

GALA GROUP

SENSUAL. NATURAL. AFFORDABLE.

GALA GROUP ESG REPORT 2025/2026



Designed with relevance, resonance, and responsi- bility, our innovations aim to add value that goes beyond aesthetics.

We believe true innovation starts with purpose. Through our global innovation approach, we're reimagining a timeless product — the candle, accompanied by fragrance — to create assortments that spark emotion, elevate moments, and brighten everyday life.





Dear Stakeholders

I am pleased to present the latest Gala Group GmbH's ESG Report, which reflects our continuous commitment to conducting business responsibly, creating long-term value and contributing positively to the environment.

At Gala Group, sustainability is not a separate initiative, it is rather an integral part of how we operate, innovate and grow. We recognize that our success depends not only on financial performance but also on our ability to manage environmental impacts, support our employees and maintain the highest standards of governance and ethical business conduct. Over the past year we have continued to strengthen our ESG practices across the organization. We have taken the right steps to improve resource efficiency, reduce our environmental footprint, enhance workplace safety and employee development and reinforce transparency and accountability throughout our operations. These efforts are guided by our belief that responsible business practices create lasting value for all stakeholders.

I am particularly proud that our progress has been recognized externally through the award of the EcoVadis 2026 Silver Medal. This achievement, repeated in the second consecutive year, places Gala Group among the top-performing companies assessed by EcoVadis and reflects the dedication of our employees and management team in advancing sustainability, ethical business

conduct, environmental stewardship and responsible supply chain management. While we are proud of this recognition, we view it not as a destination, but as an important milestone on our continuous ESG journey.

The accomplishments outlined in this report are the result of collaboration, commitment, and shared responsibility across our entire organization. I would like to thank all our employees, customers, suppliers and business partners for their contributions and support. As we look ahead, we remain committed to setting ambitious goals, measuring our progress transparently and continuously improving our ESG performance. By integrating sustainability into our strategy and daily operations, we are building a stronger, more resilient and future-ready organization.

We believe that responsible growth, innovation and long-term value creation go hand in hand. Together, we will continue to contribute to a more sustainable future for our stakeholders, our communities and the generations to come. Thank you for your trust, partnership, and continued support.

Sincerely,

Dawid Wróbel
Chief Executive Officer
Gala Group GmbH

The GALA Group has been awarded the EcoVadis Silver Medal once again, confirming its continued commitment to sustainability and responsible business practices. This recognition reflects the Group's consistent performance across key ESG areas, including environmental management, labour and human rights, ethics, and sustainable procurement. The repeated achievement of the Silver Medal demonstrates steady progress and the effectiveness of the Group's sustainability management system.



In June 2026, the GALA Group prepared its first EU Taxonomy compliance report and had the disclosed information independently verified. This represents a significant step in the development of the Group's sustainability reporting framework and in aligning the organisation with the growing regulatory requirements in the ESG area.

This process required a detailed analysis of the Group's operations in terms of compliance with the EU Taxonomy Regulation. The assessment carried out has increased the transparency and reliability of the disclosed information and better prepared the organisation for future reporting obligations.

The preparation and certification of the EU Taxonomy report confirm the GALA Group's commitment to the development of responsible business, improving the quality of ESG reporting, and the continuous improvement of processes related to sustainable development.

Strategic pillars in GALA Groups ESG Strategy



- > Sustainable wax blends and fragrance carriers
- > Sustainable packaging and container solutions
- > Sustainable production and processes



- > Be recognized as a responsible employer by our employees and other stakeholders
- > Be recognized as a responsible corporate citizen by all stakeholders



- > Sustainable packaging and container solutions
- > Sustainable production and processes
- > Be recognized as a responsible corporate citizen by all stakeholders

The three key dimensions of ESG

For GALA GROUP sustainable growth means more than reducing impact – it means reshaping experiences. With a transformational mindset, we turn tradition into innovation, crafting products that charm with fragrance and light that inspire, comfort, and care. For a more conscious future – together. A defined ESG strategy – with clear goals and milestones rooted in environmental, social, and economic responsibility – is key to driving GALA’s sustainable growth.

GALA GROUP’s top ESG KPI’s and goals:

ENVIRONMENTAL SUSTAINABILITY

GREENHOUSE GAS EMISSIONS AND ENERGY MANAGEMENT

- 25% reduction in GHG Scope 1 and 2 emissions per ton of burning mass by 2030 (base year 2019/20)

CIRCULAR ECONOMY AND RAW MATERIALS

> 35% share of recycled materials in used plastic packaging by 2030

45% Share of wax from vegetable sources by 2030

SOCIAL RESPONSIBILITY

EMPLOYEES

0 LTIFR (Lost Time Injury Frequency Rate) by 2030

40% share of women in management roles by 2030

PRODUCT QUALITY AND SAFETY

< 0.5% COPQ (Cost of Poor Quality) in % of net external sales* by 2030

* Cost of Poor Quality (COPQ) is the measure of the costs associated with producing products that fail to meet the required quality standards, resulting in financial losses i.e. because of the need to rework, repair, cover the cost of claims, cost of bad quality of RM, etc.

GOOD GOVERNANCE

COMPLIANCE

100% Maintain share of employees who have read, acknowledged and completed annual refresher training on the Code of Conduct by 2026

SUPPLY CHAIN RESPONSIBILITY

100% share of suppliers with an annual turnover > 50k€/year who have signed the Supplier Code of Conduct by 2026

Our ambitions

| ESG target sustainability strategy target sustainability strategy 2025–2030 | Status 2025/2026 | Target 2030 | Page references for reported measures |
|---|---------------------|----------------|---------------------------------------|
|---|---------------------|----------------|---------------------------------------|

ENVIRONMENTAL SUSTAINABILITY

Sustainable production & processes

CLIMATE ACTION

| | | | |
|--|--------|--------|-----------|
| Scope 1 and 2 GHG emissions per ton of material used in kg CO ₂ e/t | 149 | 180 | p. 54 ff. |
| Energy consumption | 37 GWh | 39 GWh | p. 54 |
| Share of renewable energy | 32% | 100% | p. 54, 62 |

CIRCULAR ECONOMY

| | | | |
|--|-----------------------|-----------------------|--------------|
| Scope 3 emissions per ton of material used in kg CO ₂ e/t | 4,902 | 4,200 | p. 55 |
| Share of recycled materials in raw materials | | | p. 55 ff. |
| Corrugated & solid cartons | 84% | > 90% | |
| Plastic (foils, containers and similar) | ~ 25% | > 35% | |
| Glass (mostly post-industrial recycled (PIR)) | ~ 31% | > 35% | |
| Share of wax from vegetable sources* | 29% | 45% | p. 8, 55 ff. |
| Use of RSPO-certified palm oil in the EU | 100% | 100% | p. 55 ff. |
| Share of plastic of total raw materials | 1,4% | 0.5% | p. 55 ff. |
| Waste intensity per ton of material used | 51 kg | 25 kg | p. 55 ff. |
| Total water consumption | 52,949 m ³ | 57,400 m ³ | p. 55 ff. |

SOCIAL RESPONSIBILITY

Positive impact on our communities

EMPLOYEES

| | | | |
|---|---------|-------|--------------|
| Lost time accidents per 1,000 employees | 5.02 | 0.0 | p. 76 ff. |
| LTIFR (Lost Time Injury Frequency Rate) per 200,000 hours | 0.5 | 0.0 | p. 8, 76 ff. |
| Rate of absence in Europe | 4.35 | < 5 | p. 76 ff. |
| Number of work-related injuries | 15 | 0 | p. 76 ff. |
| Number of work-related injuries with more than one day lost | 15 | 0 | p. 76 ff. |
| Days lost due to injuries | 435 | 0 | p. 76 ff. |
| Total number of hours worked | 4,9 mln | 6.6 m | p. 76 ff. |
| Share of female employees at all levels of the group | 70% | ≥ 50% | p. 76 ff. |

* Due to raw material market development

| ESG target sustainability strategy target sustainability strategy 2025–2030 | Status 2025/2026 | Target 2030 | Page references for reported measures |
|---|---------------------|----------------|---------------------------------------|
|---|---------------------|----------------|---------------------------------------|

| | | | |
|--|-----------|------------|-----------|
| Share of female employees in C-level and department leadership roles | 31% | 40% | p. 76 ff. |
| Share of workforce represented by elected employee representatives | 90% | ≥ 90% | p. 76 ff. |
| Share of operational sites certified according to ISO 45001 or another standard for labor or human rights management | 50% | ≥ 50% | p. 76 ff. |
| Share of workforce that has received career or qualification-related training | 18% | 80% | p. 77 ff. |
| Average number of hours of training for each employee per year | 3,4 hours | ≥ 25 hours | p. 77 ff. |
| Average number of hours of social, health and soft skill training for each employee per year | 2,5 hours | ≥ 20 hours | p. 77 ff. |

PRODUCT QUALITY AND SAFETY

| | | | |
|-------------------------------------|-------|--------|-----------|
| COPQ: Cost of Poor Quality* | 0,19% | < 0.5% | p. 77 ff. |
| OEE: Overall Equipment Efficiency** | 78% | > 82% | p. 77 ff. |
| Delivery accuracy | 93% | > 97% | p. 77 ff. |
| First pass yield*** | 99% | > 99% | p. 77 ff. |

GOOD GOVERNANCE

Continuous improvement & growth

INNOVATION AND RESEARCH

| | | | |
|---|------|-------|-----------|
| Share of innovations addressing market needs in total sales value | 2,7% | > 10% | p. 94 ff. |
|---|------|-------|-----------|

COMPLIANCE

| | | | |
|--|------|------|-----------|
| Number of employees who have read and are trained on the Code of Conduct | 100% | 100% | p. 95 ff. |
|--|------|------|-----------|

SUPPLY CHAIN RESPONSIBILITY

| | | | |
|---|-----|------|-----------|
| Share of suppliers with an annual turnover > 50K who have signed the Supplier Code of Conduct | 99% | 100% | p. 95 ff. |
|---|-----|------|-----------|

* Cost of Poor Quality incl. value of customer claims, rework, rejections, scrap/turnover


** Industry standard for measuring manufacturing productivity as a percentage of quality (good parts only), performance (as fast as possible), and availability (zero downtime) in output per year. (Efficiency% x Availability% x Quality/FPY%)

*** Share of products to complete the production process divided by the number of products scheduled for production per year


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About GALA GROUP

The GALA Group, headquartered in Ansbach (Bavaria), Germany, is one of the leading and rapidly growing manufacturers of candles, home fragrances, and home décor items. The company's product range includes wax products, potpourri, fragrance diffusers, dried flowers, fragrance oils, and various decorative accessories. Its customers include both retail chains and manufacturers of branded goods.



Globally active, regionally present

As a manufacturing partner for leading consumer goods brands, retail chains, and enterprises, we design and deliver customized product lines that stand out in the market.

With a strong presence in the United States, Europe, and India, we support growth and set trends.

sourced from both local and international suppliers.

In the 2025/2026 reporting period, the GALA Group's average employment was 2,986 across its production facilities and distribution centers in Germany, Hungary, Poland, the United Kingdom, the United States, and India..

The primary raw materials used in our operations, including paraffin, fats and waxes, glass, fragrance compositions, and natural raw materials, are

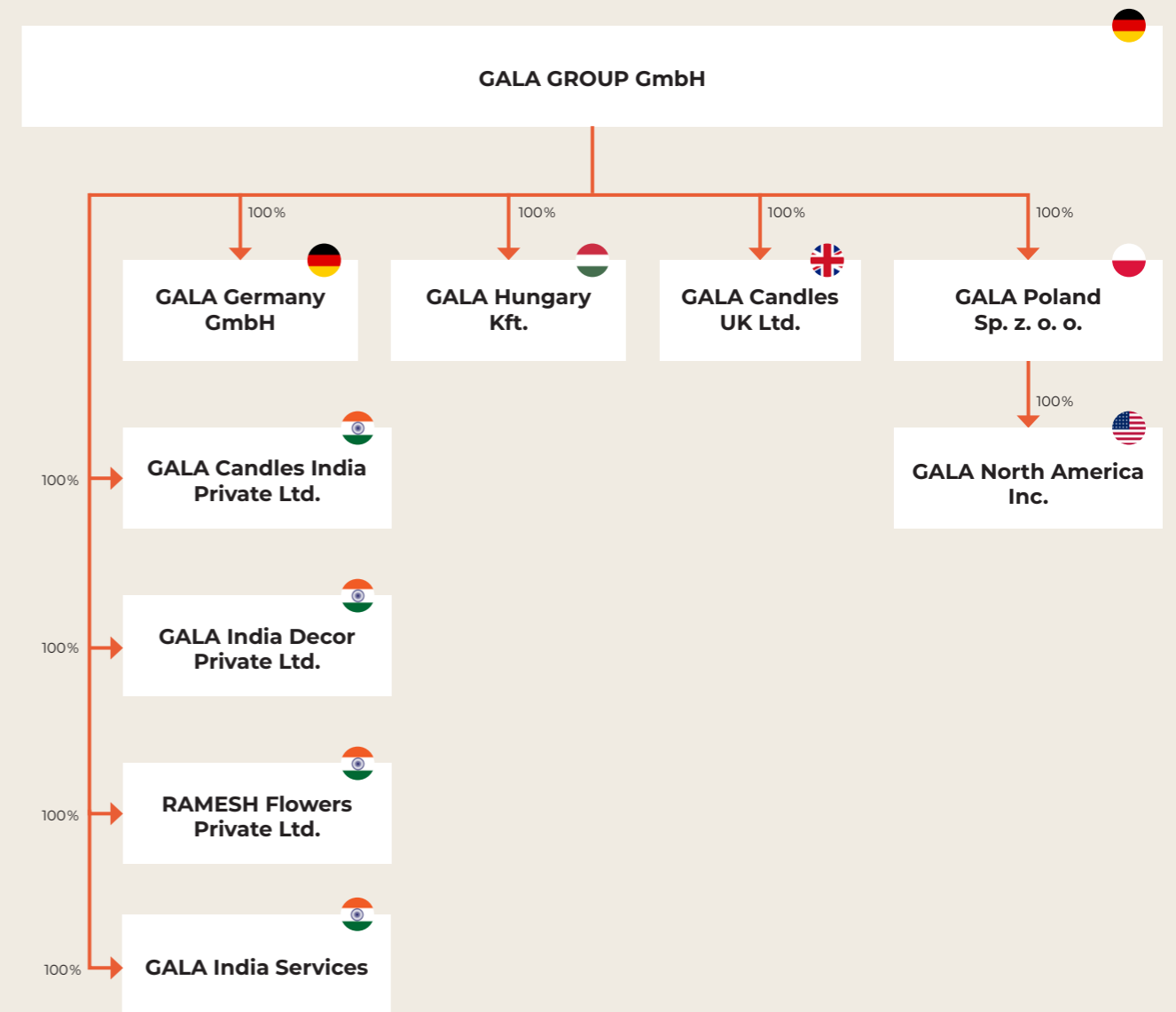
RESPONSIBILITIES OF THE NATIONAL ENTITIES

| | | | |
|---------------------------------|--|----------------------|--|
| GALA Germany | | Gala India Services | |
| GALA Hungary | | GALA Candles UK Ltd. | |
| GALA Poland | | GALA North America | |
| GALA India Candles Private Ltd. | | Ramesh Flowers | |
| GALA India Decor Private Ltd. | | | |

Marketing & Design Product Development Sales Distribution Manufacturing

GALA GROUP ORGANIZATIONAL CHART

As of 2026



The group also included GG Brands GmbH, which was incorporated into the GALA Group on June 4, 2025.

During the reporting year, a new company, GALA India Services IN Services, was established, focusing on marketing, design, product development, sales, distribution.

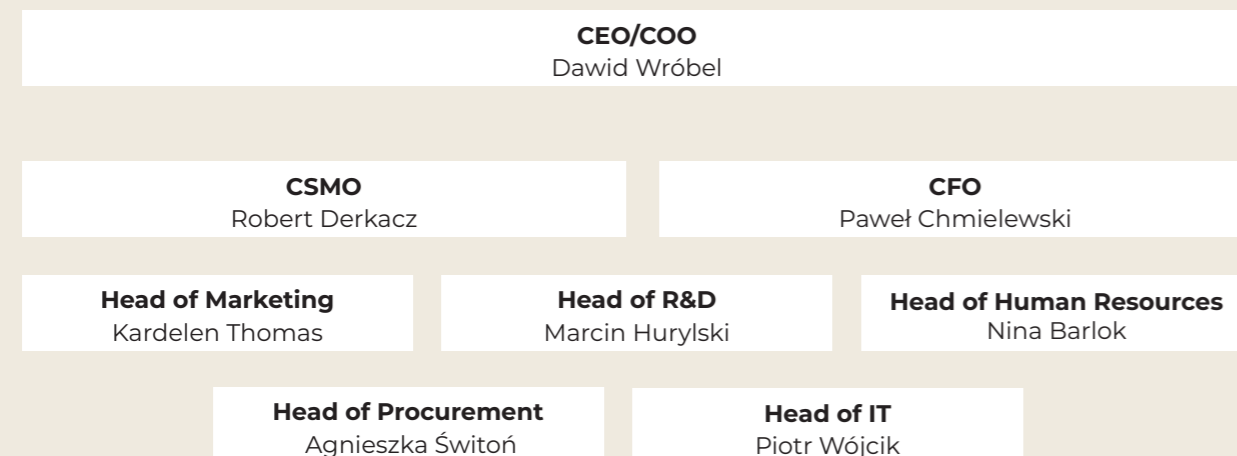
Organizational structure 2025/2026

In recent years, including the 2025/26 fiscal year, the GALA Group has continued its organizational and operational transformation process, focused on long-term growth and building business resilience. The measures taken included both the optimization of processes and organizational structures, as well as the further adaptation of the Group's strategy to changing market conditions and stakeholder expectations.

A key element of the ongoing transformation remains the integration of sustainability principles into the organization's operational and strategic activities. The GALA Group consistently incorporates environmental, social, and corporate governance issues into its management and business decision-making processes, preparing the organization for growing regulatory requirements, market needs, and the challenges associated with responsible business conduct.

The ongoing transformation program supports increased operational efficiency, innovation, and the creation of long-term value for key stakeholder groups, including employees, customers, business partners, and local communities. The Group's strategy is based on the premise that business growth and environmental and social responsibility are mutually reinforcing, enabling the organization to continue developing in a rapidly changing economic environment.

MANAGEMENT BOARD



GALA GROUP Management Board
from left to right:
CEO/COO - Dawid Wróbel
CFO - Paweł Chmielewski
CSMO - Robert Derkacz



NORTH AMERICA

REVENUE SHARE IN NA¹⁾: **14%**
NUMBER OF EMPLOYEES²⁾: **2**

EUROPE

REVENUE SHARE IN EU¹⁾: **85%**
NUMBER OF EMPLOYEES²⁾: **1048**
of which:
DE: 164
PL: 750
HU: 131
GB: 3

GLOBAL SOLUTIONS.
TAILOR-MADE IMPACT.

100+ years of innovation and know-how

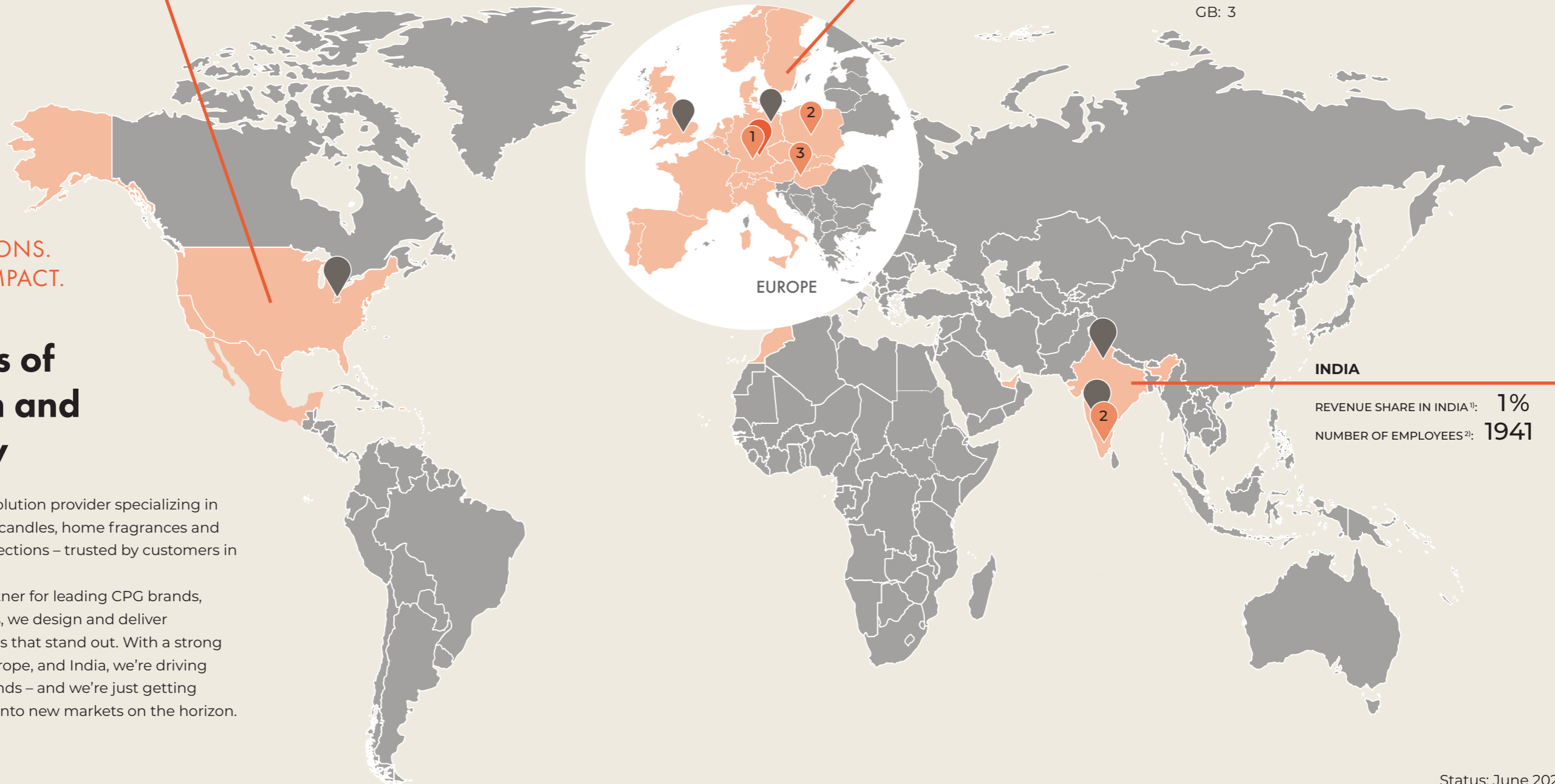
We're an international solution provider specializing in unscented and scented candles, home fragrances and natural home décor collections – trusted by customers in over 34 countries.

