## SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB) INDEX

The International Sustainability Standards Board (ISSB) of the International Financial Reporting Standards (IFRS) is an independent, private-sector standards-setting organization dedicated to enhancing the efficiency of capital markets by fostering high-quality disclosure of material sustainability information that meets investor needs. We disclose to the Standard for the Apparel, Accessories & Footwear industry, and select topics from the E-Commerce and Multiline and Specialty Retailers & Distributors industries, as defined by the Sustainable Industry Classification System (SICS), with reference information found in Gap Inc.'s 2022 ESG Report and our website).

TOPIC/ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	DATA	REFERENCE(S) <sup>1</sup>
APPAREL, ACCESSORIES, AND FO	OOTWEAR				
Management of Chemicals in Prod	uct				
Discussion of processes to maintain compliance with restricted substances regulations	Discussion and Analysis	N/A	CG-AA-250a.1	Gap Inc. chemical restrictions are informed by global regulations, as well as hazard- and risk-based considerations. They include our Restricted Substances List (RSL) and our Manufacturing Restricted Substances List (MRSL). Since 2008, Gap Inc. suppliers have been expected to comply with our RSL. Since 2015, we have asked all of our suppliers to comply with the ZDHC MRSL, and we are aligned with the AFIRM Group RSL. Our approach to implementation of our chemical policies includes:  1. Industry partnerships and standards: We partner with industry groups, including the Apparel and Footwear International RSL Management (AFIRM) Group and the Sustainable Apparel Coalition (SAC) to implement a consistent set of tools and processes to support best practices, monitor supplier performance, and encourage use of safer chemicals.  2. Supplier engagement: We communicate chemical compliance requirements to our suppliers in our Code of Vendor Conduct (COVC) and Mill Minimum Expectations, and we require our suppliers to acknowledge and comply with these conditions.  3. Compliance and monitoring: Through third-party testing of products, product components, and wastewater effluent, as well as the use of industry data platforms, we monitor the performance of our supply chain and verify compliance with global chemical regulations and Gap Inc. chemical restrictions.	ESG Report; Enriching Communities, Chemicals Management; p.43 ESG Webpages: Chemicals Management
				To learn more about this process, please see the Chemicals Management page.	

<sup>1</sup> Note: ESG Report refers to Gap Inc.'s 2022 ESG Report; ESG Webpages refer to our Global Website, which hosts our Environment, Social, and Governance (ESG) Hub and Equality & Belonging Report; Annual Report on Form 10-K for the fiscal year ended January 28, 2023; and Proxy Statement refers to the Notice of Annual Meeting of Gap Inc. Shareholders 2022 and 2023 Proxy Statements. Please find more information on our **Investor Relations** Webpages.

TOPIC/ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	DATA					REFERENCE(S)			
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	materials Input Mar discharge Process M both hum Output M Gap Inc. r 100% of for and access in 2021, a	and chemicals.  nagement: The selection of hazardous chemical lanagement: Adheren- an and environmental anagement: The output estricts chemicals of keatheries with PFC-based assories units with water and 7 percent in 2020).	on of better chemals. ce to chemicals mals. I risks. uts of apparel and nown concern; for a finishes were suer repellent or state.	ical inputs and starting materion anagement best practices during footwear manufacturing inclusive example we committed to elireccessfully converted or exited. In-resistant performance were	hazards associated with their product als is an essential part of reducing the use and ring manufacturing is critical for reducing ude finished products as well as wastewater. minate PFCs from our supply chain by 2023. At the Gap Inc. level, 95 percent of apparel a produced without PFCs (up from 38 percent units at the Gap Inc. level had a water	ESG Report; Enriching Communities, Chemicals Management; p.43 ESG Webpages: <b>Chemicals</b> <b>Management</b>			
Environmental Impacts in the Supp	oly Chain											
Percentage of (1) Tier 1 supplier facilities and (2) supplier facilities beyond Tier 1 in compliance with wastewater discharge permits	ties ith			plier facilities pliance with				y monitor and improve	e wastewater quo	ality. In 2022, we added woven	our Water Quality Program, which allows us and garment dye laundries to this program.  **Tier1and2 meeting both conventional**	ESG Report; Enriching Communities, Water Stewardship; p.39 ESG Report; Enriching Communities, Reduce and Replenish: Tackling Water
and/or contractual agreements				Year	Total participants	% Tier 1 meeting	gboth %Tier2meetingboth	and ZDHC MRSL parameters	Consumption; p.42 ESG Report; Enriching Communities,			
				2020	54	-	-	94% met conventional, 89% met ZDHC	Chemicals Management; p.43			
				2021	53	_	-	100% met conventional, 94% met ZDHC	ESG Webpages: Chemicals			
				2022	156	99%	95%	97%	Management			
Percentage of (1) Tier 1 supplier facilities and (2) supplier facilities beyond Tier 1 that have completed the Sustainable	Quantitative	Percentage (%)	CG-AA-430a.2	Module (F	EM) self-assessment % Tier1 branded su	to communicate  ppliers	their water and energy use, alo <b>% Tier 2 suppliers using</b>	ition's Higg Index 3.0 Facility Environmental ong with chemicals and waste management.	ESG Report; Enriching Communities, Water Stewardship; p.39 ESG Report; Enriching Communities, Reduce and Replenish: Tackling Water			
Apparel Coalition's Higg Index Facility Module (Higg FEM)				Year	using Higg Index FE	I*I	Higg Index FEM	# verified responses	Consumption; p.42			
assessment or an equivalent				2020	100%		70%	280				
environmental data assessment				2021	99% (558)		91% (147)	463 (64%) 351 Tier 1, 112 Tier 2)				
				2022	100% (589)		73% (152)	557 (77% total; 441 Tier 1, 133 Tier 2)				

