

# SASB INDEX

The Sustainability Accounting Standards Board (SASB) is an independent standards-setting organization that promotes disclosure of material sustainability information to meet investor needs. This index refers to relevant indicators from three SASB standards: Apparel, Accessories & Footwear (all disclosures covered); E-commerce (selected disclosures); and Multiline and Specialty Retailers & Distributors (selected disclosures). Report location links provided are for the Levi Strauss & Co. 2020 Sustainability Report.

TOPIC	ACCOUNTING METRIC	SASB CODE	2020 REPORT LOCATION AND SUPPLEMENTARY INFORMATION
<b>SASB STANDARD - APPAREL, ACCESSORIES &amp; FOOTWEAR</b>			
Management of Chemicals in Products	Discussion of processes to maintain compliance with restricted substances regulations	CG-AA-250a.1	<a href="#">CONSUMPTION - Safer Chemicals - A Hazard-Based Approach to Safer Apparel Chemistry</a>
Management of Chemicals in Products	Discussion of processes to assess and manage risks and/or hazards associated with chemicals in product	CG-AA-250a.2	<a href="#">CONSUMPTION - Safer Chemicals - From Chemical Risk to Chemical Hazard</a> and <a href="#">CONSUMPTION - Safer Chemicals - Screened Chemistry</a>
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	CG-AA-430a.1	<a href="#">CONSUMPTION Safer Chemicals - From Chemical Risk to Chemical Hazard</a> and <a href="#">Supplier Wastewater Data</a>
Environmental Impacts in the Supply Chain	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	CG-AA-430a.2	<a href="#">CLIMATE - Climate Action - Percentage of LS&amp;Co. Key Suppliers Completing Higg FEM</a>
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	CG-AA-430b.1	<a href="#">COMMUNITY - Supply Chain - Assessments for Risk Management, Improvement, Transparency</a>  In 2020, 93% of Tier 1 and Tier 2 suppliers were assessed for compliance with our Terms of Engagement. The remaining 7% were ILO Better Work high-

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Labor Conditions in the Supply Chain	Percentage of (1) Tier 1 supplier facilities and (2) supplier facilities beyond Tier 1 that have been audited to a labor code of conduct, (3) percentage of total audits conducted by a third-party auditor	CG-AA-430b.1	<p>performance factories and low-volume suppliers.</p> <p>In 2020, 97% of our TOE assessments were conducted by LS&amp;Co.-approved third-party monitors or ILO Better Work monitors. The remaining 3% of assessments were done by LS&amp;Co. Responsible Sourcing team members.</p>
Labor Conditions in the Supply Chain	Priority non-conformance rate and associated corrective action rate for suppliers' labor code of conduct audits	CG-AA-430b.2	<a href="#">COMMUNITY Supply Chain - Assessments for Risk Management, Improvement, Transparency - Number of Violations Found; Corrective Action Rates</a>
Labor Conditions in the Supply Chain	Description of the greatest (1) labor and (2) environmental, health, and safety risks in the supply chain	CG-AA-430b.3	<a href="#">COMMUNITY Supply Chain - Holistic Workforce Investments – Addressing Priority Labor Issues</a>
Raw Materials Sourcing	Description of environmental and social risks associated with sourcing priority raw materials	CG-AA-440a.1	<p><b>Labor, health and safety risks:</b> <a href="#">COMMUNITY Supply Chain - Assessments for Risk Management, Improvement, Transparency – Immediate Action Findings</a></p> <p><b>Environmental risks:</b> Cotton is the raw material most commonly used in our products, accounting for about 88% of all fiber content. The ability to consistently and reliably source cotton could be affected by certain external factors. For instance, cotton production relies on water, which can be adversely affected by climate change impacts. Human rights concerns at the farm level could also affect cotton availability. Manmade cellulose such as viscose pose risks of including wood pulp from ancient and endangered forests, negatively affecting air and water quality as well as biodiversity.</p>