As a manufacturing partner for leading CPG brands, retailers, and companies, we design and deliver customized product lines that stand out. With a strong presence in the USA, Europe, and India, we're driving growth and shaping trends – and we're just getting started, with expansion into new markets on the horizon.

■ GALA GROUP core market

Locations with operational relevance:

- 1 Production, Sales and Marketing
- 2 Production, R&D, Sales and Marketing
- 3 Production
- Sales office/showroom
- Headquarters



INDIA

REVENUE SHARE IN INDIA¹⁾: **1%**
NUMBER OF EMPLOYEES²⁾: **1941**

Status: June 2026

1) Business focus according to the regional share of GALA GROUP's total revenue
2) Social focus according to the number of employees at operational sites

GALA GROUP's core values

Our values build the foundation for our entire organization. They define how we work at GALA GROUP, how we work with each other, our new hires, customers and suppliers.

We defined and created GALA GROUP's core values in November 2021 together with the global leadership team. Starting from various different perspectives and taking into account cultural aspects and local needs, our core goals are the result of a multi-day collaborative effort and guide the work we do on a daily basis.



Our core values sit at the heart of our strategy and guide us on our journey:



WE CARE ABOUT PEOPLE

We create a work environment where people like to come to work and feel valued
We care about our environment and ensure a healthy and safe workplace



WE TRUST EACH OTHER THROUGH MUTUAL COOPERATION

We support each other to achieve a joyful workplace and better results
We support cooperation and encourage our colleagues to collaborate



WE EMBRACE GLOBAL DIVERSITY

We are proud to be part of the connected and diverse global GALA Family
and help our teams live and enjoy this unique advantage on a daily basis



WE PROVIDE ULTIMATE CUSTOMER SATISFACTION

Everything we do revolves around our customers
We have developed a superior understanding of consumers & customers and their needs



WE STRIVE FOR EXCELLENCE IN EVERYTHING WE DO

We won't settle for anything but the best and learn from our failures
We obtain skills and knowledge to be the best experts in our industry



WE TAKE RESPONSIBILITY FOR OUR ACTIONS AND LONG-TERM SUCCESS

We aim to build long-term win-win relationships with our employees, suppliers and customers



WE INNOVATE TO BUILD A COMPETITIVE ADVANTAGE

Innovation is our lifeblood. We create and deliver products, packaging and concepts that give us a competitive advantage



WE DELIVER RESULTS THROUGH PERFORMANCE

We measure our performance on a regular basis and make our decisions based on KPIs and long-term strategic goals



► GALA GROUP's values & leadership principles

www.GALA-GROUP.com/values

Product portfolio

The range of products we offer our customers includes a wide variety of items, from candles and air-freshening products to natural home décor and accessories.

The GALA Group does not sell any products or services that are prohibited in specific markets or that are the subject of significant stakeholder concerns or public debate. The Group's product portfolio complies with applicable legal requirements and market standards in the markets where it operates.

GALA GROUP'S REVENUE BY PRODUCT GROUP:

58%

SCENTED CANDLES & HOME FRAGRANCE



JAR CANDLES



WAX MELTS



ESSENTIAL OILS



ROOM SPRAYS



POTPOURRIS



REED DIFFUSERS



SCENTED SACHETS



INCENSE STICKS

38%

UNSCENTED CANDLES



MAXI TEALIGHTS/TEALIGHTS



PILLAR CANDLES



DINNER/HOUSEHOLD CANDLES



OTHER PRODUCTS



GRAVE LIGHTS



LED CANDLES



CANDLE ACCESSORIES

4%

NATURAL HOME DECOR



DRIED FLOWERS



BOUQUETS/BUNCHES



WREATHS



BANANA FIBRE COLLECTION

GALA brands

Alongside our bespoke collections crafted for customers, we proudly offer a curated lineup of GALA brands – each delivering unique benefits, strong value propositions, and a distinct edge in the market.



GALA

GALA BRAND

The GALA brand offers bespoke, shelf-ready collections of scented and unscented candles, as well as home fragrances. These are available through food and non-food retailers, DIY stores, and garden centers, and are also tailored for the HORECA sector and cash & carry wholesalers.



FARM TO AROMATHERAPY

GALA GROUP's Farm to Aromatherapy brand features a curated portfolio of natural essential oils, reed diffusers and scented candles, all containing carefully selected herbal ingredients from sustainably managed farms for consumer wellbeing at home. In 2024 introduced innovation of THALASSO SPA, the new FTA Candle, that combines the revitalizing effects of Aromatherapy with the patented Technology of releasing natural iodine into the air, while the candle is burning.



Sustained Growth

Through its transformation, GALA GROUP has grown from a mid-sized German candle maker into a global solutions provider for candles, home fragrance, and natural home décor. We create trend-driven, sustainable innovations, unique designs, and tailored category solutions that support our customers in offering attractive assortments to their target groups and drive growth.

Growth strategy

The GALA Group's growth strategy focuses on ensuring long-term growth by expanding its global sales network and strengthening its presence in regional markets, while simultaneously developing production capacity to effectively respond to changing customer and market needs.

Today, the GALA Group ranks among the largest manufacturers of candles, home fragrances, and natural home décor. Founded over 50 years ago as a small candle manufacturer in Bavaria (Germany), the company has evolved into an international organization whose products are manufactured on modern production lines and distributed primarily as private-label brands through reputable retail partners. The Group serves customers in over 34 countries, delivering solutions with a global reach while maintaining a local approach to production and supply. It has production facilities in Germany, Hungary, Poland, and India, as well as sales offices in the United Kingdom and the United States. A key element of the growth strategy is the integration of ESG principles into operational activities. This includes investments in automation, improving production efficiency, and developing sustainable energy solutions.

GALA Germany

In the coming fiscal year, within the scope of attainable activities, we plan to implement measures aimed at more efficient use of resources and reducing energy consumption. These include an analysis of the potential for reusing treated water in the painting process, the installation of a 95 kWp photovoltaic system, the replacement of pumps at the cooling water station, and an update to the GridVis energy consumption monitoring system. Additionally, there are plans to implement a heat pump for office buildings that utilizes waste heat from the cooling system.

GALA Poland

In the 2025/2026 fiscal year, a production line for low-temperature pouring was launched, enabling

the production of innovative, lighter-weight candle products. This investment is part of efforts aimed at improving efficient production technologies. The development of production automation programs using collaborative robots (cobots) also continued. In the 2025/2026 reporting year, three new workstations equipped with cobots were operational. The Company plans to continue this development in subsequent years, further expanding the number of cobot-assisted workstations as part of its ongoing automation and process improvement efforts. In terms of energy management, GALA Poland achieved 100% of its electricity consumption from renewable sources, including both purchased energy and self-generated energy from photovoltaic installations. An energy audit identified areas with potential for improving energy efficiency. As part of optimization efforts, measures implemented included the installation of insulation collars to reduce energy losses in technological processes.



GALA Hungary

In Hungary, investment initiatives are underway aimed at improving energy efficiency and reducing energy consumption. These include, among other things, the planned installation of photovoltaic systems, the conversion of lighting systems to LED technology, and measures to improve the energy efficiency of process tanks.

GALA India

During the 2025/2026 fiscal year, GALA India implemented several modernization measures aimed at improving the energy efficiency of its production processes. These included the replacement of lighting systems with LED technology, the modernization of compressed air systems through the replacement of the compressor, and the optimization of air circulation in the heating tunnels. The implemented solutions support more efficient use of energy and contribute to reducing resource consumption.

The implemented solutions contribute to improving the energy efficiency of production processes and reducing resource consumption. These initiatives are designed to reduce carbon dioxide emissions, improve energy efficiency, and enhance the operational resilience of our facilities. The combination of technological innovation, automation, and environmental initiatives supports the Group's ability to respond flexibly to customer needs, while reinforcing its commitment to responsible, long-term development.



Customized collections

Customization is key

A key element of the GALA Group's operations is the customization of its offerings and close collaboration with B2B clients. The Group acts as a provider of comprehensive solutions covering the entire value chain—from market analysis, through product design and development, to production and order fulfillment. Its main specialization is the white-label segment, where the Group supports clients in creating product lines of candles, home fragrances, and natural decorations, providing advanced manufacturing and supply chain expertise.

Strategic focus on B2B

Thanks to many years of experience and the use of global and regional sourcing channels, the GALA Group supports partners in the retail and FMCG sectors in building long-term relationships and achieving a competitive advantage. Products developed for client brands are distributed through both offline and online channels, in accordance with a multichannel sales model.

GALA brands for end consumers

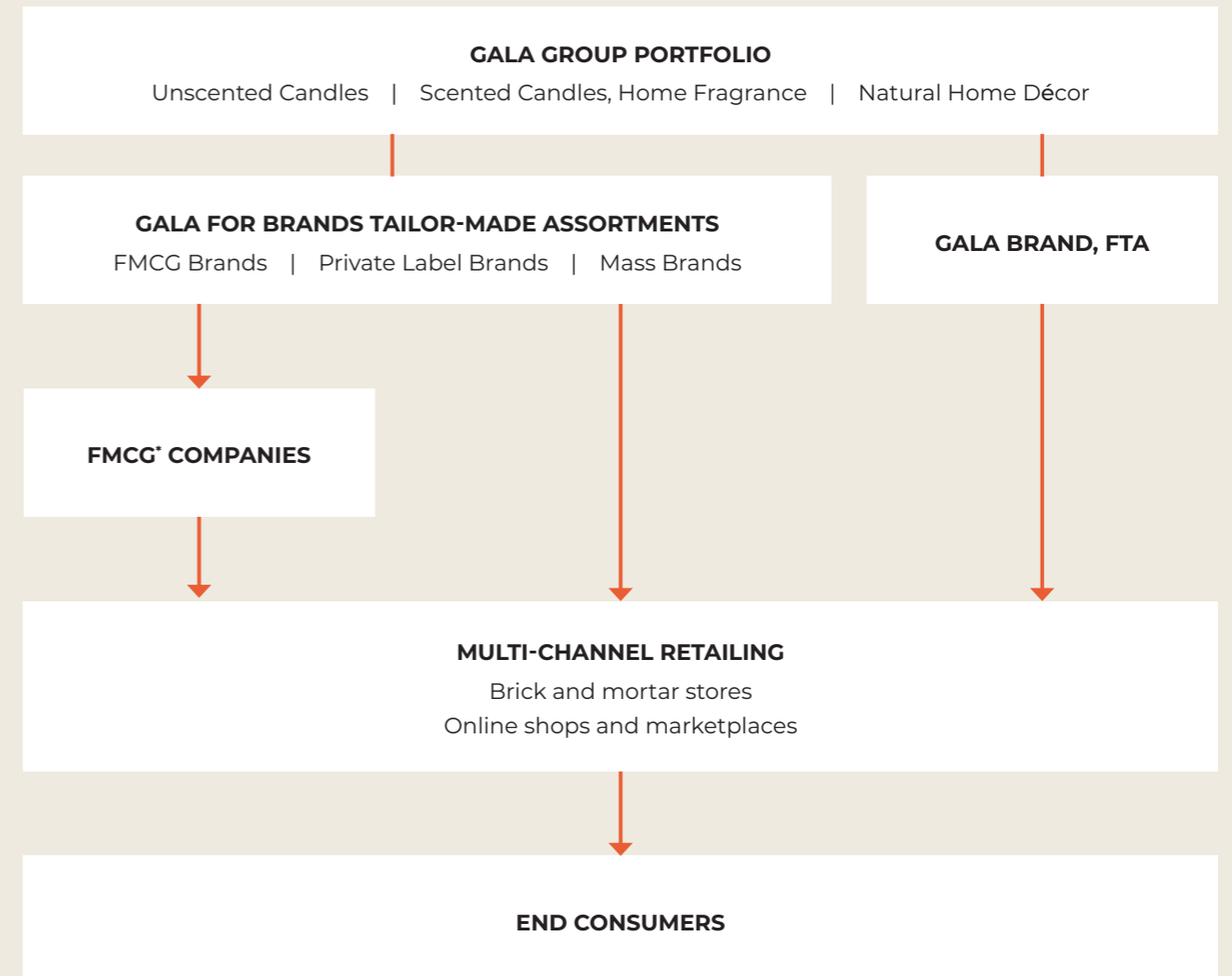
A key area of GALA GROUP's operations is the development of its own consumer brands. The GALA brand offers collections of scented and unscented candles as well as home fragrance products, including both solutions tailored to individual customer needs and ready-made collections intended for retail sale. The products are available, among other places, in grocery and non-grocery stores, home improvement stores, garden centers, as well as in the HORECA sector and cash-and-carry wholesalers.



GALA GROUP'S DISTRIBUTION STRUCTURE

The Group's portfolio also includes the Farm to Aromatherapy (FTA) brand, which offers a curated selection of natural essential oils, reed diffusers, and scented candles made from carefully selected plant-based ingredients sourced from sustainable crops. The brand focuses on solutions that support consumers' well-being in the home and includes, among others, the THALASSO SPA candle with patented iodine-releasing technology.

A small but strategically developed portfolio of private label brands allows the Group to gain insights into consumer behavior and test new product concepts, which can then be scaled up in collaboration with B2B clients and private label partners.



* FMCG: fast-moving consumer goods

Key figures 2025/2026

Turnover

180 million EUR

CONSOLIDATED REVENUE

of the entire GALA GROUP after divestments

approx. **2,986**

EMPLOYEES

work at the headquarters, and all sales and production sites in Europe, UK, North America, and India



86% 48% Scented Candles
38% Unscented Candles

SHARE OF REVENUE
ATTRIBUTABLE TO
CANDLES



9%

SHARE OF REVENUE
ATTRIBUTABLE TO
HOME FRAGRANCE



4%

SHARE OF REVENUE
ATTRIBUTABLE TO
HOME DÉCOR



1%

SHARE OF REVENUE
ATTRIBUTABLE TO
OTHER PRODUCTS*



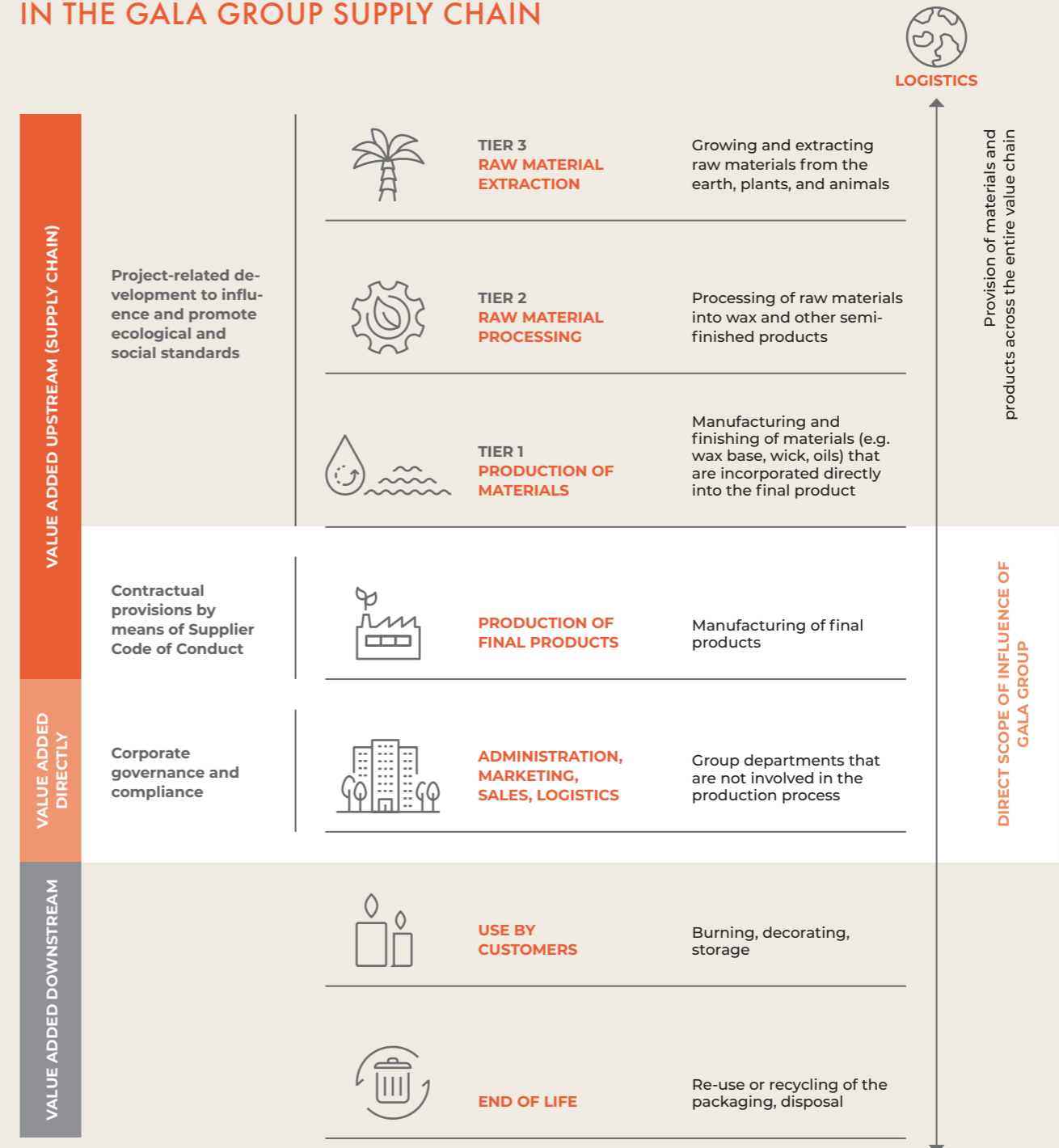
* Incl. wax melts

The GALA Group's value chain

The GALA Group manages its impact in an integrated manner, covering the entire product lifecycle. Our value chain is divided into three key stages: the supply chain (Upstream), our own operations (Value Added Directly), and the product's use and disposal phase (Downstream). This approach allows us to identify ESG risks and opportunities at every level – from the ethical extraction of raw materials to the circular economy.



ENSURING DUE DILIGENCE IN THE GALA GROUP SUPPLY CHAIN





Substantial ESG management

Sustainable development is fundamental to GALA GROUP's long-term profitability, risk management, and fulfillment of stakeholder expectations. This report presents progress in integrating ESG objectives into the company's structure and culture, guided by a materiality assessment with the aim of generating lasting positive impacts on the environment, society and the organization.



ESG management

Managing the impacts, risks, and opportunities related to environmental, social, and corporate governance (ESG) issues is a key component of the GALA Group’s approach to responsible business operations and building long-term value. The Group’s ESG initiatives are consistent with its sustainability strategy and are integrated into all key areas of its operations.

Commitment

Effective ESG management at the GALA Group is based on active management engagement and a strategy aligned with the organization’s values and objectives. Responsibility for ESG has been embedded in the management structure and is overseen directly by the CEO and the Management Board. Under this model, an ESG Council holds regular quarterly meetings, and key sustainability issues are reported to the Management Board for decision-making or approval.

Policies and actions

The GALA Group’s ESG policies and initiatives are focused on achieving clearly defined strategic goals and objectives. The established management structure ensures that environmental, social, and corporate governance considerations are incorporated into decision-making processes at all levels of the organization, enabling their systematic integration into the Group’s operations.

The ESG management team includes, among others, the CEO, CFO, and CMSO, supported by the HR Department and External and Internal Expert Council. Additionally, a designated project manager supports the implementation of ESG initiatives across the organization, ensuring a consistent approach across all Group entities.

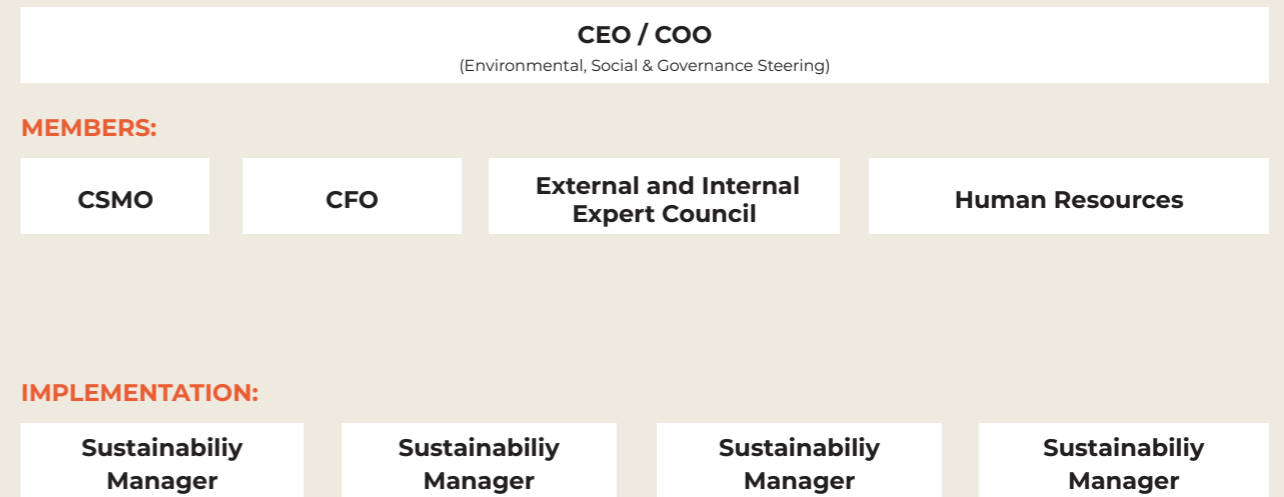
In the 2025/26 fiscal year, the Group continues its approach in which ESG goals have been integrated into the operational objectives of senior management. This means that each member of management remains responsible for achieving ESG objectives within their area of responsibility, ensuring continuity and consistency in their implementation across the entire organization.

RESPONSIBILITY FOR SUSTAINABILITY AT GALA GROUP

ESG BOARD

As of 2025/2026

STRATEGY



Integration of ESG risks into risk management

The GALA Group’s primary objective is to grow its business while managing risks responsibly and capitalizing on emerging business opportunities. Managing ESG-related risks is an integral part of the corporate strategy and supports the organization’s long-term resilience, financial stability, and the Group’s sustainable development.

The integration of ESG risk management into organizational processes is achieved through the established corporate governance framework, which includes the monitoring of strategic initiatives and operational activities. This approach enables effective reporting and ongoing monitoring of both financial risks and risks related to the environment, society, and corporate governance.

