



# PwC Assurance Report

*Report of Independent  
Accountants*

## To the Board of Directors of NIKE, Inc.

We have reviewed the accompanying NIKE, Inc. (“NIKE”) management assertion that the environmental sustainability metrics for the year ended May 31, 2021 and the employee metrics (together, the “sustainability metrics”) as of May 31, 2021 in management’s assertion are presented in accordance with the assessment criteria set forth in management’s assertion. NIKE’s management is responsible for its assertion and for the selection of the criteria, which management believes provide an objective basis for measuring and reporting on the sustainability metrics. Our responsibility is to express a conclusion on management’s assertion based on our review.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) in AT-C section 105, Concepts Common to All Attestation Engagements, and AT-C section 210, Review Engagements. Those standards require that we plan and perform the review to obtain limited assurance about whether any material modifications should be made to management’s assertion in order for it to be fairly stated. The procedures performed in a review vary in nature and timing from and are substantially less in extent than, an examination, the objective of which is to obtain reasonable assurance about whether management’s assertion is fairly stated, in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion. Because of the limited nature of the engagement, the level of assurance obtained in a review is substantially lower than the assurance that would have been obtained had an examination been performed. We believe that the review evidence obtained is sufficient and appropriate to provide a reasonable basis for our conclusion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements related to the engagement.

We applied the Statements on Quality Control Standards established by the AICPA, and, accordingly, maintain a comprehensive system of quality control.



The procedures we performed were based on our professional judgment. In performing our review, we performed inquiries, and for a selection of specified metrics, performed tests of mathematical accuracy of computations, read relevant policies to understand terms related to relevant information about the specified metrics, reviewed supporting documentation in regard to the completeness and accuracy of the data in the specified metrics, and performed analytical procedures.

Greenhouse gas (GHG) emissions quantification is subject to significant inherent measurement uncertainty because of such things as GHG emissions factors that are used in mathematical models to calculate GHG emissions, and the inability of these models, due to incomplete scientific knowledge and other factors, to accurately measure under all circumstances the relationship between various inputs and the resultant GHG emissions. Environmental and energy use data used in GHG emissions calculations are subject to inherent limitations, given the nature and the methods used for measuring such data. The selection by management of different but acceptable measurement techniques could have resulted in materially different amounts or metrics being reported.

The preparation of the other sustainability metrics requires management to establish the criteria, make determinations as to the relevancy of information to be included, and make assumptions that affect reported information. The selection by management of different but acceptable measurement techniques could have resulted in materially different amounts or metrics being reported.

As discussed in management's assertion, the Company has estimated GHG emissions for certain emissions sources for which no primary usage data is available.

Based on our review, we are not aware of any material modifications that should be made to NIKE's management assertion in order for it to fairly stated.

**March 9, 2022**

*PricewaterhouseCoopers LLP*  
805, SW Broadway, Suite 800 Portland, OR 97205  
[www.pwc.com](http://www.pwc.com)



# NIKE, Inc. Management Assertion

Fiscal Year ended May 31, 2021

<b>Selected Environmental Sustainability Metrics</b>	<i>For the Fiscal Year ended May 31, 2021 (FY21)</i>
Scope 1 and 2 Total Energy Consumption (MWh)	798,688
Renewable Electricity Consumption (MWh/%)	459,127 / 78%
Scope 1 (Direct) Emissions (Metric tons CO <sub>2</sub> e)	42,720
Scope 2 (Indirect) Location-Based Emissions (Metric tons CO <sub>2</sub> e)	251,578
Scope 2 (Indirect) Market-Based Emissions (Metric tons CO <sub>2</sub> e)	76,420
Scope 3 (Category 8) Emissions From Commercial Air Travel (Metric tons CO <sub>2</sub> e)	3,395
Scope 3 (Category 4) Emissions From Logistics (outbound) (Metric tons CO <sub>2</sub> e)	184,719
Scope 3 (Category 4) Emissions From Logistics (inbound) (Metric tons CO <sub>2</sub> e)	275,199

Prior to conversion to CO<sub>2</sub>e, metric tons of GHG emissions by gas are 117,844, 8, and 1 of CO<sub>2</sub>, CH<sub>4</sub>, and N<sub>2</sub>O, respectively. The other GHGs of sulfur hexafluoride (SF<sub>6</sub>), perfluorocarbons (PFCs) and nitrogen trifluoride (NF<sub>3</sub>) are not emitted by NIKE sites.

