

SASB Table

In developing this report, we have referenced the IFRS Foundation’s SASB Standard for the Apparel, Accessories & Footwear industry (2022).

Topic	Accounting Metric	Category	Unit of Measure	Code	Fiscal Year 2023 Sustainability and Impact Report
Management of Chemicals in Products	Discussion of processes to maintain compliance with restricted substances regulations	Discussion and Analysis	N/A	CG-AA-250a.1	<p>As part of our aim to ensure our products do not contain chemicals that would be harmful to people or the environment, we have aligned our operations to avoid the Apparel and Footwear International RSL Management (AFIRM) Group's Restricted Substances List (RSL) of potentially harmful chemicals and incorporate RSL's guidance on concentration limit values and suitable test methods. We also participate in AFIRM's working group, which represents over 40 brands who have joined forces to promote safer chemical use across the industry.</p> <p>Additionally, we use a third-party chemical screening tool to identify hazards associated with chemicals based on toxicology assessments, as well as comparisons to various industry lists, such as the AFIRM RSL and the Zero Discharge of Hazardous Chemicals Manufacturing Restricted Substances List. We are using this screening tool on a limited basis to determine its effectiveness in screening new materials and evaluating innovative fibers, materials, dyes and supplier processes that support more sustainable and circular chemistry in our products.</p>
Management of Chemicals in Products	Discussion of processes to maintain compliance with restricted substances regulations	Discussion and Analysis	N/A	CG-AA-250a.1	<p>See above for our processes to assess and manage risks and/or hazards associated with chemicals in products. See below for two examples of this work in our garment production.</p> <p>Fluorine-Free Durable Water Repellents Perfluorinated compounds have been associated with environmental and human health risks. Therefore, we are working to shift our water-resistant products to a fluorine-free durable water repellent technology. Our silicone-based, water-resistant solutions aim to keep athletes dry so they can work harder in wet condition while staying comfortable. We have also introduced low-moisture-gain (fiber, yarn and fabric) in our Impasse product line materials, which feature diamond-shaped fibers that uniquely fit together to keep water out—keeping athletes dry and light by not carrying extra water from the outside.</p> <p>Biocide-Free Anti-Odor Technology We are working to commercialize innovative chemistries that replace metal-based anti-microbial finishes so they do not discharge into the environment during a garment's production or lifespan. We are quickly converting these materials and strive to move away from the use of metal-based anti-microbials by 2025.</p>

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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>Of the total 164 Tier 1 and 2 facilities requested to complete the FEM, 48 facilities with verified FEM results have stated that they are reporting against a wastewater standard. This accounts for 29% of suppliers within the FEM program.</p> <p>Of the total 164 Tier 1 and 2 facilities requested to complete the FEM, 100 facilities with verified FEM results have stated that they have an implementation plan to improve water use. This accounts for 61% of suppliers within the FEM program.</p> <p>Sustainability Metrics Table > Water Stewardship</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	Total percentage (%) of Tier 1 factories with a Higg Facility	CG-AA-430a.2	Participation (Completed Self-Assessment): 83% Verification: 78%
			Total percentage (%) of Tier 2 factories with a Higg Facility		Participation (Completed Self-Assessment): 72% Verification: 68%

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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 (%) of Tier 1 supplier facilities and that have been audited to a labor code of conduct	CG-AA-430b.1	91%
			Percentage (%) of supplier facilities beyond Tier 1 that have been audited to a labor code of conduct		67%
			Percentage (%) of total audits conducted by a third-party auditor.		100%

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Labor Conditions in the Supply Chain	Priority non-conformance rate and associated corrective action rate for suppliers' labor code of conduct audits data assessment	Quantitative	Rate	CG-AA-430b.2	Sustainability Metrics Table > Labor Conditions in the Supply Chain

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Labor Conditions in the Supply Chain	Description of the greatest (1) labor and (2) environmental, health and safety (EHS) risks in the supply chain	Discussion and Analysis	N/A	CG-AA-430b.3	<p>We calculate labor and EHS risks using our brand assessment tool, the Under Armour Sustainable Assessment Tool and Report (UASATR), and the Social & Labor Convergence Program’s Converged Assessment Framework. During fiscal year 2023, the following labor and EHS risks were identified the most as a result of audits conducted at our Tier 1 suppliers' facilities:</p> <p>1. Health and Safety: including risks related to emergency actions and fire safety, was identified as a risk at 63% of our suppliers' Tier 1 facilities.</p> <p>2. Wage & Benefits: including risks related to social and medical insurance and leave provision, was identified at 43% of our Tier 1 facilities.</p> <p>3. Recruitment, Hiring & Personnel Development: including risks related to performance review and related procedures, was identified at 30% of our Tier 1 facilities.</p> <p>For more on our how we capture risk and remediate issues, please see the Teammates and Suppliers' Workers page of our corporate website.</p>

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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>Priority Raw Material: Polyester</p> <p>Environmental and/or Social Factors: Polyester is a manufactured synthetic fiber. It is a kind of plastic and is often derived from petroleum. Alternatives to oil-derived polyester include those made from recycled plastics. Environmental threats to sourcing polyester include regulations on greenhouse gases and other environmental regulations for suppliers.</p> <p>Business Risks: For discussion of our business risks, see Under Armour FY2023 Annual Report > Risk Factors, page 11.</p> <p>Management Strategy: We are committed to increasing our use of recycled polyester to reduce the total volume of fibers made from new raw materials in our product portfolio. In certain products, we use REPREVE® brand recycled polyester that is traceable through Unifi's UTRUST certification program and backed by third-party verification.</p> <p>Our purchasing practices are influenced by our following goal: "By 2030, to use only recycled polyester in apparel and accessories, reaching at least 35% by 2025."</p>
					<p>Priority Raw Material: Cotton</p> <p>Environmental and/or Social Factors: Cotton is a natural fiber made from the seeds of a cotton plant. Environmental factors like extreme weather events and/or water stress from climate change and social factors like regulations on labor practices and/or human rights threaten our ability to source cotton.</p> <p>Business Risks: For discussion of our business risks, see Under Armour FY2023 Annual Report > Risk Factors, page 11.</p> <p>Management Strategy: We trace the country of origin for all cotton purchases from suppliers. Our global cotton traceability program was developed with a focus on preventing the use of cotton from prohibited jurisdictions, including those that are suspected to employ forced labor.</p> <p>Our purchasing practices are influenced by our following goal: "By 2025, 100% of cotton will come from low-impact sources, with 100% traceably sourced by 2022."</p>

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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>Priority Raw Material: Elastane</p> <p>Environmental and/or Social Factors: Elastane, also known as Spandex, is a synthetic elastic polymer that gives apparel stretch and compression properties.</p> <p>Business Risks: For discussion of our business risks, see Under Armour FY2023 Annual Report > Risk Factors, page 11.</p> <p>Management Strategy: We are leveraging our material innovation capabilities to explore a Spandex alternative for performance stretch fabrics.</p> <p>Our purchasing practices are influenced by our following goal: "By 2030, eliminate 75% of spandex in all our products."</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.4	Sustainability Metrics Table > Priority Raw Materials

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Number of (1) Tier 1 Suppliers and (2) Suppliers beyond Tier 1	Quantitative	N/A	CG-AA-000.A	Tier 1 Suppliers: 298
				Suppliers beyond Tier 1: 48
				For additional details, please see our 2023 Tier 1 Supplier Disclosure page of our corporate website.