Given the international nature of its operations, including its production facilities in Asia, the GALA Group also analyzes risks associated with climate change, such as rising temperatures, flood risks, and limited access to water resources. In the 2025/26 fiscal year, efforts continued

regarding the analysis of climate risks and biodiversity issues, which form part of the preparations for the further development of the materiality assessment process.

As a manufacturing organization, the Group also regularly monitors issues related to workplace safety, employment conditions, and compensation levels through internal audits and oversight activities. The results of these analyses and the identified risk areas are incorporated into the further development of the Group’s ESG management approach.

In the area of corporate governance, the Group continues to develop policies, standards, and procedures that support responsible management and strengthen the internal oversight system. The ESG Council plays a significant role in this process, collaborating with operational, production, and HR departments to ensure a consistent and comprehensive approach to ESG risk management. Regular summaries and results of these activities are presented to the GALA Group’s management board.

ECONOMIC RISK TRENDS FOR GALA GROUP

ACQUISITION & INTEGRATION RISKS →

PROCUREMENT RISKS ↗

PRODUCTION RISKS →

SALES-RELATED RISKS →

IT RISKS →

FINANCIAL RISKS →

- ↑ Significantly increased
- ↗ Slightly increased
- Unchanged
- ↘ Slightly decreased
- ↓ Significantly decreased

Process and Quality Management

The GALA Group has implemented quality control standards across all aspects of its operations. In the medium term, these measures support the development of a cohesive, group-wide system for managing and monitoring ESG aspects.

The Strategic Importance of the EcoVadis Sustainability Assessment

As part of its commitment to sustainable development and the improvement of ESG practices, the GALA Group undergoes the EcoVadis sustainability assessment, which was first conducted in the 2023/24 fiscal year, and this approach is being continued in the 2025/26 fiscal year. EcoVadis is recognized as one of the leading global assessment tools for corporate responsibility in the areas of environmental, social, and corporate governance (ESG).

This assessment is a key component of the GALA Group’s sustainability strategy, promoting transparency in its operations and enabling systematic monitoring and improvement of its ESG performance.

In June 2025, the Gala Group received an EcoVadis Silver Medal for its achievements in sustainability. This result placed the Group among the top 15% of companies assessed by EcoVadis over the previous 12 months.

In May 2026, the Group underwent the EcoVadis assessment again to verify its progress in the ESG area. In June 2026, the Group retained its EcoVadis Silver Medal, confirming the effectiveness of its initiatives and the maturity of its ESG management system.

Industry engagement

The GALA Group is developing strategic collaborations and business partnerships, leveraging its expertise, experience, and resources to create value for stakeholders and achieve its ESG goals. The organization focuses on product quality and development, reinforcing its com-

mitment to responsible and sustainable solutions that support long-term business growth.



RAL Gütegemeinschaft Kerzen e. V.

Since 1998, the Gala Group has used the RAL quality mark for candles to ensure the highest standards of quality, safety, and sustainability. RAL Gütegemeinschaft Kerzen e. V. is one of the key industry organizations in Europe, working to ensure the high quality and safety of candle products.

The association brings together candle manufacturers and supporting entities, including suppliers of raw materials such as waxes, dyes, and fragrance blends, representing a significant portion of the European candle manufacturing market.

The GALA Group is a member and founding member of the organization and actively participates in efforts to develop industry standards and product safety. Dr. ing. Frank Hanewinckel has served as the association’s chairman since 2003 and also chairs the German delegation to the CEN TC 369 technical committee of the European Committee for Standardization, which is responsible for fire safety standards for candles. The association awards the RAL quality mark for candles, which is a recognized standard of quality and safety in the industry and confirms that products comply with applicable European standards.

Integration of ESG risks into risk management



ECMA

ECMA is an international, non-profit trade association representing the European candle manufacturing sector. The organization brings together candle manufacturers, regional trade associations, and industry suppliers, serving as the sector's collective voice at the European level. ECMA engages in dialogue with public institutions, non-governmental organizations, the media, and other stakeholder groups, representing the interests of its members and participating in activities related to the development of industry standards and sustainability issues.

GALA GROUP

GALA GROUP, as a member and founding organization, also actively participated in ECMA activities in the financial year 2025/26, including through the involvement of the Group's representative, Dr.-Ing. Frank Hanewinkel, who served as Chair of the Technical Committee until December 2025 and passed his seat in the committee to Gala Groups Head of R&D, Marcin Hurylski. The Group's engagement supports the development of European industry standards, as well as initiatives related to safety and the responsible development of the candle sector.

Product quality and safety

GALA GROUP is committed to fulfilling its quality promise, supporting trust-based, long-term partnerships with B2B customers.



Product quality and safety

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Quality assurance

At GALA GROUP, our state-of-the-art testing and laboratory facilities enable comprehensive product innovation and stringent quality controls. We oversee the entire process, evaluating all components and raw materials to ensure compliance with national and international standards. This includes our dedication to minimizing environmental impact through responsible sourcing and production practices. The Group is committed to the development of industry standards and actively participates in the work on European safety standards for candles and candle accessories within the framework of ECMA and CEN. Within ECMA, the GALA Group plays a significant role, participating in the work of the technical committee responsible for the drafting and development of industry standards. The Group's representative on the technical committee is Marcin Hurylski, who actively participates in expert work related to the creation and updating of safety standards for the candle industry. The Group's products comply with applicable standards, certifications and regulations, including:

- > **EN 15493:** Candle fire safety specification
- > **EN 15494:** Candles. Product safety labels
- > **ASTM F2417:** Fire safety for candles – applied on special customer request
- > **ASTM F2058:** Fire safety labeling – applied on special customer request
- > **EN 16738 to 16740:** Emission safety of scented candles
- > **EN 17885:** 2023 for candle accessories
- > **REACH (WE) 1907/2006:** Regulation

- concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals
- > **CLP (WE) nr 1272/2008:** Regulation on classification, labeling and packaging of substances and mixtures
- > **ISO 45001:** Occupational health and safety management
- > **RAL GZ 041:** Quality and testing requirements for candles
- > **RSPO:** Certification for sustainable palm oil
- > **EN 15426:** Specification for sooting behavior
- > **EN 17616:** Outdoor candles – specification for fire safety
- > **EN 17617:** Outdoor candles – product safety labels
- > **ISO 9001:** Quality management systems – requirements

The Group has also implemented a global candle-burning control process, standardised performance indicators and a production monitoring system that enables the analysis of operational and quality data. The products undergo independent verification by external laboratories, including DEKRA, UL, Intertek, and Bureau Veritas (within GALA INDIA and GALA POLAND), and are tested in accordance with industry standards such as RAL. All fragrance compositions used are IFRA-approved, confirming their compliance with current safety requirements. In addition, the Group conducts regular quality reviews and periodic internal audits to support the process of continuous improvement.

Quality control process

The GALA Group's central research and development team is responsible for product development and for ensuring that the product range meets quality requirements and the expectations of customers and consumers. The consistency of processes and quality parameters is supported by comparative tests carried out between the Group's production facilities.

The approach to quality management is based on compliance with applicable regulations and industry standards, including EN 15493, ASTM F2417 and REACH, which ensures that products meet safety, quality and environmental protection requirements.

The Group operates a multi-stage quality control process comprising:

- > inspection of raw materials and components prior to their release for production,
- > monitoring of production processes at each stage of manufacture,
- > quality control of finished products prior to their release for sale.

In addition, the organisation follows standard operating procedures (SOPs) covering both quality management and complaint handling, which help to ensure process consistency and enable an effective response to reported issues and customer needs.

The GALA Group is also continuing its efforts to digitise quality and production processes. As part of the projects being carried out, solutions have been implemented to enable the digital collection of data relating to the inspection of finished products prior to dispatch, and tools are being developed to support the automation of reporting on product combustion test results.



GALA GROUP'S KEY PERFORMANCE INDICATORS FOR THE QUALITY CONTROL PROCESS

| KPIs QUALITY CONTROL PROCESS | Status 2025/2026 | Target 2030 |
|---|------------------|-------------|
| Cost of Poor Quality (COPQ)* | 0.19% | < 0.5% |
| Overall Equipment Effectiveness (OEE)** | 78% | > 82% |
| Delivery accuracy | > 93% | > 97% |
| First pass yield*** | > 99% | > 99% |

* Cost of Poor Quality incl. value of customer claims, rework, rejections, scrap/turnover

** Industry standard for measuring manufacturing productivity regarding percentage of quality (good parts only), performance (as fast as possible), and availability (zero output) in output per year. (Efficiency% x Availability% x Quality/FPY%)

*** Share of products coming out of the production process divided by the number of products scheduled for production per year

Frameworks and standards

The GALA Group applies recognised international frameworks and standards in the areas of quality, social responsibility and sustainable development. These form the basis for a systematic approach to compliance management, product safety, supply chain ethics and environmental impact.

The certifications and reference systems implemented, such as BSCI, RSPO, ISO, SMETA and RAL, support the maintenance of high operational standards and the continuous improvement of processes across the Group. Their application also enables transparent reporting and the comparability of activities against international guidelines and stakeholder expectations.



► [GALA EcoVadis rating](https://www.GALA-GROUP.com/rating)
www.GALA-GROUP.com/rating

FRAMEWORKS AND STANDARDS



The Business Social Compliance Initiative (BSCI) sets standards to ensure fair workplace conditions, improve workers' welfare, and uphold ethical labor practices across supply chains.



RSPO (Roundtable on Sustainable Palm Oil) sets standards for sustainable palm oil production to reduce environmental impact, enhance worker and community livelihoods and protect biodiversity.



The GALA GROUP production sites are certified according to several ISO standards (see table on the right).



SMETA (Sedex Members Ethical Trade Audit) provides a framework to assess ethical practices in supply chains, promoting fair labor, health, safety, and environmental standards.



The RAL Quality Mark Candles stands for standards to ensure the quality of candles.

CERTIFIED MANAGEMENT SYSTEMS USED BY GALA GROUP

Share of standardized process and certified GALA GROUP sites

| Standard | GALA Germany | GALA Hungary | GALA Poland | GALA India Decor | GALA Candle India | Ramesh Flowers | Share of standardized process and certified GALA GROUP sites |
|----------|--------------|--------------|-------------|------------------|-------------------|----------------|--|
|----------|--------------|--------------|-------------|------------------|-------------------|----------------|--|

ENVIRONMENTAL

| | | | | | | | | |
|---|-----------------|---|---|---|---|---|---|------|
| Environmental management | ISO 14001: 2015 | | | ✓ | ✓ | ✓ | ✓ | 67% |
| Energy management | ISO 50001 | ✓ | | ✓ | | | | 33% |
| Quality management | ISO 9001: 2015 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 100% |
| Environmental management for sustainable forestry | FSC | | | | ✓ | ✓ | ✓ | 50% |

SOCIAL

| | | | | | | | | |
|---|-----------------|---|---|---|-----|---|-----|------|
| Occupational health and safety management | ISO 45001: 2018 | | | | ✓ | ✓ | ✓ | 50% |
| Candle quality | RAL GZ 041 | ✓ | ✓ | ✓ | N/A | ✓ | N/A | 100% |
| Consumer products | BRC CP | | | ✓ | | | | 17% |

GOVERNANCE

| | | | | | | | | |
|----------------------------------|--------------------|--------------------------------------|------------------|--------------------------------------|-----|------------------|-----|------|
| Supply chain security management | ISO 28000: 2007 | | | ✓ | | | | 17% |
| Supply chain ethical/social | SEDEX/SMETA | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 100% |
| Supply chain ethical/social | BSCI ¹⁾ | | | | ✓ | ✓ | ✓ | 50% |
| Sustainable palm oil | RSPO | MB ²⁾ SG ³⁾ | MB ²⁾ | MB ²⁾ SG ³⁾ | N/A | MB ²⁾ | N/A | 100% |

GALA UK, North America and GG Brands are purely sales offices and are therefore exempt from this.

1) BSCI: Business Social Compliance Initiative 2) MB: Mass Balance 3) SG: Segregated

Materiality process

The Gala Group is consistently expanding its operations in the candles and fragrances sector, treating environmental, social and governance (ESG) considerations as a key element of the company's long-term development. Regular analysis of relevant issues enables the Group to better meet the expectations of its stakeholders and supports responsible business decision-making.

Establishing a strong foundation: double materiality assessment for GALA GROUP

The materiality analysis was a key step in developing the GALA Group's approach to sustainability. In 2022, the Group conducted its first materiality assessment, covering 24 potentially material topics identified on the basis of the UN Sustainable Development Goals (SDGs), GRI and SASB standards, and an analysis of the market and industry environment.

This analysis formed the basis for implementing a double materiality approach, taking into account both the impact of the GALA Group's operations on the environment and society, as well as the

significance of individual issues for business operations.

This made it possible to identify priority ESG areas and incorporate them into operational and strategic decisions for the period 2022–2024. In 2025, the methodology was developed and adapted to the requirements of the CSRD Directive and Commission Delegated Regulation (EU) 2023/2772. The analysis was conducted at Group level and covered all locations and subsidiaries of the GALA Group worldwide.



The process of identifying and assessing the impacts of risks and opportunities

The requirements of the CSRD Directive and Commission Delegated Regulation (EU) 2023/2772 form the basis for the process of identifying material impacts, risks and opportunities (IROs) associated with the GALA Group's operations. They also enable more transparent reporting on environmental and social issues, as well as the impact of ESG on business operations.

The materiality analysis conducted during the most recent assessment by the GALA Group included an evaluation of external risks and opportunities based on recognised indicators

and available industry sources. In parallel, an internal analysis was carried out, taking into account existing processes, documents and the stakeholders' perspective.

As part of this work, consultations were held with representatives of the HR and EHS (environment, health and safety) departments from all GALA Group sites. The results were then collated and discussed during workshops attended by the ESG management board and the ESHQ Implementation Level team.

Foundations for the Assessment of Material Topics

External influencing factors were examined through various risk analyses, while internally, existing documents were analyzed to assess the current status of implemented processes.

External Foundations

- > Risk Assessment according to the Climate Risk Index 2021. Source: Climate Risk Index, 2021.
- > Biodiversity Risk Analysis using the WWF Risk Filter Suite. Source: WWF Risk Filter Suite, 2024.
- > EcoVadis Sustainability Scorecard 2024 and EcoVadis Statistics for GALA GROUP GmbH.
- > Entwicklung eines Whistleblower-Verfahrens and EcoVadis Country Risk Map for Ethics. Source: EcoVadis 2018 (EcoVadis Public)
- > EHS Vendor Due Diligence Report for GALA GROUP GmbH by Project KAIROS.

This analysis, prepared in collaboration with the audit organization, served as a foundation for enhancing the transparency of Impacts, Risks, and Opportunities (IROs).

Internal Foundations

- > GHG Inventory – Scopes 1, 2, and 3 of GALA GROUP.
- > Great Place to Work certification of GALA GROUP GmbH.
- > ESG Roadmap 2025 of GALA GROUP GmbH. Source: Equistone. Status as of November 21, 2024.
- > Consolidated Financial Statements as of March 31, 2024, and Group Management Report for the 2023/2024 financial year of GALA GROUP GmbH.
- > Materiality Assessment of GALA GROUP 2022.

Consideration of the stakeholder view

Stakeholder engagement as a key element of long-term development

Since first identifying its stakeholders in 2022, the GALA Group has been systematically developing its approach to dialogue and cooperation with key stakeholder groups. The international management team, in collaboration with the business units, has confirmed the importance of key stakeholders, including current and future employees, customers, suppliers, business partners and representatives of the public. Taking stakeholders' perspectives into account remains one of the key elements of the GALA Group's long-term strategic approach.

Stakeholder engagement in the materiality assessment process

The starting point for the current materiality assessment was the stakeholder review conducted in 2022. The views and expectations of stakeholders—both internal and external—were collected using various feedback sources, such as employee satisfaction surveys (Great Place to Work), customer feedback, and strategic dialogue tools, including the EQUISTONE ESG Benchmark. The gathered information was used to identify and prioritise key ESG topics.

Materiality assessment workshops

The preliminary analysis prepared by the auditing organisation, which also incorporated the stakeholder perspective, served as the basis for the materiality assessment workshops within the GALA Group.

The workshops were attended by representatives of the Management Board, regional management, and operational and ESHQ departments from the Group's largest sites in Germany, Poland, and India.

During the process, all ESRS topics from the long list were reviewed using a double materiality methodology. The objective was to achieve a

comprehensive and balanced assessment, taking into account both regulatory requirements and stakeholder expectations.

The final materiality assessment was approved by the Management Board in accordance with the ESRS methodology. All material topics were prioritised and consolidated at the level of the entire GALA Group, covering all locations and subsidiaries.

The results of the analysis form the basis for ESRS-aligned reporting and support the further development of the Group's sustainability strategy.

Assessment and methodology

The materiality assessment was based on a structured evaluation system across four dimensions: scale of impact, scope, reversibility, and likelihood of occurrence. Each topic was scored on a scale from 0 to 5, and the results were aggregated to ensure

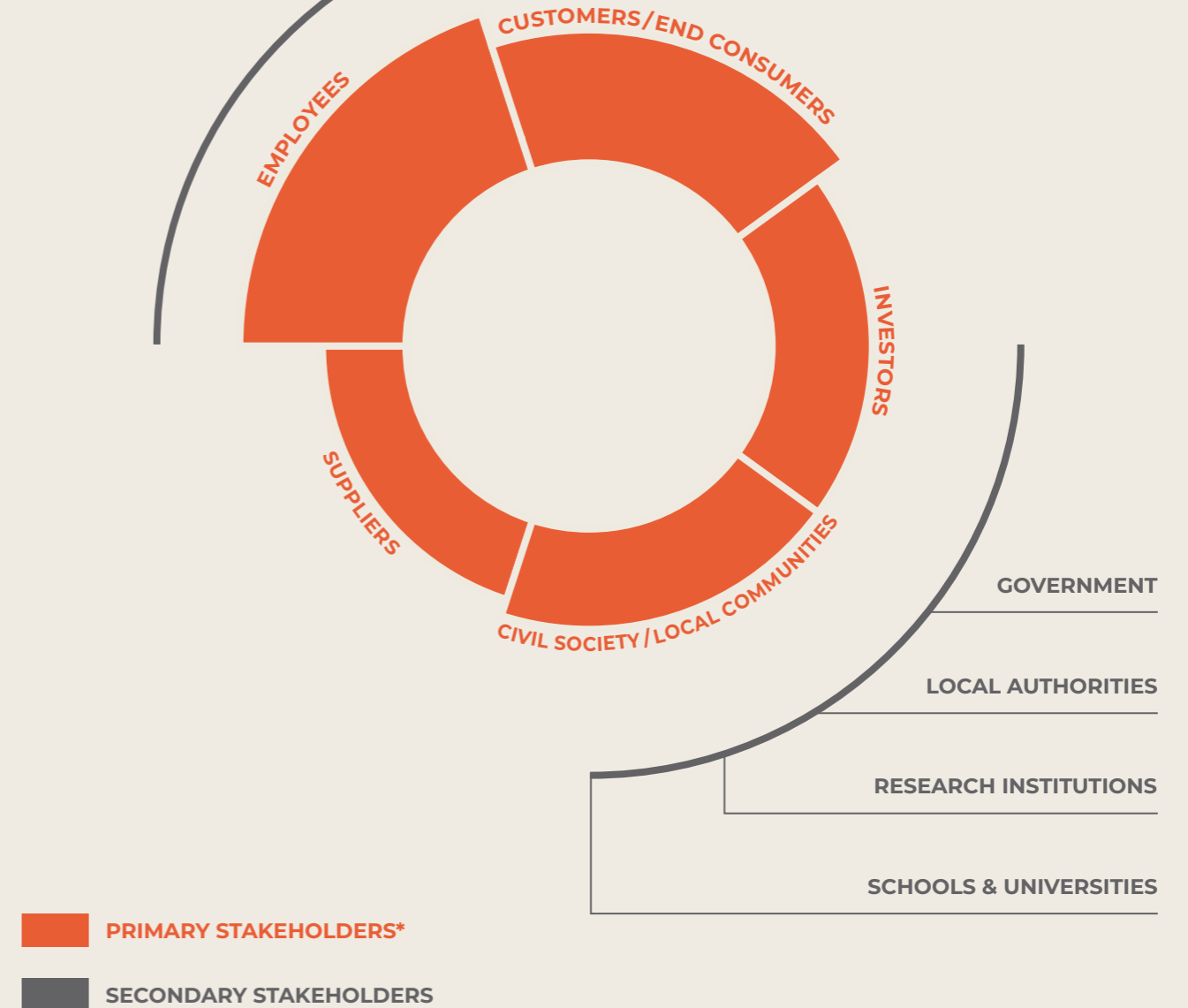
consistency and comparability. The entire process was documented, including the applied criteria, assessment thresholds, and formulas used, ensuring the reliability and reproducibility of the results.

PRIMARY AND SECONDARY STAKEHOLDERS OF GALA GROUP

GLOBAL MARKETS

INDUSTRY/COMPETITORS

MEDIA



The secondary stakeholder groups shown in the graphic were defined based on reporting standards. While these stakeholders may not have a direct impact on GALA's business operations, their actions and opinions can still significantly affect our success or failure. Therefore, it is important for businesses to engage with all stakeholders, both primary and secondary, to build positive relationships and mitigate any negative effects.

* GALA stakeholder ranking 2022

Materiality matrix

The materiality matrix visualises key ESRS sustainability topics from both an impact perspective (stakeholders and environment) and a financial perspective (company relevance), in line with the double materiality approach. The matrix is structured into two main dimensions of double materiality:

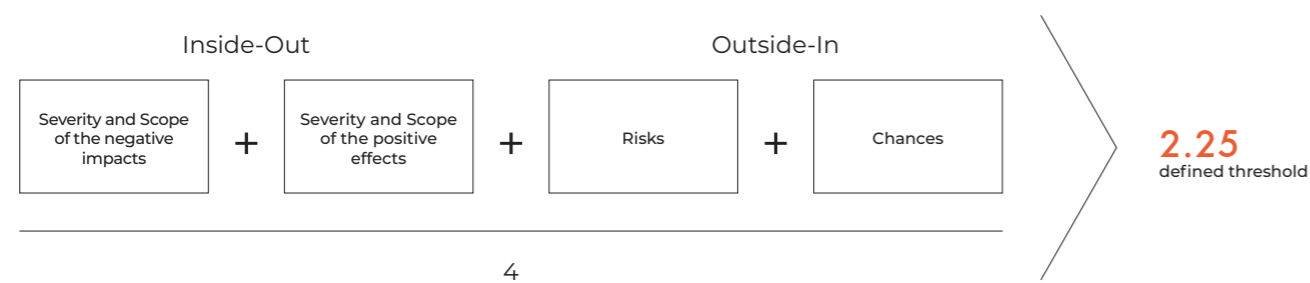
- Impact materiality (left side) – assessing positive and negative impacts of the company's activities.
- Financial materiality (right side) – assessing risks and opportunities related to business performance.

