



SENSUAL. NATURAL. AFFORDABLE.

GALA GROUP ESG REPORT 2024/2025



With every solution, we strive to close the loop – creating packaging that serves both functionality and the planet.

For a fast-forward-oriented sustainable industry, packaging plays a pivotal role. In our innovative approach of tailor-made assortments, we rethink packaging not as waste, but as a resource. The approach of what we offer to our customers focuses on reducing material use, extending product life cycles, and designing for recyclability.



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

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



“Transformation is about
aligning purpose with
meaningful impact.”



Dear readers,
dear customers and business partners,

At GALA GROUP our journey toward sustainability plays a fundamental part in our transformation.

As a manufacturing company operating in an increasingly dynamic and interconnected world, we recognize the urgent need to reimagine how we create value – not just for our shareholders, but for all stakeholders, including our employees, customers, communities and the environment.

This Environmental, Social, and Governance (ESG) Report reflects a pivotal chapter in our evolution. Over the past three years, we have made significant strides in embedding sustainability into the core of our operations, from rethinking our product solutions and supply chain to investing in clean energy and technologies and cultivating a culture rooted in integrity and inclusion.

Based on our company's purpose:

*"We brighten up lives,
we enhance memorable moments
and care for current and future generations."*

All these efforts have one purpose:

To reshape our business and create long-term success. Transformation is rarely easy, and it does not happen overnight. It demands vision, commitment and collaboration.

This report outlines the milestones we have reached so far, the challenges we continue to face and the goals we have set for the future. More importantly, it demonstrates our belief that long-term success is inseparable from sustainable and ethical practices. As we move forward, we remain committed to transparency, accountability, and continuous improvement.

We invite you to explore this report, learning more about our ongoing ESG journey.

Yours sincerely



Dr. Thomas Schröder
CEO of GALA GROUP

Ansbach, Germany, March 31, 2025

The three key dimensions of ESG

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

GALA GROUP's top ESG KPI's and goals:



ENVIRONMENTAL SUSTAINABILITY

GREENHOUSE GAS EMISSIONS AND ENERGY MANAGEMENT

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

CIRCULAR ECONOMY AND RAW MATERIALS

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

45% Share of wax from vegetable sources by 2030



SOCIAL RESPONSIBILITY

EMPLOYEES

0 LTIFR (Lost Time Injury Frequency Rate)
by 2030

40% share of women in management roles
by 2030

PRODUCT QUALITY AND SAFETY

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

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



GOOD GOVERNANCE

COMPLIANCE

100% share of employees who have read and are
trained in the Code of Conduct by 2025

SUPPLY CHAIN RESPONSIBILITY

100% share of suppliers with an annual turnover > 50k€/year
who have signed the Supplier Code of Conduct by 2025

Our ambitions

ESG target sustainability strategy target	Status	Status	Target	Target	Page references for reported measures
sustainability strategy 2024–2030	2023/2024	2024/2025	2025	2030	

ENVIRONMENTAL SUSTAINABILITY

Sustainable production & processes

CLIMATE ACTION

Scope 1 and 2 GHG emissions per ton of material used in kg CO ₂ e/t	302	256	210	180	p. 52 ff.
Energy consumption	36 GWh	33 GWh	34 GWh	39 GWh*	p. 52
Share of renewable energy	19%	27%	40%	100%	p. 52, 57

CIRCULAR ECONOMY

Scope 3 emissions per ton of material used in kg CO ₂ e/t	5,096	5,315	5,000	4,200	p. 53
Share of recycled materials in raw materials					p. 53 ff.
Corrugated & solid cartons	91%	93%	> 90%	> 90%	
Plastic (foils, containers and similar)	< 30%	~ 30%	> 30%	> 35%	
Glass (mostly post-industrial recycled (PIR))	< 25%	~ 25%	> 25%	> 35%	
Share of wax from vegetable sources**	41%	37%	30%	45%	p. 4, 53 ff.
Use of RSPO-certified palm oil in the EU	98%	100%	100%	100%	p. 53 ff.
Share of plastic of total raw materials	1.1%	1.6%	1.4%	0.5%	p. 53 ff.
Waste intensity per ton of material used	53 kg	70 kg	60 kg	25 kg	p. 53 ff.
Total water consumption	62,400 m ³	61,639 m³	58,300 m ³	57,400 m ³	p. 53 ff.

SOCIAL RESPONSIBILITY

Positive impact on our communities

EMPLOYEES

Lost time accidents per 1,000 employees	8.1	7.0	0.0	0.0	p. 68 ff.
LTIFR (Lost Time Injury Frequency Rate) per 200,000 hours	0.42	0.37	0.0	0.0	p. 4, 68 ff.
Rate of absence in Europe	9.6	8.4	> 7	> 5	p. 68 ff.
Number of work-related injuries	65	52	< 65	0	p. 68 ff.
Number of work-related injuries with more than one day lost	19	13	< 19	0	p. 68 ff.
Days lost due to injuries	578	373	0	0	p. 68 ff.
Total number of hours worked	5.7 m	6.5 m	5.3 m	6.6 m	p. 68 ff.
Share of female employees at all levels of the group	72%	71%	≥ 50%	≥ 50%	p. 68 ff.

* Increased absolute targets due to increasing sales/volumes

** Due to raw material market development

N/A: Key figures that are monitored on a regular basis, but for which targets still need to be defined.

ESG target sustainability strategy target sustainability strategy 2024–2030	Status 2023/2024	Status 2024/2025	Target 2025	Target 2030	Page references for reported measures
Share of female employees in C-level and department leadership roles	34%	33%	34%	40%	p. 68 ff.
Share of workforce represented by elected employee representatives	90%	90%	≥ 90%	≥ 90%	p. 68 ff.
Share of operational sites certified according to ISO 45001 or another standard for labor or human rights management	50%	50%	≥ 50%	≥ 50%	p. 68 ff.
Share of workforce that has received career or qualification-related training	60%	38%	65%	80%	p. 69 ff.
Average number of hours of training for each employee per year	27 hours	11 hours	≥ 25 hours	≥ 25 hours	p. 69 ff.
Average number of hours of social, health and soft skill training for each employee per year	20 hours	9 hours	≥ 20 hours	≥ 20 hours	p. 69 ff.

PRODUCT QUALITY AND SAFETY

COPQ: Cost of Poor Quality*	0.5%	0.77%	< 0.8%	< 0.5%	p. 69 ff.
OEE: Overall Equipment Efficiency**	78%	79%	80%	> 82%	p. 69 ff.
Delivery accuracy	96%	94%	> 95%	> 97%	p. 69 ff.
First pass yield***	98%	99%	> 99%	> 99%	p. 69 ff.

GOOD GOVERNANCE

Continuous improvement & growth

INNOVATION AND RESEARCH

Share of market pull innovations (GALA Innovation Process) with sustainable solutions, based on the next external sales of the final product sold per year	68%	68%	> 70%	> 75%	p. 86 ff.
Net external sales achieved by new products**** including customized design innovations	50%	53%	> 50%	> 55%	p. 86 ff.

COMPLIANCE

Number of employees who have read and are trained on the Code of Conduct	100%	100%	100%	100%	p. 87 ff.
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SUPPLY CHAIN RESPONSIBILITY

Share of suppliers with an annual turnover > 50K who have signed the Supplier Code of Conduct	95%	97%	100%	100%	p. 87 ff.
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* Cost of Poor Quality incl. value of customer claims, rework, rejections, scrap/turnover

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

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

**** New products in 2023/2024 = sales share of new products since 2021/2022, including corresponding SKUs, sold in 2023/2024

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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 fragrance and natural home décor with around 2,800 employees in Europe, the UK, North America and India.





Globally active, regionally present

The GALA GROUP produces, distributes and sells candles and scented wax products, home fragrance and natural home décor.

The GALA GROUP employed an average of 2,800 people (FTEs) in the fiscal year, with production sites in Europe and India and sales in Europe, India, USA and UK.

The GALA GROUP sources primary raw materials such as burning masses, jars and fragrances, mainly from regional suppliers. Roughly 95% of GALA's procurement volume originates from Europe. GALA GROUP is an innovative, dynamic solution provider that meets the needs of its international customers both locally and globally.

To this end, the group plans to continue to grow organically – by expanding its customer and product portfolio and extending its focus regions for sales growth, primarily in Europe and USA. Additionally, GALA GROUP continues to focus its strategy on a B2B approach.

