

2020

CORPORATE
RESPONSIBILITY
SASB INDEX





SASB

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. Our 2020 Corporate Responsibility Report marks the second time CSC has reported to the SASB framework, specifically the Apparel, Accessories and Footwear disclosure framework. All information reported is for the 2020 calendar year - January 1, 2020 through December 31, 2020.

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 2020 CR Report page 30. RSL and Product Compliance Manual (Apparel, Accessories, & Equipment) RSL and Product Compliance Manual (Footwear)
	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 2020 CR Report page 30. Appendix D: Manufacturing Partner Facilities Meeting CMP Priorities, see 2020 CR Report page 45. Chemical Management Policy

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TOPIC	METRIC	CATEGORY	UNIT OF MEASURE	CODE	REFERENCE/RESPONSE
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	<p>In 2020, 120 Tier 1 and 105 Tier 2 supplier facilities were in scope to complete the Higg FEM Assessment (2019 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.</p> <p>Sustainable Manufacturing, see 2020 CR Report page 29.</p>
	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.2	<p>In 2020, 120 Tier 1 and 105 Tier 2 supplier facilities were in scope to complete the Higg FEM Assessment (2019 cadence). 100% of Tier 1 and Tier 2 supplier facilities completed it, representing around 80% of CSC's overall manufacturing.</p> <p>Sustainable Manufacturing, see 2020 CR Report page 29.</p>

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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>75% of Tier 1 supplier facilities had audit or assessment data analyzed against our Standards of Manufacturing Practices and local labor laws. Audit/assessment data sources including unannounced audits performed by our internal CR specialists, designated third party audit firms and brand collaboration partners, as well as assessments performed by the ILO Better Work program, the Social and Labor Convergence Program, and the FLA Sustainable Compliance Initiative (SCI). Note that while we were engaged with 360 supplier facilities in 2020, 15 of these facilities were pending approval, thus only 345 facilities were active in 2020.</p> <p>68% of supplier facilities were independently audited by 3rd party auditors. These 3rd party auditors include: audit firms trained by CSC to our standards; independent global organizations, such as Better Work and the Fair Labor Association, and; external audits conducted through cooperative brand agreements.</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 FY20, 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 in Our Supply Chain Appendix F Social Responsibility Scorecard Rating System, see 2020 CR Report page 34. 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 2020 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 2020 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, see 2020 CR Report page 27.

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: 345 active facilities Transparency Map Tier 2: 111 apparel and trim suppliers*; 121 footwear suppliers

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

