

Independent assurance of environment, health and safety data in Gildan's 2018 Sustainability Report

ISAE 3000 Statement

19 June 2019

The nature of the assurance

This is a report by Corporate Citizenship for the management of Gildan Activewear Inc. (Gildan).

Corporate Citizenship has undertaken **limited** assurance of selected environment, health and safety 2018 data in Gildan's *2018 Sustainability Report*, as detailed below:

Total annual energy usage	8,047,676 GJ
Total water usage	22,143,282 m ³
Total waste	82,275.04 tonnes
Total wastewater effluents	18,079,902 m ³
Total Scope 1 greenhouse gas (GHG) emissions	118,729 tonnes CO ₂ e
Total Scope 2 greenhouse gas (GHG) emissions – location based	312,517 tonnes CO ₂ e
Partial Scope 3 greenhouse gas (GHG) emissions	321 tonnes CO ₂ e
Total inorganic air emissions	810.6 GJ
Total refrigerants	Included in Scope 1 inventory
Work-related injury rate for employees	0.44 work-related injuries per 200,000 hours worked
Lost-time injury frequency rate for employees	0.75 lost-time injuries per 1,000,000 hours worked
Injury severity rate for employees	2.5 lost work days per 200,000 hours worked

The assurance covers data for the year ended December 31, 2018.

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

Certain sites have been excluded from the environmental data, as detailed on page 69 of the report.

Our work has involved reviewing selected environment, health and safety claims and data included in the report against the [GRI Principles for Defining Report Quality](#)¹. The carbon emissions data has been prepared in line with the WRI/WBCSD *GHG Protocol Corporate Accounting and Reporting Standard*, and the appropriate GHG conversion factors as published by the U.S. Environmental Protection Agency and the International Energy Agency.

¹ Balance, Comparability, Accuracy, Timeliness, Clarity and Reliability.

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

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

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

Assurance work performed

The assurance work was commissioned in January 2019 and was completed on 19 June 2019. Detailed records were kept of meetings, assurance visits and correspondence relating to the assurance. The assurance process was undertaken by a multidisciplinary team of five, including one Senior Consultant, one Consultant, two Senior Researchers and one Director acting in a supervisory capacity.

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

1. In-depth management interviews with two key persons responsible for Gildan's environment, health and safety performance to understand Gildan's processes for management, reporting and performance improvement in these areas;
2. A review of internal systems, procedures and guidelines used for data collection and reporting, in order to assess robustness;
3. Site visit to two plants in Honduras (RN4 and San Miguel) on 14 March 2019 to observe operations and interrogate site-level data systems related to environmental, health and safety reporting;
4. A review of year-on-year environmental performance trends to identify any significant changes in operational eco-efficiency and investigate the reasons behind these trends;
5. A review of GHG calculations for accuracy and consistency with the GHG Protocol and GRI guidelines;
6. A review of group-wide data consolidation and reporting to check for errors or omissions in data analysis, consistency with a sample of underlying data sets and accuracy of reporting;
7. Examination of three successive drafts of the *2018 Sustainability Report* to assess the reporting of environment, health and safety claims and data against the GRI Principles for Determining Report Quality.

Our experience and independence

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

This is the fourth year that Corporate Citizenship has provided independent assurance services in relation to Gildan's sustainability data. During the period under review, Corporate Citizenship also provided reporting services to Gildan. However, the members of the assurance team were located in a separate geography, and were not involved in any other work for Gildan during the period.

Conclusion

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

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