

# **Sustainable** GROWTH

**2022 GALA GROUP ESG REPORT** 







# We brighten up lives, enhance memorable moments and care for current and future generations.

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Our holistic approach includes all important social, environmental and governance aspects: We care for people and the environment, and want to ensure ambitious, sustainable business growth.



Dear readers, dear customers and business partners,

I am pleased to present to you the first GALA Group ESG report. GALA Group has a history stretching back more than 50 years: Founded in 1972 near Munich in Germany as a small candle factory, our company continuously developed into a truly international manufacturer with a strong reputation. Today, GALA Group has established itself as a preferred business partner of retailers, FMCG companies and brands with regional presence and production facilities in Asia, the USA and Europe. As a solution provider that specializes in tailoring assortments to respective customers' target groups and in delivering worldwide, GALA Group today offers a wide range of innovative and trendoriented assortments of candles, home fragrances and home decor.

At GALA, we create products that light up moments and spaces, enhance moods and add ambiance to your home. Our products are crafted by members of the diverse GALA Group family around the world and reflect our constant aim to create innovations that bring joy to people's homes. Based on our strong focus on people, we care for all members of the GALA Group family, our customers, current and future generations, and all other stakeholders that our company's business affects.

In this way, we want to provide transparency to all stakeholders who are interested in our business activities and company goals, letting them all participate in our journey of continuous development and improvement within the respective areas.

Reflecting the importance of sustainability for us, we give high priority to the ESG progress within the GALA Group Management Board and the overall leadership team of GALA Group.

In our first sustainability report, we provide you with initial insights into the various areas of our company and the relevant topics that we will be focusing on in the years ahead as we continue to implement our ESG strategy. Over the coming reporting cycles, we will continuously expand these topics, adding further insights, informing you both about our progress and the challenges we face, and letting you participate in our journey.

I hope you enjoy reading the first GALA Group ESG report, relating to the 2022 calendar year. We look forward to a stimulating discussion with you. Your comments, feedback and questions are appreciated and highly welcome.

Kind regards,

Dr. Thomas Schröder CEO of GALA Group

We create memorable moments **natural** sensual affordable Our products are designed to enhance memorable moments in people's lives. Candles bring light to the world, even to the darkest and coldest places. Our home fragrances touch the senses, some of them even have mood-enhancing and stimulating effects, and some can be used for aromatherapy. Our floral, botanical and new natural home decor assortment adds atmosphere to people's homes and creates a stylish finishing touch for each moment at home.

## We make work more rewarding more livable more human

In our business we care for people. We focus on social aspects in our factories and supply chain. Our goal is that people associated with us are enabled to earn a decent livelihood. For the production of our new GALA Home Decor collection, we work together with NGOsupported initiatives led by women who train and support female workers, so that they are able to earn money independently for themselves and their families.



# We shape the future to make it more sustainable more responsible better for future generations

In the development and production of our assortments, we strive to transform our sustainable approaches not only to achieve business success, but also to fulfill our responsibility towards current and future generations. For us, this means creating effective solutions and longterm perspectives that preserve the living resources around the world for humans, animals and the environment in a sustainable manner.



### ESG at GALA

Long-term success is sustained by living a mindset focused on sustainable growth while caring for our environmental resources and for the people who live on our planet.

Since last year, we have further developed and implemented the GALA ESG process, focusing on environmental, social, and governance aspects. We have established a governance system for global ESG management and defined a roadmap for continuous implementation to reach our group's goals. This ESG report offers initial insights into our journey towards sustainable growth, with annual updates on our progress and efforts.



### **Enviromental Sustainability**

### GHG emissions and energy management

Climate change is a crucial topic that will shape our future. As a producing company, we prioritize addressing greenhouse gas (GHG) emissions and future-oriented energy management in our strategic approach. We implement appropriate measures and ambitious goals to achieve our 2025/2030 strategy.

### **Raw materials**

As a manufacturing company, it is particularly important for us to take a long-term perspective when it comes to using the resources required for our business. This means offering competitive sustainable raw materials as alternatives wherever possible.

### **Circular economy**

In our material strategy, our aim is to manage product and production materials so that they are used in a way that ensures closed resource cycles wherever possible, mirroring the Earth's natural ecosystem.



### **Product quality and safety**

At all of our production sites, we are committed to producing high-quality and safe candles, which undergo rigorous testing and quality control processes and continuously meet the highest industry standards.

### **Employee health and safety**

As a manufacturing company with production sites around the world, it is important to us to look after the wellbeing of the people who work for GALA.



### , Good Governance

### Supply chain responsibility

GALA Group is committed to ensuring responsible practices along the entire supply chain in the manufacture of our products worldwide.

### **Business ethics and compliance**

We regard fulfilling regulatory requirements and living up to business ethics as prerequisites for GALA Group to operate effectively and sustainably, promote integrity among our current and future employees and guarantee fruitful long-term relationships with our business partners and stakeholders.

### Innovation and research

At GALA Group, we adopt an innovative mindset in all our activities in order to deliver long-term success for both our customers and our company's business model.

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# About GALA Group

Headquartered in Bavaria, Germany, GALA Group is one of the world's leading and fastest-growing manufacturers of candles, home scents and home decor with around 4,000 employees and production sites in Europe, North America and India.





### We are one GALA Group

GRI: 2-1, 2-2, 2-6, 2-9

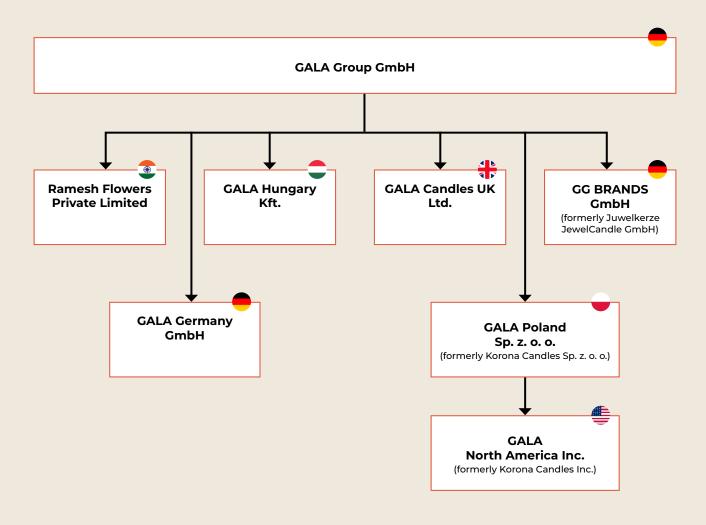
The GALA Group is active in the production, distribution and trade of wax products, air freshener products and home decor in the form of natural home decor accessories, dried florals and potpourris.

GALA Group employed an average of 3,592 people (FTEs) over the fiscal year, and has production and sales locations in Europe, the USA and India. Products are mainly distributed via international retail chains and drugstores. In the branded business, they are distributed via self-operated online shops.

GALA Group sources primary raw materials, such as burning masses, jars and fragrances, mainly from regional suppliers based on the total cost of ownership (TCO). About 95% of GALA's procurement volume originates from Europe. GALA Group's goal is to become an innovative, dynamic solution provider, thereby meeting the needs of its international customers both locally and globally. To this end, the company plans to continue to grow both organically – by expanding its customer and product portfolio – and through acquisitions. Business operations are carried out at the company's own properties in Germany, Hungary, Poland, the USA and India, as well as through a sales office in the UK.



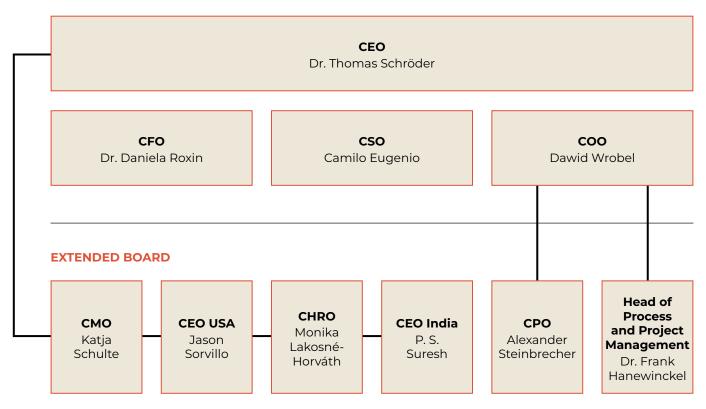
### GALA GROUP ORGANIZATIONAL CHART



### Organizational structure

GRI: 2-6, 2-9

#### MANAGEMENT BOARD



### **RESPONSIBILITIES OF THE NATIONAL ENTITIES**

GALA Germany	📢 🛓 \$ < Ö	GALA North America	◀ 실 \$ < ©
GALA Hungary	\$ < ©	Ramesh Flowers	📢 🛓 \$ < Ö
GALA Poland	📢 🛓 💲 < 🔅	GG BRANDS	◀ 🛓 \$
GALA Candles UK	€\$		Marketing
			Design
			\$ Sales
			Cistribution
			Ӧ Manufacturing

### GALA GROUP

GALA Management Board from left to right: Dawid Wrobel, Dr. Daniela Roxin, Camilo Eugenio, Dr. Thomas Schröder

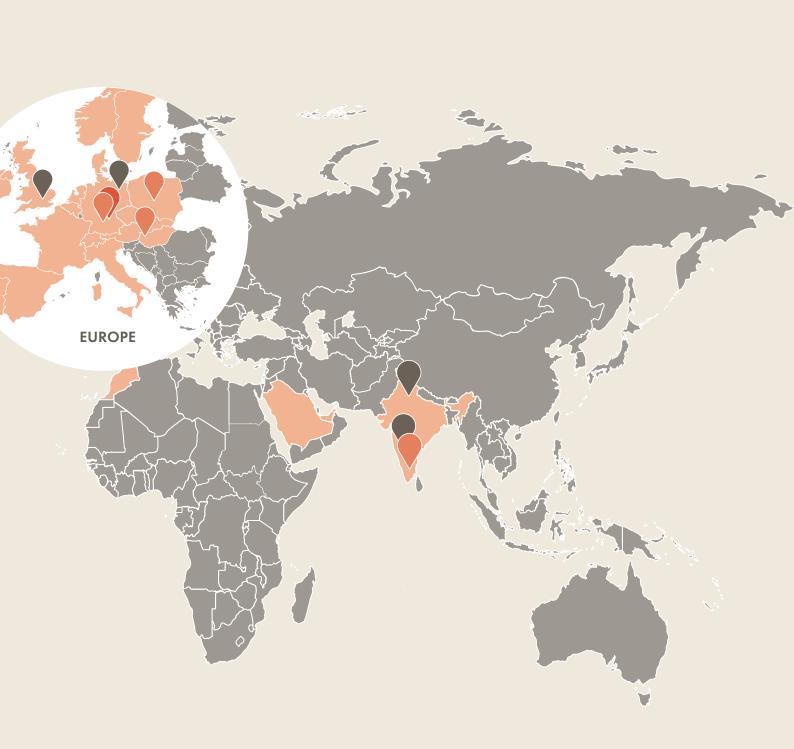
### OUR LOCATIONS Altogether, 100+ years of experience

We are an experienced, international solution provider of candles, home scents and home decor collections, with customers selling in more than 75 countries worldwide. We develop brands and create tailor-made assortments that are exciting and evoke emotions. Our focus is on new products and category solutions based on trend-driven innovation and unique design. Our portfolio of sustainable solutions will continue to grow and contribute to our customers' category growth.

#### GRI: 2-2

Production site/sales
 Sales office/showroom
 Headquarters





### **Core values**

Our values build a foundation for our entire organization. We defined and created GALA Group's core values in November 2021 together with the global leadership team. Our values sit at the heart of our strategy and guide us on our journey.

At our first leadership panel, we began an exciting journey by inviting all senior leaders from all GALA sites to share their view on the organization and to help us create our values and leadership principles. Starting from various different perspectives and taking into account cultural aspects and local needs, we held a lot of in-depth discussions over the three days. At the end, we had a clear view of our organization and the next steps we have to take. Now we have a clear path in front of us with an energetic and diverse leadership team willing to engage our employees and customers and inspire themto grow with us.

### GALA GROUP'S CORE VALUES



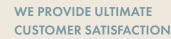
WE CARE ABOUT PEOPLE



WE TRUST EACH OTHER THROUGH MUTUAL COOPERATION



WE EMBRACE GLOBAL DIVERSITY





WE HAVE A PASSION FOR EXCELLENCE IN EVERYTHING WE DO



WE TAKE RESPONSIBILITY FOR OUR ACTIONS AND LONG-TERM SUCCESS



WE INNOVATE TO CREATE A COMPETITIVE ADVANTAGE



WE DELIVER RESULTS THROUGH PERFORMANCE

### GALA SROUP



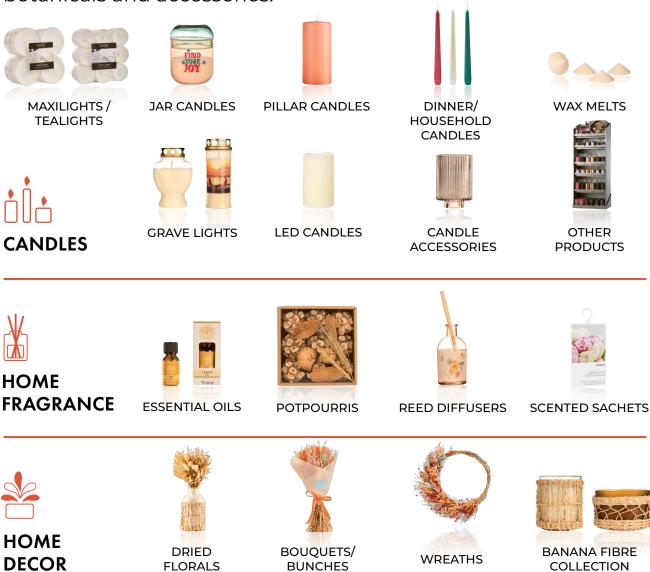




### Product portfolio

#### GRI: 2-6

In our daily work with our customers, our main focus is on bringing ideas to life with the aim of touching consumers' hearts and creating ambiance and emotions. We have put together the perfect assortments for our customers, featuring a wide selection of scented and unscented candles, diffusers, essential oils, natural home decor collections, dried florals, botanicals and accessories.