The entire materiality assessment process was conducted at the level of the GALA Group and covered all global locations and subsidiaries, with the final assessment approved by the Management Board. The results form the basis for ESRS-aligned reporting and further sustainability planning activities.

The GALA Group aims to further improve this process to better reflect evolving regulatory requirements and stakeholder expectations in future cycles, as well as to support more precise strategic decision-making.

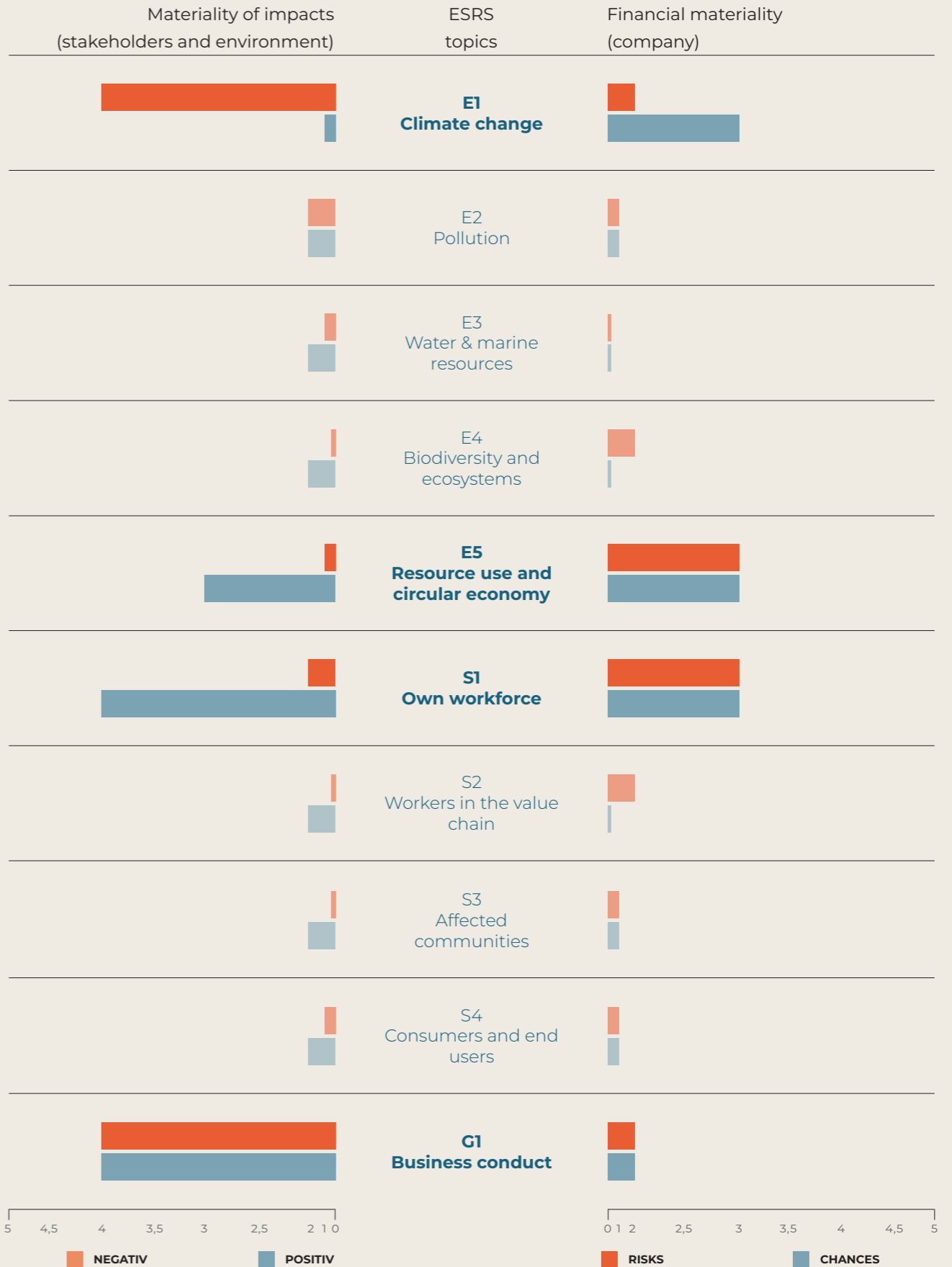


THRESHOLD FOR MATERIALITY TOPIC



A topic is considered material and must be reported if its average score reaches the defined threshold of 2.25 or if it receives a score of 5 in any individual dimension.

DOUBLE MATERIALITY ASSESSMENT





Environmental Sustainability

At the Gala Group, we recognise our responsibility to minimise our environmental impact throughout our value chain. Given that many of our core product categories, such as candles, are designed to be consumed during use, our approach to reducing our environmental impact focuses on two key areas: the efficiency and energy profile of our manufacturing processes, and the responsible sourcing and use of materials.



Environmental sustainability KPIs

STATUS IN 2025/2026 AND TARGETS

CLIMATE ACTION

| KPI | Status 2025/2026 | Target 2030 |
|---|---------------------|----------------|
| CLIMATE FOOTPRINT – GHG EMISSIONS | | |
| Scope 1 and 2 GHG emissions per ton of material used in kg CO₂e/t | 149 | 180 |
| ENERGY MANAGEMENT | | |
| Energy consumption | 37 GWh | 39 GWh |
| Share of renewable energy | 32% | 100% |

CIRCULAR ECONOMY

| KPI | Status 2025/2026 | Target 2030 |
|---|-----------------------|-----------------------|
| RAW MATERIALS | | |
| Scope 3 emissions per ton of material used in kg CO₂e/t | 4,902 | 4,200 |
| Share of recycled materials in raw materials | | |
| Corrugated & solid cartons | 84% | > 90% |
| Plastic (foils, containers and similar) | ~ 25% | > 35% |
| Glass (mostly post-industrial recycled (PIR)) | ~ 31% | > 35% |
| WASTE & HAZARDOUS MATERIALS MANAGEMENT | | |
| Share of wax from vegetable sources | 29% | 45% |
| Use of RSPO-certified palm oil in the EU | 100% | 100% |
| Share of plastic in total raw materials | 1.4% | 0.5% |
| Waste intensity per ton of material used | 51 kg | 25 kg |
| Total water consumption | 52,949 m ³ | 57,400 m ³ |

Climate action

GALA GROUP's climate action approach considers both its impact on the climate through greenhouse gas emissions and the potential effects of climate change on the Group's operations.

Climate risks and opportunities

The materiality assessment has shown that the impacts of climate change are a material issue for the GALA Group. The analysis identified potential risks relating, amongst other things, to physical, regulatory, reputational and financial aspects, as well as the functioning of the supply chain. Currently, the GALA Group considers supply chain risks to be among the most significant, mainly due to their unpredictable nature and the

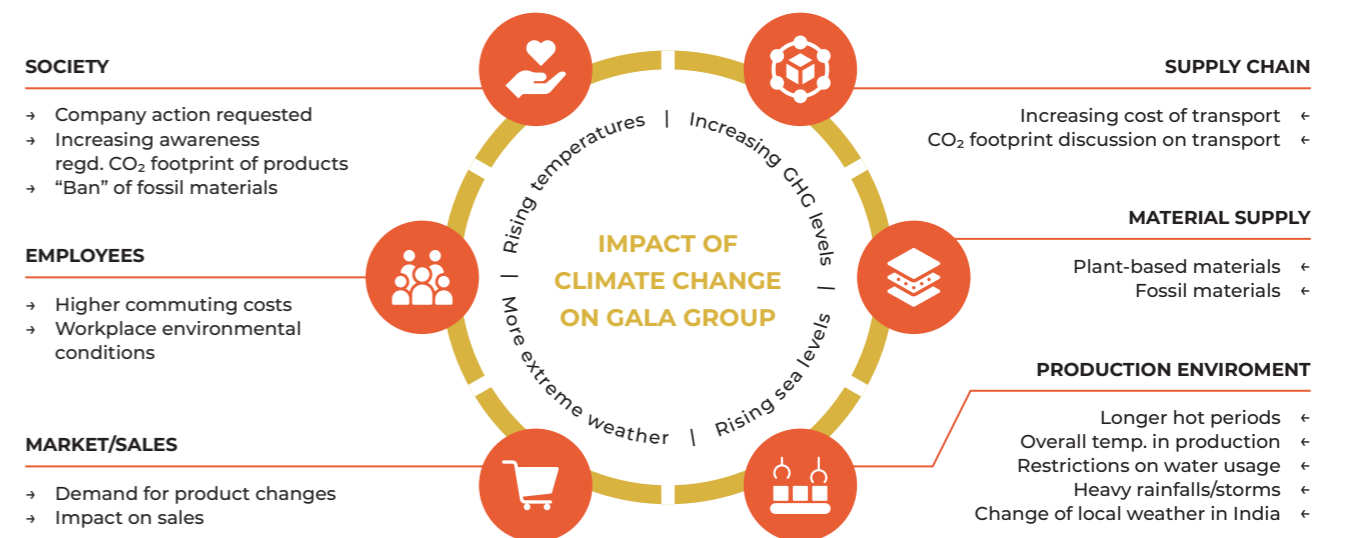
limited scope for influence. Consequently, the company plans to develop measures aimed at better understanding and mitigating these risks, particularly in the area of sourcing the basic raw materials used in the production of candles, home fragrances and decorative accessories. The aim is to better identify potential climate-related risks in the supply chain and to increase the resilience of the GALA Group's operations to their impact.

Based on the results of the double materiality assessment, the GALA Group continues to implement initiatives supporting the further transformation of the organization in the area of sustainable development. In fiscal year 2025/26, the Company continued to increase the share of green energy at its production facilities and implemented actions aimed at improving energy efficiency. At the same time, the Group remains focused on the gradual replacement of selected fossil-based raw materials with natural alternatives used in its products.

This approach is supported by research and development activities and innovation processes carried out within the GALA Group and aims to mitigate the risks and potential financial impacts associated with climate change. Climate change affects the GALA Group's operations: rising sea levels may disrupt supply chains; the growing significance of CO₂ emissions is influencing market expectations; rising commuting costs are affecting staff; and increasingly frequent extreme weather events are heightening production risks, particularly in India.

IMPACT OF CLIMATE CHANGE

Climate change impacts GALA GROUP: Sea level rise disrupts supply chains, CO₂ concerns reshape market demands, commuting costs escalate, and extreme weather intensifies production risks, notably in India.



Climate footprint/GHG emissions

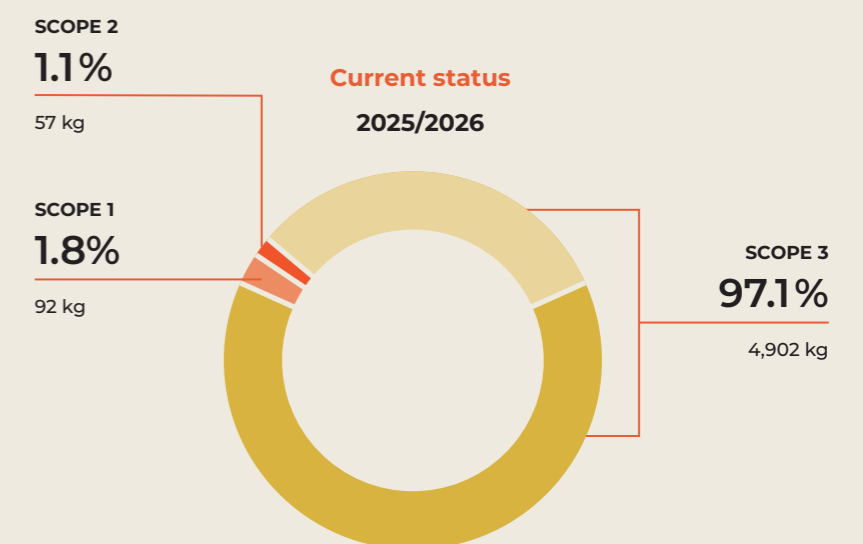
Greenhouse gas emissions under **Scopes 1 and 2** are directly linked to activities carried out in the area of energy management. The GALA Group continues to monitor its carbon footprint and work towards its reduction targets, whilst developing a long-

term approach to climate transition. In the area of Scope 3 emissions, the Group has once again conducted their inventory, continuing its work on the emissions reduction strategy across the entire value chain, implemented in cooperation with suppliers and customers.

SHARE OF SCOPE 1, 2, 3 GHG IN TOTAL EMISSIONS GALA GROUP

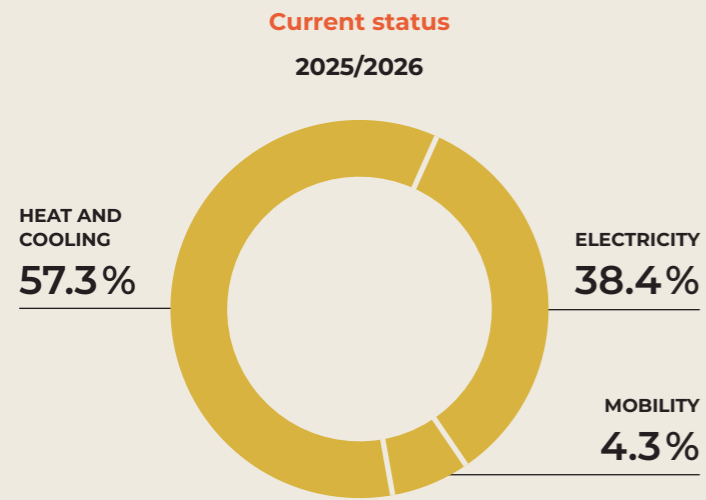
CO₂e per ton of material

- SCOPE 1
- SCOPE 2
- SCOPE 3 UPSTREAM
- SCOPE 3 DOWNSTREAM



Energy-based emissions of production and business processes – Scope 1 and 2

| | Baseline data FY 2019/2020 | Progress in FY 2025/2026 | Change to Baseline |
|----------------------------------|-------------------------------|-----------------------------|-----------------------|
| | MT CO ₂ e | MT CO ₂ e | |
| Heat & cooling, mobility | 5,000 | 3,709 | -26% |
| SCOPE 1 TOTAL | 5,000 | 3,709 | -26% |
| Electricity | 10,600 | 2,314 | -78% |
| SCOPE 2 TOTAL | 10,600 | 2,314 | -78% |
| EMISSIONS SCOPE 1+2 TOTAL | 15,600 | 6,023 | -61% |



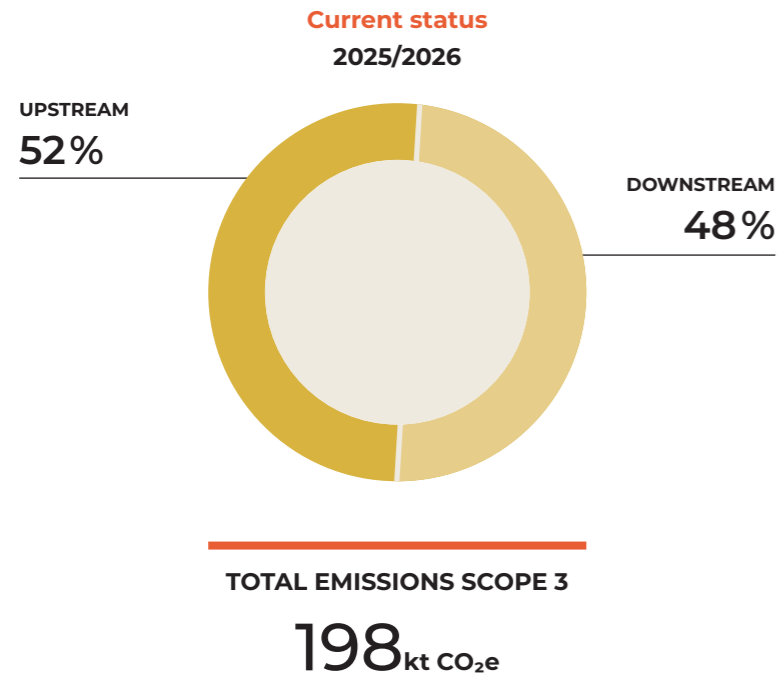
TOTAL EMISSIONS SCOPE 1+2

6,023 tons CO₂e

Target
2029/2030



SCOPE 3 TOTAL EMISSIONS



In fiscal year 2025/2026, the GALA Group continues to monitor and update its comprehensive greenhouse gas emissions inventory, covering Scope 1, Scope 2 and Scope 3 across the Group's entire business model. The analysis confirms that the largest proportion of greenhouse gas emissions continues to come from Scope 3, i.e. the value chain.

Products & container

With a volume share of 85%, candles are the biggest product category in GALA GROUP's portfolio. This means that fossil content, i.e. paraffin as burning mass, is a significant lever for the company when it comes to raw materials. We have set targets to increase the share of sustainable raw materials, i.e. sustainable waxes, which will be measured through key performance indicators (KPIs).

This is also important for the material topic of Scope 3 greenhouse gas (GHG) emissions. An increase in vegetable-sourced wax will significantly decrease the Group' downstream Scope 3 emissions.

Throughout GALA GROUP, initiatives are under way to continually research environmentally friendly burning materials and integrate them into our portfolios and assortments for our customers. Additionally we promote local sourcing and focus on using CO₂ conscious providers capable of robust CO₂ calculation and improvement on their side. At the same time, we support our customers in reaching their specific environmental goals.

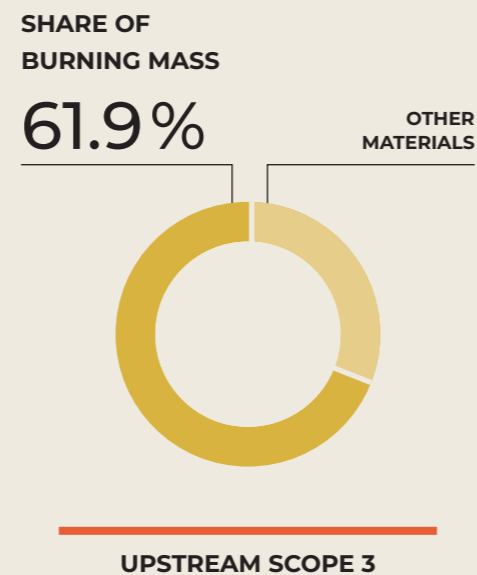
Being aware of the risks associated with palm oil production, we mitigate them by primarily using RSPO-certified palm oil in our operations. We are also continuing our research into other alternative sustainable raw materials.

"BURNING MASS IS THE DECISIVE FACTOR FOR SCOPE 3 IN UP AND DOWNSTREAM"

Burning masses

The use of combustible materials, which constitute the bulk of the raw materials consumed, accounts for a significant proportion of the GALA Group's Scope 3 emissions.

Emissions associated with this area vary depending on the type of material used and the stage of the value chain (upstream and downstream). This is due, amongst other things, to the location of raw material sources, the production processes employed, and whether the materials are of fossil or non-fossil origin. The selection of fuel materials depends largely on customer requirements and preferences, as well as the needs of end users.



Energy management

Development of renewable energy sources

The GALA Group's energy management strategy focuses on improving energy efficiency and gradually increasing the share of energy from renewable sources. These measures support the achievement of ESG objectives and the reduction of greenhouse gas emissions across the Group's operations.

As part of the implementation of energy management standards, GALA Poland has held ISO 50001 certification since 2022, whilst GALA Germany has held it since 2016.

Development of photovoltaic installations

At the GALA Poland site in Wieluń, a photovoltaic installation with a total capacity of 600 kWp was commissioned in December 2024 and remains in operation. In the 2025/2026 reporting year, the system had generated approximately 465 MWh of electricity, corresponding to a reduction in emissions of approximately 240 t CO₂e.

At the same time, work is underway on the construction of a further 350 kWp photovoltaic installation at the same site, based on the findings of an completed audit.

The GALA Group is also analysing further opportunities for developing photovoltaic projects in other locations. In particular, GALA Hungary is considering the construction of a plant with a capacity of approximately 500 kWp, as part of a wider programme to increase the share of renewable energy in the Group's energy mix.

Purchase of green energy

Since September 2024, GALA Poland has been sourcing exclusively electricity covered by Guarantees of Origin (GoOs) from renewable energy sources. In the financial year 2025/2026, the volume of purchased renewable electricity amounted to 8,4 GWh, representing approximately 70% of the total electricity purchased across the Group. This resulted in avoided emissions of approximately 4,390 t CO₂e.

32% share of renewable energy

In total, actions related to green electricity procurement and on-site renewable generation at GALA Poland resulted in a reduction of more than 4,630 t CO₂e in the financial year 2025/2026. At the same time, GALA India is implementing a renewable electricity procurement strategy under a Power Purchase Agreement (PPA) to support the production of candles and decorations. In the financial year 2025/2026, the volume of purchased renewable electricity amounted to approximately 1,540 MWh, which corresponds to avoided emissions of approximately 1,100 t CO₂e.

Energy efficiency of production processes

The GALA Group continues to take measures aimed at improving the energy efficiency of its production processes. In collaboration with technical and process engineering teams, energy efficiency standards for equipment and key production processes are being developed and implemented.

Building on experience and guidelines from previous years, systematic measures have been launched, including defining energy consumption standards for individual production lines, analysing equipment performance in various operating modes, and developing energy efficiency indicators on a per-unit basis.

The aim of these measures is to systematically reduce energy consumption, improve operational efficiency and further optimise processes within new investments and existing production lines across the Group.

The GALA Group's activities in the field of energy

Management Focus on three complementary pillars covering the entire organisation.

Group-wide energy management

> Investments in energy efficiency and renewable energy sources

The first pillar focuses on investments aimed at improving energy efficiency and developing renewable energy sources. As part of this area, the Group implements projects including, among others, the expansion of photovoltaic installations and gas cogeneration systems, the modernisation of cooling systems, the improvement of building insulation, and the reduction of energy losses, in particular those related to compressed air leaks at its plants, including GALA Polska. The relevance of continuing work in these areas has been confirmed by the findings of the completed energy audit. At the same time, the Group invests in modern, more efficient equipment, production lines and technical infrastructure, which enables

a systematic reduction in the energy intensity of its processes.

> Improvement of operational efficiency

The second pillar is improving operational efficiency through the continuous standardisation of procedures and the implementation of best practices in energy management within the day-to-day operations of production plants. These measures encompass both the optimisation of how existing resources are utilised and the development of tools enabling better monitoring and control of energy consumption.

