FY24 NIKE, INC. SUSTAINABILITY DATA

Reporting Approach

Reporting Methodology

This report has been prepared:

– by NIKE management under the oversight of the Corporate Responsibility, Sustainability & Governance Committee of the NIKE, Inc. Board of Directors.
– in reference to the Global Reporting Initiative (GRI) Standards.

This report, our FY24 SASB summary doc and all NIKE's historical Impact Reports are available at about.nike.com/en/mission.

When we reference NIKE, Inc., unless otherwise stated, we are referencing our portfolio of brands including the Nike Brand, Jordan Brand and Converse.

This report covers NIKE's fiscal year 2024 (June 1, 2023 through May 31, 2024). We refer to the fiscal year as FY24 and the calendar year as CY24 in the report. Unless otherwise stated, the baseline for our 2025 targets is FY20.

FY20 was the target year for our FY20 targets (FY15–20) and is the baseline year for the majority of our 2025 targets. The continual expansion of our Purpose targets' depth and breadth is a key element of our strategy. As such, we introduced new areas included in target scope with the 2025 targets. As a result, in many cases, FY20 values disclosed in the FY20 NIKE Impact Report differ from those provided in this report, reflecting the more inclusive measurement scope in our most current targets. For the nine Planet targets and the three Responsible Supply Chain targets, the target year (when target value achievement is measured) is considered the full FY25. For the Responsible Supply Chain targets, FY25 Q4 constitutes the final measurement period.

We have obtained external assurance on select reported metrics, including energy consumption and renewable electricity use in owned or operated facilities; Scope 1 and 2 greenhouse gas (GHG) emissions; a subset of Scope 3 GHG emissions including commercial air travel; and cumulative water restoration funding.

Totals might not reflect summation of numbers due to rounding and showing whole numbers rather than decimals.

Safe Harbor Statement

The information in this report and NIKE, Inc.'s corporate responsibility/sustainability reporting and website, inclusive of charts, graphs and discussion, and all other information presented, may contain forward-looking statements, estimates, or projections based on expectations as of the original date of those materials. Those statements, estimates and projections are not guarantees of future results or performance and are subject to certain known and unknown risks and uncertainties that are difficult to predict, are often beyond our control and could cause actual results to differ materially. These risks and uncertainties include but are not limited to (1) political, economic, regulatory and geopolitical conditions; (2) legal, methodological, scientific and technological developments and challenges, (3) supply chain and labor issues and considerations; and (4) actions or inaction by governments, customers, energy, technology and infrastructure providers, markets (including the carbon offset and renewable energy credit markets), suppliers, standard setters and other stakeholders to further emissions reduction and/or address sustainability matters, including environmental, biodiversity and natural capital concerns. These risks and uncertainties are further detailed in our reports filed with the U.S. Securities and Exchange Commission (the "SEC"), including our Annual Report on Form 10-K.

Presented information may also discuss previously non-public financial and statistical information. Our approach to the disclosures included in this report and NIKE, Inc.'s corporate responsibility/sustainability reporting and website differs from our approach to the disclosures we include in our mandatory regulatory reports, including our filings with the SEC. This report and our corporate responsibility/sustainability reporting and website are intended to provide information from a different perspective and, in certain cases, in more detail than that required to be included or otherwise appropriate in our filings with the SEC or other regulatory filings. Words used in this report (including "materiality", "significance", "importance", "ESG", "carbon neutral", "net zero" or similar terms) should not be read to have the meanings ascribed to them under U.S. federal securities laws and regulations, or applicable legal requirements in any other jurisdiction. For example, information in this report, even when accompanied by words such as "materiality" or "material", is not necessarily material within the meaning of the U.S. federal securities laws, the European Sustainability Reporting Standards or for other purposes and its publication as part of NIKE's voluntary sustainability reporting should not be construed as a determination by NIKE that such information is material under any applicable legal requirements.

In addition, climate-related science, data and methodologies are rapidly evolving, and our climate-related analysis and strategy remain subject to evolution over time. For example, we believe the methodology of carbon accounting will continue to change over time, especially as it relates to Scope 3 GHG emissions. As a result of improvements to the quality and completeness of our data and updates to our methodology, analysis and strategy over time, we may include information in future disclosures that differ from those contained in this report or restate information contained in this report. Furthermore, we may modify or discontinue reporting metrics and other information included in this report in future periods, including to align our metrics and other information with U.S. federal or state or foreign reporting requirements. Unless otherwise specified, all information (including forward-looking information) speaks only as of the date on which it is made, and we disclaim any obligation to update or delete any outdated information contained in this report or in our website materials.

 This report contains third-party data. We have not, and do not intend to independently verify third-party data. Actual results and outcomes may differ from those expressed in or implied in this report due to, among other factors, any applicable legal requirements and/or industry standards in providing such data.

All references to websites, reports or other documents in this report are for your information only. The content of such websites, reports or other documents (or any other information they refer to) is not incorporated by reference into this report.

Reporting Approach

Risk Management

NIKE Global Audit and Risk Management (GA&RM) is an independent and objective internal audit and risk organization that is guided by a philosophy of enhancing and protecting NIKE, Inc.'s value and brand through world-class risk management capabilities.

It assists NIKE, Inc. in accomplishing its objectives by partnering with management to build and maintain effective risk management, control and governance processes.

GA&RM reports to the Chief Financial Officer and is overseen by the Audit & Finance Committee. GA&RM identifies and evaluates risks to NIKE, Inc., including those related to purpose, as part of its risk assessment process. This process then informs GA&RM's audit and risk plan and how GA&RM deploys risk management services across NIKE, Inc. Regular risk updates and insights are provided to management, the Audit & Finance Committee and Full Board.

Governance

NIKE's purpose begins at the highest level with our Board of Directors (Board). The Board oversees our purpose work primarily through the Corporate Responsibility, Sustainability & Governance Committee (CRS&G Committee). As specified in its charter, the CRS&G Committee reviews and provides guidance with respect to NIKE's corporate purpose, including corporate responsibility, sustainability, human rights, global social and community impact, and diversity, equity and inclusion.

The CRS&G Committee oversees both the risks and the opportunities associated with purpose. Specifically, this includes reviewing significant purpose strategies, activities, policies, investments and programs; monitoring the development of, and progress toward, our purpose goals and providing guidance regarding purpose reporting.

To carry out its responsibilities, the CRS&G Committee receives regular updates from management regarding our purpose work, including:

- Updates regarding progress towards our purpose goals at each regularly scheduled CRS&G Committee meeting
- Regular presentations on each of the three purpose pillars – People, Planet and Play – from the respective management leader
- Annual presentations on purpose strategy and reporting

At each Board meeting, the CRS&G Committee reports to the Board on purpose highlights and key developments.

The Compensation Committee also plays a role in the People pillar by overseeing talent management and development for executive officers and senior management, including with respect to employee engagement and diversity, equity and inclusion.

Data Tables: FY24 Performance Summary[1]

› Movement Toward Target

‹ Movement Away From Target

* Target Level Achieved[2]

– Flat

Responsible Supply Chain

	METRIC	FY20 BASELINE	FY21 PROGRESS	FY22 PROGRESS	FY23 PROGRESS	FY24 PROGRESS	FY24 VS FY23	FY24 VS BASELINE	FY25 TARGET	FY24 PERFORMANCE
Health & Safety										
100% of strategic suppliers[3] are building healthy and safe workplaces[4]	% suppliers with Level 3 health and safety maturity	**22%**	**27%**	**47%**	**76%**	**96%**	**+21 P.P.**	**+74 P.P.**	**100%**	›
Gender Equity										
100% of strategic suppliers[3] have gender equitable (GE) workplaces[5]	% suppliers achieving mature gender-equitable capability	–	**0%**	**2%**	**23%**	**67%**	**+44 P.P.**	**+67 P.P.**	**100%**	›
Worker Engagement										
100% of strategic suppliers[3] are measuring and improving worker engagement[6]	Strategic suppliers measuring and improving engagement	–	**0%**	**22%**	**52%**	**75%**	**+23 P.P.**	**+75 P.P.**	**100%**	›
Code of Conduct[7]										
100% of facilities in our extended supply chain meet NIKE's foundational labor, health, safety and environmental standards	% compliance with Foundational Expectations	**94%**	**85%**	**60%**	**70%**	**87%**	**+17 P.P.**	**-7.6 P.P.**	**100%**	›
	% of facilities measured for compliance of anticipated total scope	**66%**	**79%**	**97%**	**99.9%**	**100%**	**+0.1 P.P.**	**+34 P.P.**	**100%**	›

1 Note the numbers reflected in the performance summary have been rounded up to the nearest whole percent, nearest hundredth, thousandth, millionth where appropriate unless it leads to achieving the target level.

2 Target level achieved: This indicates that the quantitative value for this target has been met at the end of FY24 Q4. This does not mean that NIKE will fully achieve this FY25 Target, as FY25 performance will dictate final target outcome.

3 Strategic suppliers: strategic finished goods suppliers; suppliers representing approximately 80% of total footwear and apparel production.

4 Healthy and safe workplaces: Supplier must reach Level 3 safety and health maturity on Culture of Safety Maturity Assessment.

5 In order to reach mature gender equity, suppliers must achieve an overall Gender Equity Self-Diagnostic Tool (SDT) score of 71% and perform at a certain threshold in each of the SDT's 10 domains. The baseline for this target was created in FY21 as the tools to measure didn't exist when the target period started.

6 Criteria for measuring and improving engagement must be met for the factory to count toward the target key performance indicator of measuring and improving. The baseline for this target was created in FY21; this information wasn't measured in FY20.

7 The Supplier Code of Conduct and Code Leadership Standards lay out the minimum standards we expect each supplier facility to meet. Our scope for this target includes Tier 1 finished good suppliers, Tier 2 material suppliers representing approximately 90% of our footwear uppers and apparel materials and focus Distribution Centers (DCs) representing at least 80% of volume, and our NIKE-owned or -operated manufacturing facilities Air Manufacturing Innovation (Air MI).

Data Tables: FY24 Performance Summary[1]

Movement Toward Target

Movement Away From Target

Target Level Achieved[2]

Flat

Protecting the Planet

Carbon

	METRIC	FY20 BASELINE	FY21 PROGRESS	FY22 PROGRESS	FY23 PROGRESS	FY24 PROGRESS	FY24 VS FY23	FY24 VS BASELINE	FY25 TARGET	FY24 PERFORMANCE
70% absolute reduction of greenhouse gas (GHG) emissions in owned or operated facilities through 100% renewable electricity and fleet electrification[8,9]	Owned or operated facility GHG emissions (metric tons CO_2e)	**226K**	**136K**	**87.6K**	**70.7K**	**69.5K**	**-1.7%**	**-69%**	**-70%**	Movement Toward Target
	% renewable electricity	**48%**	**78%**	**92%**	**96%**	**96%**[10]	**-0.5%**	**+48 P.P.**	**100%**	Movement Away From Target
0% emissions change in manufacturing and transportation[11]	Manufacturing and transportation GHG emissions (metric tons CO_2e)	**3.7M**	**2.9M**	**3.1M**	**3.0M**	**2.3M**	**-21%**	**-36%**	**0%**	Target Level Achieved
0.5M metric tons emissions reduction through 50% environmentally preferred materials (EPM)[12]	Materials GHG emissions reduced (metric tons CO_2e)	**96K**	**123K**	**794K**	**832K**	**1.1M**	**+229K**	**+965K**	**500K**	Target Level Achieved
	% EPM	**31%**	**32%**	**48%**	**45%**	**48%**	**+2.1 P.P.**	**+17 P.P.**	**50%**	Movement Toward Target

8 Target represents NIKE's Scope 1 and 2 emissions footprint, including facilities, HQ fleet vehicles, and corporate jets.

9 NIKE consumed 14% renewable electricity in owned or operated facilities in FY15, the baseline year for NIKE's RE100 commitment.

10 This metric is part of Management's Assertion on select sustainability metrics, which PwC has performed limited assurance over for the period from June 1, 2023 to May 31, 2024, as indicated in the Assurance Report.

11 Scope includes suppliers representing approximately 80% of total footwear and apparel production; suppliers representing approximately 80% of total footwear upper materials and apparel textiles production; and about 95% of both inbound and outbound transportation.

12 Footwear EPMs: recycled polyester, recycled rubber, leather that reduces NIKE's enterprise carbon impact; currently includes synthetic leather and NIKE's non-leather substitute for leather, Flyleather. Apparel EPMs: recycled polyester, organic cotton, recycled cotton, third-party certified cotton.

Data Tables: FY24 Performance Summary[1]

Movement Toward Target
Movement Away From Target
Target Level Achieved[2]
Flat

	METRIC	FY20 BASELINE	FY21 PROGRESS	FY22 PROGRESS	FY23 PROGRESS	FY24 PROGRESS	FY24 VS FY23	FY24 VS BASELINE	FY25 TARGET	FY24 PERFORMANCE
Waste										
10% waste reduction per unit in manufacturing, distribution centers (DCs) and headquarters (HQs)[13]	Waste/unit (g/unit)	**292.4**	**274.6**	**269.4**	**268.5**	**260.1**	**-2.9%**	**-11%**	**-10%**	›
100% waste diverted; 80% recycled in manufacturing, packaging, DCs and HQs[14]	% waste diverted from landfill and incineration	**96%**	**97%**	**97%**	**98%**	**98%**	**0.0%**	**+1.3%**	**100%**	–
	% waste recycled	**68%**	**70%**	**72%**	**75%**	**75%**	**+0.5 P.P.**	**+7.4 P.P.**	**80%**	›
10x finished product waste (FPW) refurbished, recycled or donated[15]	FPW collected and recycled or donated (units)	**1.3M**	**2.4M**	**3.1M**	**17.9M**	**6.9M**	**-11.0M**	**5.4X**	**10X**	‹
Water										
25% reduction in freshwater usage per kg textile dyeing and finishing[16]	Freshwater use/kg textile dyeing and finishing (L/kg)	**84.4**	**78.7**	**76.9**	**76.0**	**71.4**	**-6.1%**	**-15%**	**-25%**	›
13B liters water restored in our extended cotton supply chain[17]	Water restored (L)	**0.7B**	**2.1B**	**3.8B**	**5.2B**	**6.9B**	**+1.7B**	**+6.2B**	**13B**	›
Chemistry										
Adopt clean chemistry alternatives for our 10 priority chemistries across our supply chain	# priority chemistries with clean chemistry alternative	**0**	**0**	**0**	**2**	**6**	**+4**	**+6**	**10**	›

13 Scope includes packaging applied in finished goods manufacturing; suppliers representing approximately 95% of total footwear production; Air MI; DCs; and HQ locations.

14 Scope includes suppliers representing approximately 95% of total footwear production and about 60% of apparel production; Air MI; DCs; and HQ locations. Diverted: Includes waste-to-energy incineration, recycled waste, and composted waste. Recycled: Includes recycled and composted waste.

15 FPW consists of unsellable inventory in NIKE's marketplace (product deemed as unsellable through normal sales channels including aged inventory, samples, defectives, consumer returns) and end-of-life product owned by the consumer. We use an apportioned methodology when accounting for units recycled, to address the constraint that a full unit cannot always be recycled. To avoid overclaiming benefits from recycling, we only count the portion of the unit that is recycled in our target performance numbers.

16 Scope includes suppliers representing approximately 80% of total footwear upper materials and apparel textiles production.

17 Restored through a portfolio of projects that support long-term resilience for water-stressed ecosystems and communities within our extended cotton supply chain.

