



GRI and SASB content index

for the fiscal year ended
May 31, 2023

GRI and SASB content index for the fiscal year ended May 31, 2023



This reporting index aligns disclosures to select referenced standards of the Global Reporting Initiative (GRI) Universal Standards and applicable Sustainability Accounting Standard Board (SASB) Aerospace & Defense (version 2023-6) indicators. Disclosures herein include business activities covering the period of June 1, 2022, to May 31, 2023, unless otherwise noted.

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>AAR website</p> <ul style="list-style-type: none"> Locations <p>2023 Annual Report</p> <ul style="list-style-type: none"> On demand, 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 our recent March 2023 acquisition of Trax USA Corp., a provider of web-based MRO software for aircraft maintenance and fleet management.</p> <p>For environmental reporting boundaries, please see 2023 ESG Summary Report, page 6. Environmental reporting boundaries are determined by size and operational control, not at the entity level.</p> <p>The list of entities included in our audited consolidated financial statements is in our 2023 Form 10-K.</p> <ul style="list-style-type: none"> Exhibit 21.1
	2-3	Reporting period, frequency and contact person	<p>AAR publishes a report or a summary report on sustainability annually. The reporting period for the 2023 ESG Summary Report is June 1, 2022, to May 31, 2023, unless otherwise noted. The reporting period for our financial reporting aligns with the period for our sustainability reporting. Our summary report on sustainability for the 2023 fiscal year was published on November 8, 2023. Our 2022 Environmental, Social, and Governance Report ("2022 ESG Report"), with a reporting period of June 1, 2021, to May 31, 2022, unless otherwise noted, was published on October 31, 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 2022 fiscal year has been restated due to further auditing of our diverse supplier category. Additional suppliers were identified as meeting our criteria for diversity. The 2022 ESG Report reflected diverse spend in the reporting period as \$14.7 million. Diverse spend for the fiscal year 2022 is restated as \$22.4 million, reflecting a 52.4% increase, for the reason stated above.</p> <p>Refer to GRI Disclosure 204-1.</p>
	2-5	External assurance	<p>Our greenhouse gas emissions for the 2023 fiscal year were independently verified by a third party, Apex Companies, LLC, as set forth in the 2023 External Verification Opinion Declaration – Greenhouse Gas Emissions.</p> <p>2023 Proxy Statement</p> <ul style="list-style-type: none"> Proxy statement summary – Environmental, social and governance focus – Our ESG governance framework, page 11 Proposal 1 – Election of directors – Role and responsibilities of the Board committees – Nominating and Governance Committee, page 26
	2-6	Activities, value chain and other business relationships	<p>2023 Form 10-K</p> <ul style="list-style-type: none"> Item 1. Business, pages 2-6 Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations, pages 21-24 <p>2023 Annual Report</p> <p>2023 Proxy Statement</p> <ul style="list-style-type: none"> Proxy statement summary – AAR – Who we are and what we do, page 5

SASB	GRI	GRI / SASB disclosure title	Response or disclosure location
	2-7	Employees	<p>As of May 31, 2023, we employed approximately 5,000 employees worldwide with approximately 3,850 employees in the U.S. and 1,150 employees outside the U.S. Numbers are inclusive of approximately 100 employees from our recent acquisition of Trax.</p> <p>2023 Form 10-K</p> <ul style="list-style-type: none"> Item 1. Business – Human Capital Resources, pages 6-8 <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, 2023 – the majority of whom are 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> <p>2023 Form 10-K</p> <ul style="list-style-type: none"> Item 1. Business – Human Capital Resources, pages 6-8
	2-9	Governance structure and composition	<p>2023 Proxy Statement</p> <ul style="list-style-type: none"> Proposal 1 – Election of directors, pages 13-33 <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>2023 Proxy Statement</p> <ul style="list-style-type: none"> Proposal 1 – Election of directors, pages 13-33 <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
	2-11	Chair of the highest governance body	<p>2023 Proxy Statement</p> <ul style="list-style-type: none"> Proposal 1 – Election of directors – Board structure – Board leadership, page 31
	2-12	Role of the highest governance body in overseeing the management of impacts	<p>2023 ESG Summary Report</p> <ul style="list-style-type: none"> About AAR CORP. – Our ESG commitments statement and governance enhancements, page 4 <p>2023 Proxy Statement</p>
	2-13	Delegation of responsibility for managing impacts	<ul style="list-style-type: none"> Proposal 1 – Election of directors – Environmental, social and governance focus, page 11 Proposal 1 – Election of directors – The Board’s role and responsibilities, pages 25-30
	2-14	Role of the highest governance body in sustainability reporting	<p>AAR website, Board of Directors page</p> <ul style="list-style-type: none"> Human Capital and Compensation Committee Charter Audit Committee Charter Nominating and Governance Committee Charter Aviation Safety and Training Committee Charter