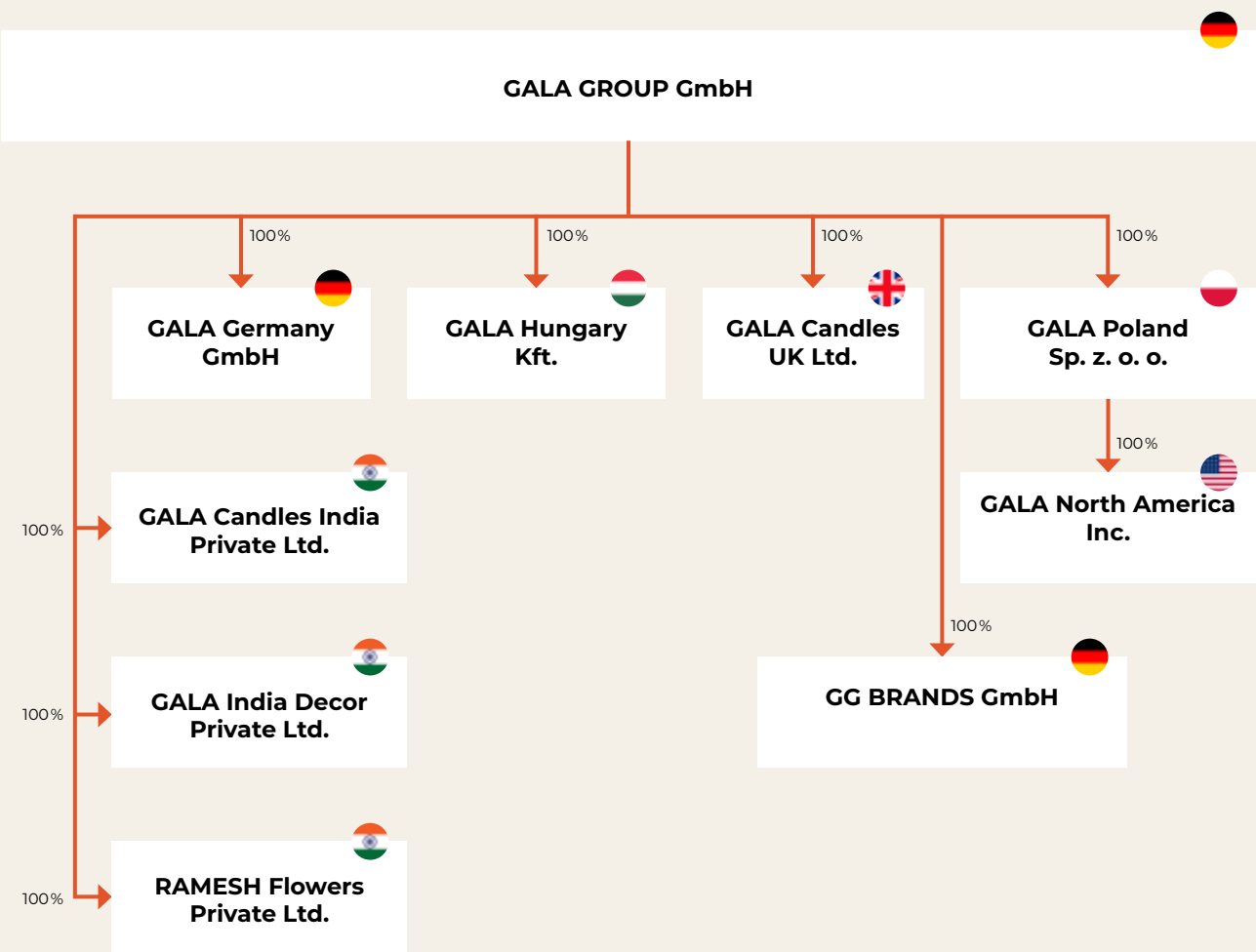
Business operations are carried out at the companies sites in Germany, Hungary, Poland, the UK, the US and India.

RESPONSIBILITIES OF THE NATIONAL ENTITIES

 GALA Germany	    	 GG BRANDS	
 GALA Hungary	  	 GALA Candles UK Ltd.	
 GALA Poland	    	 GALA North America	  
 GALA India Candles Private Ltd.	    	 Ramesh Flowers	    
 GALA India Decor Private Ltd.	    		

GALA GROUP ORGANIZATIONAL CHART

As of 2025



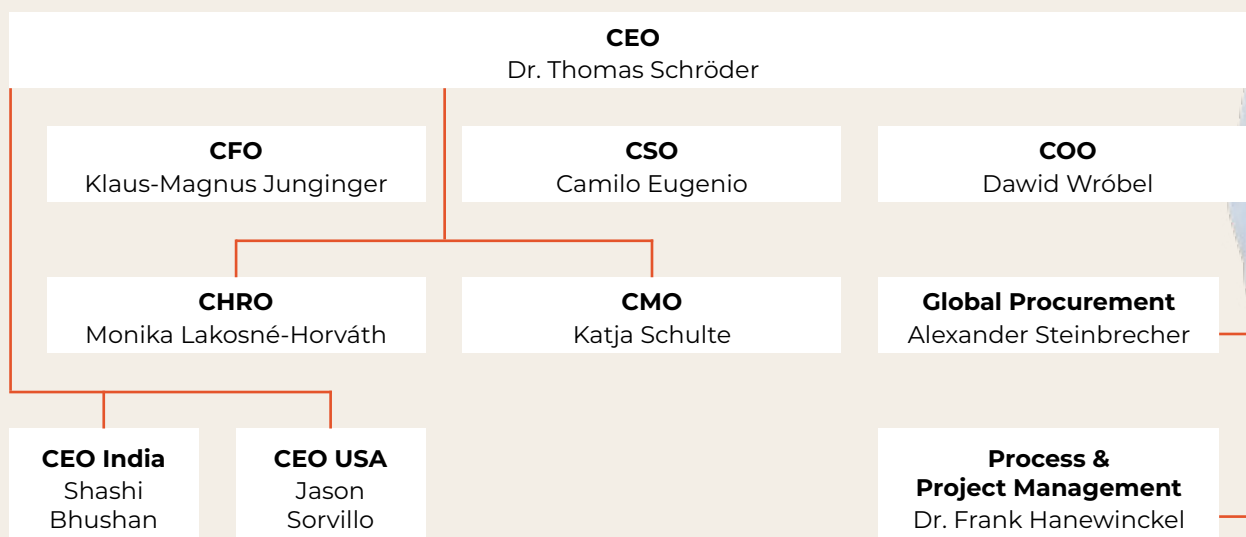
Organizational structure 2024/2025

Over the past three years, including fiscal year 2024/25, GALA GROUP has undergone a comprehensive transformation process designed to prepare the organization for the future. This initiative was not limited to structural and operational optimization but also reflected a fundamental reorientation of the company's long-term strategy.

At the core of this transformation lies a clear commitment to sustainability as the guiding principle of our corporate strategy. By embedding environmental, social and governance considerations into every level of our organization, GALA GROUP is positioning itself to respond effectively to evolving market demands, regulatory developments, and stakeholder expectations.

The transformation program has strengthened our ability to operate more efficiently, foster innovation, and create long-term value – not only for our shareholders but also for employees, customers, partners and the communities in which we operate. With sustainability as a central pillar, we have aligned our strategic direction to ensure that growth and responsibility go hand in hand, enabling GALA GROUP to thrive in a rapidly changing business environment while contributing positively to society and the planet.

MANAGEMENT BOARD



GALA GROUP Management Board
from left to right:
Klaus-Magnus Junginger (CFO)
Camilo Eugenio (CSO)
Dawid Wróbel (COO)
Dr. Thomas Schröder (CEO)



NORTH AMERICAREVENUE SHARE IN NA¹⁾: **18%**NUMBER OF EMPLOYEES²⁾: **3**SHARE OF CO₂e EMISSIONS³⁾: **< 0.1%**GLOBAL SOLUTIONS.
TAILOR-MADE IMPACT.**100+ years of
innovation and
know-how**

We're an international solution provider specializing in unscented and scented candles, home fragrances and natural home décor collections – trusted by customers in over 75 countries.

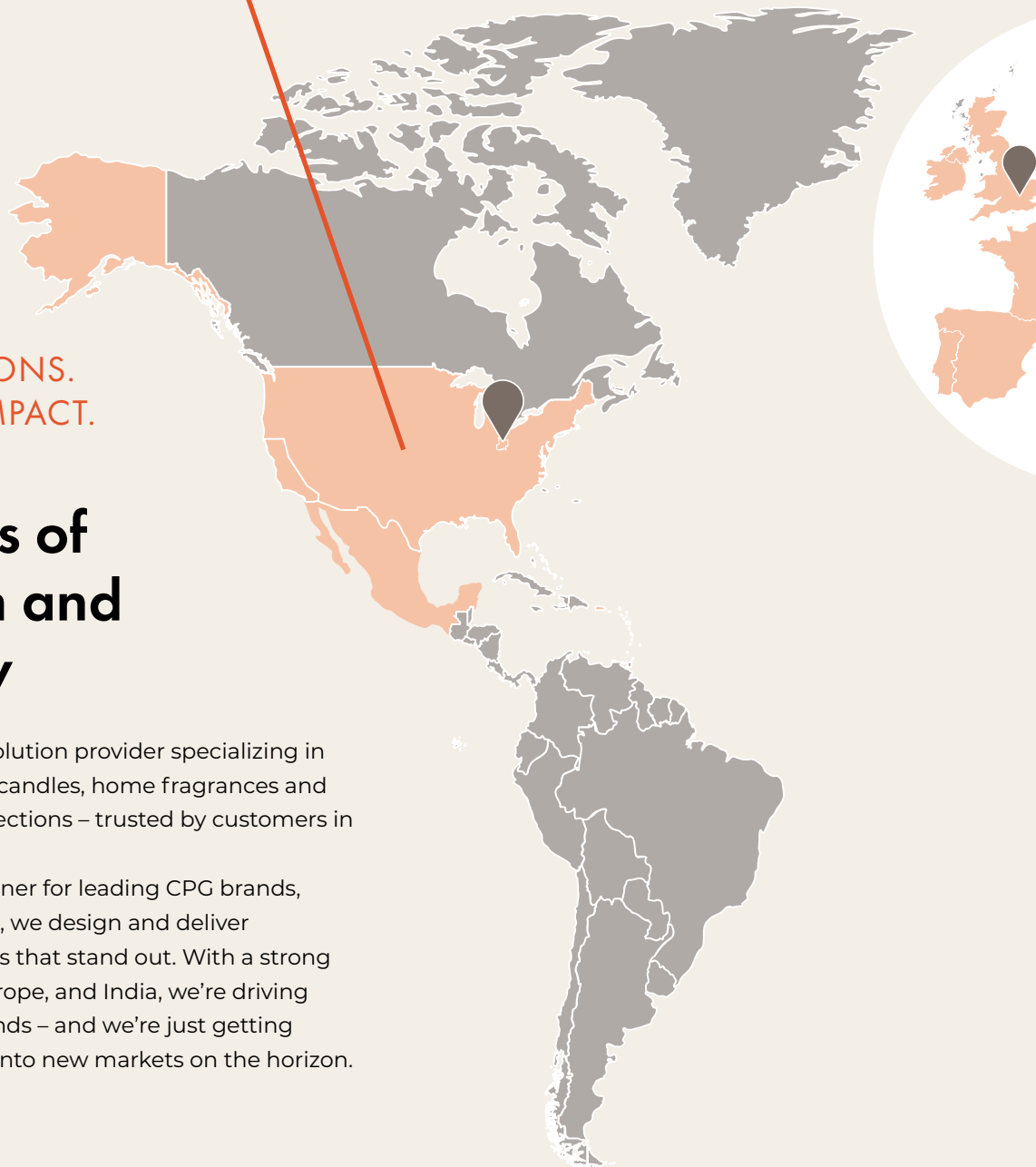
As a manufacturing partner for leading CPG brands, retailers, and companies, we design and deliver customized product lines that stand out. With a strong presence in the USA, Europe, and India, we're driving growth and shaping trends – and we're just getting started, with expansion into new markets on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

