



Abercrombie & Fitch Co.

## 2024 CDP Corporate Questionnaire 2024

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## C1. Introduction

### (1.1) In which language are you submitting your response?

Select from:

☒ English

### (1.2) Select the currency used for all financial information disclosed throughout your response.

Select from:

☒ USD

### (1.3) Provide an overview and introduction to your organization.

#### (1.3.2) Organization type

Select from:

☒ Publicly traded organization

#### (1.3.3) Description of organization

*Abercrombie & Fitch Co. ("A&F"), a company incorporated in Delaware in 1996, through its subsidiaries (collectively, A&F and its subsidiaries are referred to as the "Company"), is a global, digitally-led omnichannel retailer. The Company offers a broad assortment of apparel, personal care products and accessories for men, women and kids, which are sold primarily through its Company-owned stores and digital channels, as well as through various third-party arrangements. The Company operates primarily in North America, Europe, the Middle East, and Asia. The Company's brands include Abercrombie brands, which includes Abercrombie & Fitch and abercrombie kids, and Hollister brands, which includes Hollister and Gilly Hicks. These brands share a commitment to offering unique products of enduring quality and exceptional comfort that allow customers around the world to express their own individuality and style.*

[Fixed row]

### (1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.

	End date of reporting year	Alignment of this reporting period with your financial reporting period	Indicate if you are providing emissions data for past reporting years
	12/31/2023	Select from: <input checked="" type="checkbox"/> No	Select from: <input checked="" type="checkbox"/> No

[Fixed row]

### (1.5) Provide details on your reporting boundary.

	Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?
	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

### (1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

#### ISIN code - bond

##### (1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

#### ISIN code - equity

##### (1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

## CUSIP number

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

## Ticker symbol

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ Yes

(1.6.2) Provide your unique identifier

ANF

## SEDOL code

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

## LEI number

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

D-U-N-S number

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

Other unique identifier

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

[Add row]

(1.7) Select the countries/areas in which you operate.

Select all that apply

- ☒ China
- ☒ Italy
- ☒ Japan
- ☒ Spain
- ☒ Canada
- ☒ Ireland
- ☒ Netherlands
- ☒ Hong Kong SAR, China
- ☒ United Arab Emirates
- ☒ United States of America
- ☒ France
- ☒ Kuwait
- ☒ Austria
- ☒ Belgium
- ☒ Germany
- ☒ United Kingdom of Great Britain and Northern Ireland

(1.24) Has your organization mapped its value chain?

(1.24.1) Value chain mapped



Select from:

- ☒ Yes, we have mapped or are currently in the process of mapping our value chain

### (1.24.2) Value chain stages covered in mapping

Select all that apply

- ☒ Upstream value chain  
☒ Downstream value chain

### (1.24.3) Highest supplier tier mapped

Select from:

- ☒ Tier 3 suppliers

### (1.24.4) Highest supplier tier known but not mapped

Select from:

- ☒ Tier 4+ suppliers

### (1.24.7) Description of mapping process and coverage

*The type of information collected includes agent, vendor, factory, address, city, country, product category, number of workers, % female workers and % migrant workers. This information has been collected on 100% of apparel factories (Tier 1), 90% of trim suppliers (Tier 2) and 90% of fabric mills (Tier 3). Tools and methods include the A&F vendor management system. Relevant supplier information is contained on all Purchase Orders ("POs").*  
[Fixed row]

**(1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?**

### (1.24.1.1) Plastics mapping

Select from:

- ☒ No, but we plan to within the next two years

### (1.24.1.5) Primary reason for not mapping plastics in your value chain

Select from:

☒ No standardized procedure

### (1.24.1.6) Explain why your organization has not mapped plastics in your value chain

*As a purpose-driven company, it's important for A&F to align its business practices and priorities with our values. To begin to do this with greater transparency and impact, in 2022, and in partnership with an experienced third-party, we conducted our first materiality assessment to identify the environmental, social and governance ("ESG") topics that are most important to our stakeholders and our long-term business success. From this assessment, we refreshed our existing 2019 sustainability goals and added new goals related to other social and governance priorities. Our updated ESG goals align with the United Nations' Sustainable Development Goals ("SDGs"). A&F has corporate goals related to raw materials & eco-friendly sourcing and sustainable packaging, which include 1) sourcing 25% recycled polyester fill & fabric by 2025 2) mailers and polybags minimum of 50% recycled content by 2023 3) 100% of mailers in APAC, EMEA, and USA are recyclable by 2023 4) tracking percentage of third-party certified packaging materials by 2023 and 5) 100% of polybags in USA are recyclable by 2023. Incorporating recycled polyester in our fabric helps to divert discarded plastic bottles, pre-consumer textile waste or other virgin plastic materials from landfills to more productive use. Recycled polyester (versus virgin polyester) releases less greenhouse gasses and uses less water and energy in the production process – lessening its environmental impact. In fiscal year 2023, A&F sourced 3,238,194 units containing polyester fill. Of this, 3,065,027 units used recycled polyester fill. Also in fiscal year 2023, A&F sourced 93,034,647 units containing polyester fabric. Of this, 4,202,580 units used recycled polyester fabric.*

[Fixed row]

## C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities

(2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?

### Short-term

(2.1.1) From (years)

0

(2.1.3) To (years)

2

(2.1.4) How this time horizon is linked to strategic and/or financial planning

*This time frame is consistent with short-term procurement processes, which influence the Company's energy and carbon impact. One example is business travel.*

### Medium-term

(2.1.1) From (years)

3

(2.1.3) To (years)

4

(2.1.4) How this time horizon is linked to strategic and/or financial planning

*This time frame is consistent with medium-term procurement processes, which influence the Company's energy and carbon impact. One example is transportation and distribution in the supply chain.*

Long-term

(2.1.1) From (years)

5

(2.1.2) Is your long-term time horizon open ended?

Select from:

☒ No

(2.1.3) To (years)

10

(2.1.4) How this time horizon is linked to strategic and/or financial planning

*This time frame is consistent with long-term procurement processes, which influence the Company's energy and carbon impact. Factors within this time frame impact strategy with respect to potential renewable energy sources being a more direct portion of A&F's energy portfolio as the length of these agreements tend to be between 7-10 years. Additionally, such practices are consistent with real estate processes and the length of retail store leases.*  
[Fixed row]

(2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

	Process in place	Dependencies and/or impacts evaluated in this process
	Select from: <input checked="" type="checkbox"/> Yes	Select from: <input checked="" type="checkbox"/> Both dependencies and impacts

[Fixed row]

**(2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?**

	Process in place	Risks and/or opportunities evaluated in this process	Is this process informed by the dependencies and/or impacts process?
	Select from: <input checked="" type="checkbox"/> Yes	Select from: <input checked="" type="checkbox"/> Both risks and opportunities	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

**(2.2.2) Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.**

**Row 1**

**(2.2.2.1) Environmental issue**

Select all that apply

☒ Climate change

**(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue**

Select all that apply

☒ Dependencies

☒ Impacts

☒ Risks

☒ Opportunities

**(2.2.2.3) Value chain stages covered**

*Select all that apply*

- ☒ Direct operations
- ☒ Upstream value chain
- ☒ Downstream value chain
- ☒ End of life management

#### **(2.2.2.4) Coverage**

*Select from:*

- ☒ Full

#### **(2.2.2.5) Supplier tiers covered**

*Select all that apply*

- ☒ Tier 1 suppliers
- ☒ Tier 2 suppliers
- ☒ Tier 3 suppliers

#### **(2.2.2.7) Type of assessment**

*Select from:*

- ☒ Qualitative and quantitative

#### **(2.2.2.8) Frequency of assessment**

*Select from:*

- ☒ More than once a year

#### **(2.2.2.9) Time horizons covered**

*Select all that apply*

- ☒ Short-term
- ☒ Medium-term
- ☒ Long-term

### (2.2.2.10) Integration of risk management process

Select from:

- ☒ Integrated into multi-disciplinary organization-wide risk management process

### (2.2.2.11) Location-specificity used

Select all that apply

- ☒ Site-specific
- ☒ Local
- ☒ Sub-national
- ☒ National

### (2.2.2.12) Tools and methods used

#### Enterprise Risk Management

- ☒ COSO Enterprise Risk Management Framework

#### Other

- ☒ Scenario analysis
- ☒ Desk-based research
- ☒ External consultants
- ☒ Materiality assessment
- ☒ Internal company methods
- ☒ Partner and stakeholder consultation/analysis

### (2.2.2.13) Risk types and criteria considered

#### Acute physical

- ☒ Drought
- ☒ Tornado
- ☒ Cold wave/frost
- ☒ Cyclones, hurricanes, typhoons
- ☒ Flood (coastal, fluvial, pluvial, ground water)
- ☒ Storm (including blizzards, dust, and sandstorms)

- ☑ Heavy precipitation (rain, hail, snow/ice)

### **Chronic physical**

- ☑ Heat stress
- ☑ Water stress
- ☑ Temperature variability
- ☑ Precipitation or hydrological variability
- ☑ Increased severity of extreme weather events
- ☑ Changing temperature (air, freshwater, marine water)
- ☑ Changing precipitation patterns and types (rain, hail, snow/ice)

### **Policy**

- ☑ Carbon pricing mechanisms
- ☑ Changes to international law and bilateral agreements
- ☑ Changes to national legislation

### **Market**

- ☑ Availability and/or increased cost of certified sustainable material
- ☑ Availability and/or increased cost of raw materials
- ☑ Changing customer behavior

### **Reputation**

- ☑ Impact on human health
- ☑ Increased partner and stakeholder concern and partner and stakeholder negative feedback
- ☑ Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g. GHG emissions, deforestation & conversion, water stress)
- ☑ Stigmatization of sector

### **Technology**

- ☑ Data access/availability or monitoring systems
- ☑ Transition to lower emissions technology and products

### **Liability**

- ☑ Exposure to litigation
- ☑ Non-compliance with regulations



#### (2.2.2.14) Partners and stakeholders considered

Select all that apply

- ☒ Customers
- ☒ Employees
- ☒ Investors
- ☒ Suppliers

#### (2.2.2.15) Has this process changed since the previous reporting year?

Select from:

- ☒ No

#### (2.2.2.16) Further details of process

The Company primarily manages enterprise risk through our management-led Enterprise Risk Management Committee (the “ERM Committee”). The ERM Committee is comprised of a group of cross-functional senior members of management across the Company and is co-chaired by our General Counsel and our Chief Financial Officer/Chief Operating Officer. The ERM Committee meets on a quarterly basis to review, prioritize, and address mitigation strategies for major risk exposures. The ERM Committee also considers new and emerging risks, and, as needed, a smaller subset of the ERM Committee meets in between the quarterly meetings to discuss emerging or growing risks. As part of its risk oversight role, the Audit Committee receives quarterly reports from representatives of the ERM Committee on our enterprise risk management program. The ERM Committee is responsible for establishing and maintaining a comprehensive and holistic Enterprise-wide Risk Management System (“ERM”) for identifying, assessing, prioritizing, reporting and managing risk in a rapidly changing environment. The ERM should reflect the Company’s business needs, operating realities and the nature of the regulatory environment. The specific objectives for the ERM Committee include ensuring that: • Management understands and accepts responsibility for identifying, assessing, prioritizing, reporting and managing risk. • Management is strategically focused on enterprise-wide risk management. • Processes and procedures are provided to the business units to facilitate achievement of their risk management responsibilities related to the risks identified and prioritized by the ERM Committee. • New products, relationships, activities and geographic expansion are reviewed and assessed. • Risk assessments are performed regularly. • Risk mitigation activities are successful. The ERM Committee is charged with ensuring that the ERM competency evolves for identifying, assessing, prioritizing, responding and managing risk as the risks continue to evolve. The ERM Committee will focus primarily on the implementation and effectiveness of ERM by applying the COSO Enterprise Risk Management – Integrated Framework (2004) and the COSO Risk Assessment in Practice (2012) frameworks. Under these COSO frameworks the ERM Committee should assess risks identified and prioritize key risks for the attention of senior management and the Audit Committee to enable appropriate responses. The risk assessment methodology should consider: severity, likelihood, vulnerability, and velocity. The goal of the ERM Committee is to encourage broader thinking by the Company in relation to risks so that greater focus is applied to continual evolution of the Company’s competencies related to risk management, and in keeping with the COSO updated Enterprise Risk Management–Integrating with Strategy and Performance (2017) leading to value creation through a risk management culture.

[Add row]

## **(2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?**

### **(2.2.7.1) Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed**

Select from:

☒ Yes

### **(2.2.7.2) Description of how interconnections are assessed**

*The ERM Committee is responsible for establishing and maintaining a comprehensive and holistic ERM for identifying, assessing, prioritizing, reporting and managing risk in a rapidly changing environment. The ERM should reflect the Company's business needs, operating realities and the nature of the regulatory environment. The specific objectives for the ERM Committee include ensuring that:*

- Management understands and accepts responsibility for identifying, assessing, prioritizing, reporting and managing risk.*
- Management is strategically focused on enterprise-wide risk management.*
- Processes and procedures are provided to the business units to facilitate achievement of their risk management responsibilities related to the risks identified and prioritized by the ERM Committee.*
- New products, relationships, activities and geographic expansion are reviewed and assessed.*
- Risk assessments are performed regularly.*
- Risk mitigation activities are successful.*
- The Audit Committee receives quarterly reports on the activities and conclusions of the ERM Committee from representatives of the ERM Committee*

*The ERM Committee's responsibilities include the following:*

- Overall responsibility for the ERM process, including developing and implementing the processes and procedures to identify, assess, respond to and report on the most significant risks identified in the risk assessment process.*
- Identification, assessment, prioritization, management and reporting of significant risks considering likelihood, severity, vulnerability and velocity.*
- Ensure proper risk management by recommending ownership, roles, responsibilities and accountabilities related to risk management.*
- Review risk philosophy, strategy, policies and processes, and report on risk implementation and communication to help ensure enterprise risk management is a part of the Company's culture.*
- Work with business units on monitoring and reporting to ensure compliance and reporting of the risks identified and prioritized by the ERM Committee.*
- Promote ERM to management, educate the Company on the ERM process, and help create a culture of risk awareness and management.*
- Assess risks on an ongoing basis, including not only business and financial risks, but all risks the company faces, including legal, regulatory, compliance, governmental, operational, treasury, shareholder, vendor, customer, product, political, environmental, international, supply, reputational, human resources, technology, insurance and audit.*
- Review and approve any new products, activities or significant new relationships, or geographic expansions and assess the risk associated with them for incorporation into the ongoing risk management and mitigation program and as part of a process of calculating risk-adjusted profitability.*
- Annual review of the documented risk management process and recommend such changes as are deemed necessary to assure that the Company has current enterprise risk management process.*

[Fixed row]

## **(2.3) Have you identified priority locations across your value chain?**

### **(2.3.1) Identification of priority locations**

Select from:

☒ Yes, we have identified priority locations

### (2.3.2) Value chain stages where priority locations have been identified

Select all that apply

☒ Upstream value chain

### (2.3.3) Types of priority locations identified

#### Sensitive locations

☒ Areas of limited water availability, flooding, and/or poor quality of water

#### Locations with substantive dependencies, impacts, risks, and/or opportunities

☒ Locations with substantive dependencies, impacts, risks, and/or opportunities relating to water

### (2.3.4) Description of process to identify priority locations

*In 2022, and in partnership with an experienced third-party, we conducted our first materiality assessment to identify the environmental, social and governance ("ESG") topics that are most important to our stakeholders and our long-term business success. As part of this process, we gathered input from a wide range of internal and external stakeholders and also consulted a number of ESG reporting indices including the Sustainability Accounting Standards Board ("SASB"), the Global Reporting Initiative ("GRI") and the Task Force on Climate-related Financial Disclosures ("TCFD"). As part of this process, Water Management was deemed of significant importance to the business and stakeholders and A&F identified two Water Management goals: 1) 30% reduction in water intensity in denim production by 2028 and 2) 50% use of recycled water by 2028. A&F uses the WRI Aqueduct Water Risk Atlas Tool to identify the water risk level of each denim production location. Locations are input into the tool on an annual basis to refresh the risk level. The Higg FEM tool is also used to assess environmental legal compliance risk. Cascale developed the Higg Index. A&F is a member and uses the Higg FEM to measure and improve environmental performance in laundries and mills across seven key areas: environment management systems, air emissions, chemical use and management, wastewater, energy use and greenhouse gas emissions, water use and waste management. The Higg FEM provides facilities with a clear picture of their environmental impacts. Under the Higg FEM, facilities are scored at three levels: 1, 2 and 3. These signify general thresholds of good, better and best environmental practices. When a facility achieves Level 1, it indicates an "awareness and understanding of sources and systems." A&F started using the Higg FEM in 2012 and became members of Cascale in 2018. The Higg FEM provides a common language and platform to track and measure environmental impact, avoid redundancy and facilitate industry collaboration to drive improvement in sustainability. Cascale officially released the updated version of Higg FEM 4.0 in November 2023, which aligns with the key industry standards such as GHG Protocol, Science-Based Targets initiative, and ZDHC. It was also updated to collect more comprehensive environmental data for brands to evaluate and address current challenges. A&F has nominated 17 factories to pilot the Higg FEM 4.0 in August 2023 to provide feedback for launching the new version Higg FEM. A&F strives to continually reduce the environmental impact of suppliers. The intent of our goal is to ensure suppliers align with industry norms and continuously improve. To help suppliers work towards our goal, the A&F Hong Kong team will support facilities through factory visits, trainings, setting targets, identifying area of improvement across all seven sections and tracking improvement progress through the Performance Improvement Plans.*

### (2.3.5) Will you be disclosing a list/spatial map of priority locations?

Select from:

☒ No, we have a list/geospatial map of priority locations, but we will not be disclosing it

[Fixed row]

## (2.4) How does your organization define substantive effects on your organization?

### Risks

#### (2.4.1) Type of definition

Select all that apply

☒ Qualitative

#### (2.4.6) Metrics considered in definition

Select all that apply

☒ Frequency of effect occurring

☒ Time horizon over which the effect occurs

☒ Likelihood of effect occurring

#### (2.4.7) Application of definition

*The ERM Committee's responsibilities include the following: • Overall responsibility for the ERM process, including developing and implementing the processes and procedures to identify, assess, respond to and report on the most significant risks identified in the risk assessment process. • Identification, assessment, prioritization, management and reporting of significant risks considering likelihood, severity, vulnerability and velocity. • Ensure proper risk management by recommending ownership, roles, responsibilities and accountabilities related to risk management. • Review risk philosophy, strategy, policies and processes, and report on risk implementation and communication to help ensure enterprise risk management is a part of the Company's culture. • Work with business units on monitoring and reporting to ensure compliance and reporting of the risks identified and prioritized by the ERM Committee. • Promote ERM to management, educate the Company on the ERM process, and help create a culture of risk awareness and management. • Assess risks on an ongoing basis, including not only business and financial risks, but all risks the company faces, including legal, regulatory, compliance, governmental, operational, treasury, shareholder, vendor, customer, product, political, environmental, international, supply, reputational, human resources, technology, insurance and audit. • Review and approve any new products, activities or significant new relationships, or geographic expansions and assess the risk associated with them for incorporation into the ongoing risk management and mitigation program and as part of a process of calculating risk-adjusted profitability. • Annual review of the documented risk management process and recommend such changes as are deemed necessary to assure that the Company has current enterprise risk management process. • Review the risk assessment, annually and periodically, consider the appropriateness thereof, and decide whether any risks should be added, deleted or modified. • Review disclosures regarding risk contained in the Company's*

Annual Report on Form 10-K and Quarterly Reports on Form 10-Q. • Create and maintain a planner identifying the timing and frequency for reports on identified risks.  
 • Determine the ERM Committee membership based on changing dynamics of the business.

## Opportunities

### (2.4.1) Type of definition

Select all that apply

☒ Qualitative

### (2.4.6) Metrics considered in definition

Select all that apply

☒ Frequency of effect occurring

☒ Time horizon over which the effect occurs

☒ Likelihood of effect occurring

### (2.4.7) Application of definition

The ERM Committee's responsibilities include the following: • Overall responsibility for the ERM process, including developing and implementing the processes and procedures to identify, assess, respond to and report on the most significant risks identified in the risk assessment process. • Identification, assessment, prioritization, management and reporting of significant risks considering likelihood, severity, vulnerability and velocity. • Ensure proper risk management by recommending ownership, roles, responsibilities and accountabilities related to risk management. • Review risk philosophy, strategy, policies and processes, and report on risk implementation and communication to help ensure enterprise risk management is a part of the Company's culture. • Work with business units on monitoring and reporting to ensure compliance and reporting of the risks identified and prioritized by the ERM Committee. • Promote ERM to management, educate the Company on the ERM process, and help create a culture of risk awareness and management. • Assess risks on an ongoing basis, including not only business and financial risks, but all risks the company faces, including legal, regulatory, compliance, governmental, operational, treasury, shareholder, vendor, customer, product, political, environmental, international, supply, reputational, human resources, technology, insurance and audit. • Review and approve any new products, activities or significant new relationships, or geographic expansions and assess the risk associated with them for incorporation into the ongoing risk management and mitigation program and as part of a process of calculating risk-adjusted profitability. • Annual review of the documented risk management process and recommend such changes as are deemed necessary to assure that the Company has current enterprise risk management process. • Review the risk assessment, annually and periodically, consider the appropriateness thereof, and decide whether any risks should be added, deleted or modified. • Review disclosures regarding risk contained in the Company's Annual Report on Form 10-K and Quarterly Reports on Form 10-Q. • Create and maintain a planner identifying the timing and frequency for reports on identified risks. • Determine the ERM Committee membership based on changing dynamics of the business.