SASB	GRI	GRI / SASB disclosure title	Response or disclosure location
	2-15	Conflicts of interest	<p>AAR Code of Conduct, page 38</p> <p>2023 Proxy Statement</p> <ul style="list-style-type: none"> Proposal 1 – Election of directors – Board practices and policies, pages 32-33 <p>2022 ESG Report</p> <ul style="list-style-type: none"> Governance – Culture of ethics and compliance – Our Code of Conduct and related policies – Conflicts of interest, page 38
	2-16	Communication of critical concerns	<p>AAR Code of Conduct, page 6</p> <p>AAR Supplier Code of Conduct, page 3</p> <p>Speaking Up and Non-Retaliation Policy</p> <p>Audit Committee Charter</p> <p>2023 Proxy Statement</p> <ul style="list-style-type: none"> Proposal 1 – Election of directors – Board practices and policies, pages 32-34
	2-17	Collective knowledge of the highest governance body	<p>2023 Proxy Statement</p> <ul style="list-style-type: none"> Proposal 1 – Election of Directors – Director skills & qualifications, pages 13-14; see also pages 15-19, 22-24, 26, and 32-33 <p>Nominating and Governance Committee Charter</p> <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 13. Board Refreshment
	2-18	Evaluation of the performance of the highest governance body	<p>Corporate Governance Guidelines</p> <ul style="list-style-type: none"> Section 8. Annual Performance Evaluation of the Board and Board Committees <p>2023 Proxy Statement</p> <ul style="list-style-type: none"> Proposal 1 – Election of directors – Board practices and policies – Board and committee evaluations and Board refreshment, page 32
	2-19	Remuneration policies	<p>2023 Proxy Statement</p> <ul style="list-style-type: none"> Proxy statement summary – Executive compensation highlights, pages 8-9 Proposal 1 – Election of directors – Director compensation, pages 34-35 Proposal 2 – Executive compensation, pages 36-77 <p>Human Capital and Compensation Committee Charter</p> <p>2023 Form 10-K</p> <ul style="list-style-type: none"> Item 1. Business – Human Capital Resources, pages 6-8
	2-20	Process to determine remuneration	<p>2023 Proxy Statement</p> <ul style="list-style-type: none"> Proposal 1 – Election of directors – Director compensation, pages 34-35 Proposal 2 – Executive compensation, pages 36-77 <p>Human Capital and Compensation Committee Charter</p> <p>2023 Form 10-K</p> <ul style="list-style-type: none"> Item 1. Business – Human Capital Resources, pages 6-8
	2-21	Annual total compensation ratio	<p>2023 Proxy Statement</p> <ul style="list-style-type: none"> Proposal 2 – Executive compensation – Other compensation matters – CEO pay ratio, page 73