<b>Water Restoration Funding</b>	<i>Cumulative as of May 31, 2021</i>
Water Restoration project funding (Australia and India) in NIKE's Extended Cotton Supply Chain (USD)	More than \$550,000

**Employee Metrics***As of May 31, 2021*

<i>All Employees Gender (Global)</i>		#	%
Employee totals by gender (number and percentage) (global)	Male	32,695	50.08%
	Female	32,588	49.92%
<i>All Employees Race/Ethnicity (U.S. Only)</i>		#	%
Employee totals by race/ethnicity (number and percentage) (U.S. only)	American Indian or Alaskan Native	123	0.4%
	Asian	3,233	9.9%
	Black or African American	7,915	24.3%
	Hispanic/Latino	6,092	18.7%
	Native Hawaiian or Other Pacific Islander	212	0.7%
	Two or More Races	1,830	5.6%
	Unknown	148	0.5%
	White	12,986	39.9%

Gender and racial/ethnic diversity are reported in accordance with the gender and race/ethnicity as self-reported by the employee and recorded in the Human Resources information system as of May 31, 2021. Note: In FY21, NIKE changed the measurement date for employee metrics from December 31 to May 31 of the fiscal year.

**Overview**

NIKE, Inc. (“NIKE”) management is responsible for the selection of the assessment criteria, which management believes provide an objective basis for measuring and reporting on the environmental sustainability and employee metrics (the “sustainability metrics”) presented in the tables above. NIKE management is also responsible for the completeness, accuracy, and validity of the sustainability metrics.

**Energy and Emissions****Standards**

NIKE captures, calculates, and reports direct and indirect GHG emissions data with consideration of the principles and guidance of the World Resources Institute (WRI) and the World Business Council for Sustainable Development’s (WBCSD) Greenhouse Gas Protocol Initiative’s Corporate GHG Accounting and Reporting Standard (Revised Edition) (“GHG Protocol”) and the Corporate Value Chain (Scope 3) Accounting and Reporting Standard, which are recognized external standards.

**Organizational Boundary**

NIKE uses the operational control approach in conformance with the GHG Protocol to report energy and electricity consumption and direct and indirect GHG emissions for 100% of the facilities where NIKE has operational control.



**Scope**

NIKE’s scope 1, 2, a subset of scope 3 emissions (commercial air travel and outbound and inbound logistics), and renewable electricity consumption reporting coverage is outlined below.

