

## 2022 SASB Index



As part of our efforts to disclose on the topics that are most material to our business, OneWater Marine aligns to the Sustainability Accounting Standards Board (SASB) Multiline and Specialty Retailers & Distributors Standard.

Topic	SASB Code	Accounting Metric	Category	Response/ Location
<b>Energy Management in Retail &amp; Distribution</b>	CG-MR-130a.1	1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	Quantitative	These metrics are not currently tracked.
<b>Data Security</b>	CG-MR-230a.1	Description of approach to identifying and addressing data security risks	Discussion and Analysis	To ensure our team members are well versed and prepared to uphold the integrity of customer data, we require employees of OneWater to complete information technology courses that covers data security, phishing, and ransom links, among other topics. Our team is the first line of defense in protecting sensitive data, and our full organization is committed to prevent data breaches.
	CG-MR-230a.2	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of customers affected	Quantitative	No material breaches in fiscal 2022
<b>Labor Practices</b>	CG-MR-310a.1	(1) Average hourly wage and (2) percentage of in-store employees earning minimum wage, by region	Quantitative	These metrics are not currently tracked.
	CG-MR-310a.2	(1) Voluntary and (2) involuntary turnover rate for in-store employees	Quantitative	These metrics are not currently tracked.
	CG-MR-310a.3	Total amount of monetary losses as a result of legal proceedings associated with labor law violations	Quantitative	No labor law violations in fiscal 2022
<b>Workforce Diversity &amp; Inclusion</b>	CG-MR-330a.1	Percentage of gender and racial/ethnic group representation for (1) management and (2) all other employees	Quantitative	These metrics are not currently tracked.
	CG-MR-330a.2	Total amount of monetary losses as a result of legal proceedings associated with employment discrimination	Quantitative	No material losses as a result of legal proceedings associated with employment discrimination.
<b>Product Sourcing, Packaging &amp; Marketing</b>	CG-MR-410a.1	Revenue from products third-party certified to environmental and/or social sustainability standards	Quantitative	These metrics are not currently tracked.
	CG-MR-410a.2	Discussion of processes to assess and manage risks and/or hazards associated with chemicals in products	Discussion and Analysis	We apply fit and finish quality standards to ensure that the items we procure are of the highest quality and safety standards and will provide our customers with dependable and safe products. While OneWater Marine is not responsible for the manufacturing of recreational boats, we do offer repair and maintenance services, as well as parts and accessories. We seek to only source and provide items of the highest quality that do not pose health risks to our consumers or other parties.

	CG-MR-410a.3	Discussion of strategies to reduce the environmental impact of packaging	Discussion and Analysis	Compared to other retail businesses, the size of OneWater Marine's packaging footprint is relatively small. That said, we have recycling policies to ensure our team has appropriate avenues to responsibly dispose of packaging for repair parts or other items.
<b>Activity Metrics</b>	CG-MR-000.A	Number of: (1) retail locations and (2) distribution centers	Quantitative	100 stores; 12 distribution centers*
	CG-MR-000.B	Total area of: (1) retail space and (2) distribution centers	Quantitative	These metrics are not currently tracked.

\* As of 12/31/2022