



Gildan

Independent Assurance of Gildan's Corporate Citizenship Reporting 2016

ISAE 3000 Statement

June 2016

Independent Assurance of Gildan's corporate citizenship reporting 2016: ISAE 3000 statement

The nature of the assurance

This is a report by Corporate Citizenship for the Corporate Social Responsibility team at Gildan.

Corporate Citizenship has undertaken **limited** assurance of consolidation systems and tests of reasonableness of selected environmental, health and safety performance data within Gildan's Corporate Citizenship report for the year ended December 31, 2015, as disclosed on Gildan's Corporate Citizenship website.

The subject matter of this year's assurance is the following key performance data:

- Total energy usage
- Total water usage
- Total waste
- Total effluent
- Total greenhouse gas (GHG) emissions – scope 1 and 2
- Total inorganic air emissions
- Total refrigerants
- Lost-time injury frequency rate
- Severity rate - employees

This data relates to Gildan's direct operations in North America, Central Europe, the Caribbean, and Asia.

Gildan is entirely and solely responsible for the production and publication of the data assured, Corporate Citizenship for its assurance.

Corporate Citizenship assured Gildan's Corporate Citizenship report and the key performance data included therein, as stated above, against the GRI Principles for Defining Report Quality. Corporate Citizenships assured the reported GHG emissions against the WRI/WBCSD GHG Corporate Accounting and Reporting Standard (Revised). This relates to direct GHG emissions from mobile and stationary fuel combustion sources, and fugitive emissions (in Scope 1); indirect GHG emissions from purchased electricity and steam (in Scope 2) - except where indicated in the report as not conforming to newly introduced Scope 2 dual-reporting guidance.

GHG quantification is subject to inherent uncertainty due to factors such as incomplete scientific knowledge about the global warming potential of different GHGs and uncertainty around the models and parameters used in estimating GHG emissions.

This engagement was performed in accordance with the International Standard on Assurance Engagement (ISAE) 3000 (*Assurance Engagements other than Audits or Reviews of Historical Financial Information*) and the relevant subject matter specific to ISAE for GHG data (ISAE 3410, *Assurance Engagements on Greenhouse Gas Statements*).

Corporate Citizenship has complied with the requirements for independence, professional ethics and quality control as stipulated by ISAE 3000.

Assurance work performed

The assurance work was commissioned in January 2016 and was completed on **14 June 2016**. Detailed records were kept of meetings and correspondence relating to the assurance. A team of two, led by a Senior Consultant, undertook the assurance process. A Director acted as adviser to the group. The team has a range of professional and technical competencies and experience. For further information please refer to the website www.corporate-citizenship.com.

Corporate Citizenship's work has involved, but not been limited to, the following elements:

1. In-depth management interviews with key persons responsible for Gildan's environmental, health and safety performance data in order to understand Gildan's processes for management, reporting and performance improvement in these areas.
2. A review of internal procedures and guidelines used for data collection and reporting.
3. Site visits to three plants in Honduras (Rio Nance 2, Rio Nance 4, and San Miguel) to observe operations and interrogate site-level data systems related to environmental, health and safety reporting.
4. A review of underlying data sources and substantiating evidence to support this year's reporting, in order to assess robustness of monitoring and reporting systems.
5. A review of year-on-year environmental performance trends to identify any significant changes in operational eco-efficiency and investigate the reasons behind these trends.
6. A review of GHG calculations for accuracy and consistency with best practice guidelines.
7. A review of group-wide data consolidation and reporting to check for errors or omissions in data analysis, consistency with underlying data sets and reasonableness of reporting.

Our experience and independence

Corporate Citizenship is a specialist management consulting company, advising corporations that seek to improve their economic, social and environmental performance around the world and is a leading assessor of corporate responsibility and sustainability reports. This is the first year that Corporate Citizenship has provided independent assurance services in relation to Gildan's corporate responsibility reporting. As of the date of this assurance statement, in 2016, except as noted below, our work with Gildan focused exclusively on assurance. The only additional services we provided in 2016 for Gildan was the development of its community investment policy.

Conclusion

Based on the scope of work and assurance procedures performed, nothing came to our attention that causes us to believe that the key performance data described above is not prepared, in all material respects, in accordance with the GRI Principles for Defining Report Quality and the WRI/WBCSD GHG Corporate Accounting and Reporting Standard (Revised).

Corporate Citizenship Limited

London

14 June 2016

Contact

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