[Add row]

C3. Disclosure of risks and opportunities

(3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

	Environmental risks identified
Climate change	Select from: <input checked="" type="checkbox"/> Yes, both in direct operations and upstream/downstream value chain
Plastics	Select from: <input checked="" type="checkbox"/> Yes, both in direct operations and upstream/downstream value chain

[Fixed row]

(3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.1.1.1) Risk identifier

Select from:  
☒ Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Liability  
☒ Non-compliance with legislation

#### (3.1.1.4) Value chain stage where the risk occurs

Select from:

- ☒ Direct operations

#### (3.1.1.6) Country/area where the risk occurs

Select all that apply

- ☒ France  
☒ Germany  
☒ Spain  
☒ United Kingdom of Great Britain and Northern Ireland

#### (3.1.1.9) Organization-specific description of risk

*A&F has a global footprint, which includes locations in the EU and the UK. The European Council Energy Efficiency Directive ("EED") required each EU country to introduce national legislation and programs for monitoring and tracking energy consumption, and identifying energy efficiency opportunities. EU countries were required to adopt into national law energy audit requirements applicable to most medium/large organizations. Failure to comply will result in penalties and fines. A similar mandatory energy assessment scheme, the Energy Savings Opportunity Scheme ("ESOS"), exists for the UK.*

#### (3.1.1.11) Primary financial effect of the risk

Select from:

- ☒ Fines, penalties or enforcement orders

#### (3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

- ☒ Short-term

#### (3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:



☒ Very likely

#### (3.1.1.14) Magnitude

Select from:

☒ Medium-low

#### (3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*Penalties by country will vary, but can be a fixed fee or a percentage of annual turnover or energy consumption for non-compliance. Additional fines or fees could also apply depending on the country. For example, France's penalty is 2% of a company's turnover and 4% of a company's turnover for repeated non-compliance. Germany's penalty includes 50,000 euros for not, incorrectly, incompletely or not executing the audit in time, or for false declaration about being a SME. Spain can range from 300 - 60,000 euros when not compliant, which is increased even further if damage to third parties (government or environment). The United Kingdom has a 5,600 euro penalty for failing to notify the Environment Agency of compliance, and additional fines and fees can apply. Potential financial impact figure 736,000 (France) 56,000 (Germany) 67,000 (Spain) 6,000 (United Kingdom) 865,000.*

#### (3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☒ Yes

#### (3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

6000

#### (3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)

865000

#### (3.1.1.25) Explanation of financial effect figure

*Penalties by country will vary, but can be a fixed fee or a percentage of annual turnover or energy consumption for non-compliance. Additional fines or fees could also apply depending on the country. For example, France's penalty is 2% of a company's turnover and 4% of a company's turnover for repeated non-compliance. Germany's penalty includes 50,000 euros for not, incorrectly, incompletely or not executing the audit in time, or for false declaration about being a SME. Spain can range from 300 - 60,000 euros when not compliant, which is increased even further if damage to third parties (government or environment). The United Kingdom has*



a 5,600 euro penalty for failing to notify the Environment Agency of compliance, and additional fines and fees can apply. Potential financial impact figure 736,000 (France) 56,000 (Germany) 67,000 (Spain) 6,000 (United Kingdom) 865,000.

### (3.1.1.26) Primary response to risk

#### Compliance, monitoring and targets

☒ Greater compliance with regulatory requirements

### (3.1.1.27) Cost of response to risk

123000

### (3.1.1.28) Explanation of cost calculation

Indicative cost of up to 123,000 for developing a compliance strategy and executing the energy audit program needed at the time of compliance for December 2023. Cost of response to risk 18,000 (compliance strategy) 105,000 (energy audit program) 123,000

### (3.1.1.29) Description of response

A&F developed a compliance strategy and executed the energy audit program to comply with both the EU EED and the UK ESOS. This include four phases 1) Pre-Audit: Planning and preparation to identify energy consumption data and assemble audit team and resources 2) Energy Assessment: On-site evaluation to inspect store facilities, equipment, and operations and identify energy-saving opportunities 3) Data Analysis: Review and validation to analyze data collected during the audit and evaluate energy-saving options and their feasibility and 4) Reporting: Recommendations and action plan to present a detailed report with energy-saving recommendations and develop an action plan to implement suggested measures.

## Plastics

### (3.1.1.1) Risk identifier

Select from:

☒ Risk1

### (3.1.1.3) Risk types and primary environmental risk driver

## Technology

- ☒ Transition to increasing recycled content

### (3.1.1.4) Value chain stage where the risk occurs

Select from:

- ☒ Upstream value chain

### (3.1.1.6) Country/area where the risk occurs

Select all that apply

- |  |  |
|--|--|
| <input checked="" type="checkbox"/> China                    | <input checked="" type="checkbox"/> France   |
| <input checked="" type="checkbox"/> Italy                    | <input checked="" type="checkbox"/> Kuwait   |
| <input checked="" type="checkbox"/> Japan                    | <input checked="" type="checkbox"/> Austria  |
| <input checked="" type="checkbox"/> Spain                    | <input checked="" type="checkbox"/> Belgium  |
| <input checked="" type="checkbox"/> Canada                   | <input checked="" type="checkbox"/> Germany  |
| <input checked="" type="checkbox"/> Ireland                  | <input checked="" type="checkbox"/> United Kingdom of Great Britain and Northern Ireland |
| <input checked="" type="checkbox"/> Netherlands              |  |
| <input checked="" type="checkbox"/> Hong Kong SAR, China     |  |
| <input checked="" type="checkbox"/> United Arab Emirates     |  |
| <input checked="" type="checkbox"/> United States of America |  |

### (3.1.1.9) Organization-specific description of risk

A&F is working to source more sustainable fibers by 2025, including sourcing 25% recycled polyester fill & fabric by 2025.

### (3.1.1.11) Primary financial effect of the risk

Select from:

- ☒ Increased direct costs

### (3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☒ Short-term

### (3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☒ Likely

### (3.1.1.14) Magnitude

Select from:

☒ Medium

### (3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*The impact has not been quantified financially.*

### (3.1.1.26) Primary response to risk

#### Policies and plans

☒ Increased use of sustainably sourced materials

### (3.1.1.29) Description of response

*In 2022, and in partnership with an experienced third-party, we conducted our first materiality assessment to identify the environmental, social and governance (“ESG”) topics that are most important to our stakeholders and our long-term business success. As part of this process, we gathered input from a wide range of internal and external stakeholders and also consulted a number of ESG reporting indices including the Sustainability Accounting Standards Board (“SASB”), the Global Reporting Initiative (“GRI”) and the Task Force on Climate-related Financial Disclosures (“TCFD”). As part of this process, Raw Materials & Eco-Friendly Sourcing was deemed of priority importance to the business and stakeholders and A&F identified several Raw Materials & Eco-Friendly Sourcing goals, which include a Polyester goal: 1) Sourcing 25% recycled polyester fill & fabric by 2025. A&F is striving to source more sustainable fibers in key commodities, including cotton, polyester, down, wool and manmade cellulosic fiber. Incorporating recycled polyester in our fabric helps to divert discarded plastic bottles, pre consumer textile waste or other virgin plastic materials from landfills to more productive use. Recycled polyester (versus virgin polyester) release s less greenhouse gasses and uses less water and energy in the production process – lessening its environmental impact. In fiscal year 2023, A&F sourced 3,238,194 units containing polyester fill. Of this,*

3,065,027 units used recycled polyester fill. Also in fiscal year 2023, A&F sourced 93,034,647 units containing polyester fabric. Of this, 4,202,580 units used recycled polyester fabric.

## Climate change

### (3.1.1.1) Risk identifier

Select from:

☒ Risk2

### (3.1.1.3) Risk types and primary environmental risk driver

#### Acute physical

☒ Cyclone, hurricane, typhoon

### (3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Direct operations

### (3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ China

☒ Hong Kong SAR, China

☒ Japan

☒ United States of America

### (3.1.1.9) Organization-specific description of risk

*Our retail stores, corporate offices, distribution centers, infrastructure projects and digital operations, as well as the operations of our vendors and manufacturers, are vulnerable to disruption from natural disasters, such as hurricanes, tornadoes, floods, earthquakes, extreme cold events and other adverse weather events; negative climate patterns, such as those in domestic and global water-stressed regions; public health crises, such as pandemics and epidemics; political crises, such as terrorists attacks, war, labor, unrest and other political instability; significant power interruptions or outages; and other unexpected, catastrophic events. These events*

*could disrupt the operations of our corporate offices, global stores and supply chain and those of our third-party partners, including our vendors and manufacturers. In addition to immediate impacts on global operations, these events could result in a reduction in the availability and quality, and as a result pricing volatility of, raw materials used to manufacture our merchandise, delays in merchandise fulfillment and deliveries, loss of customers and revenues due to store closures and inability to respond to customer demand, increased costs to meet consumer demand (which we may not be able to pass on to customers), reduced consumer confidence or changes in consumers' discretionary spending habits.*

#### **(3.1.1.11) Primary financial effect of the risk**

*Select from:*

☒ Decreased revenues due to reduced demand for products and services

#### **(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization**

*Select all that apply*

☒ Short-term

#### **(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon**

*Select from:*

☒ About as likely as not

#### **(3.1.1.14) Magnitude**

*Select from:*

☒ Medium

#### **(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons**

*Depending on the store, the estimated lost sales revenue for store closure is between 6,000 - 12,000 per store per day. The magnitude can vary from one store for one day to a more catastrophic event. The estimated financial impact from Hurricane Sandy was 10,750,000. Potential financial impact figure 10,000,000 (lost store sales) 750,000 (lost direct-to-consumer sales) 10,750,000.*

#### **(3.1.1.17) Are you able to quantify the financial effect of the risk?**

*Select from:*

☒ Yes

#### (3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

750000

#### (3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)

10750000

#### (3.1.1.25) Explanation of financial effect figure

*Depending on the store, the estimated lost sales revenue for store closure is between 6,000 - 12,000 per store per day. The magnitude can vary from one store for one day to a more catastrophic event. The estimated financial impact from Hurricane Sandy was 10,750,000. Potential financial impact figure 10,000,000 (lost store sales) 750,000 (lost direct-to-consumer sales) 10,750,000.*

#### (3.1.1.26) Primary response to risk

##### **Compliance, monitoring and targets**

☒ Improve monitoring of direct operations

#### (3.1.1.27) Cost of response to risk

0

#### (3.1.1.28) Explanation of cost calculation

*The cost of response to risk is 0 because A&F's Enterprise Risk Management process inherently addresses the potential impact of acute physical weather impacts. This includes a detailed planned mitigation strategy.*

#### (3.1.1.29) Description of response

*The Asset Protection Global Security Operations Center ("GSOC") command center and IT Network Operations Center monitor current events using media and Internet resources. There are department-level business continuity plans ("BCP") for critical business functions (payroll, treasury, etc.) that are coordinated with Emergency Protocols, as well as communications with Associates. All stores maintain a Crisis Management manual, which provides guidance for responding to a range of in-store catastrophes/events. GSOC maintains procedural guidelines for managing acute physical events. The GSOC can function as the preliminary*

emergency operations center ("EOC") and ultimately complement local responders in the event of a crisis. Health and Safety requires all stores globally to walk through their evacuation procedures quarterly so that they conduct training on different types of evacuations and communication in the event of an emergency. Stores which were closed will resume cadence once reopened.

## Climate change

### (3.1.1.1) Risk identifier

Select from:

☒ Risk3

### (3.1.1.3) Risk types and primary environmental risk driver

#### Market

☒ Changing customer behavior

### (3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Downstream value chain

### (3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ China

☒ Italy

☒ Japan

☒ Spain

☒ Canada

☒ Ireland

☒ Netherlands

☒ Hong Kong SAR, China

☒ United Arab Emirates

☒ France

☒ Kuwait

☒ Austria

☒ Belgium

☒ Germany

☒ United Kingdom of Great Britain and Northern Ireland

☒ United States of America

### **(3.1.1.9) Organization-specific description of risk**

*Our success largely depends on our ability to anticipate and gauge the fashion preferences of our customers and provide merchandise that satisfies constantly shifting demands in a timely manner. Because we may enter into agreements for the manufacture and purchase of merchandise well in advance of the applicable selling season, we are vulnerable to changes in consumer preferences and demand, pricing shifts, and the sub-optimal selection and timing of merchandise purchases. Moreover, there can be no assurance that we will continue to anticipate consumer demands and macroeconomic events or to be successful in accurately planning inventory in the future. Changing consumer preferences and fashion trends, and our ability to anticipate, identify and swiftly respond to them, could adversely impact our sales. Inventory levels for certain merchandise styles no longer considered to be “on trend” may increase, leading to higher markdowns to sell through excess inventory and, therefore, lower than planned margins. Conversely, if we underestimate consumer demand for our merchandise, or if our manufacturers fail to supply quality products in a timely manner, we may experience inventory shortages that we cannot adequately mitigate through expedited inventory production and delivery, which may negatively impact customer relationships, diminish brand loyalty and result in lost sales.*

### **(3.1.1.11) Primary financial effect of the risk**

Select from:

☒ Decreased revenues due to reduced demand for products and services

### **(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization**

Select all that apply

☒ Medium-term

### **(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon**

Select from:

☒ About as likely as not

### **(3.1.1.14) Magnitude**

Select from:

☒ Medium-low

### **(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons**



*The impact has not been quantified financially.*

### (3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☒ No

### (3.1.1.26) Primary response to risk

#### **Diversification**

☒ Develop new products, services and/or markets

### (3.1.1.27) Cost of response to risk

0

### (3.1.1.28) Explanation of cost calculation

*The cost of response to risk is 0 because the incremental cost of using Responsible Wool Standard ("RWS") Wool versus traditional wool would vary by team, quality and amount. There is not an additional cost to use Responsible Down Standard ("RDS") Down versus traditional down. Also, costs may vary depending on whether or not (a) we use RDS or RWS and (b) how much of it needs to be procured.*

### (3.1.1.29) Description of response

*A&F is striving to source more sustainable fibers in key commodities, including cotton, polyester, down, wool and manmade cellulosic fiber. We're a Cotton LEADS Partner and supports its mission to advance sustainable cotton production in the U.S. and Australia. We're also a Better Cotton member. As a member of Better Cotton, we're committed to improving cotton farming practices. A&F is committed to sourcing 30% of cotton as Better Cotton by 2024. Better Cotton is sourced via a system of Mass Balance and is not physically traceable to end products. See [bettercotton.org/massbalance](https://bettercotton.org/massbalance) for details. Better Cotton's mission is to help cotton communities survive and thrive, while protecting and restoring the environment. Better Cotton trains farmers to: 1) use water efficiently, care for soil health and natural habitats, reduce use of the most harmful chemicals and respect workers' rights and wellbeing 2) care for the environment and implement the principles of Decent Work 3) care for the environment and respect workers' rights and wellbeing and 4) adapt to the effects of climate change. In calendar year 2023, A&F sourced 31,943 metric tons of cotton. Of this, 9,239 metric tons was sourced through Better Cotton. Incorporating recycled polyester in our fabric helps to divert discarded plastic bottles, pre consumer textile waste or other virgin plastic materials from landfills to more productive use. Recycled polyester (versus virgin polyester) releases less greenhouse gasses and uses less water and energy in the production process – lessening its environmental impact. In fiscal year 2023, A&F sourced 3,238,194 units containing polyester fill. Of this, 3,065,027 units used recycled polyester fill. Also in fiscal year 2023, A&F sourced 93,034,647 units containing polyester fabric. Of this, 4,202,580 units used recycled polyester fabric.*

## Climate change

### (3.1.1.1) Risk identifier

Select from:

☒ Risk4

### (3.1.1.3) Risk types and primary environmental risk driver

#### Liability

☒ Non-compliance with legislation

### (3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Direct operations

### (3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ Italy

☒ Spain

☒ France

☒ Austria

☒ Belgium

☒ Germany

☒ Ireland

☒ Netherlands

### (3.1.1.9) Organization-specific description of risk

*On 5 January 2023, the Corporate Sustainability Reporting Directive ("CSRD") entered into force. It modernizes and strengthens the rules concerning the social and environmental information that companies have to report. A broader set of large companies, as well as listed SMEs, will now be required to report on sustainability. Some non-EU companies will also have to report if they generate over EUR 150 million on the EU market.*

### (3.1.1.11) Primary financial effect of the risk

Select from:

☒ Fines, penalties or enforcement orders

#### **(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization**

Select all that apply

☒ Short-term

☒ Medium-term

#### **(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon**

Select from:

☒ Very likely

#### **(3.1.1.14) Magnitude**

Select from:

☒ High

#### **(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons**

*The impact has not been quantified financially. Countries are still transposing, and each country is allowed to introduce their own system for fines/penalties for non-compliance.*

#### **(3.1.1.17) Are you able to quantify the financial effect of the risk?**

Select from:

☒ No

#### **(3.1.1.26) Primary response to risk**

##### **Compliance, monitoring and targets**

☒ Greater compliance with regulatory requirements

### (3.1.1.27) Cost of response to risk

0

### (3.1.1.28) Explanation of cost calculation

*The cost of response to risk is 0 because the A&F CSRD compliance process is ongoing and not fully quantified.*

### (3.1.1.29) Description of response

*A&F is targeting the publication of fully compliant sustainability disclosures that meet limited assurance in 1Q 2026. We have kicked off preparedness efforts, which begin with two major phases: 1) Completing a double materiality assessment, in which we will identify and prioritize all potentially material environmental, social, and governance topics and related impacts, risks, and opportunities based on alignment with the EU's guidance, stakeholder input, and through the lens of both financial and impact materiality; and 2) Completing a gap analysis and compliance implementation roadmap, in which ESG topics are deemed material on a financial or impact basis and mapped where A&F lacks data, documentation, practices, and policies today based on 2026 public disclosure requirements.*

*[Add row]*

## **(3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.**

### **Climate change**

#### (3.1.2.1) Financial metric

Select from:

☒ Revenue

#### (3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

865000

#### (3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

☒ Less than 1%

**(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)**

10750000

**(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue**

Select from:

☒ Less than 1%

**(3.1.2.7) Explanation of financial figures**

*The financial figure amounts for both transition and physical risks use the maximum anticipated financial effect figure in the short-term for those available in 3.1.1. These amounts are divided by total revenue to calculate the %.*

[Add row]

**(3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?**

Select from:

☒ No, and we do not anticipate being regulated in the next three years

**(3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?**

Environmental opportunities identified	
Climate change	Select from:

	Environmental opportunities identified
	<input checked="" type="checkbox"/> Yes, we have identified opportunities, and some/all are being realized

[Fixed row]

**(3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.**

## Climate change

### (3.6.1.1) Opportunity identifier

Select from:

☒ Opp1

### (3.6.1.3) Opportunity type and primary environmental opportunity driver

#### Markets

☒ Increased demand for certified and sustainable materials

### (3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☒ Downstream value chain

### (3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☒ China

☒ France

- ☒ Italy
- ☒ Japan
- ☒ Spain
- ☒ Canada
- ☒ Ireland
- ☒ Netherlands
- ☒ Hong Kong SAR, China
- ☒ United Arab Emirates
- ☒ United States of America

- ☒ Kuwait
- ☒ Austria
- ☒ Belgium
- ☒ Germany
- ☒ United Kingdom of Great Britain and Northern Ireland

#### (3.6.1.8) Organization specific description

*A&F is committed to making more styles with more eco-friendly materials like recycled fabrics and organic cotton. For example, the Gilly Hicks brand Go Recharge Activewear is made with 89% recycled materials.*

#### (3.6.1.9) Primary financial effect of the opportunity

*Select from:*

- ☒ Increased revenues resulting from increased demand for products and services

#### (3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

*Select all that apply*

- ☒ Short-term

#### (3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

*Select from:*

- ☒ Very likely (90–100%)

#### (3.6.1.12) Magnitude

*Select from:*

- ☒ Medium

#### (3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*The impact has not been quantified financially.*

#### (3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☒ No

#### (3.6.1.24) Cost to realize opportunity

0

#### (3.6.1.25) Explanation of cost calculation

*The impact has not been quantified financially.*

#### (3.6.1.26) Strategy to realize opportunity

*A&F actively markets the Gilly Hicks brand Go Recharge Activewear on its consumer-facing website. Go Recharge Activewear styles (tops, leggings, shorts, etc.) are made with the 89% recycled materials.*

### Climate change

#### (3.6.1.1) Opportunity identifier

Select from:

☒ Opp2

#### (3.6.1.3) Opportunity type and primary environmental opportunity driver

##### Resource efficiency

☒ Move to more energy/resource efficient buildings



#### (3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☒ Direct operations

#### (3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☒ United States of America

#### (3.6.1.8) Organization specific description

*A&F maintains a Continuous Energy Improvement program for its corporate-owned global Home Office ("HO") and two Distribution Centers ("DCs").*

#### (3.6.1.9) Primary financial effect of the opportunity

Select from:

☒ Reduced indirect (operating) costs

#### (3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☒ Short-term

#### (3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☒ Very likely (90–100%)

#### (3.6.1.12) Magnitude

Select from:

☒ Medium-low

#### **(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons**

*The Continuous Energy Improvement program resulted in 58,000 in gas energy savings in 2023. Anticipated energy consumption and cost is projected from a 2017 baseline using regression analysis that incorporates detailed temperature data, heating degree days ("HDD") and therm consumption. The 2017 baseline year is used because it is prior to significant program changes being implemented in 2018. The HDD base temperature used is 65 degrees. Financial impact analysis includes actual monthly gas invoice and consumption data.*

#### **(3.6.1.15) Are you able to quantify the financial effects of the opportunity?**

Select from:

☒ Yes

#### **(3.6.1.17) Anticipated financial effect figure in the short-term - minimum (currency)**

44000

#### **(3.6.1.18) Anticipated financial effect figure in the short-term – maximum (currency)**

102000

#### **(3.6.1.23) Explanation of financial effect figures**

*Potential financial impact figure 268,000 (expected cost) - 210,000 (actual cost) 58,000. The minimum and maximum anticipated financial effect figures in the short-term take into account historical program performance.*

