



Sustainable Accounting Standards Board (SASB) Index

Topic	Category	Unit of Measure	Code	Data	Reference
<i>Management of Chemicals in Products</i>					
Discussion of processes to maintain compliance with restricted substances regulations	Discussion and Analysis	n/a	CG-AA-250a.1		Chemistry, page 130 Approach to Chemistry Playbook
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 130 Approach to Chemistry Playbook
<i>Environmental Impacts in the Supply Chain</i>					
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 FY21, 98% of focus suppliers met legal compliance and approximately 74% reported compliance to the ZDHC wastewater requirements.	Foundational Expectations, page 61 Water, page 123 NIKE's Sourcing and Manufacturing Standards Approach to Chemistry Playbook
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	100% of Tier 1 suppliers are audited, on either industry tools (FEM) or the NCAT assessment. In FY21, 92% of Tier 2 facilities completed assessments. With the rollout of compliance 2.0, 90% of total footwear upper materials and apparel textiles production Tier 2 facilities completed FEM2020. Our focus finished goods suppliers also report on a monthly basis their performance against NIKE Sustainability targets. We disclose a number of strategic materials suppliers (Tier 2) in our Manufacturing Map along with finished goods factories.	Foundational Expectations, page 61 NIKE's Sourcing and Manufacturing Standards 2025 Targets Summary
<i>Labor Conditions in the Supply Chain</i>					
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	100% of Tier 1 suppliers audited to NIKE Code of Conduct. All Tier 1 supplier facilities are audited, either on SLCP or NCAT. 7.7% of factories were independently audited by third-party auditors (Better Work). We disclose a number of strategic material suppliers (Tier 2) in our Manufacturing Map along with finished goods factories.	Foundational Expectations, page 61 NIKE's Sourcing and Manufacturing Standards



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Priority non-conformance rate and associated corrective action rate for suppliers' labor code of conduct audits	Quantitative	Rate	CG-AA-430b.2	In FY21, 13% 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 61 NIKE's Sourcing and Manufacturing Standards
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 143 Issue Prioritization, page 138–141
<i>Raw Materials Sourcing</i>					
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 97
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 (FY21) <ul style="list-style-type: none"> • Rubber: <1% recycled • Cotton: 12% certified organic, 56% third-party certified, and <1% recycled • Polyester: 33% recycled • EVA Foam: 2% recycled • Leather: <1% 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 97 Risk Management, page 143
Number of (1) Tier 1 suppliers and (2) suppliers beyond Tier 1	Quantitative	Number	CG-AA-000.A	428 Tier 1 suppliers 178 total Tier 2 in scope of target	Manufacturing Map