TOPIC/ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	DATA					REFERENCE(S)
Labor Conditions in the Supply Ch	ain								
Percentage of (1) Tier 1 supplier facilities and (2) supplier facilities beyond Tier 1 that have been	lities and (2) supplier facilities		CG-AA-430b.1	are requi		us. Facilities wit	h a consistently low non-co	and environmental performance, which onformance rate may be assessed on a	ESG Report; Empowering Women & Human Rights, Human Rights; pp.19-20
audited to a labor code of conduct, (3) percentage of total audits conducted by a third- party auditor				Year	% Tier 1 branded suppliers audited to COVC	% of audits cor third-party as (such as ILO Be	•	% of suppliers beyond Tier 1 audited to COVC	ESG Report; Empowering Women & Human Rights, Assessment and Remediation; p.21 ESG Webpages; <b>Data Tables</b>
				2020	81	71		N/A	200 Woopagoo, <u>Pata Pario</u>
				2021	83	68		N/A	
				2022	88%	88%		24%*	
Priority non-conformance rate Quantitative Rate CG-AA-430b.2 and associated corrective action rate for suppliers' labor code of		CG-AA-430b.2	and confi We use a violations	rmed 249 mill facilities in our su color-coded system to rate ear are rated green; average perf	ch facility's perfo	ormance. High-performing	COVC through SLCP. We have identified change as more information is available.  facilities with no critical and few address one or more serious issues ity non-conformance rate) during	ESG Report; Empowering Womer & Human Rights, Human Rights; pp.19–20	
conduct audits				assessme	ents against our COVC. s open as of 2/1/2022, 81 perce		<b>Q</b> .	,	ESG Report; Empowering Womer & Human Rights, Assessment and Remediation; p.21
				2/1/202	·		'	,	ESG Webpages; COVC Findings ESG Webpages; Data Tables
				# of ope	n issues # of oper	nissues	% resolution		ESG Webpages; Data Tables
				2187	425		81%		
Description of greatest (1) labor and (2) environmental, health, and safety risks in the supply chain	Discussion and Analysis	N/A	CG-AA-430b.3	reputo	ition, business continuity, and o are women, which is why in addi	perating costs fo	or our brands and the com	te apparel for Gap Inc. brands can affect pany overall. Most workers in our supply us of empowering women to create lasting	ESG Report; Empowering Women & Human Rights, Human Rights; pp.19-20 ESG Report; Empowering Women
CHMII				specifi	c programs in place to address	<ol> <li>Excessive overtime, fire and structural safety, and gender-based violence are high-risk supply chain issues that we have specific programs in place to address. The human rights impact of these risks can be severe, while these issues can also present operational risk to our supply chain and reputational risk to our portfolio of brands.</li> </ol>			