Data Tables: Supplier Code of Conduct

Sustainable Manufacturing & Sourcing Index (SMSI) Factory Ratings

		FY20	FY21	FY22	FY23	FY24
Gold	World-leading manufacturing standards and innovation	0	0	0	0	0
Silver	Industry-leading manufacturing standards and innovation	15	14	14	11	13
Bronze	Baseline compliance with our Code of Conduct	432	424	370	446	536
Red	Serious issues or failure to return to compliance; remediation plans in place to address or under review to exit	16	61	186	144	69
No Rating	Enrollment in process	0	102	4	1	0
Zero Tolerance	Critical issues demanding immediate action; remediation steps to address the issue or under review to exit	0	5	38	32	5

FY24 Audit Counts

	TIER 1	TIER 2	DCS	FY24 TOTAL	
	#	#	#	#	%
NIKE	19	1	0	20	1%
SLCP[18]	371	181	40	592	38%
Cascale Higg FEM[18]	372	168	1	541	34%
ZDHC[18] Wastewater Guidelines	106	181	0	287	18%
DECA	–	–	39	39	2%
FLA	3	0	–	3	0%
Better Work	81	6	–	87	6%
Total	**952**	**537**	**80**	**1,569**	**100%[19]**

% Compliance with Foundational Expectations

	FY20[20]	FY22	FY23	FY24
FY20 target scope (T1 & high visibility[21] T2)	94%	77%	85%	93%
FY25 target scope expansion (additional T2, DCs & Air MI)	–	12%	31%	68%

Foundational Expectations Target Performance by Value Chain Area

	FY20[21]	FY21	FY22	FY23	FY24	FY24 VS BASELINE
	%	%	%	%	%	P.P
All NIKE	94	85	60	70	87	-8 p.p.
Tier 1	94	92	79	86	93	-2 p.p.
Tier 2	–	59	24	38	76	+17 p.p.
DC	–	0	0	37	60	+60 p.p.
Air MI	–	0	0	75	100	+100 p.p.

FY24 Worker Count Results

	TIER 1	TIER 2	DCS	FY24 TOTAL	
	#	#	#	#	%
Americas	54,906	3,790	13,727	72,423	6%
EMEA	34,065	926	10,447	45,438	4%
N Asia	102,621	60,450	2,253	165,324	13%
S Asia	364,662	30,570	749	395,981	31%
SE Asia	539,465	51,230	51	590,746	47%
Total	**1,095,719**	**146,966**	**27,227**	**1,269,912**	**100%**

18 Number of reports received.
19 Totals might not reflect summation of numbers due to rounding and showing whole numbers rather than decimals.
20 Additional T2, DC, and Air MI facilities were not measured in FY20. The tools were deployed to these facilities in FY21 as we expanded the scope.
21 Suppliers manufacturing branded licensed products or branded footwear uppers and branded outsoles.

Data Tables: Supplier Code of Conduct

FY24 Audit Non-Compliances

	% OF TIER 1 TOTAL	% OF TIER 2 TOTAL	% OF DCS TOTAL
Age Standards	0.2	0.0	0.0
Air Emissions	0.0	0.5	0.0
Building Is Safe	6.3	7.5	2.9
Chemical Management	14.8	5.7	1.5
Code is Fully Implemented	7.1	10.5	2.9
Discrimination	1.8	2.3	4.4
Dorms, Canteen and Childcare	3.3	3.0	0.0
Fire and Emergency Action	8.7	9.8	5.9
Forced or Compulsory Labor[22]	0.8	1.1	2.9
Freedom of Association and Collective Bargaining	1.4	3.1	8.8
Harassment and Abuse	0.4	0.0	0.0
Hazardous Waste	3.9	2.6	0.0
Occupational Health and Hygiene	14.4	9.5	2.9
Regular Employment	2.2	0.5	2.9
Solid Waste (Non-Hazardous Waste)	3.1	1.5	1.5
Wages and Benefits	7.5	5.9	10.3
Wastewater	6.1	5.6	0.0
Working Hours	5.3	15.6	48.5
Workplace Is Safe	12.8	15.2	4.4
Total	**100.0**	**100.0**	**100.0**

22 “All work or service which is exacted from any person under the menace of any penalty and for which the said person has not offered himself voluntarily.” – International Labour Organization.

Data Tables: Health & Safety

OH&S Data[23] for Nike Employees[24] and Tier 1 Focus Factories[25]

NIKE EMPLOYEES		CY20 #	CY21 #	CY22 #	FY23 #	FY24 #
Distribution (Industry Code: 493110)						
Total Case Incident Rate (TCIR)	NIKE	1.17	0.96	1.05	2.10	1.62
	Industry	4.90	5.00	5.60	5.70	5.70
Lost Time Injury Rate (LTIR)	NIKE	0.78	0.33	0.32	1.44	1.16
	Industry	3.70	2.10	2.30	2.20	2.20
Air MI (Industry Code: 326199)[26]						
TCIR	NIKE	4.81	4.70	3.17	2.83	3.08
	Industry	4.70	2.70	3.30	3.60	3.60
LTIR	NIKE	1.93	1.71	1.58	1.32	1.34
	Industry	3.20	1.10	1.20	1.20	1.20
Offices (Industry Code: 551114)						
TCIR	NIKE	0.35	0.01	0.04	0.07	0.07
	Industry	0.70	0.70	0.60	0.80	0.80
LTIR	NIKE	0.15	0.00	0.00	0.01	0.03
	Industry	0.30	0.30	0.20	0.30	0.30

TIER 1 FOCUS FACTORIES[27]		CY20 #	CY21 #	CY22 #	FY23 #	FY24 #
Footwear (Industry Code: 3162)						
TCIR	Supplier	0.28	0.15	1.05	0.11	0.09
	Industry	3.20	3.40	5.60	2.70	4.40
LTIR	Supplier	0.15	0.08	0.32	0.06	0.04
	Industry	1.00	1.30	2.30	1.20	1.10
Apparel (Industry Code: 3152)						
TCIR	Supplier	0.50	0.52	3.17	0.29	0.23
	Industry	1.90	1.60	3.30	2.00	1.40
LTIR	Supplier	0.27	0.21	1.58	0.13	0.10
	Industry	0.70	0.60	1.20	0.70	0.30

23 Starting with FY23, OH&S data is reported using fiscal year (FY) metrics. Due to challenges disaggregating historical data, years prior to FY23 are represented by calendar year figures. Additionally, industry data remains CY-based. The industry average comes from the United States Department of Labor; Bureau of Labor Statistics. Each industry classification (such as DC, Air MI, Offices, Footwear Manufacturing, Apparel Manufacturing) reports a separate average for recordable injuries and lost time rates. Using CY23 BLS rates as BLS rates for CY24 were not published at the time of preparing this data.

24 The reported injury rates reflect a combination of NIKE full-time and certain external temporary workers. Data is collected based on U.S. legal reporting requirements, reporting on all NIKE's operations except retail, which is excluded from OSHA record keeping requirements.

25 Focus factories are key strategic contract factories within our supply chain that represent the majority of finished goods production of NIKE footwear, apparel and Converse footwear. Focus factory scope in this table differs from focus factory scope used in manufacturing environmental targets.

26 The Air MI industry code has been updated as of CY22 reporting. After implementation of a manufacturing expansion and site diversification plan, the broader "All other plastics product manufacturing" category is now a more accurate description for Air MI's business. Both "Unlaminated Plastics Film & Sheet Manufacturing" and "Unlaminated Plastics Profile Shape Manufacturing" occur at Air MI facilities. FY20 Air MI injury rate was uniquely influenced by COVID-19 with interruptions in work, adjustments to manufacturing process, and the addition of hundreds of temporary workers to augment the workforce.

27 Tier 1 focus factory data is self-reported by factories and may be incomplete. At the time of preparing this data, certain data was estimated for factories where actual data was unavailable. The BLS does not calculate manufacturing rates for equipment/accessories. From CY21 onwards through the FY25 target cycle, there are no accessories focus factories.

Data Tables: Carbon

NIKE's Carbon Targets Landscape

● NOT IN SCOPE
○ PARTIAL SCOPE INCLUDED
● FULL SCOPE INCLUDED

Energy or Emissions	Energy	Emissions	Emissions	Emissions	Emissions	Emissions	Emissions
	RE100: 100% RENEWABLE ELECTRICITY IN OWNED OR OPERATED FACILITIES	**-70% OWNED OR OPERATED FACILITY GHG EMISSIONS**	**% CHANGE IN MANUFACTURING & TRANSPORTATION GHG EMISSIONS[28]**	**0.5M METRIC TONS MATERIALS GHG EMISSIONS REDUCED VIA USE OF ENVIRONMENTALLY PREFERRED MATERIALS (EPMS)**	**SCOPE 1 AND 2 SBT**	**SCOPE 3 SBT**	**FULL CORPORATE CARBON FOOTPRINT**
Emissions Scope	2	1 & 2	3	3	1 & 2	3	1, 2 & 3
Target Period	FY15–25	FY20–25	FY20–25	FY20–25	FY15–30	FY15–30	N/A
Target	100%	-70%	0%	-0.5M metric tons 50% EPMs	-65%	-30%	N/A
Scope: NIKE Value Chain Terminology							
Corporate Services							
HQs & Other Offices	●	●	●	●	●	●	●
HQ Fleet	●	●	●	●	●	●	●
Corporate Jets	●	●	●	●	●	●	●
Commercial Air Business Travel	●	●	●	●	●	●	●
Raw Materials Production	●	●	●	○	●	●	●
Materials Manufacturing	●	●	●	○	●	●	●
Materials Finishing (Textile Construction, Dyeing and Finishing)	●	●	○	●	●	●	●
Finished Goods Manufacturing	●	●	○	●	●	●	●
Logistics							
Inbound Logistics	●	●	○	●	●	●	●
Outbound Logistics	●	●	○	●	●	●	●
Distribution Centers	●	●	●	●	●	●	●
Air MI			○			○	○
Retail (Nike Direct)	●	●	●	●	●	●	●
Consumer Use	●	●	●	●	●	●	●
End-of-Life	●	●	●	●	●	●	●

28 Scope includes: suppliers representing approximately 80% of total footwear and apparel production, suppliers representing approximately 80% of total footwear upper materials and apparel textiles production, and about 95% of both inbound and outbound transportation.

Data Tables: Carbon

Top Five Materials in Product by Volume[29]

			FY20	FY21	FY22	FY23	FY24
Polyester	Recycled	metric tons	44,387	55,477	82,317	97,148	115,588
		%	23%	33%	46%	56%	63%
	Total Polyester Use	**metric tons**	**195,490**	**166,343**	**180,645**	**172,412**	**183,619**
Cotton	Organic	metric tons	10,811	13,680	17,748	14,288	16,384
		%	10%	12%	12%	12%	13%
	Recycled	metric tons	503	905	867	2,108	1,563
		%	0.4%	0.8%	0.6%	1.8%	1.2%
	Third-Party Certified	metric tons	86,152	67,152	111,168	74,334	64,980
		%	76%	58%	78%	64%	52%
	Total Cotton Use	**metric tons**	**113,615**	**115,543**	**142,113**	**116,913**	**125,286**
Rubber	Recycled	metric tons	564	689	2,045	2,944	3,638
		%	0.7%	0.9%	2%	3%	3%
	Total Rubber Use	**metric tons**	**76,141**	**78,896**	**94,494**	**98,169**	**111,358**
Ethylene-Vinyl Acetate (EVA) Foam[30]	Recycled	metric tons	978	907	26	184	356
		%	2%	2%	0.1%	0.5%	0.9%
	Total EVA Foam Use	**metric tons**	**61,053**	**53,055**	**44,523**	**38,493**	**37,588**
Leather[31]	Flyleather	metric tons	53	57	13	4	0
		%	0.1%	0.1%	0.0%	0.0%	0.0%
	Synthetic Leather	metric tons	18,623	16,031	18,117	19,053	21,949
		%	36%	26%	28%	29%	31%
	Lower-Carbon Impact Leather[32]	metric tons	–	–	24,381	23,615	28,267
		%	0%	0%	37%	36%	40%
	Total Leather Use	**metric tons**	**51,646**	**60,502**	**65,870**	**66,468**	**70,832**

29 Total material use reflects environmentally preferred materials (EPM) and conventional materials. Cotton and polyester data includes NIKE Brand footwear, apparel and socks, and Converse footwear and apparel. Rubber, EVA foam and leather data includes NIKE Brand footwear only.

30 Recycled EVA foam dropped in FY22 due to methodological shifts in underlying data, combined with key suppliers of recycled EVA being offline several months due to COVID. Recycled EVA volume rose in FY23 as NIKE's recycled EVA sources were brought back online after the COVID shutdowns. Recycled EVA increased again in FY24 as more models used recycled EVA formulations than in FY23, including E-Series AD, Gamma Force, Full Force Lo and Cortez. Total EVA foam is declining due to reduced footwear demand.

31 All leather is Leather Working Group certified.

32 Lower Carbon Impact Leather materials – Leather materials supplied by vendors that have undergone third-party peer-reviewed lifecycle assessments (LCAs) that indicate that the emissions intensity meets the criteria for leather EPM inclusion.

Data Tables: Carbon

FY24 SBT Performance

Scope 1 and 2

FY24 VS FY15 BASELINE	FY24 VS FY23	TARGET
-74%	-2%	-65%

Scope 3

FY24 VS FY15 BASELINE	FY24 VS FY23	TARGET
-11%	-13%	-30%

FY24 Emissions Summary (Metric Tons CO2e) Scope 1, 2, and 3[33]

	EMISSIONS	EMISSIONS (%)
Scope 1	57,390[34]	0.69%
Scope 2 (market-based emissions)	12,120[34]	0.15%
Scope 3	8,196,965	99.16%
Total	**8,266,474**	**100.0%**

33 NIKE converts all energy consumption to kWhe using net calorific value of the direct fuels consumption, including transportation fuels. Emissions data for HFCs, PFCs and SF6 are not reported. NIKE has phased out SF6 and therefore doesn't have SF6 emissions. Emissions for other greenhouse gases are either not relevant, immaterial, or data is not available.

34 This metric is part of Management's Assertion on select sustainability metrics, which PwC has performed limited assurance over for the period from June 1, 2023, to May 31, 2024, as indicated in the Report of Independent Accountants.

Data Tables: Carbon

Energy and Emissions by Business Function (Scope 1 and Scope 2 Market-Based)

EMISSIONS (METRIC TONS CO_2e)	SCOPE 1 FY20	FY21	FY22	FY23	FY24	SCOPE 2 FY20	FY21	FY22	FY23	FY24
Retail	22,800	22,363	23,182	17,757	17,881	68,748	41,391	9,639	6,048	6,203
HQs & Offices	18,488	13,934	14,530	15,532	12,320	33,769	18,352	2,650	2,237	1,937
HQ Fleet Vehicles	1,407	227	253	318	295	–	–	–	–	–
Distribution Centers	17,577	19,689	21,347	19,696	20,471	38,829	14,523	7,703	2,767	3,980
Corporate Jets	2,912	1,432	3,515	4,263	4,952	–	–	–	–	–
Air Manufacturing Innovation	1,620	1,884	1,809	2,106	1,470	19,494	2,155	2,952	0[35]	0[35]
NIKE, Inc.	64,804	59,530	64,636	59,672	57,390[36,37]	160,840	76,420	22,944	11,051	12,120[36]

ENERGY CONSUMPTION (MWh)	FUEL CONSUMED FY20	FY21	FY22	FY23	FY24	ELECTRICITY CONSUMED FY20	FY21	FY22	FY23	FY24
Retail	89,898	87,682	91,880	64,677	62,705	204,033	186,654	196,685	195,887	201,994
HQs & Offices	73,028	49,966	53,522	58,427	47,619	152,909	121,015	115,051	125,000	120,161
HQ Fleet Vehicles	5,582	904	1,004	1,262	1,156	–	–	–	–	–
Distribution Centers	47,244	54,852	59,802	49,331	45,477	191,711	197,657	194,685	186,625	195,840
Corporate Jets	11,257	5,534	13,356	16,440	19,073	–	–	–	–	–
Air Manufacturing Innovation	6,311	7,604	7,219	8,708	6,629	94,290	86,885	82,116	73,029	61,440
NIKE, Inc.	233,320	206,541	226,783	198,845	182,659	642,943	592,211	588,537	580,541	579,435

35 Market-based emissions were zero due to sourcing 100% renewable electricity.

36 This metric is part of Management's Assertion on select sustainability metrics, which PwC has performed limited assurance over for the period from June 1, 2023, to May 31, 2024, as indicated in the Report of Independent Accountants.