#### **(3.6.1.24) Cost to realize opportunity**

0

#### **(3.6.1.25) Explanation of cost calculation**

*The cost to realize the opportunity is 0 because the projects optimized existing hardware and systems.*

#### **(3.6.1.26) Strategy to realize opportunity**

*In 2023, at the Home Office ("HO") and Distribution Centers ("DCs"), A&F maintained its Continuous Energy Improvement program during which the staff focused on retro-commissioning. This included a variety of projects.*

## Climate change

### (3.6.1.1) Opportunity identifier

*Select from:*

☒ Opp3

### (3.6.1.3) Opportunity type and primary environmental opportunity driver

#### Resource efficiency

☒ Reduced water usage and consumption

### (3.6.1.4) Value chain stage where the opportunity occurs

*Select from:*

☒ Upstream value chain

### (3.6.1.5) Country/area where the opportunity occurs

*Select all that apply*

☒ China

☒ Egypt

☒ Mexico

☒ Cambodia

☒ Viet Nam

☒ Guatemala

☒ Sri Lanka

☒ Bangladesh

### (3.6.1.8) Organization specific description

*Our denim washhouses use Jeanologia's Environmental Impact Monitoring ("EIM") software to measure water consumption per denim. Jeanologia is the first tool specifically created for the garment industry to measure the impact of laundry and finishing processes. Since 2019, when A&F set a goal to reduce water usage in denim production, we have saved over 190,300,000 gallons of water with more efficient dyeing and washing methods. In 2023, A&F refreshed the water reduction goal*

*to reduce water intensity in the operation of denim laundries and fabric mills by 30% by 2028 compared to a 2019 baseline. We partner with our facilities to develop their water reduction plans in alignment with some of the industry best practices such as process and wastewater reuse, cooling water reuse and use low material liquor ratio ("MLR") washing machines.*

#### **(3.6.1.9) Primary financial effect of the opportunity**

*Select from:*

☒ Reduced indirect (operating) costs

#### **(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization**

*Select all that apply*

☒ Short-term

#### **(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon**

*Select from:*

☒ Likely (66–100%)

#### **(3.6.1.12) Magnitude**

*Select from:*

☒ Medium

#### **(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons**

*The impact has not been quantified financially.*

#### **(3.6.1.15) Are you able to quantify the financial effects of the opportunity?**

*Select from:*

☒ No

#### **(3.6.1.24) Cost to realize opportunity**

### (3.6.1.25) Explanation of cost calculation

*The impact has not been quantified financially.*

### (3.6.1.26) Strategy to realize opportunity

*Our denim washhouses use Jeanologia's Environmental Impact Monitoring ("EIM") software to measure water consumption per denim. Jeanologia is the first tool specifically created for the garment industry to measure the impact of laundry and finishing processes. Since 2019, when A&F set a goal to reduce water usage in denim production, we have saved over 190,300,000 gallons of water with more efficient dying and washing methods. In 2023, A&F refreshed the water reduction goal to reduce water intensity in the operation of denim laundries and fabric mills by 2028 compared to a 2019 baseline. We partner with our facilities to develop their water reduction plans in alignment with some of the industry best practices such as process and wastewater reuse, cooling water reuse and use low material liquor ratio ("MLR") washing machines.*

*[Add row]*

## (3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.

### Climate change

#### (3.6.2.1) Financial metric

Select from:

☒ Revenue

#### (3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

102000

#### (3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

☒ Less than 1%

#### (3.6.2.4) Explanation of financial figures

*The financial metric aligned with opportunities for this environmental issue uses the maximum anticipated financial effect figure in the short-term for those available in 3.6.1. This amount is divided by total revenue to calculate the %.*

*[Add row]*

## C4. Governance

### (4.1) Does your organization have a board of directors or an equivalent governing body?

#### (4.1.1) Board of directors or equivalent governing body

Select from:

☒ Yes

#### (4.1.2) Frequency with which the board or equivalent meets

Select from:

☒ Quarterly

#### (4.1.3) Types of directors your board or equivalent is comprised of

Select all that apply

☒ Executive directors or equivalent

☒ Independent non-executive directors or equivalent

#### (4.1.4) Board diversity and inclusion policy

Select from:

☒ Yes, and it is publicly available

#### (4.1.5) Briefly describe what the policy covers

*In 2021, the Board formalized its commitment to diversity by revising the Corporate Governance Guidelines to include a policy that the Nominating Committee and/or any search firm that the Nominating Committee engages for a new director search must include women and minority candidates in the pool from which the Nominating Committee selects director candidates.*

#### (4.1.6) Attach the policy (optional)

**(4.1.1) Is there board-level oversight of environmental issues within your organization?**

	Board-level oversight of this environmental issue
Climate change	Select from: <input checked="" type="checkbox"/> Yes
Biodiversity	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

**(4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board's oversight of environmental issues.**

**Climate change**

**(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue**

Select all that apply

☒ Board-level committee

**(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board**

Select from:

☒ Yes

**(4.1.2.3) Policies which outline the positions' accountability for this environmental issue**



Select all that apply

- ☒ Other policy applicable to the board, please specify :Environmental, Social and Governance Committee Charter

#### (4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

- ☒ Scheduled agenda item in some board meetings – at least annually

#### (4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- ☒ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities
- ☒ Overseeing the setting of corporate targets
- ☒ Monitoring progress towards corporate targets
- ☒ Overseeing and guiding the development of a business strategy
- ☒ Reviewing and guiding innovation/R&D priorities

#### (4.1.2.7) Please explain

*The Board of Directors (the “Board”) of A&F has primary responsibility for oversight of environmental, social and governance matters, and the Board executes its duties in part by assigning responsibility to the Environmental, Social, and Governance Committee (the “ESG Committee”) of the Board for risks that falls under its authority. Pursuant to the charter (the “Charter”) of the ESG Committee, the ESG Committee is responsible for overseeing the Company’s strategies, policies, practices, and programs regarding environmental and social matters, and to oversee the Company’s governance and management of risk with respect to such matters. These matters include sustainability and climate change matters. The ESG Committee was established as the Corporate Social Responsibility Committee in Fiscal 2009. The Charter of the ESG Committee sets forth the duties and responsibilities of the Committee, which include: 1. Monitoring environmental and social issues and trends, and reviewing and making recommendations on the Company’s strategies, policies, practices, and programs relating to environmental and social matters on a global basis, including: responsible sourcing, health and safety, human rights, and ethical business practices; sustainability and climate change matters; diversity and inclusion initiatives (in partnership with the Compensation and Human Capital Committee of the Board); significant philanthropy and community investment; and significant community relations. 2. Overseeing the Company’s governance and risk management relating to environmental and social matters on a global basis. 3. Reviewing with management the external reporting of the Company’s environmental and social policies, practices, and progress, including reviewing the prudence of having the Company prepare and publish a standalone social responsibility report and, in the event the Committee determines such a report is prudent, reviewing the environmental and social disclosures made in such standalone corporate responsibility report. 4. When appropriate, making recommendations to the Board with respect to any of the areas that the Committee oversees, reviews, or monitors, and any other major environmental or social practices of the Company. 5. Reviewing and consulting with the Nominating Committee on any stockholder proposals that relate to environmental or social issues. 6. Monitoring and making recommendations to the Board as appropriate with respect to the Company’s policies related to environmental and social matters. The Vice President of Global Sustainability provides quarterly KPI updates to the ESG Committee concerning key sustainability matters, which include climate-related issues and goal progress.*

## Biodiversity

### (4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

*Select all that apply*

- ☒ Board-level committee

### (4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

*Select from:*

- ☒ Yes

### (4.1.2.3) Policies which outline the positions' accountability for this environmental issue

*Select all that apply*

- ☒ Other policy applicable to the board, please specify :Environmental, Social and Governance Committee Charter

### (4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

*Select from:*

- ☒ Scheduled agenda item in some board meetings – at least annually

### (4.1.2.5) Governance mechanisms into which this environmental issue is integrated

*Select all that apply*

- ☒ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities
- ☒ Overseeing the setting of corporate targets
- ☒ Monitoring progress towards corporate targets
- ☒ Overseeing and guiding the development of a business strategy
- ☒ Reviewing and guiding innovation/R&D priorities

### (4.1.2.7) Please explain

*The Board of Directors (the “Board”) of A&F has primary responsibility for oversight of environmental, social and governance matters, and the Board executes its duties in part by assigning responsibility to the Environmental, Social, and Governance Committee (the “ESG Committee”) of the Board for risks that falls under its authority. Pursuant to the charter (the “Charter”) of the ESG Committee, the ESG Committee is responsible for overseeing the Company’s strategies, policies, practices, and programs regarding environmental and social matters, and to oversee the Company’s governance and management of risk with respect to such matters. These matters include sustainability and climate change matters. The ESG Committee was established as the Corporate Social Responsibility Committee in Fiscal 2009. The Charter of the ESG Committee sets forth the duties and responsibilities of the Committee, which include: 1. Monitoring environmental and social issues and trends, and reviewing and making recommendations on the Company’s strategies, policies, practices, and programs relating to environmental and social matters on a global basis, including: responsible sourcing, health and safety, human rights, and ethical business practices; sustainability and climate change matters; diversity and inclusion initiatives (in partnership with the Compensation and Human Capital Committee of the Board); significant philanthropy and community investment; and significant community relations. 2. Overseeing the Company’s governance and risk management relating to environmental and social matters on a global basis. 3. Reviewing with management the external reporting of the Company’s environmental and social policies, practices, and progress, including reviewing the prudence of having the Company prepare and publish a standalone social responsibility report and, in the event the Committee determines such a report is prudent, reviewing the environmental and social disclosures made in such standalone corporate responsibility report. 4. When appropriate, making recommendations to the Board with respect to any of the areas that the Committee oversees, reviews, or monitors, and any other major environmental or social practices of the Company. 5. Reviewing and consulting with the Nominating Committee on any stockholder proposals that relate to environmental or social issues. 6. Monitoring and making recommendations to the Board as appropriate with respect to the Company’s policies related to environmental and social matters. The Vice President of Global Sustainability provides quarterly KPI updates to the ESG Committee concerning key sustainability matters, which include climate-related issues and goal progress.*

*[Fixed row]*

## **(4.2) Does your organization’s board have competency on environmental issues?**

### **Climate change**

#### **(4.2.1) Board-level competency on this environmental issue**

Select from:

☒ Yes

#### **(4.2.2) Mechanisms to maintain an environmentally competent board**

Select all that apply

☒ Consulting regularly with an internal, permanent, subject-expert working group

☒ Having at least one board member with expertise on this environmental issue

#### **(4.2.3) Environmental expertise of the board member**

### Additional training

☒ Course certificate (relating to environmental issues), please specify :NACD Board Certification (requires attending 15 online modules, which include ESG topics, and passing a certification exam); passed exam February 9, 2023.

☒ Training in an environmental subject by a certified organization, please specify :Climate Two-Day Program (NACD Climate Continuous Learning Cohort); March 2022

[Fixed row]

### (4.3) Is there management-level responsibility for environmental issues within your organization?

	Management-level responsibility for this environmental issue
Climate change	Select from: <input checked="" type="checkbox"/> Yes
Biodiversity	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

### (4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).

#### Climate change

##### (4.3.1.1) Position of individual or committee with responsibility

#### Executive level

☒ Chief Sustainability Officer (CSO)

#### (4.3.1.2) Environmental responsibilities of this position

##### **Dependencies, impacts, risks and opportunities**

- ☒ Assessing environmental dependencies, impacts, risks, and opportunities
- ☒ Assessing future trends in environmental dependencies, impacts, risks, and opportunities
- ☒ Managing environmental dependencies, impacts, risks, and opportunities

##### **Engagement**

- ☒ Managing supplier compliance with environmental requirements
- ☒ Managing value chain engagement related to environmental issues

##### **Policies, commitments, and targets**

- ☒ Monitoring compliance with corporate environmental policies and/or commitments
- ☒ Measuring progress towards environmental corporate targets
- ☒ Setting corporate environmental policies and/or commitments
- ☒ Setting corporate environmental targets

##### **Strategy and financial planning**

- ☒ Developing a business strategy which considers environmental issues
- ☒ Implementing the business strategy related to environmental issues
- ☒ Managing annual budgets related to environmental issues
- ☒ Managing environmental reporting, audit, and verification processes

#### (4.3.1.4) Reporting line

*Select from:*

- ☒ Other, please specify :General Counsel

#### (4.3.1.5) Frequency of reporting to the board on environmental issues

*Select from:*

- ☒ Half-yearly

#### (4.3.1.6) Please explain

*A&F has an embedded, board-evaluated and CEO-led ESG strategy with sustainability as a key pillar. As a purpose-driven company, it's important for A&F to align its business practices and priorities with our values. To begin to do this with greater transparency and impact, in 2022, and in partnership with an experienced third-party, we conducted our first materiality assessment to identify the environmental, social and governance ("ESG") topics that are most important to our stakeholders and our long-term business success. From this assessment, we refreshed our existing 2019 sustainability goals and added new goals related to other social and governance priorities. Our updated ESG goals align with the United Nations' Sustainable Development Goals ("SDGs"). The General Counsel and Corporate Secretary leads A&F's Legal, Asset Protection and Global Sustainability functions and reports directly to the Chief Executive Officer. This individual is responsible for executing and achieving the aforementioned board-evaluated sustainability strategy, which, in addition to achieving all established UN SDG-aligned corporate targets, includes mitigating environmental impact, conducting traceability verification and assessments across the supply chain and deepening our environmental product assortment for customers. The Vice President, Global Sustainability reports directly to the General Counsel and Corporate Secretary and provides monthly updates regarding sustainability risks and opportunities, including climate-related risks and opportunities. This individual leads A&F's Global Sustainability team who manage international social and impact programming, environment and climate change, and sustainability communications and reporting. This global team identifies climate-related risks and opportunities in their respective areas of expertise to achieve A&F sustainability objectives and targets.*

### Biodiversity

#### (4.3.1.1) Position of individual or committee with responsibility

##### Executive level

- ☒ Chief Sustainability Officer (CSO)

#### (4.3.1.2) Environmental responsibilities of this position

##### Dependencies, impacts, risks and opportunities

- ☒ Assessing environmental dependencies, impacts, risks, and opportunities
- ☒ Assessing future trends in environmental dependencies, impacts, risks, and opportunities
- ☒ Managing environmental dependencies, impacts, risks, and opportunities

##### Engagement

- ☒ Managing supplier compliance with environmental requirements
- ☒ Managing value chain engagement related to environmental issues

##### Policies, commitments, and targets

- ☒ Monitoring compliance with corporate environmental policies and/or commitments

- ☒ Measuring progress towards environmental corporate targets
- ☒ Setting corporate environmental policies and/or commitments
- ☒ Setting corporate environmental targets

#### **Strategy and financial planning**

- ☒ Developing a business strategy which considers environmental issues
- ☒ Implementing the business strategy related to environmental issues
- ☒ Managing annual budgets related to environmental issues
- ☒ Managing environmental reporting, audit, and verification processes

#### **(4.3.1.4) Reporting line**

Select from:

- ☒ Other, please specify :General Counsel

#### **(4.3.1.5) Frequency of reporting to the board on environmental issues**

Select from:

- ☒ Half-yearly

#### **(4.3.1.6) Please explain**

*A&F has an embedded, board-evaluated and CEO-led ESG strategy with sustainability as a key pillar. As a purpose-driven company, it's important for A&F to align its business practices and priorities with our values. To begin to do this with greater transparency and impact, in 2022, and in partnership with an experienced third-party, we conducted our first materiality assessment to identify the environmental, social and governance ("ESG") topics that are most important to our stakeholders and our long-term business success. From this assessment, we refreshed our existing 2019 sustainability goals and added new goals related to other social and governance priorities. Our updated ESG goals align with the United Nations' Sustainable Development Goals ("SDGs"). The General Counsel and Corporate Secretary leads A&F's Legal, Asset Protection and Global Sustainability functions and reports directly to the Chief Executive Officer. This individual is responsible for executing and achieving the aforementioned board-evaluated sustainability strategy, which, in addition to achieving all established UN SDG-aligned corporate targets, includes mitigating environmental impact, conducting traceability verification and assessments across the supply chain and deepening our environmental product assortment for customers. The Vice President, Global Sustainability reports directly to the General Counsel and Corporate Secretary and provides monthly updates regarding sustainability risks and opportunities, including climate-related risks and opportunities. This individual leads A&F's Global Sustainability team who manage international social and impact programming, environment and climate change, and sustainability communications and reporting. This global team identifies climate-related risks and opportunities in their respective areas of expertise to achieve A&F sustainability objectives and targets.*

[Add row]

**(4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?**

**Climate change**

**(4.5.1) Provision of monetary incentives related to this environmental issue**

Select from:

☒ Yes

**(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue**

0

**(4.5.3) Please explain**

*A&F offers competitive compensation and benefits to help attract, motivate, and retain the key talent necessary to achieve outstanding business and financial results. A&F's compensation offerings include cash-based and equity-based incentive awards in order to align the interests of associates and stockholders. Monetary rewards are provided to sustainability associates achieving personal performance objectives, which include the management of climate-related issues.*

*[Fixed row]*

**(4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).**

**Climate change**

**(4.5.1.1) Position entitled to monetary incentive**

**Board or executive level**

☒ Chief Sustainability Officer (CSO)



#### (4.5.1.2) Incentives

Select all that apply

- ☒ Bonus - % of salary
- ☒ Promotion
- ☒ Salary increase
- ☒ Shares

#### (4.5.1.3) Performance metrics

##### Targets

- ☒ Progress towards environmental targets
- ☒ Achievement of environmental targets

#### (4.5.1.4) Incentive plan the incentives are linked to

Select from:

- ☒ The incentives are not linked to an incentive plan, or equivalent (e.g. discretionary bonus in the reporting year)

#### (4.5.1.5) Further details of incentives

*Monetary rewards are provided to associates achieving personal performance objectives, which include the management of climate-related issues for the associate specified.*

#### (4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

*For the management of climate-related issues, this incentive relates to continuing to build, align and meet corporate climate-related targets, which are aligned with the UN Global Compact Sustainable Development Goals through 2023, 2025 and 2030. Personal performance objectives are evaluated on an annual basis. As a purpose-driven company, it's important for A&F to align its business practices and priorities with our values. To begin to do this with greater transparency and impact, in 2022, and in partnership with an experienced third-party, we conducted our first materiality assessment to identify the environmental, social and governance ("ESG") topics that are most important to our stakeholders and our long-term business success. From this assessment, we refreshed our existing 2019 sustainability goals and added new goals related to other social and governance priorities.*

*[Add row]*

(4.6) Does your organization have an environmental policy that addresses environmental issues?

	Does your organization have any environmental policies?
	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(4.6.1) Provide details of your environmental policies.

Row 1

(4.6.1.1) Environmental issues covered

Select all that apply

- ☒ Climate change
- ☒ Biodiversity

(4.6.1.2) Level of coverage

Select from:

- ☒ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

- ☒ Direct operations
- ☒ Upstream value chain

- ☒ Downstream value chain

#### (4.6.1.4) Explain the coverage

*Abercrombie & Fitch Co. ("A&F") through its subsidiaries (collectively, A&F and its subsidiaries are referred to as the "Company" and "we"), recognizes the importance of environmental stewardship. We are committed to advancing environmental initiatives in internal practices by increasing education and awareness throughout our partnership base and through collaboration with the communities where we make and sell our products. On behalf of the customers, employees, stockholders, and the communities we serve, we strive to continually reduce the environmental impact of our global business. A&F is a participant in the United Nations Global Compact ("UNGC") and is aligned with its views regarding the need to proactively address climate change and the key role that the private sector plays in making realistic progress. A&F has aligned its published goals with the UNGC's recommendations surrounding the limit of global temperature rise to 1.5C and will consider this when setting future goals and measuring progress. A&F's commitment to minimizing its environmental impact in our operations and products is aligned with UN Sustainable Development Goals 6, 7, 12, 13, 15 and 17. We have processes and programs in place to ensure compliance and promote stewardship throughout the supply chain. Our sustainability website is updated regularly to track our progress and actions against our environmental goals.*

#### (4.6.1.5) Environmental policy content

##### **Environmental commitments**

- ☒ Commitment to comply with regulations and mandatory standards
- ☒ Commitment to take environmental action beyond regulatory compliance
- ☒ Commitment to stakeholder engagement and capacity building on environmental issues

##### **Additional references/Descriptions**

- ☒ Reference to timebound environmental milestones and targets

#### (4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

*Select all that apply*

- ☒ Yes, in line with Sustainable Development Goal 6 on Clean Water and Sanitation

#### (4.6.1.7) Public availability

*Select from:*

- ☒ Publicly available

#### (4.6.1.8) Attach the policy

#### **(4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?**

##### **(4.10.1) Are you a signatory or member of any environmental collaborative frameworks or initiatives?**

Select from:

☒ Yes

##### **(4.10.2) Collaborative framework or initiative**

Select all that apply

☒ Better Cotton Initiative (BCI)

☒ Science-Based Targets Initiative (SBTi)

☒ Textile Exchange

☒ UN Global Compact

☒ Other, please specify :Apparel Impact Institute (Aii); Cascale; UN CEO Water Mandate; WASH4WORK

##### **(4.10.3) Describe your organization's role within each framework or initiative**

*Better Cotton Initiative ("BCI"): We're a Cotton LEADS Partner and supports its mission to advance sustainable cotton production in the U.S. and Australia. We're also a Better Cotton member. As a member of Better Cotton, we're committed to improving cotton farming practices. A&F is committed to sourcing 25% of our cotton as Better Cotton by 2025. Better Cotton's mission is to help cotton communities survive and thrive, while protecting and restoring the environment. Better Cotton trains farmers to: use water efficiently, care for soil health and natural habitats, reduce use of the most harmful chemicals and respect workers' rights and wellbeing care for the environment and implement the principles of Decent Work care for the environment and respect workers' rights and wellbeing adapt to the effects of climate change \*Better Cotton is sourced via a system of Mass Balance and is not physically traceable to end products. See [bettercotton.org/mass balance](https://bettercotton.org/mass-balance) for details.*

*Science-Based Targets Initiative ("SBTi"): A&F submitted its commitment to setting near-term science-based emissions reduction targets with the Science Based Targets initiative (SBTi) in January 2024. The team is preparing next steps to validate our SBT over the next 24 months according to SBTi requirements.*

*Textile Exchange: In 2022, A&F joined Textile Exchange, a global non-profit driving positive impact on climate change across the fashion and textile industry. It guides brands, manufacturers and farmers towards purposeful production from the very start of the supply chain. A&F utilizes the Textile Exchange Standards to verify sustainability claims in products, including the Responsible Down Standard ("RDS"), Responsible Wool Standard ("RWS") and the Global Recycled Standard ("GRS"). To learn more, visit [textileexchange.org](https://textileexchange.org). We partner with down suppliers to comply with Textile Exchange's Responsible Down Standard. By obtaining proper certification and supply chain transparency, the Responsible Down Standard (independently) certifies down and feathers against animal welfare requirements and tracks it from farm to final product. We work with our wool suppliers to comply with Textile Exchange's Responsible Wool Standard. By obtaining proper certification and supply chain transparency, the Responsible Wool Standard (independently) verifies wool animal welfare and land management requirements and*

tracks it from farm to final product. **UN Global Compact:** In 2019, we became a participant in the United Nations Global Compact ("UNGC"), the world's largest corporate citizenship and sustainability initiative. As part of our commitment to the UNGC, we have laid out specific targets that build on our existing impact programs and align with the United Nation's Sustainable Development Goals. These goals address global challenges such as poverty, inequality, climate change, environmental degradation, prosperity, peace and justice. **Apparel Impact Institute ("Aii"):** Since 2021, A&F has partnered with Aii to nominate our Tier 1 and 2 suppliers in the Carbon Leadership Program ("CLP") which is a carbon management program to assess suppliers carbon reduction opportunities and define an action plan against their carbon reduction target. We aim to have our top 60 vendors participate in the CLP by 2024. **Cascale:** Cascale developed the Higg Index. A&F is a member and uses the Higg FEM to measure and improve environmental performance in laundries and mills across seven key areas: environment management systems, air emissions, chemical use and management, wastewater, energy use and greenhouse gas emissions, water use and waste management. The Higg FEM provides facilities with a clear picture of their environmental impacts. Under the Higg FEM, facilities are scored at three levels: 1, 2 and 3. These signify general thresholds of good, better and best environmental practices. When a facility achieves Level 1, it indicates an "awareness and understanding of sources and systems." **UN CEO Water Mandate:** A&F is an endorsing company. The CEO Water Mandate seeks to mobilize a critical mass of business leaders to address global water challenges through corporate water stewardship in partnership with the United Nations, governments, civil society and other stakeholders. The Mandate is a special initiative established in 2007 by the UN Secretary General and the UNGC in partnership with the Pacific Institute. **WASH4Work:** A&F is currently engaged. WASH4Work is a multi-stakeholder initiative hosted by The United Nations Global Compact's CEO Water Mandate to mobilize business action on water, sanitation, and hygiene ("WASH") in workplace operations, in communities where companies operate, and across supply chains.