<i>Emissions Source</i>	<i>Scope Description</i>
Renewable Electricity Consumption	<ul style="list-style-type: none"> <li>Percentage of global energy sourced from renewable energy is calculated as follows: (Renewable Electricity in MWh) / (Scope 1 and Scope 2 Total energy consumption within the organization in MWh) X 100</li> <li>Renewable electricity includes onsite solar and wind consumed, electricity purchased via Energy Attribute Certificates and Electricity Contracts as described in NIKE’s market-based emissions table below.</li> <li>Actual activity data is sourced from direct measurement or third-party invoices when possible. Estimates are used when actual data is not available and are determined based on our estimation methodology described in the Estimation Methodology section.</li> </ul>
Retail	<ul style="list-style-type: none"> <li>Includes NIKE owned or operated NIKE Brand and Converse stores globally.</li> <li>Energy consumed includes natural gas and electricity. Natural gas usage outside of the U.S. and Canada (and for landlord-managed sites in the U.S. and Canada), and electricity usage outside of the U.S., Canada and EU (and for landlord-managed sites in the U.S., Canada and EU), is estimated. Our estimation methodology is described below.</li> <li>Refrigerant leakage from HVAC units are not included in reporting at this time.</li> </ul>
Distribution Centers (DCs)	<ul style="list-style-type: none"> <li>Includes top 39 NIKE owned or operated Distribution Centers (“DCs”) globally as of May 31, 2021, which represent approximately 90% of shipped units.</li> <li>Energy consumed includes natural gas, hi-sene, diesel, propane, electricity, onsite solar, and onsite wind.</li> <li>Diesel is used in backup generators.</li> <li>Propane is used in at least two DCs for scrubbers/ floor sweepers. A portion of propane usage is estimated leveraging known propane usage. Our estimation methodology is described below.</li> <li>In addition, emissions include fugitive emissions from refrigerant gas loss. Our estimation methodology is described below.</li> </ul>
Offices	<ul style="list-style-type: none"> <li>Includes emissions from building facilities at 4 Headquarter (“HQ”) locations: World Headquarters U.S. (“WHQ”), European HQ, Greater China HQ (“GCHQ”), and Converse HQ (together covering over 10 million ft2). Also includes emissions from non-HQ office facilities (such as regional sales offices).</li> <li>Energy consumed within HQs includes natural gas, diesel, propane, electricity, and onsite solar; within non-HQ offices, energy consumed includes natural gas and electricity only. Natural gas usage within non-HQ offices outside of the U.S. and Canada (and for landlord-managed sites in the U.S. and Canada), and electricity usage within non-HQ offices outside of the U.S., Canada, and EU (as well as for landlord-managed sites in the U.S., Canada, and EU), is estimated. Our estimation methodology is described below.</li> <li>Diesel is used in backup generators.</li> <li>Propane is used in food services, vendor landscaping services, and some forklifts.</li> <li>Refrigerant leakage from HVAC units are not included in reporting at this time.</li> </ul>
Air Manufacturing Innovation	<ul style="list-style-type: none"> <li>Includes NIKE owned manufacturing facilities and related facilities that are the primary producers of NIKE air units.</li> <li>Energy consumed includes natural gas, diesel, propane and electricity.</li> <li>Diesel is used in backup generators.</li> <li>Propane is used in a single limited application in one Air Manufacturing Innovation (Air MI) facility.</li> <li>Refrigerant leakage from HVAC units are not included in reporting at this time.</li> </ul>
Vehicles	<ul style="list-style-type: none"> <li>Vehicles include service vehicles at WHQ and GCHQ.</li> <li>Fuel consumed includes gasoline.</li> <li>Company-leased fleet vehicles for use by employees in other geographies are not included in reporting at this time.</li> </ul>
Jets	<ul style="list-style-type: none"> <li>Includes jet aviation fuel from our business travel using NIKE’s corporate jets, operated from the U.S.</li> </ul>
Commercial Travel	<ul style="list-style-type: none"> <li>Data represents commercial business air travel for all employees across 49 countries.</li> <li>Commercial air travel emissions are estimated based on mileage calculated from number and route distance of trips.</li> </ul>
Outbound Logistics	<ul style="list-style-type: none"> <li>Data represents approximately 95% of global outbound transportation and distribution of products sold via the following modes of transportation: air, ocean, truck, and rail. Reported figures reflect well to wheel emissions.</li> <li>Emissions from transportation of Converse products outside of North America and transportation of NikeiD products are excluded.</li> </ul>
Inbound Logistics	<ul style="list-style-type: none"> <li>Data represents approximately 95% of global inbound transportation and distribution of finished goods via the following modes of transportation: air, ocean, truck, and rail. Reported figures reflect well to wheel emissions.</li> <li>Emissions from transportation of Converse products outside of North America and transportation of NikeiD products are excluded.</li> </ul>



**Exclusions**

Each year, we aim to increase the quality of the data reported. As tenants of leased facilities, we do not yet have access to complete refrigerant sources and certain energy sources for shared building common spaces.

**GHG Base Data**

Activity data used to calculate Scope 1 (direct) emissions is sourced from direct measurements or third-party invoices (e.g., diesel, jet fuel and natural gas). Activity data used to calculate Scope 2 (indirect) emissions is sourced from third-party invoices (e.g., electricity) wherever possible and is collected across the business via a variety of internal processes and systems. Scope 3 (commercial air travel) data used to report GHG emissions from transporting our employees is obtained from reports provided by third parties which includes number of flights and distance data. Activity data used to calculate Scope 3 inbound and outbound emissions are sourced from third-party invoices (e.g., supplier expenditure including weight, transportation type, distance, and weight/volume) and is collected across the business via a variety of internal processes and systems.

As described in this assertion, activity data for Scope 1 and Scope 2 is sourced from estimates where actual consumption data is not available. NIKE continues to work on obtaining systematic access to more actual consumption data. Estimates are described in more detail below. Reported data has been rounded to the nearest whole number.