37 Totals might not reflect summation of numbers due to rounding and showing whole numbers rather than decimals.

Data Tables: Carbon

Fuel Consumption (MWh) and Scope 1 Emissions (Metric Tons CO_2e)

	FY20	FY21	FY22	FY23	FY24
Air MI					
Fuel Consumption (MWh)	6,311	7,604	7,219	8,708	6,629
Emissions (Metric Tons CO_2e)	1,620	1,884	1,809	2,106	1,470
HQ Fleet Vehicles					
Fuel Consumption (MWh)	5,582	904	1,004	1,262	1,156
Emissions (Metric Tons CO_2e)	1,407	227	253	318	295
Corporate Jets					
Fuel Consumption (MWh)	11,257	5,534	13,356	16,440	19,073
Emissions (Metric Tons CO_2e)	2,912	1,432	3,515	4,263	4,952
Distribution Centers					
Fuel Consumption (MWh)	47,244	54,852	59,802	49,331	45,477
Emissions (Metric Tons CO_2e)	17,577	19,689	21,347	19,696	20,471
HQs & Offices					
Fuel Consumption (MWh)	73,028	49,966	53,522	58,427	47,619
Emissions (Metric Tons CO_2e)	18,488	13,934	14,530	15,532	12,320
Retail					
Fuel Consumption (MWh)	89,898	87,682	91,880	64,677	62,705
Emissions (Metric Tons CO_2e)	22,800	22,363	23,182	17,757	17,881
NIKE, Inc.					
Fuel Consumption (MWh)	233,320	206,541	226,783	198,845	182,659
Emissions (Metric Tons CO_2e)	64,804	59,530	64,636	59,672	57,390[38]

38 This metric is part of Management's Assertion on select sustainability metrics, which PwC has performed limited assurance over for the period from June 1, 2023, to May 31, 2024, as indicated in the Report of Independent Accountants.

Data Tables: Carbon

Electricity Consumption (MWh) and Scope 2 Emissions (Metric Tons CO_2e)

	FY20	FY21	FY22	FY23	FY24
Air MI					
Total Electricity (MWh)	94,290	86,885	82,116	73,029	61,440
Grid Electricity (MWh)	94,290	86,885	82,116	72,435	60,579
Onsite Solar (MWh)	–	–	–	594	861
Location-Based (Metric Tons CO_2e)	46,059	42,151	38,531	34,896	26,273
Market-Based (Metric Tons CO_2e)	19,494	2,155	2,952	0[39]	0[39]
Distribution Centers					
Total Electricity (MWh)	191,711	197,657	194,685	186,625	195,840
Grid Electricity (MWh)	173,775	174,388	174,851	167,170	154,184
Onsite Solar (MWh)	6,805	8,150	10,294	12,244	14,047
Onsite Wind (MWh)	11,131	15,120	9,540	4,417	19,267
Direct Line PPA – Wind (MWh)	–	–	–	–	8,343
Location-Based (Metric Tons CO_2e)	79,178	81,550	62,811	62,540	59,563
Market-Based (Metric Tons CO_2e)	38,829	14,523	7,703	2,767	3,876
HQs and Offices					
Total Electricity (MWh)	152,909	121,015	115,051	125,000	120,161
Grid Electricity (MWh)	152,281	120,608	113,766	123,338	118,321
Onsite Solar (MWh)	628	407	1,285	1,662	1,841
Location-Based (Metric Tons CO_2e)	56,446	46,956	41,620	44,685	42,199
Market-Based (Metric Tons CO_2e)	33,769	18,352	2,650	2,237	1,937
Retail					
Total Electricity (MWh)	204,033	186,654	196,685	195,887	201,994
Grid Electricity (MWh)	204,033	186,654	196,685	195,887	201,994
Location-Based (Metric Tons CO_2e)	89,493	80,922	81,073	80,526	83,287
Market-Based (Metric Tons CO_2e)	68,748	41,391	9,639	6,048	6,203
NIKE, Inc.					
Total Electricity (MWh)	642,943	592,211	588,537	580,541	579,435
Grid Electricity (MWh)	624,379	568,535	567,418	558,830	535,077
Onsite Solar (MWh)	7,433	8,557	11,579	14,499	16,749
Onsite Wind (MWh)	11,131	15,120	9,540	4,417	26,095
Direct Line PPA – Wind (MWh)	–	–	–	–	8,343
Location-Based (Metric Tons CO_2e)	271,176	251,579	224,035	222,647	211,322[40]
Market-Based (Metric Tons CO_2e)	160,840	76,420	22,944	11,051	12,120[40]

39 Market-based emissions were zero due to sourcing 100% renewable electricity.

40 This metric is part of Management's Assertion on select sustainability metrics, which PwC has performed limited assurance over for the period from June 1, 2023, to May 31, 2024, as indicated in the Report of Independent Accountants.

Data Tables: Carbon

FY24 Fuel & Electricity Consumption (MWh) & Scope 1 & 2 Emissions (Metric Tons CO_2e) by Country

COUNTRY/REGION	FUEL CONSUMED (MWh)	SCOPE 1 (METRIC TONS CO_2e)	GRID ELECTRICITY (MWh)	LOCATION-BASED SCOPE 2 (METRIC TONS CO_2e)	MARKET-BASED SCOPE 2 (METRIC TONS CO_2e)	ONSITE SOLAR (MWh)	ONSITE WIND (MWh)	DIRECT LINE PPA – WIND (MWh)
Australia	1,035	557	3,237	2,109	2,109	947	–	–
Austria	204	69	749	100	0	–	–	–
Belgium	2,340	2,927	24,813	3,382	245	6,558	15,245	8,343
Brazil	86	29	135	18	0	–	–	–
Canada	9,920	2,338	6,596	780	0	–	–	–
China	38,000	10,965	70,302	43,074	0	4,242	10,850[41]	–
Czech Republic	0	13	421	179	0	–	–	–
Denmark	0	19	406	44	0	–	–	–
France	103	373	8,663	452	0	–	–	–
Germany	1,881	669	5,572	1,945	0	–	–	–
Greece	0	20	666	228	0	–	–	–
Hong Kong	388	100	598	383	0	–	–	–
Hungary	0	10	417	80	0	–	–	–
India	539	225	1,135	813	0	–	–	–
Indonesia	126	53	578	453	0	–	–	–
Ireland	54	40	594	188	0	–	–	–
Israel	0	34	1,311	580	0	–	–	–
Italy	625	353	5,087	1,438	0	–	–	–
Japan	5,939	2,241	15,947	7,415	2,835	–	–	–
Malaysia	506	188	1,676	1,040	0	–	–	–
Mexico	2,957	945	7,157	2,919	0	785	–	–
Netherlands	2,355	831	4,538	1,418	0	–	–	–
New Zealand	77	51	450	61	0	–	–	–
Norway	0	5	154	1	0	–	–	–
Philippines	62	88	840	597	0	13	–	–
Poland	201	85	1,533	998	0	–	–	–

41 In accordance with RE100 Technical Criteria and Greenhouse Gas Protocol, NIKE leveraged the full generation output from onsite solar and wind projects toward other facilities where we have contractual rights to the electricity attribute certificates (EACs).

Data Tables: Carbon

COUNTRY/REGION	FUEL CONSUMED (MWh)	SCOPE 1 (METRIC TONS CO_2e)	GRID ELECTRICITY (MWh)	LOCATION-BASED SCOPE 2 (METRIC TONS CO_2e)	MARKET-BASED SCOPE 2 (METRIC TONS CO_2e)	ONSITE SOLAR (MWh)	ONSITE WIND (MWh)	DIRECT LINE PPA – WIND (MWh)
Portugal	0	38	904	137	0	–	–	–
Singapore	684	250	1,937	742	742	–	–	–
South Africa	111	176	1,458	1,313	0	–	–	–
South Korea	7,071	2,003	10,571	4,836	4,836	246	–	–
Spain	168	257	6,374	960	0	–	–	–
Sweden	181	55	255	3	0	–	–	–
Switzerland	0	17	389	10	0	–	–	–
Taiwan	823	236	2,369	1,353	1,353	–	–	–
Thailand	609	185	1,253	590	0	53	–	–
Turkey	204	90	1,839	778	0	–	–	–
United Arab Emirates	7	2	12	6	0	–	–	–
United Kingdom	630	504	10,084	2,080	0	–	–	–
United States of America	104,599	30,299	331,047	126,119	0	3,043	–	–
Vietnam	175	53	3,010	1,700	0	861	–	–
Total	**182,659**	**57,390**[42]	**535,077**	**211,322**[42]	**12,120**[42]	**16,749**	**26,095**	**8,343**

FY24 Total Energy Consumption (MWh)

ENERGY TYPE	HEATING VALUE	MWh FROM RENEWABLE SOURCES	MWh FROM NON-RENEWABLE SOURCES	TOTAL MWh
Fuel	LHV (lower heating value)	2,236	177,118	179,354
Purchased or Acquired Electricity		555,717[42]	23,718	579,435
Sustainable Aviation Fuel		3,305	0	3,305
Total		**561,259**[42]	**200,836**	**762,094**[42]

42 This metric is part of Management's Assertion on select sustainability metrics, which PwC has performed limited assurance over for the period from June 1, 2023, to May 31, 2024, as indicated in the Report of Independent Accountants.

Data Tables: Carbon

FY24 Renewable Energy (MWh) by Country and Type

	RENEWABLE ELECTRICITY									ALTERNATIVE FUELS		
Country	**Unbundled Energy Attribute Certificates (EACs)**	**vPPA (US, EU) – Wind**	**Onsite – Solar**	**Onsite – Wind**	**Direct Line PPA – Wind**	**Green Power Purchase (Retail Supply)**	**Green Power Purchase (Project Specific) – Solar**	**Offsite PPA (Oregon) – Wind**	**Total**	**Biogas**	**Sustainable Aviation Fuel**	**Total**
Australia	–	–	947	–	–	–	–	–	947	–	–	–
Austria	–	749	–	–	–	–	–	–	749	–	–	–
Belgium	23,198	1,615	6,558	15,245	8,343	–	–	–	54,959	2,236		2,236
Brazil	135	–	–	–	–	–	–	–	135	–	–	–
Canada	–	6,596	–	–	–	–	–	–	6,596	–	–	–
China	63,474	–	4,242	10,850[43]	–	–	–	–	78,566	–	–	–
Czech Republic	–	421	–	–	–	–	–	–	421	–	–	–
Denmark	–	406	–	–	–	–	–	–	406	–	–	–
France	–	8,663	–	–	–	–	–	–	8,663	–	–	–
Germany	–	5,572	–	–	–	–	–	–	5,572	–	–	–
Greece	–	666	–	–	–	–	–	–	666	–	–	–
Hong Kong	598	–	–	–	–	–	–	–	598	–	–	–
Hungary	–	417	–	–	–	–	–	–	417	–	–	–
India	1,135	–	–	–	–	–	–	–	1,135	–	–	–
Indonesia	248	–	–	–	–	329	–	–	578[44]	–	–	–
Ireland	–	594	–	–	–	–	–	–	594	–	–	–
Israel	1,311	–	–	–	–	–	–	–	1,311	–	–	–
Italy	–	5,087	–	–	–	–	–	–	5,087	–	–	–
Japan	–	–	–	–	–	10,342	–	–	10,342	–	–	–
Malaysia	1,676	–	–	–	–	–	–	–	1,676	–	–	–
Mexico	7,157	–	785	–	–	–	–	–	7,942	–	–	–
Netherlands	–	4,538	–	–	–	–	–	–	4,538	–	–	–

43 In accordance with RE100 Technical Criteria and Greenhouse Gas Protocol, NIKE leveraged the full generation output from onsite solar and wind projects toward other facilities where we have contractual rights to the electricity attribute certificates (EACs).

44 Totals might not reflect summation of numbers due to rounding and showing whole numbers rather than decimals.

Data Tables: Carbon

	RENEWABLE ELECTRICITY									ALTERNATIVE FUELS		
Country	**Unbundled Energy Attribute Certificates (EACs)**	**vPPA (US, EU) – Wind**	**Onsite – Solar**	**Onsite – Wind**	**Direct Line PPA – Wind**	**Green Power Purchase (Retail Supply)**	**Green Power Purchase (Project Specific) – Solar**	**Offsite PPA (Oregon) – Wind**	**Total**	**Biogas**	**Sustainable Aviation Fuel**	**Total**
Norway	–	154						–	154	–	–	–
Philippines	840	–	13	–	–	–	–	–	854	–	–	–
Poland	–	1,533	–	–	–	–	–	–	1,533	–	–	–
Portugal	–	904	–	–	–	–	–	–	904	–	–	–
South Africa	1,458	–	–	–	–	–	–	–	1,458	–	–	–
South Korea	–	–	246	–	–	–	–	–	246	–	–	–
Spain	–	6,374	–	–	–	–	–	–	6,374	–	–	–
Sweden	–	255	–	–	–	–	–	–	255	–	–	–
Switzerland	–	389	–	–	–	–	–	–	389	–	–	–
Thailand	1,253	–	53	–	–	–	–	–	1,306	–	–	–
Turkey	1,839	–	–	–	–	–	–	–	1,839	–	–	–
United Arab Emirates	12	–	–	–	–	–	–	–	12	–	–	–
United Kingdom	–	10,084	–	–	–	–	–	–	10,084	–	–	–
United States of America	–	215,014	3,043	–	–	–	5,826	110,207	334,090	–	3,305	3,305
Vietnam	3,010	–	861	–	–	–	–	–	3,871	–	–	–
Grand Total	**107,794**	**270,032**	**16,749**	**26,095**	**8,343**	**10,671**	**5,826**	**110,207**	**555,717**[45]	**2,236**	**3,305**	**5,541**[45]

45 This metric is part of Management's Assertion on select sustainability metrics, which PwC has performed limited assurance over for the period from June 1, 2023, to May 31, 2024, as indicated in the Report of Independent Accountants.