> Systematic energy management across the Group

The third pillar is a systematic approach to energy management across the entire Group, involving the integration of technical, investment and operational activities into a coherent management model aimed at the sustainable reduction of energy consumption and greenhouse gas emissions.



Circular economy

A circular economy approach is a key element of the GALA Group's sustainability efforts. It promotes a more efficient use of resources, enhances the company's resilience to changing market conditions, and helps align its operations with the requirements of the European Green Deal and ESG principles.

Circular economy strategy

The GALA Group continues to develop its circular economy initiatives, focusing on reducing the use of fossil-based raw materials and increasing the proportion of renewable and alternative materials in its products and packaging.

In the area of Scope 3 emissions, particular attention is paid to the raw materials used in the production of scented and unscented candles, which constitute a key product category for the Group. The selection of wax blends and other materials has a significant impact on reducing emissions and supports the achievement of the Group's and its customers' environmental objectives.

Another key element of these efforts is increasing the proportion of recycled and recyclable materials, including PIR (post-industrial recycled) and PCR (post-consumer recycled) materials, used, amongst other things, in packaging and product components. This approach supports the reduction in the use of virgin materials.

Selected plants use solutions based on recycled materials, including cups made from PCR (Post-Consumer Recycled) plastics. At GALA Hungary, PCR film containing between 35% and 80% recycled material is used in packaging for tealight products and gravelight multipacks, covering a total of 77 products.

The Group is in the process of implementing the requirements of the PPWR (Packaging and Packaging Waste Regulation), which forms part of its ongoing transition towards more sustainable packaging and reducing its environmental impact.

GALA Poland is a participant in the RafCycle programme, which supports the recycling of waste generated during the labelling process. As part of this initiative, waste from label backing materials is collected and, following appropriate preparation and sorting, sent for further processing.

Once a specified quantity of materials has been collected, the programme partner organises their collection and transport to the recycling facility.

The label liners are then processed and used as raw materials for the production of new paper products. Participation in the RafCycle programme forms part of the GALA Group's activities based on the circular economy model. Participation in the RafCycle programme supports the GALA Group's efforts to reduce production waste, increase recycling rates and make more efficient use of resources throughout the value chain.

At the same time, the Group is developing operational activities aimed at reducing waste and improving the efficiency of production processes. Elements of the LEAN philosophy and Value Stream Mapping (VSM) are being implemented at the plants, with the aim of minimising material losses and improving the efficiency of resource utilisation. One of the measures being implemented is a review of

operational procedures with a view to minimising waste and further reducing production waste.

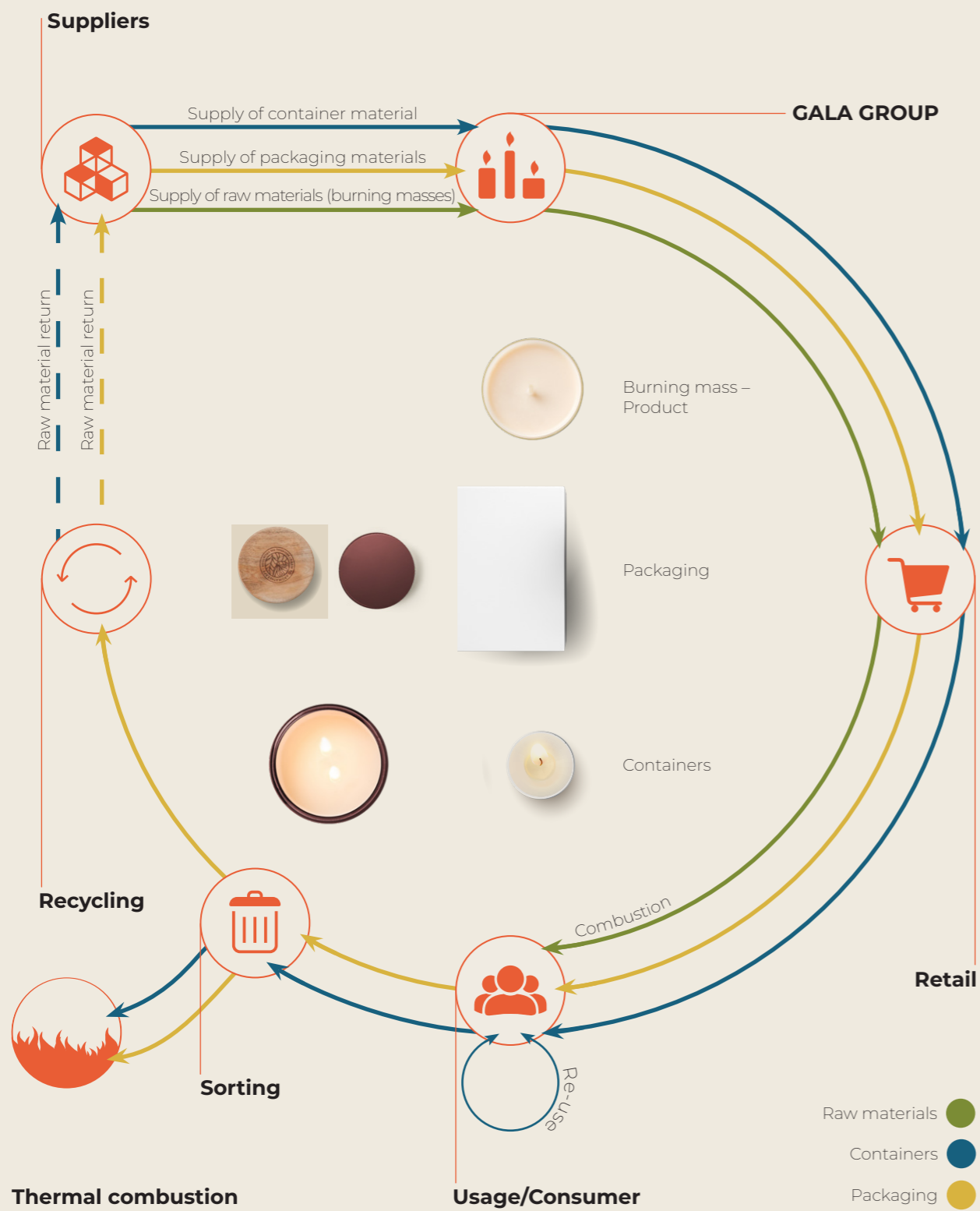
The Group is developing solutions based on the reuse of materials and packaging in order to reduce waste and improve the efficiency of its logistics and production processes.

As part of these efforts, single-use cardboard dividers used to separate layers of glass containers during transport and storage have been replaced by multi-use dividers. The previous solution could not be reused due to the cardboard becoming permanently deformed on contact with the glass. Reusable plastic spacers have been introduced, allowing them to be used repeatedly in subsequent deliveries. This solution helps to reduce packaging waste, minimise glass losses on production lines and streamline automated unpacking processes.

This model has been successfully implemented at one of the key glass suppliers and forms the basis for further scaling of the solution across the supply chain.



ACTUAL LIFECYCLE OF GALA GROUP CANDLES



Raw materials

Materials strategy and Scope 3 emissions

The use of raw materials and other materials in production has a significant impact on Scope 3 emissions, as a substantial proportion of these emissions arises during the sourcing, processing and transport of materials, as well as during the production of packaging. For this reason, the materials strategy and circular economy initiatives remain one of the key elements of the GALA Group's ESG approach and support the reduction of emissions across the entire value chain.

Approach to design and the selection of materials

The materials used in production, such as paraffin, plastics, paper, glass and metals, have a significant environmental impact at the extraction, processing and transport stages. In response to these challenges, the GALA Group is developing an approach based on design for sustainability. When developing its product portfolio for customers, the Group analyses more sustainable material alternatives and solutions that help reduce the consumption of raw materials and waste. These measures include, amongst other things, optimising wax consumption, designing products that allow for easier separation of individual components once the product has been used, and developing more efficient production processes.

Packaging

As part of its product development projects, the GALA Group offers packaging solutions that utilise recycled materials and materials suitable for reprocessing. This is supported by investments in technologies that enable an increase in the proportion of recycled materials used in packaging. For selected applications, the proportion of PCR (post-consumer recycled) materials is being increased, where the material's properties and product requirements allow. Currently, the GALA Group is able to supply selected products made

from HDPE containing up to 80% PCR material. In the area of paper packaging, measures are being taken to reduce the amount of material used and to develop more sustainable solutions.

Containers and alternative materials

In the case of glass containers, solutions incorporating recycled glass are used, in line with the options available on the market. Additional environmental benefits are achieved when suppliers use energy from renewable sources in their production processes. The GALA Group is also developing alternatives to virgin plastics and is taking steps to reduce the use of aluminium and seek out more sustainable substitute materials. These projects are carried out in collaboration between the marketing, innovation and research and development teams.

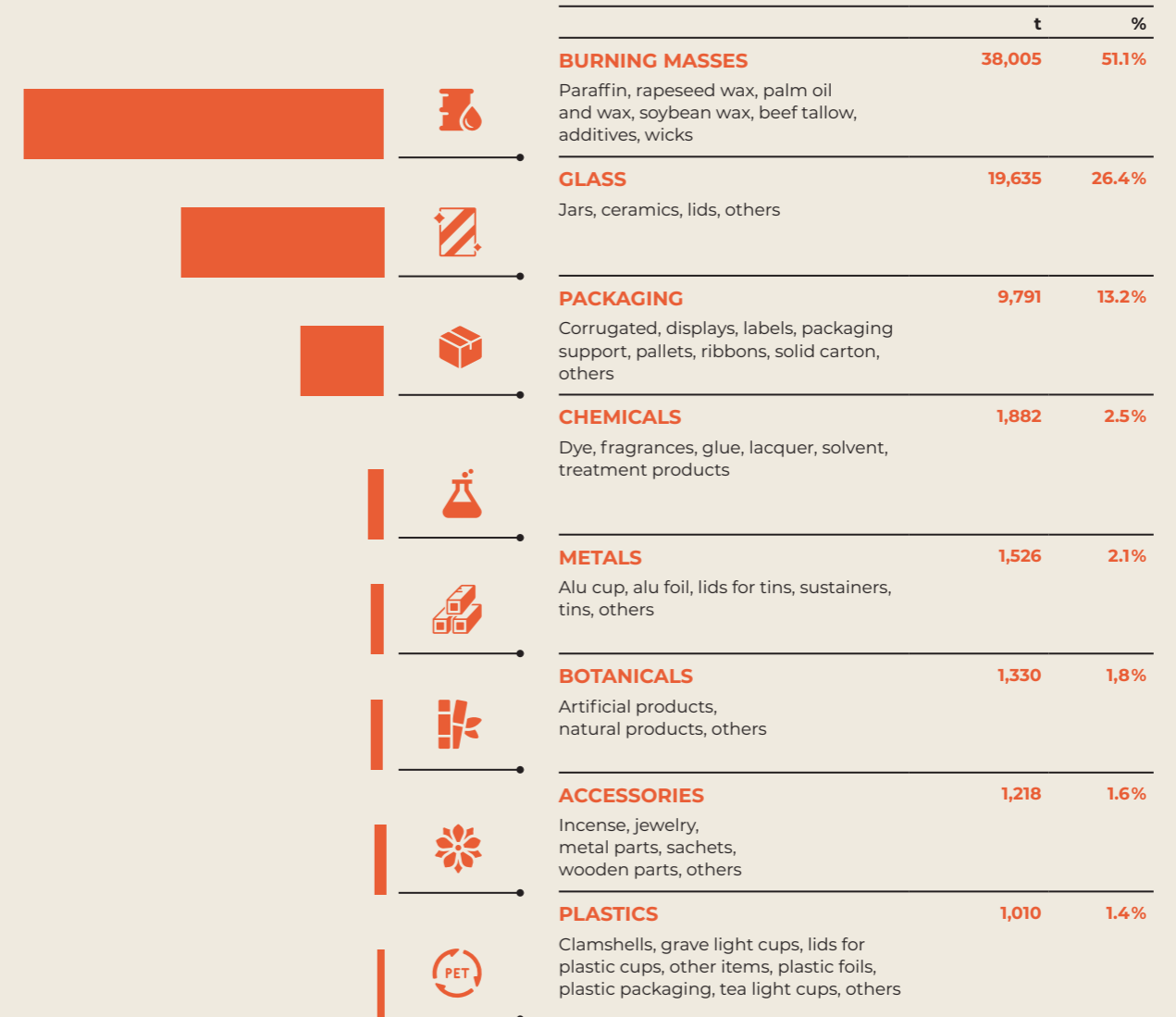
Wax recipes

The GALA Group develops a range of wax formulations tailored to product categories, customer needs and consumer expectations. Its range also includes solutions using more sustainable raw materials, supported by flexible production processes and research and development activities.

Working with suppliers and customers

The development of more sustainable material solutions is carried out in collaboration with the GALA Group's suppliers and customers. One of the key challenges remains ensuring that alternative materials and packaging remain cost-competitive. Together with its business partners, the Group is working on solutions that enable an increase in the proportion of more sustainable materials whilst maintaining appropriate quality and cost parameters. The pace at which individual solutions are implemented also depends on customers' expectations, their sustainability strategies and market conditions.

SHARE OF MATERIALS USED 2025/26



Products and packaging

Candles constitute the largest product category in the GALA Group's portfolio, accounting for approximately 85% of sales volume. Consequently, the use of fossil raw materials, in particular paraffin as a combustible material, is of significant importance from the perspective of environmental impact and raw material consumption.

The GALA Group has set targets to increase the proportion of raw materials sourced from sustainable sources, including sustainable waxes. Progress in this area is monitored using key performance indicators (KPIs). These measures are also significant in the context of Scope 3 greenhouse gas emissions. Increasing the proportion of plant-based waxes helps to reduce emissions across the entire value chain, particularly at the raw material processing

stage. The GALA Group is also undertaking initiatives aimed at developing and testing more sustainable materials, which are gradually being incorporated into the product portfolio.

At the same time, the Group promotes collaboration with local suppliers and partners who are able to monitor and reduce their carbon footprint, as well as provide reliable emissions data. This collaboration also supports the Group's customers in achieving their own environmental goals.

The GALA Group is aware of the risks associated with the use of palm oil. Consequently, it strives to mitigate these risks by using raw materials certified under the RSPO scheme, in line with its commitment. At the same time, further research is being carried out into alternative, more sustainable raw materials.

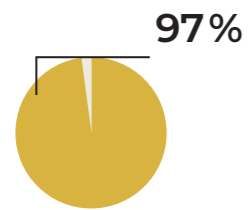
During the reporting period, there was a slight deviation from the target for the use of RSPO-certified palm oil. The proportion of this raw material stood at 97%, compared with the target level of 100%. The difference is attributable to current market conditions and changes in the structure of orders fulfilled for customers.

At the same time, a decline in the share of vegetable-based wax from 37% to 29% was observed. This change is a consequence of market conditions, including cost

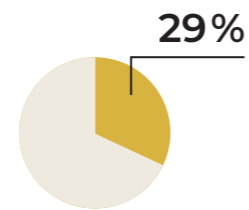
factors and customers' decisions regarding product specifications and the selection of raw materials.

The Group monitors these indicators and continues to take measures aimed at gradually increasing the proportion of raw materials of verified, sustainable origin, to the extent that this is operationally and commercially feasible.

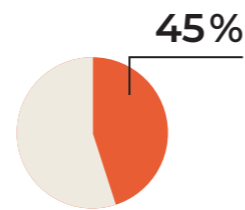
"GALA GROUP'S GOAL IS TO USE RSPO-CERTIFIED MATERIAL ONLY."



Current status
2025/2026



Current status
2025/2026



Target
2030

RSPO-CERTIFIED PALM OIL



WAX FROM VEGETABLE SOURCES



Waste and hazardous materials management

The GALA Group attaches great importance to the responsible and compliant management of waste and hazardous materials. Activities in this area focus primarily on reducing the volume of waste generated during production processes and improving the efficiency of waste management. Reporting on waste management is a key element of the environmental management system. Responsibility for reporting lies with local units, which submit data on a quarterly and annual basis. This process is supplemented by mandatory national reporting systems, ensuring compliance with regulations and transparency regarding the Group's environmental impact.

Realized projects

The Group's activities in the area of waste reduction encompass both the optimisation of production processes and the reuse of materials generated during production. One of the key areas is the continuous improvement of processes based on the SPC (Statistical Process Control) methodology, which helps to minimise material wastage and increase the accuracy of production processes. Precise filling systems for tealights have also been implemented, which have contributed to a reduction in process waste and an improvement in production tolerances.

A programme for the collection, compaction and sale of aluminium scrap from coils and cups has also been introduced. In addition, solutions have been implemented to enable the remelting and reuse of wax from rejected products, including the installation of a block melting station, which allows for a further reduction in the amount of wax waste in the production process.

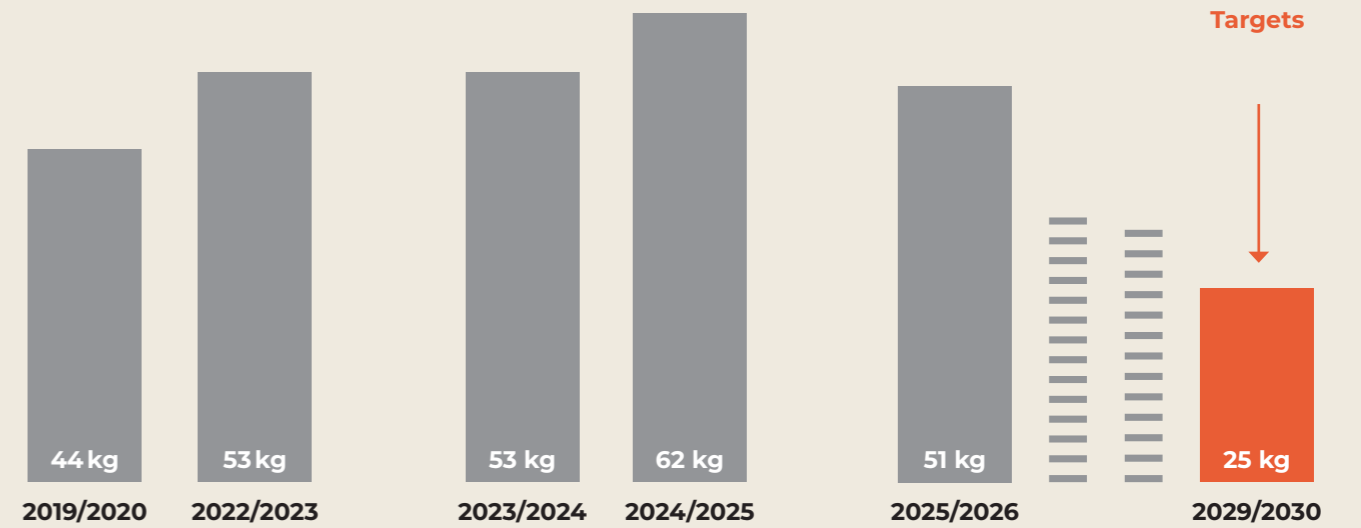
Less wax waste thanks to a reduction in the proportion of defective products

Our aim is to achieve zero waste of wax and key raw materials in the future. We can achieve this by:

- › Producing fewer defective products.
- › Reducing the amount of process wax waste by reusing base blends, cleaning production lines with minimal wax usage, and carrying out final colouring and perfuming of products, whilst incorporating this into guidelines for technical teams designing production lines.
- › The reuse of wax from the white stream has been implemented at plants in Poland, Hungary and India, and the solution has been extended to include the recovery and reuse of wax from light-coloured streams.
- › An analysis of the potential for using waste wax in other complementary products, such as tealights, etc.

WASTE INTENSITY

(per metric ton of material used)



| | Baseline 2019/2020 | Fiscal year 2025/2026 | Change |
|----------------------------|-----------------------|--------------------------|--------|
| | tons | tons | % |
| Non-hazardous waste | 2.709 | 1.915 | -29% |
| Hazardous waste | 76 | 134 | + 75% |
| TOTAL WASTE | 2.785 | 2.049 | -26% |



Social responsibility

At GALA GROUP, social responsibility is anchored in the principle of shared accountability for our actions and outcomes. We encourage active participation from employees and stakeholders, recognizing that collective engagement is essential to generating positive impact. As part of our social responsibility strategy, we extend these values to the communities in which we operate, aiming to contribute to their long term well-being and development.



Social responsibility KPIs

STATUS IN 2025/2026 AND TARGETS FOR 2030

EMPLOYEES

| KPI | Status | Target |
|--|-------------|-------------|
| | 2025/2026 | 2030 |
| EMPLOYEE HEALTH AND SAFETY | | |
| Lost time accidents per 1,000 employees | 5.02 | 0.0 |
| LTiFR (Lost Time Injury Frequency Rate) per 200,000 hours | 0.5 | 0.00 |
| Rate of absence in Europe | 4.35 | < 5 |
| Number of work-related injuries | 15 | 0 |
| Number of work-related injuries with more than one day lost | 15 | 0 |
| Days lost due to injuries | 435 | 0 |
| Total number of hours worked | 4.9 million | 6.6 million |
| DIVERSITY, EQUALITY AND INCLUSION | | |
| Share of female employees at all levels of the company | 70% | ≥ 50% |
| Share of female employees in C-level and department leader roles | 31% | 40% |
| LABOR PRACTICES AND HUMAN RIGHTS | | |
| Share of workforce represented by elected employee representatives | 90% | ≥ 90% |
| Share of operational sites certified as per ISO 45001 or another standard for labor or human rights management | 50% | ≥ 50% |

EMPLOYEES

| KPI | Status | Target |
|--|-----------|------------|
| | 2025/2026 | 2030 |
| EMPLOYEE DEVELOPMENT AND TALENT MANAGEMENT | | |
| Share of workforce that has received career or qualification-related training | 18% | 80% |
| Average number of training hours for each employee per year | 3,4 hours | ≥ 25 hours |
| Average number of social, health, and soft skill training hours for each employee per year | 2,5 hours | ≥ 20 hours |

PRODUCT QUALITY AND SAFETY

| KPI | Status | Target |
|---|-----------|--------|
| | 2025/2026 | 2030 |
| QUALITY CONTROL PROCESS | | |
| COPQ: Cost of Poor Quality* | 0.19% | < 0.5% |
| OEE: Overall Equipment Efficiency** | 78% | > 82% |
| Delivery accuracy: number of orders shipped on time/total number of orders shipped per year | 93% | > 97% |
| First pass yield*** | 99% | > 99% |

* Cost of Poor Quality incl. value of customer claims, rework, rejections, scrap/turnover

** Industry standard for measuring manufacturing productivity regarding percentage of quality (good parts only), performance (as fast as possible) and availability (zero downtime) in output per year. (Efficiency% x Availability% x Quality/FPY%)

*** Share of products coming out of the production process divided by the number of products scheduled for production per year

Employees

As part of the ONE GALA GROUP initiative, a pilot staff development programme has been launched, covering teams at all the Group’s locations worldwide. The programme focuses on four main areas: supporting the development of others and strengthening their potential, building effective teams, developing self-management and collaboration skills, and jointly shaping the organisation’s future.

