

2021 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
Energy Management in Retail & Distribution	CG-MR-130a.1	1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	These metrics are not currently tracked.
Data Security	CG-MR-230a.1	Description of approach to identifying and addressing data security risks	Description of approach to identifying and addressing data security risks	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	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of customers affected	No material breaches in fiscal 2021
Labor Practices	CG-MR-310a.1	(1) Average hourly wage and (2) percentage of in-store employees earning minimum wage, by region	(1) Average hourly wage and (2) percentage of in-store employees earning minimum wage, by region	These metrics are not currently tracked.
	CG-MR-310a.2	(1) Voluntary and (2) involuntary turnover rate for in-store employees	(1) Voluntary and (2) involuntary turnover rate for in-store employees	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	Total amount of monetary losses as a result of legal proceedings associated with labor law violations	No labor law violations in fiscal 2021
Workforce Diversity & Inclusion	CG-MR-330a.1	Percentage of gender and racial/ethnic group representation for (1) management and (2) all other employees	Percentage of gender and racial/ethnic group representation for (1) management and (2) all other employees	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	Total amount of monetary losses as a result of legal proceedings associated with employment discrimination ⁵	No material losses as a result of legal proceedings associated with employment discrimination.
Product Sourcing, Packaging & Marketing	CG-MR-410a.1	Revenue from products third-party certified to environmental and/or social sustainability standards	Revenue from products third-party certified to environmental and/or social sustainability standards	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 of processes to assess and manage risks and/or hazards associated with chemicals in products	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 of strategies to reduce the environmental impact of packaging	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.
Activity Metrics	CG-MR-000.A	Number of: (1) retail locations and (2) distribution centers	Number of: (1) retail locations and (2) distribution centers	70 stores; 8 distribution centers
	CG-MR-000.B	Total area of: (1) retail space and (2) distribution centers	Total area of: (1) retail space and (2) distribution centers	These metrics are not currently tracked.