

# SASB INDEX

CANADA GOOSE

## SASB INDEX

The Sustainability Accounting Standards Board (SASB) is an independent nonprofit organization that sets standards to guide the disclosure of financially material sustainability information by companies to their investors. SASB Standards identify the subset of environmental, social and governance (ESG) issues most relevant to financial performance in 77 industries. Canada Goose reports according to the SASB Standard describing the Consumer Goods Sector/Apparel, Accessories & Footwear.



## CANADA GOOSE – SASB INDEX TABLE AS OF END OF FY24: MARCH 31, 2024

SASB related disclosures topics	Accounting Metrics	SASB Code	Disclosure
<b>Management of Chemicals in Products</b>	Discussion of processes to maintain compliance with restricted substances regulations	CG-AA-250a.1	<p>We create products that protect people from the elements and follow management processes designed to protect them from harmful substances. We maintain a Product Restricted Substances List (PRSL) with exposure thresholds based on guidance from the AFIRM RSL to ensure that our chemical management processes are thorough and comprehensive.</p> <p>The AFIRM RSL tracks evolving regulations from around the world, and by following their “master list” of standards, we confidently match or exceed what is required of us in the many markets in which we operate and sell. Our PRSL is global and applies to all our products, regardless of where they will be sold or whether the list contains chemicals that are not regulated in certain markets.</p>
	Discussion of processes to assess and manage risks and/or hazards associated with chemicals in products	CG-AA-250a.2	<p>We focus on managing restricted substances upstream in our supply chain to prevent any of these substances from making it into finished products. For this reason, Tier 1 and 2 suppliers must comply with our PRSL. To ensure that they are responsibly managing chemicals, dyes and finishes, Canada Goose includes a standard operating procedure for substance testing as part of our material selection and approval process.</p> <p>We engage a leading testing, inspection and certification company to assess all raw materials for compliance with our PRSL before we purchase them each season. We also test orders of those raw materials periodically as they arrive in our facilities to ensure they meet the same standards over time.</p> <p>Canada Goose seeks third-party certifications to verify the chemical content of their products, such as bluesign® and OEKO-TEX®.</p>
<b>Raw Material Sourcing</b>	Description of environmental and social risks associated with sourcing priority raw materials	CG-AA-440a.1	<p>Canada Goose uses multiple risk intelligence tools to support visibility on global supply chain incidents, industry and regulatory updates. Our compliance initiatives leverage these tools to monitor country and industry-specific developments, as well as comply with import and export requirements. Canada Goose Trade Compliance initiatives include enhancing our due diligence on social compliance and supply chain security for the cross-border movement of merchandise. Our risk management approach is to stay current with the trade landscape and keep stakeholders informed.</p>
	Percentage of raw materials third-party certified to an environmental and/or social sustainability standard, by standard	CG-AA-440a.2	<p>Below is a list of the material purchased for domestic production in FY24:</p> <p><b>Total Down breakdown</b></p> <p>100% Responsible Down Standard (RDS) down</p> <p><b>Total Fabric breakdown</b></p> <ul style="list-style-type: none"> <li>• 100% Recycled Polyamide – 26.1%</li> <li>• 100% Recycled Polyester – 6.3%</li> <li>• Blended Content PFM – 60.3%</li> <li>• Virgin – 7.3%</li> </ul> <p>99% of Leather Working Group-certified leather (offshore production only)<sup>1</sup></p>

1. Canada Goose does not use leather in domestic production.

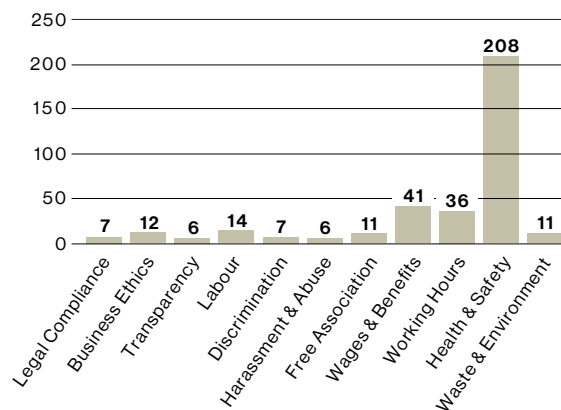
SASB related disclosures topics	Accounting Metrics	SASB Code	Disclosure
<b>Environmental Impacts in the Supply Chain</b>	Percentage of (1) Tier 1 supplier facilities and (2) supplier facilities beyond Tier 1 that have completed the Sustainable Apparel Coalition's Higg Facility Environmental Module (Higg FEM) assessment or an equivalent environmental data assessment	CG-AA-430a.2	<ol style="list-style-type: none"> <li>1. Approximately 60% of our annual production was completed by Tier 1 facilities that completed FEM in 2022.</li> <li>2. Approximately 17% of our Tier 2 and beyond supplier facilities completed FEM in 2022.</li> </ol>
<b>Labor Conditions in the Supply Chain</b>	Percentage of (1) Tier 1 supplier facilities and (2) Conduct audits of supplier facilities beyond Tier 1 to a labour code of conduct, (3) percentage of total audits conducted by a third-party auditor	CG-AA-430b.1	<p>To keep the planet cold and the people on it warm, we must work within our supply chain — because it takes all of us to make the difference our world needs. That's why we are expanding our Social Performance Program.</p> <p>Tier 1-3 Suppliers have been sent onboarding to our Social Performance Program. As part of the program, we request suppliers to sign our Code of Conduct and provide a supplier self-assessment, third-party social assessment and corrective action plan submission and review. 100% of Tier 1 suppliers have provided the self-assessments or social audit on file.</p> <p>We are in the process of collecting information for Tier 2 and 3 suppliers and we plan to report on this data in the next report.</p>
	Priority non-conformance rate and associated corrective action rate for suppliers' labour code of conduct audits	CG-AA-430b.2	Not reported.



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CG-AA-430b.2	CG-AA-430b.3	<p>Through our Social Performance Program, we take measures to protect and respect the people who make our products and the environment in which they live and work. We closely monitor the greatest risks within our supply chain: Our overall greatest risks are in Health &amp; Safety, Wages &amp; Benefits and Working Hours.</p> <p>(1) Labour (includes Labour, Discrimination, Harassment &amp; Abuse, Free Association, Wages &amp; Benefits, Working Hours) non-compliances: 32% of non-compliances found.</p> <p>(2) Health &amp; Safety and Environmental non-compliances: 61% of non-compliances found.</p>
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**#NON-COMPLIANCES BY CATEGORY**



<b>Activity Metric</b>	Number of (1) Tier 1 suppliers and (2) suppliers beyond Tier 1	CG-AA-000.A	<p>Tier 1 facilities: 31 (including 7 facilities operated by Canada Goose)</p> <p>Tier 2 facilities: 94</p> <p>Tier 3 facilities: 128</p> <p>% of total finished goods manufactured and produced by region:</p> <ul style="list-style-type: none"> <li>• North America: 71%</li> <li>• Europe: 27%</li> <li>• Asia: 2%</li> </ul>
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