ONE GALA GROUP initiatives and employee engagement

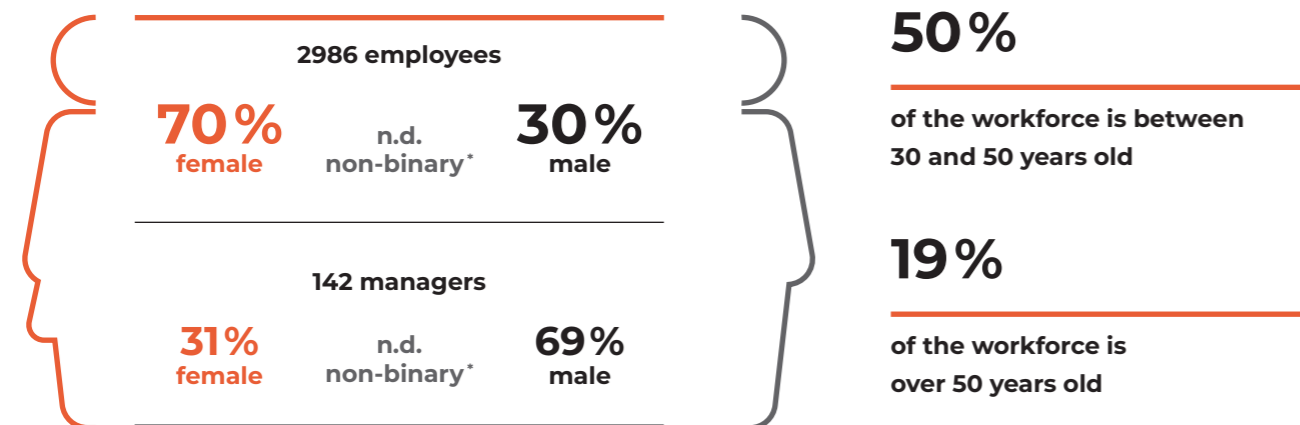
As part of the ONE GALA GROUP initiative, the GALA Group is implementing measures to support employee engagement, foster collaboration and build a cohesive organisational culture across all the Group’s locations. One of the key elements of this approach is regular employee feedback and engagement surveys, which help to better understand the needs of teams and identify areas requiring further action. The results are analysed at both a global and local level, and are then discussed with HR departments and the management of individual locations. Workshops and activities that foster open dialogue with employees are also an important part of the process, enabling the joint development of action plans and development

initiatives. Surveys and communication materials are prepared in various languages to ensure they are accessible to employees in all countries where the Group operates.

Based on the information gathered, the GALA Group develops initiatives that foster a culture of continuous improvement, transparency and accountability, taking into account the needs of its global teams.

Compliance with the ETI Code

The GALA Group’s global HR activities comply with the principles of the ETI Base Code drawn up by the Ethical Trading Initiative. This standard, based on the conventions of the International Labour Organisation (ILO), promotes responsible employment practices and measures to ensure decent working conditions and respect for workers’ rights.



* Number of non-binary employees not recorded at present



AGATA
Sales Director - Global Customers

WE TOGETHER

February this year marked three years since I joined GALA GROUP. It has been a rewarding journey of learning, new challenges, and professional growth. To strengthen my expertise, I started studies at the Warsaw School of Economics (SGH) and am currently preparing my thesis related to my work at GALA. My goal is to continue building strong client relationships and contributing to the company’s success



ROBERT
CSMO

WE TOGETHER

I joined Gala on April 1st this year. Since then, I’ve been convinced of one thing: we have everything it takes to win. Great people, strong ambitions, and huge potential. My mission? Accelerate our growth, create value for our customers, and make Gala the first choice in the market. Let’s do it together. Looking forward to the ride, and I love riding... some already know it:)



AGNIESZKA
Procurement Director

WE TOGETHER

Since joining GALA GROUP in 2010, I have had the opportunity to grow professionally and take on new challenges. My two years as Procurement Director has been both demanding and rewarding, strengthening my belief that success comes from collaboration, dedication, and a willingness to keep learning. I am excited to continue building strong partnerships and contributing to the company’s future.

Management Training and Development

The GALA Group supports the development of managerial competencies, focusing on both team management skills and effective communication. Training programmes in this area help managers to better understand their employees' needs, develop collaboration and communication skills within teams, and resolve conflicts more effectively whilst supporting the achievement of business objectives.

The development of leadership skills also contributes to fostering a positive working atmosphere, strengthening employee engagement, and improving their satisfaction and well-being. The GALA Group regards the development of management skills as a key element in building an effective and responsible organisational culture that supports the organisation's adaptation to changing market conditions.

In-house training for managers

Expanding knowledge of employment law and managerial responsibilities also remains a key element of management development. In the 2025/2026 financial year, HR departments continued to deliver training on current employment legislation and amendments to the Labour Code.

During these in-house training sessions, the most important legal issues relating to team management, managerial responsibility and obligations under labour law were discussed.

Employee engagement and the Great Place to Work initiative

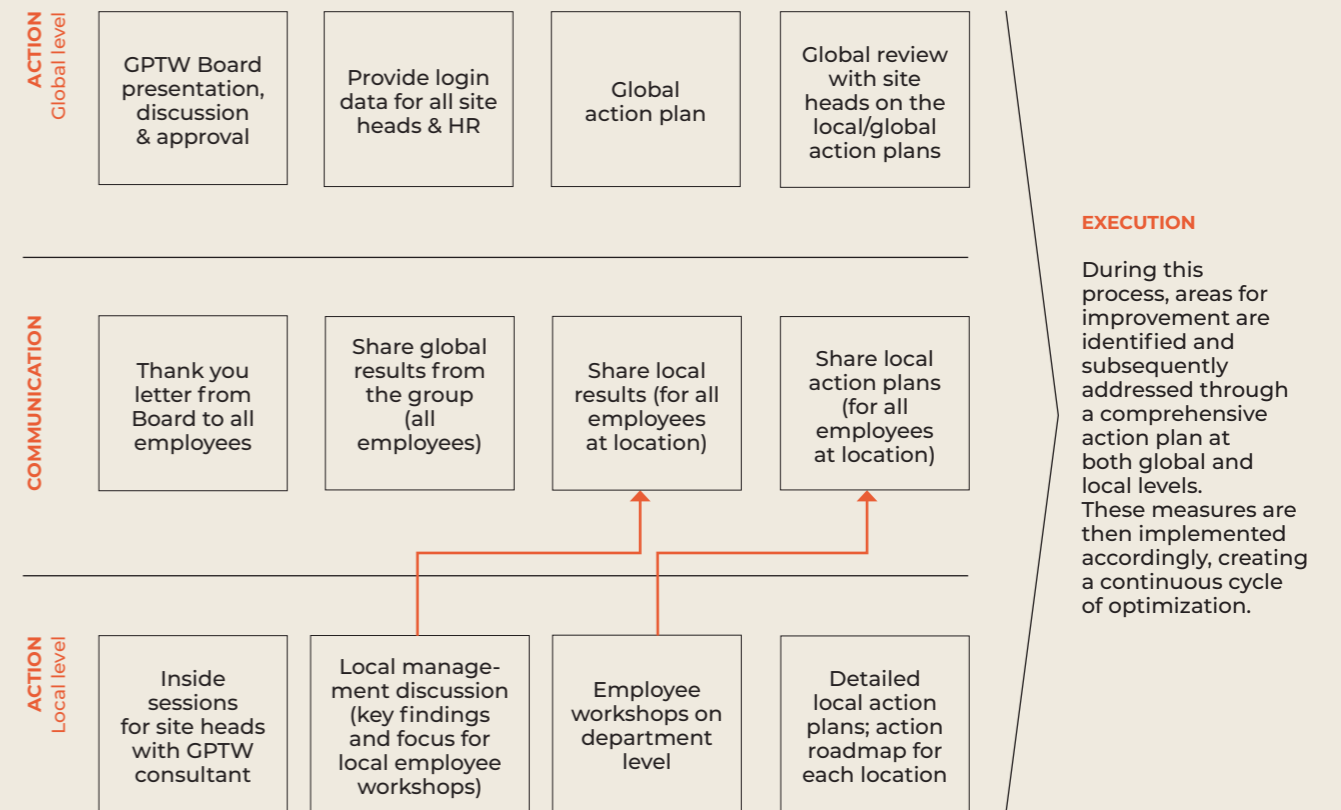
The GALA Group regards organisational culture and employee engagement as a key element of the organisation's long-term development. Activities in this area focus on building a working environment based on cooperation, mutual respect, responsibility and open communication.

Since 2021, the Group has been participating in the Great Place to Work initiative, using survey results and feedback from employees to identify areas requiring further development and to implement measures that support the working culture at individual sites.

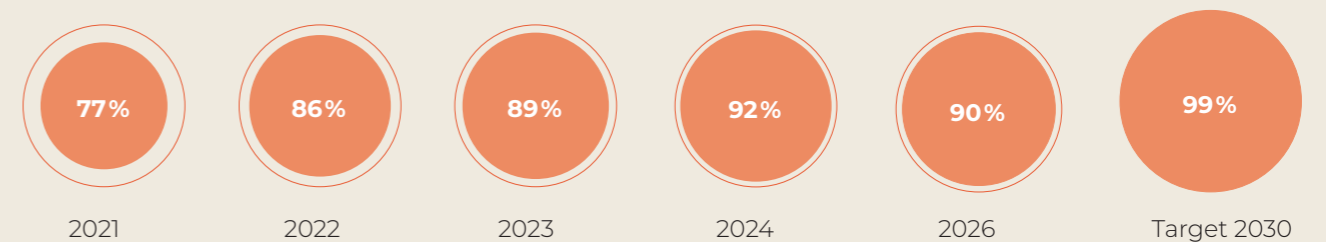
In the 2025/2026 fiscal year, the Group focused on standardising its approach to managing the employee experience and developing a more consistent model for measuring engagement at a global level.

At the same time, it continued its efforts to develop the organisational culture, engage in dialogue with employees and analyse feedback collected at a local level. At the time of writing this report, the Group has completed another edition of the Great Place to Work survey. The participation rate reached 90%, while the detailed results will be presented in the next ESG report. In this report, the Group presents the results of the survey for the most recent years. The survey forms part of a global approach to monitoring employee engagement and identifying areas requiring further improvement.

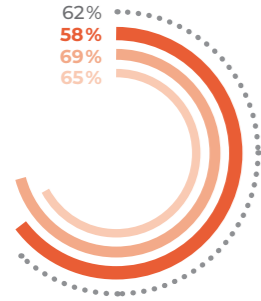
"GREAT PLACE TO WORK" FOLLOW-UP PROCESS



SURVEY PARTICIPATION

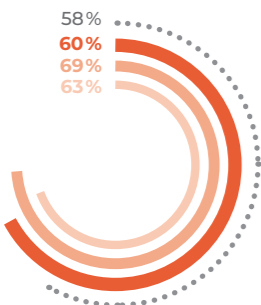


WORKPLACE CULTURE AT THE GALA GROUP



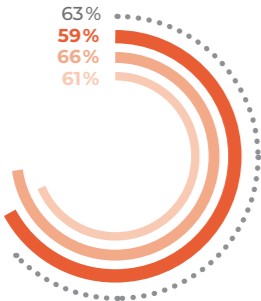
CREDIBILITY

Employee feedback highlights strengths in communication and task coordination. Integrity remains solid, with leadership seen as role models for the company's values. Key improvements lie in building trust, strengthening daily reliability, and fostering openness. In order to relay clear messages and ensure effective GALA communication, we have set up various initiatives based on the needs of each location, using different channels such as town halls, monitors and newsletters. Compared to the global market benchmark, our performance positions us well, confirming that we are on the right path while continuing to drive improvements.



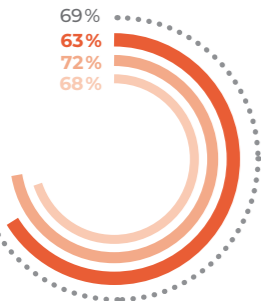
RESPECT

Employees highlight strong support through resources, training and appreciation, as well as positive experiences with benefits and work-life balance. Collaboration and inclusion in decision-making are also well recognized. Improvement potential lies in mistake culture, workplace safety and infrastructure. Overall, results place us well against the global market benchmark.



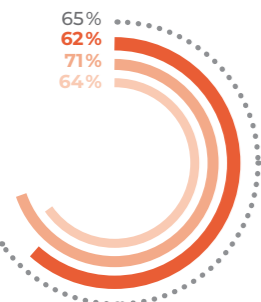
FAIRNESS

The results of our 2024 Fairness survey are below the 2023 levels, particularly in areas related to sense of belonging and fair treatment across certain diversity dimensions. We take these developments very seriously and see them as a clear mandate for action. At the same time, the survey highlights our strengths in recognition and fair promotion, providing a solid foundation for further progress. Additionally, we are performing at a strong level in the global market benchmark from GPTW, underscoring our position as a fair employer. Building on these strengths, we are intensifying our efforts to further enhance transparency, equal opportunities and lived fairness across the organization.



PRIDE

In 2024, employee pride levels fell compared to 2023, particularly regarding long-term commitment and personal meaning at work. We acknowledge these results and see them as an important call to action. At the same time, employees continue to demonstrate strong motivation to go the extra mile, adapt to change, and enjoy coming to work. Compared to the Global Market Benchmark of Great Place to Work, we are still positioned at a "good" level, providing a strong basis to further strengthen connectedness and pride across the organization.



CAMARADERIE

We encourage camaraderie and a strong community among GALA employees to build a supportive and collaborative workplace culture. Despite fluctuations in the global benchmark, our organization has consistently scored above average and has outperformed our own performance in previous surveys. This sense of camaraderie is maintained through teamwork, innovation, and a focus on employee well-being.



Employee health and safety

Employee health and safety management

The GALA Group attaches great importance to ensuring safe and appropriate working conditions at all its sites. Activities in this area include the development of health and safety policies and procedures, regular training, and the ongoing monitoring of risks and incidents relating to workplace safety.

A key element of the health and safety management system is the regular analysis of accident rates, including the LTIFR (Lost Time Injury Frequency Rate), carried out at both local and Group-wide levels. The GALA Group's Management Board also conducts periodic reviews of the health and safety measures and training programmes implemented.

Training and operational activities

The Group conducts compulsory training on health and safety at work, fire safety, first aid and the handling of chemicals. The scope and frequency of the training are tailored to the requirements of local regulations and the specific characteristics of individual sites. Given the diversity of locations and teams, a hybrid model combining online and face-to-face training is used. In situations where there are technological limitations or language barriers, local group sessions are organised to support the effective induction of staff.

Training data is collected and monitored by HR departments across all the Group's locations, and information regarding the scope, dates and attendance is regularly updated in internal records.

In addition, employees have access to training designed to develop technical skills, including training on the digital systems and tools they use.

Safety Management and Prevention

As part of its preventative measures, the Group conducts regular evacuation drills, technical inspections of equipment and activities aimed at maintaining appropriate operational safety standards at all its sites. These measures form part of the ongoing improvement of the safety management system and the reduction of the risk of incidents that could affect the health and safety of employees.

Employee health and wellbeing

The GALA Group's initiatives in the area of employee health go beyond the mandatory legal requirements. Employees are provided with access to regular preventive health checks and eye tests, organised in collaboration with local medical facilities.

Initiatives are also carried out to support employees' health awareness and wellbeing, including measures relating to mental health, workplace ergonomics and the promotion of healthy habits. At selected sites, additional initiatives are organised, such as Employee Health Week, carried out in collaboration with local healthcare partners.

**GALA GROUP'S
commitment to
employee health
and well-being
extends beyond
standard practices.**

OCCUPATIONAL HEALTH AND SAFETY

| | | Baseline 2021/2022 | Fiscal year 2025/2026 | Change in % |
|--|----------|-----------------------|--------------------------|----------------|
| HEALTH AND SAFETY | | | | |
| Reportable accidents (total) | quantity | 17 | 15 | - 12% |
| Working days lost due to accidents | days | 487 | 435 | - 11% |
| Share of operational sites that have undergone health and safety risk analysis | % | 100 | 100 | 0% |
| Share of total workforce across all sites represented by a formal employee and management occupational health and safety committee | % | 96 | 96 | 0% |
| WORK-RELATED INJURIES | | | | |
| Number of deaths due to work-related injuries | quantity | 0 | 0 | - |
| Number of work-related injuries with severe consequences | quantity | 1 | 0 | - 100% |

EMPLOYEES

| | | Baseline 2021/2022 | Fiscal year 2025/2026 | Change in % |
|---|--------|-----------------------|--------------------------|----------------|
| TOTAL EMPLOYEES (FULL-TIME EQUIVALENTS) | | | | |
| | | 3,592 | 2986** | - 17% |
| GENDER** | | | | |
| Female employees | number | 2,463 | 2101 | - 15% |
| Male employees | number | 1,129 | 885 | - 22% |
| CLASSIFICATION | | | | |
| Permanent positions | number | 3,361 | 2367 | - 30% |
| Temporary positions | number | 231 | 619 | +168% |
| NEW EMPLOYEE HIRES AND EMPLOYEE TURNOVER | | | | |
| New hires | number | 579 | 234 | - 60% |
| Employees who have left the company | number | 952 | 159 | - 83% |

* Change compared to baseline year 2021/2022

** Number of non-binary employees not recorded at present

*** Average annual employment expressed as full-time equivalents

LOST TIME INJURY FREQUENCY RATE (LTIFR)



Commitment to diversity, equality and inclusion

The GALA Group incorporates diversity, equality and inclusion into its approach to management, leadership and day-to-day operations. The company views these areas as a key element in fostering staff wellbeing, promoting collaboration and ensuring the organisation's long-term development. Promoting these values forms part of the Group's sustainability strategy

"OUR AIM IS TO CREATE A WORKING ENVIRONMENT IN WHICH PEOPLE FEEL VALUED, CAN DEVELOP THEIR POTENTIAL AND ARE WILLING TO WORK TOGETHER TOWARDS OUR SHARED SUCCESS"

GALA GROUP Code of Conduct

Training and awareness-raising

As part of its work on diversity, equality and inclusion, the GALA Group has implemented policies on human rights, labour standards and ethical conduct. These documents support the creation of a working environment based on mutual respect, equal treatment and accountability.

Regular training sessions are held across the Group, covering, amongst other things, the code of conduct, ethical principles, human rights, and standards of cooperation and behaviour in the workplace. These initiatives aim to raise staff awareness and foster an organisational culture in which every individual is treated with respect and dignity.

Commitment to diversity and inclusion

The GALA Group remains committed to promoting diversity, equality and inclusivity in all areas of its operations. These principles are

incorporated into internal policies and guidelines, which form the basis for initiatives aimed at creating a working environment that values the diverse experiences, perspectives and skills of its employees.

Women in management positions

The GALA Group is taking steps to support an increase in the number of women in management and specialist roles. The organisation aims to ensure equal opportunities for professional development, promotion and access to skills development opportunities across all areas of its operations.

By promoting diversity within its teams and fostering talent development, the GALA Group aims to create a more sustainable and inclusive working environment.

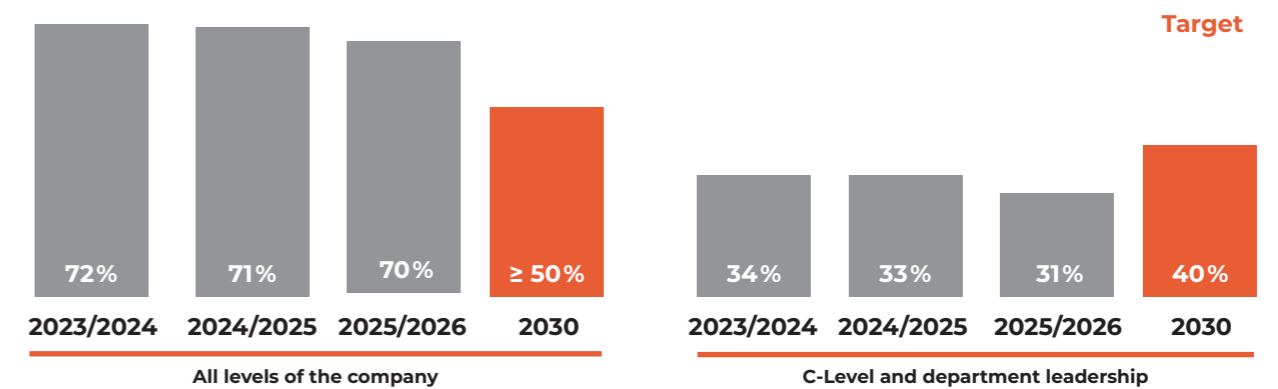


► [GALA GROUP Code of Conduct](#)

www.GALA-GROUP.com/CoC



PERCENTAGE OF FEMALE EMPLOYEES GALA GROUP



Labor practices and human rights

The GALA Group and its subsidiaries are committed to upholding ethical principles, human rights and fair labour practices in all areas of their operations. To ensure compliance with the Group's requirements and local labour laws, processes have been put in place to monitor and assess the practices in place at individual sites. The GALA Group has a comprehensive policy on labour and human rights, which provides a binding framework for the protection of fundamental labour and human rights in all areas of its global operations. This document reinforces the organisation's approach in key areas:

- > non-discrimination,
- > no forced labor,
- > no child labor,
- > no harassment,
- > ensuring fair terms of employment and remuneration in accordance with local regulations,
- > the right to leave and employee benefits,
- > transparent terms of employment and communication with employees.

The policy ensures compliance with applicable laws and regulations, minimum industry standards, the conventions of the International Labour Organisation (ILO) and the United Nations, as well as other relevant requirements – applying stricter standards where applicable. The policy was developed through a cross-functional process involving corporate and regional units, and subsequently implemented as a common standard across the entire organisation. It forms the basis for activities in the areas of internal compliance, communication with employees and due diligence in the supply chain.

Training and implementation of standards

The GALA Group conducts regular training sessions on ethical standards, human rights and the principles set out in the Code of Conduct. These training sessions form part of both the onboarding process for new employees and development initiatives across the organisation. During the reporting period, approximately 5,800 hours of training on ethics, compliance and labour standards were delivered. The aim of these activities is to foster a working environment based

on mutual respect, safety and responsibility.

