



**SASB INDEX**

**CANADA GOOSE**

## ABOUT SASB

The Sustainability Accounting Standards Board (SASB) is an independent non-profit 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 APRIL 2, 2023

SASB related disclosures topics	Accounting Metric	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 tier 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 Materials 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's 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 top material purchased in FY 23:</p> <p><b>Total Down breakdown</b> 100% Responsible Down Standard (RDS) down</p> <p><b>Total Fabric breakdown (all supported by a third-party transaction certificate)</b> 6.5% recycled polyester 41.5% recycled nylon 16.9% PFM Blend</p>

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<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	<p>We strive to do business with suppliers who share our concern for and commitment to preserving the environment. In FY 23, we engaged with a number of Tier 1 and 2 factories to complete the Higg FEM Assessment:</p> <p>Canada Goose facilities and Tier 1 facilities: 22</p> <p>Tier 2 facilities: 35</p> <p>Tier 1 facilities: Finished goods manufacturers we directly engage for the production of our products</p> <p>Tier 2 facilities: Raw material suppliers</p>														
<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 cool 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>(1) 100% of our Tier 1 suppliers have been audited to a labour code/standard.</p> <p>(2) 50% of our Tier 2 suppliers</p> <p>(3) 67% of Canada Goose facilities, Tier 1 and Tier 2 facilities have been conducted by a third-party auditor</p>														
	Priority non-conformance rate and associated corrective action rate for suppliers' labour code of conduct audits	CG-AA-430b.2	<p>Non-conformance rate: 15% (total # of audits conducted/# of non-compliances)</p> <p>Corrective action rate:</p> <table border="1"> <thead> <tr> <th>FINDINGS</th> <th>NUMBER</th> <th>PERCENTAGE</th> </tr> </thead> <tbody> <tr> <td>No findings</td> <td>–</td> <td>–</td> </tr> <tr> <td>Cap closed</td> <td>45</td> <td>92%</td> </tr> <tr> <td>Cap open</td> <td>4</td> <td>8%</td> </tr> <tr> <td><b>Total</b></td> <td><b>49**</b></td> <td><b>100%</b></td> </tr> </tbody> </table> <p>No contracts were terminated due to non-compliance; the instances of non-compliance were not severe enough to warrant termination. Instead, we assisted suppliers in devising a corrective action plan (CAP). After identifying needs, we requested a report and photographs of actions taken, and then followed up after six months to a year to assess how the need was addressed over time.</p> <p>**Inclusive of all domestic and offshore Tier 1 factories, excludes Baffin. 9 offshore factories completed a self-assessment (&lt;25 workers).</p>	FINDINGS	NUMBER	PERCENTAGE	No findings	–	–	Cap closed	45	92%	Cap open	4	8%	<b>Total</b>	<b>49**</b>
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Description of the greatest (1) labour and (2) environmental, health, and safety risks in the supply chain

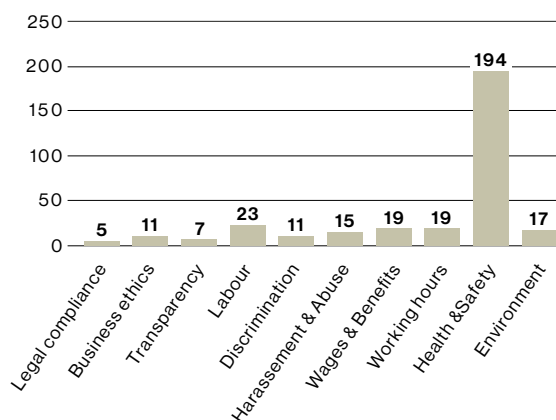
CG-AA-430b.3

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:

(1) Labour (includes wages & benefits, working hours, discrimination, forced labour, harassment & abuse sub-categories): 27% of non-compliances found  
 Top 3 risks: Excessive overtime, no forced labour and/or child labour policies, no working hours and/or wage and benefit policies posted in worker language(s), no reporting or remediation process for workers to report instances of harassment or discrimination.

(2) Health & Safety (includes EMS sub-category): 60% of non-compliances found  
 Top 3 risks: Blocked exits/obstructed aisles, insufficient labelling of chemicals, emergency floor plans not posted.

**#NON-COMPLIANCES BY CATEGORY**



<b>Activity Metric</b>	Number of (1) Tier 1 suppliers and (2) suppliers beyond Tier 1	CG-AA-000.A	Canada Goose facilities: 7 Tier 1 facilities: 55 Tier 2 facilities: 98 % of total finished goods by region: North America: 75%, Europe: 22%, Asia: 3%
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LEARN MORE ABOUT SUSTAINABILITY AT CANADA GOOSE:  
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