 GALA GROUP core market

Locations with operational relevance:

-  1 Production, Sales and Marketing
-  2 Production, R&D, Sales and Marketing
-  3 Production

-  Sales office/showroom
-  Headquarters



EUROPE

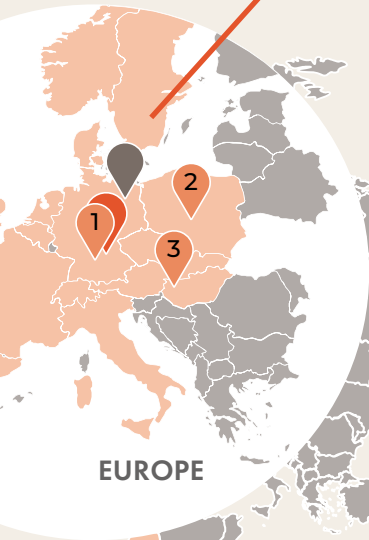
REVENUE SHARE IN EU ¹⁾:
80%

NUMBER OF EMPLOYEES ²⁾:
974

SHARE OF CO₂e EMISSIONS ³⁾:
80%

of which:
DE: 170
PL: 698
HU: 103
GB: 3

of which:
DE: 14%
PL: 55%
HU: 11%
GB: <0.01%



INDIA

REVENUE SHARE IN INDIA ¹⁾: **1%**
NUMBER OF EMPLOYEES ²⁾: **1,799**
SHARE OF CO₂e EMISSIONS ³⁾: **20%**

2

Status: July 2025

- 1) Business focus according to the **regional share of GALA GROUP's total revenue**
- 2) Social focus according to the **number of employees at operational sites**
- 3) Environmental focus based on the **share from operating sites in GALA GROUP's total CO₂e emissions**, including Scope 1, 2 and 3 emissions (incl. some estimates on Scope 3 elements)

GALA GROUP's core values

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

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

Embedding values and aligning HR with social responsibility

In fiscal year 2024/2025, the focus was on embedding newly defined values into daily

operations and establishing sustainable routines. HR initiatives were closely aligned with social responsibility goals to ensure a holistic and consistent approach. The development of a diverse and committed leadership team, combined with structured employee engagement and talent management, helped strengthen a culture of openness, support, and shared growth.



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



WE CARE ABOUT PEOPLE

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



WE TRUST EACH OTHER THROUGH MUTUAL COOPERATION

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



WE EMBRACE GLOBAL DIVERSITY

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



WE PROVIDE ULTIMATE CUSTOMER SATISFACTION

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



WE STRIVE FOR EXCELLENCE IN EVERYTHING WE DO

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



WE TAKE RESPONSIBILITY FOR OUR ACTIONS AND LONG-TERM SUCCESS

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



WE INNOVATE TO BUILD A COMPETITIVE ADVANTAGE

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



WE DELIVER RESULTS THROUGH PERFORMANCE

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



► GALA GROUP's
values & leadership principles

www.GALA-GROUP.com/values

Product portfolio

The portfolio we can offer to our customers includes a wide range of products from candles and air care collections to natural home décor and accessories.

GALA GROUP'S REVENUE BY PRODUCT GROUP:

60%

SCENTED Candles & HOME FRAGRANCE



JAR CANDLES



WAX MELTS



ESSENTIAL OILS



ROOM SPRAYS



POTPOURRI



REED DIFFUSERS



SCENTED SACHETS



INCENSE STICKS

36%

UNSCENTED Candles



MAXI TEALIGHTS/
TEALIGHTS



PILLAR CANDLES



DINNER/HOUSEHOLD
CANDLES



GRAVE LIGHTS



LED CANDLES



CANDLE ACCESSORIES



OTHER PRODUCTS

5%

NATURAL HOME DECOR



DRIED FLOWERS



BOUQUETS/BUNCHES



WREATHS



BANANA FIBRE
COLLECTION

GALA brands

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



GALA

GALA BRAND

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



FARM TO AROMATHERAPY

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



Sustained **Growth**

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



Growth strategy

To ensure our strategic long-term success, we are focused on expanding our global sales footprint while simultaneously strengthening our regional presence and manufacturing capabilities to effectively meet evolving market demands.

Global expansion and regional strength

Today, GALA GROUP is one of the largest manufacturers of candles, home fragrance and natural home décor. The company was founded more than 50 years ago as a small candle manufacturer in Bavaria, Germany. Since then, our candles have been produced on state-of-the-art production lines with the highest level of quality and marketed primarily as private label brands through established retail partners.

Today GALA GROUP attracts customers selling in more than 75 countries and is a solution provider with a global reach and local sourcing. The group operates company-owned production sites in Germany, Hungary, Poland and India with sales offices in the UK and the US.

ESG-driven growth through smart innovation and sustainable investment

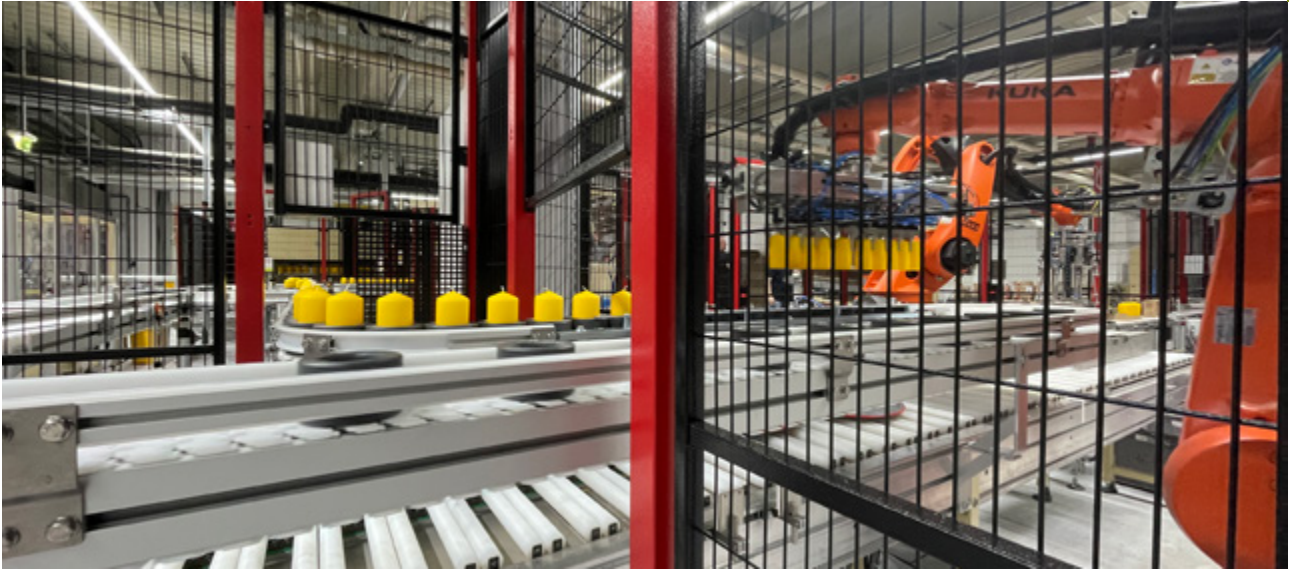
GALA GROUP's growth strategy is aligned with its ESG commitments, incorporating smart automation, expanded production capacity, and sustainable energy measures. This strategic alignment has also functioned as an enabler for market expansion, with successful entry into additional international markets achieved in fiscal year 2024/25.