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Raw Materials Sourcing	Description of environmental and social risks associated with sourcing priority raw materials	CG-AA-440a.1	<p>To address these potential risks, we source responsible cellulose from companies like Lenzing and Birla that are rated by Canopy for their avoidance of materials sourced from ancient and endangered forests and in any manner that could be harmful to indigenous communities. We also adopted the Changing Markets Roadmap, which defines key principles and guidelines for responsible viscose manufacturing. We were recognized in 2020 by the Changing Markets Foundation as one of 14 frontrunners—and one of only two based in the U.S.—due to our commitment to source sustainable wood-based fibers. And we have begun using hemp, which requires less water to grow, to replace some of the cotton in our products.</p> <p>Read more about potential risks in the LS&amp;Co. <a href="#">Form 10-K</a></p>
Raw Materials Sourcing	Percentage of raw materials third-party certified to an environmental and/or social sustainability standard, by standard	CG-AA-440a.2	<p><a href="#">CONSUMPTION - Sustainable Fibers</a></p> <p>83% more sustainable cotton (organic, recycled, Better Cotton)</p> <p>100% responsible manmade cellulose</p> <p>100% certified to Responsible Down Standard</p>
Activity Metric	Number of (1) Tier 1 suppliers and (2) suppliers beyond Tier 1	CG-AA-000.A	<p><a href="#">COMMUNITY Supply Chain - Assessments for Risk Management, Improvement, Transparency - TOE Assessment Approach</a></p> <p>In 2020, our supply chain included 484 Tier 1 and 75 Tier 2 suppliers.</p>

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<b>SASB STANDARD - MULTILINE AND SPECIALTY RETAILERS AND DISTRIBUTORS</b>			
Energy Management in Retail & Distribution	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	CG-MR-130a.1	<a href="#">CLIMATE - Climate Action</a>
Data Security	Description of approach to identifying and addressing data security risks	CG-MR-230a.1	<a href="#">GOVERNANCE - Data Privacy and Security</a>
Workforce Diversity & Inclusion	Percentage of gender and racial/ethnic group representation for (1) management and (2) all other employees	CG-MR-330a.1	<a href="#">COMMUNITY - Employee Support and Development - Diversity, Equity &amp; Inclusion</a>
Product Sourcing, Packaging & Marketing	Discussion of processes to assess and manage risks and/or hazards associated with chemicals in products	CG-MR-410a.2	<a href="#">CONSUMPTION - Safer Chemicals - A Hazard-Based Approach to Safer Apparel Chemistry</a>
Product Sourcing, Packaging & Marketing	Discussion of strategies to reduce the environmental impact of packaging	CG-MR-410a.3	<a href="#">CLIMATE - Climate Action – Product Shipping</a> <a href="#">CONSUMPTION - Waste Reduction</a>
Activity Metric	Number of: (1) retail locations and (2) distribution centers	CG-MR-000.A	<b>Retail stores:</b> Approximately 3,100 brand-dedicated stores and shop-in-shops <b>Distribution centers:</b> 10 facilities
<b>SASB STANDARD – E-COMMERCE</b>			
Data Privacy & Advertising Standards	Number of users whose information is used for secondary purposes	CG-EC-220a.1	LS&Co. does not use without consent consumer personal information for uses that are not consistent with our Privacy Policy.  For more, see <a href="#">GOVERNANCE - Data Privacy and Security</a> .

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Data Privacy & Advertising Standards	Description of policies and practices relating to behavioral advertising and user privacy	CG-EC-220a.2	<a href="#">GOVERNANCE - Data Privacy and Security</a>
Data Security	Description of approach to identifying and addressing data security risks	CG-EC-230a.1	<a href="#">GOVERNANCE - Data Privacy and Security</a>
Product Packaging & Distribution	Total greenhouse gas (GHG) footprint of product shipments	CG-EC-410a.1	<a href="#">CLIMATE – Climate Action - Product Shipping</a>
Product Packaging & Distribution	Discussion of strategies to reduce the environmental impact of product delivery	CG-EC-410a.2	<a href="#">CLIMATE – Climate Action - Product Shipping</a>
Activity Metric	Number of shipments	CG-EC-000.C	<a href="#">GOVERNANCE - Economic Contributions</a>