[Fixed row]

#### **(4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?**

##### **(4.11.1) External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment**

Select all that apply

☒ Yes, we engaged indirectly through, and/or provided financial or in-kind support to a trade association or other intermediary organization or individual whose activities could influence policy, law, or regulation

##### **(4.11.2) Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals**

Select from:

☒ No, and we do not plan to have one in the next two years

##### **(4.11.5) Indicate whether your organization is registered on a transparency register**

Select from:

☒ No

#### **(4.11.8) Describe the process your organization has in place to ensure that your external engagement activities are consistent with your environmental commitments and/or transition plan**

*At A&F Co., we strive to create a positive impact among our global communities by advancing sustainability efforts in our home offices, stores network and supply chain. Overall, our sustainability practices and policies support our commitment to global human and labor rights, ensuring our products are made in safe and responsible facilities and continually reducing the environmental impact of our business. In 2019, we became a participant in the United Nations Global Compact ("UNGC"), the world's largest corporate citizenship and sustainability initiative. As part of our commitment to the UNGC, we have laid out specific targets that build on our existing impact programs and align with the United Nation's Sustainable Development Goals. These goals address global challenges such as poverty, inequality, climate change, environmental degradation, prosperity, peace and justice. We've been on this journey for more than two decades and we know there is no finish line to these efforts.*

[Fixed row]

#### **(4.11.2) Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.**

##### **Row 1**

#### **(4.11.2.1) Type of indirect engagement**

Select from:

☒ Indirect engagement via a trade association

#### **(4.11.2.4) Trade association**

##### **North America**

☒ Other trade association in North America, please specify :Retail Industry Leaders Association (RILA)

#### **(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position**

Select all that apply

☒ Climate change

**(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with**

Select from:

☒ Consistent

**(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year**

Select from:

☒ No, we did not attempt to influence their position

**(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position**

*From RILA's Retail Climate Priorities webpage: "Climate change is a bigger threat than any one individual, company, industry, or government can address on its own. As the trade association of our country's leading retail companies, RILA believes effective public policy has a critical role to play in protecting communities and economies globally from climate change's most disruptive impacts. The United States should not shy away from its obligation to act. We urge the Biden administration and Members of Congress to collaborate on bipartisan legislation that supports innovation, economic resiliency, and energy efficiency to help the United States prepare our economy and workforce to meet necessary emissions reductions. Responding to the economic and moral imperatives of addressing climate change requires thoughtful and meaningful action. Leading retailers know the intricacies of navigating complex relationships and operational realities in the pursuit of sustainability. The retail industry is an ally in the fight against climate change and stands ready to partner with policymakers and provide constructive insights as we work towards achievable goals."*

**(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)**

0

**(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals**

Select from:

☒ Yes, we have evaluated, and it is aligned

#### **(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation**

*Select all that apply*

☒ Paris Agreement

#### **Row 2**

#### **(4.11.2.1) Type of indirect engagement**

*Select from:*

☒ Indirect engagement via a trade association

#### **(4.11.2.4) Trade association**

##### **North America**

☒ Other trade association in North America, please specify :American Apparel and Footwear Association (AAFA)

#### **(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position**

*Select all that apply*

☒ Climate change

#### **(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with**

*Select from:*

☒ Consistent

#### **(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year**

*Select from:*



☒ No, we did not attempt to influence their position

**(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position**

*From AAFA's Who We Are webpage: "Mission Statement AAFA stands at the forefront as a leader of positive change for the apparel and footwear industry. With integrity and purpose, AAFA delivers a unified voice on key legislative and regulatory issues. AAFA enables a collaborative forum to promote best practices and innovation. AAFA's comprehensive work ensures the continued success and growth of the apparel and footwear industry, its suppliers, and its customers. Core Values Statement To further promote positive impact through our practices, we commit to continuous improvement with accountability in: 1. Upholding legal, safe, and responsible workplace conditions for the workers in our supply chains; 2. Honoring fully the commitments we make to our supply chain partners; 3. Designing, manufacturing, and selling only safe, responsibly-made, and authentic products; and 4. Adopting and implementing sustainable practices to support effective environmental stewardship efforts. We further commit to using independent, credible, and verifiable means and advocating for smart and innovative policies in pursuit of these goals that affect our people, partners, products, and planet."*

**(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)**

0

**(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals**

Select from:

☒ Yes, we have evaluated, and it is aligned

**(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation**

Select all that apply

☒ Paris Agreement

**Row 3**

**(4.11.2.1) Type of indirect engagement**

Select from:

- ☒ Indirect engagement via a trade association

#### (4.11.2.4) Trade association

##### North America

- ☒ Other trade association in North America, please specify :National Retail Federation (NRF)

#### (4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

- ☒ Climate change

#### (4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

- ☒ Consistent

#### (4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

- ☒ No, we did not attempt to influence their position

#### (4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

*From NRF's Statement on Climate Change: "NRF members are addressing climate change Driven by longstanding consumer and investor interest and scientific consensus, many NRF members believe climate change demands action and have been addressing climate change as one of their strategic priorities for years. NRF supports member efforts to address climate change. - NRF members have been making significant investments in their operations, products, buildings and services for more than two decades that address climate change and other sustainability priorities and improve efficiency. Our members are working to reduce their direct impacts on climate change by lowering their energy use, transitioning to cleaner and renewable energy sources, increasing recycling rates, reducing waste and addressing other opportunities that they directly control. They are also sharing progress in annual sustainability reports. - Recognizing that 90 percent or more of retail-related climate impacts are Scope 3 emissions that are outside the industry's direct control, NRF members are working individually and collaboratively with*

supply chain partners to support their efforts to reduce adverse impacts throughout the retail industry's complex and diverse global supply chains. - NRF members have made significant strides and developed powerful tools and programs to address climate change while continuing to provide high-quality, affordable and more sustainable products to empower consumer-driven responses to climate change. They will continue doing so. NRF position on climate policy No effort to address climate concerns will be successful without individuals, businesses, communities, nonprofit organizations and governments around the world working collaboratively to prevent, mitigate and adapt to climate change. The only effective, long-term solution will leverage market forces and U.S. and international government support to transition to a science-based, net-zero global economy. NRF will continue to support and accelerate broad and collaborative efforts and advance pragmatic, cost-effective, economy-wide climate policy solutions and practices. This includes ongoing support for market-based incentives to decarbonize the energy and transportation sectors; improve the energy efficiency of buildings, facilities, and products; modernize and expand recycling infrastructure; and support investments in net-zero research and development activities."

#### **(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)**

0

#### **(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals**

Select from:

☒ Yes, we have evaluated, and it is aligned

#### **(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation**

Select all that apply

☒ Paris Agreement

[Add row]

#### **(4.12) Have you published information about your organization's response to environmental issues for this reporting year in places other than your CDP response?**

Select from:

☒ Yes

**(4.12.1) Provide details on the information published about your organization’s response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.**

**Row 1**

**(4.12.1.1) Publication**

Select from:  
☒ In voluntary communications

**(4.12.1.3) Environmental issues covered in publication**

Select all that apply  
☒ Climate change

**(4.12.1.4) Status of the publication**

Select from:  
☒ Complete

**(4.12.1.5) Content elements**

Select all that apply

<input checked="" type="checkbox"/> Strategy	<input checked="" type="checkbox"/> Value chain engagement
<input checked="" type="checkbox"/> Governance	<input checked="" type="checkbox"/> Dependencies & Impacts
<input checked="" type="checkbox"/> Emission targets	
<input checked="" type="checkbox"/> Emissions figures	
<input checked="" type="checkbox"/> Risks & Opportunities	

**(4.12.1.6) Page/section reference**

See pages 1-11.

**(4.12.1.7) Attach the relevant publication**

#### (4.12.1.8) Comment

*Progress and updates on climate-related issues and sustainability targets are published quarterly to the A&F corporate sustainability website.*

#### Row 2

#### (4.12.1.1) Publication

*Select from:*

☒ In mainstream reports

#### (4.12.1.3) Environmental issues covered in publication

*Select all that apply*

☒ Climate change

#### (4.12.1.4) Status of the publication

*Select from:*

☒ Complete

#### (4.12.1.5) Content elements

*Select all that apply*

☒ Governance

☒ Strategy

☒ Emission targets

#### (4.12.1.6) Page/section reference

*See pages 26 and 29-30.*

#### (4.12.1.7) Attach the relevant publication

#### (4.12.1.8) Comment

A&F Proxy Statement.

#### Row 3

#### (4.12.1.1) Publication

Select from:

☒ In voluntary communications

#### (4.12.1.3) Environmental issues covered in publication

Select all that apply

☒ Climate change

☒ Forests

☒ Water

☒ Biodiversity

#### (4.12.1.4) Status of the publication

Select from:

☒ Complete

#### (4.12.1.5) Content elements

Select all that apply

☒ Governance

☒ Biodiversity indicators

☒ Emission targets

#### (4.12.1.6) Page/section reference

See pages 1-8.

**(4.12.1.7) Attach the relevant publication**

A&F Co.\_About Us\_Environmental, Social, and Governance Goals\_062724.pdf

**(4.12.1.8) Comment**

*As a purpose-driven company, it's important for A&F Co. to align its business practices and priorities with our values. To begin to do this with greater transparency and impact, in 2022, and in partnership with an experienced third-party, we conducted our first materiality assessment to identify the environmental, social and governance (ESG) topics that are most important to our stakeholders and our long-term business success. From this assessment, we refreshed our existing 2019 sustainability goals and added new goals related to other social and governance priorities. Our updated ESG goals listed below align with the United Nations' Sustainable Development Goals (SDGs).*  
[Add row]

## C5. Business strategy

### (5.1) Does your organization use scenario analysis to identify environmental outcomes?

#### Climate change

##### (5.1.1) Use of scenario analysis

Select from:

☒ No, but we plan to within the next two years

##### (5.1.3) Primary reason why your organization has not used scenario analysis

Select from:

☒ No standardized procedure

##### (5.1.4) Explain why your organization has not used scenario analysis

*The use of climate-related scenario analysis was deemed potentially beneficial in the 2020 reporting year. In 2021, the Company partnered with The British Standards Institution ("BSI") to identify all applicable Scope 3 emissions categories in accordance with the Science Based Targets initiative ("SBTi") guidelines. As part of this initiative, the Company plans to use climate-related scenario analysis to establish a Scope 3 reduction target, improve energy efficiency and evaluate investment in additional renewable energy opportunities. A&F submitted its commitment to set near-term science-based emissions reductions targets with the SBTi in January 2024. The team is preparing next steps to validate our SBT over the next 24 months according to SBTi requirements.*

[Fixed row]

### (5.2) Does your organization's strategy include a climate transition plan?

##### (5.2.1) Transition plan

Select from:

☒ No, but we are developing a climate transition plan within the next two years



### (5.2.15) Primary reason for not having a climate transition plan that aligns with a 1.5°C world

Select from:

- ☒ No standardized procedure

### (5.2.16) Explain why your organization does not have a climate transition plan that aligns with a 1.5°C world

*The use of climate-related scenario analysis was deemed potentially beneficial in the 2020 reporting year. In 2021, the Company partnered with The British Standards Institution ("BSI") to identify all applicable Scope 3 emissions categories in accordance with the Science Based Targets initiative ("SBTi") guidelines. As part of this initiative, the Company plans to use climate-related scenario analysis to establish a Scope 3 reduction target, improve energy efficiency and evaluate investment in additional renewable energy opportunities. A&F submitted its commitment to set near-term science-based emissions reductions targets with the SBTi in January 2024. The team is preparing next steps to validate our SBT over the next 24 months according to SBTi requirements.*

[Fixed row]

## (5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?

### (5.3.1) Environmental risks and/or opportunities have affected your strategy and/or financial planning

Select from:

- ☒ Yes, both strategy and financial planning

### (5.3.2) Business areas where environmental risks and/or opportunities have affected your strategy

Select all that apply

- ☒ Products and services  
☒ Upstream/downstream value chain  
☒ Investment in R&D  
☒ Operations

[Fixed row]

### (5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.

#### Products and services

### (5.3.1.1) Effect type

Select all that apply

- ☒ Risks
- ☒ Opportunities

### (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- ☒ Climate change

### (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Climate change risks and opportunities impact A&F products and services in the short- (1-2 years) and medium-term (3-4 years) time horizons. The most substantial strategic decision was made in 2022. As a purpose-driven company, it's important for A&F to align its business practices and priorities with our values. To begin to do this with greater transparency and impact, in 2022, and in partnership with an experienced third-party, we conducted our first materiality assessment to identify the environmental, social and governance ("ESG") topics that are most important to our stakeholders and our long-term business success. From this assessment, we refreshed our existing 2019 sustainability goals and added new goals related to other social and governance priorities. Our updated ESG goals related to products and services below align with the United Nations' Sustainable Development Goals ("SDGs"): (1) Trace bovine leather and strive to source deforestation/conversion free according to 3rd party standards by 2030 (2) Source 30% of cotton as Better Cotton by 2024 (3) Source 25% recycled fill & fabric polyester by 2025 (4) Source 100% virgin wool through Responsible Wool Standard by 2025 (5) Source 100% man-made cellulosic fiber ("MMCF") from non-endangered or ancient forests or 50% Canopy-supported Next Generation MMCF. We're a Cotton LEADS Partner and support its mission to advance sustainable cotton production in the U.S. and Australia. As a member of Better Cotton, we're committed to improving cotton farming practices. Better Cotton's mission is to help cotton communities survive and thrive, while protecting and restoring the environment. Incorporating recycled polyester in our fabric helps to divert discarded plastic bottles or other virgin plastic materials from landfills to more productive use. Recycled polyester (versus virgin polyester) releases less GHGs and uses less water and energy in the production process. Man-made cellulosic fiber is typically made of dissolved wood pulp and more commonly known as viscose, lyocell, rayon and/or modal. Our Cellulosic Fiber Policy, published in 2017, outlines a tracking system to improve our traceability through the supply chain. We work with Canopy and our cellulosic fiber suppliers to collaborate and support solutions that protect ancient and endangered forests. A&F collaborates with industry partners to improve supply chain sourcing practices in a manner that will help protect endangered forests and impacted communities around the world. In 2022, A&F joined Textile Exchange, a global non-profit driving positive impact on climate change across the fashion and textile industry. It guides brands, manufacturers and farmers towards purposeful production from the very start of the supply chain. A&F utilizes the Textile Exchange Standards to verify sustainability claims in products, including the Responsible Down Standard ("RDS"), Responsible Wool Standard ("RWS") and the Global Recycled Standard ("GRS").

## Upstream/downstream value chain

### (5.3.1.1) Effect type

Select all that apply

- ☒ Risks
- ☒ Opportunities

#### (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- ☒ Climate change

#### (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Climate change risks and opportunities impact A&F's supply chain and/or value chain in the short- (1-2 years) and medium-term (3-4 years) time horizons. The most substantial strategic decision was made in 2012. The Higg Index launched in 2012. Over 21,000 organizations around the world use the Higg Index. A&F started using the Higg FEM in 2012 and became members of Cascale in 2018. The Higg FEM provides a common language and platform to track and measure environmental impact, avoid redundancy and facilitate industry collaboration to drive improvement in sustainability. A&F uses the Higg FEM to measure and improve environmental performance in laundries and mills across seven key areas: environment management systems, air emissions, chemical use and management, wastewater, energy use and greenhouse gas emissions, water use and waste management. The Higg FEM provides facilities with a clear picture of their environmental impacts. Under the Higg FEM, facilities are scored at three levels: 1, 2 and 3. These signify general thresholds of good, better and best environmental practices. When a facility achieves Level 1, it indicates an "awareness and understanding of sources and systems." The Company's updated ESG goals related to supply chain and/or value chain below, which were updated in 2022 following a materiality assessment, align with the United Nations' Sustainable Development Goals ("SDGs"): (1) 100% of Tier 1 and 2 suppliers to complete environmental self-assessment annually by 2025 (2) 80% of Tier 1 and 2 suppliers to verify environmental self-assessment by 2025 (3) 30% reduction in water intensity in denim production by 2028 (4) 50% use of recycled water in denim production by 2028 (5)

### Investment in R&D

#### (5.3.1.1) Effect type

Select all that apply

- ☒ Risks
- ☒ Opportunities

#### (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- ☒ Climate change

### (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

*Climate change risks and opportunities impact A&F's investment in R&D in the short- (1-2 years) and medium-term (3-4 years) time horizons. The most substantial strategic decision was made in 2019. We require our denim washhouses to use the Zero Discharge of Hazardous Chemicals ("ZDHC") guideline to ensure discharged wastewater is not polluting the environment. According to the ZDHC Wastewater Guidelines version 2.1, this includes 23 physical and chemical parameters (e.g., temperature, chemical oxygen demand ("COD"), 15 heavy metal and 20 chemical groups on the ZDHC MRSL (Manufacturing Restricted Substances List). In 2021, A&F wastewater test program covered all denim washhouses and garment dyehouses. Beginning in 2022, A&F expanded the program to our key fabric mills. The purpose of testing is to ensure discharged wastewater from washhouses is not polluting the environment. A&F appointed a ZDHC approved laboratory to collect wastewater samples and conduct the test annually in all denim washhouses and garment dyehouses. Factories' level of conformance will be rated based on the test results. Factories need to submit a corrective action plan if any parameters are detected exceeding the limit. We will also work with suppliers at risk to identify improvement opportunities, particularly on their chemical management systems. With a focus on climate and energy, water, chemical management and waste, A&F examines its long-term strategies, as well as its day-to-day operations, to identify those areas of opportunity for improvement. By partnering with key suppliers, service providers, industry and trade associations and other organizations, A&F works to manage its effects on the environment.*

## Operations

### (5.3.1.1) Effect type

Select all that apply

- ☒ Risks
- ☒ Opportunities

### (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- ☒ Climate change

### (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

*Climate change risks and opportunities impact A&F's operations in the short- (1-2 years) and medium- (3-4 years) and long-term (5-10 years) time horizons. The most substantial strategic decision was made in 2022. As a purpose-driven company, it's important for A&F to align its business practices and priorities with our values. To begin to do this with greater transparency and impact, in 2022, and in partnership with an experienced third-party, we conducted our first materiality assessment to identify the environmental, social and governance ("ESG") topics that are most important to our stakeholders and our long-term business success. From this assessment, we refreshed our existing 2019 sustainability goals and added new goals related to other social and governance priorities. Our updated ESG goals related to operations below align with the United Nations' Sustainable Development Goals ("SDGs"): (1) Reduce total Scope 1 and 2 GHG emissions by 47% by 2030 from a 2019 baseline (2) Reduce waste at Global Home Office by 50% by 2025 compared to 2019 (3) Mailers and polybags minimum of 50% recycled content by 2023 (4) 100% of mailers in APAC, EMEA, and USA are recyclable by 2023 (5) Tracking percentage of third-party certified packaging materials by 2023 (6) 100% of*

*polybags in USA are recyclable by 2023. A&F has implemented numerous initiatives targeting the energy efficiency of its operations, including adjusting various Energy Management System ("EMS") set point schedules to reduce kWh consumption and subsequent GHG impact, a global project to convert to LED lighting, and a global project to install submeters to better track energy consumption. In furtherance of our overall energy goals, in Fiscal 2020, we signed a 13-year renewable energy supply agreement with a local energy supplier for our global home office and two distribution centers in New Albany, Ohio, which began in early 2023. As of January 2023, we are being supplied with energy under this agreement, and 100% of electricity used at our global home office and our two distribution centers in New Albany, Ohio will be matched with renewable energy credits sourced through the agreement.*

*[Add row]*

## **(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.**

### **Row 1**

#### **(5.3.2.1) Financial planning elements that have been affected**

*Select all that apply*

- ☒ Revenues
- ☒ Direct costs
- ☒ Indirect costs
- ☒ Capital expenditures
- ☒ Capital allocation

#### **(5.3.2.2) Effect type**

*Select all that apply*

- ☒ Risks
- ☒ Opportunities

#### **(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements**

*Select all that apply*

- ☒ Climate change

#### **(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements**

A&F recognizes the importance of financial planning related to climate-related risks and opportunities. One example is in the Company's long-term (5-10 years) energy procurement strategy. In furtherance of our overall energy goals, in Fiscal 2020, we signed a 13-year renewable energy supply agreement with a local energy supplier for our global home office and two distribution centers in New Albany, Ohio, which began in early 2023. As of January 2023, we are being supplied with energy under this agreement, and 100% of electricity used at our global home office and our two distribution centers in New Albany, Ohio will be matched with renewable energy credits sourced through the agreement.