A key part of this transformation includes the launch of Candle Press No. 7 in Germany, significantly enhancing our production efficiency and flexibility. In Poland, we've invested in a new state-of-the-art liquid filling line and introduced collaborative robot (cobot) stations, streamlining operations while supporting safe, agile, and scalable manufacturing.

This strategic mix of advanced production technology and smart automation empowers us to respond more flexibly to market demands and customer needs, while reinforcing our commitment to responsible growth.

In parallel, we're actively advancing our environmental goals. Ongoing energy audits across our facilities are paired with feasibility studies for industrial-scale energy storage (energy banks) and turbine-based energy generation. These efforts are aimed at reducing our carbon footprint, increasing energy efficiency, and supporting a more resilient and sustainable production ecosystem.

Together, these initiatives form the backbone of a growth strategy that is not only innovative and customer-focused, but also rooted in environmental responsibility and long-term value creation.



In fiscal year 2024/2025, GALA Germany invested in the new automated "Press 7" pillar candle line. It delivers 25% higher output and lower energy consumption, making it more efficient than previous models – both in cost and ESG impact.

GALA GROUP operates within a group structure supported by a global matrix organization that integrates key functions, including finance, sales, marketing, human resources and procurement.

In recent years, the company has transitioned from a mid-sized candle manufacturer to a global solutions partner, working with international customers on an equal basis. While maintaining a global reach, GALA GROUP preserves the advantages of local presence and sourcing, providing both tailor-made white-label collections and branded products. Through a high level of production automation and the ability to offer customized solutions, the company is able to meet diverse customer requirements with efficiency and flexibility.



The system also marks a packaging breakthrough: candles can now be delivered film-free in shelf-ready trays, reducing waste and improving sustainability.

Customized collections

Customization is key

As a full-range solution provider offering everything from market insights, design and development through to manufacturing and fulfillment, GALA GROUP focuses on creating tailor-made assortments for its customers. As white label specialists, we support our customers with industry leading production and supply chain capabilities for candles, home fragrance and natural home décor. Benefiting from the potential of sourcing both globally and regionally provides the best possible advantage for our partners in retail and FMCG companies, facilitating 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.

Strategic focus on B2B

GALA GROUP's core capabilities are focused on developing B2B customer relationships and joint business growth. With over 100+ years of experience in the industry, GALA GROUP helps its consumers and their brands grow with products and collections ranging from entry price level and mid-tier to premium home fragrance.

Partner for private label, mass and design brands

GALA's strengths in consumer insights, R&D, design, quality and advanced manufacturing give brands and retailers a competitive edge when expanding into candles, home fragrances, and home décor.

GALA brands for end consumers

GALA GROUP offers an entry-level option with the mid-tier GALA assortment of candles and home fragrances sold in super-/hypermarkets, cash & carry stores, DIY stores, and garden centers as well as the uniquely positioned and selectively distributed aromatherapy line under Farm-to-Aromatherapy. This line includes the newly launched Scented Candle THALASSO SPA with the patented iodine release technology. A small portfolio of GALA branded collections allows GALA GROUP to generate valuable consumer insights and test new concepts that can then be scaled with our private label and B2B customers.

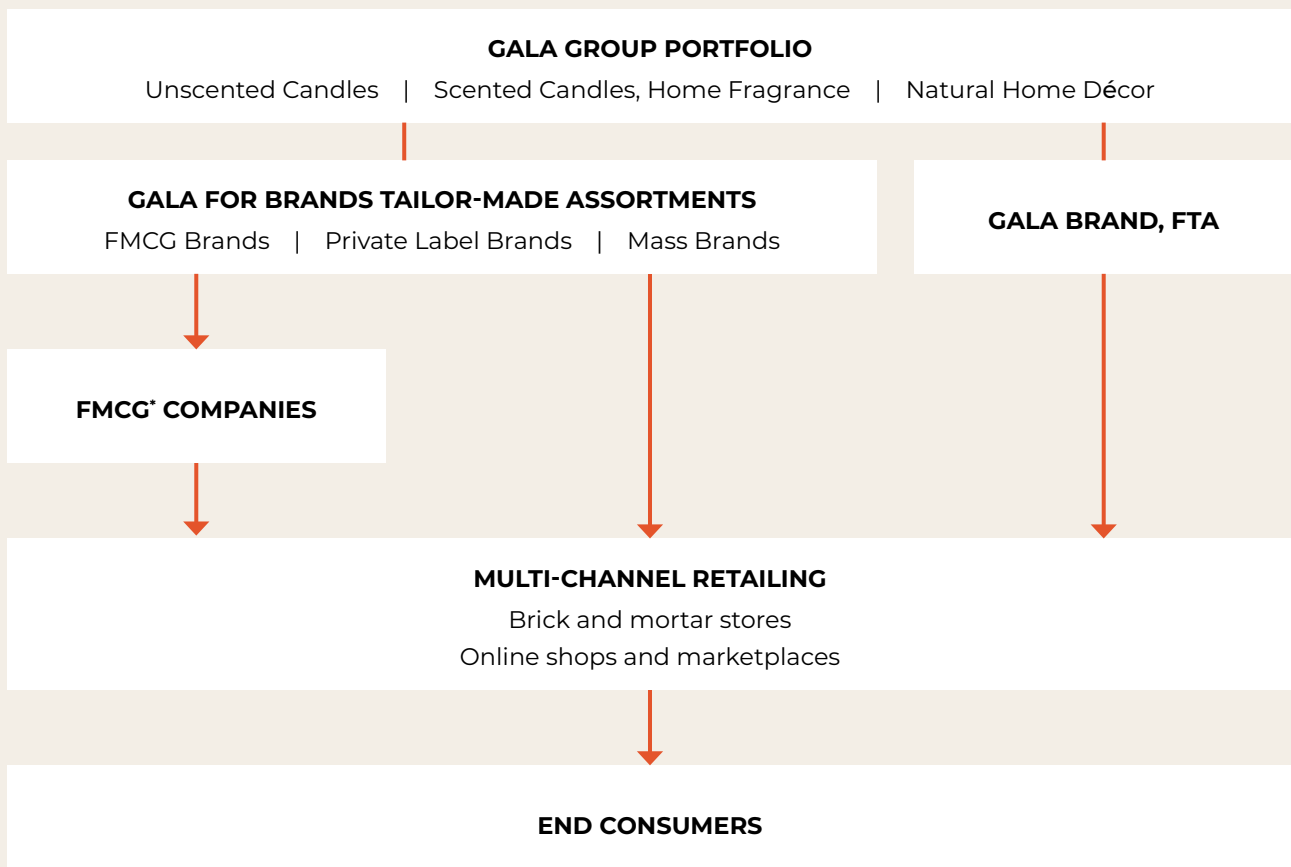


GALA GROUP'S DISTRIBUTION STRUCTURE

Around the world, GALA acts as a competent and longstanding partner in the design and production of tailor-made assortments for private label and mass brands of international retail partners, and as a professional partner for creating and manufacturing sophisticated product ranges for international FMCG brands.

The tailor-made assortments are sold via the sales channels of GALA GROUP's business partners in a multi-channel approach. GALA's own brands are sold through retail channels.

In addition to designing these tailor-made assortments, GALA GROUP also offers own brand assortments for retailers: the GALA brand, a full assortment of scented and unscented candles and home fragrance for private end consumers and professionals, and the aromatherapy brand "Farm to Aromatherapy (FTA)".



* FMCG: fast-moving consumer goods

Key figures 2024/2025

Turnover

187 million EUR

CONSOLIDATED REVENUE

of the entire GALA GROUP after divestments

approx. **2,800**

EMPLOYEES

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



88% 53% Scented Candles
35% Unscented Candles

SHARE OF REVENUE
ATTRIBUTABLE TO
CANDLES



5%

SHARE OF REVENUE
ATTRIBUTABLE TO
HOME DÉCOR



5%

SHARE OF REVENUE
ATTRIBUTABLE TO
HOME FRAGRANCE



2%

SHARE OF REVENUE
ATTRIBUTABLE TO
OTHER PRODUCTS*



* Incl. wax melts

Shaping the future with on-trend, innovative assortments

Innovation leadership

GALA GROUP regards innovation as an essential driver of long-term economic performance and value creation. The Group applies a systematic approach to innovation, which enables the continuous transformation of its product portfolio. This approach supports the integration of sustainability objectives into product development and facilitates the achievement of both the company's own sustainability goals and those of its customers.

The GALA Innovation approach is an important element in the strategic direction of GALA GROUP and covers products and processes in market pull innovations, customized design innovations, and innovations driven by technology.

Contribution of innovation to business performance

GALA GROUP specializes in developing product portfolios for leading FMCG customers and retailers. This requires strong market insight and customer understanding, which is provided by the Group's marketing teams. Based on trends, market conditions, and emerging opportunities, solutions are co-created with customers and subsequently implemented with our global sales teams, product development and production.

Over the past four fiscal years, new product developments have consistently accounted for approximately half of the Group's total revenue. In fiscal year 2024/25, the share of revenue from new products reached 53%.

Customized assortments and category management

Our extensive manufacturing know-how combined with insights into categories and seasonal trends allows us to continuously innovate with colors, textures, product details, and fragrances desired by consumers. This makes us perfect solution providers for portfolios of candles, home fragrances, and natural home décor for our business partners.

