



SASB Index

The Sustainability Accounting Standards Board (SASB) guidance for the Professional & Commercial Services industry, which according to SASB most closely aligns with the business of Moody's Corporation, helped inform the information included in our 2018 Corporate Social Responsibility (CSR) Report. In addition, for the first time, we highlight below the sections of the Report and Moody's other public disclosures that include information in the spirit of SASB's objectives. We will continue to assess ways that our disclosures on these topics should evolve over time.

About this Index

Unless otherwise noted, this document covers all of Moody's Corporation (NYSE: MCO) and its subsidiaries and all data covers the period from January 1 to December 31, 2018. All references to dollars are to U.S. dollars. All references to GRI reporting are to the Global Reporting Initiative (GRI) Standards: Core option disclosures found in the GRI reporting appendix in the Report.

Certain statements in this Index and cross-referenced in the Report are aspirational or otherwise forward-looking, and company goals are not guarantees or promises that all goals

will be met. Actual results may differ materially from the company's expectations or predictions expressed in this Index and cross-referenced in the Report. Statistics, metrics and other performance measurements included in this Index and cross-referenced in the Report are estimates and may be based on assumptions or developing standards. Consistent with our holistic approach to CSR, examples of products and services included in this Index and cross-referenced in the Report include instances in which they have been provided for free, at a reduced cost, and/or for a fee or cost.

Accounting Metrics

Professional Integrity

ACCOUNTING METRIC	CATEGORY	CODE	RESPONSE
Description of approach to ensuring professional integrity.	Discussion and Analysis	SV-PS-510a.1	See GRI reporting, Ethics and integrity, Items 102-16 and 102-17, on pages 56-57. » Code of Business Conduct » Code of Professional Conduct » Vendor Code of Conduct
Total amount of monetary losses as a result of legal proceedings associated with professional integrity.	Quantitative	SV-PS-510a.2	Material legal proceedings for the company are disclosed in Note 20 on page 123 of our 2018 Form 10-K.

Workforce Diversity & Engagement

ACCOUNTING METRIC	CATEGORY	CODE	RESPONSE
Percentage of gender and racial/ethnic group representation for (1) executive management and (2) all other employees.	Quantitative	SV-PS-330a.1	Our global gender percentage representation (excluding MAKS business) is 41.21% female, 58.29% male, and 0.5% other/not provided (as of June 30, 2019). For further information, see GRI reporting, Diversity and equal opportunity, Item 405-1, on page 72. Our U.S. employee population racial/ethnic group percentage representation is 49.08% white, 46.13% people of color and 4.81% not disclosed (as of June 30, 2019). ¹ For descriptions of our policies and programs for fostering equitable employee representation, see GRI reporting, Employment, Item 103-3, on page 66, and Diversity and equal opportunity, Items 103-2 and 103-3, on pages 69-71.
(1) Voluntary and (2) involuntary turnover rate for employees.	Quantitative	SV-PS-330a.2	For data about the voluntary turnover rate for employees, see GRI reporting, Employment, Items 103-1 and 401-1, on pages 65 and 66, respectively.
Employee engagement as a percentage.	Quantitative	SV-PS-330a.3	See GRI reporting, Stakeholder engagement, Item 102-43, on page 59, and Training and education, Item 103-3, on page 68. We define employee engagement as the percentage of employees who respond to our annual Business Effectiveness Survey.

Data Security

ACCOUNTING METRIC	CATEGORY	CODE	RESPONSE
Description of approach to identifying and addressing data security risks.	Discussion and Analysis	SV-PS-230a.1	See GRI reporting, Customer privacy, Item 103-2, on page 76.
Description of policies and practices relating to collection, usage, and retention of customer information.	Discussion and Analysis	SV-PS-230a.2	See GRI reporting, Customer privacy, Items 103-1, 103-3, and 418-1, on pages 76. » Privacy Policy

Activity Metric

ACTIVITY METRIC	CATEGORY	CODE	RESPONSE
Number of employees by: (1) full-time and part-time, (2) temporary, and (3) contract.	Quantitative	SV-PS-000.A	For the number of full- and part-time employees worldwide, see A message from our President & CEO, Raymond W. McDaniel, Jr., on page 4; About Moody's, on page 7; and GRI reporting, Organizational profile, Item 102-7, on page 54. For information about temporary employees, contractors, and consultants, see GRI reporting, Organizational profile, Item 102-8, on page 54.