### **GALA** brands

#### GRI: 2-6

We are specialists in creating tailor-made collections for our customers, ranging from leading international retail chains to global candle brands and high-end home fragrance brands. We also offer a curated portfolio of our own GALA brands with unique benefits and value propositions.



### GALA BRANDED COLLECTION

The GALA brand offers shelf-ready assortments and displays of scented and unscented candles and scented collections (comprising reed diffusers, potpourris, seasonal items, botanicals and dried florals) for retailers to add to their portfolio in-store.



### FARM TO AROMATHERAPY

GALA Group's Farm to Aromatherapy brand offers a wide portfolio of natural essential oils, reed diffusers and scented candles, all containing carefully selected herbal ingredients from sustainably managed farms for consumers' aromatherapy at home. The brand is available at retailers, drugstores and online. 

### Sustained Growth

As a result of its transformation in recent years, GALA Group has evolved from a medium-sized German candle manufacturer to an international solution provider for candles, fragrances and natural home accessories. For our customers, we develop trend- and sustainability-driven innovations, unique designs and category solutions that attract consumers and contribute to category growth.





### Sustained growth

STATUS 2022

🚖 GLOBAL APPROACH

With a total of over 100 years of global experience, GALA Group serves customers selling in over 75 countries, unlocking further growth.

### TAILOR-MADE ASSORTMENTS

With our production sites in Europe, the USA and Asia, we can offer our customers regionally sourced products and assortments where needed.



#### INNOVATION STRENGTH

We develop target group-based innovations, assortments and portfolios for global customers and brands based on market insights and trends.

#### **NETWORKING**

Strategic partnerships exist with industry associations such as RAL Gütegemeinschaft Kerzen e.V. and the European Candle Manufacturers Association, ECMA.

★ INTEGRATION OF ESG RISKS INTO RISK MANAGEMENT

We maximize business opportunities while controlling risks through a group-wide risk management system, which is organizationally embedded in corporate controlling and will be expanded to include ESG risks

### Growth strategy

To ensure our strategic long-term success, we focus on continuously expanding GALA Group's global reach and attracting customers worldwide with our competence in candles, home fragrance and home decor accessories.

### **Global approach**

Today, GALA Group is one of the largest manufacturers of candles, home fragrance and home decor accessories with company-owned production sites in Germany, Hungary, Poland, the USA and India. The company was founded more than 50 years ago as a small candle manufacturer in Bavaria, Germany. Since then, candles have been produced on state-of-theart production lines with the highest level of quality and marketed primarily as private label brands through established retail partners.

We have accelerated the internationalization of the company thanks to the support of our shareholder Equistone. The acquisition of the Indian company Ramesh Flowers widened our product portfolio to include dried florals, potpourris and new, 100% natural home decor accessories. Former Polish candle manufacturer Korona Candles, which has the most advanced automation in the industry, joined GALA Group in 2016. The Berlin-based direct-toconsumer brand Jewelcandle brought digital capabilities and direct consumer insights.

Today, with its wide assortment and global presence, GALA attracts customers selling in more than 75 countries as a solution provider for private label assortments and brands.

#### **Increased market flexibility**

The acquisitions of further strong companies in the industry have enabled GALA Group to diversify its product offerings and enter new target markets, as well as open up completely new distribution channels. They also provide additional production facilities for more flexibility in the event of bottlenecks and make even small or more specialized batches for some market segments economically viable.

#### **Expansion of product range**

Through its acquisitions, GALA Group has expanded its portfolio further into the growing segment of home fragrance, including liquid fragrances and natural potpourris, as well as the segment of natural home decor accessories, including botanical assortments, a wide range of natural dried flowers and sustainable accessories. The recently launched GALA home decor collection, created inhouse and crafted out of the waste from banana production near the Indian entity, is an example of the company's commitment to sustainability and social responsibility.

Since 2018, GALA has been able to provide its expanded portfolio to current and new customers through existing sales channels. With the added

### GALA SROUP



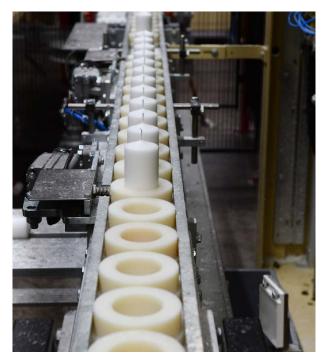
production facilities, potential bottlenecks can be addressed, and this wide portfolio can be offered globally, supporting GALA's strategy for sustainable and innovative products in addition to the successful candle business.

#### Adaptation of corporate structures to growth

To better integrate the acquired companies into the existing operations, GALA Group has introduced a group structure. A matrix organization has been established with global functions such as finance, sales, marketing, HR and procurement. The management positions were partly filled by executives from the acquired subsidiaries.

Over the past few years, GALA Group has undergone a transformation from a mediumsized candle manufacturer to an international solution-provider acting globally as an equal partner to our international customers, while at the same time offering our business partners the advantage of regional presence and regional sourcing opportunities for tailormade private label ranges and brands.





### **Tailor-made assortments**

GRI: 2-6, 201, 203-1, 203-2

#### **Private label**

As a full-range solution provider offering everything from market insights, design and development through to manufacturing and fulfillment, GALA creates tailor-made assortments for its customers. As private label specialists, we support our customers with industry leading production and supply chain capabilities for candles, home fragrances and home decor. We also continuously search for new trends and develop innovations that enrich our product portfolio.

Adding the potential of sourcing both globally and regionally will provide the best possible advantage for our partners in retail and FMCG companies, thus enabling long-term relationships and success. Products developed and manufactured for our customers' brands at GALA Group sites are widely present across offline and online channels.

#### GALA for brands

Accumulating 100+ years of experience in the

industry, GALA Group acts as an equal partner for our customers and their brands. With our consumer insights generation, R&D-driven innovation, design, state-of-the-art manufacturing and trust-based customer relationships, GALA creates competitive advantages for brands wanting to expand their presence in candles, home fragrances and home decor.

#### GALA's end-consumer business

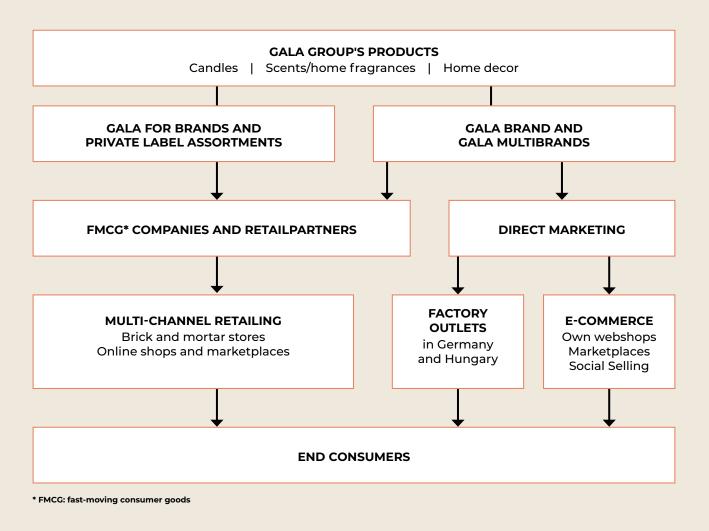
Through its direct-to-consumer brand Jewelcandle, GALA sells high-quality scented candles with hidden surprises inside the candle. This exciting brand is sold through GALA's own online shops, online marketplaces as well as selective retail in France, Germany and other European countries.

Other GALA brands include OZOI and Farm-to-Aromatherapy, which are sold online and offline in Europe. This allows GALA to generate valuable consumer insights and test new concepts that can then be scaled with our private label customers.

GALA GROUP

### GALA GROUP'S DISTRIBUTION STRUCTURE

Around the world, GALA acts as a competent and longstanding partner in the design and production of private label ranges for international retail partners, and as a manufacturer of sophisticated ranges for well-known FMCG brands. In addition to designing these tailormade assortments, GALA also offers a selection of existing GALA collections for retailers in the candles, home fragrance and home decor segments. In a multi-brand strategy, GALA has its own brands in the portfolio, including Jewelcandle, OZO and Farm to Aromatherapy. The tailor-made assortments are sold via the sales channels of business partners in a multi-channel approach. GALA's own brands are sold through retail channels as well as direct sales channels, such as marketplaces and own web shops.



### Key figures 2022

Turnover

 $275_{\text{million EUR}}$ 

### **CONSOLIDATED REVENUE**

of the entire GALA Group

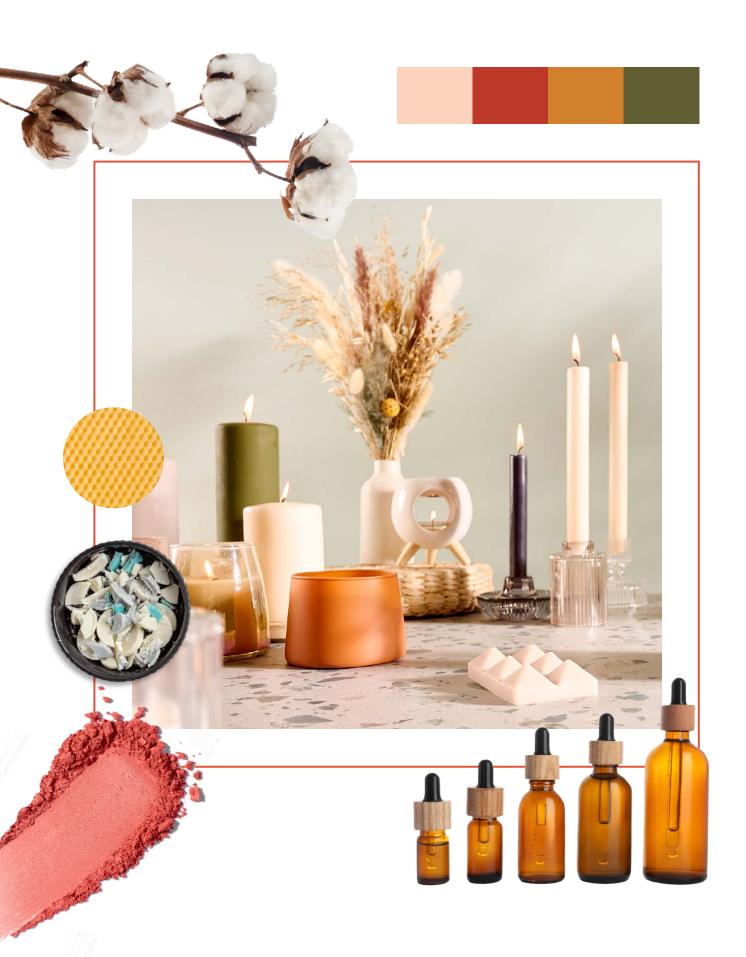
### 4,000

**EMPLOYEES** work at production sites in Europe, North America and India











# Innovative strength with a focus on trends

#### Innovation is key

We at GALA Group are convinced that our innovative strength is the key to our customers' long-term success. Our GALA Innovation Process is an important tool in the strategic direction of our company. Our GALA global marketing system helps us conduct in-depth analyses of market trends and market data. Combined with the latest research approaches from global R&D, these important insights flow into the globally established process and are translated into specific product innovation projects. Important KPIs are tracked to continuously increase GALA's innovative strength and reduce time-to-market where possible. New product ideas that meet our customers' demands are then tailored to the specific target groups and market needs, both in terms of scope and price points, to maximize their sell-out potential.

#### **Trend-focused category management**

We are solution providers for product collections in candles, home fragrances and home decor accessories. Our extensive manufacturing know-how combined with insights into categories and seasonal trends allows us to continuously innovate with colors and fragrances desired by consumers.

#### Adaptation to customer behavior and market conditions

GALA Group adapts to evolving consumer behavior by spotting trends, developing the right products and adapting our production capabilities and capacity to meet and even create market needs. Our in-house designers located in 3 continents, collaborate like a global design network to generate new insights, drive innovation, co-create with customers and bring to market new products and collections in extremely short time frames.

# Networking and industry engagement

GRI: 2-28

Through strategic partnerships and collaborations, GALA Group leverages its expertise and resources to create value for its stakeholders while advancing its ESG goals. In addition, the Group places great emphasis on product quality and quality development, further reinforcing



#### RAL Gütegemeinschaft Kerzen e.V.

(Quality Assurance Association for Candles) "RAL Gütegemeinschaft Kerzen e.V." ensures high-quality and safe candle products in Europe. It provides a platform for exchange between its members, which currently comprise 38 candle manufacturers from Europe (19 of which are from Germany), and various supporting members, including RAL-approved suppliers and manufacturers of colors and lacquers, waxes, wicks, fragrances, machines and tea light holders. This covers more than 50% of total European candle production. GALA Group was a founding member of RAL. Since 2003, Dr.-Ing. Frank Hanewinckel, a member of the extended Management Board and Head of Process & Project Management at GALA, has been the chairman of "RAL Gütegemeinschaft Kerzen e.V."

The association awards the RAL quality mark for candles, which is a generally recognized standard in the industry and serves as a model for the European standard EN 15426. "RAL Deutsches Institut für Gütesicherung und Kennzeichnung e.V." ensures the proper use of RAL quality marks as guarantees of above-average quality. While the RAL standard for candles defines the requirements, the RAL quality mark for candles ensures that each candle and light meets the requirements of the RAL standard for candles on the basis of its extensive testing and monitoring system, which is implemented by DEKRA (Technical Inspection Association) as a neutral authority. its commitment to delivering sustainable and responsible solutions while achieving growth. At the same time, we actively seek to engage in dialogue with various stakeholders to foster cooperation, gain new perspectives and drive positive change together.



#### ЕСМА

ECMA was founded on January 1, 2021, after the former AECM (Association of European Candle Manufacturers) and ECA (European Candle Association) decided to establish a new joint association representing the entire European candle industry. GALA Group GmbH is one of the founding members of this international nonprofit association. Dr. Thomas Schröder, CEO of GALA Group GmbH, is part of the current sevenmember Executive Board of ECMA. Dr.-Ing. Frank Hanewinckel, Head of Process & Project Management at GALA Group GmbH, is the Chairman of the Technical Committee.