Sustainability goals as a driver of market-oriented innovation

The structured innovation process at GALA GROUP enables the systematic exploration of sustainability-focused innovations, which, upon successful completion of the process, are introduced to the market in collaboration with customers. In fiscal year 2024/25, market-driven innovations accounted for more than 3% of the Group's new product portfolio share, representing a 70% increase compared to the previous fiscal year. Within this, the share of sustainability-related innovations reached nearly 70%.

Innovation capability is regarded by GALA GROUP as a critical factor for supporting the long-term success of customers while also contributing to addressing global challenges such as resource scarcity and environmental impacts. To this end, principles of the bioeconomy and circular economy are increasingly integrated into strategic decision-making and innovation processes. Progress in this area is monitored through measurable indicators, including the share of renewable and recyclable materials in products, containers, and packaging, reductions in waste generation, and improvements in production efficiency.

ASPECTS WITHIN THE GALA GROUP INNOVATION PROCESS

CIRCULARITY

- Re-usability of waste materials
- Re-use concepts
- Innovation and research

DEFOSSILIZATION OF PRODUCTS AND PACKAGING

- Use of renewable resources
- Non-fossil materials/substitutes

BIODIVERSITY/WATER AND SOIL

- Conservation of biodiversity
- Responsible management of water and soil
- Handling of biologically grown raw materials
- Management of waste and hazardous materials

MATERIAL HEALTH

- Elimination of pollutants
- Product quality and safety



DECARBONIZATION OF PRODUCTION PROCESSES

- Energy management
- Emissions management (Scopes 1 & 2)

HIGHEST SOCIAL STANDARDS

- Employee health and safety
- Diversity, equality and inclusion
- Compliance with legal standards
- Social responsibility in the supply chain

MARKET DRIVEN INNOVATIONS

- Targeting market demands
- Enabling breakthrough innovations

Integration of ESG risks into risk management

GALA GROUP's primary objective is to capture business opportunities while managing risks in a responsible manner. The management of ESG-related risks forms an integral part of the corporate strategy, supporting alignment with sustainable practices and contributing to the Group's financial resilience and long-term viability.

Organizational integration of ESG risk management is facilitated through our corporate controlling framework, which actively oversees strategic initiatives and operational processes. This integration ensures efficient information systems and reporting mechanisms are in place to comprehensively monitor and manage both financial and ESG-related risks.

As a globally active group with manufacturing facilities in Asia, GALA GROUP also evaluates climate-related risks, including rising temperatures, floods, and water scarcity. A detailed climate and biodiversity risk analysis is

planned in preparation for next year's materiality assessment.

As a manufacturing company, GALA GROUP regularly assesses occupational safety, working conditions, and wage levels through internal screenings. Initial measures have already been implemented. A detailed risk analysis will be conducted, with the findings incorporated into next year's materiality assessment.

During the reporting year, various policies and standards in terms of governance were introduced across the group, with further developments planned for 2024/2025.

The newly established ESG Board plays a key role in promoting a holistic approach to risk management, working closely with departments such as Human Resources, Operations, and Production. Regular evaluations of these reports are presented to the GALA GROUP Board for review.

ECONOMIC RISK TRENDS FOR GALA GROUP

ACQUISITION & INTEGRATION RISKS	→
PROCUREMENT RISKS	↗
PRODUCTION RISKS	→
SALES-RELATED RISKS	→
IT RISKS	→
FINANCIAL RISKS	→

Economic risk assessment based on the annual report published in www.bundesanzeiger.de

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

Industry engagement

Through strategic partnerships and collaborations, GALA GROUP leverages its expertise and resources to create value for stakeholders and advance its ESG targets. GALA GROUP prioritizes product quality and development, reinforcing its commitment to sustainable and responsible solutions for growth. We actively engage with stakeholders to foster cooperation, gain new perspectives and drive positive change.



RAL Gütegemeinschaft Kerzen e.V.

RAL Gütegemeinschaft Kerzen e. V. is a key organization in Europe responsible for ensuring high-quality and safe candle products. With 38 member candle manufacturers, including 19 from Germany, and various supporting members such as suppliers of colors, waxes, and fragrances, it represents more than 50% of European candle production.

GALA GROUP, a founding member of the association, has been instrumental in its activities through Dr.-Ing. Frank Hanewinckel, who has chaired the association since 2003. Additionally, GALA GROUP actively participates in the ECMA and contributes to the development of industry standards. Dr.-Ing. Frank Hanewinckel also serves as the Head of the German Delegation at CEN TC 369, the European Committee for Standardization's technical committee for candle fire safety.

The association awards the RAL quality mark for candles, a recognized standard in the industry aligned with European norms (EN 15426; EN 15493; EN 15494; EN 16738; EN 16739; EN 17616; EN 17617; EN 17885).



ECMA

ECMA is an international non-profit industry association that represents the entire European candle industry. ECMA's members include European candle manufacturers, such as GALA GROUP GmbH, regional industry associations, and suppliers to the candle industry. ECMA acts as a collective voice for these organizations and facilitates communication with authorities, NGOs, media and other interest groups to effectively represent the interests of its members. Sustainability topics and challenges for the industry are also addressed.

GALA GROUP GmbH, a founding member, in FY24/25 again played a pivotal role within ECMA. Dr. Thomas Schröder is a member of the current seven-member board, and Dr.-Ing. Frank Hanewinckel chairs the technical committee. This involvement places GALA GROUP GmbH at the forefront of shaping industry standards and advocacy efforts within the European candle market.



Dr. Frank Hanewinckel of GALA GROUP GmbH delivering a speech as Chairman of the RAL Quality Association at the ECMA, 2025.

Product quality and safety

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

Quality assurance

At GALA GROUP, our state-of-the-art testing and laboratory facilities enable comprehensive product innovation and stringent quality controls. We oversee the entire process, evaluating all components and raw materials to ensure compliance with national and international standards. This includes our dedication to minimizing environmental impact through responsible sourcing and production practices. We are proud to contribute to industry standards development, having played a key role in shaping ECMA CEN safety norms for indoor candles and scented candles (2015), outdoor candles (2021), and candle accessories (2023). GALA GROUP GmbH holds a significant position within ECMA, with our chairmanship of the technical committee. Our product offerings adhere to a diverse range of certifications and regulations, including:

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

concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals

- › **CLP (WE) nr 1272/2008:** Regulation on classification, labeling and packaging of substances and mixtures
- › **ISO 18001:** Occupational health and safety management systems
- › **RAL GZ 041:** Quality and testing requirements for candles
- › **RSPO:** Certification for sustainable palm oil
- › **EN 15426:** Specification for sooting behavior
- › **EN 17616:** Outdoor candles – specification for fire safety
- › **EN 17617:** Outdoor candles – product safety labels
- › **ISO 9001:** Quality management systems – requirements

We've established a global burn control process, standardized KPIs and a manufacturing execution system to track and analyze yield data. Our products are independently verified by leading laboratories including DEKRA, UL, and Intertek and tested to industry benchmarks such as RAL. All fragrances are IFRA-approved, ensuring compliance with the highest safety standards. In addition, we conduct annual quality reviews and hold monthly internal audit discussions at management level to drive continuous improvement.

Quality control process

Our centralized research and development team ensure that every product meets the high standards of quality and value expected by our customers and consumers. Cross-testing between our sites guarantees consistency and adherence to our standards.

We have established a robust quality control process that spans:

- › **Checks of raw materials:** Rigorous inspections ensure that all incoming materials meet our strict criteria before they are used in production.
- › **Production process control:** We maintain strict oversight throughout the manufacturing process to uphold quality and efficiency.
- › **Final product inspection:** Every finished product undergoes meticulous inspection to verify it meets our quality benchmarks.

Additionally, we adhere to a comprehensive set of **Standard Operating Procedures (SOPs)** for both quality control and complaints handling processes. These SOPs ensure consistency and efficiency in managing product quality and addressing customer concerns.

Our management approach includes strict adherence to regulatory standards such as **EN 15493**, **ASTM F2417**, and **REACH**, ensuring our products comply with all relevant safety and environmental regulations. Furthermore, we maintain certifications like **RAL** and **ISO 9001**, demonstrating our commitment to quality assurance from sourcing to delivery on the basis of stringent purchasing standards.

GALA GROUP has been running two pilot project of the Digital App's. One project is designed to collect data on all the checks performed on the finish goods prior to shipment and has been successfully implemented. A second project on the digitalization of the report on product burning is half-way complete FY 2023/2024 with the first automated reports in place

External lab testing

In order to achieve independent validation, our products undergo rigorous testing by external laboratories. These tests ensure that our products not only meet but exceed industry standards for safety, efficacy, and environmental impact.

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

KPIS QUALITY CONTROL PROCESS	Status 2024/2025	Target 2025	Target 2030
Cost of Poor Quality (COPQ)*	0.77%	< 0.8%	< 0.5%
Overall Equipment Effectiveness (OEE)**	79%	80%	> 82%
Delivery accuracy	94%	> 95%	> 97%
First pass yield***	99%	> 99%	> 99%

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

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

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

Product information and labeling

GALA GROUP places great importance on providing comprehensive and transparent product information and adhering to all relevant labeling standards. We ensure compliance with various EU regulations and standards for product labeling through the EU Compliance Assurance program. In the 2024/2025 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 RALGZ 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.

The following additional measures and standards enhance customer trust in the safety and quality of our products and support our continuous efforts towards transparency and compliance.