Whistleblowing mechanism

As part of its compliance activities, the GALA Group has implemented a whistleblowing process enabling employees and external stakeholders to report potential breaches confidentially and anonymously.

During the reporting period, no reports were received through the system. The Group continues to develop mechanisms that foster a culture of open communication, accountability and the early identification of potential irregularities.

Audits and responsible business standards

The GALA Group and its subsidiaries strive to ensure that their operations comply with recognised international labour and responsible business standards. At selected sites, solutions and standards such as SEDEX, SMETA and BSCI are implemented to support the monitoring of working conditions, human rights and ethical practices in operational activities.

In addition, the Group's production facilities are regularly subject to audits conducted by clients, covering, amongst other things, issues relating to working conditions, safety, compliance and responsible supply chain management.

The GALA Group maintains high standards in the management of labour practices and human rights. All operational sites are certified to ISO 45001 or SMETA, and all of the Group's locations undergo human rights assessments.

The results achieved in previous years, as well as in 2025/2026, confirm the maintenance of a consistent approach to occupational safety, employment conditions and ethical standards across the organisation.

The Group plans to maintain this level in the coming years as well, treating compliance with international standards and the regular assessment of labour practices as an integral part of responsible management. production facilities according to these standards.



| KPIS FOR LABOR PRACTICES AND HUMAN RIGHTS MANAGEMENT | Status 2023/24 | Status 2024/2025 | Status 2025/2026 | Target 2028 |
|--|----------------|------------------|------------------|-------------|
| Operational facilities certified according to ISO 45001 or SMETA | 100% | 100% | 100% | 100% |
| Operational sites that have undergone human rights assessments | 100% | 100% | 100% | 100% |

Employee development and talent management

Employee development and strengthening team competencies constitute an important element of the GALA Group's strategy. The organisation focuses on supporting employees' professional growth through regular performance evaluations, individual development plans, and training activities tailored to business needs and competency requirements.

Performance appraisal and skills development

Regular performance appraisals help to identify employees' strengths and areas requiring further development. This process enables development initiatives to be better tailored to individual needs and career goals.

The main elements of the process include:

- > setting work-related goals and expectations,
- > regular development discussions and feedback,
- > the use of measurable assessment indicators,
- > and the development of individual development plans.

Development and Training Planning

Individual development plans are drawn up based on the results of staff appraisals and the development needs of individual staff members and teams. The Group supports staff in developing their professional skills and preparing for future organisational challenges.

Development initiatives include:

- > training programmes tailored to different career paths,
- > participation in external training courses and conferences,
- > mentoring and coaching programmes,
- > provision of tools and resources to support skills development

Talent Management

In the 2025/2026 fiscal year, the Group continued to develop its approach to identifying and supporting talent within the organisation. As part of the employee assessment process, local leaders and HR departments carry out activities aimed at identifying individuals with high development potential.

In subsequent stages, employees participating in talent programmes take part in tailored development activities designed to support the development of their skills, prepare them for new roles and foster their long-term career progression within the GALA Group.

The Group regards employee development as a key element of responsible organisational management and of building committed and competent teams.

18%



Workforce at all GALA locations have received career or qualification related training on top.

GALA GROUP TRAININGS

| FY 2025/2026 Trainings | Number of trainings | Employees attending | Total of FTE hours |
|---|---------------------|---------------------|--------------------|
| GALA DE | 5 | 137 | 219 |
| Health & Safety | 1 | 130 | 130 |
| Job specific skill training | 4 | 7 | 89 |
| GALA HQ | 3 | 3 | 3 |
| General skill training | 2 | 2 | 2 |
| Job specific skill training | 1 | 1 | 1 |
| GALA HU | 4 | 176 | 730 |
| Health & Safety | 2 | 165 | 660 |
| Job specific skill training | 1 | 9 | 54 |
| Leadership training | 1 | 2 | 16 |
| GALA PL | 22 | 2.427 | 5.293 |
| Awareness training for codes / policies | 2 | 33 | 66 |
| General skill training | 2 | 181 | 241 |
| Health & Safety | 3 | 1.924 | 4.080 |
| Job specific skill training | 14 | 27 | 382 |
| Quality Training | 1 | 262 | 524 |
| GALA IN Candles | 7 | 703 | 502 |
| Health & Safety | 5 | 416 | 283 |
| General skill training | 1 | 150 | 150 |
| Awareness training for codes / policies | 1 | 137 | 69 |
| RAMESH FLOWERS | 18 | 1.547 | 796 |
| Health & Safety | 15 | 1.260 | 630 |
| General skill training | 2 | 150 | 124 |
| Awareness training for codes / policies | 1 | 137 | 42 |
| GALA IN Decor | 23 | 4.858 | 2.697 |
| Health & Safety | 20 | 3.210 | 1.723 |
| General skill training | 1 | 300 | 300 |
| Awareness training for codes / policies | 2 | 1.348 | 674 |
| TOTAL GALA GROUP | 82 | 9,851 | 10,240 |
| Employees | | | 2,986 |
| Training hours per employee | | | 3,4 |
| Training on health & safety per employee | | | 2,5 |
| Average number of training hours for each employee per year: 3,4 hours | | | |



Good Governance

The GALA Group conducts its business in a responsible manner and in accordance with applicable standards and legal requirements. This approach also encompasses collaboration with partners in the supply chain through a code of conduct for suppliers, monitoring activities and audits.

Innovation and process development are also key elements of the Group's operations, supporting the organisation's continuous improvement and the achievement of its sustainability goals.



Good governance KPIs

STATUS IN 2025/2026 AND TARGETS FOR 2030

INNOVATION AND RESEARCH

| KPI | Status | Target |
|-----|-----------|--------|
| | 2025/2026 | 2030 |

SUSTAINABLE INNOVATION APPROACH

| | | |
|--|------|-------|
| Share of innovations addressing market needs in total sales value | 2,7% | > 10% |
|--|------|-------|

COMPLIANCE

| KPI | Status | Target |
|-----|-----------|--------|
| | 2025/2026 | 2030 |

INTERNAL COMPLIANCE AND BUSINESS ETHICS

| | | |
|---|------|------|
| Number of employees who have read and are trained in the Code of Conduct | 100% | 100% |
|---|------|------|

SUPPLY CHAIN RESPONSIBILITY

| KPI | Status | Target |
|-----|-----------|--------|
| | 2025/2026 | 2030 |

SQM MANAGEMENT

| | | |
|---|-----|------|
| Share of suppliers with annual revenue in excess of EUR 50K who have signed the Supplier Code of Conduct | 99% | 100% |
|---|-----|------|

Innovation and research

At the GALA Group, innovation and sustainable development are key elements of the long-term growth strategy. The Group consistently develops new product and process solutions, whilst focusing on minimising the environmental impact of its operations. These efforts help to maintain competitiveness, improve operational efficiency and develop more sustainable products and processes throughout the value chain

Shaping our future together

Innovation is one of the key elements of the GALA Group's development and an important factor in supporting the company's long-term competitiveness. Our aim is to create products that meet the needs of our customers and consumers, combining functionality, attractive design and increasingly sustainable material solutions.

As part of its portfolio development, the GALA Group focuses on sourcing and implementing renewable raw materials and materials with a lower environmental impact, whilst maintaining high product

quality and availability. We strive to develop solutions that support the transformation of the candle and fragrance industry towards more responsible models of production and consumption.

Research and development

The GALA Group has its own research and development centres, as well as innovation teams operating within the individual companies of the group. The global R&D centre is located in Wieluń in Poland. Activities carried out in the field of research and development include, amongst others:

- > the development of new products and technologies,
- > the search for more sustainable materials and formulations,
- > the optimisation of production processes,
- > improving the efficiency of raw material and energy use,
- > and the development of innovative packaging solutions.

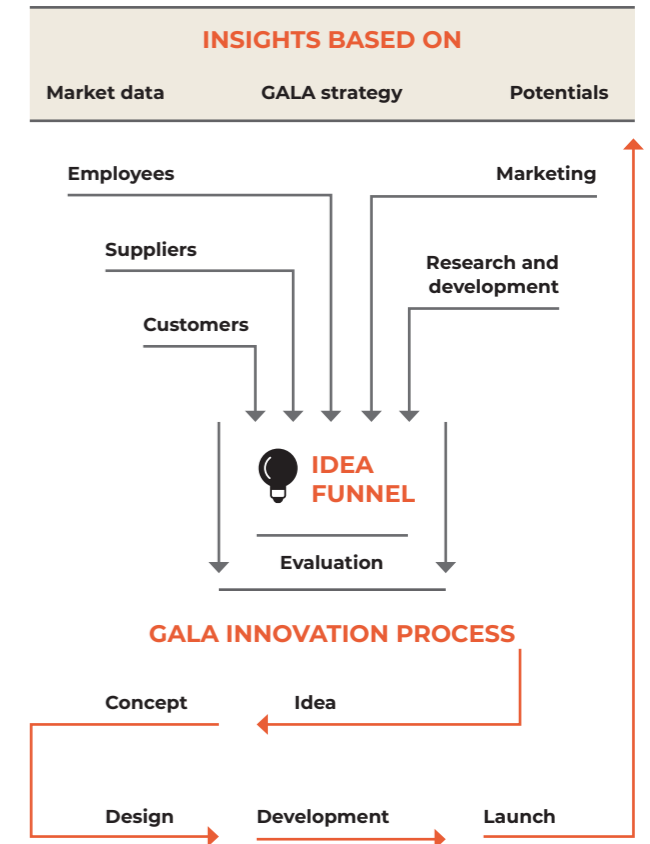
In the field of fragrance products, the GALA Group collaborates with international manufacturers of fragrance compositions and conducts quality tests in accordance with applicable industry standards. The results of development work are presented to clients during workshops, project meetings and individual product presentations.

GIP – GALA Innovation Process

The GALA Group is developing its own global innovation management process – GIP (GALA Innovation Process). This process supports the identification, evaluation and implementation of new product and technology ideas, involving cross-functional teams.

GIP is based on collaboration between the sales, marketing, procurement, production, quality and research and development departments, which enables

the effective development of solutions that meet both market needs and sustainability objectives. This allows the GALA Group to implement innovations more quickly and develop products tailored to the changing expectations of customers and consumers.



Sustainability innovation approach

The GALA Group is committed to sustainable development at every stage of the value chain – from innovation and product design to logistics and distribution. The organisation focuses on creating high-quality products that meet consumers' needs, whilst minimising their environmental impact. These activities include the careful selection of materials, waste reduction, the development of recycling initiatives, the implementation of energy-efficient production processes, and responsible supply chain management. The GALA Group also runs educational campaigns aimed at consumers on the sustainable use and proper disposal of products.

By consistently prioritising sustainable development across all areas of its operations, the GALA Group is building long-term value whilst reducing its environmental footprint.

The GALA Innovation Process (GIP) identifies three key dimensions of sustainable market innovation:

- > sustainable concepts (e.g. GALA's refill systems for candles and fragrance diffusers),
- > sustainable raw materials (i.e. the use of renewable raw materials in burning masses),
- > sustainable packaging and containers (i.e. packaging film made from post-consumer recycled material and materials suitable for further recycling, as well as product containers).

Innovations driven by market needs are brought to market on schedule through collaboration with the Global R&D department, suppliers and specialists, and by taking customer feedback into account.

SUSTAINABILITY PRIORITIES WHEN DEVELOPING NEW PRODUCTS

PRODUCT DESIGN

- Reduce packaging
- Separate materials
- Refill systems
- Possible re-use
- Zero waste in production

MATERIALS

- Renewable/recycled materials
- Renewable sources
- Sustainability certifications
- Reduce carbon footprint
- Avoid plastic
- Reduce material/packaging needs

RECYCLING/WASTE TREATMENT

- Use of recyclable materials
- Recycling information on label
- Make it easier to separate materials

PRODUCTION

- Reduce production waste
- Re-use production waste
- Energy consumption
- Energy sourcing
- Renewable energy emissions

USE BY CONSUMER

- Easy separation of packaging materials
- Reduce leftovers
- Re-use possibilities e.g. glass
- Low emissions

LOGISTICS

- Efficient packaging
- Pallet efficiency
- FTL instead of LTL
- Train vs ship

Alongside market research, the innovation process at the GALA Group involves the active participation of employees worldwide, who systematically contribute new ideas for products and processes. The scope of innovation areas is precisely defined, enabling the systematic development and targeting of submitted concepts. Submitted ideas are collected, analysed and evaluated, with those showing the greatest potential being incorporated into the global innovation portfolio. In addition, consumer feedback is also utilised in the process to help identify new directions for product development.

THE GALA GROUP IS CONSISTENTLY STRIVING TO FURTHER IMPROVE ITS PRODUCTS AND PROCESSES IN RESPONSE TO MARKET SIGNALS, WITH A VIEW TO SYSTEMATICALLY INCREASING THE PROPORTION OF INNOVATIONS BROUGHT TO MARKET IN THE COMING YEARS.



Compliance

The GALA Group, which places a high priority on compliance with laws and regulations, reaffirms its commitment to ethical business practices and responsible risk management, including internal compliance. These measures are consistent with the principles of the European Green Deal, which provides a framework for sustainable development and environmental responsibility.

Compliance with laws and regulations

Compliance with laws and regulations is the GALA Group's top priority in the ESG area – 70% of stakeholders consider it to be particularly important. The Group fully recognises the significance of this issue for its operations and is consistently committed to complying with applicable legal requirements.

As part of this approach, the GALA Group sets ambitious sustainability targets and ensures compliance with legal regulations. Procurement processes are continuously monitored, and annual audits are carried out on all legal entities to ensure compliance with financial regulations. At the same time, the Group strives to ensure compliance with selected ISO standards, supporting effective compliance management systems. Data protection also remains a key area – the Group carries out annual internal audits to ensure compliance with the General Data Protection Regulation (GDPR).

The GALA Group Code of Conduct

The GALA Group's organisational culture is underpinned by its internal Code of Conduct. This document sets out the fundamental principles, values and ethical standards which every member of staff is strictly expected to adhere to, regardless of their position or geographical location. The

main purpose of the Code is to provide ongoing guidance on employee behaviour and to clearly define the boundaries of responsibility in day-to-day work.

Key areas governed by the Code

The internal regulations focus on key aspects of business ethics and compliance, which include:

- › Anti-corruption: The introduction of stringent anti-corruption procedures, a total ban on offering or accepting any financial benefits, and the elimination of bribery schemes.
- › Respect for human rights: Guaranteeing the protection of human dignity, ensuring equal opportunities for development and equal treatment, and resolutely combating all forms of discrimination or workplace bullying. The Code also imposes an obligation to respect the rights of minorities and the rights of indigenous peoples in the regions where the Group operates.
- › Environmental protection: Requiring employees to conserve natural resources and adopt practices that minimise the negative impact of day-to-day operations on the ecosystem.
- › Compliance with international standards.

The commitments set out in the GALA Group Code of Conduct have been drawn up on the basis of recognised global conventions. The content of the document ensures operational compliance with:

- › The United Nations Universal Declaration of Human Rights,
- › The UK Modern Slavery Act 2015
- › The Rio Declaration on Environment and Development.

Reporting concerns

In the interests of fair labour practices and the protection of human rights, the GALA Group has implemented a whistleblowing mechanism enabling employees to report concerns regarding compliance, business ethics or potential breaches of the law confidentially and anonymously. This system has been designed to ensure that concerns can be raised without the risk of retaliation, thereby strengthening the organisation's transparency and accountability.

No reports were received through this mechanism during the reporting period.

The whistleblowing process was developed in collaboration with external compliance experts, ensuring independent and thorough verification of reported cases. Employees and external parties have the option of contacting an independent external partner regarding matters relating to breaches of compliance rules. All reports and data are treated as confidential, and the external partner works with the HR team to ensure they are resolved appropriately.

The GALA Group takes a fully proactive approach to compliance with applicable laws and regulations. Bearing in mind the best interests and expectations of our stakeholders, including customers, suppliers and investors, we are committed to continuing our intensive efforts to maintain the highest legal standards.

| KPIs FOR INTERNAL COMPLIANCE AND BUSINESS ETHICS | Status 2025/2026 | Target 2028 |
|--|------------------|-------------|
| Number of whistleblowing cases | 0 | 0 |
| Number of confirmed corruption cases | 0 | 0 |
| Number of confirmed information security incidents | 0 | 0 |

The Employee Ombudsman assesses each report in terms of its seriousness and validity. Where a breach is confirmed, the GALA Group takes appropriate corrective action, which may include disciplinary measures, staff training or modifications to work processes. This system supports the integrity of the working environment, promotes fair employment conditions and upholds human rights, ensuring consistent accountability across all areas of the organisation's operations.

The whistleblowing system is available to both internal and external stakeholders via the GALA Group's website. This process is entirely anonymous. Ensuring confidentiality eliminates any fear that the whistleblower's identity might be revealed, thereby guaranteeing safety when reporting sensitive issues. This mechanism forms an integral part of the GALA Group's commitment to building a transparent, ethical and compliant corporate culture.



GALA Group Whistleblowing Policy

www.GALA-GROUP.com/whistleblowing



GALA Group Labor and human Rights Policy

www.GALA-GROUP.com/LHRights

Responsibility for the supply chain

As an international organisation operating in regions with varying levels of social risk, the GALA Group is building a responsible, sustainable and resilient supply chain. Through process-based management of its relationships with business partners, the Group ensures that its operations comply with legal, environmental and social standards.

Effectiveness and progress in the area of supplier management are monitored using key performance indicators (KPIs), which include

- > the implementation and acceptance of the GALA Group's Supplier Code of Conduct;
- > quality audits and social responsibility audits (with particular focus on the production facility in India)
- > ISO 9001 and ISO 14001 certifications;
- > regular supplier assessments and process audits (VSA)
- > annual verifications based on the Restricted Substances List (RSL).

EU Deforestation Regulation (EUDR)

The EUDR has been identified as a significant area of ESG reporting for the GALA Group. Although these regulations do not directly apply to finished products (candles), they do cover certain raw materials used, such as palm oil, soya wax and paper packaging.

Currently, the GALA Group does not directly import these materials from outside the European Union, nor does it carry out any intra-EU transfers subject to restrictions. Despite the lack of any direct operational impact at present, the EUDR requirements have been incorporated as a precautionary measure into the GALA Group's ESG risk management frameworks and standard procurement procedures.

Supplier Code of Conduct

The GALA Group's expectations and requirements of its business partners regarding compliance with laws, regulations and ESG standards are set out in the Supplier Code of Conduct (SCoC) and in written declarations from suppliers. The compliance management programme in place ensures effective communication with suppliers and enables the ongoing monitoring of their activities through systematic audits and inspections. Enforcing these standards helps to raise standards of business ethics and sustainable development throughout the supply chain, which directly impacts the GALA Group's ESG performance.

Every new supplier is required to sign the Supplier Code of Conduct before being registered in the organisation's ERP system.

Environmental and social standards for suppliers

The GALA Group's suppliers are required to comply strictly with legal and regulatory requirements. The key criteria include:

- > Human rights and labour standards: respect for fundamental workers' rights, ensuring equal opportunities and equal treatment, guaranteeing fair remuneration, and a total ban on child labour and forced labour;
- > Business ethics: a strict ban on corruption, bribery and all practices constituting unfair competition;
- > Health and safety and environmental protection: ensuring safe and hygienic working conditions, protecting employees' health and minimising the negative impact of operations on the natural environment.

Business partners are also responsible for promoting and cascading the principles set out in the Code of Conduct amongst their own suppliers and subcontractors.

Verification, audits and consequences of breaches

In order to verify compliance, the GALA Group or an authorised third party (independent auditors) reserve the right to carry out site visits and audits at suppliers' production facilities. Furthermore, at the organisation's

request, suppliers are required to provide written statements or reports documenting the measures taken to ensure compliance with the Code of Conduct.

In the event of serious or repeated breaches of the provisions of the Code, or in the event of a refusal to allow an audit to be carried out at the premises, the GALA Group reserves the right to immediately terminate commercial contracts with the entity in question.

GALA GROUP SUPPLIER MANAGEMENT DEVELOPMENT GOALS UNTIL 2030

| Requirement | Purchasing volume | Status 2025/2026 | Target 2030 |
|---|-------------------|------------------|-------------|
| | Thousand euros | | % |
| SUSTAINABILITY | | | |
| Suppliers who have signed the Code of Conduct | > € 50k | 99% | 100% |
| Initial Quality & Social Responsibility Audit* | > € 100k | 28%* | 95%* |
| PROCUREMENT | | | |
| COD – Confidentiality of Documents | > € 50k | 77% | 95% |
| Supplier contracts with clauses on environmental, labor and human rights requirements | > € 500k | 99% | 100% |
| Annual supplier rating for RSL | > € 500k | 100% | 100% |
| On-site CSR audit of GALA GROUP India | > € 100k | 28% | 40% |
| QUALITY & ENVIROMENT | | | |
| ISO9001 certificate | > € 100k | 69% | 95% |
| ISO14001 certificate | > € 500k | 74% | 90% |
| Supplier assessment | > € 100k | 100% | 100% |

* Only India



GALA Group Supplier Code of Conduct

<https://www.gala-group.com/SupplierCoC>

To ensure the stability of the supply chain, the GALA Group has implemented an operational action plan for 2021–2028. It focuses on standardising procurement processes across the Group’s entire structure, developing supplier capabilities and defining environmental requirements for products. The main geographical focus of these activities is the Indian market, which has been designated a priority region.

SUPPLIER MANAGEMENT ROADMAP

In 2025, the Group continued to develop its sustainability initiatives, focusing on improving ESG reporting processes, collaborating with business partners, and assessing its performance in independent rating systems. Reporting was carried out in accordance with GRI standards, whilst also serving as a basis for further preparing the organisation for future regulatory requirements. The Group retained its EcoVadis Silver rating, confirming the maturity of its ESG practices, and continued its efforts to identify and assess opportunities for collaboration with suppliers in the area of reducing greenhouse gas emissions.

