

# SASB reference table

The table of contents included below refers to the *Consolidated Statement of Non-Financial Information and Sustainability Information 2024*, which is included in the *Inditex Group Annual Report 2024*, available on Inditex's corporate website ([www.inditex.com](http://www.inditex.com)).

Topic	Metric	Code	Disclosure
Management of Chemicals in Products	Discussion of processes to maintain compliance with restricted substances regulations	CG-AA-250a.1	E2-1, p. 170 E2-2, p. 173-174 S4-4, p. 289-290 G1-2, p. 314-315
	Discussion of processes to assess and manage risks or hazards associated with chemicals in products	CG-AA-250a.2	E2. IRO-1, p. 168-169 E2-1, p. 170 E2-2, p. 173-174 S4. SBM-3, p. 282-283 S4-4, p. 289-290 G1-2, p. 314-315
Environmental Impacts in the Supply Chain	Percentage of tier 1 supplier facilities and supplier facilities beyond tier 1 in compliance with wastewater discharge permits or contractual agreement	CG-AA-430a.1	As reflected in the 'Activity Metrics' data, we do not distinguish between the different stages of our supply chain. Therefore, in 2024, 99% of the factories under the scope of our environmental standard Green to Wear (GtW) had authorization for all their hydric resources; 99% of the factories had discharge <sup>(1)</sup> permits and in 99% of factories the direct or indirect discharge complies with the legal limits or the limits agreed with the External Effluent Treatment Plant. On the other hand, 95% of the factories under the scope of our Green to Wear environmental standard, meet the Foundational level of ZDHC in its direct discharges. Also, in line with our commitment to ZDHC, 71% of factories comply with ZDHC limits applicable to the substances included in ZDHC Wastewater Guidelines v.2.2 in its direct and indirect discharges. As a consequence of the environmental audits, Corrective Action Plans are carried out in those cases in which it is necessary. During these plans, Inditex teams support factories to correct the non-compliances detected, in accordance with the Company's philosophy of continuous improvement of the supply chain.
	Percentage of tier 1 supplier facilities and 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	All of our suppliers and manufacturers are audited against our Code of Conduct for Manufacturers and Suppliers, which includes a section on environmental compliance. As reflected in the 'Activity Metrics' data, we do not distinguish between the different stages of our supply chain. Thus, 99% of the factories active in 2024 under the scope of our Green to Wear standard, have been environmentally audited <sup>(2)</sup> .

(1) Includes factories in our supply chain with more than 20,000 purchasing units in the summer and winter 2024 seasons, which are subject to an environmental audit. Calculated as those factories whose last environmental audit conducted during the reporting year meets the water discharge criteria included in our Green to Wear standard.

(2) Includes factories in our supply chain with more than 20,000 purchasing units in the summer and winter 2024 seasons that are under environmental audit scope. Calculated as the ratio of the number of factories that have been environmentally audited (GtW or EPA) over the total number of factories under environmental audit scope.

Topic	Metric	Code	Disclosure
Labour Conditions in the Supply Chain	Percentage of tier 1 supplier facilities and supplier facilities beyond tier 1 that have been audited to a labour code of conduct, percentage of total audits conducted by a third-party auditor	CG-AA-430b.1	<p>All our suppliers and manufacturers are audited against our Code of Conduct for Manufacturers and Suppliers. This verification is carried out initially through a pre-assessment audit –carried out to all companies before they can become part of our supply chain– and subsequently periodically through social audits.</p> <p>As reflected in the 'Activity Metrics' data, we do not distinguish between the different stages of our supply chain. Therefore, 58% of the factories active in the year 2024 were audited either through a pre-assessment or social audit during this same period<sup>(3)</sup>. To contextualise this data, it is necessary to take into account that the periodicity of the social audits varies depending on the ranking obtained in the previous audit. In this sense, the interval between audits of suppliers or manufacturers with A or B rankings will be longer than in those with a C or D ranking. In financial year 2024, 94% of suppliers active were ranked A or B.</p> <p>In 2024, 2,175 pre-assessment audits were carried out (100% carried out by external auditors), and 6,468 social audits (98% carried out by external auditors).</p> <p>Regardless of whether the audits are performed by internal or external auditors, the methodology used is both Inditex's own audit methodology and SLCP's.</p> <p>More information in the document 'Supply chain: management to transform the sector', available on the Inditex corporate website, 'Sustainability - Reporting' section.</p>
	Priority non-conformance rate and associated corrective action rate for suppliers' labour code of conduct audits	CG-AA-430b.2	G1-2, p. 315-316
	Description of the greatest labour and environmental, health, and safety risks in the supply chain	CG-AA-430b.3	S2. SBM-3, p. 252-253
Raw Materials Sourcing	List of priority raw materials; for each priority raw material: environmental or social factor(s) most likely to threaten sourcing, discussion on business risks or opportunities associated with environmental or social factors, and management strategy for addressing business risks and opportunities	CG-AA-440a.3	<p>E1. IRO-1/SBM-3, p. 147-154</p> <p>E1-9, p. 154-155</p> <p>E2. IRO-1, p. 168-169</p> <p>E3. IRO-1, p. 179-180</p> <p>E4. IRO-1/SBM-3, p. 185-186</p> <p>E5. IRO-1, p. 193-194</p> <p>E5-3, p. 199-200</p> <p>E5-4, p. 201-202</p> <p>S2. SBM-3, p. 252-253</p> <p>S2-4, p. 265-266</p> <p>G1-2, p. 312-313</p> <p>Additional information. Responsible risk management, p. 325-326; 330 Methodological Annex, p. 353</p>
	Amount of priority raw materials purchased, by material, and amount of each priority raw material that is certified to a third-party environmental or social standard, by standard	CG-AA-440a.4	<p>E5-3, p. 199-200</p> <p>E5-4, p. 201-202</p>
Activity Metrics	Number of tier 1 suppliers and suppliers beyond tier 1	CG-AA-000.A	<p>At Inditex, we apply our procedures to all factories in our supply chain, both tier 1 and those above tier 1, without distinguish between the different stages of our supply chain to which they correspond. Thus, in 2024, Inditex's supply chain comprised 6,615 factories which, based on their main production process, are distributed into 2,517 spinning, weaving and other raw material processes; 81 cutting; 3,270 sewing; 105 dyeing and washing; 199 printing; 183 finishing; and 260 non-textile products.</p> <p>Fashion item suppliers with production of over 20,000 units in the summer and winter 2024 campaigns are included. Suppliers with lower productions account for 2% of total production.</p>

(3) Including factories in our supply chain allocated to suppliers with more than 20,000 purchasing units in the summer and winter 2024 seasons. Calculated as those factories with a pre-assessment or social audit performed during the reporting period.