

SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB) INDEX

The [Sustainability Accounting Standards Board \(SASB\)](#) is an independent, private-sector standards-setting organization dedicated to enhancing the efficiency of the capital markets by fostering high-quality disclosure of material sustainability information that meets investor needs. This table references the Standard for the Apparel, Accessories & Footwear industry, as defined by SASB's Sustainable Industry Classification System (SICS), with the location of that information in Gap Inc.'s Global Sustainability Report 2020 (GS Report) and [our website](#).

Topic	Activity Metric	Category	Unit of Measure	Code	Data	Reference
Activity Metric	Number of (1) Tier 1 suppliers and (2) suppliers beyond Tier 1	Quantitative	Number	CG-AA-000.A	As of January 31, 2021, we sourced from 659 Tier 1 branded-apparel supplier facilities, defined as direct-relationship cut-and-sew facilities and their associated embroidery, laundry and screen-printing facilities. We have mapped out 168 mill facilities that represent about 66 percent of our business.	GS Report: Human Rights and Social Dialogue, pp. 18-23
Management of Chemicals in Product	Description of processes to maintain compliance with restricted substances regulations	Discussion and Analysis	N/A	CG-AA-250a.1	<p>Since we committed to work toward zero discharge of hazardous chemicals in 2012:</p> <ul style="list-style-type: none"> We have helped to develop, and subsequently adopted, industry tools and standards including the Zero Discharge of Hazardous Chemicals (ZDHC) Manufacturing Restricted Substances List (MRSL) and Wastewater Guidelines. We collected and analyzed chemical inventory and usage data from strategic Tier 1 and Tier 2 suppliers using third-party platforms. We piloted beyond-MRSL approaches for assessment of input chemicals used in production. 	GS Report: Chemicals Management, p. 36
	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		GS Report: Chemicals Management, p. 36

The inclusion of information contained in this table is being made in good faith based on information that is available to the company as of January 30, 2021 (unless otherwise noted in this table, our related Sustainability Report or the applicable underlying disclosure source). Given the inherent uncertainty in predicting and modeling future conditions, caution should be exercised when interpreting the information provided. In addition, the controls, processes, practices and infrastructures described in the responses below are not intended to constitute any representation, warranty or other assurance that such controls, processes, practices and infrastructures will result in any specific outcome, result or achievement of a stated target.

Topic	Activity Metric	Category	Unit of Measure	Code	Data	Reference
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 agreements	Quantitative	Percentage (%)	CG-AA-430a.1	<p>One hundred percent of Tier 1 supplier denim laundries are expected to have wastewater meeting or exceeding legal requirements, in accordance with our Water Quality Program (WQP). In 2020, 54 denim laundries participated, with 94.2 percent of facilities meeting all conventional parameters and 88.5 percent meeting all ZDHC MRSL parameters, in line with the ZDHC Wastewater Guidelines.</p> <p>Supplier Facilities beyond Tier 1</p> <ul style="list-style-type: none"> • N/A <p>Through strategic partnerships with the Sustainable Apparel Coalition (SAC) and ZDHC, we expect strategic Gap Inc.-approved mill facilities to report compliance with wastewater-discharge permits and ZDHC Wastewater Guidelines.</p>	GS Report: Water Stewardship, pp. 33–34, 36
	Percentage of (1) Tier 1 supplier facilities and (2) supplier facilities beyond Tier 1 that have completed the Sustainable Apparel Coalition’s Higg Index Facility Module (Higg FEM) assessment or an equivalent environmental data assessment	Quantitative	Percentage (%)	CG-AA-430a.2	<p>By the end of 2020, 100 percent of Tier 1 facilities and 70 percent of our Tier 2 facilities had completed the Higg Index questionnaire, with 280 facilities verifying their responses.</p> <p>Eighty-nine percent of our manufacturing facilities and 80 percent of our strategic mills completed the Higg Facility Environment Module (FEM) Index.</p>	Measuring Our Progress: Environment