**Estimation Methodology**

Estimation methodologies employ reasonable assumptions to avoid understating NIKE’s emissions footprint and are described below.

Natural Gas (retail and non-HQ offices outside of the U.S. and Canada, and landlord-managed sites in the U.S. and Canada)	Where actual data is not available, natural gas usage is estimated for sites outside of the U.S. and Canada, and for landlord-managed sites in the U.S. and Canada. Square footage of retail and non-HQ offices per country is used, along with country-level climate assumptions and CB ECS energy use intensity (kWh per square foot) based on climate region. In the U.S. and Canada, where some sites are landlord-managed and visibility on energy consumption is low, our internal known average country-level energy use intensity is used instead of the external CB ECS benchmark. Approximately 91% of retail scope 1 emissions in FY21 were estimated, and approximately 89% of non-HQ scope 1 emissions in FY21 were estimated.
Electricity (retail and non-HQ offices outside of the U.S., Canada, and EU, and landlord-managed sites in the U.S., Canada, and the EU)	Where actual data is not available, electricity usage is estimated for sites outside of the U.S., Canada, and EU and for landlord-managed sites in the U.S., Canada, and EU. Square footage of retail and non-HQ offices per country is used, leveraging actual FY21 square footage data, along with electricity intensity (kWh per square foot of known FY21 NIKE electricity usage in retail or offices). Approximately 96% of retail scope 2 market-based emissions in FY21 were estimated. Approximately 77% of non-HQ scope 2 market-based emissions in FY21 were estimated.
Propane (DC)	Propane usage at one DC is estimated leveraging propane consumption intensity at a comparable DC based on relative square footage.
Fugitive emissions from refrigerant gas loss (DC)	Refrigerant leakage from HVAC units was calculated by applying an operating emission factor (i.e., leak rate) of 10% (sourced from EPA’s Direct Fugitive Emissions from Refrigeration, Air Conditioning, Fire Suppression, and Industrial Gases) to the total system capacity across all units. The Global Warming Potential (“GWP”) of R410a was sourced from the Intergovernmental Panel on Climate Change (IPCC) Fifth Assessment Report published in 2014.

**Emission Factors**

Emissions are reported in metric tons of carbon dioxide equivalent and include CO<sub>2</sub>, CH<sub>4</sub> and N<sub>2</sub>O. Exceptions to reporting CH<sub>4</sub> and N<sub>2</sub>O are as follows:

- Facilities' emissions are reported in CO<sub>2</sub>e, however, within a limited subset of consumption data, emission factors for other gases (CH<sub>4</sub>, N<sub>2</sub>O) are not provided. These exceptions include AIB/EU Residual Mix Emissions factors, Green-E/US Residual Mix, and certain supplier-specific emission factors. In these cases, CH<sub>4</sub> and N<sub>2</sub>O emissions are sourced from the next available source in the market-based emission factors hierarchy.
- Commercial Travel emissions are in CO<sub>2</sub> due to data availability. The emissions from other gases are not material to NIKE's reported GHG emissions.

Carbon dioxide emissions and equivalents resulting from the activities and business units described above have been determined on the basis of measured or estimated fuel and electricity usage, multiplied by relevant, published carbon emission factors, which are updated annually according to an internal policy to use the most recent emission factors available before the annual internal cutoff date, which is 15 days after the fiscal year end. Carbon dioxide equivalent emissions utilize GWPs primarily sourced from the Intergovernmental Panel on Climate Change Fifth Assessment Report (Assessment Report 5 – 100 year), and EPA emission factor sources use Assessment Report 4.

In quantifying market-based electricity GHG emissions, GHG Protocol Scope 2 Guidance defines a hierarchy of factors for quantifying market-based emissions, in order from highest to lowest precision. The table below describes the hierarchy and the relevance to NIKE for the current year reporting.