SASB	GRI	GRI / SASB disclosure title	Response or disclosure location
	2-22	Statement on sustainable development strategy	<p>2023 ESG Summary Report</p> <ul style="list-style-type: none"> About AAR CORP. – Our ESG commitments statement and governance enhancements, page 4 <p>2023 Proxy Statement</p> <ul style="list-style-type: none"> ESG overview page (inside front cover) Proxy statement summary – Environmental, social and governance focus, pages 11-12
	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.
	2-24	Embedding policy commitments	<p>AAR website, Board of Directors</p> <ul style="list-style-type: none"> Human Capital and Compensation Committee Corporate Governance Guidelines Audit Committee Charter Executive Committee Charter Categorical Standards for Determining Independence Nominating and Governance Committee Charter Aviation Safety and Training Committee Charter Conflict Minerals Policy <p>AAR website, Ethics and compliance</p> <ul style="list-style-type: none"> Code of Conduct AAR Supplier Code of Conduct Modern Slavery Policy Global Anti-corruption Policy Speaking Up and Non-Retaliation Policy <p>2023 Proxy Statement</p> <ul style="list-style-type: none"> Proxy statement summary – Environmental, social and governance focus, pages 11-12 Proposal 1 – Election of directors – Our culture and our strategy, page 20, the Board’s role and responsibilities, pages 25-30, and Board practices and policies, pages 32-33
	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>2023 Form 10-K</p> <ul style="list-style-type: none"> Item 3. Legal Proceedings, page 19
	2-28	Membership associations	<p>2022 ESG Report</p> <ul style="list-style-type: none"> Appendix: Memberships in associations

SASB	GRI	GRI / SASB disclosure title	Response or disclosure location
	2-29	Approach to stakeholder engagement	<p>2023 Proxy Statement</p> <ul style="list-style-type: none"> Proxy statement summary – Stockholder engagement, pages 7-8 Proposal 2 – Executive compensation – A letter from our human capital and compensation committee, pages 39-40, and Compensation discussion and analysis – Stockholder engagement, and Response to stockholder feedback, pages 42-45 <p>2022 ESG Report</p> <ul style="list-style-type: none"> Stakeholder engagement, page 37 <p>2023 Annual Report</p> <p>2023 Form 10-K</p> <ul style="list-style-type: none"> Item 1. Business – Human Capital Resources, pages 6-8
	2-30	Collective bargaining agreements	<p>Approximately 200 of our employees are subject to a collective bargaining agreement.</p> <p>2023 Form 10-K</p> <ul style="list-style-type: none"> Item 1A. Risk Factors – page 13
GRI 3: Material Topics			
	3-1	Defining report content and topic boundaries	Refer to GRI disclosure 2-2
	3-2	List of material topics	<p>2023 ESG Summary Report</p> <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 <p>2022 ESG Report</p> <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	<p>2023 Form 10-K</p> <ul style="list-style-type: none"> Item 1A. Risk Factors, pages 10-18
	201-3	Defined benefit plan obligations and other retirement plans	<p>2023 Form 10-K</p> <ul style="list-style-type: none"> Note 8, Employee Benefit Plans, pages 57-64
	201-4	Financial assistance received from government	<p>Any material government funding is disclosed in our periodic reports with the SEC.</p> <p>2023 Form 10-K</p> <ul style="list-style-type: none"> Item 7. Management’s Discussion and Analysis of Financial Condition and Results of Operations, pages 21-31

