



Gildan Activewear Inc

# Independent Assurance of selected sustainability indicators in the 2019 Sustainability Report of Gildan Activewear Inc

**ISAE 3000 Statement**

10<sup>th</sup> July 2020

# Independent Assurance of selected sustainability indicators in the 2019 Sustainability Report of Gildan Activewear Inc: ISAE 3000 statement

## The nature of the assurance

This is a report by Corporate Citizenship for the Communications Manager, Gildan Activewear Inc ("Gildan").

Corporate Citizenship has undertaken **limited** assurance of selected sustainability indicators in the 2019 Sustainability Report of Gildan, as detailed below:

- Total annual energy usage (GJ)
- Total annual water usage (m3)
- Total hazardous waste (tons)
- Total non-hazardous waste (tons)
- Total wastewater effluents (m3)
- Total scope 1 GHG emissions (tCO2e)
- Total scope 2 GHG emissions (tCO2e)
- Partial scope 3 GHG emissions (tCO2e)
- Total inorganic air emissions (tons)
- Total consumption of refrigerants (kg)
- Work-related injury rate for employees
- Lost-time injury frequency rate for employees
- Injury severity rate for employees

The assurance covers the period from 1<sup>st</sup> January 2019 – 31<sup>st</sup> December 2019.

Gildan is entirely and solely responsible for the production and publication of the data assured, Corporate Citizenship for its assurance.

The assurance considers the published data related to Gildan activities in all countries in which it operates. Where the published indicator omits data from some part of Gildan's operations, the coverage of the assurance is as indicated in the corresponding section of the Report.

Our work has involved reviewing selected environmental and health and safety claims and data included in the report against the GRI principles for Defining Report Quality<sup>1</sup>. The carbon emissions data has been prepared in line with the WRI/WBCSD GHG Protocol Corporate Accounting and Reporting Standard, and appropriate GHG conversion factors for company reporting

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<sup>1</sup> Balance, Comparability, Accuracy, Timeliness, Clarity and Reliability.

GHG quantification is subject to inherent uncertainty due to factors such as incomplete scientific knowledge about the global warming potential of different GHGs and uncertainty around the models and parameters used in estimating GHG emissions.

This engagement was performed in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (*Assurance Engagements other than Audits or Reviews of Historical Financial Information*) and the relevant subject-matter specific ISAE for GHG data (ISAE 3410, *Assurance Engagements on Greenhouse Gas Statements*).

Corporate Citizenship has complied with the requirements for independence, professional ethics and quality control as stipulated by ISAE 3000.

## Assurance work performed

The assurance work was commissioned in March 2020 and was completed on 10th July 2020. Detailed records were kept of meetings, interviews and correspondence relating to the assurance. The assurance process was undertaken by a multidisciplinary team of three, including a Senior Consultant, a Senior Researcher, and a Director acting in a supervisory capacity.

The assurance engagement was undertaken to a **limited level**, and involved the following activities:

1. In-depth management interviews with two key persons responsible for Gildan's environment and health and safety performance to understand Gildan's processes for management, reporting and performance improvement in these areas;
2. A review of internal systems, procedures and guidelines used for data collection and reporting, in order to assess robustness;
3. "Virtual site visits" to two production plants in Honduras (RN3 and RN6) on 1-2 April 2020 to observe operations and interrogate site-level data systems related to environmental, health and safety reporting. During the period in which the assurance engagement was undertaken, travel and production operations were restricted due to the Covid-19 health contingency. As a result, site visits and interviews were undertaken remotely, following our standard assurance protocol as far as reasonably possible;
4. A review of year-on-year performance trends to identify any significant changes in operational eco-efficiency or health and safety and investigate the reasons behind these trends;
5. A review of GHG calculations for accuracy and consistency with the GHG Protocol and GRI guidelines, including review of conversion factors;
6. A review of group-wide data consolidation and reporting to check for errors or omissions in data analysis, consistency with a sample of underlying data sets and accuracy of reporting;
7. Examination of successive drafts of the 2019 Sustainability Report to assess the reporting of environment, health and safety claims and data against the GRI Principles for Determining Report Quality.

## Our experience and independence

Corporate Citizenship is a specialist management consultancy, advising corporations that seek to improve their economic, social and environmental performance around the world and is a leading assessor of corporate responsibility and sustainability reports.

This is the fifth year that Corporate Citizenship has provided independent assurance services in relation to Gildan's corporate sustainability reporting. During the period under review, Corporate Citizenship has also provided support to Gildan with their 2020 submission to the Dow Jones Sustainability Index CSA questionnaire.

## Conclusion

Based on the scope of work and assurance procedures performed, nothing has come to our attention that causes us to believe that the sustainability data described above is not prepared, in all material respects, in accordance with the GRI Principles for Defining Report Quality and the WRI/WBCSD GHG Protocol Corporate Accounting and Reporting Standard.

Corporate Citizenship Limited

Santiago, Chile

10<sup>th</sup> July 2020