The ECMA members are companies that manufacture candles in Europe, associations that represent the interests of the candle industry at regional level in Europe, as well as entities that supply goods and services to the candle industry. ECMA represents candle manufacturers, their national associations and industry suppliers. As the collective voice of the European candle industry, ECMA ensures a continuous exchange of information with authorities, non-governmental organizations, the media and other relevant interest groups, and guarantees that the interests of its members are heard and understood.



# Integration of ESG risks into risk management

GALA Group's overriding objective is to take full advantage of business opportunities while keeping risks under control at all times. The responsible handling and close control of risks is an essential element of corporate management. Through its Group-wide risk management system, GALA Group limits all identified material risks by taking appropriate measures and forming adequate provisions. This ensures that the charges expected from these risks, should they occur, are essentially covered and thus do not jeopardize the continued existence of the company.

Risk management is organizationally embedded in corporate controlling and, due to the strategic orientation of corporate controlling, assumes an active and holistic role. Efficient information systems are available to employees and management to control and monitor operations.

Regular reporting both in the commercial area and in order processing ensure the correct monitoring and processing of ongoing business. Business models, strategic views and the concrete steps planned by the operating units are systematically scrutinized. In this way, risk management is optimally interlinked with the entire planning and reporting process of GALA Group.

This risk management will be expanded to include ESG (environmental, social and governance) aspects. This initial report will be the basis for incorporating these aspects systematically.

### **ECONOMIC RISK TRENDS FOR GALA GROUP**

ACQUISITION & INTEGRATION RISKS	→
PROCUREMENT RISKS	<i>ג</i>
PRODUCTION RISKS	<b>→</b>
SALES-RELATED RISKS	<b>→</b>
IT RISKS	→
FINANCIAL RISKS	<b>→</b>

Economic risk assessment based on the annual report published in

- ► www.bundesanzeiger.de
- ↑ Significantly increased
- Slightly increased
- → Unchanged
- ۷ Slightly decreased
- ↓ Significantly decreased

# Substantial **ESG Management**

Sustainable development is important for GALA Group to achieve longterm profitability, meet stakeholder expectations and mitigate risks. Therefore, we conducted a materiality analysis to identify and prioritize issues that are most relevant to GALA Group's business and to our stakeholders. Based on the material topics and relevant ESG data, this first ESG report will serve as the basis for further developing and implementing our ESG strategy.





# Substantial ESG management overview STATUS 2022

🖈 ESG MANAGEMENT

Commitment, strategy and data are key for **effective ESG management** 

★ PROCESS AND QUALITY MANAGEMENT

Using **established processes** to respond to ESG-related requirements



### **STAKEHOLDERS**

**Employees** and **customers** are the most important stakeholder groups for GALA Group.

MATERIALITY PROCESS

**14 material topics** derived from the materiality process.

# ESG management

GRI: 2-9, 2-11, 2-12, 2-13, 2-14

ESG management refers to the way GALA manages its environmental, social and governance (ESG) risks and opportunities, and is critical to improving its ESG impact. For effective ESG management, GALA Group requires a commitment from the company's leadership, a strategy that is aligned with GALA's values and goals, and a robust data management system that enables the company to track progress, identify areas for improvement and report on its ESG performance to stakeholders.

#### Commitment

To ensure that ESG is a priority at the highest level, GALA Group's ESG management is located directly underneath the CEO and is overseen by the Management Board.

GALA's leadership is actively engaged in driving ESG performance. ESG targets are integrated into day-to-day operations as each Management Board member will have operational ESG targets for their area of responsibility from 2023 onwards. This demonstrates GALA Group's commitment to ESG and ensures that ESG considerations are integrated throughout the organization.

#### Strategy

The responsible GALA Management Board member is the CEO (Chief Executive Officer), who develops the ESG strategy together with the CMO (Chief Marketing Officer). A dedicated team at GALA consecutively elaborates and works on the different aspects and the implementation of the strategy roll-out throughout GALA Group, ensuring a collaborative approach and the involvement of important internal stakeholders.



### 

Equistone takes an interest in how companies in the portfolio manage ESG factors and encourages them to adhere to high standards of business conduct. Equistone is convinced that acting responsibly and considering your impact on society and the environment not only means doing the right thing, but also secures the future success of businesses.

Equistone and GALA have a longstanding and strong partnership. Such a partnership offers the best conditions for long-term value creation and real contributions to a more sustainable future. Equistone is proud to see how GALA has now laid the foundation for an ESG strategy, and we look forward to continuing to support the management team on this journey.

#### ESG data

Data is a critical component of ESG management, as it helps GALA Group understand its impact, identify risks and opportunities, and report on progress. Currently, the Head of Project and Process Management is responsible for data management for this ESG report.

GALA Group has been collecting ESG data for several years and is continuously developing the processes and the quality of the data. The aim is to ensure transparency and to implement and achieve the defined goals in the individual areas of the company as part of the ESG strategy through clear measurement and evaluation.



LEANDER HEYKEN Partner Equistone Partners

### Process and quality management GRI: 3-3, 103-3

Using these different quality control standards as a basis and systematically shifting them from the quality control perspective towards the broader ESG topics, GALA Group will build a Group-wide ESG management controlling system.

Existing procedures and tools from these standards will be used to incorporate ESG targets. This will ensure that ESG targets are included in day-to-day operations and regularly measured to track progress and adjust measures and activities as necessary to meet our ESG targets. By leveraging our existing procedures and tools, we aim to make ESG considerations a seamless part of our operations.

GALA <sup>()</sup> GROUP

# **CERTIFIED MANAGEMENT SYSTEMS OF GALA GROUP**

	Standard	GALA Germany	GALA Hungary	GALA Poland	GALA North America	Ramesh Flowers
ENVIRONMENTAL						
Environmental management	ISO 14001					✓
Energy management	ISO 50001	✓		Since 2022		
Quality management	ISO 9001	✓	V	✓	✓	<b>v</b>
SOCIAL						
Occupational health and safety management	ISO 45001					✓
Candle quality	RAL GZ 041	V	~	✓		✓
Products, production and services	Nordic Ecolabel			✓		
Products, production and services	Fair Trade USA					~
GOVERNANCE						
Supply chain security management	ISO 28000			√		
Supply chain ethical/social	SEDEX/ SMETA	✓	✓	✓		✓
Supply chain ethical/social	BSCI					✓
Sustainable palm oil	RSPO	Mass balance	Mass balance	Segre- gated		Mass Balance

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

# Overview of stakeholders, and ranking Top 5 stakeholder groups

GRI: 2-26, 2-29v

#### Putting stakeholders first: People are the focus of our business

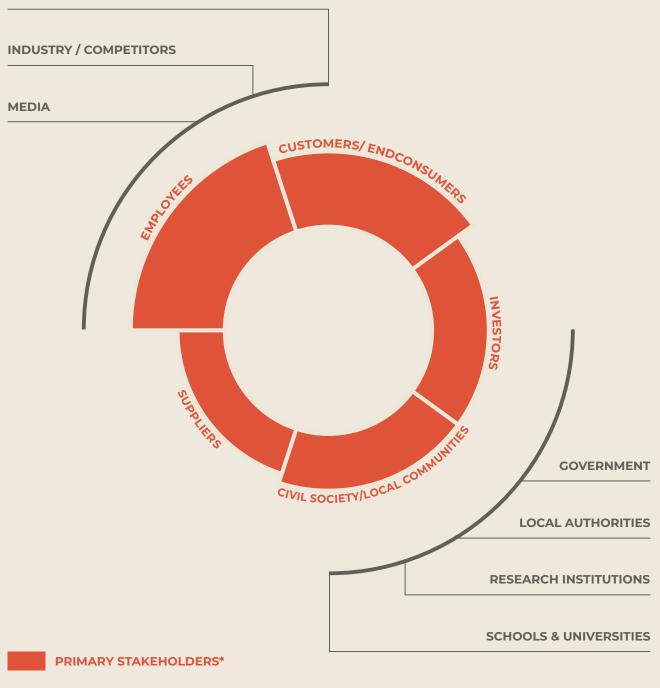
As part of the strategy development for the longterm growth of GALA Group, it was particularly important for us to evaluate our business activities in relation to our most important stakeholders. For this reason, the international management team of GALA came together in 2022, and in mutual cooperation with those responsible for the individual business areas, identified the most important stakeholders for our company. Fulfilling regulatory requirements is fundamental for a business to operate effectively and sustainably. Thus, regulatory compliance is considered to be a basic prerequisite for GALA, instead of forming a separate stakeholder group. The two primary stakeholder groups that were identified were our current and future employees, as internal stakeholders, and our customers, as external stakeholders. We believe that our success is based on the contribution of all of us working for GALA worldwide, including future talents we will attract to join us, to reach our ambitious business goals. In our daily work, focusing on our customers' needs is of paramount importance.

The stakeholders who trust and invest in our business and the civil societies in whose environment we work and produce are relevant for us. Our suppliers, supporting us as business partners in manufacturing the best possible products for our customers and supporting our business in achieving sustainability goals, are also among our top five stakeholder groups.



# PRIMARY AND SECONDARY STAKEHOLDERS OF GALA GROUP

**GLOBAL MARKETS** 



SECONDARY STAKEHOLDERS

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 process

GRI: 3-1

As a leading company in the world of candles and scents, GALA Group recognizes the critical importance of environmental, social and governance (ESG) considerations for long-term business success. To ensure that the company's sustainability strategy aligns with stakeholder expectations and promotes sustainable practices within the industry, GALA Group has conducted a comprehensive materiality assessment.

# Prioritizing sustainability: A Materiality Assessment for the GALA Group

The materiality assessment is a critical tool for developing a holistic sustainability strategy for GALA Group. In 2022, the company conducted its first materiality assessment, which involved a "long list" of 24 potential material topics derived from the United Nations Sustainable Development Goals (SDGs), GRI, SASB and a peer review.

The assessment process involved a detailed methodology using the double materiality approach to identify and prioritize the material topics based on the company's impact on the environment and society, as well as the business relevance for GALA Group.

External stakeholder views were also included through informal dialogue with the top three important stakeholder groups: employees participating in the assessment, customers' views and the perspective of investors. A workshop was held to evaluate and discuss each topic in terms of its potential environmental and social impact and its business relevance.

Prioritizing the material topics in terms of their relevance enables GALA Group to develop a longterm sustainability strategy and future strategic actions that align with the company's strategy and also take into consideration stakeholder expectations. The company incorporates ESG considerations into its operations and decisionmaking processes. By focusing on material sustainability issues, GALA Group can create long-term value for its stakeholders while also promoting sustainable practices within the industry.

# Materiality matrix and top materiality issues

GRI: 3-2

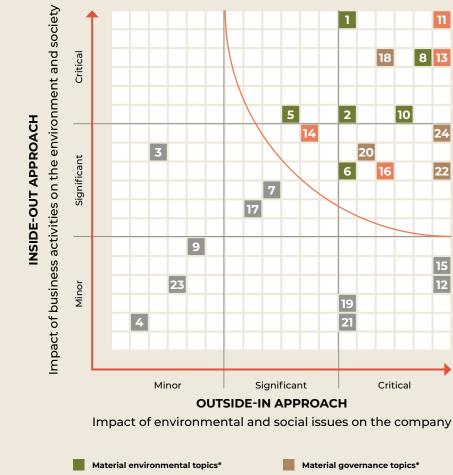
The results of the materiality assessment are visualized in the matrix, in which the two axes represent the two materiality dimensions. Topics that are managed together are grouped into clusters. This approach provides a good starting point for strategy development and structured reporting because it reduces complexity. The red line in the matrix denotes the defined materiality threshold. All the 14 topics must be considered as material due the impact of GALA on the environment and society or because they are relevant to GALA's business.

#### Y-axis

Impact of GALA on the environment and society ("inside-out perspective"): "Impact" refers to actual and potential impacts of GALA Group on the environment and society through its own operations as well as along the value chain.

#### X-axis

Business relevance of sustainability topics ("outside-in-perspective"): "Business relevance" refers to actual and potential impacts of sustainability topics on GALA Group's development, performance and position.



#### Material social topics\*

Topics that are not currently material\*

\* Materiality analysis process 02/2022 and 11/2022

#### **ENVIRONMENTAL TOPICS**

1	GHG emissions and energy management
2	Waste and hazardous materials
	management
3	Water management
4	Other emissions (NOx, SOx,)
5	Scope 3 GHG emissions
6	Consequences of climate change
7	Product environmental impact
	(other than GHG)
8	Raw materials
9	Biodiversity
10	Circular economy (e.g., recycling)
SC	CIAL TOPICS
11	Product quality and safety
	(incl. product labeling)
12	Customer satisfaction
13	Employee health and safety
14	Diversity, equality and inclusion
15	Talent attraction and retention
16	Labor practices and human rights

17 Community relations

#### **GOVERNANCE TOPICS**

- 18 Supply chain responsibility
- 19 Data privacy and security
- 20 Internal compliance & business ethics
- 21 Competitive behavior
- 22 Legal and regulatory compliance
- 23 Lobbying and political involvement
- 24 Innovation and research

# Environmental Sustainability

At GALA Group, we are aware of our responsibility to the environment. Product groups that make up the largest share of sales, such as candles, are intended to be burned during their usage. With this in mind, our approach to managing environmental sustainability focuses not only on our production and the corresponding energy consumption, but also on the materials we use.



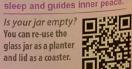


AROMATHERAPY LAVENDER SCENTED CANDLE VEGETABLE WAX BLEND Infused with Essential Oil 275 g e

From farm to your aromatherapy space BENEFIT: Guides inner peace



The sweet scent of lavender combats restlessness and irritability, helps improve sleep and guides inner peace.



OUR PROM

0

NATURAL VEGETABLE IS Q NO ANIMA TESTINO

53

# **Environmental sustainability: material topics** STATUS 2022

**CLIMATE ACTION** 

Inside-out and outside-in perspective are taken into account for the impact assessment.

CONSEQUENCES OF CLIMATE CHANGE

Supply chain consequences are regarded as the most significant risk occurring from climate change.

**ENERGY MANAGEMENT & GHG EMISSIONS** 

Our target is to purchase green electricity and install **solar panels** on all roofs or available open areas by 2028.



### CIRCULAR ECONOMY

The circular economy strategy includes sustainable wax blends and raw materials, sustainable packaging and sustainable production and processes.