Data Tables: Carbon

Renewable Energy across the Value Chain (MWh)

OWNED OR OPERATED	FY20	FY21	FY22	FY23	FY24
Renewable Direct Fuel Consumption	365	2,171	2,709	6,220	5,541[46]
% of Total	0.2%	1%	1%	3%	3%[46]
Renewable Electricity Consumption	310,798	459,127	542,540	559,426	555,717[46]
% of Total	48%	78%	92%	96%	96%[46]
Renewable Energy Consumption	311,163	461,298	545,249	565,646	561,259[46]
% of Total	36%	58%	67%	73%	74%[46]
MANUFACTURING (TIER 1) AND TEXTILE DYEING AND FINISHING (TIER 2)[47]					
Renewable Direct Fuel Consumption	487,754	443,212	543,689	634,832	847,375
% of Total	20%	19%	22%	27%	35%
Renewable Electricity Consumption	13,402	29,897	232,256	524,050	888,376
% of Total	0.4%	1%	7%	16%	27%
Renewable “Additional Energy Sources” Consumption[48]	29,854	6,665	22,448	16,922	13,908
% Renewable of “Additional Energy Sources” Consumption[48]	8%	2%	5%	5%	4%
Renewable Energy Consumption	531,010	479,774	798,393	1,158,882	1,749,659
% of Total	8%	8%	13%	19%	29%

Fuel Consumption by Fuel Type (MWh)

	FY24
Natural Gas	157,591
Jet Fuel	15,768
Sustainable Aviation Fuel	3,305
Hi-Sene	3,555
Gasoline	979
Diesel	1,449
Propane	13
Total	**182,659**

Scope 1 Emissions by Gas (Metric Tons CO_2e)

	FY24
CH_4	103
CO_2	38,168
N_2O	30
Refrigerant CO_2e	19,089
Total	**57,390[46]**

46 This metric is part of Management’s Assertion on select sustainability metrics, which PwC has performed limited assurance over for the period from June 1, 2023, to May 31, 2024, as indicated in the Report of Independent Accountants.

47 Tier 1 and 2 data includes renewable energy use across footwear and apparel focus suppliers. FY23 renewable energy increased vs. FY22 primarily due to: 1) the Indonesia RECs program in tiers 1 and 2 (launched in the second half of FY22; live for the entirety of FY23), and 2) tier 2 partners transitioning out of coal, increasing their biomass use 6% vs. FY22 as a proportion of biomass use to total fuel use.

48 “Additional energy sources” currently include purchased steam and compressed air. Renewable additional energy sources currently includes purchased steam generated by renewable sources.

Data Tables: Carbon

Steam, Heat, Cooling Consumption (MWh)

	FY24
Steam	–
Heat	–
Cooling	–

Biogenic Emissions (Metric Tons CO_2)

	FY24
Biomass Energy Attribute Certificates	3,559
Biogenic Emissions from SAF	329
Total	**3,888**

Additional Emissions Reductions Activities (Metric Tons CO_2e)[49]

	FY24
Gross Jets Scope 1 Emissions	4,952
Less: Sustainable Aviation Fuel (SAF) Purchased	235
Jets Scope 1 Emissions with SAF	**4,717**
Gross Inbound Transportation Scope 3 Emissions	400,554
Less: Biofuel Purchased	25,906
Inbound Transportation Scope 3 Emissions with Biofuel	**374,648**

49 To achieve consistency with the WRI's current Greenhouse Gas Protocol Standard, NIKE does not account for emissions reductions from its Renewable Natural Gas (RNG) and Sustainable Aviation Fuel (SAF) purchases within its Scope 1 emissions.

NIKE reports emissions from these sources as if each was the conventional fuel (i.e., treating RNG as natural gas and treating SAF as jet kerosene). NIKE now reports the emissions reductions associated with RNG, SAF, and FAME/UCOME usage for informational purposes only.

NIKE remains supportive of developing of low-carbon fuel markets. We continue to make purchases and explore new opportunities, despite the current GHG accounting boundaries. These include:

- RNG purchased through a common-carrier pipeline, used indirectly at one distribution center in Belgium.

- SAF purchased for corporate jets which is blended and used indirectly. WRI is leading a revision process for its Corporate Standard.

We look forward to aligning future reporting to resulting revisions to the Greenhouse Gas Protocol. Additional emissions reduction benefits were realized through 2,236 MWh of renewable natural gas credits procured in FY24 for a single distribution center, which are not included on the table above.

Data Tables: Carbon

Scope 3 Emissions: FY25 Manufacturing & Logistics Target (Metric Tons CO_2e)[50]

	FY20	FY21	FY22	FY23	FY24
Tier 1 – Footwear Manufacturing (Focus Factories)	1,388,826	1,411,754	1,469,481	1,397,345	1,034,093
Tier 1 – Apparel Manufacturing (Focus Factories)	89,865	72,601	87,753	83,851	60,030
Tier 2 – Footwear Textile Dyeing and Finishing (Focus Factories)	207,713	193,463	194,364	189,520	121,387
Tier 2 – Apparel Textile Dyeing and Finishing (Focus Factories)	785,487	727,076	767,499	731,058	613,703
Logistics – Inbound Transportation	1,013,581	275,199	413,998	443,381	400,554
Logistics – Outbound Transportation	164,690	184,719	152,869	120,153	112,211

50 Scope includes: suppliers representing approximately 80% of total footwear and apparel production; suppliers representing approximately 80% of total footwear upper materials and apparel textiles production; and about 95% of both inbound and outbound transportation. Focus factory scope in this table differs from focus factory scope used in Responsible Supply Chain targets.

Data Tables: Carbon

Science-Based Targets (SBT) Footprint FY15–24 (Metric Tons CO_2e)

	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
Scope 1										
Air Manufacturing Innovation	126	114	145	496	1,229	1,620	1,884	1,809	2,106	1,470
HQ Fleet Vehicles	406	535	666	627	555	1,407	227	253	318	295
Corporate Jets	3,576	4,392	3,391	3,773	3,162	2,912	1,432	3,515	4,263	4,952
Distribution Centers	8,084	6,698	7,861	10,048	10,408	17,577	19,689	21,347	19,696	20,471
HQs & Offices	10,009	11,623	13,168	10,975	13,612	18,488	13,934	14,530	15,532	12,320
Retail	13,423	13,963	14,907	16,022	17,747	22,800	22,363	23,182	17,757	17,881
Total Scope 1	**35,624**	**37,325**	**40,138**	**41,941**	**46,713**	**64,804**	**59,530**	**64,636**	**59,672**	**57,390**[51,52]
Scope 2 (market-based emissions)										
Air Manufacturing Innovation	18,099	14,873	18,156	29,237	33,849	19,494	2,155	2,952	0[53]	0[53]
Distribution Centers	58,241	67,832	61,142	55,304	60,603	38,829	14,523	7,703	2,767	3,980
HQs & Offices	54,276	43,189	41,820	33,802	22,506	33,769	18,352	2,650	2,237	1,937
Retail	98,154	99,959	103,393	91,978	92,107	68,748	41,391	9,639	6,048	6,203
Total Scope 2	**228,770**	**225,853**	**224,511**	**210,321**	**209,065**	**160,840**	**76,420**	**22,944**	**11,051**	**12,120**[51]

51 This metric is part of Management's Assertion on select sustainability metrics, which PwC has performed limited assurance over for the period from June 1, 2023, to May 31, 2024, as indicated in the Report of Independent Accountants.

52 Totals might not reflect summation of numbers due to rounding and showing whole numbers rather than decimals.

53 Market-based emissions were zero due to sourcing 100% renewable electricity.

Data Tables: Carbon

Science-Based Targets (SBT) Footprint FY15–24 (Metric Tons CO_2e)

	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
Scope 3										
Tier 1 Footwear	1,007,402	1,018,623	1,086,039	1,182,089	1,176,709	1,415,163	1,444,915	1,504,501	1,476,617	1,093,908
Tier 1 Apparel	175,719	181,408	193,409	204,659	215,796	200,266	170,779	177,402	176,805	147,620
Tier 1 Accessories	114,074	114,310	98,000	103,216	105,805	97,785	89,842	113,286	36,583	50,748
Tier 1 Footwear & Apparel Waste	44	43	42	41	40	42	20	26	–	–
Tier 2 Footwear	216,662	220,386	208,238	190,208	201,344	282,439	328,634	338,264	428,013	311,032
Tier 2 Apparel	589,308	712,818	809,594	839,357	873,069	1,008,183	963,898	1,030,009	854,830	760,550
Tier 2-Tier 4 Accessories	722,333	723,829	620,552	653,580	669,971	642,926	568,895	685,694	547,986	472,287
Tier 3 Footwear	357,005	378,591	389,155	396,536	416,934	458,388	430,053	523,463	556,467	604,783
Tier 3 Apparel	1,097,424	1,132,893	1,207,583	1,277,571	1,346,980	1,267,251	1,179,185	558,004	658,556	597,994
Tier 4 Footwear	1,908,139	2,023,515	2,079,979	2,119,428	2,228,453	2,629,520	2,773,094	2,163,316	2,197,117	1,891,611
Tier 4 Apparel	764,803	789,522	841,574	890,349	938,721	893,826	778,623	682,022	592,076	484,660
Materials, Manufacturing, Transportation: Packaging	539,198	560,225	582,072	604,771	628,355	652,859	954,955	683,365	626,078	534,057
RTFKT – Primary Transactions	–	–	–	–	–	–	–	16,590	2,673	2,861
RTFKT – Secondary Transactions	–	–	–	–	–	–	–	417	157	0
Logistics	1,064,313	880,326	1,146,359	1,104,695	1,192,920	1,304,489	544,099	644,305	624,267	552,710
Downstream Transportation and Distribution	63,787	71,510	67,753	70,403	64,979	91,862	78,184	85,146	67,159	54,444
Energy-Related Activities Excluded in S1/S2	11,163	12,151	13,140	14,128	15,117	15,289	13,025	15,062	13,392	11,984
Waste Generated in Operations	1,738	1,973	2,031	2,245	1,951	2,322	1,810	1,999	5,229	1,761
Business Travel (Corporate Air Travel)	112,355	110,523	81,913	75,645	89,464	81,340	3,395	13,297	38,887	39,928[54]
Employee commuting	98,546	106,755	114,964	123,173	131,382	107,314	85,746	98,473	120,864	72,625
End-of-Life: Product[55]	375,270	393,776	404,768	417,717	439,028	452,856	418,080	618,851	442,767	462,603
End-of-Life: Packaging[55]	–	–	–	–	–	–	–	–	–	48,798
Total Scope 3	**9,219,283**	**9,433,177**	**9,947,165**	**10,269,811**	**10,737,018**	**11,604,120**	**10,827,232**	**9,953,492**	**9,466,520**	**8,196,965**

54 This metric is part of Management's Assertion on select sustainability metrics, which PwC has performed limited assurance over for the period from June 1, 2023, to May 31, 2024, as indicated in the Report of Independent Accountants.

55 Prior to FY24, End-of-Life (EOL): Product emissions contained both EOL product and packaging emissions. Starting FY24, EOL has been disaggregated into product and packaging.

Data Tables: Carbon

Scope 3 Emissions by Category and Operational Boundaries

● NOT IN SBT SCOPE ● IN SBT SCOPE

EMISSIONS SOURCES	FY24 METRIC TONS CO_2e AND/OR EVALUATION STATUS	SCOPE OF REPORTED EMISSIONS	EMISSIONS CALCULATION METHODOLOGY	% OF EMISSIONS CALCULATED USING DATA OBTAINED FROM SUPPLIERS OR VALUE CHAIN PARTNERS
Upstream				
1 Purchased Goods and Services	● 6,952,112	Includes emissions across NIKE brands and product engines, including from raw materials production, materials manufacturing, materials finishing, finished goods manufacturing, packaging materials and transportation (the latter of which is newly added in FY24 data), and transactions via RTFKT (since acquisition in FY22). Starting with FY22 data, end of life emissions from packaging have been migrated from Category 1 to Category 12 (End-of-Life Treatment of Sold Products) as more granular data has become available.	Emissions data is calculated using primary activity data and extrapolations. CO_2e emissions include CO_2, CH4, and N2O. NIKE Brand and Converse footwear finished goods manufacturing emissions data is derived from 95% primary data; apparel from 41% primary data. For this subset, vendors provide monthly energy consumption: from the local utility grid, onsite generators, other fuels, and purchased steam. For electricity: kWh values are multiplied by CO_2e emissions factors for electricity purchased from the local utility grid by the country/region in which the factory resides. For onsite generation and other fuels: CO_2e emissions are calculated using the IPCC bottoms up calculation methodology. CO_2e methodologies are used for emissions estimates outside of footwear finished goods manufacturing based on lifecycle analysis data applied to product creation data, and employ conservative assumptions to avoid understating NIKE's footprint. To evaluate NIKE's value chain footprint, we identified and quantified CO_2e emissions created at each stage of the value chain. The impact of each individual product differs considerably, based on its profile, materials used, size and weight, method of manufacture, and location of production, use, and disposal. Several internal and external tools were used to develop this estimation including NIKE's Materials Sustainability Index, Enablon, and COMPASS (life cycle packaging tool). As of FY24, we've aligned with the latest version of updated Sustainable Apparel Coalition's Higg MSI (Higg MSI) version 3.8 lifecycle emission factors. See GRI 305-3: Other indirect (Scope 3) GHG emissions section for details. In addition, in FY24 we've updated the methodology to calculate NIKE Brand Accessories footprint by developing representative product footprints for products within Accessories (namely Gloves, Socks, Bags, Balls, and Protective Gear) which offers a more granular and accurate Accessories footprint versus the alternative, which involved a more generic approach.	26%
2 Capital Goods	● Not relevant	NIKE does not have significant investment in capital goods as most manufacturing equipment is owned and operated by contracted factories.	N/A	N/A

Data Tables: Carbon

Scope 3 Emissions by Category and Operational Boundaries

	EMISSIONS SOURCES	FY24 METRIC TONS CO_2e AND/OR EVALUATION STATUS	SCOPE OF REPORTED EMISSIONS	EMISSIONS CALCULATION METHODOLOGY	% OF EMISSIONS CALCULATED USING DATA OBTAINED FROM SUPPLIERS OR VALUE CHAIN PARTNERS
3	Fuel and Energy-Related Activities Not Included in Scope 1 or 2	● 11,984	Includes emissions associated with the extraction, production, and transportation of fuels and energy purchased and reported in NIKE's Scope 1 footprint. Does not include upstream electricity emissions, T&D losses, or other onsite fuels besides natural gas and gasoline. (propane, diesel, biogas, hi-sene).	Emissions data is calculated using primary activity data, extrapolated consumption, and publicly available CO_2e emissions factors. Consumption is multiplied by the emissions factor, using an identical global factor across all countries and regions.	52%
4	Upstream Transportation and Distribution	● 552,710	Includes ~95% of global inbound transportation and ~95% of global outbound transportation via the following modes of transportation: air, ocean (barge and ship), truck and rail. Excludes most non-NIKE paid freight except for call for routing in North America (or, factory paid air freight, where a wholesale customer pays the carrier and NIKE coordinates the scheduling of the carrier). Also included is the shipment via air freight of NIKE Airbags produced in North America and shipped as components for footwear manufacturing to manufacturing partners or by ocean freight to in-region storage, as well as foam pellets manufactured by NIKE (in Vietnam) and shipped by road, air or sea to midsole converters; and some intermediate materials used by Airbag manufacturing partners that are made by NIKE in North America and shipped by sea. Local truck transportation of raw and intermediate materials between warehousing and manufacturing facilities, and of components to finished goods warehousing, all within Oregon, are also included.	Transactional data is applied to a third-party transportation carbon calculator against industry standard emissions factors (distance travelled x cargo weight or volume x emission factor). Upstream emissions from transport of Airbag components, intermediate materials and foam pellets are calculated using data from individual shipments, via a third-party transportation carbon calculator that applies the GLEC framework and relevant assumptions per shipment type. Trucking emissions within Oregon are calculated based on the gallons of diesel consumed.	100%
5	Waste Generated in Operations	● 1,761	Emissions relative to the fate of the waste generated in our own operations including HQs, DCs, and Air MI.	Total HQs, DCs, and Air MI waste not diverted from landfill multiplied by a lifecycle assessment-based emission factor for municipal waste sent to landfill.	100%
6	Business Travel	● 39,928	Includes emissions from commercial air travel booked through NIKE's third party travel provider. Does not include charter flights or travel not expensed through NIKE.	Air CO_2e emissions are estimated based on number and distance of trips. Short haul trips are less fuel efficient per mile flown. Longer-haul flights become less efficient due to the need to carry more fuel.	100%