[Add row]

#### (5.4) In your organization's financial accounting, do you identify spending/revenue that is aligned with your organization's climate transition?

	Identification of spending/revenue that is aligned with your organization's climate transition
	Select from: <input checked="" type="checkbox"/> No, but we plan to in the next two years

[Fixed row]

#### (5.10) Does your organization use an internal price on environmental externalities?

##### (5.10.1) Use of internal pricing of environmental externalities

Select from:

☒ No, and we do not plan to in the next two years

##### (5.10.3) Primary reason for not pricing environmental externalities

Select from:

☒ No standardized procedure

##### (5.10.4) Explain why your organization does not price environmental externalities

The Company primarily manages enterprise risk through our management-led Enterprise Risk Management Committee (the “ERM Committee”). The ERM Committee is comprised of a group of cross-functional senior members of management across the Company, and is co-chaired by our General Counsel and our Chief Financial Officer/Chief Operating Officer. The ERM Committee is responsible for establishing and maintaining a comprehensive and holistic Enterprise-wide Risk Management System (“ERM”) for identifying, assessing, prioritizing, reporting and managing risk in a rapidly changing environment. The ERM should reflect the Company’s business needs, operating realities and the nature of the regulatory environment. The specific objectives for the ERM Committee include ensuring that: • Management understands and accepts responsibility for identifying, assessing, prioritizing, reporting and managing risk. • Management is strategically focused on enterprise-wide risk management. • Processes and procedures are provided to the business units to facilitate achievement of their risk management responsibilities related to the risks identified and prioritized by the ERM Committee. • New products, relationships, activities and geographic expansion are reviewed and assessed. • Risk assessments are performed regularly. • Risk mitigation activities are successful. • The Audit and Finance Committee (the “Audit Committee”) of the Board of A&F receives quarterly reports.

[Fixed row]

## (5.11) Do you engage with your value chain on environmental issues?

	Engaging with this stakeholder on environmental issues	Environmental issues covered
Suppliers	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Climate change
Customers	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Climate change
Investors and shareholders	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Climate change
Other value chain stakeholders	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Climate change

[Fixed row]

### (5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?

	Assessment of supplier dependencies and/or impacts on the environment
Climate change	<i>Select from:</i> <input checked="" type="checkbox"/> No, we do not currently assess the dependencies and/or impacts of our suppliers, but we plan to do so within the next two years

[Fixed row]

## (5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?

### Climate change

#### (5.11.2.1) Supplier engagement prioritization on this environmental issue

*Select from:*

☒ Yes, we prioritize which suppliers to engage with on this environmental issue

#### (5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

*Select all that apply*

- |  |  |
|--|--|
| <input checked="" type="checkbox"/> Material sourcing        | <input checked="" type="checkbox"/> Strategic status of suppliers    |
| <input checked="" type="checkbox"/> Procurement spend        | <input checked="" type="checkbox"/> Product safety and compliance    |
| <input checked="" type="checkbox"/> Regulatory compliance    | <input checked="" type="checkbox"/> Supplier performance improvement |
| <input checked="" type="checkbox"/> Reputation management    |  |
| <input checked="" type="checkbox"/> Business risk mitigation |  |

#### (5.11.2.4) Please explain

*A&F's commitment to minimizing its environmental impact in our operations and products is aligned with UN SDGs 6, 7, 12, 13, 15 and 17. We have processes and programs in place to ensure compliance and promote stewardship throughout the supply chain. With a focus on climate and energy, water, chemical management and waste, A&F examines its long-term strategies, as well as its day-to-day operations, to identify those areas of opportunity for improvement. By partnering with key*



suppliers, service providers, industry and trade associations and other organizations, A&F works to manage its effects on the environment. Since 2021, A&F has partnered with the Apparel Impact Institute (“Aii”) to nominate our Tier 1 and 2 suppliers in the Carbon Leadership Program (“CLP”). We aim to have our top 60 vendors participate in the CLP by 2024. In 2022, we nominated two Cambodia factories to participate in the Low Carbon Development for Productivity and Climate Change Mitigation through the Transfer of Environmentally Sound Technology (“TEST”) Methodology project. As a member of Cascale, A&F participates in their Decarbonization Program. In 2023, Cascale collaborated with the German Agency for International Cooperation (“GIZ”) Project Development Program (“PDP”) to accelerate decarbonization in the supply chain through conducting pre-feasibility studies of rooftop solar opportunities. A&F nominated Tier 1 factories in Cambodia and Vietnam to promote the adoption of renewable energy.

[Fixed row]

## **(5.11.5) Do your suppliers have to meet environmental requirements as part of your organization’s purchasing process?**

### **Climate change**

#### **(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process**

Select from:

☒ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

#### **(5.11.5.2) Policy in place for addressing supplier non-compliance**

Select from:

☒ Yes, we have a policy in place for addressing non-compliance

#### **(5.11.5.3) Comment**

*The Vendor Code of Conduct ensures that our Supply Chain Partners operate in a manner which is aligned with Abercrombie & Fitch Co.’s principles and values, as reflected in A&F Co.’s Code of Business Conduct. We require all vendors, suppliers, manufacturers, contractors, subcontractors and their agents (collectively, “Vendors”) to operate in full compliance with the laws of their respective countries and with all other applicable laws, rules and regulations, including those enumerated by contract as well as the listed Standards, which include Environmental Standards. These Vendor Code standards reflect A&F Co.’s commitment to the International Labor Organization (ILO)’s Core Conventions, including the Declaration on Fundamental Principles and Rights at Work, the Universal Declaration of Human Rights, the United Nations (UN) Guiding Principles for Business and Human Rights, and UK Modern Slavery Act 2015. While A&F Co. does not own the factories producing our products, we do require all factories with whom we work with to follow the standards set forth in our Vendor Code of Conduct. If production is found in unauthorized factories and/or subcontracted factories, this will result in financial and other penalties.*

[Fixed row]

**(5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.**

**Climate change**

**(5.11.6.1) Environmental requirement**

*Select from:*

☒ Environmental disclosure through a public platform

**(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement**

*Select all that apply*

☒ Supplier self-assessment

**(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement**

*Select from:*

☒ 100%

**(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement**

*Select from:*

☒ 100%

**(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement**

*Select from:*

☒ 100%

**(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement**

Select from:

☒ 100%

#### (5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☒ Retain and engage

#### (5.11.6.10) % of non-compliant suppliers engaged

Select from:

☒ 100%

#### (5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

- ☒ Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics
- ☒ Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance
- ☒ Providing information on appropriate actions that can be taken to address non-compliance

#### (5.11.6.12) Comment

Cascale developed the Higg Index. A&F is a member and uses the Higg FEM to measure and improve environmental performance in laundries and mills across seven key areas: environment management systems, air emissions, chemical use and management, wastewater, energy use and greenhouse gas emissions, water use and waste management. The Higg FEM provides facilities with a clear picture of their environmental impacts. Under the Higg FEM, facilities are scored at three levels: 1, 2 and 3. These signify general thresholds of good, better and best environmental practices. When a facility achieves Level 1, it indicates an “awareness and understanding of sources and systems.” The Higg Index launched in 2012. Over 21,000 organizations around the world use the Higg Index. A&F started using the Higg FEM in 2012 and became members of Cascale in 2018. The Higg FEM provides a common language and platform to track and measure environmental impact, avoid redundancy and facilitate industry collaboration to drive improvement in sustainability. Cascale officially released the updated version of Higg FEM 4.0 in November 2023, which aligns with the key industry standards such as GHG Protocol, Science-Based Targets initiative, and ZDHC. It was also updated to collect more comprehensive environmental data for brands to evaluate and address current challenges. A&F nominated 17 factories to pilot the Higg FEM 4.0 in August 2023 to provide feedback for launching the new version.

### Climate change

#### (5.11.6.1) Environmental requirement

Select from:

- ☒ Purchasing of low-carbon or renewable energy

#### **(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement**

Select all that apply

- ☒ Certification
- ☒ Off-site third-party audit
- ☒ On-site third-party audit

#### **(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement**

Select from:

- ☒ 76-99%

#### **(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement**

Select from:

- ☒ 26-50%

#### **(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement**

Select from:

- ☒ 51-75%

#### **(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement**

Select from:

- ☒ 26-50%

#### **(5.11.6.9) Response to supplier non-compliance with this environmental requirement**

Select from:

- ☒ Retain and engage

#### (5.11.6.10) % of non-compliant suppliers engaged

Select from:

- ☒ 100%

#### (5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

- ☒ Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics
- ☒ Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance
- ☒ Providing information on appropriate actions that can be taken to address non-compliance

#### (5.11.6.12) Comment

*As a member of Cascale (formerly named Sustainable Apparel Coalition ("SAC")), A&F participates in their Decarbonization Program. In 2023, Cascale collaborated with German Agency for International Cooperation ("GIZ") Project Development Program ("PDP"), to accelerate decarbonization in the supply chain through conducting pre-feasibility studies of rooftop solar opportunities. A&F nominated Tier 1 factories in Cambodia and Vietnam participating in the PDP to promote the adoption of renewable energy.*

### Climate change

#### (5.11.6.1) Environmental requirement

Select from:

- ☒ Setting a low-carbon or renewable energy target

#### (5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

- ☒ Certification
- ☒ Off-site third-party audit
- ☒ On-site third-party audit

**(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement**

Select from:

☒ 76-99%

**(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement**

Select from:

☒ 26-50%

**(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement**

Select from:

☒ 51-75%

**(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement**

Select from:

☒ 26-50%

**(5.11.6.9) Response to supplier non-compliance with this environmental requirement**

Select from:

☒ Retain and engage

**(5.11.6.10) % of non-compliant suppliers engaged**

Select from:

☒ 100%

**(5.11.6.11) Procedures to engage non-compliant suppliers**

Select all that apply

- ☒ Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics
- ☒ Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance
- ☒ Providing information on appropriate actions that can be taken to address non-compliance

#### (5.11.6.12) Comment

*Purchased goods and services are the greatest contributor to A&F's GHG footprint, accounting for 70% of our total emissions. A&F's sustainability team is working with its sourcing team to identify reduction opportunities, such as increasing our use of recycled materials and more sustainable viscose, as well as enrolling our strategic Tier 1 and 2 suppliers in the Carbon Leadership Program ("CLP") by the Apparel Impact Institute ("Aii") to set a reduction plan and target.*

### Climate change

#### (5.11.6.1) Environmental requirement

Select from:

- ☒ Adoption of the UN International Labour Organization Principles

#### (5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

- ☒ Certification
- ☒ Off-site third-party audit
- ☒ On-site third-party audit

#### (5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

- ☒ 100%

#### (5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

- ☒ 100%

#### **(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement**

Select from:

☒ 100%

#### **(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement**

Select from:

☒ 100%

#### **(5.11.6.9) Response to supplier non-compliance with this environmental requirement**

Select from:

☒ Retain and engage

#### **(5.11.6.10) % of non-compliant suppliers engaged**

Select from:

☒ 100%

#### **(5.11.6.11) Procedures to engage non-compliant suppliers**

Select all that apply

- ☒ Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics
- ☒ Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance
- ☒ Providing information on appropriate actions that can be taken to address non-compliance

#### **(5.11.6.12) Comment**

*A&F's Vendor Code of Conduct ensures that our Supply Chain Partners operate in a manner which is aligned with Abercrombie & Fitch Co.'s principles and values, as reflected in A&F's Code of Business Conduct. We require all vendors, suppliers, manufacturers, contractors, subcontractors and their agents (collectively, "Vendors") to operate in full compliance with the laws of their respective countries and with all other applicable laws, rules and regulations, including those*



enumerated by contract as well as the standards below. These Vendor Code standards reflect A&F's commitment to the International Labor Organization ("ILO")'s Core Conventions, including the Declaration on Fundamental Principles and Rights at Work, the Universal Declaration of Human Rights, the United Nations ("UN") Guiding Principles for Business and Human Rights, and UK Modern Slavery Act 2015. While A&F does not own the factories producing our products, we do require all factories with whom we work with to follow the standards set forth in our Vendor Code of Conduct. If production is found in unauthorized factories and/or subcontracted factories, this will result in financial and other penalties.

## Climate change

### (5.11.6.1) Environmental requirement

Select from:

- ☒ Regular environmental risk assessments (at least once annually)

### (5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

- ☒ Certification
- ☒ Off-site third-party audit
- ☒ On-site third-party audit

### (5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

- ☒ 100%

### (5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

- ☒ 100%

### (5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:

- ☒ 100%

#### (5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:

☒ 100%

#### (5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☒ Retain and engage

#### (5.11.6.10) % of non-compliant suppliers engaged

Select from:

☒ 100%

#### (5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

- ☒ Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics
- ☒ Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance
- ☒ Providing information on appropriate actions that can be taken to address non-compliance

#### (5.11.6.12) Comment

*A&F's Vendor Code of Conduct ensures that our Supply Chain Partners operate in a manner which is aligned with Abercrombie & Fitch Co.'s principles and values, as reflected in A&F's Code of Business Conduct. We require all vendors, suppliers, manufacturers, contractors, subcontractors and their agents (collectively, "Vendors") to operate in full compliance with the laws of their respective countries and with all other applicable laws, rules and regulations, including those enumerated by contract as well as the standards below. These Vendor Code standards reflect A&F's commitment to the International Labor Organization ("ILO")'s Core Conventions, including the Declaration on Fundamental Principles and Rights at Work, the Universal Declaration of Human Rights, the United Nations ("UN") Guiding Principles for Business and Human Rights, and UK Modern Slavery Act 2015. While A&F does not own the factories producing our products, we do require all factories with whom we work with to follow the standards set forth in our Vendor Code of Conduct. If production is found in unauthorized factories and/or subcontracted factories, this will result in financial and other penalties.*

### Climate change

#### **(5.11.6.1) Environmental requirement**

*Select from:*

- ☒ Disclosure of GHG emissions to your organization (Scope 1 and 2)

#### **(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement**

*Select all that apply*

- ☒ Certification
- ☒ Off-site third-party audit
- ☒ On-site third-party audit

#### **(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement**

*Select from:*

- ☒ 100%

#### **(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement**

*Select from:*

- ☒ 76-99%

#### **(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement**

*Select from:*

- ☒ 100%

#### **(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement**

*Select from:*

- ☒ 76-99%

#### (5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

- ☒ Retain and engage

#### (5.11.6.10) % of non-compliant suppliers engaged

Select from:

- ☒ 100%

#### (5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

- ☒ Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics
- ☒ Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance
- ☒ Providing information on appropriate actions that can be taken to address non-compliance

#### (5.11.6.12) Comment

Cascale developed the Higg Index. A&F is a member and uses the Higg FEM to measure and improve environmental performance in laundries and mills across seven key areas: environment management systems, air emissions, chemical use and management, wastewater, energy use and greenhouse gas emissions, water use and waste management. The Higg FEM provides facilities with a clear picture of their environmental impacts. Under the Higg FEM, facilities are scored at three levels: 1, 2 and 3. These signify general thresholds of good, better and best environmental practices. When a facility achieves Level 1, it indicates an “awareness and understanding of sources and systems.” The Higg Index launched in 2012. Over 21,000 organizations around the world use the Higg Index. A&F started using the Higg FEM in 2012 and became members of Cascale in 2018. The Higg FEM provides a common language and platform to track and measure environmental impact, avoid redundancy and facilitate industry collaboration to drive improvement in sustainability. Cascale officially released the updated version of Higg FEM 4.0 in November 2023, which aligns with the key industry standards such as GHG Protocol, Science-Based Targets initiative, and ZDHC. It was also updated to collect more comprehensive environmental data for brands to evaluate and address current challenges. A&F nominated 17 factories to pilot the Higg FEM 4.0 in August 2023 to provide feedback for launching the new version.

### Climate change

#### (5.11.6.1) Environmental requirement

Select from:

- ☒ Substitution of hazardous substances with less harmful substances

#### **(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement**

*Select all that apply*

- ☒ Certification
- ☒ Off-site third-party audit
- ☒ On-site third-party audit

#### **(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement**

*Select from:*

- ☒ 100%

#### **(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement**

*Select from:*

- ☒ 100%

#### **(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement**

*Select from:*

- ☒ 100%

#### **(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement**

*Select from:*

- ☒ 100%

#### **(5.11.6.9) Response to supplier non-compliance with this environmental requirement**

*Select from:*

- ☒ Retain and engage

#### (5.11.6.10) % of non-compliant suppliers engaged

Select from:

☒ 100%

#### (5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

- ☒ Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics
- ☒ Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance
- ☒ Providing information on appropriate actions that can be taken to address non-compliance

#### (5.11.6.12) Comment

*A&F's Global Regulatory Affairs Department is responsible for conducting comprehensive research, evaluating, and effectively communicating the regulatory requirements applicable to all brands within the company. These regulatory requirements are mandated by the laws and regulations of the countries in which A&F operates its physical stores and websites. The primary objective of the Regulatory Department is to identify and determine three key aspects. Firstly, the department aims to ascertain which specific laws and regulations have an impact on the products offered by A&F. This involves thoroughly analyzing the legislative frameworks of different regions to ensure compliance with the relevant requirements. Secondly, the department focuses on understanding how the products offered by A&F affect the consumer. This involves conducting research and analysis to evaluate the potential impact of these products on the health, safety, and overall well-being of the customers. Lastly, the Regulatory Department aims to determine how A&F's products comply with environmental laws and regulations. This involves an in-depth coordination with our Legal and Corporate Sustainability Departments to ensure that products adhere to the specified standards set forth by regulatory bodies. By doing so, the department plays a crucial role in maintaining and enhancing A&F's reputation for quality and compliance within the global market.*

[Add row]

### (5.11.7) Provide further details of your organization's supplier engagement on environmental issues.

#### Climate change

#### (5.11.7.2) Action driven by supplier engagement

Select from:

☒ Emissions reduction

#### (5.11.7.3) Type and details of engagement

### Capacity building

- ☒ Provide training, support and best practices on how to measure GHG emissions
- ☒ Provide training, support and best practices on how to mitigate environmental impact
- ☒ Support suppliers to set their own environmental commitments across their operations

### Information collection

- ☒ Collect climate transition plan information at least annually from suppliers
- ☒ Collect environmental risk and opportunity information at least annually from suppliers
- ☒ Collect GHG emissions data at least annually from suppliers
- ☒ Collect targets information at least annually from suppliers

### (5.11.7.4) Upstream value chain coverage

*Select all that apply*

- ☒ Tier 1 suppliers
- ☒ Tier 2 suppliers
- ☒ Tier 3 suppliers

### (5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

*Select from:*

- ☒ 76-99%

### (5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

*Select from:*

- ☒ 51-75%

### (5.11.7.8) Number of tier 2+ suppliers engaged

656

### (5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

*It is important for industry to take collective action to reduce carbon emission across the supply chain. A&F continuously partners with different organizations to accelerate the implementation of carbon reduction in our suppliers. A&F partnered with an Environmental Defense Fund Climate Corp Fellow in 2019 to identify our product shipment emissions in the supply chain. Efforts continued in 2020 as A&F acknowledged the strategic importance and growing significance of transportation and distribution generated emissions from third parties. In 2020, the company began implementing measures to capture emissions data for domestic freight and intermodal transportation to add into its inventory. In 2021, we partnered with The British Standards Institution (“BSI”) to identify all applicable scope 3 emissions categories according to the Science Based Targets (“SBT”) guidelines. Since 2021, A&F has partnered with Apparel Impact Institute (“Aii”) to nominate our Tier 1 and 2 suppliers in the Carbon Leadership Program (“CLP”), which is a carbon management program to assess suppliers carbon reduction opportunities and define an action plan against their carbon reduction target. We aim to have our top 60 vendors participate in the CLP by 2024. In 2022, we nominated two Cambodia factories to participate in the Low Carbon Development for Productivity and Climate Change Mitigation through the Transfer of Environmentally Sound Technology (“TEST”) Methodology project. This is a collaboration of the Ministry of Industry, Science, Technology and Innovation (“MISIT”) in Cambodia and United Nations Industrial Development Organization \*UNIDO) aimed at promoting clean production and improving environmental efficiency in suppliers. As a member of Cascale (formerly named Sustainable Apparel Coalition (“SAC”)), A&F participates in their Decarbonization Program. In 2023, Cascale collaborated with the German Agency for International Cooperation (“GIZ”) Project Development Program (“PDP”), to accelerate decarbonization in the supply chain through conducting pre-feasibility studies of rooftop solar opportunities. A&F nominated Tier 1 factories in Cambodia and Vietnam participating in the PDP to promote the adoption of renewable energy.*

#### **(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue**

Select from:

☒ Yes, please specify the environmental requirement :Requirement per the A&F Vendor Code of Conduct.