### RAW MATERIALS

In 2022 **45%** of burning material used for candle production was wax from **vegetable sources.** 

WASTE & HAZARDOUS MATERIALS MANAGEMENT

Our waste intensity in 2022 was **37 kg/metric ton of material used.** 

# **Climate action**

The area of climate action includes the insideout perspective, meaning the impact of GALA Group on the climate through greenhouse gas emissions, as well as the outside-in perspective, which covers the impacts that climate change might have on GALA Group's operations.

### **CLIMATE FOOTPRINT – GHG EMISSIONS**

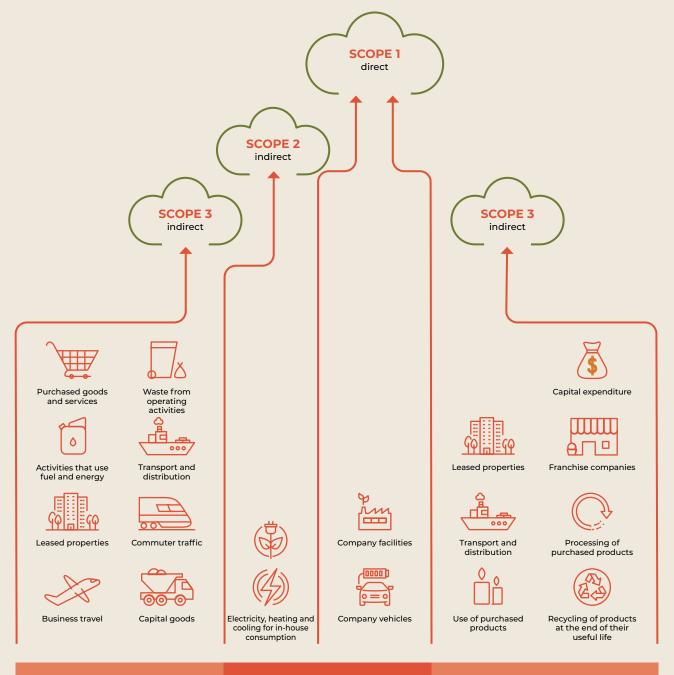
GRI: 302-1, 302-3, 305-1, 305-2, 305-4, 305-5

Our **Scope 1 and 2** greenhouse gas (GHG) emissions are directly linked to our existing and planned energy management initiatives.

As for **Scope 3** emissions, the GALA Group plans to complete a Scope 3 inventory as a first step toward developing a strategy together with its suppliers and customers to reduce emissions along the value chain. The choice of burning material for candles represents a significant opportunity to reduce Scope 3 emissions. This is addressed in detail in the section on raw materials and products, taking into account the GALA strategy and the sustainability goals of our customers.

	Baseline data FY 2019–20	Progress in 2022
	Emissions kMT CO2e	Emissions kMT CO2e
SCOPE 1	6	5
SCOPE 2	10	12
TOTAL EMISSIONS SCOPE 1 +2	16	17

GALA <sup>()</sup> GROUP

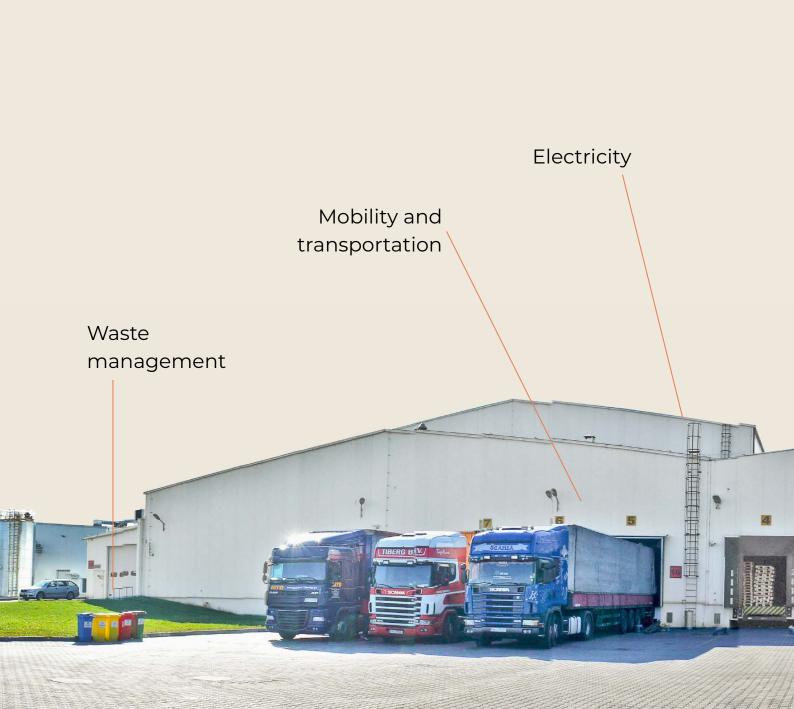


UPSTREAM ACTIVITIES

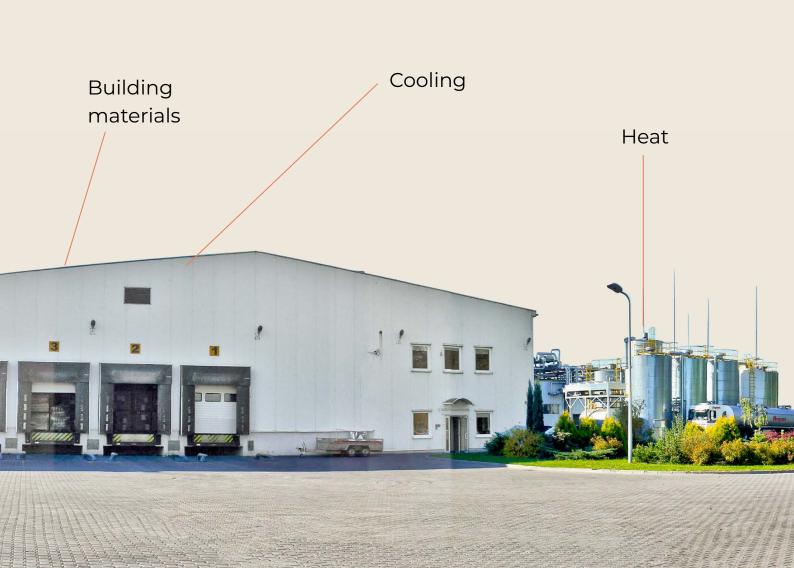
GALA GROUP

OWNSTREAM ACTIVITIES

# FOCUSED, ENERGY-BASED EMISSION AREAS IN PRODUCTION AND LOGISTICS PROCESSES







# Energy management GRI: 302-1, 302-3, 305-1, 305-2, 305-4, 305-5

Our energy management activities focus on both energy efficiency and renewable energies.

At GALA Germany, we regularly improve energy efficiency through compliance with ISO 50001:2018. We implemented this standard at GALA Poland in 2022 and are currently in the process of rolling it out at our facility at Ramesh Flowers, India. We improve energy efficiency through the installation of LED lighting and a high-level control system for air compressors.

Regarding renewable energies, we are currently introducing renewable energy generation systems in our buildings, mainly in the form of photovoltaic installations. In 2023, we plan to install a 600kWp solar power plant in Poland that will cover around 7% of the local energy consumption.





In India, two photovoltaic systems have been installed. The larger system, set up in 2019, has a capacity of 45.3 kW. The second one, which was installed in 2020, has a capacity of 25 kW. Together, these photovoltaic systems have generated 260,000 kWh of electricity since they began operating.

## **CLIMATE FOOTPRINT – ENERGY**

		Baseline data FY 2019–20	Progress in 2022	Change
		KWh	KWh	%
		21,450,000	21,150,000	- 1
	In-house production of fossil energy	-	98,000	-
ELECTRICITY			-	
	PROCUREMENT OF RENEWABLE ENERGY	620,000	5,119,000	+ 730
	In-house production of renewable energy	-	88,000	-
HEAT AND COOLING	USE OF FOSSIL FUELS	29,260,000	30,312,000	+ 4
TOTAL ENERG	Y CONSUMPTION	50,720,000	51,463,000	+ 2



# **Climate risks and opportunities**

GRI: 201-2

The materiality assessment revealed that the consequences of climate change are a material topic for GALA Group. Five potential consequences were identified, including physical, regulatory, reputational, financial and supply chain risks.

Currently, GALA Group views supply chain consequences as the most significant risks because they are unpredictable and difficult to mitigate. The company will therefore develop a strategy to address these risks, addressing questions such as where basic materials for candles, home fragrances and home decor accessories are produced. The aim is to generate company-wide insights on potential supply chain risks due to climate change. To tackle the financial consequences of climate change that result from increasingly replacing certain fossil raw materials with natural alternatives in GALA products, the company is putting a strong focus on developing insights and solutions for this topic through its established research activities, as well as through the global GALA Innovation Process. A medium- to longterm approach is being taken in this regard.

The consequences of climate change will be included as ESG risks in the risk management of GALA Group.

We believe that addressing these risks proactively and adapting to a changing climate is important for successful business development in the long term.

### (C) POTENTIAL IMPACT OF CLIMATE CHANGE ON A COMPANY'S BUSINESS

PHYSICAL CONSEQUENCES	Climate change can cause extreme weather events that can damage infrastructure, disrupt supply chains and affect production and distribution.
REGULATORY CONSEQUENCES	Governments are implementing policies to reduce greenhouse gas emissions.
REPUTATIONAL CONSEQUENCES	Contributing to climate change or not doing enough to address it can lead to reputational damage.
FINANCIAL CONSEQUENCES	The selection of raw materials based on environmental requirements may decrease profitability or increase costs.
SUPPLY CHAIN CONSEQUENCES	Climate change can disrupt supply chains by causing extreme weather events or shifting weather patterns, which can result in decreased production and increased costs.



# Circular economy

GRI: 301, 306, 414

GALA Group is committed to minimizing its environmental impact and striving to achieve positive outcomes for the environment through its circular economy strategy that was developed based on the materiality of this topic. To implement this strategy, GALA Group has prioritized reducing waste and focusing on developing packaging that meets the requirements of a circular economy.



#### Circular economy strategy

GALA Group's circular economy strategy is based on three core aspects: sustainable wax blends and raw materials, sustainable packaging and components, and sustainable production and processes.

The company aims to reduce its environmental impact and enhance its sustainability performance by incorporating sustainable raw materials, exploring alternative packaging materials and adjusting production processes accordingly. Through these measures, the company aims to promote a more sustainable and resilient business model that aligns with its commitment to ESG principles. For each of the three pillars, GALA Group is currently developing KPIs in order to measure and track performance. At present, the company's focus out of these three pillars is on sustainable packaging and components.

### GALA <sup>5</sup> GROUP

# FOCUSED PRODUCT COMPONENTS FOR SUSTAINABLE/CIRCULAR DEVELOPMENT OF CANDLES



# **Raw materials – products** GRI: 204-1, 301-1, 301-2, 301-3, 306-3, 306-4, 306-5

With a volume share of 75%, candles are the biggest product category in GALA Group's portfolio. This means that fuel content 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, 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's downstream Scope 3 emissions. Throughout GALA Group, initiatives are under

way to research environmentally friendly burning materials and integrate them into our portfolios and assortments for our customers. We also support our customers in reaching their environmental goals.

At the same time, we are aware of the risks associated with palm oil production. This risk will be mitigated by using RSPO certified palm oil, something which we have committed to do by 2025. We are also continuing our research into other alternative sustainable raw materials.







## **MATERIALS USED**

- $\rightarrow$  Accessories
- ightarrow Aluminum Foil
- $\rightarrow$  Botanicals
- ightarrow Chemicals (Decoration & Scents)
- $\rightarrow$  Fuel Content
- thereof:
- 45% Vegetable oils
- 44% Parrafins
- 11% Fats and oils

- $\rightarrow$  Metals
- $\rightarrow$  Packaging
- $\rightarrow$  Plastic

# Raw materials – packaging

GRI: 301-1, 301-2, 301-3, 204-1

#### Current focus on packaging and components

The decision of GALA Group to focus on reducing non-recyclable packaging and components is driven by its commitment to sustainability and its recognition of the significant impact of waste reduction on our environment. The company understands the importance of reducing its plastic footprint and has taken various steps to replace non-recycled and non-recyclable plastic packaging with sustainable alternatives. Goals and corresponding KPIS will be defined for precise tracking of progress.

#### **Realized projects**

The company has already initiated several projects with customers to replace non-recyclable packaging with sustainable alternatives. Some initiatives cover the removal of plastic as packaging material for pillar candles and reed diffusers, and moving from plastic or metal lids to biodegradable lids covering scented glasses, as well as switching from plastic to paper or cardboard packaging for dried floral products. When implementing these projects, GALA always pursues the best possible solution in order to reduce the climate footprint of our product ranges.

#### **Planned projects**

These successful initiatives involving the use of alternative solutions are offered to all our customers.

In addition, we are working on pilot projects to increase the share of recycled plastic packaging, as well as to add recycled polycarbonate cup tea lights along with reusable and biodegradable containers to our portfolio.

#### **Research and development**

To further increase the share of sustainable packaging solutions, our research and development teams are actively working on biodegradable packaging for tea lights. The teams have also started conversations with providers of alternative packaging materials. Furthermore, GALA Group is exploring the use of biodegradable cups for plastic grave lights.

#### Collaborations

Collaboration with customers is essential for this material topic, as changes in the products including the packaging must align with customers' strategies and requirements. That is why many of the above-mentioned initiatives are developed and executed together with our customers.

## WORKING ON ALTERNATIVE PACKAGING IDEAS







Top left: example of unwrapped pillar candles for a UK supermarket chain.

Top right: example of a reed diffuser in paper packaging without additional plastic covering.

Bottom: example of sustainable design elements made of natural fibers for customers.

# Waste and hazardous materials management

GRI: 306-1, 306-5

GALA Group recognizes the significance of managing waste and hazardous materials in a sustainable and ethical manner. Current initiatives focus on reducing waste during the production process.

#### **Realized projects**

Our initiatives can be divided into process optimization and use of waste material accumulating during the production process. One of our key process initiatives overcame technological limitations and reduced technological waste while improving the accuracy of our products. We use SPC (statistical process control) methodology in order to continually improve our processes.