TOPIC/ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	DATA	REFERENCE(S)
Raw Material 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	We focus our raw materials strategy on the top fibers that account for approximately 97 percent of our fiber consumption: cotton, polyester, nylon, and manufactured cellulosic fibers.  PRIORITY RAW MATERIALS  Environmental and/or Social Factors:  Cotton: Changes in water access, drought, flooding, heat waves, soil deterioration, and other climate, water, and biodiversity impacts can affect availability, cost, and quality of cotton crops.  Polyester: As a synthetic, petroleum-based synthetic fiber, polyester can contribute to anthropogenic pollution in the extraction and production phases, it does not naturally biodegrade, and there are concerns about microplastic pollution.  Nylon: Conventional nylon is a petroleum-based synthetic fiber that contributes to anthropogenic pollution and greenhouse gases in the production phase and requires large amounts of water to produce.  Manufactured cellulosics: Derived from wood and wood pulp by-products, manufactured cellulosics are susceptible to environmental factors such as drought, flooding, natural disasters, and disease, which could potentially impact the harvest of the materials substantively and is also connected to deforestation and decreasing biodiversity.  Discussion of Business Risks and/or Opportunities:  Cotton: Farming and processing cotton typically involves the use of large quantities of water as well as chemicals, and often takes place in regions facing water and climate risks. Farming and processing cotton typically involves the use of large quantities of water as well as chemicals, and often takes place in regions facing water and climate risks. Polyester: We expect the costs of row material commodities like polyester and recycled polyester (rPET) to increase based on demand, availability, and environmental factors such as drought, flooding, only and natural disaster in our regions of procurement and production. The production of synthetic materials including polyester relies on fossil fuel and petroleum derivatives, and as such is susceptible to fluctua	ESG Report; Enriching Communities, Raw Materials and Product; pp.46–47 ESG Report; Enriching Communities, Climate Stewardship; pp.44–45 ESG Report; Enriching Communities, Water Stewardship; pp.39–32 2022 CDP Climate Submission; C1.3, C2.2, C2.2a 2022 CDP Water Submission; W3.3b

TOPIC/ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	DATA			REFERENCE(S)
(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 (cont.)	Discussion and Analysis	n/a	CG-AA-440a.3	water use, and eutrophic and social conditions wit key raw materials using a portfolio approach to conseveral regions to reduce We measure our progress and recycled polyester used from ancient, endangers Partnerships are key ten Polyester Challenge, rPE with CanopyStyle to audicular suppliers. Gap Inc. uses in Fibers Matrix to evaluate and elastane, two critical microplastics shedding in recycled nylon and bio-ball signal and elastane.	pers strategy uses life-cycle assessment (LCA) data on indicators including glocation, as well as evaluations for biodiversity, potential for circularity, chemist thin production. Gap Inc.'s Supply Chain and Sourcing team monitors and response a multi-factor model that includes cotton, polyester, nylon, and cellulosics priodition sourcing, with an emphasis on cultivating diverse sources of more sustailerisk.  It is by setting and working toward public goals to increase the percentage of mose in our products, and continue to ensure 100% of our manufactured celluloted, high conservation value, and high carbon stock forests.  It of our approach. We have joined industry collaborations such as the Textile Text Round Table, and Biosynthetics Working Group to improve the sourcing of relitiour sources, prioritize recycled alternatives, and exclusively work with "green adustry tools such as the Higg Materials Sustainability Index (MSI) and Textile even fiber portfolio. We are also interested in advancing opportunities around all performance fibers with few existing alternative options. As R&D evolves on a garments, we will incorporate the latest insights into our preferred fiber stropassed nylon in order to reduce our reliance on virgin synthetic materials, and onlylon based on cost, availability, and market demand for such fibers.	ry, land use change, bonds to risks for ces. Gap Inc. takes a nable cotton across hore sustainable cotton osics are not sourced exchange Recycled materials. We work en shirt" ranked exchange's Preferred dolower-impact nylon microfiber and ategies. We source	ESG Report; Enriching Communities, Raw Materials and Product; pp.46–47 ESG Report; Enriching Communities, Climate Stewardship; pp.44–45 ESG Report; Enriching Communities, Water Stewardship; pp.39–42 2022 CDP Climate Submission; C1.3, C2.2, C2.2a 2022 CDP Water Submission; W3.3b
(1)Amount of priority raw	Quantitative	Metric tons (t)	CG-AA-440a.4		AMOUNT CERTIFIED, BY STANDARD	FY 2022	ESG Report; Enriching Communities,
materials purchased, by materials, and (2) amount of each priority raw material that				Priority raw material (name)	Certification/Standard & Associated Discussion (Technical Protocol #3-3.3)	%certified	Raw Materials and Product; pp.46-47
is certified to a third-party environmental and/or social standard, by standard				Man-made cellulosic fibers	Lenzing, TENCEL, Viscose, Birla LivaECO	14%	
				Cotton	Better Cotton Initiative (BCI), Global Organic Textile Standard (GOTS), Organic Content Standard (OCS)	81%	
				Polyester	Global Recycled Standard (GRS), Recycled Content Standard (RCS)	16%	
				Nylon	Global Recycled Standard (GRS), Recycled Content Standard (RCS)	12%	
				Wool	Responsible Wool Standard (RWS), Global Recycled Standard (GRS), Recycled Content Standard (RCS)	44%	