RAL Quality Certificate



Since 1998, GALA GROUP has utilized the RAL quality mark for candles to ensure the highest standards of quality, safety and sustainability. As a founding member of the RAL Quality Association for Candles, GALA ensures that all products meet

uniform, stringent quality requirements worldwide, whereby compliance is regularly monitored. The RAL quality mark helps consumers identify high-quality products, giving GALA a competitive advantage and strengthening customer trust. This supports our ESG goals by promoting sustainable practices and ensuring transparency and reliability to our customers.

Enhanced emission safety

We strictly adhere to EU emission safety standards including EN 16738, EN 16739, and EN 16740. These standards cover methods for emissions testing, assessing test results, and providing safety information to users.

External inspections and quality assurance

In addition to our internal quality controls, we conduct annual external inspections of our products to ensure compliance with all relevant safety and quality standards. These inspections confirm our ongoing commitment to quality assurance and transparency.

Use of synthetic fragrances with natural ingredients



To reduce our environmental footprint, GALA GROUP primarily uses synthetic fragrances supplemented with natural ingredients.

This promotes sustainability and ensures that no harmful metals or chemicals are present in the fragrances, in accordance with the REACH regulation.





Substantial ESG management

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





ESG management

The way we manage environmental, social, and governance (ESG) risks and opportunities is key to enhancing our overall ESG impact. Our ESG management is aligned with our comprehensive ESG strategy and integrated across all areas of the group.

Effective ESG management at GALA GROUP is based on the commitment of the group's leadership and a strategy in line with GALA's values and goals. An organizational structure containing the defined responsibilities of the recently established ESG Board is implemented with the ESG Board's quarterly meetings and a follow-up reporting of important sustainability matters for information and/or decision to the GALA Management Board.

Commitment

As ESG is a priority at the highest level, GALA GROUP's ESG management is located directly below the CEO and is overseen by the Management Board with an organizational structure established in FY 2023/2024, which includes a dedicated GALA ESG Board. GALA's leadership is actively involved in driving ESG performance. ESG targets are integrated into day-to-day operations with each management and each board member having operational ESG targets for their area of responsibility since FY 2023/24. This demonstrates GALA Group's commitment to ESG and ensures that ESG considerations are integrated throughout the organization.

The GALA Board members responsible for ESG are the CEO (Chief Executive Officer) and COO (Chief Operating Officer) who develop the overall vision and the ESG strategy supported by additional members of the GALA GROUP ESG Board, i.e. CMO, Human Resources and

Project office. To ensure a consistent approach and the involvement of internal stakeholders, sustainability responsibilities have been defined in all entities and ongoing work is taking place on the successful implementation of the defined ESG activities, supported by a project manager who specializes in the selected topics.

Policies and actions

GALA GROUP's ESG policies and actions are designed to achieve specific objectives and targets. The governance structure ensures that ESG considerations are embedded in decision-making processes at all levels of the organization.

Key measures and actions include:

- › **Objectives and targets:** Setting clear, measurable ESG objectives and targets aligned with GALA's strategic goals.
- › **Governance:** Establishing a robust governance framework to oversee ESG initiatives, with roles and responsibilities clearly defined.
- › **Measures and implementation:** Implementing various measures to achieve ESG targets such as energy efficiency programs, diversity and inclusion initiatives, and ethical business practices. Regular monitoring and reporting ensure transparency and accountability.

ESG data and reporting

Data is a critical component of ESG management as it helps GALA GROUP understand its impact, identify risks and opportunities, and report on progress. GALA GROUP has been collecting

ESG data for several years and is continuously developing the processes and the quality of the data. To improve this a software for professional data collection additionally was selected in FY24/25, allowing project management and site management to improve in seamless reporting and evaluating ESG data even better.

The aim is to ensure transparency and to implement and achieve the defined goals in the individual areas of the group as part of

the ESG strategy through clear measurement and evaluation. This includes regular reporting on results and key performance indicators (KPIs), which provides a classification system for environmentally sustainable economic activities. By providing detailed reports on the effectiveness of measures and the overall progress of ESG initiatives, GALA ensures that stakeholders are well-informed about the group's efforts and achievements in this area.

RESPONSIBILITY FOR SUSTAINABILITY AT GALA GROUP

ESG BOARD

As of 2024/2025



Process and quality management

GALA GROUP has implemented quality control standards across its operations with the objective of establishing a group-wide ESG management and control system in the mid-term.

Strategic importance of the EcoVadis sustainability assessment

As part of GALA GROUP's commitment to sustainability and to enhance our ESG practices, GALA GROUP decided to undergo the EcoVadis sustainability assessment for the first time in FY 2023/2024. EcoVadis is classified as one of the leading global systems for evaluating corporate responsibility in the areas of Environment, Social, and Governance (ESG). This assessment is a valuable component of our comprehensive sustainability strategy, helping us to create transparency and continuously measure our progress in ESG performance.



For FY 2024/2025 GALA GROUP has been awarded the EcoVadis Silver Medal in June 2025 for its sustainability performance.

This result places our company among the top 15% percent of companies assessed by EcoVadis in the past 12 months (85+ percentile).



► GALA EcoVadis rating

www.GALA-GROUP.com/rating

FRAMEWORKS AND STANDARDS



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



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



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



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



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

CERTIFIED MANAGEMENT SYSTEMS USED BY GALA GROUP

Share of standardized process and certified GALA GROUP sites

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

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

SOCIAL

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

GOVERNANCE

Supply chain security management	ISO 28000: 2007			✓	✓	✓	✓	67%
Supply chain ethical/social	SEDEX/SMETA	✓	✓	✓	✓	✓	✓	100%
Supply chain ethical/social	BSCI ¹⁾				✓	✓	✓	50%
Sustainable palm oil	RSPO	MB ²⁾ SG ³⁾	MB ²⁾	MB ²⁾ SG ³⁾	N/A	MB ²⁾	N/A	100%

GALA UK and GG Brands are purely sales offices and are therefore exempt from this. GALA North America is not included due to the low production volume and the fact that no further production is planned in the future.

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

Materiality process

As a visionary frontrunner in candles and scents, GALA Group acknowledges the importance of integrating and tracking ESG factors to ensure sustainable and innovative long-term success. A comprehensive materiality assessment helps align its strategy with stakeholder expectations and reinforces its commitment to responsible business practices.

Establishing a strong foundation: double materiality assessment for GALA GROUP

The materiality assessment marked a significant milestone in developing a comprehensive sustainability strategy for GALA GROUP. In 2022, the group 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 thorough peer review. This assessment served as the foundational basis for implementing a double materiality perspective aimed at identifying and prioritizing the material topics based on the group's impact on the environment and society, as well as the business relevance for GALA GROUP.

The initial approach established a clear prioritization of material topics, allowing the company to integrate its ESG considerations effectively into its operational and strategic decisions for 2022/2024. Building on this foundation, the double materiality analysis was further developed in 2025 to align with the requirements of the Corporate Sustainability Reporting Directive (CSRD) and the Delegated Regulation (EU) 2023/2772. The study was conducted at Group level and covers all GALA GROUP locations and subsidiaries GmbH worldwide.



Process description of the double materiality analysis according to CSRD

The requirements of the Corporate Sustainability Reporting Directive (CSRD) and the Delegated Regulation (EU) 2023/2772 serve as the basis for identifying material impacts, risks and opportunities (IROs) and enable transparent reporting on financial risks and opportunities as well as the positive and negative effects of business activities on the environment and society.

The process of the materiality analysis according to CSRD conducted in 2025 by Gala Group included an external analysis of relevant risks and

opportunities based on recognized indices and reports, an internal analysis of existing company processes and documents and consideration of the stakeholder view. As part of this process, pre-calls were conducted with HR (including all HR representatives from all GALA GROUP sites) as well as with EHS (Environment, Health, and Safety) representatives from all sites according to the organizational chart. The results were structured, discussed and analyzed in a workshop with the ESG Board and the ESHQ Implementation Level (Environment, Safety, Health, and Quality Implementation Level).

Foundations for the Assessment of Material Topics

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

External Foundations

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

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

Internal Foundations

- › GHG Inventory – Scopes 1, 2, and 3 of GALA GROUP. Source: GALA GROUP ESG Report 2023/2024, pp. 50–51, 58.
- › Great Place to Work certification of GALA GROUP GmbH. Source: GALA GROUP ESG Report 2023/2024, p. 70.
- › ESG Roadmap 2025 of GALA GROUP GmbH. Source: Equistone. Status as of November 21, 2024.
- › Consolidated Financial Statements as of March 31, 2024, and Group Management Report for the 2023/2024 financial year of GALA GROUP GmbH.
- › Materiality Assessment of GALA GROUP 2022. Source: GALA GROUP ESG Report 2023/2024, pp. 42–43.

Consideration of the stakeholder view

Putting stakeholders first – continuous engagement

Since the initial stakeholder identification in 2022, GALA Group has continuously built on this foundation. The international management team, in close cooperation with the business units, reaffirmed the relevance of the key stakeholder groups: current and future employees, customers, suppliers, civil society, and business partners. This stakeholder understanding remains a central pillar of our long-term strategic approach.

Stakeholder dialogue and relevance in the materiality assessment

For the current materiality assessment, the stakeholder overview developed in 2022 served as a key reference. Insights from primary stakeholders – both internal and external – were integrated using structured feedback sources, including employee satisfaction surveys (Great Place to Work), customer feedback and strategic dialogue formats such as the EQUISTONE ESG Benchmark. This ensured that stakeholder expectations directly informed the identification and prioritization of material topics.