Regarding the use of waste, we have implemented a program for collecting, pressing and selling aluminum scrap material from coils and cups. In addition, we have set up a system for remelting and reusing wax from production-related waste streams.

#### **Planned projects**

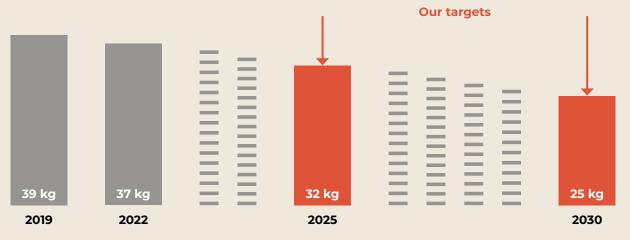
To continuously optimize our production process, we will apply the knowledge we have gained about improving technological limitations to further production lines and processes. We are also exploring opportunities to resell glass waste to mills, thereby supporting circular economy principles by keeping valuable materials in use for longer.

In conclusion, we remain committed to managing our waste and hazardous material sustainably and responsibly. We understand the importance of these issues to our stakeholders and will continue to work towards reducing our environmental footprint.



# **WASTE INTENSITY**

per metric ton of material used





# Social **Responsibility**

Because our products are made by people for people, we recognize the importance of conducting business in a responsible and sustainable manner that benefits all stakeholders. At GALA Group, our commitment to social responsibility is an integral part of our business strategy, and we strive to make a positive impact on the communities in which we operate.

### GALA <sup>()</sup> GROUP



## Environmental sustainability: overview STATUS 2022

**EMPLOYEES** 

The "ONE GALA Group" HR initiatives align with the goals of the Great Place To Work global survey, which aims to improve workplace culture and employee engagement.

#### **EMPLOYEE HEALTH AND SAFETY**

100% of employees were trained in occupational health and safety in 2022.

**DIVERSITY, EQUALITY AND INCLUSION** 

32% of C-level and heads of department were **female employees** in 2022.



LABOR PRACTICES AND HUMAN RIGHTS

A **whistleblowing process** will be implemented by 2023.

**PRODUCT QUALITY AND SAFETY** 

XUL YA

The Group complies with more than **10 different certification systems** on the global market.

## Employees

GALA Group is committed to ethical and sustainable business practices that have a positive impact on people. The company supports education, healthcare and local organizations while promoting diversity and ensuring a safe and healthy working environment with fair labor practices.

#### ONE GALA Group initiatives and employee engagement

The global HR initiatives and strategic projects aimed at promoting "ONE GALA Group" are a set of programs and processes for improving the employee experience and driving sustainable growth at GALA Group. They focus on creating a collaborative, feedback-driven culture that empowers employees to contribute to the company's success. By building a strong HR foundation and investing in the professional development of its employees, GALA Group aims to foster a workplace environment where everyone feels valued and supported. This, in turn, helps to attract and retain top talent, drive innovation and, ultimately, achieve long-term success. The "ONE GALA Group" HR initiatives are part of the company's business strategy and ensure that the organization and its leaders have a clear focus on employee development and engagement. GALA Group can use the insights gained from the annual survey to continuously improve the work environment to become a certified Great Place To Work Company. This recognition can also help the company to attract and retain top talent, thus driving innovation and sustainable growth.





86% of GALA Group employees participated in the June–July 2022 employee survey conducted in cooperation with Great Place to Work.

GALA Group Growth

## Employee health and safety

#### **Employee health and safety management**

GALA Group prioritizes employee health and safety by implementing comprehensive policies, procedures and training programs. We regularly monitor and assess risks and incidents in order to continuously improve our safety practices.

#### Mandatory and regular activities and training

At GALA Group, we place a high priority on ensuring the health and safety of our employees, and we do so through a variety of measures. We conduct regular occupational safety training in each of our legal entities and factories to ensure that all employees are aware of best practices and safety protocols. We also hold regular fire safety training and chemical handling training in each factory to ensure that our employees are prepared in the event of an emergency.

Our commitment to safety extends beyond training alone, as we also prioritize first aid training for our employees, so that they can respond quickly and effectively in the event of an injury or medical emergency. Furthermore, we conduct evacuation drills on a regular basis in each legal entity and factory to ensure that our employees know how to safely exit the building in case of an emergency.

We understand that equipment failure can pose a risk to our employees. As a result, we perform regular checks of our technical equipment to ensure safe operation. We follow local regulations closely and adapt our policies and procedures accordingly to ensure that we are always in compliance.

Lastly, our commitment to safety is further demonstrated by our "safety walk" program. These walks are carried out by supervisors and internal audit team members to identify potential safety issues and take corrective actions, even between official audits. We believe that this proactive approach to safety helps to prevent accidents and promote the wellbeing of our employees.

#### Additional activities and employee health awareness and care initiatives, as well as employee wellbeing activities

Additional activities in the GALA Group demonstrate our commitment to supporting our employees' overall health and happiness.

In addition to regular medical check-ups and eye examinations, in FY 2021–2022 the company offered Covid vaccination and testing to all employees, which was coordinated by the HR teams.

Health awareness information events and mental health assessments also contribute to the company's focus on employee wellbeing. Furthermore, an Employee Health Week in partnership with local health centers promotes healthy habits and education. Finally, an ergonomics assessment and improvement program aims to ensure employees have a safe and comfortable work environment.



100%

of employees were trained in occupational health and safety in 2022



## Employee health and safety activities in 2022

GRI: 403-2, 403-5, 403-9

In addition to mandatory training and regular activities, GALA Group prioritizes employee health and wellbeing by promoting awareness through various activities, care initiatives, and other campaigns. Ramesh Flowers in India, for instance, implements an employee health awareness program to control tuberculosis and organizes Covid-19 vaccination drives. Over 60% of its employees have been vaccinated, and HR teams played a crucial role in encouraging participation.





Examples of Mandatory and regular activities and trainings 2022

FIRST AID TRAINING Attended by 34 employees

**EVACUATION DRILL** Attended by 431 employees

#### FIRE SAFETY TRAINING

Attended by 485 employees Employees are trained to use fire extinguishers and to be prepared to handle any fire and safety emergencies at the factory. **CHEMICAL HANDLING TRAINING** 

Attended by 370 employees Employees are trained to handle various chemicals used within the factory.

#### SECURITY AWARENESS TRAINING

Attended by 224 employees Employees are trained to identity potential security and general threats at the factory.



## OCCUPATIONAL HEALTH AND SAFETY

GRI: 403-2, 403-5, 403-9

	Base	eline 2022
HEALTH AND SAFETY		
Reportable accidents (total)	quantity	15
Working days lost due to accidents	days	48
WORK-RELATED INJURIES		
Number of deaths due to work-related injuries	quantity	(
Number of work-related injuries with severe consequences	quantity	
Number of documentable work-related injuries	quantity	17
EMPLOYEES		
GRI: 2-7, 2-8, 401-1, 401-2, 401-3, 405-1		
	Baseline 2022	
		Quantit
TOTAL EMPLOYEES (FULL-TIME EQUIVALENTS)		3,592

#### GENDER

Female employees	2,463
Male employees	1,129
Diverse employees	*

#### CLASSIFICATION

Permanent positions	3,361
Temporary positions	231

#### NEW EMPLOYEE HIRES AND EMPLOYEE TURNOVER

New hires	579
Employees who have left the company	952

\* Currently not recorded

# LOST TIME INJURY FREQUENCY RATE (LTIFR) Our target per 200,000 hours worked 0.0 1.1 1.0 1.1 0.0 2019 2020 2021 2022 2025

## Diversity, equality and inclusion

GRI: 405-1, 406

As the international GALA Group, we are dedicated to promoting diversity, equal opportunities and inclusion in the workplace. The company values and respects the differences among its employees, and strives to create a culture that fosters a sense of belonging for all.

Non-discrimination is a fundamental principle that is upheld in all aspects of our operations. The companies closely monitor their progress on diversity and inclusion and take action to address any inequalities or issues that arise, including the gender pay gap and increasing the representation of women in executive positions.

#### 40% women in global management by 2030

GALA Group has set a strategic objective to enhance the representation of women in managerial positions. In 2022, women accounted for 32% of such roles. The organization has set a target of 40% by 2030. To ensure the attainment of this objective and enable more female employees to take up management positions in the future, GALA Group has implemented various activities and measures within the following areas.

- > Diversity: Our organization values diversity in all its forms, including gender, age, culture, nationality, ethnicity, physical abilities, political and religious beliefs, sexual orientation and other attributes. We believe that embracing diversity fosters a more inclusive workplace and enriches our organization as a whole.
- > Equality: We are committed to promoting fair treatment and providing equal access to opportunities, including equal pay for equal work, development and career paths. We recognize that unconscious barriers can limit the potential of diverse participants, and we are working to eliminate them. Our goal is to create an inclusive and diverse environment where everyone can thrive and reach their full potential.
- > Inclusion: At our company, we prioritize involving, accepting, and valuing all individuals in the workplace, regardless of differences in social identity. We believe in creating an environment where everyone can feel comfortable being their authentic selves, while also promoting diversity, equity and inclusion initiatives to ensure fair and equal treatment for all employees.

GALA <sup>()</sup> GROUP

77%

years old

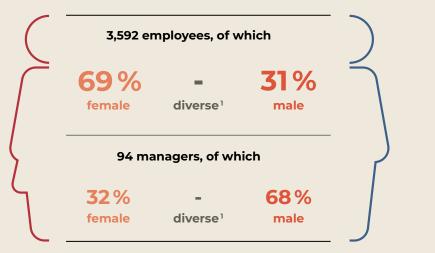
30%

of the workforce is

between 30 and 50

of managers and leaders

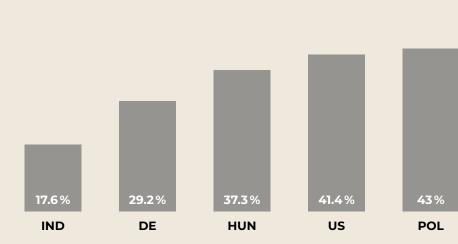
are over 50 years old



1) Currently not recorded

#### PERCENTAGE OF FEMALE MANAGERS

Industry Benchmark<sup>2</sup>





2) Source: 2021 OECD statistics on female industrial managers

## Diversity, equality and inclusion activities in 2021–22

GRI: 405-1, 406

GALA Group supports various social initiatives. This includes integrating severely disabled employees into the organization and collaborating with local associations that support disabled individuals. The company also partners with women's initiatives, such as the "Banana Fiber Project in India," and provides support for refugees and their children from Ukraine. Additionally, the company offers financial literacy training to women, empowering them to manage their monthly salary.



#### First social projects for workers in india

GALA Group's factories in India have implemented social projects to improve the living and working conditions of their workforce. The Fair Trade Committee conducted a needs assessment and initiated the first project using Community Development Funds. Workers chose projects under the Self & Life Partner's development program, with a focus on women's empowerment.

579 workers were provided with induction cooktops, food processors and bicycles for private transportation, while 106 workers received support to open poultry farms and access stitching machines. These projects demonstrate our commitment to promoting sustainable and ethical practices in all aspects of our operations.



#### Rotary Club and Ramesh Flowers donate medical equipment and medicines

Rotary International and Ramesh Flowers Private Limited collaborated to donate medical equipment and medicines worth INR 12 lakhs to the Thoothukudi Government Hospital on June 24, 2021.

The contribution included a 12 channel ECG machine, Boyle's anesthesia machine, multi para monitor and 2,000 units of Heparin - 5000IU / ML. The project also included a donation of INR 2 lakhs to the "Bhaktivedanta Academy" for the De-Addiction Program for Youth.

This CSR activity demonstrates Rotary International and Ramesh Flowers Private Limited's commitment to supporting the healthcare sector and social welfare initiatives.

## Labor practices and human rights

GRI: 2-30, 406, 407, 408, 409, 410

GALA Group and its subsidiaries are committed to upholding fair and ethical labor practices and human rights in all their operations. To ensure compliance with both Group guidelines and local labor laws, measures have been put in place to monitor and evaluate each subsidiary's practices. In addition to the Code of Conduct, a comprehensive Labor Practices and Human Rights Policy will be implemented to further reinforce the company's commitment to the following principles:

- > Non-discrimination
- > No forced labor
- > No child labor
- > No harassment
- > Fair working hours, benefits and wages in accordance with local labor laws and regulations
- > Employee leave, including sick leave and holidays
- Clear and transparent employee contracts and letters

By adhering to these principles, GALA Group aims to create a fair and safe working environment for all employees across its operations.

The implementation of a whistleblowing process, which includes whistleblower protection and a defined procedure for handling incidents, is currently underway and will be ongoing until 2023.

## Customer audits ensure compliance with standards at GALA Group factories

The GALA Group and its subsidiaries are committed to ensuring that all their operations comply with commonly accepted labor standards, including fair wages and overtime pay, no child labor and no forced labor. These policies are also integrated into standards such as SEDEX (Supplier Ethical Data Exchange) or SMETA (Sedex Members Ethical Trade Audit), and BSCI management systems (Business Social Compliance Initiative) used by GALA Group. These management systems ensure that basic good working conditions and human rights are observed throughout the Group's operations. Additionally, customers of GALA Group regularly conduct their own audits at GALA Group production facilities according to these standards.



In addition to team-building measures, GALA Group also ensures that its employees are trained in labor and safety standards and are committed to upholding them. This picture shows the employees at GALA Poland.



#### Women's empowerment:

Besides providing a safe workplace and daily safe transportation for our female employees in India, we also support our female colleagues in growing and managing different areas of their lives. We organize regular events such as training and best practice sharing.

## Product quality and safety

GALA Group is committed to producing high-quality and safe candles, while minimizing its environmental impact. Our products undergo rigorous testing and quality control processes to ensure that they meet the highest industry standards.

## Quality assurance

GRI: 416-1

Our state-of-the-art testing and laboratory facilities provide comprehensive product innovation and quality control capabilities. We manage the entire process, from evaluating all components and raw materials while also ensuring compliance with national and international standards, through to delivering exceptional product performance.