Data Tables: Carbon

Scope 3 Emissions by Category and Operational Boundaries

EMISSIONS SOURCES	FY24 METRIC TONS CO_2e AND/OR EVALUATION STATUS	SCOPE OF REPORTED EMISSIONS	EMISSIONS CALCULATION METHODOLOGY	% OF EMISSIONS CALCULATED USING DATA OBTAINED FROM SUPPLIERS OR VALUE CHAIN PARTNERS
7 Employee Commuting	● 72,625	Emissions associated with the transportation of employees between their homes and work locations. Represents regular and temporary employees.	Internal employee commuting survey data is used to inform the allocation of methods/modes that NIKE applies to its global employee base. Each mode is assigned an emission factor relative to fuel type. Assumptions are made about the average number of working days per year, average number of commuting days per year (given introduction of the flex work week), and the average distance between an employee's home and worksite.	1%
8 Upstream Leased Assets	● Not relevant	NIKE does not have significant emissions from upstream leased assets.	N/A	N/A
Downstream				
9 Downstream Transportation and Distribution	● 54,444	Includes emissions from non-NIKE paid freight (except call for routing in North America, which is included in Category 4, Upstream Transportation and Distribution). Excludes emissions from consumers traveling to stores.	Transactional data is applied to a third-party transportation carbon calculator against industry standard emissions factors (distance travelled x cargo weight or volume x emission factor). Non-NIKE paid freight is determined calculating the difference between inbound and outbound freight and using the outbound freight emissions factor to determine total emissions.	0%
10 Processing of Sold Products	● Not relevant	NIKE's products are finished consumer goods and do not undergo any additional processing once sold.	N/A	N/A
11 Use of Sold Products[56]	● Not disclosed	These emissions are associated with washing and drying NIKE's sold apparel and socks. Footwear and equipment are assumed to not be washed. Emissions from use of sold products are excluded from SBT scope and excluded from disclosures starting with FY24 data.	N/A	N/A

56 As of the FY24 Nike, Inc. Sustainability Data PDF, NIKE no longer discloses emissions from use of sold products. For NIKE, emissions from use of sold products are solely associated with indirect (vs. direct) use phase emissions, which are optional metrics to report for apparel and footwear companies under both the GHG Protocol (https://ghgprotocol.org/sites/default/files/2022-12/Chapter11.pdf) and Science Based Targets Initiative (https://sciencebasedtargets.org/sectors/apparel-and-footwear). We are making this change since this metric will not be part of our restated science-based target or our 2030 enterprise-level scope 3 emissions target. In addition, a standardized methodology does not currently exist for footwear and accessories and there is significant variability in methods used to estimate emissions from the use of apparel, limiting the usefulness of this metric.

Data Tables: Carbon

Scope 3 Emissions by Category and Operational Boundaries

EMISSIONS SOURCES	FY24 METRIC TONS CO_2e AND/OR EVALUATION STATUS	SCOPE OF REPORTED EMISSIONS	EMISSIONS CALCULATION METHODOLOGY	% OF EMISSIONS CALCULATED USING DATA OBTAINED FROM SUPPLIERS OR VALUE CHAIN PARTNERS
12 End-of-Life Treatment of Sold Products	● 511,400	These emissions are associated with the disposal of products and packaging, including landfill and incineration.	There is no primary emissions data available for end-of-life treatment of NIKE's products. To evaluate NIKE's value chain footprint, we identified and quantified CO_2e emissions created at each stage of the value chain. The impact of each individual product differs considerably, based on its profile, materials used, size and weight, method of manufacture, and location of production, use and disposal. Several internal and external tools were used to develop this estimation including NIKE's Materials Sustainability Index, EPA's Waste Reduction Model (WARM), and COMPASS (life cycle packaging tool). Finished goods were assumed to be disposed of at the end of one year. Product EOL methodology was updated starting with FY24 data, entailing remapping the impact of NIKE's chemical formulations (i.e., the materials used in NIKE's foam and rubber material types) to more specific ingredients. This new method allows us to more accurately and comprehensively calculate the impact of our chemical formulations and the resulting end-of-life impacts are affected accordingly. Based on waste treatment data from the COMPASS software database, end-of-life (EOL) carbon impacts from packaging are calculated using country and material-specific packaging waste treatment data and emissions factors. This includes assumptions from COMPASS on waste treatment pathways for specific geographies and material type pairings as well as emissions factors for each type of treatment (e.g. recycling, landfilling, etc.). Prior to FY22, NIKE included the EOL impacts of Packaging in the "Purchased Goods and Services" category.	0%
13 Downstream Leased Assets	● Not relevant	NIKE does not have significant emissions from downstream leased assets.	N/A	N/A
14 Franchises	● Not relevant	NIKE does not have significant emissions from franchises.	N/A	N/A
15 Investments	● Not relevant	NIKE does not have significant emissions from investments.	N/A	N/A
Total SBT S3 Emissions	**● 8,196,965**			

Data Tables: Waste

Waste (Metric Tons)

	FY20	FY21	FY22	FY23	FY24
Distribution Centers (DCs)					
Recycled	36,713	33,856	33,795	38,856	36,795
Composted	117	86	138	74	101
Waste to Energy	1,637	2,214	3,001	3,618	3,152
Landfilled	3,664	3,663	3,148	3,680	2,959
Total	**42,131**	**39,820**	**40,082**	**46,228**	**43,008**
HQs					
Recycled	1,661	1,157	1,946	1,646	1,498
Composted	1,043	696	1,003	1,467	1,444
Waste to Energy	0	2	111	82	170
Landfilled	2,142	844	883	970	897
Total	**4,846**	**2,700**	**3,942**	**4,166**	**4,009**
FW Manufacturing[57]					
Recycled	49,629	51,584	59,067	68,495	67,508
Waste to Energy	60,675	50,968	50,078	49,916	47,981
Landfilled and Incinerated	429	–	–	–	–
Total	**110,733**	**102,553**	**109,144**	**118,411**	**115,489**

	FY20	FY21	FY22	FY23	FY24
AP Manufacturing[57]					
Recycled	20,076	14,557	21,309	26,422	24,226
Waste to Energy	2,371	2,540	2,827	2,476	1,919
Landfilled and Incinerated	924	387	409	–	–
Total	**23,371**	**17,484**	**24,545**	**28,898**	**26,144**
Air Manufacturing Innovation					
Recycled	20,076	14,557	21,309	26,422	24,226
Waste to Energy	182	169	11	-	-
Landfilled and Incinerated	1,284	957	816	578	546
Total	**45,805**	**33,906**	**29,286**	**24,772**	**16,429**

Hazardous Waste Generated in Manufacturing (Metric Tons)[58]

Total Weight	**15,206**

57 Strategic Finished Goods Suppliers: Suppliers representing approximately 80% of total footwear and apparel production.

58 Annual compliance assessments verify that suppliers are meeting the requirements in the NIKE Code of Conduct and Code Leadership Standards (CLS). Verifiers confirm that partners have obtained all required permits with safety, health and environmental control programs including proper management of hazardous waste and hazardous waste vendors selected by the supplier being properly qualified and licensed. Hazardous waste is inclusive of both footwear and apparel manufacturing.

Data Tables: Waste & Water

Nike Footwear Waste Volumes Recycled (Metric Tons)

WASTE SOURCE	DISPOSITION METHOD	FY20	FY21	FY22	FY23	FY24
Post-Industrial (Factory scrap)	Recycled into NIKE Products and Other Industry Products	49,629	51,584	59,067	68,242	67,508
Post-Consumer + Unsold Goods[59] (Consumer Shoes + NIKE Samples and Defectives)	Recycled into Other Industry Products	79	170	556	1,108	2,040[60]
Total Footwear Materials Recycled		**49,708**	**51,754**	**59,623**	**69,350**	**69,548[61]**

Water (Million Liters)

	FY20	FY21	FY22	FY23	FY24
Textile Dyeing and Finishing[62]					
Municipal/City Water To Facility	13,278	13,067	13,387	11,937	11,748
Ground Water	4,804	4,391	5,795	4,599	4,558
Surface Water	2,102	1,467	1,733	1,698	1,321
Rainwater Collection	34	17	13	12	26
Condensate Use	391	396	305	323	368
Total Freshwater Use	**20,609**	**19,338**	**21,233**	**18,569**	**18,021**

Water Restored (L)

	FY20	FY21	FY22	FY23	FY24
Australia	650M	2.1B	3.7B	5.1B	6.7B
Brazil	–	–	–	–	1.5M
India	–	43.2M	43.2M	43.2M	43.2M
Pakistan	–	–	–	38.3M	121.8M
Total	**650M**	**2.1B**	**3.8B**	**5.2B**	**6.9B**

59 Unsold Goods refers to NIKE sample products, defective products, excess and returned products that aren't fit for resale as NIKE products.

60 Footwear recycling in post-consumer and unsold goods nearly doubled in FY23 vs. FY22 and continued to grow from FY23 to FY24 due to new recycling partnerships established across geographies, resulting in the ability to recycle more footwear materials (and fewer materials and units going to waste-to-energy).

61 In addition to the footwear data detailed in the table above, ~25,000 metric tons of post-industrial apparel was recycled into other industry products (open-loop recycled) and 1,125 metric tons of unsold goods and post-consumer apparel was recycled.

62 Includes focus suppliers only. Focus suppliers represent key suppliers involved in the dyeing and/or finishing of materials, which directly support footwear and apparel finished product assembly.

Assurance Report

Report of
Independent Accountants

To the Board of Directors of NIKE, Inc.

We have reviewed the accompanying management assertion of NIKE, Inc. (NIKE) that the energy & emissions metrics for the year ended May 31, 2024 and the cumulative water restoration funding metric as of May 31, 2024 (collectively, the "sustainability metrics") in management's assertion are presented in accordance with the assessment criteria set forth in management's assertion. NIKE's management is responsible for its assertion and for the selection of the criteria, which management believes provide an objective basis for measuring and reporting on the sustainability metrics. Our responsibility is to express a conclusion on management's assertion based on our review.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) in AT-C section 105, Concepts Common to All Attestation Engagements, and AT-C section 210, Review Engagements. Those standards require that we plan and perform the review to obtain limited assurance about whether any material modifications should be made to management's assertion in order for it to be fairly stated. The procedures performed in a review vary in nature and timing from, and are substantially less in extent than, an examination, the objective of which is to obtain reasonable assurance about whether management's assertion is fairly stated, in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion. Because of the limited nature of the engagement, the level of assurance obtained in a review is substantially lower than the assurance that would have been obtained had an examination been performed. We believe that the review evidence obtained is sufficient and appropriate to provide a reasonable basis for our conclusion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements related to the engagement.

The firm applies the Statements on Quality Control Standards established by the AICPA.

The procedures we performed were based on our professional judgment. In performing our review, we performed inquiries, performed tests of mathematical accuracy of computations on a sample basis, read relevant policies to understand terms related to relevant information about the sustainability metrics, reviewed supporting documentation in regard to the completeness and accuracy of the data in the sustainability metrics, and performed analytical procedures.

Greenhouse gas (GHG) emissions quantification is subject to significant inherent measurement uncertainty because of such things as GHG emissions factors that are used in mathematical models to calculate GHG emissions, and the inability of these models, due to incomplete scientific knowledge and other factors, to accurately measure under all circumstances the relationship between various inputs and the resultant GHG emissions. Environmental and energy use data used in GHG emissions calculations are subject to inherent limitations, given the nature and the methods used for measuring such data. The selection by management of different but acceptable measurement techniques could have resulted in materially different amounts or metrics being reported.

The preparation of the energy consumption metrics requires management to establish the criteria, make determinations as to the relevancy of information to be included, and make assumptions that affect reported information. The selection by management of different but acceptable measurement techniques could have resulted in materially different amounts or metrics being reported.

As discussed in management's assertion, NIKE has estimated GHG emissions for certain emissions sources and energy consumption for certain energy sources for which no primary usage data is available.

Based on our review, we are not aware of any material modifications that should be made to NIKE's management assertion in order for it to be fairly stated.

PricewaterhouseCoopers LLP

Portland, Oregon
July 7, 2025

NIKE, Inc. Management Assertion

Overview

NIKE, Inc. (NIKE) management is responsible for the selection of the assessment criteria, which management believes provide an objective basis for measuring and reporting on the energy & emissions and the cumulative water restoration funding metrics (collectively, the "sustainability metrics") presented in the tables above. NIKE management is also responsible for the completeness, accuracy, and validity of the sustainability metrics.

Energy and Emissions

	FOR THE FISCAL YEAR ENDED MAY 31, 2024 (FY24)
Total Energy[63] Consumption (MWh)	762,094
Renewable Fuel Consumption (MWh / %)	5,541 / 3%
Renewable Electricity Consumption (MWh / %)	555,717 / 96%
Renewable Energy Consumption (MWh / %)	561,259 / 74%
Scope 1 (Direct) Emissions (Metric tons CO_2e)	57,390[64]
Scope 2 (Indirect) Location-Based Emissions (Metric tons CO_2e)	211,322
Scope 2 (Indirect) Market-Based Emissions (Metric tons CO_2e)	12,120
Scope 3 (Category 6) Emissions from Commercial Air Travel (Metric tons CO_2e)	39,928

Water Restoration Funding

	CUMULATIVE SINCE JULY 1, 2019 PROGRAM INCEPTION, AS OF MAY 31, 2024
Water restoration project funding (Australia, India, Pakistan, Brazil, and United States) in NIKE's Extended Cotton Supply Chain (USD)	$2,025,000

63 Includes direct fuel use and purchased or acquired electricity consumption.

64 Certain sources of NIKE's Scope 1 emissions footprint were transitioned from being based on estimations in prior years to being based on primary data starting with the FY24 inventory. See the Methodology Changes section of this Management Assertion for more information on the impact of this change to the reported Scope 1 emissions resulting from a shift in data maturity.

NIKE, Inc. Management Assertion

Energy & Emissions

Standards
NIKE captures, calculates, and reports direct and indirect greenhouse gas (GHG) emissions data with consideration of the principles and guidance of the World Resources Institute (WRI) and the World Business Council for Sustainable Development's (WBCSD) The Greenhouse Gas Protocol: *A Corporate Accounting and Reporting Standard (Revised Edition), GHG Protocol Scope 2 Guidance: An amendment to the GHG Protocol Corporate Standard*, and the *Corporate Value Chain (Scope 3) Accounting and Reporting Standard: Supplement to the GHG Protocol Corporate Accounting and Reporting Standard* (together the "GHG Protocol"), which are recognized external standards.

Organizational Boundary
NIKE uses the operational control approach in conformance with the GHG Protocol to report its energy and emissions metrics for 100% of the facilities where NIKE has operational control.

Scope
Reporting coverage addressing NIKE's Scope 1, 2, a subset of Scope 3 emissions (commercial air travel), total energy consumption, renewable energy consumption, and renewable electricity consumption is outlined below.

