

# SASB INDEX TABLES 2024

PANDÖRA

SASB INDEX TABLE

SASB #	DISCLOSURE NAME	SECTION(S)	PAGES	NOTES / OMISSIONS
<b>Management of chemicals in product</b>	Discussion of processes to maintain compliance with restricted substances regulations	AR24: Environmental impacts of materials	73-74	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 spill response and wastewater and hazardous waste 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 before it is released back into the local water supply.
<b>Management of chemicals in product</b>	Discussion of processes to assess and manage risks and/or hazards associated with chemicals in products	AR24: Environmental impacts of materials	73-74	Pandora products contain no hazardous substances, and we maintain a list of restricted substances which all suppliers are required to adhere to, from raw materials to finished goods. This also applies to our consumer packaging. Suppliers must provide proper records as proof, and test certificates are required as compliance evidence. Pandora's active ISO 9001 (Quality Management) certification continuously governs the health and safety impacts of our products.
<b>Environmental Impacts in the Supply Chain</b>	Percentage of (1) Tier 1 supplier facilities and (2) supplier facilities beyond Tier 1 in compliance with wastewater discharge permits and/or contractual agreements	AR24: Workers in the value chain	98-99	100% of Tier 1 product suppliers 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).
<b>Environmental Impacts in the Supply Chain</b>	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	AR24: Greenhouse gas emission	64-70	Pandora does not sell apparel, footwear, and textile goods. We do currently not request the Higg FEM module of our suppliers and keep therefore no record of their adherence to this framework. 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 for its core materials.
		Global Environmental Policy.	4	
<b>Labour Conditions in the Supply Chain</b>	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	Transparency in Supply Chains Statement 2024	22	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 2024, 37% of high-risk product supplier spend was audited by a third party on our two-year audit cycle.
		AR24: Workers in the value chain	98-99	

**SASB INDEX TABLE  
(CONTINUED)**

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<b>Labour Conditions in the Supply Chain</b>	Priority non-conformance rate and associated corrective action rate for suppliers' labour code of conduct audits	Transparency in Supply Chains Statement 2024	22	In 2024, we reported 346 non-conformances. By the end of 2024, 188 of these issues were still in progress, and 85 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 2025.
		AR24: Workers in the value chain	98-99	
<b>Labour Conditions in the Supply Chain</b>	Description of the greatest (1) labor and (2) environmental, health, and safety risks in the supply chain	Transparency in Supply Chains Statement 2024	10, 15	Results from our corporate-level human rights impact assessment showed that salient human rights risks in our supply chain include working conditions, forced labour, child labour and freedom of association. Our supplier risk assessment shows that key environmental risks for our suppliers include biodiversity, waste and pollution, energy and emissions and water. 346 non-conformances were identified within the following categories: Health and safety, working hours, Compensation and benefits, Environmental management, Management systems, Regular employment, Ethics, Disciplinary practices, Discrimination or harassment, Freely chosen employment, Recruitment systems, Freedom of association.
		AR24: Human rights in own operations	94-97	
<b>Raw Material Sourcing</b>	(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 on business risks and/or opportunities associated with the environmental and/or social factors, and (4) management strategy for addressing business risks and opportunities	Transparency in Supply Chains Statement 2024	15	Using only lab-grown diamonds and 100% recycled silver and gold are identified as key levers to minimise impacts from material sourcing, which is included in the Scaling Circularity with Recycled Metals section. Results from the 2024 update to our Double Materiality Assessment further identified mining activities related to key materials, such as copper, as a priority, which is also addressed in this section.  Environmental and social supplier performance is outlined in Transparency in Supply Chains statement.
		AR24: Environmental impacts of mining	71-72	
		AR24: Double materiality assessment	50-51	
<b>Raw Material Sourcing</b>	(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	Transparency in Supply Chains Statement 2024	14	Following a transformation of our entire silver and gold supply, we reached another milestone in August 2024 and are now crafting all jewellery with 100% recycled silver and gold. All recycled silver and gold used in crafting our jewellery comes from certified and responsible refiners according to the Responsible Jewellery Council (RJC) Chain of Custody Standard. This provides a level of assurance that our refiners' operations and supply chains meet our environmental and social standards.
		AR24: Environmental impacts of mining	71-72	

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