



**KMD**  
BRANDS

GRI &  
SASB Index  
**2025**

# GRI Index

**Statement of Use:** KMD Brands Limited has reported the information cited in this GRI content index for the financial year 1 August 2024 to 31 July 2025 with reference to the GRI Standards.

The 2025 reporting suite referenced in this GRI Index can be accessed by visiting:

**kmdbrands.com/reports**

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TABLE 1: EMPLOYEE DATA BY REGION

	AUS	NZ	THAI	USA	EUR	OTHER	TOTAL
TOTAL	2,672	661	374	526	294	194	4,721
BY EMPLOYMENT TYPE							
Full-time	653	278	374	266	249	95	1,915
Part-time	272	301	0	1	44	99	717
Casual	1,747	82	0	259	1	0	2,089
BY CONTRACT TYPE							
Permanent	908	551	374	266	226	179	2,504
Temporary	17	28	0	1	67	15	128
Non-guaranteed hours	1,747	82	0	259	1	0	2,089
GENDER							
Female	1,751	436	291	306	162	92	3,038
Male	908	220	83	220	132	102	1,665
Other	13	5	0	0	0	0	18
NEW HIRES							
Number	1,223	302	17	263	119	107	2,031
Rate	45%	47%	4%	57%	41%	55%	43%
TURNOVER							
Number	1,171	266	75	162	110	102	1,886
Rate	43%	41%	18%	35%	38%	53%	40%

TABLE 2: EMPLOYEE DATA BY GENDER

	FEMALE	MALE	OTHER	UNDISCLOSED	TOTAL
TOTAL	3,038	1,665	9	9	4,721
BY EMPLOYMENT TYPE					
Full-time	1,193	715	4	3	1,915
Part-time	486	228	0	3	717
Casual	1,359	722	5	3	2,089
BY CONTRACT TYPE					
Permanent	1,595	899	4	6	2,504
Temporary	84	44	0	0	128
Non-guaranteed hours	1,359	722	5	3	2,089
NEW HIRES					
Number	1,268	757	4	2	2,031
Rate	42%	45%	48%	48%	43%
TURNOVER					
Number	1,144	731	3	8	1,886
Rate	38%	44%	88%	88%	40%

TABLE 3: EMPLOYEE DATA BY AGE

	<30	30-50	50+	TOTAL
TOTAL	2,728	1,619	374	4,721
BY EMPLOYMENT TYPE				
Full-time	646	1,047	222	1,915
Part-time	349	283	85	717
Casual	1,733	289	67	2,089
BY CONTRACT TYPE				
Permanent	921	1,278	305	2,504
Temporary	74	52	2	128
Non-guaranteed hours	1,733	289	67	2,089
BY LEVEL (%)				
Board	0%	17%	83%	100%
Group Executive	0%	63%	38%	100%
Brand Executive	0%	65%	35%	100%
Management	47%	42%	11%	100%
Non-Management	61%	32%	7%	100%
NEW HIRES				
Number	1,551	426	54	2,031
Rate	57%	26%	15%	43%
TURNOVER				
Number	1,293	484	109	1,886
Rate	48%	30%	29%	40%

TABLE 4: EMPLOYMENT BENEFITS PROVIDED TO PERMANENT EMPLOYEES BUT NOT PROVIDED TO CASUAL EMPLOYEES

BENEFIT TYPE	BRAND / REGION BENEFIT APPLICABLE TO
Life insurance	KMD Brands – NZ head office, North America Kathmandu – NZ head office, NZ DC & Retail Management Rip Curl – Onsmooth, North America, Brazil Oboz – North America
Health care/Insurance	KMD Brands – NZ head office, North America Kathmandu – NZ head office, NZ DC & Retail Management Rip Curl – Brazil, Indonesia, Onsmooth, North America Oboz – North America
Disability and invalidity coverage	Rip Curl - Indonesia (work accident cover), North America (long term disability) Oboz – North America (long term disability)
Parental leave	All brands – As per Government requirements  KMD Brands, Kathmandu, Rip Curl, Ozmosis - Australia and New Zealand 14 weeks paid primary carers leave, 2 weeks paid leave for the partner of a primary carer  Rip Curl – Brazil provides additional 60 days leave on top of Government requirement through Empresa Cidada programme, North America provides employees with 22 weeks job protection and 8 weeks paid leave for the primary carer  Oboz – North America provides 22 weeks job protection and 8 weeks paid leave for the primary carer
Retirement provision	All brands – per Government requirements Rip Curl and Oboz – North America 401(k) plan offered
Others - to eligible employees	KMD Brands, Kathmandu, Rip Curl - New Zealand and Australia product allowance and discounts, flu vaccine, EAP, purchase leave, flexible working. Australia - novated leasing. New Zealand - Work Ride scheme  Rip Curl – Rice allowance (Indonesia and Onsmooth), Meal allowance (Brazil), Diligent allowance, Grieve compensation, Provident fund, Childbirth bonus, sports clubs (Onsmooth), on-site free gym, pickleball court, yoga (North America)  Oboz – North America product allowance and discounts, EAP, volunteering hours, ski days, on-site free gym

