

Sustainability Accounting Standards Board (SASB) Disclosure
SOFTWARE & IT SERVICES Sustainability Accounting Standard

At CleanSpark®, we strive to be transparent with our stakeholders and wish to provide decision-useful disclosures to our investors. We do this to demonstrate our commitment to being accountable for how we operate. For these reasons we have chosen to produce a disclosure aligned with SASB Software & IT Services industry standard. Due to our business specifics, we have chosen more appropriate activity metrics. We are working on closing existing data gaps as our business matures in future reporting cycles.



CleanSpark

SASB Framework

	Disclosure Topic	Accounting Metric	Response/Location	Code
Environmental	Environmental Footprint of Hardware Infrastructure	(1) Total water withdrawn, (a) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress. (2) Total energy consumed, (a) percentage grid electricity, (b) percentage renewable. (3) Discussion of the integration of environmental considerations into strategic planning for data center needs.	(1) For FY 2022, our total water withdrawn was 18,041 cubic meters as reported by utility provider, (a) 0% of our facilities are in high or extremely high baseline water stress areas (2) For information on CleanSpark’s energy consumption, please see the latest Energy Use & Mix sheet on our ESG portal . (3) CleanSpark takes a low-carbon strategy when it comes to sourcing our electricity. Because we often buy into regional energy mixes, we can’t always control the precise mix that power our mining campuses. To make up the difference, we participated in renewable energy programs in FY2022, like Georgia Simple Solar.	TC-SI-130a
Social	Data Security	(1) Number of data breaches, and addressing data security risks, including use of third-party cybersecurity standards, (a) percentage	CleanSpark does not have customers and therefore does not collect PII.	TC-SI-230a

		<p>involving personally identifiable information (PII), (b) number of users affected.</p> <p>(2) Description of approach to identifying and addressing data security risks, including use of third-party cybersecurity standard.</p>		
	Recruiting & Managing a Global, Diverse & Skilled Workforce	<p>(1) Percentage of employees that are (a) foreign nationals and (b) located offshore.</p> <p>(2) Employee engagement as a percentage.</p> <p>(3) Percentage of gender and racial/ethnic group representation for (a) management, (b) technical staff, and (c) all other employees.</p>	<p>(1) (a) 6% of employees are foreign nationals and (b) we do not have employees located offshore.</p> <p>(2) We do not have one single metric to share that we believe encompasses employee engagement. We measure engagement through survey responses. Our overall engagement score encompasses HRIS system utilization, organizational health, and employee sentiment scores from satisfaction surveys, as of FY2022 our engagement score was 76%.</p> <p>(3) For information on CleanSpark's diversity metrics, please see our ESG One Sheet.</p>	TC-SI-330a
Governance	Intellectual Property Protection & Competitive Behavior	<p>(1) Total amount of monetary losses as a result of legal proceedings associated with anti-competitive</p>	<p>Material legal proceedings are disclosed in our SEC filings, which are available on our investor relations website.</p>	TC-SI520a

		behavior regulations.		
	Managing Systemic Risks from Technology Disruptions	(1) Number of (a) performance issues and (b) service disruptions; (c) total customer downtime.	(1) (a) 4 major outages and (b) n/a; (c) n/a	TC-SI-550a

Activity Metric: (1) energy consumption (see TC-SI-130a.2) (2) Hashrate 5.0 EH/s*

*In accordance with the SASB Standards Application Guidance sector 2.2 Metric Omissions and Modification, we have chosen a more appropriate activity metric for our business than the one SASB Standards suggests for IT Services companies.