

GAP INC. 2017 SASB REFERENCE TABLE

The **Sustainability Accounting Standards Board (SASB)** is an independent, private sector standards-setting organization dedicated to enhancing the efficiency of the capital markets by fostering high-quality disclosure of material sustainability information that meets investor needs. This table references the Standard for the Apparel, Accessories & Footwear industry as defined by SASB's Sustainable Industry Classification System (SICS) with the location of that information in Gap Inc.'s **2017 Global Sustainability Report (GSR)** and gapincustainability.com.

TOPIC	ACTIVITY METRIC	CATEGORY	UNIT OF MEASURE	CODE	DATA	REFERENCE
	Number of (1) Tier 1 suppliers and (2) suppliers beyond Tier 1	Quantitative	Number	ACCG-AA-000.A	As of Feb. 3, 2018, (FY'17), we sourced from 855 Tier 1 branded apparel supplier facilities, defined as direct-relationship cut and sew facilities and their associated embroidery, laundry and screen printing facilities. We have identified 179 Tier 2 mill suppliers which represent about 80% of business volume.	Social: Supply Chain GSR: Supplier Sustainability (p.26) GSR: Mills + Laundries (p.43)
Management of Chemicals in Product	Description of processes to maintain compliance with restricted substances regulations	Discussion and Analysis	N/A	CG-AA-250a.1		Environment: Reducing Chemicals GSR: Chemical Management (p.46)
	Discussion of processes to assess and manage risks and/or hazards associated with chemicals in products	Discussion and Analysis	N/A	CG-AA-250a.2		Environment: Reducing Chemicals GSR: Chemical Management (p.46)
Environmental Impacts in the Supply Chain	Percentage of (1) Tier 1 supplier facilities and (2) supplier facilities beyond Tier 1 in compliance with wastewater discharge permits and/or contractual agreements	Quantitative	Percentage (%)	CG-AA-430a.1	100% of Tier 1 supplier denim laundries have wastewater meeting or exceeding legal requirements, in accordance with our Water Quality Program. Supplier Facilities beyond Tier 1 • N/A By 2020, we expect strategic Gap Inc.-approved mill facilities to participate in and report for the Sustainable Apparel Coalition (SAC) Higg FEM 3.0 and Zero Discharge of Hazardous Chemicals (ZDHC) MRSL and Wastewater Guidelines.	Environment: Mills + Laundries GSR: Water Stewardship (p.43)
	Percentage of (1) Tier 1 supplier facilities and (2) supplier facilities beyond Tier 1 that have completed the Sustainable Apparel Coalition's Higg Index Facility Module (Higg FEM) assessment or an equivalent environmental data assessment	Quantitative	Percentage (%)	CG-AA-430a.2	100% of Tier 1 suppliers were requested to complete the SAC's Higg Index Facility Module. • 94% of active Tier 1 branded apparel suppliers completed the 2017 data request Suppliers beyond Tier 1 requested to complete the Higg Index Facility Module • 108 invited Tier 2 mill facilities completed the 2017 data request	Measuring Our Progress: Environmental GSR: Water Stewardship (p.43)
Labor Conditions in the Supply Chain	Percentage of (1) Tier 1 supplier facilities and (2) supplier facilities beyond Tier 1 that have been audited to a labor code of conduct, (3) percentage of total audits conducted by a third-party auditor	Quantitative	Percentage (%)	CG-AA-430b.1	90.4% of Tier 1 branded apparel suppliers were audited to our Code of Vendor Conduct during the fiscal year. • 22% of audits conducted by third-party assessor, primarily through ILO Better Work	Measuring Our Progress: Working Conditions Social: Working Conditions

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Labor Conditions in the Supply Chain (continued)					<ul style="list-style-type: none"> Facilities with a consistently low non-conformance rate may be assessed on a biannual basis; all facilities are audited prior to initial production. <p>Suppliers beyond Tier 1 audited to Code of Vendor Conduct</p> <ul style="list-style-type: none"> N/A <p>In March 2017, as part of our Mill Sustainability Program, we communicated to our entire mill base our expectations of their social and environmental performance, which are requirements of doing business with us.</p>	<p>Gap Inc. Code of Vendor Conduct (COVC)</p> <p>Gap Inc. Supplier Factory List</p> <p>Environment: Mills + Laundries</p> <p>GSR: Assessment + Remediation (p.29)</p>																					
	Priority non-conformance rate and associated corrective action rate for suppliers' labor code of conduct audits	Quantitative	Rate	CG-AA-430b.2	<p>As of fiscal year 2017, 5% of facilities received red ratings during assessments against our Code of Vendor Conduct.</p> <p>For issues open as of 2/1/2017, 91% of corrective action plans were resolved by 2/3/2018.</p>	<p>Measuring Our Progress: Working Conditions</p> <p>GSR: Assessment + Remediation (p.29)</p>																					
	Discussion of greatest (1) labor and (2) environmental, health, and safety risks in the supply chain	Discussion and Analysis	N/A	CG-AA-430b.3		<p>Social: Working Conditions</p> <p>GSR: Supplier Sustainability (p.33)</p> <p>Environment: Supply Chain</p> <p>GSR: Water Stewardship (p.40)</p> <p>GSR: Chemical Management (p.46)</p>																					
Raw Material Sourcing	Discussion of environmental and social risks associated with sourcing priority raw materials	Discussion and Analysis	N/A	CG-AA-440a.1		<p>Environment: Raw Materials</p> <p>GSR: Raw Materials (p.55)</p>																					
	Percentage of raw materials third-party certified to an environmental and/or social sustainability standard, by standard	Quantitative	Percentage (%) by weight	CG-AA-440a.2	<table border="1"> <thead> <tr> <th>FIBER TYPE</th> <th>% OF FIBER TYPE</th> </tr> </thead> <tbody> <tr> <td colspan="2">Natural Fibers</td> </tr> <tr> <td>Organic cotton</td> <td>0.1% of cotton</td> </tr> <tr> <td>BCI cotton</td> <td>20.8% of cotton</td> </tr> <tr> <td>Recycled wool</td> <td>3.9% of wool</td> </tr> <tr> <td colspan="2">Synthetics</td> </tr> <tr> <td>Recycled nylon</td> <td>1.1% of nylon</td> </tr> <tr> <td>Recycled polyester</td> <td>1.7% of polyester</td> </tr> <tr> <td colspan="2">Man-Made Cellulosics</td> </tr> <tr> <td>Lenzing modal</td> <td>2.5% of rayon</td> </tr> <tr> <td>TENCEL</td> <td>3.9% of rayon</td> </tr> </tbody> </table>	FIBER TYPE	% OF FIBER TYPE	Natural Fibers		Organic cotton	0.1% of cotton	BCI cotton	20.8% of cotton	Recycled wool	3.9% of wool	Synthetics		Recycled nylon	1.1% of nylon	Recycled polyester	1.7% of polyester	Man-Made Cellulosics		Lenzing modal	2.5% of rayon	TENCEL	3.9% of rayon
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