<i>Emission Source Type</i>	<i>Emission Factor Employed</i>
Direct Line Connection	Not applicable
Energy Attribute Certificates	NIKE applies a zero emission factor for on-site solar and wind generation where Renewable Energy Credits (or Guarantees of Origin) generated are retained by NIKE and for purchased renewable energy attribute certificates applied to NIKE's operations. Biofuel renewable energy credits employ a zero emission factor for CO <sub>2</sub> ; biofuel source-specific emission factors are applied to fugitive emissions for CH <sub>4</sub> and N <sub>2</sub> O and are not material.
Electricity Contracts	NIKE applies a zero emission factor for all facilities in scope of its power purchase agreements.
Energy Supplier-Specific Emissions Factors	U.S., Canada and EU: NIKE applies publicly available supplier-specific emission factors where available.
Residual Mix	U.S. and Canada: NIKE applies residual mix emission factors from Green-e Energy U.S. Residual Mix Emissions Rates. EU: NIKE applies country emission factors from the Association of Issuing Bodies (AIB).
Location-Based Factors	If none of the above options are available, NIKE uses location-based factors as described in the table below.





The table below outlines the emission factor sources used in FY21 emissions calculations.

<i>Emission Source</i>	<i>Emission Source Type</i>	<i>Emission Factor Employed</i>
Scope 1	Natural Gas	GHG Protocol Emission Factors from Cross-Sector Tools March 2017
Scope 1	Hi-sene	GHG Protocol Emission Factors from Cross-Sector Tools March 2017
Scope 1	Diesel	GHG Protocol Emission Factors from Cross-Sector Tools March 2017
Scope 1	Propane	GHG Protocol Emission Factors from Cross-Sector Tools March 2017
Scope 1	Gasoline	GHG Protocol Emissions Factors from Cross-Sector Tools March 2017
Scope 1	Fugitive emissions from refrigerant gas loss	<i>Intergovernmental Panel on Climate Change (IPCC) Fifth Assessment Report published in 2014; EPA's Direct Fugitive Emissions from Refrigeration, Air Conditioning, Fire Suppression, and Industrial Gases published in 2014</i>
Scope 1	Jet Fuel	GHG Protocol Emissions Factors from Cross-Sector Tools March 2017
Scope 2	Electricity (U.S., Canada & EU)	Contractual instruments: (Virtual) Power Purchase Agreements (vPPA); energy attribute certificates (EAC). In FY21, NIKE employed a zero emission factor for: <ul style="list-style-type: none"> <li>• Facilities in Oregon, U.S. that are in scope of NIKE's PPA with Avangrid</li> <li>• Facilities in the U.S. and Canada that are in scope of NIKE's U.S. vPPA</li> <li>• Facilities in the European Economic Area are in scope of NIKE's EU vPPA</li> <li>• Facilities in EU that purchase solar and/or wind GOs/EACs</li> </ul>
Scope 2	Electricity (U.S., Canada, and EU)	Supplier-specific emission factors (various sources) <i>In the absence of a contractual instrument (or electricity consumption that exceeds onsite renewables and contractual instruments), NIKE applied supplier-specific emission factors where they are available and meet a third-party quality criteria review.</i>
Scope 2	Electricity (U.S. and Canada)	Green-e Energy US Residual Mix Emissions Rates <i>For facilities in the U.S. and Canada that do not have contractual instruments or supplier-specific emission factors available, NIKE uses residual mix factors.</i>
Scope 2	Electricity (U.S.)	eGRID (location-based) <i>In the absence of contractual instruments, supplier-specific emission factors, and residual mix factors, NIKE applies a regional/national grid mix factor. This only applies to landlord-managed facilities in the U.S.</i>
Scope 2	Electricity (EU)	AIB European Residual Mixes <i>For facilities in the EU that do not have contractual instruments or supplier-specific emission factors available, NIKE uses residual mix factors.</i>
Scope 2	Electricity (Global, excluding U.S.)	IEA World Electricity CO <sub>2</sub> Emissions Factors (location-based) <i>In the absence of contractual instruments, supplier-specific emission factors, residual mix factors, and a regional/national grid mix factor, NIKE applies a protocol that covers all countries globally. This global protocol serves as a catch-all for any sites that haven't obtained an emission factor from a more granular source in the market-based hierarchy.</i>
Scope 3 (Commercial Travel only)	Air travel	GHG Protocol Emission Factors from Cross-Sector Tools March 2017
Scope 3 (Outbound Logistics)	Air, Ocean, Truck and Rail Shipping	Outbound logistics emission factors are sourced in compliance with the European Standards Methodology for calculations and declaration of energy consumption and GHG emissions of transport services (freight and passengers) DIN EN 16258 standard (March 2013).
Scope 3 (Inbound Logistics)	Air, Ocean, Truck and Rail Shipping	Inbound logistics emission factors are sourced in compliance with the European Standards Methodology for calculations and declaration of energy consumption and GHG emissions of transport services (freight and passengers) DIN EN 16258 standard (March 2013).