SASB	GRI	GRI / SASB disclosure title	Response or disclosure location
			Procurement practices
	204-1	Proportion of spending on local suppliers	<p>2022 ESG Report</p> <ul style="list-style-type: none"> Governance – Culture of ethics and compliance – Supplier expectations, pages 40-41 <p>AAR website, Ethics and compliance</p> <ul style="list-style-type: none"> Global Anti-corruption Policy Supplier Code of Conduct <p>Total procurement spend in the 2023 fiscal year was \$1.5 billion, an estimated \$74.3M of which was spent with local suppliers who are within the state of the operations they support. The reporting boundary for local supplier spend is limited to seven operational sites located in Florida (2), Illinois, Indiana, Michigan, New York, and Oklahoma, where local supplier data is available.</p> <p>\$24.6 million of the total procurement was spent with diverse suppliers in the 2023 fiscal year.</p>
			Anti-corruption
	205-2	Communication and training about anti-corruption policies and procedures	<p>2023 ESG Summary Report</p> <ul style="list-style-type: none"> Social – Driving social responsibility at our Company – Training and education, page 10 Governance – Governing with integrity, pages 12-13
RT-AE-510a.3		Discussion of processes to manage business ethics risks throughout the value chain	<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>2023 Form 10-K</p> <ul style="list-style-type: none"> Item 1. Business – Human Capital Resources – Business Ethics, page 8 <p>2023 Proxy Statement</p> <ul style="list-style-type: none"> Proposal 1 – Election of directors – The Board’s role and responsibilities, page 25, and Board practices and policies – Code of conduct and Ethics hotline, pages 32-33
	205-3	Confirmed incidents of corruption and actions taken	<p>None for the reporting period.</p> <p>2023 Form 10-K</p> <ul style="list-style-type: none"> Item 3. Legal proceedings, page 19
RT-AE-510a.1		Total amount of monetary losses from legal proceedings associated with incidents of corruption, bribery, and/or illicit international trade	<p>AAR website, Ethics and compliance Investigations</p>
RT-AE-510a.2		Revenue from countries ranked in the “E” or “F” band of Transparency International’s	<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>2023 Form 10-K</p> <ul style="list-style-type: none"> Note 15, Business Segment Information, pages 67-71

SASB	GRI	GRI / SASB disclosure title	Response or disclosure location
		Government Defence Anti-Corruption Index	
Anti-competitive behavior			
	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<p>None for the reporting period.</p> <p>2023 Form 10-K</p> <ul style="list-style-type: none"> Item 3. Legal proceedings, page 19
Materials			
	301-2	Recycled input materials used	<p>We are generally engaged in only limited manufacturing activities—restricted primarily to our Mobility Systems 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>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>2023 Form 10-K</p> <ul style="list-style-type: none"> Item 1. Business – Raw Materials and Procurement of Repair and Other Services, pages 4-5 <p>AAR website, Corporate governance</p> <ul style="list-style-type: none"> Conflict Minerals Policy <p>2023 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>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		<ol style="list-style-type: none"> Total energy consumed percentage grid electricity and percentage renewables 	
	302-3	Energy intensity	<p>Our total energy consumption increased less than 1% in the 2023 fiscal year from the 2022 fiscal year and decreased 9% from the 2021 fiscal year and 15% from the 2020 fiscal year. In the 2023 fiscal year, our energy intensity was 82.9 MWh/\$M or 298.4 GJ/\$M as compared to 90.0 MWh/\$M or 324.1 GJ/\$M in the 2022 fiscal year, 109.8 MWh/\$M or 395.5 GJ/\$M in the 2021 fiscal year, and 93.3 MWh/\$M or 336.0 GJ/\$M in the 2020 fiscal year. The calculation takes into account electricity and natural gas use for sites within our reporting boundary as described in the FY2023 ESG Summary Report and is based on annual revenue of \$1,990.5M for FY2023.</p> <p>2023 External Verification Opinion Declaration – Greenhouse Gas Emissions</p>

SASB	GRI	GRI / SASB disclosure title	Response or disclosure location
Water and effluents			
	303-1	Interactions with water as a shared resource	<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 – Water and effluents, page 16, and Environmental highlights, page 17
Emissions			
	305-1	Direct (Scope 1) GHG emissions	<p>2023 ESG Summary Report</p> <ul style="list-style-type: none"> About our reporting, page 1 Environment – Focusing on the environment, page 5 <p>2022 ESG Report</p> <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 <p>Our emissions increased 3% in the 2023 fiscal year from the 2022 fiscal year and decreased by 6% from the 2021 fiscal year and 18% from the 2020 fiscal year. Total emissions intensity (MT CO₂e/\$M) decreased by 6% from the 2022 fiscal year, 22% from the 2021 fiscal year, and 15% from the 2020 fiscal year.</p> <p>2023 External Verification Opinion Declaration – Greenhouse Gas Emissions</p>
	305-2	Energy indirect (Scope 2) GHG emissions	
	305-4	GHG emissions intensity	In the 2023 fiscal year, our emissions intensity was 20.3 CO ₂ e/\$M compared to 21.5 MT CO ₂ e/\$M in the 2022 fiscal year, 26.0 MT CO ₂ e/\$M in the 2021 fiscal year, and 23.9 in the 2020 fiscal year.
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	<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 – 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



