



# SUSTAINABLE ACCOUNTING STANDARDS BOARD (SASB) INDEX

Topic	Category	Unit of Measure	Code	Data	Reference
<b>Management of Chemicals in Products</b>					
Discussion of processes to maintain compliance with restricted substances regulations	Discussion and Analysis	n/a	CG-AA-250a.1		Chemistry, page 128 <a href="#">Approach to Chemistry Playbook</a>
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		Chemistry, page 128 <a href="#">Approach to Chemistry Playbook</a>
<b>Environmental Impacts in the Supply Chain</b>					
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 FY22, <b>91%</b> of focus suppliers met legal compliance and approximately <b>74%</b> reported compliance to the ZDHC wastewater requirements.	Foundational Expectations, page 80 Water, page 123 <a href="#">NIKE's Sourcing and Manufacturing Standards Approach to Chemistry Playbook</a>
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-430-a.2	In FY22, <b>90.8%</b> of Tier 1 supplier facilities completed either industry (Higg FEM) or NCAT assessments.  In FY22, <b>89.2%</b> of in-scope Tier 2 facilities completed assessments. Tier 2 scope is defined as suppliers representing approximately 90% of total footwear upper materials and apparel textiles production.	Foundational Expectations, page 80 <a href="#">NIKE's Sourcing and Manufacturing Standards 2025 Targets Summary</a>



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<b>Labor Conditions in the Supply Chain</b>					
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	In FY22, <b>85.1%</b> of Tier 1 supplier facilities have been audited to NIKE Code of Conduct, either on SLCP, BW or NCAT assessments.  In FY22, <b>85.2%</b> of in-scope Tier 2 facilities completed assessments. Tier 2 scope is defined as suppliers representing approximately 90% of total footwear upper materials and apparel textiles production.	Foundational Expectations, page 80 <a href="#">NIKE's Sourcing and Manufacturing Standards</a>
Priority non-conformance rate and associated corrective action rate for suppliers' labor code of conduct audits	Quantitative	Rate	CG-AA-430b.2	In FY22, <b>37%</b> of factories were rated below Bronze (baseline compliance with NIKE Code of Conduct).  When facilities receive a below-compliance rating, they are expected to remediate the issue with onsite verification of the remediation within six months. In all instances, full re-audits are conducted to verify corrective actions have been completed.	Foundational Expectations, page 80 <a href="#">NIKE's Sourcing and Manufacturing Standards</a>
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		Risk Management, page 162 Issue Prioritization, page 157
<b>Raw Materials Sourcing</b>					
Description of environmental and social risks associated with sourcing priority raw materials	Discussion and Analysis	n/a	CG-AA-440a.1		Carbon (Target: 0.5M metric tons of GHG emissions reduced through increasing our use of environmentally preferred materials to 50% of all key materials), page 105
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	Materials (FY22) – Rubber: <b>2.2%</b> recycled – Cotton: <b>12%</b> certified organic, <b>65%</b> third-party certified, and <b>&lt;1%</b> recycled – Polyester: <b>46%</b> recycled – EVA Foam: <b>&lt;1%</b> recycled – Leather: <b>&lt;1%</b> FlyLeather	Carbon (Target: 0.5M metric tons of GHG emissions reduced through increasing our use of environmentally preferred materials to 50% of all key materials), page 105 Risk Management, page 162
Number of (1) Tier 1 suppliers and (2) suppliers beyond Tier 1	Quantitative	Number	CG-AA-000.A	<b>499</b> Tier 1 suppliers <b>138</b> total Tier 2 in scope of target	<a href="#">Manufacturing Map</a>