### **Uncertainty**

GHG emissions quantification is subject to significant inherent measurement uncertainty because of such things as GHG emissions factors that are used in mathematical models to calculate GHG emissions and the inability of these models, due to incomplete scientific knowledge and other factors, to accurately measure under all circumstances the relationship between various inputs and the resultant GHG emissions. Environmental and energy use data used in GHG emissions calculations are subject to inherent limitations, given the nature and the methods used for measuring such data. The selection by management of different but acceptable measurement techniques could have resulted in materially different amounts or metrics being reported.

The preparation of the other sustainability metrics requires management to establish the criteria, make determinations as to the relevancy of information to be included, and make assumptions that affect reported information. The selection by management of different but acceptable measurement techniques could have resulted in materially different amounts or metrics being reported.

NIKE recognizes that commercial air travel and logistics remain an estimate since unforeseen circumstances can occur (e.g., different routes due to adverse weather or unforeseen aircraft fleet changes), however the figures presented are considered to be a reasonable estimate of NIKE's commercial air travel and logistics emissions.

## **Water**

### **Background**

In support of its Water Restoration target, NIKE funds project work aimed at supporting the long-term resilience of the water basins within its extended cotton supply chain. Thus far, NIKE has not implemented water restoration project activities itself, but instead supports project activities and implementation conducted by third-party partners (typically NGOs). Additionally, NIKE partners with third-party engineering firms to calculate approximate restoration volumes and tracks the volume of water restored through these projects. Since the inception of NIKE's Water Restoration projects in India and Australia, NIKE has funded more than \$550,000 for the two projects.

**Scope**

NIKE's water restoration efforts focus on regions in Tier 4 of its cotton supply chain. NIKE only considers water restored through this portfolio of projects when calculating progress towards the water restoration target. Additional water restoration that occurs incidentally in or through unrelated NIKE activities is not included.

**Estimation Methodology**

NIKE works with project implementation partners and third-party engineering firms to quantify volumetric benefits from the water restoration projects. This quantification approach aligns with the World Resources Institute's Volumetric Water Benefit Accounting Methodology and uses the United National Food and Agricultural Organization (FAO) CROPWAT program, version 8.0 of CROPWAT and the Soil and Water Assessment Tool (SWAT) model, version 1.2.1 of SWAT (QSWAT+). Data inputs for quantification are provided by the project implementation partners and estimated volumetric benefits are discussed and confirmed with project partners and third-party engineering firms.

Conservatively, we assume that the benefits would accrue at a rate of approximately 20% per year for the first two years and 50% per year for years three and four. Beginning the fifth year the full volumetric benefits will be claimed. An external engineering firm determined NIKE's share of the total volume of water restored in FY21 was 2,063,366,665 liters.

The project types included in this volume of water restored include:

1. Agricultural water demand reduction measures (Beed District, Maharashtra State, India)
  - a. VWB Indicator: Reduced consumption
  - b. Calculation Method: Consumption method
2. Land conservation (Nimmia-Caira Wetlands, New South Wales (NSW), Australia)
  - a. VWB (Volumetric Water Benefit) Indicator: Avoided runoff
  - b. Calculation Method: Curve Number method
3. Wetland restoration and creation (Nimmia-Caira Wetlands, NSW, Australia)
  - a. VWB Indicator: Increased recharge
  - b. Calculation Method: Recharge method

**Uncertainty**

Volumetric water benefit quantification is subject to inherent measurement uncertainty as, short of project work that can accommodate water meters or similar tracking technologies, the interventions that support water restoration are nearly impossible to directly measure. Additionally, the data types needed for these projects are often variable, such as climate conditions, flow rates, irrigation efficiency, soil types, and evapotranspiration rates. Using WRI's VWBA Methodology's calculation methods and best estimates for data inputs, NIKE and its partners work to limit uncertainty to an acceptable degree. The selection by management of different but acceptable measurement techniques could result in materially different amounts of metrics being reported.