TABLE 5: PARENTAL LEAVE

	FEMALE	MALE	OTHER	UNDISCLOSED	TOTAL
Number of employees by gender who were entitled to parental leave.	1,548	798	4	6	2,356
Number of employees by gender who took parental leave.	65	16	0	0	81
Number of employees who returned to work after parental leave ended by gender.	27	9	0	0	36
The number of employees who returned to work after parental leave ended who were still employed 12 months after their return to work by gender.	28	7	0	0	35
Retention rate of employees who returned to work after parental leave ended by gender.	68%	64%	N/A	N/A	67%
Last year returned from parental leave	41	11	0	0	52
Retention rate of employees who returned to work after parental leave ended by gender from FY24	47%	67%	N/A	N/A	48%

# Sustainability Accounting Standards Board (SASB) Index

SASB is an independent standards-setting organisation that promotes disclosure of material sustainability information by companies to their investors. The index below refers to relevant indicators from the following SASB Standards; Consumer Goods Sector - Apparel, Accessories & Footwear [CG-AA], Multiline and Specialty Retailers and Distributors [CG-MR], and E-Commerce [CG-EC]. References and hyperlinks provided are to sections within this Report, or to information available on our websites.

The 2025 reporting suite referenced in this SASB Index can be accessed by visiting:  
kmdbrands.com/reports

TOPIC	ACCOUNTING METRIC	SASB CODE	CATEGORY	UNIT OF MEASURE	RESPONSE / REFERENCE
<b>Management of Chemicals in Products</b>	Discussion of processes to maintain compliance with restricted substances regulations	CG-AA-250a.1	Discussion and Analysis	n/a	We maintain compliance and manage risks associated with chemicals in our products through our Restricted Substances lists. Please refer to links below.
	Discussion of processes to assess and manage risks and/or hazards associated with chemicals in products	CG-AA-250a.2 CG-MR-410a.2	Discussion and Analysis	n/a	<a href="https://files.kathmandu.co.nz/pdf/reports-policies/kathmandu_chemical_policy_rsl_2024.pdf">https://files.kathmandu.co.nz/pdf/reports-policies/kathmandu_chemical_policy_rsl_2024.pdf</a> <a href="https://www.ripcurl.com/media/productattachments/3/243/Policy_Pages-RestrictedSubstances.pdf">https://www.ripcurl.com/media/productattachments/3/243/Policy_Pages-RestrictedSubstances.pdf</a> <a href="https://www.flipsnack.com/obozfootwear/oboz-chemical-policy-v2024-eng-1/full-view.html">https://www.flipsnack.com/obozfootwear/oboz-chemical-policy-v2024-eng-1/full-view.html</a>
<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	CG-AA-430a.1	Quantitative	Percentage (%)	100% of KMD Brands tier 1 suppliers and 71% of traced suppliers beyond tier 1 are accountable to our Code of Conduct. This Code of Conduct includes requirements around environmental compliance including wastewater permits or industry standards, and an expectation for suppliers to incorporate environmentally responsible practices. A copy of the KMD Brands Supplier Code of Conduct is available at: <a href="https://www.kmdbrands.com/communities">https://www.kmdbrands.com/communities</a>
	Percentage of (1) Tier 1 supplier facilities and (2) supplier facilities beyond Tier 1 that have completed the Sustainable Apparel Coalition’s Higg Facility Environmental Module (Higg FEM) assessment or an equivalent environmental data assessment	CG-AA-430a.2	Quantitative	Percentage (%)	41% of Tier 1 supplier facilities completed verified Higg FEM2024. 48% of traced Tiers 2 and 3 supplier facilities completed verified Higg FEM2024. These assessments cover a significant percentage of our total spend with suppliers.
<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	CG-AA-430b.1	Quantitative	Percentage (%)	99% of Tier 1 supplier facilities and 39% of traced Tiers 2 and 3 supplier facilities have been audited to the KMD Brands Code of Conduct. 96% of audits were conducted by a third-party auditor.
	Priority non-conformance rate and associated corrective action rate for suppliers’ labour code of conduct audits	CG-AA-430b.2	Quantitative	Rate	In FY25, 8 tier 1 suppliers, 13 tier 2 suppliers and 2 external licensee suppliers were identified as having priority non-conformances. Of the suppliers identified as having significant actual or potential negative impacts, corrective action plans were agreed upon with 100% of tier 1 suppliers, 54% of tier 2 suppliers and 100% of external licensee suppliers.
	Description of the greatest (1) labour and (2) environmental, health, and safety risks in the supply chain	CG-AA-430b.3	Discussion and Analysis	n/a	Modern slavery, labour, health and safety risks are described in our 2025 Modern Slavery Statement.
<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 risk and/or opportunities associated with environmental and/or social factors, and (4) management strategy for addressing business risks and opportunities	CG-AA-440a.3	Discussion and Analysis	n/a	Environmental and social risks, at the raw materials level, are assessed within the existing Code of Conduct only when such suppliers are fully vertical and also manufacture the final product. These risks are discussed in the following sections of our FY25 Annual Integrated Report: Creating Value – Our partnerships (P. 42-47) Creating Value – Our environment (P. 48-55) Please refer also to the 2025 KMD Brands Modern Slavery Statement.
	(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	CG-AA-440a.4	Quantitative	Metric tons (t)	The amount of priority raw materials, by brand, certified to a third-party environmental and/or social standard, is reported in the Creating Value - Our environment section of our FY25 Annual Integrated Report (P. 48-55).