TOPIC/ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	DATA				REFERENCE(S)
Activity Metric								
Number of (1) Tier 1 suppliers and (2) suppliers beyond Tier 1	Quantitative	Number	CG-AA-000.A		nded-apparel supplier facilities ar ery, laundry, and screen-printing fo		cut-and-sew facilities and their associated	ESG Report; Empowering Women, Assessment and Remediation; p.21
				Year	# of Tier1 branded-apparel supplier factories	# of mill facilities (Tier 2)	% of business from mill facilities (Tier 2)	
				2020	659	168	66%	
				2021	705	231	65%	
				2022	702	249	79%	
E-COMMERCE								
Data Security								
Description of approach to identifying and addressing data security risks	Discussion and Analysis	N/A	CG-EC-230a.1	of technic The Boar Board on program by, or in the procedur	cal and organizational security med d's Audit and Finance Committee of material concerns. To respond to to designed to protect and preserve	sures to help protect personal in oversees data privacy and cyber he threat of security breaches a the confidentiality, integrity, and am also includes a cyber inciden by of any material cybersecurity i	ng experience. We have put in place a wide variety information we collect about our customers. security programs and regularly briefs the ind cyberattacks, the Company maintains a continued availability of all information owned it response plan that provides controls and incident.	Gap Inc. Webpages: Privacy Police
Employee Recruitment, Inclusion, o	and Performance							
Employee engagement as a percentage	Quantitative	Percentage (%)	CG-EC-330a.1	A represe We meas	3,800+ employees filled out the HC entative sample was obtained for b sure engagement through the follo conded yes to the statement: "I am	oth groups and is Gap Inc.'s own	· · · · · ·	ESG Report; Enabling Opportunity Talent Development; pp.34-35

TOPIC/ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	DATA			REFERENCE(S)
(1) Voluntary and (2) involuntary turnover rate for all employees	Quantitative	Rate	CG-EC-330a.2	•	oloyee turnover rate: 96% y employee turnover rate: 87%		ESG Report; Governance, Social Data; pp.75-77
Percentage of gender and racial/ ethnic group representation for (1) management, (2) technical staff, and (3) all other employees	Quantitative	Percentage (%)	CG-EC-330a.3	Technical	nent: 56% white, 10% Asian, 10% Black, 17% Hispanic, staff: 28% Women, 72% Men yees: 44% white, 6% Asian, 16% Black, 25% Hispanic	ESG Report; The Big Picture, Equality & Belonging; pp.15–16 ESG Report; Governance, Social Data; pp.75–77	
Product Packaging & Distribution							
Total greenhouse gas (GHG) footprint of product shipments	Quantitative	Metric tons (t) CO <sub>2</sub> -e	CG-EC-410a.1	Year	Upstream transportation and distribution (metric tons CO <sub>2</sub> e)	Downstream transportation and distribution (metric tons CO <sub>2</sub> e)	ESG Report; Enriching Communities, Climate Stewardship; pp.44-45
				2019	527,081	39,413	
				2020	527,081	105,309	
				2021	670,820	117,670	
				2022	2022 data will be available on our website later	in 2023.	
				by Defra Downstr	product transportation emission factors. This repres	information at a haul level from Gap internal systems, multiplied sents emissions from our suppliers to our distribution centers. /km information at a haul level from Gap internal systems,	
Discussion of strategies to reduce the environmental impact of product delivery	Discussion and Analysis	n/a	CG-EC-410a.2	commitm Gap Inc. i which em	ent to never intentionally send ships through the Ars also a member of the Environmental Protection Acopowers businesses to move goods in the cleanest, r	l in partnership with the Ocean Conservancy, the pledge is a actic's fragile ecosystem.  gency's (EPA) SmartWay Transport Partnership, an initiative most energy-efficient way possible to protect public health and the 2020 SmartWay Freight Partner Excellence Award.	ESG Report; Enriching Communities, Climate Stewardship; pp.44-45