RENEWABLE ENERGY SCOPE	SCOPE DESCRIPTION
Renewable Fuel Consumption	Percentage of global fuel used sourced from renewable energy is calculated as follows: (Renewable Direct Fuel Use in MWh) / (Total Direct Fuel Use in MWh) X 100. Renewable direct fuel includes sustainable aviation fuel (SAF) and renewable natural gas (RNG). Total direct fuel use includes natural gas, hi-sene, diesel, propane, gasoline, jet fuel, SAF and RNG. Actual activity data is sourced from direct measurement or third-party invoices when possible. Where actual data is not available, consumption is estimated.
Renewable Electricity Consumption	Percentage of global electricity sourced from renewable electricity is calculated as follows: (Renewable Electricity in MWh) / (Total Electricity Consumption in MWh) X 100. Renewable electricity includes onsite solar and wind consumed, electricity purchased via Energy Attribute Certificates and Electricity Contracts as described in NIKE's market-based emissions table below. Total electricity consumption includes purchased electricity, onsite solar and onsite wind consumption. Actual activity data is sourced from direct measurement or third-party invoices when possible. Where actual data is not available, consumption is estimated. Our estimation methodology for electricity is described below.
Renewable Energy Consumption	Percentage of global energy sourced from renewable energy is calculated as follows: (Renewable Direct Fuel Use in MWh + Renewable Electricity in MWh) / (Total Direct Fuel Use in MWh + Total Electricity Consumption in MWh) X 100. Amount is rounded to the nearest whole number. Renewable direct fuel includes SAF and RNG. Refer above for total renewable electricity consumption. Total direct fuel use includes natural gas, hi-sene, diesel, propane, gasoline, jet fuel, sustainable aviation fuel and RNG. Refer above for total electricity consumption. Actual activity data is sourced from direct measurement or third-party invoices when possible. Where actual data is not available, consumption is estimated. Our estimation methodology for natural gas and electricity are described below.

SCOPE 1 & 2 EMISSIONS: FACILITIES & VEHICLE SCOPE	SCOPE DESCRIPTION
Retail	Includes NIKE owned or operated NIKE Brand, Converse, and Jordan stores globally. Energy consumed includes natural gas and electricity. Natural gas usage outside of the U.S. and Canada (and for landlord-managed facilities in the U.S. and Canada), and electricity usage outside of the U.S., Canada, and EU (and for landlord-managed facilities in the U.S., Canada, and EU), is estimated. Our estimation methodology is described below. Reported figures include fugitive emissions from refrigerant gas loss. Our estimation methodology is described below.
Distribution Centers (DCs)	Includes top 38 NIKE owned or operated Distribution Centers ("DCs") globally as of May 31, 2024, which represent approximately 89% of shipped units. Energy consumed includes natural gas, hi-sene, diesel, propane, electricity, onsite solar, and onsite wind. Diesel is used in backup generators. Propane is used in at least two DCs for scrubbers/ floor sweepers. A portion of propane usage is estimated leveraging known propane usage. Our estimation methodology is described below. Reported figures include fugitive emissions from refrigerant gas loss. Our estimation methodology is described below.

NIKE, Inc. Management Assertion

Energy & Emissions

Exclusions
NIKE's Scope 1 and 2 GHG inventory currently excludes the following emissions sources:

- Diesel consumed in owned or operated yard hogs, relevant solely in a single distribution center (European Logistics Campus [ELC])
- Gasoline consumed in owned or operated vehicles in Air Manufacturing Innovation locations, currently reflecting two vehicles in Beaverton, OR
- Dry ice and CO_2 consumed in Air Manufacturing Innovation locations

Total emissions from the excluded sources are estimated to be under 5% of total Scope 1 emissions, and of total Scope 1 and 2 emissions combined.

Offices	Includes emissions from building facilities at 4 Headquarter ("HQ") locations: World Headquarters U.S. ("WHQ"), European HQ, Greater China HQ ("GCHQ"), and Converse HQ (together covering nearly 11 million ft2). Also includes emissions from non-HQ office facilities (such as regional sales offices). Energy consumed within HQs includes natural gas, diesel, propane, electricity, and onsite solar; within non-HQ offices, energy consumed includes natural gas and electricity only. Natural gas usage within non-HQ offices outside of the U.S. and Canada (and for landlord-managed facilities in the U.S. and Canada), and electricity usage within non-HQ offices outside of the U.S., Canada, and EU (as well as for landlord-managed facilities in the U.S., Canada, and EU), is estimated. Our estimation methodology is described below. Diesel is used in backup generators. Propane is used in food services, vendor landscaping services, and some forklifts. Reported figures include fugitive emissions from refrigerant gas loss, calculated using the Simplified Balance Method[65] for WHQ offices. For all non-WHQ offices, our estimation methodology is described below.
Air Manufacturing Innovation ("Air MI")	Includes NIKE-owned or operated manufacturing facilities and related warehousing facilities that are the primary producers of NIKE air units as well as React and ReactX foam. Energy consumed includes natural gas, diesel, and electricity. Diesel is used in backup generators. Reported figures include fugitive emissions from refrigerant gas loss calculated using the Simplified Material Balance Method.[65]
Vehicles	Vehicles include service vehicles at WHQ and GCHQ. Fuel consumed includes gasoline. Company-leased fleet vehicles for use by employees in other geographies are not included in reporting at this time.
Jets	Includes jet fuel and sustainable aviation fuel from our business travel using NIKE's corporate jets, operated from the U.S., presented in Scope 1 emissions.

SCOPE 3 EMISSIONS: COMMERCIAL TRAVEL SCOPE	SCOPE DESCRIPTION
Commercial Travel	Data represents commercial business air travel booked through NIKE's third-party travel provider for all employees across 40 countries. Trips that are not booked through NIKE's third-party travel provider are estimated to be 4% of reported commercial travel emissions and are not represented in this Management Assertion. Commercial air travel emissions are estimated based on mileage calculated from number and route distance of trips, presented in Scope 3 emissions.

65 NIKE calculates actual fugitive emissions from refrigerant gas loss using the Simplified Material Balance Method, which uses a mass balance analysis to calculate releases of refrigerants from equipment and associated emissions, based on: inventory (in storage, not in operating equipment), purchases and sales of refrigerants, and changes in total refrigerant capacity of equipment during the emissions reporting period. In NIKE's case: refrigerant emissions from material balance method = (PN - CN) + Ps + (CD - RD)
· PN = purchases of refrigerant used to charge new equipment (omitted if the equipment has been pre-charged by the manufacturer)
· CN = total refrigerant capacity of the new equipment (omitted if the equipment has been pre-charged by the manufacturer)
· Ps = purchases of refrigerant used to service equipment
· CD = total refrigerant capacity of retiring equipment
· RD = refrigerant recovered from retiring equipment

NIKE, Inc. Management Assertion

Energy & Emissions

GHG Base Data
Activity data used to calculate Scope 1 (direct) emissions is sourced from direct measurements, third-party invoices, or internal or third-party service records (e.g., fugitive emissions from refrigerant gas loss hi-sene, diesel, propane, gasoline, jet fuel, sustainable aviation fuel, and natural gas). Activity data used to calculate Scope 2 (indirect) emissions is sourced from third-party invoices (e.g., electricity). Wherever possible, Scope 1 and Scope 2 data is collected across the business via a variety of internal processes and systems. Scope 3 (commercial air travel) data used to report GHG emissions from transporting our employees is obtained from reports provided by third parties which includes number of flights and distance data.

As described in this management assertion, activity data for Scope 1 and Scope 2 is sourced from estimates where actual consumption data is not available. NIKE continues to work on obtaining systematic access to more actual consumption data. Estimates are described in more detail below. Reported data has been rounded to the nearest whole number.

Estimation Methodology
Estimation methodologies employ reasonable assumptions to avoid understating NIKE's emissions footprint and are described below.

In FY24, approximately 60% of reported Scope 1 emissions were estimated, primarily driven by retail and followed by DCs, then offices.

In FY24, approximately 67% and 35% of reported Scope 2 market and location-based emissions, respectively, were estimated, primarily driven by retail and followed by offices.

Natural Gas (retail and non-HQ offices outside of the U.S. and Canada, and landlord-managed facilities in the U.S. and Canada)	Where actual data is not available, natural gas usage is estimated for non-HQ offices outside of the U.S. and Canada, and for landlord-managed facilities in the U.S. and Canada. Square footage of retail and non-HQ offices per country is used, along with country-level climate assumptions and 2012 Commercial Buildings Energy Consumption Survey (CBECS) energy use intensity (kWh per square foot) based on climate region. In the U.S. and Canada, where some facilities are landlord-managed and visibility related to energy consumption is low, our internal known average country-level energy use intensity is used instead of the external CBECS benchmark.
Electricity (retail and non-HQ offices outside of the U.S., Canada, and EU, and landlord-managed facilities in the U.S., Canada, and the EU	Where actual data is not available, electricity usage is estimated for non-HQ offices outside of the U.S., Canada, and EU and for landlord-managed facilities in the U.S., Canada, and EU. Square footage of retail and non-HQ offices per country is used, leveraging actual FY24 square footage data, along with electricity intensity (kWh per square foot of known FY23 NIKE electricity usage in retail or non-HQ offices).
Diesel (Offices, DCs)	Stationary diesel usage is estimated across offices and distribution centers, leveraging assumptions reflecting backup generator testing schedules, testing run times, and standard fuel burn during testing.
Propane (DC)	Propane usage at two DCs are estimated leveraging propane consumption intensity from a prior year at a comparable DC based on relative square footage.
Fugitive emissions from refrigerant gas loss (DCs, Retail, non-WHQ offices)	Refrigerant use intensity (2.0×10^7 metric tons refrigerant lost per square foot per year) from The World Bank Group *Greenhouse Gas Emissions Inventory Management Plan for Internal Business Operations 2019* was applied to total facility square footage to estimate total facility fugitive emissions from refrigerant gas loss. Using this method to calculate the refrigerant use intensity, one ton of cooling per 500 ft^2 of facility space is multiplied by a conversion factor of one ton of cooling per one kg of refrigerant charge and then by an assumed leakage rate of 10%. The assumed refrigerant is R-410A. Global warming potentials for all refrigerant gases come from the *Intergovernmental Panel on Climate Change (IPCC) Fifth Assessment Report (Assessment Report 5 – 100 year)* published in 2014.

NIKE, Inc. Management Assertion

Energy & Emissions

Emission Factors
Emissions are reported in metric tons of carbon dioxide equivalent and include carbon dioxide (CO_2), methane (CH_4) nitrous oxide (N_2O), and refrigerants including R134A, R404A, R410A, and R-448A

Exceptions to reporting CH_4 and N_2O are as follows:

– Facilities' emissions are reported in CO_2e, however, within a limited subset of consumption data, emission factors for other gases (CH_4, N_2O) are not provided. These exceptions include AIB/EU Residual Mix Emissions factors and Green-e/US Residual Mix. In these cases, CH_4 and N_2O emissions are sourced from the next available source in the market-based emission factors hierarchy.

Carbon dioxide emissions and equivalents resulting from the activities and business units described above have been determined on the basis of measured or estimated fuel and electricity usage, multiplied by relevant, published carbon emission factors, which are updated annually according to an internal policy to use the most recent emission factors available before the annual internal cutoff date, which is 15 days after the fiscal year end. Carbon dioxide equivalent emissions utilize GWPs sourced from the *Intergovernmental Panel on Climate Change (IPCC) Fifth Assessment Report (Assessment Report 5 – 100 year)*.

Prior to conversion to CO_2e, metric tons of GHG emissions by gas are 38,168, 103, 30, and 19,089 of CO_2, CH_4, N_2O, and HFCs,[66] respectively. The other GHGs of sulfur hexafluoride (SF_6), perfluorocarbons (PFCs) and nitrogen trifluoride (NF_3) are not emitted by NIKE owned or operated facilities.

In quantifying market-based electricity GHG emissions, *GHG Protocol Scope 2 Guidance: An amendment to the GHG Protocol Corporate Standard* defines a hierarchy of factors for quantifying market-based emissions, in order from highest to lowest precision. The table below describes the hierarchy and the relevance to NIKE for the current year reporting.[67]

EMISSION SOURCE TYPE	EMISSION FACTOR EMPLOYED
Direct Line Connection	Not applicable
Energy Attribute Certificates	Where NIKE purchases Energy Attribute Certificates (EACs) and retains environmental attributes, NIKE applies these EACs to electricity consumption across owned or operated facilities, reflecting market boundary considerations. Remaining consumption is converted to CO_2e using the respective emission factors. Emissions from biofuel renewable energy credits are calculated using biofuel source and supplier-specific emission factors applied to CO_2, CH_4, and N_2O. EACs applied in calculating Scope 2 (market-based) emissions for fiscal year 2024 have been contracted and will be retired before June 1, 2025.
Electricity Contracts	Where EACs generated via (virtual) power purchase agreements are retained by NIKE, NIKE applies these EACs to electricity consumption across owned or operated facilities, reflecting market boundary considerations. Remaining consumption is converted to CO_2e using the respective emission factors.
Residual Mix	U.S.: NIKE applies residual mix emission factors from Green-e Energy U.S. Residual Mix Emissions Rates. EU: NIKE applies country emission factors from Association of Issuing Bodies (AIB). Note: Previously Nike applied Green-e Energy U.S. Residual Mix Emissions Rates to Canada. In FY24, these factors were not applied to Canada.
Location-Based Factors	If none of the above options are available, NIKE uses location-based factors as described in the table below.

66 Refrigerant 410a is the most common refrigerant used in NIKE owned or operated facilities, however, other refrigerant types (such as 4134a, R407c, R448a, R404, and R22) are included in this total.

67 In the absence of a contractual instrument (or electricity consumption that exceeds onsite renewables and contractual instruments), NIKE historically applied energy supplier-specific emission factors when available and met a third-party quality criteria review. Supplier-specific emission factors are not used in FY24 reported data as Power Purchase Agreements initiated in FY20 and FY21 are used instead.

NIKE, Inc. Management Assertion

Energy & Emissions

The table below outlines the emission factor sources used in FY24 emissions calculations.

