



GILDAN

Independent Assurance of Gildan's environmental, health and safety data 2017

ISAE 3000 Statement

June 2018

Independent Assurance of Gildan's environmental, health and safety data 2017: ISAE 3000 statement

The nature of the assurance

This is a report by Corporate Citizenship for the Corporate Social Responsibility team at Gildan.

Corporate Citizenship has undertaken **limited** assurance of selected environmental, health and safety performance data, as described below:

Scope	Quantity	Unit
Total energy usage	8,263,324	Gigajoules (GJ)
Total water usage	19,175,838	Cubic meters (m3)
Total waste	72,207	Tons
Total wastewater effluents	15,791,889	Cubic meters (m3)
Total Scope 1 greenhouse gas (GHG) emissions	102,086.43	Million metric tonnes of carbon dioxide equivalents (mtons CO2e)
Total Scope 2 greenhouse gas (GHG) emissions – location based¹	476,705	Million metric tonnes of carbon dioxide equivalents (mtons CO2e)
Total inorganic air emissions	817.6	Tons
Total refrigerants	3590	Kilograms (kg)
Lost-time injury frequency rate - employees	0.154	N/A
Severity rate - employees	2.138	N/A

The assurance covers the 12 month period ending December 31, 2017.

¹ Gildan's Scope 2 CO2e emissions were calculated using only the location-based methodology.

This data relates to Gildan's direct operations in North America, Central America, the Caribbean Basin, and Asia.

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

Corporate Citizenship assured Gildan's key performance data, as stated above, against the GRI Principles for Defining Report Quality. Corporate Citizenships assured the reported GHG emissions against the WRI/WBCSD GHG Corporate Accounting and Reporting Standard (Revised). This relates to direct GHG emissions from mobile and stationary fuel combustion sources, and fugitive emissions (in Scope 1); indirect GHG emissions from purchased electricity (in Scope 2).

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 to 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 2018 and was completed on June 21st, 2018. Detailed records were kept of meetings and correspondence relating to the assurance. A team of three, led by an Associate Director, undertook the assurance process. A Director acted as adviser to the group. The team has a range of professional and technical competencies and experience. For further information please refer to the website www.corporate-citizenship.com.

Corporate Citizenship's work has involved, but not been limited to, the following elements:

1. In-depth management interviews with key persons responsible for Gildan's environmental, health and safety performance data in order to understand Gildan's processes for management, reporting and performance improvement in these areas. Interviews were held on 3 May 2018 with Gustavo Morataya, EHS Senior Manager, and Ruben Quan, environment Manager, Central America.
2. A review of internal procedures and guidelines used for data collection and reporting.

3. Site visit to one plant in Nicaragua (Annic) to observe operations and interrogate site-level data systems related to environmental, health and safety reporting.
4. A review of underlying data sources and substantiating evidence to support this year's reporting, in order to assess robustness of monitoring and reporting systems.
5. 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.
6. A review of GHG calculations for accuracy and consistency with best practice guidelines.
7. A review of group-wide data consolidation and reporting to check for errors or omissions in data analysis, consistency with underlying data sets and reasonableness of reporting.

Our experience and independence

Corporate Citizenship is a specialist management consulting company, 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 third year that Corporate Citizenship has provided independent assurance services in relation to Gildan's corporate social responsibility data. During the 2017 reporting period, our work with Gildan focused exclusively on corporate responsibility strategy.

Conclusion

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

Corporate Citizenship Limited

London

June 21st, 2018

Contact

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