Workshop on materiality analysis

The structured pre-analysis provided by the audit organization – including stakeholder insights – formed the basis for a materiality workshop with the GALA GROUP Board (COO, CEO, CFO, CSO), regional leadership (Hungary and India) and representatives from operational functions (ESHQ) across the Group's largest sites in Germany, Poland and India.

During the workshop, all ESRS topics from the longlist were systematically evaluated based on a defined methodology in line with the double materiality principle. The focus was on achieving

a comprehensive and balanced assessment that reflects both regulatory requirements and stakeholder expectations.

The final materiality assessment was conducted by the Board, applying the ESRS-aligned Materiality Score methodology. All relevant topics were prioritized, documented, and consolidated at Group level – covering all GALA GROUP locations and subsidiaries. The results form the foundation of the ESRS-compliant sustainability report and guide the company's ongoing sustainability strategy and reporting.

Evaluation and methodology

The materiality assessment is based on the ESRS-aligned Materiality Score methodology, applying a structured scoring system across four dimensions: intensity, range, reversibility and probability of occurrence.

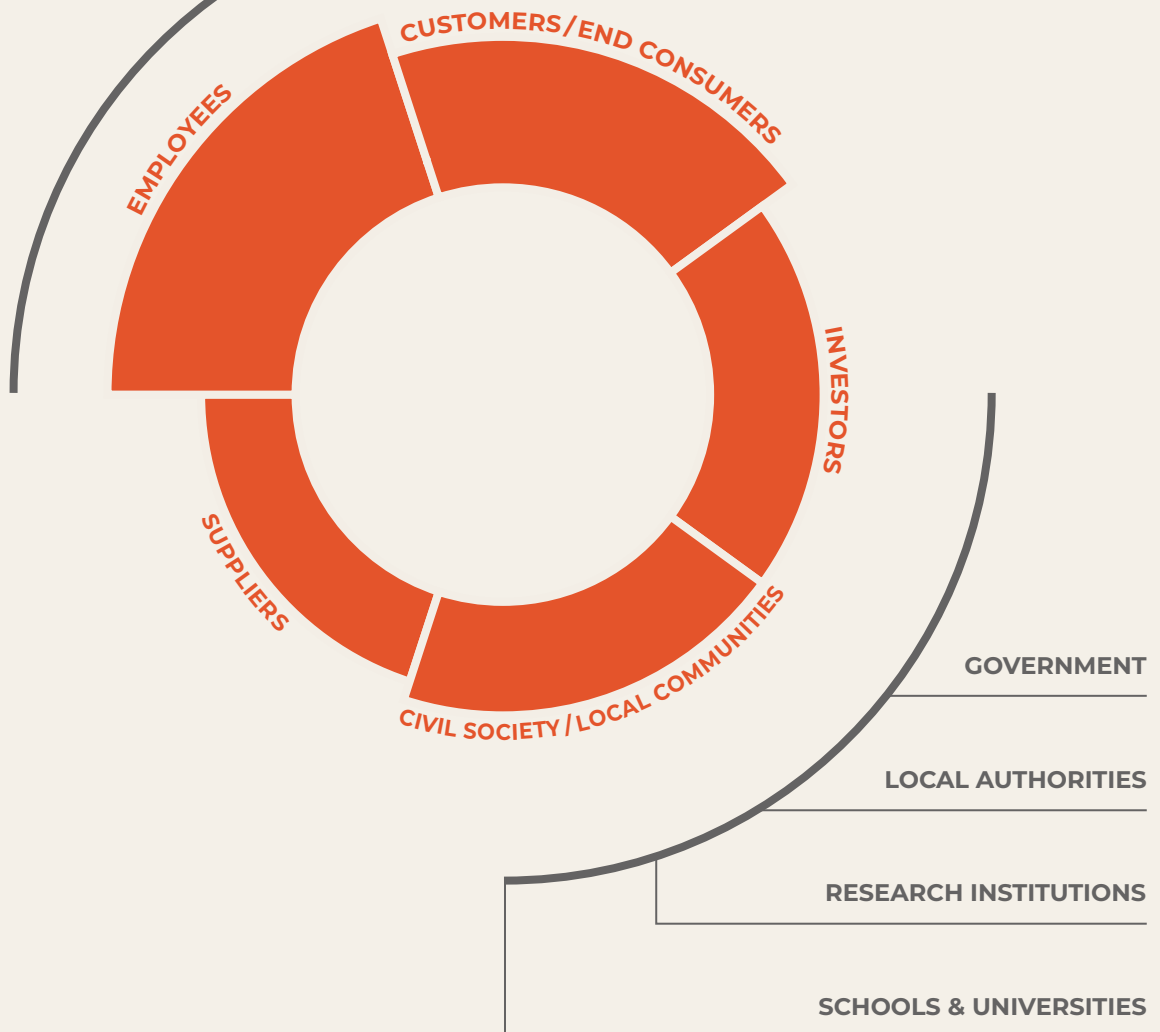
Each topic is scored on a scale from 0 to 5, with results averaged to ensure consistency. The process is transparently documented, including criteria, thresholds, and formulas to ensure reliable and replicable outcomes.

PRIMARY AND SECONDARY STAKEHOLDERS OF GALA GROUP

GLOBAL MARKETS

INDUSTRY/COMPETITORS

MEDIA



PRIMARY STAKEHOLDERS*

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 matrix

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

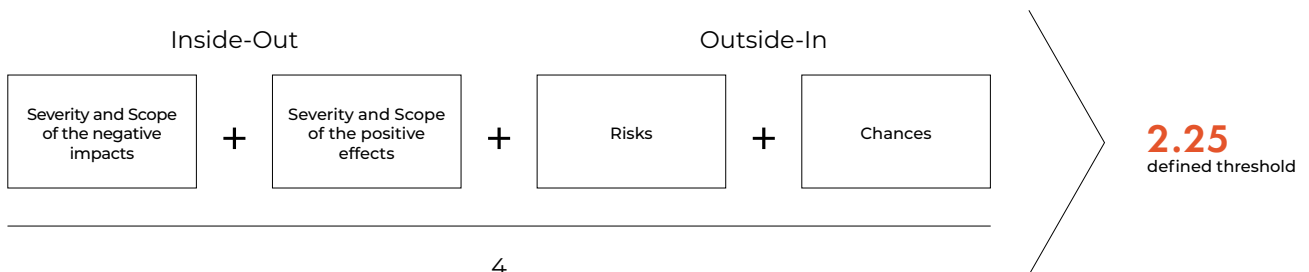
- Impact Materiality (left side) – Evaluates positive and negative impacts of the company's activities, each with a maximum score of 5.
- Financial Materiality (right side) - Assesses risks and opportunities related to business performance, also scored up to 5.

Each side of the matrix shows two separate assessments, enabling a clear display of both risks and challenges as well as positive and negative impacts. This structured approach ensures a transparent and balanced representation of the

most relevant sustainability topics for GALA GROUP. The final assessment was carried out by the Board, with all identified IROs being ranked based on the Materiality Score methodology which is aligned with the ESRS requirements and subsequently documented.

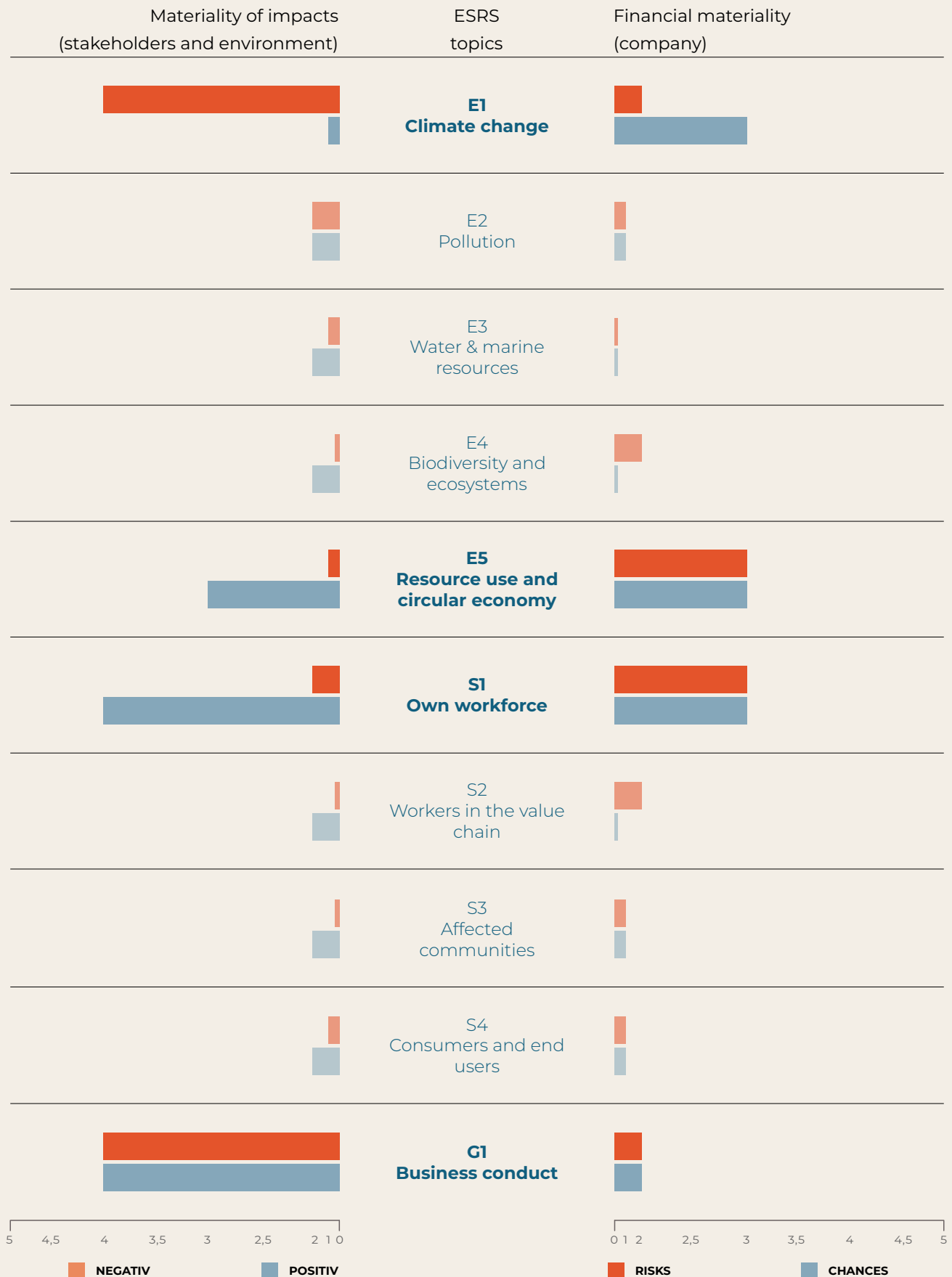
This analysis, process and consideration were conducted at Group level and cover all GALA GROUP locations and subsidiaries (GmbH) worldwide. The findings present the basis for the sustainability report in accordance with ESRS and serve as the basis for the company's ongoing sustainability strategy. They enable structured reporting on key sustainability aspects, identified risks and opportunities as well as their financial and social impact. This ensures that all relevant sustainability information is communicated consistently and comprehensibly in accordance with the requirements of the ESRS.

