1) Number of data breaches, (2) percentage that (a) involve customers' confidential business information and (b) are personal data breaches, (3) number of (a) customers and (b) individuals affected	Quantitative	Number, Percentage (%)	Not reported.	
Professional Integrity					
SV-PS-510a.1	Description of approach to ensuring professional integrity	Discussion and Analysis	n/a	See right.	Professional Integrity involves upholding ethical standards to maintain an organization's reputation, trust, and legality. Professional Integrity involves adhering to the highest industry standards and ethical practices, ensuring service excellence and addressing challenges like conflicts of interest, bias, or negligence. Measures include managing legal risks related to unethical practices and tracking monetary losses from legal issues related to bribery, corruption, and anticompetitive practices. The Company invests in training to enhance decision-making, ensure maintenance of their operational licenses, and thereby strengthen client relationships. Please see additional information on the Company's Policies on Business Ethics and Corporate Governance Principles available on our website, www.chemed.com under Governance Documents. The Company's material law suits and investigations of which the Company is aware are outlined within our 2023 Annual Report filed on Form 10-K, Footnote 18.
SV-PS-510a.2	Total amount of monetary losses as a result of legal proceedings associated with professional integrity	Quantitative	Presentation currency	Not reported.	

Other Industry Topics	
Access for Low -Income Patients	
HC-DY-240a.1 *	
Quality of Care & Patient Satisfaction	
HC-DY-250a.2; HC-DY-250a.3; HC-DY-250a.6 *	
Pricing & Billing Transparency	
HC-DY-270a.1; HC-DY-270a.2; HC-DY-270a.3 *	
Fraud & Unnecessary Procedures	
HC-DY-510a.1 *	
Activity Metrics in Industry	
Health Care Delivery	
HC-DY-000.A; HC-DY-000.B *	
Professional & Commercial Services	
SV-PS-000.A; SV-PS-000.B *	
Footnote:	During the Materiality Assessment performed by the Company, we assessed all SASB Index sustainability disclosure topics and activity metrics for Health Care Delivery and Professional & Commercial Services industries. Based on the Materiality Assessment performed, we determined this disclosure topic or activity metrics within Health Care Delivery and Professional & Commercial Services SASB Index standards to be immaterial for disclosure.