#### **(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action**

Select from:

☒ Yes

### **Climate change**

#### **(5.11.7.2) Action driven by supplier engagement**

Select from:

☒ Adoption of the United Nation’s International Labour Organization principles

#### **(5.11.7.3) Type and details of engagement**



### Capacity building

- ☒ Provide training, support and best practices on how to measure GHG emissions
- ☒ Provide training, support and best practices on how to mitigate environmental impact
- ☒ Support suppliers to set their own environmental commitments across their operations

### Information collection

- ☒ Collect climate transition plan information at least annually from suppliers
- ☒ Collect environmental risk and opportunity information at least annually from suppliers
- ☒ Collect GHG emissions data at least annually from suppliers
- ☒ Collect targets information at least annually from suppliers

#### (5.11.7.4) Upstream value chain coverage

*Select all that apply*

- ☒ Tier 1 suppliers
- ☒ Tier 2 suppliers
- ☒ Tier 3 suppliers

#### (5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

*Select from:*

- ☒ 100%

#### (5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

*Select from:*

- ☒ 100%

#### (5.11.7.8) Number of tier 2+ suppliers engaged

656

#### (5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

*A&F's Vendor Code of Conduct ensures that our Supply Chain Partners operate in a manner which is aligned with Abercrombie & Fitch Co.'s principles and values, as reflected in A&F's Code of Business Conduct. We require all vendors, suppliers, manufacturers, contractors, subcontractors and their agents (collectively, "Vendors") to operate in full compliance with the laws of their respective countries and with all other applicable laws, rules and regulations, including those enumerated by contract as well as the standards below. These Vendor Code standards reflect A&F's commitment to the International Labor Organization ("ILO")'s Core Conventions, including the Declaration on Fundamental Principles and Rights at Work, the Universal Declaration of Human Rights, the United Nations ("UN") Guiding Principles for Business and Human Rights, and UK Modern Slavery Act 2015. While A&F does not own the factories producing our products, we do require all factories with whom we work with to follow the standards set forth in our Vendor Code of Conduct. If production is found in unauthorized factories and/or subcontracted factories, this will result in financial and other penalties.*

#### **(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue**

Select from:

☒ Yes, please specify the environmental requirement :Requirement per the A&F Vendor Code of Conduct.

#### **(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action**

Select from:

☒ Yes

### **Climate change**

#### **(5.11.7.2) Action driven by supplier engagement**

Select from:

☒ Upstream value chain transparency and human rights

#### **(5.11.7.3) Type and details of engagement**

##### **Capacity building**

- ☒ Provide training, support and best practices on how to measure GHG emissions
- ☒ Provide training, support and best practices on how to mitigate environmental impact
- ☒ Support suppliers to set their own environmental commitments across their operations

### Information collection

- ☒ Collect climate transition plan information at least annually from suppliers
- ☒ Collect environmental risk and opportunity information at least annually from suppliers
- ☒ Collect GHG emissions data at least annually from suppliers
- ☒ Collect targets information at least annually from suppliers

### (5.11.7.4) Upstream value chain coverage

Select all that apply

- ☒ Tier 1 suppliers
- ☒ Tier 2 suppliers
- ☒ Tier 3 suppliers

### (5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

- ☒ 100%

### (5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

Select from:

- ☒ 100%

### (5.11.7.8) Number of tier 2+ suppliers engaged

656

### (5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

A&F's Vendor Code of Conduct ensures that our Supply Chain Partners operate in a manner which is aligned with Abercrombie & Fitch Co.'s principles and values, as reflected in A&F's Code of Business Conduct. We require all vendors, suppliers, manufacturers, contractors, subcontractors and their agents (collectively, "Vendors") to operate in full compliance with the laws of their respective countries and with all other applicable laws, rules and regulations, including those enumerated by contract as well as the standards below. These Vendor Code standards reflect A&F's commitment to the International Labor Organization ("ILO")'s Core Conventions, including the Declaration on Fundamental Principles and Rights at Work, the Universal Declaration of Human Rights, the United Nations ("UN")

*Guiding Principles for Business and Human Rights, and UK Modern Slavery Act 2015. While A&F does not own the factories producing our products, we do require all factories with whom we work with to follow the standards set forth in our Vendor Code of Conduct. If production is found in unauthorized factories and/or subcontracted factories, this will result in financial and other penalties.*

#### **(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue**

Select from:

☒ Yes, please specify the environmental requirement :Requirement per the A&F Vendor Code of Conduct.

#### **(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action**

Select from:

☒ Yes

[Add row]

### **(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.**

#### **Climate change**

##### **(5.11.9.1) Type of stakeholder**

Select from:

☒ Customers

##### **(5.11.9.2) Type and details of engagement**

###### **Education/Information sharing**

☒ Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services

##### **(5.11.9.3) % of stakeholder type engaged**

Select from:

☒ 100%

#### (5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☒ None

#### (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*Our retail customers are important stakeholders in A&F's climate-related engagement strategy. Our climate-related commitments are highlighted on our Abercrombie & Fitch Co. and Hollister Co. customer-facing websites, which also link to our corporate sustainability webpage. In 2023, during our annual Earth Month program, A&F utilized social media campaigns to share details about sustainability programs and practices.*

#### (5.11.9.6) Effect of engagement and measures of success

*A&F measures success based on digital engagement with the Earth Month social media campaigns. The Hollister brand campaign had an average reach of 13,610 accounts. The four Abercrombie brand story boards had an average reach of 18,540 accounts and the two Abercrombie brand pieces of media had an average reach of 121,270 accounts.*

### Climate change

#### (5.11.9.1) Type of stakeholder

Select from:

☒ Customers

#### (5.11.9.2) Type and details of engagement

##### Innovation and collaboration

☒ Collaborate with stakeholders in creation and review of your climate transition plan

#### (5.11.9.3) % of stakeholder type engaged

Select from:

☒ 26-50%

#### (5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☒ Unknown

#### (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*In 2022, and in partnership with an experienced third-party, we conducted our first materiality assessment to identify the environmental, social and governance (“ESG”) topics that are most important to our stakeholders and our long-term business success. As part of this process, we gathered input from a wide range of internal and external stakeholders, which included wholesale customers, and also consulted a number of ESG reporting indices including the Sustainability Accounting Standards Board (“SASB”), the Global Reporting Initiative (“GRI”) and the Task Force on Climate-related Financial Disclosures (“TCFD”).*

#### (5.11.9.6) Effect of engagement and measures of success

*Following this process, we ultimately identified 26 goals most relevant to our business and operations, which we believe will help us best advance our progress, ensure accountability and meet stakeholder expectations.*

[Add row]

## C6. Environmental Performance - Consolidation Approach

**(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.**

### Climate change

#### (6.1.1) Consolidation approach used

Select from:

☒ Operational control

#### (6.1.2) Provide the rationale for the choice of consolidation approach

*Abercrombie has chosen “operational control” as the GHG reporting boundary, or limit of accountability. Abercrombie will be deemed to have operational control over an operation if the company or one of its subsidiaries has the full authority to introduce and implement its operating policies at the operation. Abercrombie will include:*

- Operation of all company sites globally, whether owned or leased, in whole or in part. (Note: Whether Abercrombie owns or leases a site will typically impact which scope will be chosen for reporting purposes.)*
- Indirect GHG emissions that result from Abercrombie’s value chain that are deemed significant, based on Abercrombie’s Scope 3 GHG emissions scoping process.*

### Plastics

#### (6.1.1) Consolidation approach used

Select from:

☒ Operational control

#### (6.1.2) Provide the rationale for the choice of consolidation approach

*The rationale is consistent with the Climate Change consolidation approach.*

### Biodiversity

#### (6.1.1) Consolidation approach used

Select from:

☒ Operational control

### **(6.1.2) Provide the rationale for the choice of consolidation approach**

*The rationale is consistent with the Climate Change consolidation approach.*

*[Fixed row]*



C7. Environmental performance - Climate Change

(7.1) Is this your first year of reporting emissions data to CDP?

Select from:

☒ No

(7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

	Has there been a structural change?
	Select all that apply <input checked="" type="checkbox"/> No

[Fixed row]

(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

	Change(s) in methodology, boundary, and/or reporting year definition?
	Select all that apply <input checked="" type="checkbox"/> No

[Fixed row]

**(7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.**

Select all that apply

- ☒ ISO 14064-1
- ☒ The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)

**(7.3) Describe your organization's approach to reporting Scope 2 emissions.**

**(7.3.1) Scope 2, location-based**

Select from:

- ☒ We are reporting a Scope 2, location-based figure

**(7.3.2) Scope 2, market-based**

Select from:

- ☒ We are reporting a Scope 2, market-based figure

**(7.3.3) Comment**

*A&F's preference is to report using the Market-Based method, but if the data is not available A&F uses the Location-Based method. Market-Based reporting reflects the GHG emissions associated with specific electricity supplier or products, as conveyed through contractual agreements between A&F and the provider or publicly available supplier/utility emission rates and residual mix data. Energy attribute certificates are supplier-specific emission factors, or the emissions profiles associated with renewable energy credits ("RECs") or power purchase agreements ("PPAs"). The Location-Based method uses average emission factors for the electricity grids that are providing electricity to the facility. A&F purchases RECs and PPAs.*

[Fixed row]

**(7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?**

Select from:

☒ No

## **(7.5) Provide your base year and base year emissions.**

### **Scope 1**

#### **(7.5.1) Base year end**

12/31/2019

#### **(7.5.2) Base year emissions (metric tons CO2e)**

6513.0

#### **(7.5.3) Methodological details**

*Scope 1 emission sources can be from stationary combustion, mobile combustion, process emissions, and fugitive emission categories.*

### **Scope 2 (location-based)**

#### **(7.5.1) Base year end**

12/31/2019

#### **(7.5.2) Base year emissions (metric tons CO2e)**

70200.0

#### **(7.5.3) Methodological details**

*Emissions from the generation of purchased electricity, steam, heating, and cooling consumed by A&F. Although the energy is consumed by A&F to support company operations, greenhouse gases are emitted at the site where the energy is produced (e.g. utility). Emissions associated with leased sites, where A&F does not control purchased energy, will be reported within Scope 3, Category 8 (Upstream Leased Assets), as appropriate. In both cases above, A&F will determine the percentage of purchased energy from renewable sources, to support accurate accounting and advancement toward any company targets related to increased renewable energy use. A&F's preference is to report using the Market-Based method, but if the data is not available A&F uses the Location-Based method. Market-Based reporting reflects the GHG emissions associated with specific electricity supplier or products, as conveyed through contractual agreements between A&F and the provider or*

publicly available supplier/utility emission rates and residual mix data. Energy attribute certificates are supplier-specific emission factors, or the emissions profiles associated with renewable energy credits ("RECs") or power purchase agreements ("PPAs"). The Location-Based method uses average emission factors for the electricity grids that are providing electricity to the facility. A&F purchases RECs and PPAs.

## Scope 2 (market-based)

### (7.5.1) Base year end

12/31/2019

### (7.5.2) Base year emissions (metric tons CO2e)

66700.0

### (7.5.3) Methodological details

Emissions from the generation of purchased electricity, steam, heating, and cooling consumed by A&F. Although the energy is consumed by A&F to support company operations, greenhouse gases are emitted at the site where the energy is produced (e.g. utility). Emissions associated with leased sites, where A&F does not control purchased energy, will be reported within Scope 3, Category 8 (Upstream Leased Assets), as appropriate. In both cases above, A&F will determine the percentage of purchased energy from renewable sources, to support accurate accounting and advancement toward any company targets related to increased renewable energy use. A&F's preference is to report using the Market-Based method, but if the data is not available A&F uses the Location-Based method. Market-Based reporting reflects the GHG emissions associated with specific electricity supplier or products, as conveyed through contractual agreements between A&F and the provider or publicly available supplier/utility emission rates and residual mix data. Energy attribute certificates are supplier-specific emission factors, or the emissions profiles associated with renewable energy credits ("RECs") or power purchase agreements ("PPAs"). The Location-Based method uses average emission factors for the electricity grids that are providing electricity to the facility. A&F purchases RECs and PPAs.

## Scope 3 category 1: Purchased goods and services

### (7.5.1) Base year end

12/31/2019

### (7.5.2) Base year emissions (metric tons CO2e)

937103.0

### (7.5.3) Methodological details

Category 1 purchased goods and services emissions are included. A&F purchases a significant volume of materials, components, and shipping. A&F uses various upstream suppliers during the manufacturing process from the extraction of raw materials to the packing of final products (Tiers 1 through 4, and others). This category includes all upstream (e.g., cradle-to-gate) emissions from the production of products purchased or acquired by A&F in the reporting year. A&F employs a hybrid method for calculating emissions from purchased goods and services. This uses a combination of supplier-specific activity data, data related to material type/weight, and procurement data related to spend to fill gaps.

## Scope 3 category 2: Capital goods

### (7.5.1) Base year end

12/31/2019

### (7.5.2) Base year emissions (metric tons CO2e)

54400.0

### (7.5.3) Methodological details

Category 2 emissions are included as they comprise upstream (e.g., cradle-to-gate) emissions from the production of capital goods purchased or acquired by A&F. This category of emissions relates to the extraction, production, and transportation of capital goods purchased or acquired by A&F in the reporting year. Emissions from the use of capital goods by the reporting company are accounted for in either Scope 1 (e.g., for fuel use) or Scope 2 (e.g., for electricity use), rather than in Scope 3. Emissions associated with capital goods are calculated based on spend data.

## Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

### (7.5.1) Base year end

12/31/2019

### (7.5.2) Base year emissions (metric tons CO2e)

18776.0

### (7.5.3) Methodological details

Category 3 emissions are included as they comprise emissions from distribution and transportation of equipment/materials not owned by A&F. This category includes emissions related to the production of fuels and energy purchased and consumed by A&F in the reporting year that are not included in Scope 1 or Scope 2. Category

3 excludes emissions from the combustion of fuels or electricity consumed by A&F because they are already included in Scope 1 or Scope 2. Category 3 only includes: extraction, production, and transportation of fuels and energy purchased or acquired by A&F in the reporting year, not already accounted for in Scope 1 or Scope 2. A&F calculates emissions in this category by multiplying the volume of fuel consumed by the appropriate well-to-tank emission factors.

### Scope 3 category 4: Upstream transportation and distribution

#### (7.5.1) Base year end

12/31/2019

#### (7.5.2) Base year emissions (metric tons CO2e)

163031.0

#### (7.5.3) Methodological details

Emissions in the reporting year include both Category 4 and Category 9. A&F purchases a significant amount of logistics services to transport and warehouse their products and materials both upstream and downstream. A&F has access to a moderate level quality of information. Category 4 and Category 9 data cannot be separated by A&F because the Company cannot differentiate the distribution center delivery costs paid by A&F and the customers. Therefore, both categories will be reported together. Based on the type of activity data received from suppliers, A&F will rely on calculations provided by logistics providers and/or calculate emissions based on the distance-based method, which involves determining the mass, distance, and mode of each shipment, then applying the appropriate mass-distance emission factor for each GHG (CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O).

### Scope 3 category 5: Waste generated in operations

#### (7.5.1) Base year end

12/31/2019

#### (7.5.2) Base year emissions (metric tons CO2e)

9053.0

#### (7.5.3) Methodological details

Category 5 emissions are included in reporting due to emissions produced in offsite disposal and treatment of waste from products, materials, components, and operations. A&F has waste and recycling data from its stores and distribution centers ("DCs"). This category includes emissions from third-party disposal and

*treatment of waste in the reporting year. This category includes emissions from disposal of both solid waste and wastewater. Only waste treatment in facilities owned or operated by third-parties is included in Scope 3. Waste treatment at facilities owned or controlled by A&F is accounted for in Scope 1 and Scope 2. Treatment of waste generated in operations is categorized as an upstream Scope 3 category because waste management services are purchased by A&F. This category includes all future emissions that result from waste generated in the reporting year. Based on availability of relevant data, A&F will use the waste-type specific method to determine emissions from waste based on weight and disposal method (recycling, landfill, combustion) or by spend data. This involves using emission factors for specific waste types and waste treatment methods (e.g., recycling, landfill, specific incineration unit with emission controls).*

## **Scope 3 category 6: Business travel**

### **(7.5.1) Base year end**

12/31/2019

### **(7.5.2) Base year emissions (metric tons CO2e)**

4252.0

### **(7.5.3) Methodological details**

*Category 6 emissions produced by A&F upstream business travel are included as global operations sometimes require employees to travel for business. In addition, high quality data is also available to A&F. This category includes emissions from the upstream transportation of employees for business-related activities in vehicles owned or operated by third-parties, such as aircraft, trains, buses and passenger cars. A&F uses emission factors and a distance-based method for air travel, spend-based method for land travel and average-data method for hotels.*

## **Scope 3 category 7: Employee commuting**

### **(7.5.1) Base year end**

12/31/2019

### **(7.5.2) Base year emissions (metric tons CO2e)**

0

### **(7.5.3) Methodological details**

Category 7 emissions are excluded at this time, as A&F has little to no control of employee commuting. A&F employs a workforce at multiple sites globally that are expected to contribute a modest proportion of emissions, consistent with sector guidance, and A&F allocates 0% of spend, and therefore, has a low degree of control over reducing these emissions. Data quality and availability is low particularly for employees at retail operations.

### Scope 3 category 8: Upstream leased assets

#### (7.5.1) Base year end

12/31/2019

#### (7.5.2) Base year emissions (metric tons CO2e)

0

#### (7.5.3) Methodological details

Category 8 is excluded as A&F operates leased retail sites, which are reported within Scope 1-2. International offices represent other leased operations but produce a proportionally low volume of emissions. A&F has a low degree of control over reducing these emissions and a low quality and availability of data.

### Scope 3 category 9: Downstream transportation and distribution

#### (7.5.1) Base year end

12/31/2019

#### (7.5.2) Base year emissions (metric tons CO2e)

0

#### (7.5.3) Methodological details

See Scope 3 category 4: Upstream transportation and distribution for methodological details.

### Scope 3 category 10: Processing of sold products

#### (7.5.1) Base year end



12/31/2019

#### **(7.5.2) Base year emissions (metric tons CO2e)**

0

#### **(7.5.3) Methodological details**

*This category has been excluded, as A&F's products are typically not used as an intermediate input into consumer end products. Category 10 includes emissions from processing of sold intermediate products by third-parties (e.g., manufacturers) after sale by the reporting company. Intermediate products are products that require further processing, transformation, or inclusion in another product before use, and therefore result in emissions from processing subsequent to sale by A&F and before use by the end consumer.*

### **Scope 3 category 11: Use of sold products**

#### **(7.5.1) Base year end**

12/31/2019

#### **(7.5.2) Base year emissions (metric tons CO2e)**

110365.0

#### **(7.5.3) Methodological details**

*This category is in scope for A&F. Downstream emissions from the use of A&F sold products may include washing, drying, and ironing of apparel. This category is proportionally relevant for A&F. Although data quality and availability are low and must be estimated, A&F's ability to influence use of sold products is also low and must focus on influencing consumer behavior. A&F estimates this category by calculating emissions from washing and drying using indirect use-phase emissions.*

### **Scope 3 category 12: End of life treatment of sold products**

#### **(7.5.1) Base year end**

12/31/2019

#### **(7.5.2) Base year emissions (metric tons CO2e)**

12076.0

### (7.5.3) Methodological details

*A&F included this category for emissions from downstream end of life treatment of products sold. This category includes the total expected end-of-life emissions from all products sold in the reporting year. A&F estimates emissions from downstream end-of-life treatment of sold products by collecting/using data on total mass of sold products. The weight of discarded product is then multiplied by an emission factor for landfilling and incineration based on the market (US, EMEA, APAC, Other), net sales and percentage of landfilling and incineration in that market (based on publications and LCA information).*

## Scope 3 category 13: Downstream leased assets

### (7.5.1) Base year end

12/31/2019

### (7.5.2) Base year emissions (metric tons CO2e)

0

### (7.5.3) Methodological details

*This category is excluded as A&F does not lease products, services, or sites.*

## Scope 3 category 14: Franchises

### (7.5.1) Base year end

12/31/2019

### (7.5.2) Base year emissions (metric tons CO2e)

0

### (7.5.3) Methodological details

*While A&F has franchises in Mexico, Qatar and Saudi Arabia, this category has been excluded as the total franchise business sales contribute a low % of total net sales.*

## Scope 3 category 15: Investments

### (7.5.1) Base year end

12/31/2019

### (7.5.2) Base year emissions (metric tons CO2e)

0

### (7.5.3) Methodological details

*This category is excluded as A&F does not make a significant volume of investments that are not captured in the company's existing Scope 1-3 inventory. Acquisitions will be accounted for within existing Scope 1-3 reporting.*

## Scope 3: Other (upstream)

### (7.5.1) Base year end

12/31/2019

### (7.5.2) Base year emissions (metric tons CO2e)

0

### (7.5.3) Methodological details

*Not applicable.*

## Scope 3: Other (downstream)

### (7.5.1) Base year end

12/31/2019

### (7.5.2) Base year emissions (metric tons CO2e)

### (7.5.3) Methodological details

Not applicable.

[Fixed row]

### (7.6) What were your organization's gross global Scope 1 emissions in metric tons CO2e?

	Gross global Scope 1 emissions (metric tons CO2e)	Methodological details
Reporting year	8275	Scope 1 emission sources can be from stationary combustion, mobile combustion, process emissions, and fugitive emission categories.