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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 (%)	CG-AA-430b.1	<p>Eighty-one percent of Tier 1 branded apparel suppliers that were active for the full year were audited to our Code of Vendor Conduct (COVC) during the fiscal year.</p> <ul style="list-style-type: none"> Seventy-one percent of audits were conducted by a third-party assessor, primarily through ILO Better Work. Facilities with a consistently low nonconformance rate may be assessed on a biannual basis; all facilities are audited prior to initial production. <p>Suppliers beyond Tier 1 audited to COVC</p> <ul style="list-style-type: none"> N/A <p>As part of our Mill Sustainability Program, we communicated to our entire mill base our expectations of their social and environmental performance, which are requirements of doing business with us.</p>	<p>Measuring Our Progress: Working Conditions</p> <p>GS Report: Human Rights and Social Dialogue, pp. 18–23</p> <p>Gap Inc. Code of Vendor Conduct (COVC)</p> <p>Gap Inc. Supplier Facility List</p> <p>GS Report: Water Stewardship, pp. 33–34</p>																																																																																																									
					<p>RESOLUTION OF FACILITY COVC ISSUES OPEN AS OF 2/1/2021</p> <table border="1"> <thead> <tr> <th rowspan="2">Sourcing Country</th> <th>2/1/2020</th> <th colspan="2">5/1/2020 (3 months)</th> <th colspan="2">8/1/2020 (6 months)</th> <th colspan="2">2/1/2021 (12 months)</th> </tr> <tr> <th># of open issues</th> <th># of open issues</th> <th>% resolution</th> <th># of open issues</th> <th>% resolution</th> <th># of open issues</th> <th>% resolution</th> </tr> </thead> <tbody> <tr> <td>Bangladesh</td> <td>326</td> <td>237</td> <td>27%</td> <td>210</td> <td>36%</td> <td>79</td> <td>76%</td> </tr> <tr> <td>Cambodia</td> <td>384</td> <td>255</td> <td>34%</td> <td>204</td> <td>47%</td> <td>57</td> <td>85%</td> </tr> <tr> <td>China</td> <td>256</td> <td>75</td> <td>71%</td> <td>20</td> <td>92%</td> <td>3</td> <td>99%</td> </tr> <tr> <td>Guatemala</td> <td>3</td> <td>2</td> <td>0%</td> <td>2</td> <td>0%</td> <td>0</td> <td>0%</td> </tr> <tr> <td>India</td> <td>582</td> <td>454</td> <td>22%</td> <td>409</td> <td>30%</td> <td>123</td> <td>79%</td> </tr> <tr> <td>Indonesia</td> <td>264</td> <td>158</td> <td>40%</td> <td>82</td> <td>69%</td> <td>48</td> <td>82%</td> </tr> <tr> <td>Pakistan</td> <td>71</td> <td>65</td> <td>8%</td> <td>55</td> <td>23%</td> <td>17</td> <td>76%</td> </tr> <tr> <td>Sri Lanka</td> <td>126</td> <td>118</td> <td>6%</td> <td>93</td> <td>26%</td> <td>24</td> <td>81%</td> </tr> <tr> <td>United States</td> <td>0</td> <td>0</td> <td>100%</td> <td>0</td> <td>100%</td> <td>0</td> <td>100%</td> </tr> <tr> <td>Vietnam</td> <td>849</td> <td>614</td> <td>28%</td> <td>290</td> <td>66%</td> <td>74</td> <td>91%</td> </tr> <tr> <td>Other</td> <td>97</td> <td>72</td> <td>26%</td> <td>66</td> <td>32%</td> <td>14</td> <td>86%</td> </tr> <tr> <td>TOTAL</td> <td>2,958</td> <td>2,050</td> <td>31%</td> <td>1,431</td> <td>52%</td> <td>439</td> <td>85%</td> </tr> </tbody> </table>	Sourcing Country	2/1/2020	5/1/2020 (3 months)		8/1/2020 (6 months)		2/1/2021 (12 months)		# of open issues	# of open issues	% resolution	# of open issues	% resolution	# of open issues	% resolution	Bangladesh	326	237	27%	210	36%	79	76%	Cambodia	384	255	34%	204	47%	57	85%	China	256	75	71%	20	92%	3	99%	Guatemala	3	2	0%	2	0%	0	0%	India	582	454	22%	409	30%	123	79%	Indonesia	264	158	40%	82	69%	48	82%	Pakistan	71	65	8%	55	23%	17	76%	Sri Lanka	126	118	6%	93	26%	24	81%	United States	0	0	100%	0	100%	0	100%	Vietnam	849	614	28%	290	66%	74	91%	Other	97	72	26%	66	32%	14	86%	TOTAL	2,958	2,050
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Labor Conditions in the Supply Chain (continued)	Priority non-conformance rate and associated corrective action rate for suppliers' labor code of conduct audits	Quantitative	Rate	CG-AA-430b.2	<p>We use a color-coded system to rate each facility's performance. High-performing facilities with no critical and few violations are rated green; average performers are yellow; and those that need to address one or more serious issues are red. As of fiscal year 2020, 1 percent of facilities received red ratings during assessments against our COVC.</p> <p>For issues open as of 2/1/2020, 85 percent of corrective action plans were resolved by 2/31/2021.</p> <p>2020 ASSESSMENTS IN ILO BETTER WORK MARKETS</p> <table border="1"> <thead> <tr> <th></th> <th colspan="2">Facilities Assessed by ILO Better Work</th> <th colspan="2">Facilities Assessed by Gap Inc.</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Bangladesh</td> <td>29</td> <td>76%</td> <td>9</td> <td>24%</td> <td>38</td> </tr> <tr> <td>Cambodia</td> <td>35</td> <td>74%</td> <td>12</td> <td>26%</td> <td>47</td> </tr> <tr> <td>Haiti</td> <td>6</td> <td>100%</td> <td>0</td> <td>0%</td> <td>6</td> </tr> <tr> <td>Indonesia</td> <td>44</td> <td>77%</td> <td>13</td> <td>23%</td> <td>57</td> </tr> <tr> <td>Jordan</td> <td>3</td> <td>100%</td> <td>0</td> <td>0%</td> <td>3</td> </tr> <tr> <td>Nicaragua</td> <td>5</td> <td>100%</td> <td>0</td> <td>0%</td> <td>5</td> </tr> <tr> <td>Vietnam</td> <td>93</td> <td>63%</td> <td>54</td> <td>37%</td> <td>147</td> </tr> <tr> <td>TOTAL</td> <td>215</td> <td>71%</td> <td>88</td> <td>29%</td> <td>303</td> </tr> </tbody> </table>		Facilities Assessed by ILO Better Work		Facilities Assessed by Gap Inc.		Total	Bangladesh	29	76%	9	24%	38	Cambodia	35	74%	12	26%	47	Haiti	6	100%	0	0%	6	Indonesia	44	77%	13	23%	57	Jordan	3	100%	0	0%	3	Nicaragua	5	100%	0	0%	5	Vietnam	93	63%	54	37%	147	TOTAL	215	71%	88	29%	303	Measuring Our Progress: Working Conditions
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	Discussion of greatest (1) labor and (2) environmental, health, and safety risks in the supply chain	Discussion and Analysis	N/A	CG-AA-430b.3		GS Report: Human Rights and Social Dialogue, pp. 18–23 GS Report: Environment: Enriching Communities, pp. 32–41																																																						