EMISSION SOURCE	EMISSIONS SOURCE TYPE	EMISSION FACTOR EMPLOYED
Scope 1	Natural Gas	2006 IPCC Guidelines for National Greenhouse Gas Inventories, Volume 2, Energy, Chapter 2, Stationary Combustion, Table 2.4 http://www.ipcc-nggip.iges.or.jp/public/2006gl/vol2.html
Scope 1	Hi-sene	2006 IPCC Guidelines for National Greenhouse Gas Inventories, Volume 2, Energy, Chapter 2, Stationary Combustion, Table 2.4
Scope 1	Diesel	National Archives Code of Federal Regulations – Subpart MM (Table MM-1) 2006 IPCC Guidelines for National Greenhouse Gas Inventories, Volume 2, Energy, Chapter 2, Stationary Combustion, Table 2.4
Scope 1	Propane	US EPA Climate Leadership, GHG Emission Factors Hub, 2024
Scope 1	Gasoline	National Archives Code of Federal Regulations –Subpart MM (Table MM-1) 2006 IPCC Guidelines for National Greenhouse Gas Inventories, Volume 2, Energy, Chapter 2, Stationary Combustion, Table 2.4
Scope 1	Jet Fuel	2006 IPCC Guidelines for National Greenhouse Gas Inventories, Volume 2, Energy, Chapter 2, Stationary Combustion, Table 2.4
Scope 2	Electricity	Contractual instruments: (Virtual) Power Purchase Agreements (vPPA); energy attribute certificates (EAC). In FY24, NIKE applied PPAs/vPPAs and EACs for: – *Facilities in Oregon, U.S. that are in scope of NIKE's PPA with Avangrid* – *Facilities in the U.S. and Canada that are in scope of NIKE's U.S. vPPA* – *Facilities in the European Economic Area that are in scope of NIKE's EU vPPA* – *Facilities in the EU, Greater China (GC), and APLA (Asia Pacific Latin America) that purchase solar and/or wind, biomass, or small scale hydro Guarantees of Origin (GOs)/Energy Attribute Certificates (EACs)*
Scope 2	Electricity (U.S.)	Green-e Energy US Residual Mix Emissions Rates July 2022 (Updated October 2022) *For facilities in the U.S. that do not have contractual instruments, NIKE uses residual mix factors.*
Scope 2	Electricity (U.S.)	eGRID (location-based) September 2023 *In the absence of contractual instruments and residual mix factors, NIKE applies a regional/national grid mix factor. This only applies to landlord-managed facilities in the U.S.*
Scope 2	Electricity (EU)	AIB European Residual Mixes June 2023 *For facilities in the EU that do not have contractual instruments available, NIKE uses residual mix factors.*
Scope 2	Electricity (Global, excluding U.S.)	IEA World Electricity CO2 Emissions Factors (location-based) September 2023. *In the absence of contractual instruments, residual mix factors, and a regional/national grid mix factor, NIKE applies a protocol that covers all countries globally. This global protocol serves as a catch-all for any facilities that haven't obtained an emission factor from a more granular source in the market-based hierarchy.*
Scope 3 (Commercial Travel only)	Air travel	World Resources Institute (2015). GHG Protocol tool for mobile combustion. Version 2.6. *Emission factors employed in this tool (developed by Clear Standards Inc. in collaboration with WRI) are sourced from the UK Dept. for Environment, Food and Rural Affairs (DEFRA), the US Environmental Protection Agency (EPA) and the Intergovernmental Panel on Climate Change's (IPCC) 2006 Guidelines for National Greenhouse Gas Inventories.*

Methodology Changes
For FY24, NIKE changed certain measurement methods and criteria used to calculate its fugitive emissions from refrigerant gas loss. The changes, which were not retrospectively applied, include:

– Air MI and WHQ – For FY24, emissions were based on actual recharge activity from internal or third-party service records. For FY23, emissions were based on an average of the prior three years' emissions which were estimated using either the material balance where possible or equipment-specific charge capacities and default emissions leak rates.

– Non-WHQ offices – For FY24, emissions were estimated using the methodology outlined within the "Estimation Methodology" section. For FY23, emissions were based on an average of the prior three years' emissions which were estimated using the methodology outlined within the "Estimation Methodology" section.

– NALC DC – For FY24, emissions were estimated using the methodology outlined within the "Estimation Methodology" section. For FY23, remissions were estimated by applying a default emissions leak rate of 10% to the total system capacity across all units.

In addition, in estimating fugitive emissions from refrigerant gas loss, for FY24, NIKE assumed the only refrigerant was R-410A whereas for FY23, NIKE assumed refrigerants also included R123, R22, R32, R290, R407C, and R600A. As a result of the above changes, FY24 fugitive emissions from refrigerant gas loss decreased by approximately 6%, which resulted in a decrease of approximately 2% in reported Scope 1 emissions.

NIKE, Inc. Management Assertion

Uncertainty
GHG emissions quantification is subject to significant inherent measurement uncertainty because of such things as GHG emissions factors that are used in mathematical models to calculate GHG emissions, and the inability of these models, due to incomplete scientific knowledge and other factors, to accurately measure under all circumstances the relationship between various inputs and the resultant GHG emissions. Environmental and energy use data used in GHG emissions calculations are subject to inherent limitations, given the nature and the methods used for measuring such data. The selection by management of different but acceptable measurement techniques could have resulted in materially different amounts or metrics being reported.

The preparation of the energy consumption metrics requires management to establish the criteria, make determinations as to the relevancy of information to be included, and make assumptions that affect reported information. The selection by management of different but acceptable measurement techniques could have resulted in materially different amounts or metrics being reported.

NIKE recognizes that commercial air travel remains an estimate since unforeseen circumstances can occur (e.g., different routes due to adverse weather or unforeseen aircraft fleet changes), however the figures presented are considered to be a reasonable estimate of NIKE's commercial air travel emissions.

Water

Background
In support of its Water Restoration target, NIKE funds project work aimed at supporting the long-term resilience of the water basins within its extended cotton supply chain. Thus far, NIKE has not implemented water restoration project activities itself, but instead supports project activities and implementation conducted by third-party NGOs. Additionally, NIKE partners with third-party engineering firms to calculate approximate restoration volumes and tracks the volume of water restored through these projects. Since the inception of NIKE's water restoration projects, NIKE has funded $2,025,000 to implement projects with NGO partners in India, Australia, Pakistan, Brazil, and the United States.

Scope
NIKE's water restoration efforts focus on regions in Tier 4 of its extended cotton supply chain. NIKE only considers water restored through this portfolio of projects when calculating progress towards the water restoration target. Additional water restoration that occurs incidentally in or through unrelated NIKE activities is not included.

The project types supported via water restoration funding from program inception through May 31, 2024 include:

1. Agricultural water demand reduction measures (Beed District, Maharashtra State, India)
   a. VWB (Volumetric Water Benefit) Indicator: Reduced consumption
   b. Calculation Method: Consumption method
2. Land conservation (Nimmie-Caira Wetlands, New South Wales (NSW), Australia)
   a. VWB Indicator: Avoided runoff
   b. Calculation Method: Curve Number method
3. Wetland restoration and creation (Nimmie-Caira Wetlands, NSW, Australia)
   a. VWB Indicator: Increased recharge
   b. Calculation Method: Recharge method
4. Forest rehabilitation (Ayubia National Park, Pakistan)
   a. VWB Indicator: Avoided runoff
   b. Calculation Method: Curve Number method
5. Rainwater harvesting (Ayubia National Park and Uchhali Complex, Pakistan)
   a. VWB Indicator: Increased recharge, volume captured, and available supply
   b. Calculation Method: Volume Provided and Capture and Infiltration method
6. Drinking water storage and ablution water system creation (Ayubia National Park and Uchhali Complex, Pakistan)
   a. VWB Indicator: Annual average volume of water provided
   b. Calculation Method: Volume Provided method
7. Wetland treatment system construction (Uchhali Complex and South Punjab, Pakistan)
   a. VWB Indicator: Treatment efficiency
   b. Calculation Method: Volume Treated method
8. Agricultural and irrigation efficiency improvements (South Punjab, Pakistan)
   a. VWB Indicator: Agricultural water demand reduction
   b. Calculation Method: Withdrawal and Consumption method
9. Floodplain reconnection (Atchafalaya Basin, Louisiana, United States) – project anticipated kickoff in FY25
   a. VWB Indicator: Change in flow conditions
   b. Calculation Method: Hydrograph method
10. Land and vegetation restoration (Atlantic Forest, Brazil)
    a. VWB Indicator: Potential maximum soil retention
    b. Calculation Method: Curve Number method

GRI

NIKE, Inc. has reported the information cited in this Global Reporting Initiative (GRI) content index for the period June 1, 2023–May 31, 2024 with reference to the GRI standards.

General disclosures

GRI NUMBER	DISCLOSURE	LOCATION AND NOTES	UNGC PRINCIPLE/ SDG MAPPING
2-1	Organizational details	FY24 Form 10-K: Item 1. Business: pages 1–2 FY24 Form 10-K: Item 2. Properties: page 26	
2-2	Entities included in the organization's sustainability reporting	a. Referencing to portfolio of brands including the NIKE Brand, Jordan Brand and Converse. b. No explicit difference stated between public financial records and list in sustainability report. c. Jordan Brand designs, distributes and licenses athletic and casual footwear, apparel and accessories predominantly focused on basketball performance and culture using the Jumpman trademark. Sales and operating results for Jordan Brand products are reported within the respective NIKE Brand geographic operating segments. The wholly-owned subsidiary brand, Converse, headquartered in Boston, Massachusetts, designs, distributes and licenses casual sneakers, apparel and accessories under the Converse, Chuck Taylor, All Star, One Star, Star Chevron and Jack Purcell trademarks. Operating results of the Converse brand are reported on a stand-alone basis. FY24 Form 10-K: Item 1. Business: page 1	
2-3	Reporting period, frequency and contact point	a., b. Sustainability report covers NIKE's fiscal year 2024 (June 1, 2023 through May 31, 2024). NIKE reports on an annual reporting cycle. c. The publication date of the report is July 15, 2025.	
2-4	Restatements of information	In cases where shifts in scope, methodology and/or data quality have led to changes in previously reported performance results, we've restated historically reported results. Sustainability data is shaped by a landscape of evolving methodologies, advancing standards, and expansions in data accessibility over time. Adapting to these changes while maintaining comparability in our data is critical to instilling integrity and confidence in the validity of the insights the data provides. We understand that we must adapt and be nimble to keep pace with new innovations, broadening data sets, and emerging standards. We continue to focus on the internal controls in our sustainability data processes and systems. We have obtained external assurance on select reported metrics (Scope 1 and 2 energy consumption and emissions, renewable energy including direct fuel use and electricity, Scope 3 commercial air travel emissions; and cumulative water restoration funding). More information can be found in the Appendix. COVID-19 Methodology Estimation methodology for FY20 Q4 COVID-19 slowdown adjustments are as follows: – Carbon Scope 1 and 2 Emissions (except for HQ security vehicles); Transportation Emissions – Activity Data: FY20 Q3 trailing 12 months ((TTM); FY20 Q4 – FY19 Q4). Emissions Factors, Scope: unadjusted FY20. – Carbon Manufacturing Emissions – Activity Data: FY20 Q4 = percent of FY observed historically. Emissions Factors, Scope: unadjusted FY20. – Waste Manufacturing and Packaging – FY20 Q4 = average of Q1–3. – Waste DCs, HQs, Air MI – FY20 Q3 TTM. – Water – FY20 Q4 = average of Q1–3.	

GRI

GRI NUMBER	DISCLOSURE	LOCATION AND NOTES	UNGC PRINCIPLE/ SDG MAPPING
2-4	Restatements of information	Due to the effects of COVID-19, the fourth quarter of FY20 (March 2020–May 2020) resulted in lower than normal production, impacting the final measurement year of our FY20 targets and baseline measurement year of our FY25 targets. To help enable measurement consistency and avoid the inevitable artificial reductions in performance metrics during this unprecedented time, continuing our approach from our FY20 NIKE Impact Report, we have adjusted Q4 performance figures for the targets that were most impacted (carbon, waste and water). These Q4 adjustments generally reflect an FY20 Q3 trailing 12-month view of performance and provided a more conservative view of where we landed on FY20 targets than would be rendered using actual performance figures during the global shutdown. These adjustments had the effect of inflating our footprint to resemble business as usual and were only applied to targets where we were aiming for a reduction in impact vs. baseline (reduction targets) and to targets where we were aiming to reach a certain percentage (reach targets) that share underlying data with reduction targets. None of the adjustments resulting in meeting targets that we would not have met if we didn't normalize our performance to minimize the impact of the COVID-19 slowdown on our FY20 targets target year and FY25 targets baseline year. We carried this approach through to measuring performance toward our FY25 targets to ensure consistency in how we accounted for the pandemic across target periods.	
2-5	External assurance	Reporting Methodology: page 2 Assurance Report: page 31	
2-6	Activities, value chain and other business relationships	FY24 Form 10-K: Item 1. Business: pages 1–7 FY24 Form 10-K: Item 1A. Risk factors: page 9 FY24 Form 10-K: Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations: page 30 NIKE Code Leadership Standards	
2-10	Nomination and selection of the highest governance body	Nominating & Corporate Governance Committee 2023 Proxy Statement: page 20	16 PEACE, JUSTICE AND STRONG INSTITUTIONS
2-11	Chair of the highest governance body	Welcome to NIKE,Inc.	16 PEACE, JUSTICE AND STRONG INSTITUTIONS
2-12	Role of the highest governance body in overseeing the management of impacts	NIKE's Board of Directors oversees the company's purpose work primarily through the Corporate Responsibility, Sustainability & Governance (CRS&G) Committee, which guides corporate responsibility, sustainability, human rights, social impact. CRS&G Committee reviews strategies, policies, and progress toward purpose targets, receiving regular updates and reporting key developments to the full Board. The Compensation Committee supports the People pillar by overseeing talent management, and employee engagement. Purpose leadership is driven by the CEO and Senior Leadership Team, with cross-functional and dedicated teams integrating purpose into NIKE's business strategy and daily operations. FY24 Proxy Statement: page 24 Corporate Responsibility & Sustainability Committee Nominating & Corporate Governance Committee	
2-13	Delegation of responsibility for managing impacts	NIKE's Board of Directors oversees the company's purpose work primarily through the Corporate Responsibility, Sustainability & Governance (CRS&G) Committee, which guides corporate responsibility, sustainability, human rights, social impact. CRS&G Committee reviews strategies, policies, and progress toward purpose targets, receiving regular updates and reporting key developments to the full Board. The Compensation Committee supports the People pillar by overseeing talent management, and employee engagement. Purpose leadership is driven by the CEO and Senior Leadership Team, with cross-functional and dedicated teams integrating purpose into NIKE's business strategy and daily operations.	

GRI

GRI NUMBER	DISCLOSURE	LOCATION AND NOTES	UNGC PRINCIPLE/ SDG MAPPING
2-14	Role of the highest governance body in sustainability reporting	The highest governance body responsible for reviewing and approving the reported information is the Corporate Responsibility, Sustainability & Governance Committee of the NIKE, Inc. Board of Directors. The report was prepared by NIKE management under the oversight of this Committee, indicating that the Committee supervises the preparation of the report, including the selection and review of material topics.	
2-15	Conflicts of interest	NIKE Code Leadership Standards	
2-16	Communication of critical concerns	NIKE Code Leadership Standards Human Rights and Labor Compliance Standards Speak Up Portal Statement on Forced Labor	
2-17	Collective knowledge of the highest governance body	Corporate Responsibility & Sustainability Committee	
2-18	Evaluation of the performance of the highest governance body	FY24 Proxy Statement: page 23 Corporate Responsibility & Sustainability Committee	
2-19	Remuneration policies	FY24 Proxy Statement: pages 42–43	
2-20	Process to determine remuneration	Compensation Committee FY24 Proxy Statement: pages 29–40	
2-21	Annual total compensation ratio	FY24 Proxy Statement: pages 52–53 100% pay equity across all employee levels on an annual basis.	
2-22	Statement on sustainable development strategy		
2-23	Policy commitments	Sustainability Commitments Sustainability Policies Human Rights and Labor Compliance Standards (2018) NIKE Code of Conduct NIKE Code Leadership Standards NIKE Inside the Lines Code of Conduct	
2-24	Embedding policy commitments	Sustainability Commitments Sustainability Policies Human Rights and Labor Compliance Standards (2018) NIKE Code of Conduct NIKE Code Leadership Standards NIKE Inside the Lines Code of Conduct	

GRI

GRI NUMBER	DISCLOSURE	LOCATION AND NOTES	UNGC PRINCIPLE/ SDG MAPPING
2-25	Processes to remediate negative impacts	NIKE Code Leadership Standards Human Rights and Labor Compliance Standards (2018)	
2-26	Mechanisms for seeking advice and raising concerns	NIKE Code of Conduct NIKE Inside the Lines Code of Conduct Speak Up Portal Human Rights and Labor Compliance Standards (2018)	16 PEACE, JUSTICE AND STRONG INSTITUTIONS
2-27	Compliance with laws and regulations	FY24 Form 10-K NIKE Inside the Lines Code of Conduct	
2-28	Membership associations	Impact Resources — Impact Partnerships and Collaborations — NIKE, Inc.	
2-29	Approach to stakeholder engagement	Each year, NIKE updates issue prioritization by gathering direct and indirect insights from key stakeholders, integrating internal metrics, benchmarking key companies, monitoring regulations and performing news and media scans to determine the most relevant issues and the impacts most directly linked to those issues. This is assessed in two ways: – By assessing the issues where NIKE has the potential to impact the environment and society (outward impacts) and – By assessing issues that could impact NIKE's business and financial success (inward impacts) Impact Partnerships and Collaborations	16 PEACE, JUSTICE AND STRONG INSTITUTIONS
2-30	Collective bargaining agreements	FY24 Form 10-K: page 6	