[Fixed row]

### (7.7) What were your organization's gross global Scope 2 emissions in metric tons CO2e?

#### Reporting year

#### (7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

34096

#### (7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e) (if applicable)

35851

### (7.7.4) Methodological details

Emissions from the generation of purchased electricity, steam, heating, and cooling consumed by A&F. Although the energy is consumed by A&F to support company operations, greenhouse gases are emitted at the site where the energy is produced (e.g. utility). Emissions associated with leased sites, where A&F does not control

*purchased energy, will be reported within Scope 3, Category 8 (Upstream Leased Assets), as appropriate. In both cases above, A&F will determine the percentage of purchased energy from renewable sources, to support accurate accounting and advancement toward any company targets related to increased renewable energy use. A&F's preference is to report using the Market-Based method, but if the data is not available A&F uses the Location-Based method. Market-Based reporting reflects the GHG emissions associated with specific electricity supplier or products, as conveyed through contractual agreements between A&F and the provider or publicly available supplier/utility emission rates and residual mix data. Energy attribute certificates are supplier-specific emission factors, or the emissions profiles associated with renewable energy credits ("RECs") or power purchase agreements ("PPAs"). The Location-Based method uses average emission factors for the electricity grids that are providing electricity to the facility. A&F purchases RECs and PPAs.*

*[Fixed row]*

## **(7.8) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.**

### **Purchased goods and services**

#### **(7.8.1) Evaluation status**

*Select from:*

☒ Relevant, calculated

#### **(7.8.2) Emissions in reporting year (metric tons CO2e)**

777812

#### **(7.8.3) Emissions calculation methodology**

*Select all that apply*

☒ Hybrid method

#### **(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners**

100

#### **(7.8.5) Please explain**

*Category 1 purchased goods and services emissions are included. A&F purchases a significant volume of materials, components, and shipping. A&F uses various upstream suppliers during the manufacturing process from the extraction of raw materials to the packing of final products (Tiers 1 through 4, and others). This category includes all upstream (e.g., cradle-to-gate) emissions from the production of products purchased or acquired by A&F in the reporting year. A&F employs a*

hybrid method for calculating emissions from purchased goods and services. This uses a combination of supplier-specific activity data, data related to material type/weight, and procurement data related to spend to fill gaps.

## Capital goods

### (7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

28990

### (7.8.3) Emissions calculation methodology

Select all that apply

☒ Spend-based method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

### (7.8.5) Please explain

Category 2 emissions are included as they comprise upstream (e.g., cradle-to-gate) emissions from the production of capital goods purchased or acquired by A&F. This category of emissions relates to the extraction, production, and transportation of capital goods purchased or acquired by A&F in the reporting year. Emissions from the use of capital goods by the reporting company are accounted for in either Scope 1 (e.g., for fuel use) or Scope 2 (e.g., for electricity use), rather than in Scope 3. Emissions associated with capital goods are calculated based on spend data.

## Fuel-and-energy-related activities (not included in Scope 1 or 2)

### (7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

9391

### (7.8.3) Emissions calculation methodology

Select all that apply

☒ Fuel-based method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

### (7.8.5) Please explain

*Category 3 emissions are included as they comprise emissions from distribution and transportation of equipment/materials not owned by A&F. This category includes emissions related to the production of fuels and energy purchased and consumed by A&F in the reporting year that are not included in Scope 1 or Scope 2. Category 3 excludes emissions from the combustion of fuels or electricity consumed by A&F because they are already included in Scope 1 or Scope 2. Category 3 only includes: extraction, production, and transportation of fuels and energy purchased or acquired by A&F in the reporting year, not already accounted for in Scope 1 or Scope 2. A&F calculates emissions in this category by multiplying the volume of fuel consumed by the appropriate well-to-tank emission factors.*

## Upstream transportation and distribution

### (7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

151255

### (7.8.3) Emissions calculation methodology

Select all that apply

☒ Distance-based method

#### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

#### (7.8.5) Please explain

*Emissions in reporting year include both Category 4 and Category 9. A&F purchases a significant amount of logistics services to transport and warehouse their products and materials both upstream and downstream. A&F has access to a moderate level quality of information. Category 4 and Category 9 data cannot be separated by A&F because the Company cannot differentiate the distribution center delivery costs paid by A&F and the customers. Therefore, both categories will be reported together. Based on the type of activity data received from suppliers, A&F will rely on calculations provided by logistics providers and/or calculate emissions based on the distance-based method, which involves determining the mass, distance, and mode of each shipment, then applying the appropriate mass-distance emission factor for each GHG (CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O).*

### Waste generated in operations

#### (7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

#### (7.8.2) Emissions in reporting year (metric tons CO<sub>2</sub>e)

2981

#### (7.8.3) Emissions calculation methodology

Select all that apply

☒ Spend-based method

☒ Waste-type-specific method

#### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

#### (7.8.5) Please explain



Category 5 emissions are included in reporting due to emissions produced in offsite disposal and treatment of waste from products, materials, components, and operations. A&F has waste and recycling data from its stores and distribution centers (DCs). This category includes emissions from third-party disposal and treatment of waste in the reporting year. This category includes emissions from disposal of both solid waste and wastewater. Only waste treatment in facilities owned or operated by third-parties is included in Scope 3. Waste treatment at facilities owned or controlled by A&F is accounted for in Scope 1 and Scope 2. Treatment of waste generated in operations is categorized as an upstream Scope 3 category because waste management services are purchased by A&F. This category includes all future emissions that result from waste generated in the reporting year. Based on availability of relevant data, A&F will use the waste-type specific method to determine emissions from waste based on weight and disposal method (recycling, landfill, combustion) or by spend data. This involves using emission factors for specific waste types and waste treatment methods (e.g., recycling, landfill, specific incineration unit with emission controls).

## Business travel

### (7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

2589

### (7.8.3) Emissions calculation methodology

Select all that apply

☒ Average data method

☒ Spend-based method

☒ Distance-based method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

### (7.8.5) Please explain

Category 6 emissions produced by A&F upstream business travel are included as global operations sometimes require employees to travel for business. In addition, high quality data is also available to A&F. This category includes emissions from the upstream transportation of employees for business-related activities in vehicles owned or operated by third-parties, such as aircraft, trains, buses and passenger cars. Based on the type of activity data provided, Abercrombie will rely on

calculations provided by service providers and/or use emission factors and a distance-based method for air travel, spend-based method for land travel and average-data method for hotels.

## Employee commuting

### (7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

### (7.8.5) Please explain

Category 7 emissions are excluded at this time, as A&F has little to no control of employee commuting. A&F employs a workforce at multiple sites globally that are expected to contribute a modest proportion of emissions, consistent with sector guidance, and A&F allocates 0% of spend, and therefore, has a low degree of control over reducing these emissions. Data quality and availability is low particularly for employees at retail operations.

## Upstream leased assets

### (7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

### (7.8.5) Please explain

Category 8 is excluded as A&F operates leased retail sites, which are reported within Scope 1-2. International offices represent other leased operations but produce a proportionally low volume of emissions. A&F has a low degree of control over reducing these emissions and a low quality and availability of data.

## Downstream transportation and distribution

### (7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

### (7.8.5) Please explain

See Scope 3 category 4: Upstream transportation and distribution for details.

## Processing of sold products

### (7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

### (7.8.5) Please explain

*This category has been excluded, as A&F's products are typically not used as an intermediate input into consumer end products. Category 10 includes emissions from processing of sold intermediate products by third-parties (e.g., manufacturers) after sale by the reporting company. Intermediate products are products that require further processing, transformation, or inclusion in another product before use, and therefore result in emissions from processing subsequent to sale by A&F and before use by the end consumer.*

## Use of sold products

### (7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

103511

### (7.8.3) Emissions calculation methodology

Select all that apply

☒ Waste-type-specific method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

### (7.8.5) Please explain

*This category is in scope for A&F. Downstream emissions from the use of A&F sold products may include washing, drying, and ironing of apparel. This category is proportionally relevant for A&F. Although data quality and availability are low and must be estimated, A&F's ability to influence use of sold products is also low and must focus on influencing consumer behavior. A&F estimates this category by calculating emissions from washing and drying using indirect use-phase emissions.*

## End of life treatment of sold products

### (7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

15072

### (7.8.3) Emissions calculation methodology

Select all that apply

☒ Waste-type-specific method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

### (7.8.5) Please explain

*A&F included this category for emissions from downstream end of life treatment of products sold. This category includes the total expected end-of-life emissions from all products sold in the reporting year. A&F estimates emissions from downstream end-of-life treatment of sold products by collecting/using data on total mass of sold products. The weight of discarded product is then multiplied by an emission factor for landfilling and incineration based on the market (US, EMEA, APAC, Other), net sales and percentage of landfilling and incineration in that market (based on publications and LCA information).*

## Downstream leased assets

### (7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

### (7.8.5) Please explain

*This category is excluded as A&F does not lease products, services, or sites.*

## Franchises

### (7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

### (7.8.5) Please explain

*While A&F has franchises in Mexico, Qatar and Saudi Arabia, this category has been excluded as the total franchise business sales contribute a low % of total net sales.*

## Investments

### (7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

### (7.8.5) Please explain

*This category is excluded as A&F does not make a significant volume of investments that are not captured in the company's existing Scope 1-3 inventory. Acquisitions will be accounted for within existing Scope 1-3 reporting.*

## Other (upstream)

### (7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

**(7.8.5) Please explain**

Not applicable.

**Other (downstream)**

**(7.8.1) Evaluation status**

Select from:

☒ Not relevant, explanation provided

**(7.8.5) Please explain**

Not applicable.

[Fixed row]

**(7.9) Indicate the verification/assurance status that applies to your reported emissions.**

	Verification/assurance status
Scope 1	Select from: <input checked="" type="checkbox"/> Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	Select from: <input checked="" type="checkbox"/> Third-party verification or assurance process in place
Scope 3	Select from: <input checked="" type="checkbox"/> Third-party verification or assurance process in place

[Fixed row]

**(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.**

**Row 1**

**(7.9.1.1) Verification or assurance cycle in place**

Select from:

☒ Annual process

**(7.9.1.2) Status in the current reporting year**

Select from:

☒ Complete

**(7.9.1.3) Type of verification or assurance**

Select from:

☒ Limited assurance

**(7.9.1.4) Attach the statement**

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**(7.9.1.5) Page/section reference**

Pages 1-4.

**(7.9.1.6) Relevant standard**

Select from:

☒ ISO14064-3

**(7.9.1.7) Proportion of reported emissions verified (%)**

100  
[Add row]

**(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.**

**Row 1**

**(7.9.2.1) Scope 2 approach**

Select from:

☒ Scope 2 location-based

**(7.9.2.2) Verification or assurance cycle in place**

Select from:

☒ Annual process

**(7.9.2.3) Status in the current reporting year**

Select from:

☒ Complete

**(7.9.2.4) Type of verification or assurance**

Select from:

☒ Limited assurance

**(7.9.2.5) Attach the statement**

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**(7.9.2.6) Page/ section reference**



Pages 1-4.

#### (7.9.2.7) Relevant standard

Select from:

☒ ISO14064-3

#### (7.9.2.8) Proportion of reported emissions verified (%)

100

### Row 2

#### (7.9.2.1) Scope 2 approach

Select from:

☒ Scope 2 market-based

#### (7.9.2.2) Verification or assurance cycle in place

Select from:

☒ Annual process

#### (7.9.2.3) Status in the current reporting year

Select from:

☒ Complete

#### (7.9.2.4) Type of verification or assurance

Select from:

☒ Limited assurance

#### (7.9.2.5) Attach the statement

(7.9.2.6) Page/ section reference

Pages 1-4.

(7.9.2.7) Relevant standard

Select from:

- ☒ ISO14064-3

(7.9.2.8) Proportion of reported emissions verified (%)

100  
[Add row]

**(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.**

Row 1

(7.9.3.1) Scope 3 category

Select all that apply

- |  |   |
|--|---|
| <input checked="" type="checkbox"/> Scope 3: Capital goods                 | <input checked="" type="checkbox"/> Scope 3: End-of-life treatment of sold products                             |
| <input checked="" type="checkbox"/> Scope 3: Business travel               | <input checked="" type="checkbox"/> Scope 3: Upstream transportation and distribution                           |
| <input checked="" type="checkbox"/> Scope 3: Use of sold products          | <input checked="" type="checkbox"/> Scope 3: Downstream transportation and distribution                         |
| <input checked="" type="checkbox"/> Scope 3: Purchased goods and services  | <input checked="" type="checkbox"/> Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) |
| <input checked="" type="checkbox"/> Scope 3: Waste generated in operations |   |

(7.9.3.2) Verification or assurance cycle in place

Select from:

- ☒ Annual process

### (7.9.3.3) Status in the current reporting year

Select from:

☒ Complete

### (7.9.3.4) Type of verification or assurance

Select from:

☒ Limited assurance

### (7.9.3.5) Attach the statement

*A&F Co.\_Assurance Report 2023\_Final\_issued 22 July 2024.pdf*

### (7.9.3.6) Page/section reference

*Pages 1-4.*

### (7.9.3.7) Relevant standard

Select from:

☒ ISO14064-3

### (7.9.3.8) Proportion of reported emissions verified (%)

*100*

*[Add row]*

## (7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

Select from:

☒ Decreased

**(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.**

### **Change in renewable energy consumption**

#### **(7.10.1.1) Change in emissions (metric tons CO2e)**

828

#### **(7.10.1.2) Direction of change in emissions**

Select from:

☒ Decreased

#### **(7.10.1.3) Emissions value (percentage)**

1.8

#### **(7.10.1.4) Please explain calculation**

*In furtherance of our overall energy goals, in Fiscal 2020, we signed a 13-year renewable energy supply agreement with a local energy supplier for our global home office and two distribution centers in New Albany, Ohio. As of January 2023, we are being supplied with energy under this agreement, and 100% of electricity used at our global home office and our two distribution centers in New Albany, Ohio will be matched with renewable energy credits sourced through the agreement. All A&F store electricity consumed in the Netherlands is from 100% sustainably generated Dutch wind energy via A&F's electricity supplier and associated agreement. The figures used in the calculation for the figure in the emissions value % column are as follows:  $((-828) / (45,620)) \times 100 = -1.8\%$ . This represents a 1.8% decrease in emissions due to increased renewable energy consumption.*

### **Other emissions reduction activities**

#### **(7.10.1.1) Change in emissions (metric tons CO2e)**

667

#### **(7.10.1.2) Direction of change in emissions**

Select from:

☒ Decreased

#### (7.10.1.3) Emissions value (percentage)

1.5

#### (7.10.1.4) Please explain calculation

*A&F has a goal of finding the right size, right location and right economics for omni-enabled stores that cater to local customers. A&F continues to use data to inform its focus on aligning store square footage with digital penetration and the Company delivered new store experiences across brands during Fiscal 2023 and Fiscal 2022. During Fiscal 2023, the Company opened 35 new stores, while closing 32 stores. This compares with 59 new stores and 26 closures during Fiscal 2022. The figures used in the calculation for the figure in the emissions value % column are as follows:  $(-667) / (45,620) \times 100 = -1.5\%$ . This represents a 1.5% decrease in emissions due to the global store network optimization initiative.*

### Divestment

#### (7.10.1.1) Change in emissions (metric tons CO2e)

0

#### (7.10.1.2) Direction of change in emissions

Select from:

☒ No change

#### (7.10.1.3) Emissions value (percentage)

0

#### (7.10.1.4) Please explain calculation

*Not applicable.*

### Acquisitions

#### (7.10.1.1) Change in emissions (metric tons CO2e)

0

#### (7.10.1.2) Direction of change in emissions

Select from:

☒ No change

#### (7.10.1.3) Emissions value (percentage)

0

#### (7.10.1.4) Please explain calculation

*Not applicable.*

### Mergers

#### (7.10.1.1) Change in emissions (metric tons CO2e)

0

#### (7.10.1.2) Direction of change in emissions

Select from:

☒ No change

#### (7.10.1.3) Emissions value (percentage)

0

#### (7.10.1.4) Please explain calculation

*Not applicable.*

### Change in output

#### (7.10.1.1) Change in emissions (metric tons CO2e)

0

#### (7.10.1.2) Direction of change in emissions

Select from:

☒ No change

#### (7.10.1.3) Emissions value (percentage)

0

#### (7.10.1.4) Please explain calculation

*Not applicable.*

### Change in methodology

#### (7.10.1.1) Change in emissions (metric tons CO2e)

0

#### (7.10.1.2) Direction of change in emissions

Select from:

☒ No change

#### (7.10.1.3) Emissions value (percentage)

0

#### (7.10.1.4) Please explain calculation

*Not applicable.*

## Change in boundary

### (7.10.1.1) Change in emissions (metric tons CO2e)

0

### (7.10.1.2) Direction of change in emissions

Select from:

☒ No change

### (7.10.1.3) Emissions value (percentage)

0

### (7.10.1.4) Please explain calculation

*Not applicable.*

## Change in physical operating conditions

### (7.10.1.1) Change in emissions (metric tons CO2e)

0

### (7.10.1.2) Direction of change in emissions

Select from:

☒ No change

### (7.10.1.3) Emissions value (percentage)

0

### (7.10.1.4) Please explain calculation



*Not applicable.*

## Unidentified

### (7.10.1.1) Change in emissions (metric tons CO2e)

0

### (7.10.1.2) Direction of change in emissions

*Select from:*

☒ No change

### (7.10.1.3) Emissions value (percentage)

0

### (7.10.1.4) Please explain calculation

*Not applicable.*

## Other

### (7.10.1.1) Change in emissions (metric tons CO2e)

0

### (7.10.1.2) Direction of change in emissions

*Select from:*

☒ No change

### (7.10.1.3) Emissions value (percentage)

0

#### (7.10.1.4) Please explain calculation

*Not applicable.*  
*[Fixed row]*

**(7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?**

*Select from:*

☒ Market-based

**(7.12) Are carbon dioxide emissions from biogenic carbon relevant to your organization?**

*Select from:*

☒ No

**(7.15) Does your organization break down its Scope 1 emissions by greenhouse gas type?**

*Select from:*

☒ Yes

**(7.15.1) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).**

#### Row 1

##### (7.15.1.1) Greenhouse gas

*Select from:*

☒ CO2

##### (7.15.1.2) Scope 1 emissions (metric tons of CO2e)

5351

### (7.15.1.3) GWP Reference

Select from:

☒ IPCC Fifth Assessment Report (AR5 – 100 year)

### Row 2

### (7.15.1.1) Greenhouse gas

Select from:

☒ CH4

### (7.15.1.2) Scope 1 emissions (metric tons of CO2e)

3

### (7.15.1.3) GWP Reference

Select from:

☒ IPCC Fifth Assessment Report (AR5 – 100 year)

### Row 3

### (7.15.1.1) Greenhouse gas

Select from:

☒ N2O

### (7.15.1.2) Scope 1 emissions (metric tons of CO2e)

3

### (7.15.1.3) GWP Reference

Select from:

☒ IPCC Fifth Assessment Report (AR5 – 100 year)

#### Row 4

##### (7.15.1.1) Greenhouse gas

Select from:

☒ HFCs

##### (7.15.1.2) Scope 1 emissions (metric tons of CO<sub>2</sub>e)

2918

##### (7.15.1.3) GWP Reference

Select from:

☒ IPCC Fifth Assessment Report (AR5 – 100 year)

[Add row]

#### (7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.

##### Austria

##### (7.16.1) Scope 1 emissions (metric tons CO<sub>2</sub>e)

0

##### (7.16.2) Scope 2, location-based (metric tons CO<sub>2</sub>e)

48

##### (7.16.3) Scope 2, market-based (metric tons CO<sub>2</sub>e)

259

**Belgium**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

0

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

44

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

54

**Canada**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

3

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

116

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

116

**China**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

244

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

2030

(7.16.3) Scope 2, market-based (metric tons CO2e)

2030

France

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

98

(7.16.3) Scope 2, market-based (metric tons CO2e)

77

Germany

(7.16.1) Scope 1 emissions (metric tons CO2e)

140

(7.16.2) Scope 2, location-based (metric tons CO2e)

1022

(7.16.3) Scope 2, market-based (metric tons CO2e)

2108

Hong Kong SAR, China

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

0

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

292

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

292

**Ireland**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

0

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

54

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

76

**Italy**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

52

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

216

#### (7.16.3) Scope 2, market-based (metric tons CO2e)

382

### Japan

#### (7.16.1) Scope 1 emissions (metric tons CO2e)

15

#### (7.16.2) Scope 2, location-based (metric tons CO2e)

269

#### (7.16.3) Scope 2, market-based (metric tons CO2e)

269

### Kuwait

#### (7.16.1) Scope 1 emissions (metric tons CO2e)

0

#### (7.16.2) Scope 2, location-based (metric tons CO2e)

141

#### (7.16.3) Scope 2, market-based (metric tons CO2e)

141

### Netherlands

#### (7.16.1) Scope 1 emissions (metric tons CO2e)



145

(7.16.2) Scope 2, location-based (metric tons CO2e)

167

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

## Spain

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

226

(7.16.3) Scope 2, market-based (metric tons CO2e)

424

## United Arab Emirates

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

482

(7.16.3) Scope 2, market-based (metric tons CO2e)

482

United Kingdom of Great Britain and Northern Ireland

(7.16.1) Scope 1 emissions (metric tons CO2e)

524

(7.16.2) Scope 2, location-based (metric tons CO2e)

816

(7.16.3) Scope 2, market-based (metric tons CO2e)

1537

United States of America

(7.16.1) Scope 1 emissions (metric tons CO2e)

7152

(7.16.2) Scope 2, location-based (metric tons CO2e)

28075

(7.16.3) Scope 2, market-based (metric tons CO2e)

27604  
[Fixed row]

(7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

Select all that apply

☒ By activity

**(7.17.3) Break down your total gross global Scope 1 emissions by business activity.**

	Activity	Scope 1 emissions (metric tons CO2e)
Row 1	<i>Stationary Emissions</i>	4745
Row 2	<i>Mobile Emissions</i>	612
Row 3	<i>Fugitive Emissions</i>	2918

[Add row]

**(7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.**

Select all that apply

☒ By activity

**(7.20.3) Break down your total gross global Scope 2 emissions by business activity.**

	Activity	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Row 1	<i>Purchased Electricity</i>	34096	35851

[Add row]

**(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.**

**Consolidated accounting group**

#### (7.22.1) Scope 1 emissions (metric tons CO2e)

8275

#### (7.22.2) Scope 2, location-based emissions (metric tons CO2e)

34096

#### (7.22.3) Scope 2, market-based emissions (metric tons CO2e)

35851

#### (7.22.4) Please explain

*A&F has chosen “operational control” as the GHG reporting boundary, or limit of accountability. A&F will be deemed to have operational control over an operation if the company or one of its subsidiaries has the full authority to introduce and implement its operating policies at the operation. A&F will include: • Operation of all company sites globally, whether owned or leased, in whole or in part. (Note: Whether A&F owns or leases a site will typically impact which scope will be chosen for reporting purposes.) • Indirect GHG emissions that result from A&F’s value chain that are deemed significant, based on A&F’s Scope 3 GHG emissions scoping process.*

#### All other entities

#### (7.22.1) Scope 1 emissions (metric tons CO2e)

0

#### (7.22.2) Scope 2, location-based emissions (metric tons CO2e)

0

#### (7.22.3) Scope 2, market-based emissions (metric tons CO2e)

0

#### (7.22.4) Please explain

*Not applicable.*

[Fixed row]

**(7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?**

Select from:

☒ No

**(7.29) What percentage of your total operational spend in the reporting year was on energy?**

Select from:

☒ More than 0% but less than or equal to 5%

**(7.30) Select which energy-related activities your organization has undertaken.**

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	Select from: <input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired electricity	Select from: <input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired heat	Select from: <input checked="" type="checkbox"/> No
Consumption of purchased or acquired steam	Select from: <input checked="" type="checkbox"/> No
Consumption of purchased or acquired cooling	Select from: <input checked="" type="checkbox"/> No

	Indicate whether your organization undertook this energy-related activity in the reporting year
Generation of electricity, heat, steam, or cooling	Select from: <input checked="" type="checkbox"/> No

[Fixed row]

(7.30.1) Report your organization’s energy consumption totals (excluding feedstocks) in MWh.