We utilize modern and automated production processes to manufacture our scented products and candles, and also offer hand-filled candles and handicrafts for small quantities. Our products comply with a wide range of certifications and regulations, including RAL GZ 041, RSPO, ISO 18001, FSC and the following international standards and regulations:

- > EN 15493: Candle fire safety specification
- ASTM F2417: Fire safety for candles applied on special customer request
- > EN 15494: Candles. Product safety labels

- > ASTM F2058: Fire safety labeling applied on special customer request
- REACH (WE) 1907/2006: Regulation concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals
- CLP (WE) nr 1272/2008: Regulation on classification, labelling and packaging of substances and mixtures

We have implemented a burning control process, standard KPIs around the world and a manufacturing execution system to collect yield data. Our products are verified by external labs such as DEKRA, UL and Intertek, and are tested to industry-leading standards such as RAL. All our fragrances have IFRA approval. This ensures high quality and consistency, and fosters customer trust in our product safety and reliability.



Our test laboratory for the automated burning control process



## Quality control process

GRI: 416-1

Our centralized research and development for the purpose of product creation ensures that we always deliver the high quality and value that our customers and consumers expect. Crossaudits between our sites ensure consistency and compliance with our standards.

We have established a quality control process, which includes inspections for raw materials, production processes and final products. Additionally, we have implemented Standard Operating Procedures (SOPs) for quality control and complaints handling processes. Our management approaches and processes include adherence to regulations, certifications and purchasing standards. To further improve our quality control processes,

we are currently developing a centralized product development database and standardizing our

claims handling process. We measure our cost of poor quality by tracking the number and cost of approved customer complaints, internally banned non-compliant products and banned noncompliant raw materials.

## **Product information and labeling**

GRI: 417-1, 417-2, 417-3

GALA Group ensures compliance with various EU regulations and standards for product labeling through its Compliance Assurance program. In the 2021-22 fiscal year, we had no known incidents of non-compliance.

We comply with REACH and Regulation 1272/2008 for chemical registration and labeling. We also adhere to the EN 15494:2019 and RAL-GZ 041 standards for product safety and quality assurance. Furthermore, we meet the criteria of the RSPO standard for marking sustainable products and comply with national and EU regulations on product packaging. Emergency health response information and unique formula identifiers are included on hazardous mixture labels in compliance with Regulation (EU) 2017/542. We also follow European Directive No. 94/62 and national laws for environmentally sound disposal of products and packaging.

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

- $\rightarrow$  Claims
- ightarrow Cost of poor quality (COPQ)\*
- $\rightarrow$  Delivery accuracy
- → Overall equipment effectiveness (OEE)\*\*
- $\rightarrow$  Yield of reject
- \* Cost of poor quality incl. value of customer claims, rework, rejections, scrap/turnover
- \*\* Efficiency % x availability % x quality/FPY %

### CANDLE PRODUCT LABELING EXAMPLE



### GALA GROUP QUALITY ASSURANCE THROUGH THE RAL QUALITY MARK

The RAL Quality Mark serves as a guide to products that impress with their quality, safety and reliability. The RAL Quality Mark for Candles is subject to the neutral and transparent system of RAL quality assurance and, in addition to high quality, also stands for aspects such as economy, sustainability, environment-friendliness and safety. GALA uses the RAL Quality Mark to signal to consumers that the candles on offer meet defined, high quality requirements that go far beyond the minimum standard.

The benefit of the RAL Quality Mark for Candles GALA Group has used the RAL quality mark for candles ever since it was established in 1998, as GALA is a founding member of the RAL Quality Association for Candles.

GALA has very high standards when it comes to the quality of its products. With the RAL Quality Mark and the associated requirements, we give useful guidance to our customers who are looking to purchase high-quality products.

Consumers know that they are purchasing a product whose high quality is assured not only by the product-specific regulations in the RAL, but also by RAL's regular monitoring and auditing of the company's processes.

Candles and home decor products are often very similar and not easy to differentiate for the end consumer. This means that the quality of the products, which is often invisible at the time of purchase, is all the more important for the customer.



As an international producer, we are particularly well positioned in this area thanks to the RAL Quality Mark. Since all our group companies are members of the RAL Quality Association, the products from all our locations in Europe, the USA and India also meet the same reliable high quality standards.

Last but not least, the RAL Quality Mark enables us, as a company, to easily communicate to our customers that we live up to high quality standards throughout our portfolio by using the RAL Quality Mark.

We and our peers are part of a very competitive market. As mentioned above, the quality of the product is often not visible for customers when purchasing the product. Consequently, it is a great advantage for customers to identify products they can trust on the basis of a certified and independently supervised quality mark. In the end, this leads to sales for all member companies, as RAL is a guarantee of top quality and diffentiates all its members from other competitors not carrying the RAL Quality mark.



## Good Governance

GALA Group is committed to good governance, including supply chain responsibility and compliance. This is achieved through a clear code of conduct for suppliers, effective communication of requirements, and ongoing monitoring and auditing. Innovation and research are integral to the company's management approach, driving continuous improvement and sustainable growth.



## Good governance: material topics STATUS 2022

**INNOVATION AND RESEARCH** 

GALA Group prioritizes innovation and sustainable product development through a global innovation process that focuses on sustainable materials, waste reduction, high recycling rates and energy-efficient production processes.

LEGAL AND REGULATORY COMPLIANCE

By 2023, 100% of GALA Group employees will be trained on and knowledgeable about the Code of Conduct.



### INTERNAL COMPLIANCE & BUSINESS ETHICS

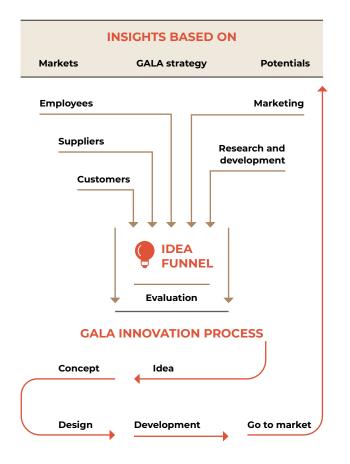
GALA Group places the utmost importance on **complying with legal and regulatory requirements** and is committed to their strict observance. Annual audits ensure compliance.

### SUPPLY CHAIN RESPONSIBILITY

GALA Group is committed to ensuring responsible supply chain practices. The company has established a **supplier management roadmap** to achieve compliance with the German Supply Chain Act by 2025 through SQM implementation and SQR management.

## Innovation and research

GRI: 2-22



At GALA Group, innovation and sustainability are key components of our strategy. We understand that to remain competitive and grow our business sustainably, we must continuously innovate and improve our operations while minimizing our impact on the environment.

## Sustainability innovation approach

GRI: 2-22

GALA Group is committed to sustainability across its entire value chain, from innovation concepts and product design to logistics. The company focuses on creating high-quality products that meet consumer needs while optimizing its environmental impact. This includes careful material selection, waste reduction and recycling initiatives, energyefficient production processes and responsible supply chain management. GALA Group is also dedicated to educating consumers on sustainable product use and disposal. By prioritizing sustainability throughout its operations, the company is working to create long-term value while minimizing its environmental footprint.



#### Shaping our future together

Future achievements are made possible by innovation. With regard to innovative assortments, our ultimate goal is to create products for customers and consumers that will meet their needs and will be truly affordable at the same time. We want these products to be made from renewable raw materials that are obtained in a sustainable way to not compete with the food industry and to be an innovation leader in the industry that sets new directions and redefines the category of candles and other air care products.

#### **Research and development**

We operate in-house R&D and innovation centers in our entities, and our Global R&D is located in Wielun, Poland. The focus of our activities around the world has been on improving GALA products, researching innovative and sustainable materials, and continuously improving our manufacturing processes with several initiatives and programs over the past few years. For our scented portfolios, we collaborate with leading fragrance houses around the world and adhere to defined test standards to ensure product quality.

Our results are presented to our customers in customized workshops and at exhibitions. The sustainable collection of candles made from renewable raw materials, as well as the new Banana Fiber collection created in 2022, both of which originate from the GALA Innovation Process, received the "ETHICAL Style by Ambiente" award in February 2023 and were particularly highlighted during the exhibition and online. This is an example that underscores GALA Group's focus on sustainability.

#### **GIP – GALA Innovation Process**

An innovative mindset is crucial for creating a competitive advantage for our business. GALA Group has established the global GALA Innovation Process that incorporates integrated idea funnels to ensure that the best ideas for inventions are brought to market with the help of cross-functional teams led by GALA Global Marketing, together with Global R&D and involving customers while working closely with suppliers and specialists. Working in parallel with market research, the GALA Innovation Process also involves GALA employees globally to continuously contribute innovative ideas for products and processes. Ideas are collected and evaluated before being added to the global idea funnel for innovation. In addition, consumer feedback is leveraged to identify new product ideas during these processes. By fostering a culture of innovation and collaboration, GALA aims to continuously improve products and processes.

#### PRODUCT DESIGN

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

#### MATERIALS

Renewable/Recycled materials Renewable sources Sustainability certifications Reduce carbon footprint Avoid plastic Reduce material/packaging need:

#### **RECYCLING/WASTE TREAMENT**

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

#### PRODUCTION

Reduce production waste Re-use production waste Energy consumption Energy sourcing, renewable energy Emissions into enviroment

#### 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

## **Innovation and research in 2022**

### INCREASED SHARE OF SUSTAINABLE RAW MATERIALS

Solvents allow fragrances to be used in liquids and diffusers. GALA Group has experimented with ecologically and toxicologically safe alternatives to solvents, and now offers its customers two solutions that are more sustainable because they are biobased and more natural than alcoholbased products.

In 2022, work also progressed in the segment of candles and home decor, resulting in the creation of sustainable collections of candles made from renewable, non-edible raw materials, as well as the new Natural Home Decor Collection crafted from banana fiber leftovers from banana cultivation. Both collections were brought to the market in 2022. They received the "ETHICAL Style by Ambiente" award at the Frankfurt Exhibition at the beginning of 2023 and were particularly highlighted during the exhibition and on the Ambiente website, showcasing the commitment made by GALA to sustainability in its portfolio.





### ECOLOGICAL COLLECTIONS WITH A REDUCED ENVIRONMENTAL FOOTPRINT

"We care for our nature by GALA" is an eco collection developed by the company that comprises a range ofsustainable votives and tealights that focus on reducing waste, water consumption, greenhouse gas emissions and energy consumption. The candles offer a refill concept and are made of 100% rapeseed wax instead of paraffin wax, and the packaging materials are made from DUROgreen film produced in a climate-neutral manner. The FSC-certified paper labels and cases are made



from 100% recycled polycarbonate. The cotton wicks are also certified according to the ÖKO-TEX standard and ensure safe and low-soot burning, which is confirmed by the RAL Quality Mark. The increasing demand from customers for sustainable products further strengthens the company's commitment to both reducing its process-related environmental impact and developing innovative sustainable products that are fossil-free and conserve valuable resources.



## Compliance

By prioritizing legal and regulatory compliance, GALA Group demonstrates its commitment to ethical business practices and responsible risk management, including internal compliance.

## Legal and regulatory compliance

Legal and regulatory compliance is a toprated ESG topic for GALA Group, with 70% of stakeholders considering it highly relevant. The company recognizes the importance of this subject to its business and is committed to meeting legal requirements.

As part of its commitment to legal and regulatory compliance, GALA Group is taking steps to define an ambitious level of sustainability and comply with legal requirements. The company focuses on purchasing processes, REACH and annual audits for all legal entities to ensure compliance with financial regulations. It also works to comply with certain ISO standards, which specify requirements for an effective compliance management system. Data storage and data security are also priorities for the company, and it conducts internal audits each year to ensure compliance with the General Data Protection Regulation (GDPR).

GALA Group recognizes the importance of legal and regulatory compliance to its stakeholders, including customers, suppliers, investors and regulatory authorities, and will develop further steps to ensure that it meets their expectations.



## Internal compliance and business ethics

GRI: 2-24, 205, 411

#### Compliance management strategy

GALA Group has implemented a comprehensive compliance management system that encompasses internal compliance and business ethics. The company places a strong emphasis on anti-corruption and the rights of indigenous peoples. GALA Group's activities are in line with international declarations and conventions on human rights, labor rights and the environment, including the Universal Declaration of Human Rights, the Modern Anti-Slavery Act of 2015 and the Rio Declaration on Environment and Development.

#### Internal Code of Conduct

The company's compliance management strategy includes the establishment of a code of conduct for employees and suppliers. GALA Group's internal Code of Conduct outlines the fundamental principles and values expected of all employees. It covers essential topics such as anti-corruption, ethical behavior and respect for human rights and the environment.

#### Employee training and Supplier Code of Conduct

To ensure full compliance with legal and regulatory requirements, GALA Group provides qualified training and further education to all employees. By 2022, 60% of employees had been trained in the Code of Conduct, with a target of 100% awareness and training by 2023. GALA Group's internal Code of Conduct is designed to guide the behavior of its employees. It underscores the company's dedication to ethical business practices, and outlines the values and principles that every employee is expected to follow. The company's Supplier Code of Conduct focuses on specific requirements for suppliers.

Overall, GALA Group's Code of Conduct is a critical component of its compliance management strategy. It demonstrates the company's commitment to ethical conduct, respect for human rights and the environment, and adherence to legal and regulatory requirements.

# Supply chain responsibility

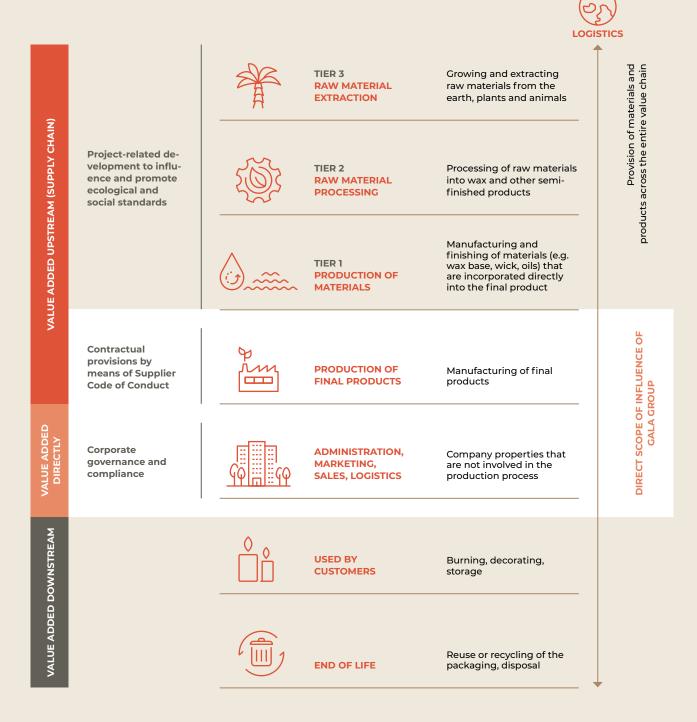
GRI: 308, 414

As the importance of responsible supply chain management grows, we are committed to meeting legal regulations and building a sustainable and resilient supply chain that benefits all stakeholders.