SASB	GRI	GRI / SASB disclosure title	Response or disclosure location
	306-2	Management of significant waste-related impacts	<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 ESG 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 2023 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>2023 Form 10-K</p> <ul style="list-style-type: none"> Item 3, Legal proceedings, page 19 <p>AAR website, Ethics and compliance</p> <ul style="list-style-type: none"> Investigations
Employment			
	401-1	New employee hires and employee turnover	<p>2023 ESG Summary Report</p> <ul style="list-style-type: none"> Social – Driving social responsibility at our Company – Workforce and employee engagement, page 8 <p>2023 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>2022 ESG Report</p> <ul style="list-style-type: none"> Social – Employee benefits, page 27 <p>2023 Form 10-K</p> <ul style="list-style-type: none"> Item 1. Business – Human Capital Resources – Competitive Pay and Benefits, page 7

SASB	GRI	GRI / SASB disclosure title	Response or disclosure location
Occupational health and safety			
	403-1	Occupational health and safety management system	2023 ESG Summary Report <ul style="list-style-type: none"> Social – Driving social responsibility at our Company – Aviation safety, page 7, Training and education, page 10, Employee health, safety, and well-being, page 10, and Occupational health and safety, page 10 Total quality escapes occurring during the course of maintenance at all AAR locations globally decreased by 43% in FY2023 compared to FY2022. Our definition of a quality escape is any non-conformance related to the work performed that fails to meet certain standards after the article is returned to service.
	403-2	Hazard identification, risk assessment, and incident investigation	
	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	
			2023 Form 10-K <ul style="list-style-type: none"> Item 1. Business – Human Capital Resources, page 7
			AAR website, Ethics and compliance <ul style="list-style-type: none"> Investigations Speaking Up and Non-Retaliation Policy
Training and education			
	404-1	Average hours of training per year per employee	2023 ESG Summary Report <ul style="list-style-type: none"> Social – Driving social responsibility at our Company – Training and education, page 10
	404-2	Programs for upgrading employee skills and transition assistance programs	2022 ESG Report <ul style="list-style-type: none"> Social – Supporting our employees – Training and direct hire programs, pages 24-25, and Training and education, page 27
	404-3	Percentage of employees receiving regular performance and career development reviews	All employees receive an annual performance review. 2023 ESG Summary Report <ul style="list-style-type: none"> Social – Driving social responsibility at our Company – Training and education, page 10 2022 ESG Report <ul style="list-style-type: none"> Social – Supporting our employees – Training and education, page 27 2023 Form 10-K <ul style="list-style-type: none"> Item 1. Business – Human Capital Resources – Talent Development, page 8



SASB	GRI	GRI / SASB disclosure title	Response or disclosure location
	405-1	Diversity of governance bodies and employees	<p style="text-align: center;">Diversity and equal opportunity</p> <p>2023 ESG Summary Report</p> <ul style="list-style-type: none"> Governance – Governing with integrity, page 13 Social – Driving social responsibility at our Company – Workforce and employee engagement, page 8, Diversity, equity, and inclusion, page 9 <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 Social – Supporting our employees – Diversity, equity, and inclusion (DEI), page 20, and Fostering community and inclusion, page 21 <p>2023 Form 10-K</p> <ul style="list-style-type: none"> Item 1. Business – Human Capital Resources, pages 6-8 <p>2023 Proxy Statement</p> <ul style="list-style-type: none"> Proposal 1 – Election of directors, pages 14 and 22 <p>EEO-1 Report</p> <p>As of May 31, 2023, our Company's workforce was:</p> <ul style="list-style-type: none"> Minority % = 53% * Female % = 19% * Veteran % = 19% * <p>Age (Global)</p> <ul style="list-style-type: none"> <30 = 20% * 30s = 20% * 40s = 20% * 50s = 23% * >60 = 17% * <p>* Note: Information as of May 31, 2023. Minority information represents the non-Caucasian workforce in the U.S. and includes those U.S. citizens deployed to locations outside the continental U.S. on certain government programs. Veteran and female percentages above also represent the U.S. workforce, along with those U.S. citizens deployed to locations outside the continental U.S. on certain government programs. Percentage of global workforce is 19% female as well. Data is not inclusive of the employees of Trax, which was acquired during the last quarter of FY2023, who represent less than 2% of the company workforce.</p>
	406-1	Incidents of discrimination and corrective actions taken	<p style="text-align: center;">Non-discrimination</p> <p>AAR discloses material legal proceedings in our SEC reports.</p>