Consumption of fuel (excluding feedstock)

(7.30.1.1) Heating value

Select from:  
☒ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

0

(7.30.1.3) MWh from non-renewable sources

28642

(7.30.1.4) Total (renewable and non-renewable) MWh

28642

Consumption of purchased or acquired electricity

(7.30.1.1) Heating value

Select from:

☒ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

1911

(7.30.1.3) MWh from non-renewable sources

88871

(7.30.1.4) Total (renewable and non-renewable) MWh

90782

Total energy consumption

(7.30.1.1) Heating value

Select from:

☒ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

1911

(7.30.1.3) MWh from non-renewable sources

117513

(7.30.1.4) Total (renewable and non-renewable) MWh

119424

[Fixed row]

**(7.30.6) Select the applications of your organization's consumption of fuel.**

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	Select from: <input checked="" type="checkbox"/> No
Consumption of fuel for the generation of heat	Select from: <input checked="" type="checkbox"/> No
Consumption of fuel for the generation of steam	Select from: <input checked="" type="checkbox"/> No
Consumption of fuel for the generation of cooling	Select from: <input checked="" type="checkbox"/> No
Consumption of fuel for co-generation or tri-generation	Select from: <input checked="" type="checkbox"/> No

[Fixed row]

**(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.**

**Sustainable biomass**

**(7.30.7.1) Heating value**

Select from:

☒ Unable to confirm heating value

**(7.30.7.2) Total fuel MWh consumed by the organization**

0



#### (7.30.7.8) Comment

*Not applicable.*

#### Other biomass

#### (7.30.7.1) Heating value

*Select from:*

☒ Unable to confirm heating value

#### (7.30.7.2) Total fuel MWh consumed by the organization

0

#### (7.30.7.8) Comment

*Not applicable.*

#### Other renewable fuels (e.g. renewable hydrogen)

#### (7.30.7.1) Heating value

*Select from:*

☒ Unable to confirm heating value

#### (7.30.7.2) Total fuel MWh consumed by the organization

0

#### (7.30.7.8) Comment

*Not applicable.*

#### Coal

#### (7.30.7.1) Heating value

Select from:

☒ Unable to confirm heating value

#### (7.30.7.2) Total fuel MWh consumed by the organization

0

#### (7.30.7.8) Comment

*Not applicable.*

### Oil

#### (7.30.7.1) Heating value

Select from:

☒ Unable to confirm heating value

#### (7.30.7.2) Total fuel MWh consumed by the organization

0

#### (7.30.7.8) Comment

*Not applicable.*

### Gas

#### (7.30.7.1) Heating value

Select from:

☒ Unable to confirm heating value

#### (7.30.7.2) Total fuel MWh consumed by the organization

25849

#### (7.30.7.8) Comment

*Includes natural gas and propane for stationary combustion (Scope 1).*

#### Other non-renewable fuels (e.g. non-renewable hydrogen)

#### (7.30.7.1) Heating value

Select from:

☒ Unable to confirm heating value

#### (7.30.7.2) Total fuel MWh consumed by the organization

2793

#### (7.30.7.8) Comment

*Includes gasoline and diesel for stationary combustion and gasoline for mobile combustion (Scope 1).*

#### Total fuel

#### (7.30.7.1) Heating value

Select from:

☒ Unable to confirm heating value

#### (7.30.7.2) Total fuel MWh consumed by the organization

28642

#### (7.30.7.8) Comment

Total from Gas and Other non-renewable fuels (e.g. non-renewable hydrogen) rows.  
[Fixed row]

**(7.30.14) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in 7.7.**

**Row 1**

**(7.30.14.1) Country/area**

Select from:

☒ United States of America

**(7.30.14.2) Sourcing method**

Select from:

☒ Retail supply contract with an electricity supplier (retail green electricity)

**(7.30.14.3) Energy carrier**

Select from:

☒ Electricity

**(7.30.14.4) Low-carbon technology type**

Select from:

☒ Wind

**(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)**

1378

**(7.30.14.6) Tracking instrument used**

Select from:

☒ Contract

#### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☒ United States of America

#### (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☒ No

#### (7.30.14.10) Comment

*In furtherance of our overall energy goals, in Fiscal 2020, we signed a 13-year renewable energy supply agreement with a local energy supplier for our global home office and two distribution centers in New Albany, Ohio. As of January 2023, we are being supplied with energy under this agreement, and 100% of electricity used at our global home office and our two distribution centers in New Albany, Ohio will be matched with renewable energy credits sourced through the agreement.*

### Row 2

#### (7.30.14.1) Country/area

Select from:

☒ Netherlands

#### (7.30.14.2) Sourcing method

Select from:

☒ Retail supply contract with an electricity supplier (retail green electricity)

#### (7.30.14.3) Energy carrier

Select from:

☒ Electricity

#### (7.30.14.4) Low-carbon technology type

Select from:

☒ Wind

#### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

533

#### (7.30.14.6) Tracking instrument used

Select from:

☒ Contract

#### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☒ Netherlands

#### (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☒ No

#### (7.30.14.10) Comment

*All A&F store electricity consumed in the Netherlands is from 100% sustainably generated Dutch wind energy via A&F's electricity supplier and associated agreement.*

*[Add row]*

#### (7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.

**Austria**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

360

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

360.00

**Belgium**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

323

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

323.00

## Canada

(7.30.16.1) Consumption of purchased electricity (MWh)

983

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

983.00

## China

(7.30.16.1) Consumption of purchased electricity (MWh)

3313

(7.30.16.2) Consumption of self-generated electricity (MWh)



0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

3313.00

## France

(7.30.16.1) Consumption of purchased electricity (MWh)

1886

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

1886.00

## Germany

### (7.30.16.1) Consumption of purchased electricity (MWh)

2929

### (7.30.16.2) Consumption of self-generated electricity (MWh)

0

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

2929.00

## Hong Kong SAR, China

### (7.30.16.1) Consumption of purchased electricity (MWh)

455

### (7.30.16.2) Consumption of self-generated electricity (MWh)

0

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

455.00

**Ireland**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

171

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

171.00

**Italy**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

763

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

763.00

**Japan**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

579

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

579.00

## Kuwait

(7.30.16.1) Consumption of purchased electricity (MWh)

230

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

230.00

## Netherlands

(7.30.16.1) Consumption of purchased electricity (MWh)

533

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

533.00

## **Spain**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

1501

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

1501.00

## **United Arab Emirates**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

1015

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

1015.00

**United Kingdom of Great Britain and Northern Ireland**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

3956

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

3956.00

**United States of America**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

71786

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

71786.00  
[Fixed row]

**(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.**

**Row 1**

**(7.45.1) Intensity figure**

0.000010308



#### (7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

44126

#### (7.45.3) Metric denominator

Select from:

☒ unit total revenue

#### (7.45.4) Metric denominator: Unit total

4280677000

#### (7.45.5) Scope 2 figure used

Select from:

☒ Market-based

#### (7.45.6) % change from previous year

16

#### (7.45.7) Direction of change

Select from:

☒ Decreased

#### (7.45.8) Reasons for change

Select all that apply

☒ Change in renewable energy consumption

☒ Other emissions reduction activities

#### (7.45.9) Please explain

*In furtherance of our overall energy goals, in Fiscal 2020, we signed a 13-year renewable energy supply agreement with a local energy supplier for our global home office and two distribution centers in New Albany, Ohio. As of January 2023, we are being supplied with energy under this agreement, and 100% of electricity used at our global home office and our two distribution centers in New Albany, Ohio will be matched with renewable energy credits sourced through the agreement. All A&F store electricity consumed in the Netherlands is from 100% sustainably generated Dutch wind energy via A&F's electricity supplier and associated agreement. A&F has a goal of finding the right size, right location and right economics for omni-enabled stores that cater to local customers. A&F continues to use data to inform its focus on aligning store square footage with digital penetration and the Company delivered new store experiences across brands during Fiscal 2023 and Fiscal 2022. During Fiscal 2023, the Company opened 35 new stores, while closing 32 stores. This compares with 59 new stores and 26 closures during Fiscal 2022.*

[Add row]

## **(7.53) Did you have an emissions target that was active in the reporting year?**

Select all that apply

☒ Absolute target

### **(7.53.1) Provide details of your absolute emissions targets and progress made against those targets.**

#### **Row 1**

##### **(7.53.1.1) Target reference number**

Select from:

☒ Abs 1

##### **(7.53.1.2) Is this a science-based target?**

Select from:

☒ Yes, we consider this a science-based target, and we have committed to seek validation of this target by the Science Based Targets initiative in the next two years

##### **(7.53.1.4) Target ambition**

Select from:

☒ 1.5°C aligned

##### **(7.53.1.5) Date target was set**

01/01/2020

#### (7.53.1.6) Target coverage

Select from:

☒ Organization-wide

#### (7.53.1.7) Greenhouse gases covered by target

Select all that apply

☒ Carbon dioxide (CO2)

☒ Methane (CH4)

☒ Nitrous oxide (N2O)

☒ Hydrofluorocarbons (HFCs)

#### (7.53.1.8) Scopes

Select all that apply

☒ Scope 1

☒ Scope 2

#### (7.53.1.9) Scope 2 accounting method

Select from:

☒ Market-based

#### (7.53.1.11) End date of base year

12/31/2019

#### (7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

6513

#### (7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

66700

**(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)**

0.000

**(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)**

73213.000

**(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1**

100

**(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2**

100

**(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes**

100

**(7.53.1.54) End date of target**

12/31/2030

**(7.53.1.55) Targeted reduction from base year (%)**

47

**(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)**

38802.890

**(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)**

8275

#### (7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

35851

#### (7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

44126.000

#### (7.53.1.78) Land-related emissions covered by target

Select from:

☒ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

#### (7.53.1.79) % of target achieved relative to base year

84.53

#### (7.53.1.80) Target status in reporting year

Select from:

☒ Underway

#### (7.53.1.82) Explain target coverage and identify any exclusions

*The target coverage is for all Company-wide, global Scope 1 & 2 GHG emissions.*

#### (7.53.1.83) Target objective

*Total Scope 1 and 2 GHG emissions reduction of 47% by 2030 from a baseline year of 2019*

#### (7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

*At A&F, our commitment to addressing climate change is directly related to our investments and actions dedicated to renewable energy, reducing carbon emissions and adhering to the United Nations Sustainable Development Goals 7 and 13. We use strategies such as installing LED lighting and submeter systems to increase operational efficiency in our global home office, data centers, and stores to reduce Scope 1 & 2 emissions. As of January 2023, we are being supplied with energy*

*under our long-term renewable energy supply agreement, and 100% of electricity used at our global home office and our two distribution centers in New Albany, Ohio will be matched with renewable energy credits sourced through the agreement. All A&F store electricity consumed in the Netherlands is from 100% sustainably generated Dutch wind energy via A&F's electricity supplier and associated agreement. To further address our GHG emissions, A&F continues to thoughtfully open new stores and invest in smaller omni-enabled store experiences that align with local customer shopping preferences. New store formats are designed to provide the opportunity for higher productivity through a smaller footprint. A&F continues to evaluate and manage its store fleet through its ongoing global store network optimization initiative and has taken actions to optimize store productivity by remodeling, rightsizing or relocating stores to smaller square footage locations, and closing legacy stores.*

#### **(7.53.1.85) Target derived using a sectoral decarbonization approach**

Select from:

☒ No

[Add row]

#### **(7.54) Did you have any other climate-related targets that were active in the reporting year?**

Select all that apply

☒ No other climate-related targets

#### **(7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.**

Select from:

☒ Yes

#### **(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.**

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e (only for rows marked *)
Under investigation	2	<i>*Numeric input</i>
To be implemented	2	400
Implementation commenced	2	700
Implemented	3	1200
Not to be implemented	0	<i>*Numeric input</i>

[Fixed row]

**(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.**

### Row 1

#### (7.55.2.1) Initiative category & Initiative type

##### Energy efficiency in buildings

☒ Heating, Ventilation and Air Conditioning (HVAC)

#### (7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

1200

#### (7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☒ Scope 2 (location-based)

☒ Scope 2 (market-based)

#### (7.55.2.4) Voluntary/Mandatory

Select from:

☒ Voluntary

#### (7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

1600000

#### (7.55.2.6) Investment required (unit currency – as specified in C0.4)

0

#### (7.55.2.7) Payback period

Select from:

☒ No payback

#### (7.55.2.8) Estimated lifetime of the initiative

Select from:

☒ >30 years

#### (7.55.2.9) Comment

*This project involved HVAC audits and setpoint adjustments for EU, NA and APAC retail sites as a continuation of the prior year UK test case to save money and reduce CO2e. The initiative focused on a remote equipment audit, setpoint review, site engagement, an HVAC schedule update and identifying additional energy initiatives at the sites. The HVAC audit focused on reviewing fan settings, discharge air, compressor status and other factors to determine if units were running 100% efficiently. All deficiencies were noted and sent to maintenance vendors. All existing setpoints were documented and reviewed to determine how many setpoints were outside the corporate standard (68/73 F). A store survey was distributed for store involvement, feedback and ideas. The survey responses were referenced during setpoint adjustments and to help the maintenance team identify faulty equipment. Most stores were reset back to the corporate standard, and a new schedule update was activated for unoccupied time energy efficiency. A subsequent survey was distributed for final adjustments.*

[Add row]

#### (7.55.3) What methods do you use to drive investment in emissions reduction activities?



## Row 1

### (7.55.3.1) Method

Select from:

☒ Compliance with regulatory requirements/standards

### (7.55.3.2) Comment

*A&F has a global footprint, which includes locations in the EU and the UK. The European Council Energy Efficiency Directive ("EED") required each EU country to introduce national legislation and programs for monitoring and tracking energy consumption, and identifying energy efficiency opportunities. EU countries were required to adopt into national law energy audit requirements applicable to most medium/large organizations. Failure to comply will result in penalties and fines. A similar mandatory energy assessment scheme, the Energy Savings Opportunity Scheme ("ESOS"), exists for the UK.*

## Row 2

### (7.55.3.1) Method

Select from:

☒ Employee engagement

### (7.55.3.2) Comment

*In early 2015, environmental sustainability was identified as a key priority across the company. To help drive the environmental mission and program, each department named a Sustainability Lead to represent their team. Over 40 Sustainability Leads captured current energy-related initiatives, identified and implemented new energy conservation or efficiency environmental initiatives and educated associates on A&F's environmental progress. To help educate and engage associates more broadly, A&F uses a variety of media, including email communications, and the A&F Sustainability website. This education and communication continued in the reporting year 2023. Since 2016, A&F has held an annual Earth Day Pop Up in April to educate our associates, engage them in our sustainability work and show them where they can be more active in the environmental space. Activities include tree planting at our Global Home Office, lunch and learn sessions on specific environmental topics, recycling drives, interactive trailers and more. In fall 2022, the Sustainability Team launched a series of "Product Sustainability Training" sessions for product, merchandising and sourcing teams across the A&F, Hollister, kids and Gilly Hicks brands. The intent of the sessions is to reiterate A&F's product-related corporate sustainability goals with a specific focus on the role each team plays. Sustainability training sessions were held for other teams in 2023.*

## Row 3

### (7.55.3.1) Method

Select from:

☒ Dedicated budget for energy efficiency

### (7.55.3.2) Comment

*In 2023, at the Home Office (HO) and Distribution Centers (DCs), A&F maintained its Continuous Energy Improvement program during which the staff focused on retro-commissioning. This included a variety of projects.*

[Add row]

## (7.74) Do you classify any of your existing goods and/or services as low-carbon products?

Select from:

☒ Yes

### (7.74.1) Provide details of your products and/or services that you classify as low-carbon products.

#### Row 1

#### (7.74.1.1) Level of aggregation

Select from:

☒ Group of products or services

#### (7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

☒ Other, please specify :Better Cotton Initiative

#### (7.74.1.3) Type of product(s) or service(s)

##### Other

☒ Other, please specify :Sustainable Materials in Apparel Products

#### (7.74.1.4) Description of product(s) or service(s)

*We're a Cotton LEADS Partner and supports its mission to advance sustainable cotton production in the U.S. and Australia. We're also a Better Cotton member. As a member of Better Cotton, we're committed to improving cotton farming practices. A&F Co. is committed to sourcing 30% of cotton as Better Cotton by 2024\*. Better Cotton's mission is to help cotton communities survive and thrive, while protecting and restoring the environment. Better Cotton trains farmers to: 1) use water efficiently, care for soil health and natural habitats, reduce use of the most harmful chemicals and respect workers' rights and wellbeing 2) care for the environment and implement the principles of Decent Work 3) care for the environment and respect workers' rights and wellbeing and 4) adapt to the effects of climate change In calendar year 2023, A&F sourced 31,943 metric tons of cotton. Of this, 9,239 metric tons were sourced through Better Cotton. \*Better Cotton is sourced via a system of Mass Balance and is not physically traceable to end products. See [bettercotton.org/massbalance](https://bettercotton.org/massbalance) for details.*

#### (7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

☒ No

#### (7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

0

[Add row]

#### (7.79) Has your organization canceled any project-based carbon credits within the reporting year?

Select from:

☒ No

## C11. Environmental performance - Biodiversity

### (11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

#### (11.2.1) Actions taken in the reporting period to progress your biodiversity-related commitments

Select from:

☒ Yes, we are taking actions to progress our biodiversity-related commitments

#### (11.2.2) Type of action taken to progress biodiversity - related commitments

Select all that apply

☒ Other, please specify :In 2022, A&F conducted our first materiality assessment and refreshed existing 2019 sustainability goals and added new goals. The goals align with the UN's Sustainable Development Goals ("SDGs"), including SDG 15 (biodiversity).

[Fixed row]

### (11.3) Does your organization use biodiversity indicators to monitor performance across its activities?

	Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
	<p>Select from:</p> <p><input checked="" type="checkbox"/> Yes, we use indicators</p>	<p>Select all that apply</p> <p><input checked="" type="checkbox"/> Other, please specify :Source 100% manmade cellulosic fiber ("MMCF") from non-endangered or ancient forests or 50% Canopy-supported Next Generation MMCF.</p>

[Fixed row]

### (11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?

	Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity	Comment
Legally protected areas	Select from: <input checked="" type="checkbox"/> Not assessed	Not assessed.
UNESCO World Heritage sites	Select from: <input checked="" type="checkbox"/> Not assessed	Not assessed.
UNESCO Man and the Biosphere Reserves	Select from: <input checked="" type="checkbox"/> Not assessed	Not assessed.
Ramsar sites	Select from: <input checked="" type="checkbox"/> Not assessed	Not assessed.
Key Biodiversity Areas	Select from: <input checked="" type="checkbox"/> Not assessed	Not assessed.
Other areas important for biodiversity	Select from: <input checked="" type="checkbox"/> Not assessed	Not assessed.

[Fixed row]

### C13. Further information & sign off

**(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?**

	Other environmental information included in your CDP response is verified and/or assured by a third party	Primary reason why other environmental information included in your CDP response is not verified and/or assured by a third party	Explain why other environmental information included in your CDP response is not verified and/or assured by a third party
	Select from: <input checked="" type="checkbox"/> No, but we plan to obtain third-party verification/assurance of other environmental information in our CDP response within the next two years	Select from: <input checked="" type="checkbox"/> No standardized procedure	We are waiting for more mature verification standards and/or processes.

[Fixed row]

**(13.3) Provide the following information for the person that has signed off (approved) your CDP response.**

#### (13.3.1) Job title

*Vice President, Global Sustainability*

#### (13.3.2) Corresponding job category

Select from:

☒ Chief Sustainability Officer (CSO)

[Fixed row]