TOPIC/ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	DATA			REFERENCE(S)
Activity Metrics							
Entity-defined measure of user	Quantitative	Number	CG-EC-000.A	Year	Total global online orders (excluding franchises)		
activity				2020	86,261,667		
				2021	83,997,807		
				2022	80,235,600		
					n includes orders placed in the United States Specialty (Web and And United Kingdom. It does not include Franchises, cancellations, o		
Number of shipments	Quantitative	Number	CG-EC-000.C	Year	Total global shipments to customers (excluding franchises)		
				2020	145,512,653		
				2021	124,463,015		
				2022	112,916,023		
				This data	includes packages transported in the United States, Canada, Eu	ropean Union, and Japan.	
MULTILINE AND SPECIALTY RETAI	LERS & DISTRIBUTO	PRS					
Energy Management in Retail & Dis	stribution						
(1)Total energy consumed, (2)	Quantitative	Gigajoules (GJ)	CG-MR-130a.1	Year	Total energy consumed at retail and distribution centers (GJ)	%renewable	ESG Report; Enriching Communities,
percentage grid electricity, (3) percentage renewable				2021	3,038,091	33%	Climate Stewardship; pp.44-45 <b>2022 CDP Climate Submission</b>
				2022	Data will be available on our website later in 2022.	-	
Workforce Diversity & Inclusion							
Percentage of gender and racial/ ethnic group representation for (1) management and (2) all other employees	Quantitative	Percentage (%)	CG-MR-330a.1	See CG-I	EC-330a.3		ESG Report; The Big Picture, Equality & Belonging; pp.15–16 ESG Report; Governance, Social Data pp.75–77

TOPIC/ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	DATA				REFERENCE(S)
Product Sourcing, Packaging, and	Marketing							
Discussion of processes to assess and manage risks and/or hazards associated with chemicals in products	Discussion and Analysis	n/a	CG-MR-410a.2	See CG-A	AA-250a.2			ESG Report; Enriching Communities Chemicals Management; p.43
Discussion of strategies to reduce the environmental impact of packaging	Discussion and Analysis	n/a	CG-MR-410a.3	Elimination Diversion landfill the	on: We work to eliminate and replac : Wherever possible and where we b rough recycling.	unnecessary and problematic plastic pa e unnecessary and problematic plastics v lave control over packaging's end-of-life, cessary plastics to non-virgin material al	vith non-plastic material alternatives. we divert problematic plastic from	ESG Report; Enriching Communities Circularity and Waste; pp.48-49
Activity Metrics								
Number of: (1) retail locations and (2) distribution centers	Quantitative	Number	CG-MR-000.A	Year	Company-Operated Stores	Franchises		Annual Report 2022; p.28
and (E) distribution content								·
				2020	3,100	615		Annual Report 2021; p.30 Annual Report 2020; p.2
				2020	3,100 2,835	615 564		Annual Report 2021, p.30
								Annual Report 2021, p.30
	Quantitative	Square feet	CG-MR-000.B	2021	2,835	564		Annual Report 2021, p.30
	Quantitative	Square feet	CG-MR-000.B	2021	2,835 2,685	564 667		Annual Report 2021; p.30 Annual Report 2020; p.2  Annual Report 2022; p.28 Annual Report 2021; p.23
Total area of: (1) retail space and (2) distribution centers	Quantitative	Square feet	CG-MR-000.B	2021 2022 <b>Year</b>	2,835 2,685 <b>Retail Space</b>	564 667  Distribution Center Space		Annual Report 2021; p.30 Annual Report 2020; p.2  Annual Report 2022; p.28