



SASB index table 2023

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SASB INDEX TABLE

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SASB #	DISCLOSURE NAME	SECTION(S)	PAGES	NOTES / OMISSIONS
Management of chemicals in product	Description of processes to maintain compliance with restricted substances regulations	Sustainability data	44-53	We maintain strict control over the use of chemicals in our manufacturing processes. Wastewater and chemicals-related impacts are controlled and addressed in accordance with the international ISO 14001 (Environmental Management) standard. This includes regular recording of water consumption data and limiting the use of reservoir water resources by recycling. We train employees at our crafting facilities in hazardous chemical awareness and spill response and wastewater and hazardous waste handling and control. All wastewater at our crafting facilities is measured for quality and treated through the buildings' wastewater treatment system as well as the treatment system of the industrial estate (BKK) and industrial park (LPN) before it is released back into the local water resource.
Management of chemicals in product	Discussion of processes to assess and manage risks and/or hazards associated with chemicals in products	Sustainability data	44-53	Pandora products contain no hazardous substances and we maintain a list of restricted substances which all suppliers are required to adhere to. This also applies to our consumer packaging. Suppliers must provide proper records as proof, and test certificates are required as compliance evidence. Pandora's crafting has an active ISO 9001 (Quality Management) certification.
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	Biodiversity and water	21	All direct and indirect product suppliers (in-scope spend) are expected to meet wastewater requirements, in accordance with the Pandora Supplier Code of Conduct (Section 3.4). In 2020, we adopted the internationally recognised SMETA 4-pillar audit methodology for all third-party audits commissioned by Pandora. The standard includes wastewater discharge practices (Ref: SMETA 4-Pillar; 10B4.2 and 3.4 e-f). See Responsible sourcing section for more information on our responsible sourcing practices.
		Responsible sourcing	33-35	
		Sustainability data	48	
Environmental Impacts in the Supply Chain	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	Responsible sourcing	33-35	Pandora does not sell apparel, footwear, and textile goods. To our knowledge, our product suppliers have not completed the Higg FEM. The majority of Pandora's jewellery is produced in-house at two LEED gold and ISO 14001 (Environmental Management) certified facilities. Pandora conducts LCA studies on key materials.
		Sustainability data	49-50	



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Labour 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 labour code of conduct, (3) percentage of total audits conducted by a third-party auditor	Responsible sourcing	33-35	Our Supplier Code of Conduct outlines Pandora’s requirements for supplier performance on business ethics, human rights, working conditions and the environment. It is embedded in all product supplier contracts. In 2023, 32% of total product supplier spend were audited by a third party.
		Sustainability data	49	
Labour Conditions in the Supply Chain	Priority non-conformance rate and associated corrective action rate for suppliers’ labour code of conduct audits	Responsible sourcing	33-35	In our Sustainability Report 2023, we reported 360 non-conformances. By the end of 2023, 248 of these issues were still in progress, 44 remediations are still in progress from previous years. These issues are taking longer than the grace period to close out due to challenges in local operating contexts and loss of documents that cannot be replaced. We will continue working with suppliers to complete remediation in 2024.
		Sustainability data	50	
Labour Conditions in the Supply Chain	Discussion of greatest (1) labor and (2) environmental, health, and safety risks in the supply chain	Responsible sourcing	33-35	We had 112 remediations completed for 2023 within the categories: Regular employment, Management systems, Working hours, Environmental management, Compensation and benefits and Health and safety.
Raw Material Sourcing	(1) List of priority raw materials; for each priority raw material: (2) environmental and/or social factor(s) most likely to threaten sourcing, (3) discussion of business risks and/or opportunities associated with the environmental and/or social factors, and (4) management strategy for addressing business risks and opportunities	Circular innovation	18-20	Lab-grown diamonds and working towards 100% recycled silver and gold as identified key priority raw materials, included in Circular innovation section. Environmental and social supplier performance outlined in Responsible sourcing section with further details in our Transparency in Supply Chains statement . ↗
		Responsible sourcing	33-35	
Raw Material Sourcing	(1) Amount of priority raw materials purchased, by material, and (2) amount of each priority raw material that is certified to a third-party environmental and/or social standard, by standard	Circular innovation	18-20	We ensure that all the silver and gold used in the making of our jewellery comes from certified responsible refiners according to the Responsible Jewellery Council Code of Practices and Responsible Jewellery Council Chain of Custody standards. This is confirmed by due diligence on our suppliers.
		Responsible sourcing	33-35	

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