GALA Group is an international group of companies with locations in different regions, each with varying levels of social risks. Despite this, the company remains committed to ensuring social standards throughout its supply chain, with a particular focus on the direct production of its products. Through projectbased supplier management, GALA Group works with suppliers to ensure that they meet regulatory environmental and social standards. The German Supply Chain Due Diligence Act will play an important role in ensuring compliance with environmental and social standards in GALA Group's companies. The Act will help the company to take the necessary measures to obligate suppliers and business partners worldwide to comply with environmental and social standards. Within our management processes, track our supplier management progress and effectiveness through several key performance indicators (KPIs). These include supplier adoption of GALA Group's Supplier Code of Conduct, quality and social responsibility audits, especially for our production site in India, as well as ISO 9001 and ISO 14001 certifications, supplier assessments, quality assurance agreements (QAAs) and process audits (VSA). In addition, we conduct annual supplier ratings based on our restricted substance list (RSL) to ensure compliance with our standards.

GALA <sup>5</sup> GROUP

#### Ensuring due diligence in the supply chain of GALA Group



## SQM implementation

GRI- 2-25 414

Since 2021, GALA Group has implemented supplier quality management (SQM) reporting at each of its locations. SQM refers to the monitoring and measurement of the quality of products or services provided by suppliers. This approach enables GALA Group to identify and address issues related to supplier quality and to ensure that the supply chain is ethical, sustainable and aligned with the company's ESG goals and commitments.

To support the implementation of SQM, GALA Group has also hired an SQM manager for its Indian locations in 2022. The SQM manager is responsible for monitoring and evaluating supplier performance and working closely with suppliers to achieve improvements collaboratively. The ongoing monitoring and evaluation of supplier performance will help improve product quality, increase customer satisfaction and identify potential risks early on.

#### SQR management GRI: 2-25, 414

The SQR (supplier quality risk) rating is an important aspect of GALA Group's supplier management approach. It involves assessing and monitoring the quality and performance of the company's suppliers based on specific criteria such as product quality, delivery performance and customer satisfaction. This helps GALA Group to identify potential risks associated with supplier quality and to take proactive steps to address them before they become more significant issues. SQR reporting provides GALA Group with valuable insights into the performance of its suppliers and helps the company to ensure that it is working with suppliers who are committed to delivering high-quality products and services while adhering to ethical and environmental standards. By monitoring and evaluating supplier performance on an ongoing basis, GALA Group can also identify areas for improvement and work collaboratively with its suppliers to achieve better outcomes for all parties involved.

### SUPPLIER MANAGEMENT ROADMAP

To ensure that we maintain a reliable supplier base, we have developed a supplier management roadmap that will guide our efforts from 2021 to 2025. The roadmap includes initiatives such as defining a supplier development process, defining requirements for sustainable products and harmonizing our supplier management processes across GALA Group. We have identified India as a priority region for our supplier management efforts.

2021	2022	2023	2024	2025
	Supplier-ready-	<ul> <li>&gt; Supplier-ready-</li> <li>&gt; Supplier develor</li> <li>&gt; Implementatio</li> </ul>	<ul> <li>Audit with new</li> <li>VSA audit with</li> <li>Annual supplie on a global bas</li> <li>Implementatio</li> <li>for-business process opment process defined the process defined th</li></ul>	<ul> <li>German Supply Chain Act go-live</li> <li>suppliers (QW/sustainable) top suppliers r rating harmonization is</li> <li>n of German Supply Chain Act ss implemented</li> <li>ined nagement system</li> </ul>

> SQM reporting implemented in each location

## Reporting Appendix

## **Report limitations**

GALA Group hereby publishes its first ESG report 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 the entities located in Germany, Hungary, India, Poland and the USA: GALA Group GmbH, GALA Germany GmbH, GG Brands GmbH, GALA Hungary Kft., Ramesh Flowers Private Ltd., GALA Poland Sp. z o.o., GALA North America Inc. and Flora Classique Inc. The report is in accordance with the GRI Sustainability Reporting Standards 2021 and includes all relevant results and activities from January 1, 2022, to December 31, 2022, as well as comparative data from the fiscal year April 1, 2019, to March 31, 2020.

It 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.

#### 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.



## **GRI** content index

	Statement of use	GALA Group has reported in ac from January 1, 2022, to Decem			Standards for the period
	GRI 1 used	GRI 1: Foundation 2021			
Applica	ble GRI Sector Standard(s)	No applicable GRI Sector Stanc	ards used.w	,	
GRI Standa	ard/ Other source		→ Pages	Topics/ Comment	Omission, reason and explanation
GENERAL	DISCLOSURES	1			
-		I	. 16 17	-	
	Organizational details		→ p. 16–17		
		anization's sustainability reporting	→ p. 16, 20	-	
2–3	Reporting period, freque	ency and contact point	→ p.102, 111		
2–4	Restatements of informa	ation		No restatem as this is the	ent of information, first report.
2–5	External assurance		→ p. 102	No external a	assurance.
2–6	Activities, value chain an	d other business relationships	→ p. 16–17, 24–25, 32–33		
2–7	Employees		→ p. 34–35, 79		
2–8	Workers who are not em	ployees			Information unavailable/incomplet
2–9	Governance structure ar	nd composition	→ p. 16–19		
2–10	Nomination and selection	of the highest governance body			Information unavailable/incomplet
2–11	Chair of the highest gov	ernance body	→ p. 3		
2–12	Role of the highest gove overseeing the manager	5			Information unavailable/incomplet

overseeing the management of impacts 2-13 Delegation of responsibility for managing impacts Information unavailable/incomplete Information unavailable/incomplete 2-14 Role of the highest governance body in sustainability reporting 2-15 Conflicts of interest Information unavailable/incomplete 2–16 Communication of critical concerns → p. 48 f. Information unavailable/incomplete 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 2–19 Remuneration policies Information unavailable/incomplete

🗌 Material topics for GALA Group (+ p. 51) 📕 Management 📕 Environmental topics 📕 Social topics 📕 Governance topics

2-20 Process to determine remuneration

GRI Standard/ Other source	→ Pages	Topics/ Comment	Omission, reason and explanation
2–21 Annual total compensation ratio			Information unavailable/incomplete
2–22 Statement on sustainable development strategy	→ p. 44 f., 92 f.		
2–23 Policy commitments	→ p. 97		
2–24 Embedding policy commitments	→ p. 97		
2–25 Processes to remediate negative impacts	→ p. 100		
2–26 Mechanisms for seeking advice and raising concerns	→ p. 48 f.		
2–27 Compliance with laws and regulations	→ p. 96		
2–28 Membership associations	→ p. 38, 87		
2–29 Approach to stakeholder engagement	→ p. 48–49		
2–30 Collective bargaining agreements			Information unavailable/incomplete

#### **MATERIAL TOPICS**

GRI 3	Material Topics 2021		
3–1	Process to determine material topics	→ p. 50	
3–2	List of material topics	→ p. 51	

#### Economic performance

GRI 3	Material Topics 2021		
3–3	Management of material topics	→ p. 30 f.	
GRI 201	Economic Performance 2016		
201–1	Direct economic value generated and distributed	→ p. 34–35	
201–2	Financial implications and other risks and opportunities due to climate change	→ p. 39, 61	
201–3	Defined benefit plan obligations and other retirement plans		 Not applicable
201–4	Financial assistance received from government		Not applicable
Market p	resence		
GRI 3	Material Topics 2021		
3–3	Management of material topics		Not applicable
GRI 202	Market Presence 2016		
202-1	Ratios of standard entry level wage by gender compared to local minimum wage		Not applicable
202-2	Proportion of senior management hired from the local community		Not applicable
Indirect e	economic impacts		
GRI 3	Material Topics 2021		
3–3	Management of material topics	→ p. 32–33	
GRI 203	Indirect Economic Impacts 2016		
			Number of the state

203-1 Infrastructure investments and services supported	Not applicable
203-2 Significant indirect economic impacts	Not applicable



GRI Standa	ard/ Other source	→ Pages	Topics/ Comment	Omission, reason and explanation
Procurem	nent practices			
GRI 3	Material Topics 2021			
3–3	Management of material topics			Information unavailable/incomplete
GRI 204	Procurement Practices 2016			
204-1	Proportion of spending on local suppliers			Information unavailable/incomplete
Anti-corr	uption			
GRI 3	Material Topics 2021			
3–3	Management of material topics	→ p. 96 f.		
GRI 205	Anti-corruption 2016			
205-1	Operations assessed for risks related to corruption			Not applicable
	Communication and training about anti- corruption policies and procedures	→ p. 97		
205-3	Confirmed incidents of corruption and actions taken			Not applicable
Anti-com	petitive 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
Тах				
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
Materials				
GRI 3	Material Topics 2021			
3–3	Management of material topics	→ p. 62 f., 94		
GRI 301	Materials 2016			
301-1	Materials used by weight or volume	→ p. 64-65		
301-2	Recycled input materials used	→ p. 66–67		
301-3	Reclaimed products and their packaging materials	→ p. 64–67		Confidentiality constraints