TOPIC	ACCOUNTING METRIC	SASB CODE	CATEGORY	UNIT OF MEASURE	RESPONSE / REFERENCE
<b>Data Privacy &amp; Advertising Standards</b>	Number of users whose information is used for secondary purposes	CG-EC-220a.1	Quantitative	Number	KMD Brands refrains from using consumer personal information without consent for purposes that do not align with our established Privacy Policies/Statements.
	Description of policies and practices relating to behavioral advertising and user privacy.	CG-EC-220a.2	Discussion and Analysis	n/a	<a href="https://www.kathmandu.co.nz/pages/privacy-statement">https://www.kathmandu.co.nz/pages/privacy-statement</a> <a href="https://www.ripcurl.com/au/policies/privacy.html">https://www.ripcurl.com/au/policies/privacy.html</a> <a href="https://obozfootwear.com/en-au/privacy-policy">https://obozfootwear.com/en-au/privacy-policy</a>
<b>Data Security</b>	Description of approach to identifying and addressing data security risks	CG-MR-230a.1 CG-EC-230a.1	Discussion and Analysis	n/a	Refer to Creating Value - Our people (P36-41) of our FY25 Annual Integrated Report
	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of customers affected	CG-MR-230a.2 CG-EC-230a.2	Quantitative	Number, Percentage (%)	Refer to Creating Value - Our people (P36-41) of our FY25 Annual Integrated Report
<b>Labour Practices</b>	(1) Voluntary and (2) involuntary turnover rate for in-store employees	CG-MR-310a.2 CG-EC-330a.2	Quantitative	Rate	Our total turnover rate is 40% for FY25. Please refer to Table 1-3 of this GRI / SASB Index for more information.
<b>Product Packaging &amp; Distribution</b>	Discussion of strategies to reduce the environmental impact of product delivery	CG-EC-410a.2	Discussion and Analysis	n/a	Refer to Creating Value – Our environment (P48-55) of our FY25 Annual Integrated Report.
<b>Activity Metric</b>	Number of (1) Tier 1 suppliers and (2) suppliers beyond Tier 1.	CG-AA-000.A	Quantitative	Number	KMD Brands has 142 Tier 1 suppliers and 161 traced Tiers 2 and 3 suppliers as at 31 July 2025. We are working to trace and publish the input suppliers of our strategic Tier 1 suppliers in future reporting periods.
	Number of: (1) retail locations and (2) distribution centers	CG-MR-000.A	Quantitative	Number	Refer to Overview – Global footprint for a map and number of locations by country (P. 6-7) of our FY25 Annual Integrated Report.



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