



2022
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 fourth time CSC has reported to the SASB framework, specifically the Apparel, Accessories and Footwear disclosure framework. All information reported is for the 2022 calendar year – January 1, 2022 though December 31, 2022.

TABLE 1. SUSTAINABILITY DISCLOSURE TOPICS & ACCOUNTING METRICS – APPAREL, ACCESSORIES & 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	See 2022 Impact Report Chemical Management section 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	See 2022 Impact Report Chemical Management section See 2022 Impact Report Appendix D 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 2022, 243 Tier 1 and 152 Tier 2 supplier facilities were in scope to complete the Higg FEM Assessment (2021 cadence). Of the supplier facilities that completed the Higg FEM, 100% of Tier 1 and 99% of Tier 2 supplier facilities were in compliance with wastewater discharge permits and/or contractual agreement. See 2022 Impact Report Sustainable Manufacturing section
	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	In 2022, 243 Tier 1 and 152 Tier 2 supplier facilities were in scope to complete the Higg FEM Assessment (2021 cadence). 100% of Tier 1 and Tier 2 supplier facilities in scope completed it, representing around 80% of CSC's overall manufacturing. See 2022 Impact Report Sustainable Manufacturing section

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) 88% of 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 153 Tier 2 manufacturing partner facilities, 27% of our Tier 2 manufacturing partner facilities have been audited using the SLCP CAF, with the data analyzed against our SMP.</p> <p>(3) 90% 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 2022, 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</p> <p>See 2022 Impact Report Appendix F</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 2022 Form 10-K</p>

TOPIC	METRIC	CATEGORY	UNIT OF MEASURE	CODE	REFERENCE/RESPONSE
Raw Materials Sourcing	(1) List of priority raw materials; for each priority raw material: (2) environmental and/or social factor(s) most likely to threaten sourcing, (3) discussion on business risks and/or opportunities associated with environmental and/or social factors, and (4) management strategy for addressing business risks and opportunities	Discussion and Analysis	N/A	CG-AA-440a.3	<p>The following represent risks identified, as well as the policies and statements to mitigate these risks.</p> <p>Conflict Minerals Policy 2022 Conflict Minerals Report Animal Derived Policy Natural Down & Feather Insulation Statement Statement on Climate Change Uzbekistan & Turkmenistan Cotton Policy Transparency in Supply Chain Statement Vendor Social Responsibility Manual Foreign Migrant Worker Policy Chemical Management Policy See "Risk Factors" in our Fiscal Year 2022 Form 10-K</p>
	(1) Amount of priority raw materials purchased, by material, and (2) amount of each priority raw material that is certified to a third-party environmental and/or social standard, by standard	Quantitative	Metric tons (t)	CG-AA-440a.2	<p>In 2022, six material types make up majority of material usage – polyester, nylon, cotton, leather, EVA and rubber.</p> <p>Certificates to a third-party environmental and/or social standard are only collected for select materials containing preferred attributes.</p> <p>Currently, CSC only claims full product certification for down products, which are certified to the Responsible Down Standard (RDS), prAna also became certified to the Responsible Wool Standard (RWS) and the Organic Content Standard (OCS) in December 2022.</p> <p>See 2022 Impact Report Preferred Attributes & Materials section</p>

TABLE 2. ACTIVITY METRICS – APPAREL, ACCESSORIES & 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	<p>Tier 1: 369 active facilities Tier 2: 344 active apparel, accessory, and equipment facilities* 184 footwear suppliers</p> <p>Transparency Map</p>

*Japan Direct Source (JDS), prAna, and licensee facilities are not all included.