SASB	GRI	GRI / SASB disclosure title	Response or disclosure location
			Human rights assessment
	412-2	Employee training on human rights policies or procedures	2023 ESG Summary Report <ul style="list-style-type: none"> Social – Driving social responsibility at our Company – Training and education, page 10 2022 ESG Report <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 2023 Form 10-K <ul style="list-style-type: none"> Item 1. Business – Human Capital Resources – Business Ethics, page 8 AAR website, Ethics and compliance <ul style="list-style-type: none"> Supplier Code of Conduct Code of Conduct Modern Slavery Policy
			Local communities
	413-1	Operations with local community engagement, impact assessments, and development programs	2023 ESG Summary Report <ul style="list-style-type: none"> Social – Supporting social responsibility within the community, page 11 2022 ESG Report <ul style="list-style-type: none"> Social – Local communities and sustainability, page 31, and Charitable donations, events, and activities, page 32 2023 Annual Report <ul style="list-style-type: none"> On target, pages 10-11
			Public policy
	415-1	Political contributions	2022 ESG Report <ul style="list-style-type: none"> About this report, page 3 Governance – Culture of ethics and compliance – Political engagement, page 45 Political engagement webpage Political Participation, Lobbying, and Contributions Policy
			Customer health and safety
	416-1	Assessment of the health and safety impacts of product and service categories	AAR considers this information to be confidential. 2023 ESG Summary Report <ul style="list-style-type: none"> Social – Driving social responsibility at our Company – Aviation safety, page 7 2022 Report <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	AAR discloses material legal proceedings and accruals in our SEC reports.

SASB	GRI	GRI / SASB disclosure title	Response or disclosure location
RT-AE-250a.4		Total amount of monetary losses as a result of legal proceedings associated with product safety	
RT-AE-250a.1		Number of recalls issued, total units recalled	AAR considers this information to be confidential.
RT-AE-250a.2		Number of counterfeit parts detected, percentage avoided	AAR considers this information to be confidential.
RT-AE-250a.3		Number of Airworthiness Directives received, total units affected	All Airworthiness Directives are publicly available. The most recent information concerning those directives can be found on the appropriate regulatory sites.
Customer privacy			
	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	AAR discloses material legal proceedings in its SEC reports. 2023 ESG Summary Report <ul style="list-style-type: none"> Governance – Governing with integrity – Information security and customer privacy, page 12
RT-AE-230a.1		(1) Number of data breaches and (2) % Involving confidential info	2022 ESG Report <ul style="list-style-type: none"> Governance – Culture of ethics and compliance – Data security, page 45 2023 Proxy Statement <ul style="list-style-type: none"> Proposal 1 – The Board’s role and responsibilities – Risk management (including cybersecurity), page 25
RT-AE-230a.2		Description of approach to identifying and addressing data security risks in (1) entity operations and (2) products	AAR website <ul style="list-style-type: none"> Privacy Notice
Socioeconomic compliance			
	419-1	Non-compliance with laws and regulations in the social and economic area	AAR discloses material legal proceedings in our SEC reports. 2022 ESG Report <ul style="list-style-type: none"> Governance – Culture of ethics and compliance – Our Code of Conduct and related policies, page 38 AAR Code of Conduct

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