GRI

Material topics

GRI STANDARD	GRI NUMBER	DISCLOSURE	LOCATION AND NOTES	UNGC PRINCIPLE / SDG MAPPING
GRI 3: Material Topics 2021	3-1	Process to determine material topics	Each year, NIKE updates issue prioritization by gathering direct and indirect insights from key stakeholders, integrating internal metrics, benchmarking key companies, monitoring regulations and performing news and media scans to determine the most relevant issues and the impacts most directly linked to those issues. This is assessed in two ways: – By assessing the issues where NIKE has the potential to impact the environment and society (outward impacts) and – By assessing issues that could impact NIKE's business and financial success (inward impacts)	
	3-2	List of material topics		
Economic performance				
GRI 3: Material Topics 2021	3-3	Management of material topics	2024 Form 10-K: Item 1A. Risk Factors page 9	
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	2024 Form 10-K: Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations pages 30–31	
	201-2	Financial implications and other risks and opportunities due to climate change	2024 Form 10-K: pages 11–12 2024 CDP Response	13 CLIMATE ACTION UNGC Principle 7
Materials				
GRI 3: Material Topics 2021	3-3	Management of material topics	Sustainability Commitments	
GRI 301: Materials 2016	301-1	Materials used by weight or volume	NIKE reports its top five materials in product by volume, including renewable materials: cotton and leather; and non-renewable materials: polyester, rubber and EVA foam. All material types reported are purchased from external suppliers except for EVA foam, which is sourced internally. Data reported consists of both direct measurements and estimates. While many materials are measured directly for a wide variety of products, some volumes are estimated. The majority of cotton and polyester volume data is sourced using direct measurements, though product creation data is used to estimate material volumes for certain parts of the business. Master outer cartons (MOCs) made of corrugated cardboard are NIKE's eighth largest waste stream and make up 71% of NIKE's distribution center waste. MOCs are used as outer packaging to ship products from materials facilities to finished goods manufacturing facilities, distribution centers and, finally, retail stores. As such, they are a priority when it comes to waste reduction efforts across the full value chain.	12 RESPONSIBLE CONSUMPTION AND PRODUCTION UNGC Principle 8, 9

GRI

GRI STANDARD	GRI NUMBER	DISCLOSURE	LOCATION AND NOTES	UNGC PRINCIPLE / SDG MAPPING
GRI 301: Materials 2016	301-2	Recycled input materials used	NIKE is investing in the development of textile-to-textile recycling and circular supply chains that support resource conservation. Scaling certified cotton and recycled synthetic leather helps improve the carbon footprint of the product. Through continued innovation of new materials over the coming years, they seek to maintain performance and sustainability as hallmarks of NIKE products.	
	301-3	Reclaimed products and their packaging materials	Data Tables: pages 6, 29-30	
Energy				
GRI 3: Material Topics 2021	3-3	Management of material topics	Sustainability Commitments NIKE Code Leadership Standards 2024 CDP Response	
GRI 302: Energy 2016	302-1	Energy consumption within the organization	Data Tables: page 13, Management Assertion: page 33-38	  UNGC Principle 7, 8, 9
	302-2	Energy consumption outside of the organization	Data Tables: page 13, Management Assertion: page 33-38	
	302-3	Energy intensity	Management Assertion: page 35	
	302-4	Reduction of energy consumption	Data Tables: page 13	  UNGC Principle 7, 8, 9
	302-5	Reductions in energy requirements of products and services	The vast majority of NIKE products do not consume energy during use, and for the few that do, NIKE does not currently measure reductions in energy requirements of products and services.	

GRI

GRI STANDARD	GRI NUMBER	DISCLOSURE	LOCATION AND NOTES	UNGC PRINCIPLE / SDG MAPPING
Water and effluents				
GRI 3: Material Topics 2021	3-3	Management of material topics	Sustainability Commitments NIKE Code Leadership Standards	
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	Our water reduction target is how we measure and assess the water stewardship progress we make with suppliers. During FY24, we achieved a 15% reduction in freshwater use for dyeing and finishing vs. our FY20 baseline, a testament to the ongoing commitment of our strategic suppliers. To reach this, we worked with suppliers to increase water efficiency through automation, new wastewater recycling technologies, reducing reliance on freshwater by using wastewater from nearby facilities, and closely monitoring water usage. In FY24, over 90% of strategic suppliers met the Zero Discharge of Hazardous Chemicals (ZDHC) wastewater guidelines requirements. In collaboration with leading environmental organizations like The Nature Conservancy (TNC) and World Wildlife Fund (WWF), we are targeting projects in priority basins and our largest cotton sourcing countries – Australia, Brazil, India, Pakistan and the U.S. We are taking a holistic approach to these collaborative efforts, focusing on water restoration and protection, water for productive use and water access. Contract manufacturers report their freshwater withdrawal volumes and source to NIKE in accordance with NIKE's Water Program, which outlines measurement practices and defines freshwater sources. The facility boundary is equivalent to the property boundary, and freshwater is inclusive of domestic and manufacturing use.	
	303-2	Management of water discharge-related impacts	Our water reduction target is how we measure and assess the water stewardship progress we make with suppliers. During FY24, we achieved a 15% reduction in freshwater use for dyeing and finishing vs. our FY20 baseline, a testament to the ongoing commitment of our strategic suppliers. To reach this, we worked with suppliers to increase water efficiency through automation, new wastewater recycling technologies, reducing reliance on freshwater by using wastewater from nearby facilities and closely monitoring water usage. In FY24, over 90% of strategic suppliers met the Zero Discharge of Hazardous Chemicals (ZDHC) wastewater guidelines requirements. In collaboration with leading environmental organizations like The Nature Conservancy (TNC) and World Wildlife Fund (WWF), we are targeting projects in priority basins and our largest cotton sourcing countries – Australia, Brazil, India, Pakistan and the U.S. We are taking a holistic approach to these collaborative efforts, focusing on water restoration and protection, water for productive use and water access.	 UNGC Principle 7, 8, 9
	303-4	Water withdrawal	Data Tables: page 30 Contract manufacturers report their freshwater withdrawal volumes and source to NIKE in accordance with NIKE's Water Program, which outlines measurement practices and defines freshwater sources. The facility boundary is equivalent to the property boundary, and freshwater is inclusive of domestic and manufacturing use.	
	303-4	Water discharge	NIKE does not currently report on water discharge.	
	303-5	Water consumption	Data Tables: page 30	

GRI

GRI STANDARD	GRI NUMBER	DISCLOSURE	LOCATION AND NOTES	UNGC PRINCIPLE / SDG MAPPING
Emissions				
GRI 3: Material Topics 2021	3-3	Management of material topics	Sustainability Commitments NIKE Code Leadership Standards	
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	Data Tables: page 23 NIKE, Inc. Management Assertion: page 32-38 2024 CDP Response NIKE converts all energy consumption to kWhe using net calorific value of the direct fuel consumption, including transportation fuels. Emissions data for PFCs and SF_6 are omitted. NIKE has phased out SF_6 and therefore doesn't have SF_6 emissions. For information on direct and indirect energy consumption, Scope 1 and 2 emissions and the Scope 3 emissions accounting standard used, see the Management Assertion letter.	13 CLIMATE ACTION UNGC Principle 7, 8, 9
	305-2	Energy indirect (Scope 2) GHG emissions	Data Tables: pages 12-14 NIKE, Inc. Management Assertion: 32-38 2024 CDP Response	
	305-3	Other indirect (Scope 3) GHG emissions	Data Tables: pages 12-14 NIKE, Inc. Management Assertion: pages 32-38 2024 CDP Response Methodology changes impacting elements of NIKE's Scope 3 footprint were introduced starting with FY24 data in response to increasing data availability and are listed below. Due to low materiality, these changes were not applied to historical data and in aggregate, are estimated to impact total Scope 3 emissions by under 2%. Category 1 – Purchased Goods & Services – Tiers 1–4: Accessories – Updated methodologies to calculate emissions factors. In finished goods manufacturing (Tier 1), now using the average of T1 AP and T1 FW from NIKE focus factory data, and in Tiers 2–4, now using merchandise class instead of more generic factors previously used. – Materials & Manufacturing: Packaging – Now including emissions from the impacts of packaging transportation from box factories to NIKE factories in packaging materials and manufacturing emissions, which were previously excluded. Category 12 – End-of-Life – End-of-Life: Product – Updated methodologies to calculate activity data and emissions factors, by remapping the impact of NIKE's chemical formulations (i.e., the materials used in NIKE's foam and rubber material types) from generic ingredients to more specific ingredients.	
	305-4	GHG emissions intensity	NIKE, Inc. Management Assertion: pages 32-38	
	305-5	Reduction of GHG emissions	Data Tables: pages 10, 12-14, 22-24	
	305-6	Emissions of ozone-depleting substances (ODS)	NIKE does not disclose emissions of ozone-depleting substances.	
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	NIKE does not disclose NOx, SOx, or other air emissions.	

GRI

GRI STANDARD	GRI NUMBER	DISCLOSURE	LOCATION AND NOTES	UNGC PRINCIPLE / SDG MAPPING
Waste				
GRI 3: Material Topics 2021	3-3	Management of material topics	Sustainability Commitments NIKE Code Leadership Standards	
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	Data Tables: pages 6, 29-30	
	306-2	Management of significant waste-related impacts	Data Tables: pages 6, 29-30	
	306-3	Waste generated	Most DC, office and Air MI waste disposal data and method has been determined by information provided by waste disposal contractors. In some facilities, NIKE directly contracts with disposal providers for material-specific streams or specific containers. In other facilities, NIKE uses one provider for all waste streams. Contract manufacturers report their solid waste generation and disposal method to NIKE in accordance with NIKE's Waste Program, which outlines separation and handling practices for non-hazardous waste and defines waste items and management methods. In FY24, one Air MI facility shifted from reporting estimated hazardous waste volumes to reporting based on use of primary data reported in vendor delivery minutes for waste pickups that occur approximately twice annually. Prior year reporting was based on an estimate of a sub-set of hazardous waste types generated from production activities, with reporting based on the production timing. This change reflects a more complete view of waste types that were not included in prior year estimates and wasn't applied to historically reported figures due to low materiality.	
	306-4	Waste diverted from disposal	Data Tables: pages 6, 29-30	
	306-5	Waste directed to disposal	Data Tables: pages 6, 29-30	
Occupational health and safety				
GRI 3: Material Topics 2021	3-3	Management of material topics	NIKE Code Leadership Standards	
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	NIKE Code Leadership Standards	 UNGC Principle 1, 2, 3, 4, 5
	403-2	Hazard identification, risk assessment, and incident investigation	NIKE Code Leadership Standards Supply Chain Health and Safety	

GRI

GRI STANDARD	GRI NUMBER	DISCLOSURE	LOCATION AND NOTES	UNGC PRINCIPLE / SDG MAPPING
GRI 403: Occupational Health and Safety 2018	403-3	Occupational health services	NIKE Code Leadership Standards	
	403-4	Worker participation, consultation, and communication on occupational health and safety	NIKE Code Leadership Standards	
	403-5	Worker training on occupational health and safety	NIKE Code Leadership Standards Supply Chain Health and Safety	
	403-6	Promotion of worker health	NIKE Code Leadership Standards Supply Chain Health and Safety	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Data Tables: pages 4, 9 NIKE Code Leadership Standards Supply Chain Health and Safety	
	403-8	Workers covered by an occupational health and safety management system	Data Tables: pages 4, 9 NIKE Code Leadership Standards Supply Chain Health and Safety	
	403-9	Work-related injuries	Data Tables: page 9	
	403-10	Work-related ill health	Data Tables: page 9 NIKE Code Leadership Standards Supply Chain Health and Safety	
Forced or compulsory labor				
GRI 3: Material Topics 2021	3-3	Management of material topics	Sustainability Commitments NIKE Code Leadership Standards	
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Data Tables: page 4 NIKE Code Leadership Standards	

GRI

GRI STANDARD	GRI NUMBER	DISCLOSURE	LOCATION AND NOTES	UNGC PRINCIPLE / SDG MAPPING
Supplier social assessment				
GRI 3: Material Topics 2021	3-3	Management of material topics	NIKE Code Leadership Standards	
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	NIKE Code Leadership Standards	
	414-2	Negative social impacts in the supply chain and actions taken	NIKE Code of Conduct Data Tables: page 7	

Sustainable Accounting Standards Board (SASB) Index

TOPIC	CATEGORY	UNIT OF MEASURE	CODE	DATA	REFERENCE
Management of Chemicals in Products					
Discussion of processes to maintain compliance with restricted substances regulations	**Discussion and Analysis**	n/a	CG-AA-250a.1		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		Approach to Chemistry Playbook
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 agreement	**Quantitative**	Percentage (%)	CG-AA-430a.1	In FY24, **100**% of facilities met compliance as assessed through FEM and **91**% of facilities assessed through ZDHC wastewater testing reported compliance to the ZDHC wastewater guideline.	Data Tables, pages 7-8 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	In FY24, **86**% of Tier 1 supplier facilities completed either industry (Higg FEM) or NCAT assessments. In FY24, **100**% 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.	Data Tables, pages 7-8 NIKE's Sourcing and Manufacturing Standards
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	In FY24, **95**% of Tier 1 supplier facilities have been audited to NIKE Code of Conduct, either on SLCP, BW or NCAT assessments. In FY24, **95**% 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.	Data Tables, pages 7-8 NIKE's Sourcing and Manufacturing Standards
Priority non-conformance rate and associated corrective action rate for suppliers' labor code of conduct audits	Quantitative	Rate	CG-AA-430b.2	In FY24, **12**% 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.	Data Tables, pages 7-8 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 3

Sustainable Accounting Standards Board (SASB) Index

TOPIC	CATEGORY	UNIT OF MEASURE	CODE	DATA	REFERENCE
Raw Materials Sourcing					
Description of environmental and social risks associated with sourcing priority raw materials	Discussion and Analysis	n/a	CG-AA-440a.1	In FY24, 34% of our carbon footprint is directly tied to our material choices. This is a significant opportunity to lessen our impact without compromising the performance of our products. We prioritize replacing key materials that have the greatest impact—polyester, cotton, leather, foam and rubber and are using materials like recycled polyester and lower-carbon leather and continually innovating new solutions. In FY24, our Textile-to-Textile initiative (converting polyester-based components, such as laces and linings, to closed-loop recycled alternatives) came to life across our portfolio from the 2024 Paris Olympics medal stand, to the global launch of the Pegasus 41, which uses recycled polyester scrap from the Pegasus 38. Moving forward, innovation remains key, as we explore new recycling methods, bio-based alternative materials and more energy-efficient production techniques.	
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 (FY24) – Rubber: 3% recycled – Cotton: 13% certified organic, 52% third-party certified, and 1.2% recycled – Polyester: 63% recycled – EVA Foam: 0.9% recycled – Leather: 0% FlyLeather	Data Tables, pages 7-8
Number of (1) Tier 1 suppliers and (2) suppliers beyond Tier 1	Quantitative	Number	CG-AA-000.A	454 Tier 1 169 Tier 2 in scope of target	Manufacturing Map

FY24 NIKE, Inc. Sustainability Data

about.nike.com/mission