2021/2022

- › SQM reporting implemented in each location

2022/2023

- › Supplier ready-for-business process defined
- › SQM manager appointed in India

2023/2024

- › Supplier ready-for-business process implemented
- › Supplier development process defined
- › Implementation of document management system
- › Requirements for sustainable products defined

2026/2027

- › Assessment of the potential joint ESG initiatives to be undertaken with strategic suppliers,
- › First ESG report according to CSRD standard
- › EUDR implementation

2025/2026

- › Assessment of potential joint ESG initiatives to be undertaken with strategic suppliers, especially in relation to GHG emissions
- › Maintaining the Silver EcoVadis rating or improving the rating

2024/2025

- › Audit with new suppliers in India (QW/sustainable)
- › Annual supplier rating harmonization on a global basis

2027/2028

- › Joint ESG initiatives roadmap defined with strategic suppliers, for GHG emissions and other ESG initiatives
- › ESG report according to CSRD standard review by the auditor
- › Implementation of the supplier ranking based on the ESG score

Reporting appendix

Report limitations

GALA GROUP hereby publishes its ESG report for the year to inform stakeholders about its sustainability measures and ESG goals. ESG stands for environmental, social, and governance and refers to sustainability aspects that are increasingly demanded of companies. The report covers all business activities of group entities located in Germany, Hungary, India, Poland, UK and the USA: GALA GROUP GmbH, GALA Germany GmbH, GALA Hungary Kft., GALA Candles UK Ltd., GALA Poland Sp. z o.o., GALA North America Inc., GALA Candles India Private Ltd., GALA India Decor Private Ltd., Ramesh Flowers Private Ltd and Gala India Services Ltd. This report includes all relevant results and activities from April 1, 2025, to March 31, 2026. The report presents the current state of GALA GROUP's sustainability performance and outlines its plans for group-wide sustainability management. The comparative data comes from the fiscal year 2019/2020 as the base year because the data from the fiscal year 2020/2021 was heavily influenced by the COVID-19 pandemic and is, therefore, unsuitable for a realistic comparison. The key topics were identified through a materiality analysis process. While some requirements cannot yet be fully met due to limitations, the information

secured to date is transparently disclosed. The report includes data collection methodologies, boundaries, and the scope of reported information in line with the GRI Standards 2021 Update requirements.

Disclaimer

This ESG report has been prepared with the utmost care, but no liability or guarantee can be assumed for errors, technical errors, or printing errors. An external audit was not conducted. Statements about future developments are based on information and forecasts available at the time of publication. Therefore, no guarantee can be given that these future developments will occur.

Climate action

Impact of climate change on GALA GROUP and our mitigation strategies disclosed.

Whistleblower system

System for secure and anonymous misconduct reporting introduced.

EcoVadis-related KPIs

- › Health and safety risk assessments
- › Employee representation in committees, agreements, and elected representatives
- › Regular performance assessments and development planning
- › Career-related training
- › Human rights audits or impact assessments
- › Diversity, discrimination, and harassment training
- › Ethics reporting
- › Whistleblower reports
- › Confirmed corruption cases
- › Confirmed information security incidents
- › Internal business ethics audits
- › Anti-corruption management certifications
- › Information security management certifications
- › Sustainable procurement
- › Supplier Code of Conduct signatories
- › Supplier contracts with environmental, labor, and human rights clauses
- › On-site CSR audits for suppliers
- › CSR evaluations via questionnaires
- › Sustainable procurement training for buyers
- › Corrective actions and capacity building measures by suppliers

GRI content index

| | |
|-----------------------------------|---|
| Statement of use | GALA GROUP has reported in accordance with the GRI Standards for the period from April 1, 2025 to March 31, 2026. |
| GRI applied | GRI 1: Foundation 2021 |
| Applicable GRI sector standard(s) | No applicable GRI Sector Standards applied. |

| GRI Standard/other source | → Pages | Topics/ comment | SDGs | Omission, reason, and explanation | ESRS |
|---------------------------|---------|--------------------|------|--------------------------------------|------|
|---------------------------|---------|--------------------|------|--------------------------------------|------|

GENERAL DISCLOSURES

| GRI 2 General Disclosures 2021 | | | | | |
|--|-------------------------------|-------------------------------|------|--------------------------------------|------|
| GRI Standard/other source | → Pages | Topics/ comment | SDGs | Omission, reason, and explanation | ESRS |
| 2-1 Organizational details | → p. 14-17 | | | | |
| 2-2 Entities included in the organization's sustainability reporting | → p. 14-19, 117 | | | | |
| 2-3 Reporting period, frequency, and contact point | → p. 106, 108, 117 | | | | |
| 2-4 Restatements of information | | No restatement of information | | | |
| 2-5 External assurance | → p. 106 | No external assurance | | | |
| 2-6 Activities, value chain, and other business relationships | → p. 14-19, 22-23, 24, 32 ff. | | | | |
| 2-7 Employees | → p. 78 ff. | | | | |
| 2-8 Workers who are not employees | | | | Information unavailable/incomplete | |
| 2-9 Governance structure and composition | → p. 15-16 | | | | |
| 2-10 Nomination and selection of the highest governance body | | | | Information unavailable/incomplete | |
| 2-11 Chair of the highest governance body | → p. 3, 16 | | | | |
| 2-12 Role of the highest governance body in overseeing the management of impacts | → p. 36-37 | | | | |
| 2-13 Delegation of responsibility for managing impacts | → p. 36-37 | | | | |
| 2-14 Role of the highest governance body in sustainability reporting | → p. 36-37, 119 | | | | |
| 2-15 Conflicts of interest | | | | Information unavailable/incomplete | |
| 2-16 Communication of critical concerns | → p. 36 ff., | | | | |
| 2-17 Collective knowledge of the highest governance body | | | | Information unavailable/incomplete | |
| 2-18 Evaluation of the performance of the highest governance body | | | | Information unavailable/incomplete | |

Material topic for GALA GROUP (→ p. 51) Management Environmental topics Social topics Governance topics

| GRI Standard/other source | → Pages | Topics/ comment | SDGs | Omission, reason, and explanation | ESRS |
|---|-----------------------------|--------------------|------|--------------------------------------|------|
| 2-19 Remuneration policies | | | | Information unavailable/incomplete | |
| 2-20 Process to determine remuneration | | | | Information unavailable/incomplete | |
| 2-21 Annual total compensation ratio | | | | Information unavailable/incomplete | |
| 2-22 Statement on sustainable development strategy | → p. 6 ff., 36, 52, 74, 92. | | | | |
| 2-23 Policy commitments | → p. 100 f. | | | | |
| 2-24 Embedding policy commitments | → p. 101-103 | | | | |
| 2-25 Processes to remediate negative impacts | → p. 100-101 | | | | |
| 2-26 Mechanisms for seeking advice and raising concerns | → p. 100-101 | | | | |
| 2-27 Compliance with laws and regulations | → p. 100 ff. | | | | |
| 2-28 Membership associations | → p. 39-40, 44 | | | | |
| 2-29 Approach to stakeholder engagement | → p. 48-49 | | | | |
| 2-30 Collective bargaining agreements | | | | Information unavailable/incomplete | |

MATERIAL TOPICS

| GRI 3 Material Topics 2021 | | | | | |
|--|------------|--------------------|------|--------------------------------------|------|
| GRI Standard/other source | → Pages | Topics/ comment | SDGs | Omission, reason, and explanation | ESRS |
| 3-1 Process to determine material topics | → p. 46-51 | | | | |
| 3-2 List of material topics | → p. 51 | | | | |

Economic performance

| GRI 3 Material Topics 2021 | | | | | |
|-----------------------------------|------------|--------------------|------|--------------------------------------|------|
| GRI Standard/other source | → Pages | Topics/ comment | SDGs | Omission, reason, and explanation | ESRS |
| 3-3 Management of material topics | → p. 26 f. | | | | |

| GRI 201 Economic Performance 2016 | | | | | |
|--|----------------|--------------------|------|--------------------------------------|------|
| GRI Standard/other source | → Pages | Topics/ comment | SDGs | Omission, reason, and explanation | ESRS |
| 201-1 Direct economic value generated and distributed | → p. 30-31 | | | | |
| 201-2 Financial implications and other risks and opportunities due to climate change | → p. 38, 56-57 | | | | |
| 201-3 Defined benefit plan obligations and other retirement plans | | | | Not applicable | |
| 201-4 Financial assistance received from government | | | | Not applicable | |

Market presence

| GRI 3 Material Topics 2021 | | | | | |
|-----------------------------------|---------|--------------------|------|--------------------------------------|------|
| GRI Standard/other source | → Pages | Topics/ comment | SDGs | Omission, reason, and explanation | ESRS |
| 3-3 Management of material topics | | | | Not applicable | |

| GRI 202 Market Presence 2016 | | | | | |
|--|---------|--------------------|------|--------------------------------------|------|
| GRI Standard/other source | → Pages | Topics/ comment | SDGs | Omission, reason, and explanation | ESRS |
| 201-1 Ratios of standard entry level wage by gender compared to local minimum wage | | | | Not applicable | |
| 201-2 Proportion of senior management hired from the local community | | | | Not applicable | |

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| GRI Standard/other source | → Pages | Topics/ comment | SDGs | Omission, reason, and explanation | ESRS |
|---|--|--------------------|------|--------------------------------------|------|
| Indirect economic impacts | | | | | |
| GRI 3 Material Topics 2021 | | | | | |
| 3-3 | Management of material topics | | | Not applicable | |
| GRI 203 Indirect Economic Impacts 2016 | | | | | |
| 203-1 | Infrastructure investments and services supported | | | Not applicable | |
| 203-2 | Significant indirect economic impacts | | | Not applicable | |
| Procurement practices | | | | | |
| GRI 3 Material Topics 2021 | | | | | |
| 3-3 | Management of material topics | → p. 102 ff. | | | |
| GRI 204 Procurement Practices 2016 | | | | | |
| 204-1 | Proportion of spending on local suppliers | → p. 14 | | | |
| Anti-corruption | | | | | |
| GRI 3 Material Topics 2021 | | | | | |
| 3-3 | Management of material topics | → p. 100-102. | | | |
| GRI 205 Anti-corruption 2016 | | | | | |
| 205-1 | Operations assessed for risks related to corruption | | | Not applicable | |
| 205-2 | Communication and training about anti-corruption policies and procedures | → p. 100 | | | |
| 205-3 | Confirmed incidents of corruption and actions taken | → p. 101 | | | |
| Anti-competitive behavior | | | | | |
| GRI 3 Material Topics 2021 | | | | | |
| 3-3 | Management of material topics | | | Not applicable | |
| GRI 206 Anti-competitive Behavior 2016 | | | | | |
| 206-1 | Legal actions for anti-competitive behavior, anti-trust and monopoly practices | | | Not applicable | |
| Tax | | | | | |
| GRI 3 Material Topics 2021 | | | | | |
| 3-3 | Management of material topics | | | Not applicable | |
| GRI 207 Tax 2019 | | | | | |
| 207-1 | Approach to tax | | | Not applicable | |
| 207-2 | Tax governance, control and risk management | | | Not applicable | |
| 207-3 | Stakeholder engagement and management of concerns related to tax | | | Not applicable | |
| 207-4 | country-by-country reporting | | | Not applicable | |

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| GRI Standard/other source | → Pages | Topics/ comment | SDGs | Omission, reason, and explanation | ESRS |
|---|---|--------------------|------|--------------------------------------|------|
| Materials | | | | | |
| GRI 3 Material Topics 2021 | | | | | |
| 3-3 | Management of material topics | → p. 64 ff., 96 | | | |
| GRI 301 Materials 2016 | | | | | |
| 301-1 | Materials used by weight or volume | → p. 69 | | | |
| 301-2 | Recycled input materials used | → p. 55 | | | |
| 301-3 | Reclaimed products and their packaging materials | | | Confidentiality constraints | |
| Energy | | | | | |
| GRI 3 Material Topics 2021 | | | | | |
| 3-3 | Management of material topics | → p. 62 | | | |
| GRI 302 Energy 2016 | | | | | |
| 302-1 | Energy consumption within the organization | → p. 54 | | | |
| 302-2 | Energy consumption outside of the organization | | | Confidentiality constraints | |
| 302-3 | Energy intensity | | | Confidentiality constraints | |
| 302-4 | Reduction of energy consumption | | | Confidentiality constraints | |
| 302-5 | Reductions in energy requirements of products and services | | | Confidentiality constraints | |
| Water and effluents | | | | | |
| GRI 3 Material Topics 2021 | | | | | |
| 3-3 | Management of material topics | | | Not applicable | |
| GRI 303 Water and Effluents 2018 | | | | | |
| 303-1 | Interactions with water as a shared resource | | | Not applicable | |
| 303-2 | Management of water discharge-related impacts | | | Not applicable | |
| 303-3 | Water withdrawal | | | Not applicable | |
| 303-4 | Water discharge | | | Not applicable | |
| 303-5 | Water consumption | → p. 55 | | | |
| Biodiversity | | | | | |
| GRI 3 Material Topics 2021 | | | | | |
| 3-3 | Management of material topics | | | Not applicable | |
| GRI 304 Biodiversity 2016 | | | | | |
| 304-1 | Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas | | | Not applicable | |
| 304-2 | Significant impacts of activities, products and services on biodiversity | | | Not applicable | |
| 304-3 | Habitats protected or restored | | | Not applicable | |
| 304-4 | IUCN Red List species and national conservation list species with habitats in areas affected by operations | | | Not applicable | |

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| GRI Standard/other source | → Pages | Topics/ comment | SDGs | Omission, reason, and explanation | ESRS |
|---|---------------------------|--------------------|------|--------------------------------------|------|
| Emissions | | | | | |
| GRI 3 Material Topics 2021 | | | | | |
| 3-3 Management of material topics | → p. 56-57 | ■ | | | |
| GRI 305 Emissions 2016 | | | | | |
| 305-1 Direct (Scope 1) GHG emissions | → p. 57 | ■ | | | |
| 305-2 Energy indirect (Scope 2) GHG emissions | → p. 57 | ■ | | | |
| 305-3 Other indirect (Scope 3) GHG emissions | → p. 57, 60 | ■ | | | |
| 305-4 GHG emissions intensity | → p. 54, 57 | ■ | | | |
| 305-5 Reduction of GHG emissions | → p. 58 | ■ | | | |
| 305-6 Emissions of ozone-depleting substances (ODS) | | | | Information unavailable/incomplete | |
| 305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions | | | | Information unavailable/incomplete | |
| Waste | | | | | |
| GRI 3 Material Topics 2021 | | | | | |
| 3-3 Management of material topics | → p. 64 ff., 72-73, 96-97 | ■ ■ | | | |
| GRI 306 Waste 2020 | | | | | |
| 306-1 Waste generation and significant waste-related impacts | → p. 33, 60 ff., 64 ff | ■ | | | |
| 306-2 Management of significant waste-related impacts | → p. 60 ff., 68-69, 96-97 | ■ ■ | | | |
| 306-3 Waste generated | → p. 72-73 | ■ | | | |
| 306-4 Waste diverted from disposal | | | | Information unavailable/incomplete | |
| 306-5 Waste directed to disposal | | | | Information unavailable/incomplete | |
| Supplier environmental assessment | | | | | |
| GRI 3 Material Topics 2021 | | | | | |
| 3-3 Management of material topics | → p. 102-103 | ■ | | | |
| GRI 308 Supplier Environmental Assessment 2016 | | | | | |
| 308-1 New suppliers that were screened using environmental criteria | | | | Information unavailable/incomplete | |
| 308-2 Negative environmental impacts in the supply chain and actions taken | | | | Information unavailable/incomplete | |

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| GRI Standard/other source | → Pages | Topics/ comment | SDGs | Omission, reason, and explanation | ESRS |
|---|-------------|--------------------|------|--------------------------------------|------|
| Employment | | | | | |
| GRI 3 Material Topics 2021 | | | | | |
| 3-3 Management of material topics | → p. 78 ff. | ■ | | | |
| GRI 401 Employment 2016 | | | | | |
| 401-1 New employee hires and employee turnover | → p. 85 ff. | ■ | | | |
| 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees | | | | Information unavailable/incomplete | |
| 401-3 Parental leave | | | | Information unavailable/incomplete | |
| Labor/management relations | | | | | |
| GRI 3 Material Topics 2021 | | | | | |
| 3-3 Management of material topics | → p. 88 | ■ | | | |
| GRI 402 Labor/Management Relations 2016 | | | | | |
| 402-1 Minimum notice periods regarding operational changes | | | | Information unavailable/incomplete | |
| Occupational health and safety | | | | | |
| GRI 3 Material Topics 2021 | | | | | |
| 3-3 Management of material topics | → p. 84-85 | ■ | | | |
| GRI 403 Occupational Health and Safety 2018 | | | | | |
| 403-1 Occupational health and safety management system | → p. 45, 84 | ■ | | | |
| 403-2 Hazard identification, risk assessment, and incident investigation | → p. 85 | ■ | | | |
| 403-3 Occupational health services | → p. 84 | ■ | | | |
| 403-4 Worker participation, consultation, and communication on occupational health and safety | → p. 84-85 | ■ | | | |
| 403-5 Worker training on occupational health and safety | → p. 77, 91 | ■ | | | |
| 403-6 Promotion of worker health | → p. 84 | ■ | | | |
| 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | | | | Information unavailable/incomplete | |
| 403-8 Workers covered by an occupational health and safety management system | → p. 85 | ■ | | | |
| 403-9 Work-related injuries | → p. 85 | ■ | | | |
| 403-10 Work-related ill health | → p. 85 | ■ | | | |

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| GRI Standard/other source | → Pages | Topics/ comment | SDGs | Omission, reason, and explanation | ESRS |
|--|--------------|--------------------|------|--------------------------------------|------|
| Training and education | | | | | |
| GRI 3 Material Topics 2021 | | | | | |
| 3-3 Management of material topics | → p. 90-91 | ■ | | | |
| GRI 404 Training and Education 2016 | | | | | |
| 404-1 Average hours of training per year per employee | → p. 90-91 | ■ | | | |
| 404-2 Programs for upgrading employee skills and transition assistance programs | → p. 90 | ■ | | | |
| 404-3 Percentage of employees receiving regular performance and career development reviews | | | | Information unavailable/incomplete | |
| Diversity and equal opportunity | | | | | |
| GRI 3 Material Topics 2021 | | | | | |
| 3-3 Management of material topics | → p. 86-87 | ■ | | | |
| GRI 405 Diversity and Equal Opportunity 2016 | | | | | |
| 405-1 Diversity of governance bodies and employees | → p. 86-87 | ■ | | | |
| 405-2 Ratio of basic salary and remuneration of women to men | | | | Information unavailable/incomplete | |
| Non-discrimination | | | | | |
| GRI 3 Material Topics 2021 | | | | | |
| 3-3 Management of material topics | → p. 88 | ■ | | | |
| GRI 406 Non-discrimination 2016 | | | | | |
| 406-1 Incidents of discrimination and corrective actions taken | → p. 101 | ■ | | | |
| Freedom of association and collective bargaining | | | | | |
| GRI 3 Material Topics 2021 | | | | | |
| 3-3 Management of material topics | | | | Not applicable | |
| Freedom of Association and Collective Bargaining 2016 | | | | | |
| 407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk | | | | Not applicable | |
| Child labor | | | | | |
| GRI 3 Material Topics 2021 | | | | | |
| 3-3 Management of material topics | → p. 88, 102 | ■ | | | |
| GRI 408 Child Labor 2016 | | | | | |
| 408-1 Operations and suppliers at significant risk for incidents of child labor | | | | Information unavailable/incomplete | |

| GRI Standard/other source | → Pages | Topics/ comment | SDGs | Omission, reason, and explanation | ESRS |
|--|--------------|--------------------|------|--------------------------------------|------|
| Forced or compulsory labor | | | | | |
| GRI 3 Material Topics 2021 | | | | | |
| 3-3 Management of material topics | → p. 88 | ■ | | | |
| GRI 409 Forced or Compulsory Labor 2016 | | | | | |
| 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor | | | | Information unavailable/incomplete | |
| Security practices | | | | | |
| GRI 3 Material Topics 2021 | | | | | |
| 3-3 Management of material topics | | | | Not applicable | |
| GRI 410 Security Practices 2016 | | | | | |
| 410-1 Security personnel trained in human rights policies or procedures | | | | Not applicable | |
| Rights of indigenous peoples | | | | | |
| GRI 3 Material Topics 2021 | | | | | |
| 3-3 Management of material topics | → p. 100 | ■ ■ | | | |
| GRI 411 Rights of Indigenous Peoples 2016 | | | | | |
| 411-1 Incidents of violations involving rights of indigenous peoples | | | | Information unavailable/incomplete | |
| Local communities | | | | | |
| GRI 3 Material Topics 2021 | | | | | |
| 3-3 Management of material topics | | | | Not applicable | |
| GRI 413 Local Communities 2016 | | | | | |
| 413-1 Operations with local community engagement, impact assessments, and development programs | | | | Not applicable | |
| 413-2 Operations with significant actual and potential negative impacts on local communities | | | | Not applicable | |
| Supplier social assessment | | | | | |
| GRI 3 Material Topics 2021 | | | | | |
| 3-3 Management of material topics | → p. 102-103 | ■ | | | |
| GRI 414 Supplier Social Assessment 2016 | | | | | |
| 414-1 New suppliers that were screened using social criteria | | | | Information unavailable/incomplete | |
| 414-2 Negative social impacts in the supply chain and actions taken | | | | Information unavailable/incomplete | |

| GRI Standard/other source | → Pages | Topics/ comment | SDGs | Omission, reason, and explanation | ESRS |
|--|---|--------------------|------|--------------------------------------|------|
| Public policy | | | | | |
| GRI 3 Material Topics 2021 | | | | | |
| 3-3 | Management of material topics | | | Not applicable | |
| GRI 415 Public Policy 2016 | | | | | |
| 415-1 | Political contributions | | | Not applicable | |
| Customer health and safety | | | | | |
| GRI 3 Material Topics 2021 | | | | | |
| 3-3 | Management of material topics | → p. 42 ff. | ■ | | |
| GRI 416 Customer health and safety 2016 | | | | | |
| 416-1 | Assessment of the health and safety impacts of product and service categories | → p. 42 ff. | ■ | | |
| 416-2 | Incidents of non-compliance concerning the health and safety impacts of products and services | | | Information unavailable/incomplete | |
| Marketing and labeling | | | | | |
| GRI 3 Material Topics 2021 | | | | | |
| 3-3 | Management of material topics | → p. 39, 42 | ■ | | |
| GRI 417 Marketing and labeling 2016 | | | | | |
| 417-1 | Requirements for product and service information and labeling | → p. 39, 42 | ■ | | |
| 417-2 | Incidents of non-compliance concerning product and service information and labeling | | | Information unavailable/incomplete | |
| 417-3 | Incidents of non-compliance concerning marketing communications | | | Information unavailable/incomplete | |
| Customer Privacy | | | | | |
| GRI 3 Material Topics 2021 | | | | | |
| 3-3 | Management of material topics | | | Not applicable | |
| GRI 418 Customer Privacy 2016 | | | | | |
| 418-1 | Substantiated complaints concerning breaches of customer privacy and losses of customer data | | | Not applicable | |

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