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Raw Material Sourcing	Discussion of environmental and social risks associated with sourcing priority raw materials	Discussion and Analysis	N/A			ESG Hub GS Report: Sustainable Materials Sourcing, p. 39																																			
	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	<p>GAP INC. SUSTAINABLE FIBER SOURCING: NATURAL FIBERS</p> <table border="1"> <thead> <tr> <th></th> <th>2018</th> <th>2019</th> <th>2020</th> </tr> </thead> <tbody> <tr> <td>More Sustainable Cotton</td> <td>41.0%</td> <td>60.0%</td> <td>54.0%</td> </tr> <tr> <td>Recycled Wool</td> <td>3.5%</td> <td>15.7%</td> <td>10.6%</td> </tr> </tbody> </table> <p>GAP INC. SUSTAINABLE FIBER SOURCING: SYNTHETICS</p> <table border="1"> <thead> <tr> <th></th> <th>2018</th> <th>2019</th> <th>2020</th> </tr> </thead> <tbody> <tr> <td>Recycled Nylon</td> <td>0.3%</td> <td>0.5%</td> <td>0.9%</td> </tr> <tr> <td>Recycled Polyester</td> <td>0.7%</td> <td>1.1%</td> <td>5%</td> </tr> </tbody> </table> <p>Note: Figure for 2019 Recycled Polyester was incorrectly listed as 0.7% on page 67 of the 2019 Gap Inc. Global Sustainability Report.</p> <p>GAP INC. SUSTAINABLE FIBER SOURCING: MANUFACTURED CELLULOSICS</p> <table border="1"> <thead> <tr> <th></th> <th>2018</th> <th>2019</th> <th>2020</th> </tr> </thead> <tbody> <tr> <td>Lenzing Modal</td> <td>3.9%</td> <td>2.4%</td> <td>3.1%</td> </tr> <tr> <td>Preferred Viscose/Modal/Lyocell</td> <td>6.1%</td> <td>5.4%</td> <td>4.1%</td> </tr> </tbody> </table>		2018	2019	2020	More Sustainable Cotton	41.0%	60.0%	54.0%	Recycled Wool	3.5%	15.7%	10.6%		2018	2019	2020	Recycled Nylon	0.3%	0.5%	0.9%	Recycled Polyester	0.7%	1.1%	5%		2018	2019	2020	Lenzing Modal	3.9%	2.4%	3.1%	Preferred Viscose/Modal/Lyocell	6.1%	5.4%	4.1%
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