

2021

CORPORATE RESPONSIBILITY SASB INDEX



SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB) INDEX

SASB is an independent, standards-setting organization enabling businesses and investors to connect on the financially material aspects of sustainability. This Report marks the third time CSC has reported to the SASB framework, specifically the Apparel, Accessories and Footwear disclosure framework. All information reported is for the 2021 calendar year – January 1, 2021 though December 31, 2021.

Table 1. Sustainability Disclosure Topics & Accounting Metrics – Apparel, Accessories and Footwear

TOPIC	METRIC	CATEGORY	UNIT OF MEASURE	CODE	REFERENCE/RESPONSE
Management of Chemicals in Products	Discussion of processes to maintain compliance with restricted substances regulations	Discussion and Analysis	N/A	C-AA-250a.1	Chemical Management, see 2021 ESG Report p. 27 RSL and Product Compliance Manual
	Discussion of processes to assess and manage risks and/or hazards associated with chemicals in products	Discussion and Analysis	N/A	CG-AA-250a.2	Chemical Management, see 2021 ESG Report p. 27 Appendix C, see 2021 ESG Report p. 45 Chemical Management Policy
Environmental Impacts in the Supply Chain	Percentage of (1) Tier 1 supplier facilities and (2) supplier facilities beyond Tier 1 in compliance with wastewater discharge permits and/or contractual agreement	Quantitative	Percentage (%)	CG-AA-430a.1	In 2021, 190 Tier 1 and 122 Tier 2 supplier facilities were in scope to complete the Higg FEM Assessment (2020 cadence). Of the supplier facilities that completed the Higg FEM, 98% of Tier 1 and 99% of Tier 2 supplier facilities were in compliance with wastewater discharge permits and/or contractual agreement. Sustainable Manufacturing, see 2021 ESG Report p. 25
	Percentage of (1) Tier 1 supplier facilities and (2) supplier facilities beyond Tier 1 that have completed the Sustainable Apparel Coalition's Higg Facility Environmental Module (Higg FEM) assessment or an equivalent environmental data assessment	Quantitative	Percentage (%)	CG-AA-430a.1	In 2021, 190 Tier 1 and 122 Tier 2 supplier facilities were in scope to complete the Higg FEM Assessment (2020 cadence). 100% of Tier 1 and Tier 2 supplier facilities completed it, representing around 80% of CSC's overall manufacturing. Sustainable Manufacturing, see 2021 ESG Report p. 25

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TOPIC	METRIC	CATEGORY	UNIT OF MEASURE	CODE	REFERENCE/RESPONSE
Labor Conditions in the Supply Chain	Percentage of (1) Tier 1 supplier facilities and (2) supplier facilities beyond Tier 1 that have been audited to a labor code of conduct, (3) percentage of total audits conducted by a third-party auditor	Quantitative	Percentage (%)	CG-AA-430b.1	<p>(1) 82% of active Tier 1 manufacturing partner facilities had results from at least one audit or assessment analyzed against our Standards of Manufacturing Practices and local labor laws, including audit/assessment results from unannounced audits performed by our internal specialists or designated third party audit firms, assessments performed by the ILO Better Work program, verified assessments using the Social and Labor Convergence (“SLCP”) Program’s Converged Assessment Framework (“CAF”), and audits performed by external parties against other standards.</p> <p>(2) Of 122 Tier 2 manufacturing partner facilities, 30% of our Tier 2 manufacturing partner facilities have been audited using the SLCP CAF, with the data analyzed against our SMP.</p> <p>(3) 76% of total audits conducted at Tier 1 manufacturing partner facilities were conducted by third party auditors. 100% of audits conducted at Tier 2 manufacturing partner facilities were conducted by third party auditors using the SLCP CAF.</p>
	Priority non-conformance rate and associated corrective action rate for suppliers’ labor code of conduct audits	Quantitative	Rate	CG-AA-430b.2	<p>In 2021, 1% of supplier facilities received an F rating. Supplier facilities receiving F ratings were those presenting high-risk, non-compliance issues.</p> <p>Social Responsibility Program and Scorecard Process, see 2021 ESG Report p. 37</p> <p>Appendix E, see 2021 ESG Report p. 48</p> <p>Standards of Manufacturing Practices</p>
	Description of the greatest (1) labor and (2) environmental, health, and safety risks in the supply chain	Discussion and Analysis	N/A	CG-AA-430b.3	<p>See “Risk Factors” in our Fiscal Year 2021 Form 10-K</p>

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TOPIC	METRIC	CATEGORY	UNIT OF MEASURE	CODE	REFERENCE/RESPONSE
Raw Materials Sourcing	Description of environmental and social risks associated with sourcing priority raw materials	Discussion and Analysis	N/A	CG-AA-440a.1	The following represent risks identified, as well as the policies and statements to mitigate these risks. Conflict Minerals Policy 2021 Conflict Minerals Report Animal Derived Policy Natural Down & Feather Insulation Statement Statement on Climate Change Uzbekistan & Turkmenistan Cotton Policy Transparency in Supply Chain Statement Chemical Management Policy
	Percentage of raw materials third-party certified to an environmental and/or social sustainability standard, by standard	Quantitative	Percentage (%) by weight	CG-AA-440a.2	Preferred Materials and Attributes

Table 2. Activity Metrics – Apparel, Accessories and Footwear

ACTIVITY METRIC	CATEGORY	UNIT OF MEASURE	CODE	REFERENCE/RESPONSE
Number of (1) Tier 1 suppliers and (2) suppliers beyond Tier 1	Quantitative	Number	CG-AA-000.A	Tier 1: 392 active facilities Transparency Map Tier 2: 94 apparel and trim suppliers*: 28 footwear suppliers

*Account for top 80% of CSC's apparel and trim business.