302-3     Energy intensity     Information unavailable/inco       302-4     Reduction of energy consumption     Information unavailable/incon	GRI Standa	ard/ Other source	→ Pages	Topics/ Comment	Omission, reason and explanation
3-3       Management of material topics       + p. 60         GRI 302       Energy 2016         302-1       Energy consumption within the organization       + p. 60         302-2       Energy intensity       Information unavailable/inco         302-3       Energy intensity       Information unavailable/inco         302-4       Reduction of energy consumption       Information unavailable/inco         302-5       Reductions in energy requirements of products and services       Information unavailable/inco         Water and effluents       GRI 3       Material Topics 2021         3-3       Management of material topics       Not applicable         303-1       Interactions with water as a shared resource       Not applicable         303-2       Management of water discharge-related impacts       Not applicable         303-3       Water consumption       Not applicable         303-4       Water discharge       Not applicable         303-5       Water consumption       Not applicable         303-4       Water onsumption       Not applicable         303-5       Water onsumption       Not applicable         304-6       GRI 3       Material Topics 2021         3-3       Management of material topics       Not applicable	Energy				
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302-1       Energy consumption within the organization       + p. 60         302-2       Energy consumption outside of the organization       Information unavailable/inco         302-3       Energy intensity       Information unavailable/inco         302-4       Reduction of energy consumption       Information unavailable/inco         302-5       Reductions in energy requirements of products and services       Information unavailable/inco         Water and effluents       GRI 3       Material Topics 2021       Information unavailable/inco         3-3       Management of material topics       Not applicable       GRI 303         303-1       Interactions with water as a shared resource       Not applicable         303-2       Management of water discharge-related impacts       Not applicable         303-3       Water and Effluents 2018       Not applicable         303-4       Water discharge       Not applicable         303-5       Water consumption       Not applicable         303-5       Water consumption       Not applicable         303-5       Water consumption       Not applicable         303-4       Water and effluents       Not applicable         303-5       Water onsumption       Not applicable         304-6       Rodiversity 2016       Not applic	3–3	Management of material topics	→ p. 60		
302-2       Energy intensity       Information unavailable/inco         302-3       Energy intensity       Information unavailable/inco         302-4       Reduction of energy consumption       Information unavailable/inco         302-5       Reductions in energy requirements of products and services       Information unavailable/inco         Water and effluents       Information unavailable/inco         GRI 3       Material Topics 2021	GRI 302	Energy 2016			
302-3       Energy intensity       Information unavailable/inco         302-4       Reduction of energy consumption       Information unavailable/inco         302-5       Reductions in energy requirements of products and services       Information unavailable/inco         Water and effluents       Information unavailable/inco         GRI 3       Material Topics 2021       Information unavailable/inco         303-1       Interactions with water as a shared resource       Not applicable         303-2       Management of water discharge-related impacts       Not applicable         303-3       Water and effluents 2018       Not applicable         303-4       Water discharge       Not applicable         303-5       Water discharge       Not applicable         303-5       Water onsumption       Not applicable         303-6       Material Topics 2021       Information unavailable/inco         304-1       Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas       Not applicable	302–1	Energy consumption within the organization	→ p. 60		
302-4       Reduction of energy consumption       Information unavailable/incon         302-5       Reductions in energy requirements of products and services       Information unavailable/incon         Water and effluents       GRI 3       Material Topics 2021         3-3       Management of material topics       Not applicable         303-1       Interactions with water as a shared resource       Not applicable         303-2       Management of water discharge-related impacts       Not applicable         303-3       Water undicharge       Not applicable         303-4       Water discharge       Not applicable         303-5       Water consumption       Not applicable         303-5       Water consumption       Not applicable         303-6       Water consumption       Not applicable         Biodiversity       GRI 3       Material Topics 2021         3-3       Management of material topics       Not applicable         304-1       Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas       Not applicable         304-3       Significant impacts of activities, products and services on biodiversity       Not applicable         304-4       Buck Las protected or restored       Not applicable         304-4	302-2	Energy consumption outside of the organization			Information unavailable/incomplete
302-4       Reduction of energy consumption       Information unavailable/incom         302-5       Reductions in energy requirements of products and services       Information unavailable/incom         Water and effluents       GRI 3       Material Topics 2021         3-3       Management of material topics       Not applicable         303-1       Interactions with water as a shared resource       Not applicable         303-3       Water and Effluents 2018       Not applicable         303-4       Water discharge-related impacts       Not applicable         303-5       Water consumption       Not applicable         303-6       Water onsumption       Not applicable         303-7       Water discharge       Not applicable         303-8       Water discharge       Not applicable         303-5       Water consumption       Not applicable         303-6       Water consumption       Not applicable         Biodiversity       GRI 3       Material Topics 2021         30-3       Management of material topics       Not applicable         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 biodive					Information unavailable/incomplete
Water and effluents         GRI 3       Material Topics 2021         3-3       Management of material topics       Not applicable         GRI 303       Water and Effluents 2018       Interactions with water as a shared resource       Not applicable         303-1       Interactions with water as a shared resource       Not applicable         303-2       Management of water discharge-related impacts       Not applicable         303-3       Water vithdrawal       Not applicable         303-4       Water discharge       Not applicable         303-5       Water consumption       Not applicable         Biodiversity       Biodiversity       Biodiversity 2016         GRI 3       Material Topics 2021       Not applicable         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         304-2       Significant impacts of activities, products and services on biodiversity       Not applicable         304-3       Habitats protected or restored       Not applicable         304-4       HuCh Red List species and national conservation list species with habitats in areas affected by operations       Not applicable					Information unavailable/incomplete
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       Not applicable         303-5       Water consumption       Not applicable         Biodiversity       GRI 3       Material Topics 2021         3-3       Management of material topics       Not applicable         GRI 3       Material topics 2021       Starpplicable         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       UCN Red List species and national conservation list species with habitats in areas affected by operations       Not applicable         GRI 3       Material Topics 2021       A septi	302-5	Reductions in energy requirements of products and services			Information unavailable/incomplete
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 onsumption       Not applicable         303-5       Water consumption       Not applicable         Biodiversity       GRI 3       Material Topics 2021         3-3       Management of material topics       Not applicable         GRI 304       Biodiversity 2016       State of thigh biodiversity 2016         304-1       Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas       State and services on biodiversity         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         304-4       IUCN Red List species 2021       Image: State species 2021 <t< td=""><td>Water an</td><td>d effluents</td><td></td><td></td><td></td></t<>	Water an	d effluents			
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 discharge       Not applicable         303-5       Water consumption       Not applicable         Biodiversity       Reference       Not applicable         GRI 3       Material Topics 2021       Not applicable         3-3       Management of material topics       Not applicable         GRI 304       Biodiversity 2016       Not applicable         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         Stepic stops       GRI 3       Material Topics 2021       Implicable         3-3	GRI 3	Material Topics 2021			
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 discharge       Not applicable         303-5       Water consumption       Not applicable         303-5       Water consumption       Not applicable         Biodiversity       Image: Consumption       Not applicable         GRI 3       Material Topics 2021       Image: Consumption       Not applicable         GRI 304       Biodiversity 2016       Image: Consumer co	3–3	Management of material topics			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       Not applicable         303-6       Water consumption       Not applicable         Biodiversity       Image: Consumption       Not applicable         3-3       Material Topics 2021       Image: Consumption       Not applicable         3-3       Management of material topics       Not applicable       Not applicable         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         304-4       IUCN Red List species and national conservations       Not applicable         304-5       Secies with habitats in areas affected by operations       Not applicable         GRI 3       Material Topics 2021       Image: Secies 2021       Image: Secies 2021 </td <td>GRI 303</td> <td>Water and Effluents 2018</td> <td></td> <td></td> <td></td>	GRI 303	Water and Effluents 2018			
303-3       Water withdrawal       Not applicable         303-4       Water discharge       Not applicable         303-5       Water consumption       Not applicable         303-5       Water consumption       Not applicable         303-5       Water consumption       Not applicable         Biodiversity       CRI 3       Material Topics 2021         3-3       Management of material topics       Not applicable         GRI 304       Biodiversity 2016       Not applicable         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         304-4       IUCN Red List species and national conservation list species with habitats in areas affected by operations       Not applicable         GRI 3       Material Topics 2021       Image: State in the image in the i	303–1	Interactions with water as a shared resource			Not applicable
303-4       Water discharge       Not applicable         303-5       Water consumption       Not applicable         Biodiversity       Biodiversity         GRI 3       Material Topics 2021         33       Management of material topics       Not applicable         GRI 304       Biodiversity 2016       Not applicable         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         304-4       HuCN Red List species and national conservation list species with habitats in areas affected by operations       Not applicable         GRI 3       Material Topics 2021       Imagement of material topics       + p. 56 f.         GRI 305       Emissions 2016       GRI 305       Emissions 2016	303-2	Management of water discharge-related impacts			Not applicable
303-5       Water consumption       Not applicable         Biodiversity       GRI 3       Material Topics 2021         3-3       Management of material topics       Not applicable         GRI 304       Biodiversity 2016       State of the second se	303-3	Water withdrawal			Not applicable
Biodiversity         GRI 3       Material Topics 2021         3-3       Management of material topics       Not applicable         GRI 304       Biodiversity 2016       Image: State	303-4	Water discharge			Not applicable
GRI 3       Material Topics 2021         3-3       Management of material topics       Not applicable         GRI 304       Biodiversity 2016	303-5	Water consumption			Not applicable
3-3       Management of material topics       Not applicable         GRI 304       Biodiversity 2016       Not applicable         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         Emissions       GRI 3       Material Topics 2021       Yes f.         3-3       Management of material topics       + p. 56 f.       Imagement of material topics         GRI 305       Emissions 2016       Emissions 2016       Imagement of material topics       Imagement of material topics	Biodivers	ity			
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         Significant       GRI 3       Material Topics 2021       Image: species with framework of the species and services areas affected by operations         GRI 305       Emissions 2016       Emissions 2016	GRI 3	Material Topics 2021			
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         Emissions         GRI 3       Material Topics 2021         3-3       Management of material topics       → p. 56 f.         GRI 305       Emissions 2016	3–3	Management of material topics			Not applicable
adjacent to, protected areas and areas of high         biodiversity value outside protected areas         304-2       Significant impacts of activities, products and services on biodiversity         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         Semissions         GRI 3       Material Topics 2021         3-3       Management of material topics       → p. 56 f.         GRI 305       Emissions 2016	GRI 304	Biodiversity 2016			
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         Emissions         GRI 3       Material Topics 2021         3-3       Management of material topics       → p. 56 f.         GRI 305       Emissions 2016	304-1	adjacent to, protected areas and areas of high			Not applicable
304-4       IUCN Red List species and national conservation list species with habitats in areas affected by operations       Not applicable         Emissions         GRI 3       Material Topics 2021         3-3       Management of material topics       → p. 56 f.         GRI 305       Emissions 2016	304-2	5 1 71			Not applicable
species with habitats in areas affected by operations         Emissions         GRI 3       Material Topics 2021         3-3       Management of material topics       > p. 56 f.         GRI 305       Emissions 2016	304-3	Habitats protected or restored			Not applicable
GRI 3       Material Topics 2021         3-3       Management of material topics       → p. 56 f.         GRI 305       Emissions 2016	304-4				Not applicable
3–3     Management of material topics     → p. 56 f.       GRI 305     Emissions 2016	Emission	5			
GRI 305 Emissions 2016	GRI 3	Material Topics 2021			
	3–3	Management of material topics	→ p. 56 f.		
305-1 Direct (Scope 1) GHG emissions → p. 57	GRI 305	Emissions 2016			
	305-1	Direct (Scope 1) GHG emissions	→ p. 57		
305-2 Energy indirect (Scope 2) GHG emissions → p. 57			→ p. 57		
305-3 Other indirect (Scope 3) GHG emissions Information unavailable/inco	305-3	Other indirect (Scope 3) GHG emissions			Information unavailable/incomplete



GRI Standa	rd/ Other source	→ Pages	Topics/ Comment	Omission, reason and explanation
305-4	GHG emissions intensity			Information unavailable/ incomplete
305-5	Reduction of GHG emissions			Information unavailable/ incomplete
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. 68–69, 92–93		
GRI 306	Waste 2020			
306-1	Waste generation and significant waste-related impacts	→ p. 68–69, 92–93		
306-2	Management of significant waste-related impacts	→ p. 68–69, 92–93		
306-3	Waste generated	→ p. 68–69		
306-4	Waste diverted from disposal			Information unavailable/incomplete
306-5	Waste directed to disposal			Information unavailable/incomplete
Supplier e	environmental assessment			
GRI 3	Material Topics 2021			
3–3	Management of material topics	→ p. 98 f.		
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
Employm	ent			
GRI 3	Material Topics 2021			
3–3	Management of material topics	→ p. 74–75		
GRI 401	Employment 2016			
401-1	New employee hires and employee turnover	→ p. 79		
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/ma	nagement relations			
GRI 3	Material Topics 2021			
3–3	Management of material topics	→ p. 74–75, 83		
GRI 402	Labor/Management Relations 2016			
402-1	Minimum notice periods regarding operational changes			Information unavailable/incomplete

GRI Standa	ard/ Other source	→ Pages	Topics/ Comment	Omission, reason and explanation	
Occupational health and safety					
GRI 3	Material Topics 2021				
3–3	Management of material topics	→ p. 76			
GRI 403	Occupational Health and Safety 2018				
403–1	Occupational health and safety management system	→ p. 76			
403–2	Hazard identification, risk assessment, and incident investigation	→ p. 76, 79			
403–3	Occupational health services	→ p. 76, 79			
403–4	Worker participation, consultation, and communication on occupational health and safety	→ p. 76			
403–5	Worker training on occupational health and safety	→ p. 76–77			
	Promotion of worker health	→ p. 76			
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			Information unavailable/incomplete	
403–9	Work-related injuries	→ p. 79			
403–10	Work-related ill health	→ p. 79			
Training a	and education				
GRI 3	Material Topics 2021				
3–3	Management of material topics			Not applicable	
GRI 404	Training and Education 2016				
404-1	Average hours of training per year per employee		-	Not applicable	
404-2	Programs for upgrading employee skills and transition assistance programs			Not applicable	
404-3	Percentage of employees receiving regular performance and career development reviews			Not applicable	
Diversity	and equal opportunity				
GRI 3	Material Topics 2021				
3–3	Management of material topics	→ p. 80 f.		Not applicable	
GRI 405	Diversity and Equal Opportunity 2016				
405-1	Diversity of governance bodies and employees	→ p. 80–81, 79			
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. 83			
GRI 406	Non-discrimination 2016				

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Incidents of discrimination and corrective actions taken						
			Not applicable			
of association and collective bargaining						
Material Topics 2021						
Management of material topics			Not applicable			
Freedom of Association and Collective Bargaining 2016						
Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk			Not applicable			
Child labor						
Material Topics 2021						
Management of material topics	→ p. 83					
Child Labor 2016						
Operations and suppliers at significant risk for incidents of child labor			Information unavailable/incomplete			
compulsory labor						
Material Topics 2021						
Management of material topics	→ p. 83					
Forced or Compulsory Labor 2016						
Operations and suppliers at significant risk for incidents of forced or compulsory labor			Information unavailable/incomplete			
ractices						
Material Topics 2021						
Management of material topics			Not applicable			
Security Practices 2016						
Security personnel trained in human rights policies or procedures			Not applicable			
ndigenous peoples						
Material Topics 2021						
Management of material topics	→ p. 83, 87					
Rights of Indigenous Peoples 2016						
ncidents of violations involving rights of indigenous peoples			Information unavailable/incomplete			
munities						
Material Topics 2021						
Management of material topics			Not applicable			
Local Communities 2016						
Operations with local community engagement, impact assessments, and development programs			Not applicable			
	Material Topics 2021 Management of material topics Freedom of Association and Collective Bargaining 2016 Deperations and suppliers in which the right to freedom of association and collective bargaining may be at risk Material Topics 2021 Management of material topics Child Labor 2016 Deparations and suppliers at significant isk for incidents of child labor Material Topics 2021 Management of material topics Forced or Compulsory Labor 2016 Deparations and suppliers at significant risk for Incidents of forced or compulsory labor forced or Compulsory Labor 2016 Deparations and suppliers at significant risk for Incidents of forced or compulsory labor forced or Compulsory Labor 2016 Deparations and suppliers at significant risk for Incidents of forced or compulsory labor forced or compuls	Material Topics 2021         Management of material topics         Freedom of Association and Collective Bargaining 2016         Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk         Material Topics 2021         Management of material topics       + p. 83         Child Labor 2016       + p. 83         Child Labor 2016       -         Operations and suppliers at significant isk for incidents of child labor       + p. 83         Forced or Compulsory Labor 2016       + p. 83         Operations and suppliers at significant risk for incidents of forced or compulsory labor       + p. 83         Forced or Compulsory Labor 2016       -         Operations and suppliers at significant risk for incidents of forced or compulsory labor       -         Adaterial Topics 2021       -         Management of material topics       -         Security Practices 2016       -         Generations procedures       -         Idigenous peoples       + p. 83, 87         Rights of Indigenous Peoples 2016       -         Incidents of violations involving rights of indigenous peoples       -         Material Topics 2021       -         Management of material topics       -         Material Topics 2021       -	Material Topics 2021   Management of material topics   Freedom of Association and Collective Bargaining 2016   Operations and suppliers in which the right to freedom   of association and collective bargaining may be at risk   Material Topics 2021   Management of material topics   Atterial Topics 2021   Management of material topics   > p. 83   Child Labor 2016   Operations and suppliers at significant   isk for incidents of child labor   compulsory labor   Material Topics 2021   Management of material topics   > p. 83   Corced or Compulsory Labor 2016   Operations and suppliers at significant risk for necidents of forced or compulsory labor   actices   Material Topics 2021   Management of material topics   Security Practices 2016   Security personnel trained in human   ights policies or procedures   adights of Indigenous Peoples 2016   Anagement of material topics   Aterial Topics 2021   Management of material topics   Aterial Topics 2021   Management of material topics   Aterial Topics 2021   Management of material topics   Apagement of material topics <tr< td=""></tr<>			

GRI Standa	ard/ Other source	→ Pages	Topics/ Comment	Omission, reason and explanation	
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. 98 f.			
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	
Public po	licy				
GRI 3	Material Topics 2021				
3–3	Management of material topics			Not applicable	
GRI 415	Public Policy 2016				
415-1	Political contributions			Not applicable	
Custome	r health and safety				
GRI 3	Material Topics 2021				
3–3	Management of material topics	→ p. 84–85			
GRI 416	Customer health and safety 2016				
416-1	Assessment of the health and safety impacts of product and service categories	→ p. 87			
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. 86			
GRI 417	Marketing and labeling 2016				
417-1	Requirements for product and service information and labeling	→ p. 86			
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	
Custome	r Privacy				
GRI 3	Material Topics 2021				
	Management of material topics			Not applicable	
3–3					
3–3 GRI 418	Customer Privacy 2016				

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