THRESHOLD FOR MATERIALITY TOPIC



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

DOUBLE MATERIALITY ASSESSMENT





Environmental Sustainability

At GALA GROUP, we acknowledge our responsibility for minimizing environmental impacts across our value chain. Given that many of our core product categories, such as candles, are designed for consumption during use, our approach to environmental sustainability focuses on two key areas: the efficiency and energy profile of our production processes, and the responsible sourcing and use of materials.



Environmental sustainability KPIs

STATUS IN 2024/2025 AND TARGETS

CLIMATE ACTION

KPI	Status	Target	Target
	2024/2025	2025	2030

CLIMATE FOOTPRINT – GHG EMISSIONS

Scope 1 and 2 GHG emissions per ton of material used in kg CO ₂ e/t	256	210	180
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ENERGY MANAGEMENT

Energy consumption	33 GWh	34 GWh	39 GWh*
Share of renewable energy	27%	40%	100%

* Increased absolute targets due to increasing sales/volumes

CIRCULAR ECONOMY

KPI	Status 2024/2025	Target 2025	Target 2030
RAW MATERIALS			
Scope 3 emissions per ton of material used in kg CO₂e/t	5,315	5,000	4,200
Share of recycled materials in raw materials			
Corrugated & solid cartons	93%	> 90%	> 90%
Plastic (foils, containers and similar)	~ 30%	> 30%	> 35%
Glass (mostly post-industrial recycled (PIR))	~ 25%	> 25%	> 35%
WASTE & HAZARDOUS MATERIALS MANAGEMENT			
Share of wax from vegetable sources	37%	30%	45%
Use of RSPO-certified palm oil in the EU	100%	100%	100%
Share of plastic in total raw materials	1.6%	1.4%	0.5%
Waste intensity per ton of material used	70 kg	60 kg	25 kg
Total water consumption	61,639 m ³	58,300 m ³	57,400 m ³

Climate action

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

Climate risks and opportunities

The materiality assessment 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 being the most significant risks

because they are unpredictable and difficult to mitigate. The company will therefore develop a strategy to address these risks, answering questions such as where basic materials for candles, home fragrances, and home décor accessories are produced. The aim is to generate company-wide insights on potential supply chain risks due to climate change.

Climate footprint/GHG emissions

Our **Scope 1 and 2** greenhouse gas (GHG) emissions are directly linked to our existing and planned energy management initiatives. Building on last year's inaugural calculation of our carbon footprint, our next step was to set targets that will guide the development of a comprehensive transformation path. GALA GROUP has established relative targets and plans to set absolute targets for CO₂ reduction for **Scope 1 and 2**.

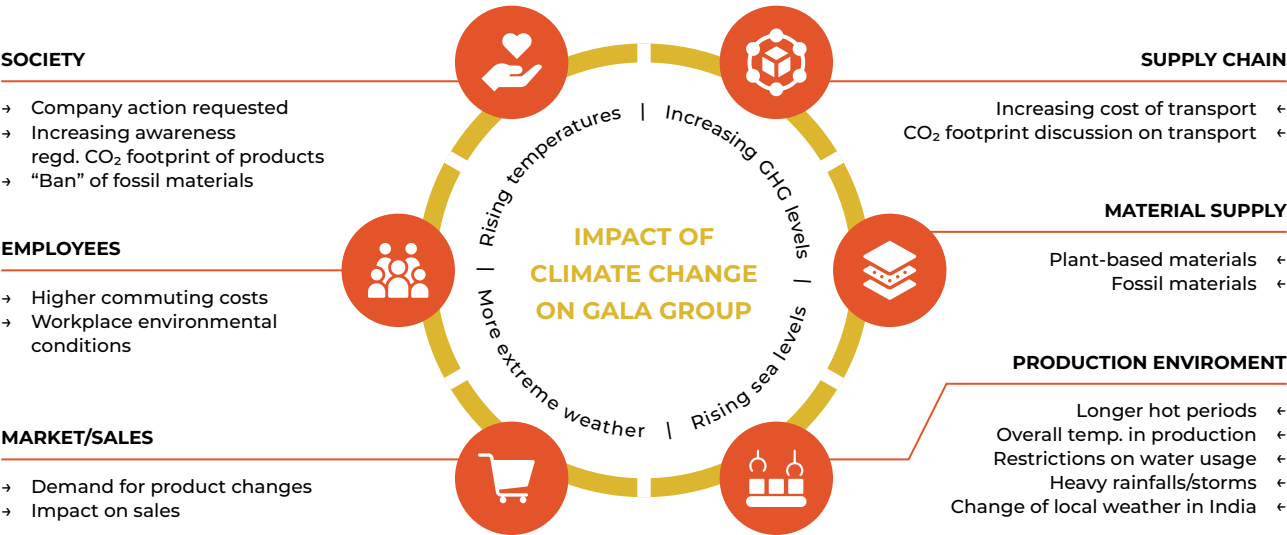
As for **Scope 3** emissions, the GALA GROUP completed a **Scope 3** inventory as a first step toward developing a strategy together with its suppliers and customers to reduce emissions along the value chain. The choice of burning material for candles represents a significant opportunity to reduce **Scope 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. ► **Scope 3 database, p. 63**

Based on the outcomes of the Double Materiality Assessment conducted in fiscal year 2024/25, GALA GROUP plans to implement targeted actions in the following year to further advance the Group's ongoing transformation. Initial progress has already been achieved in FY 2024/25, including the increased use of green energy in two of the three production entities. In addition,

the company continues to focus on systematically replacing selected fossil-based raw materials with natural alternatives in its products. This approach is supported by insights from the Group's innovation process and global research activities and is aimed at mitigating the financial impacts associated with climate change.

IMPACT OF CLIMATE CHANGE

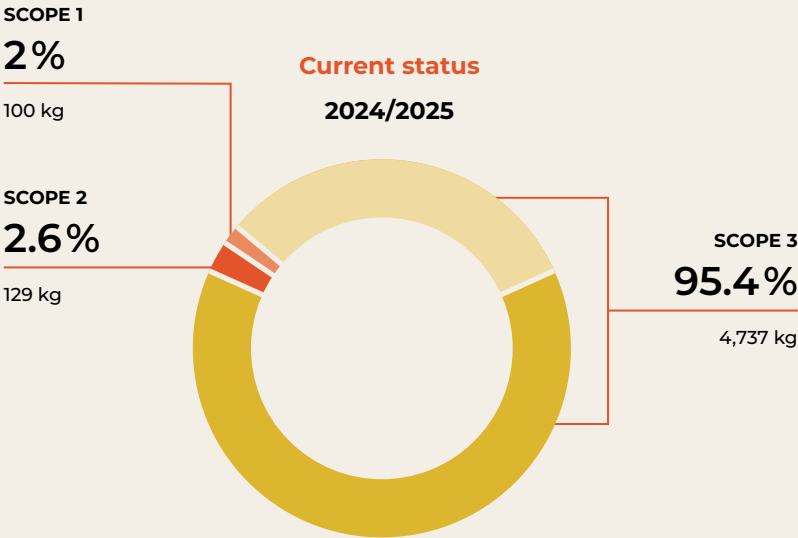
Climate change impacts GALA GROUP:
Sea level rise disrupts supply chains, CO₂ concerns reshape market demands, commuting costs escalate, and extreme weather intensifies production risks, notably in India.



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

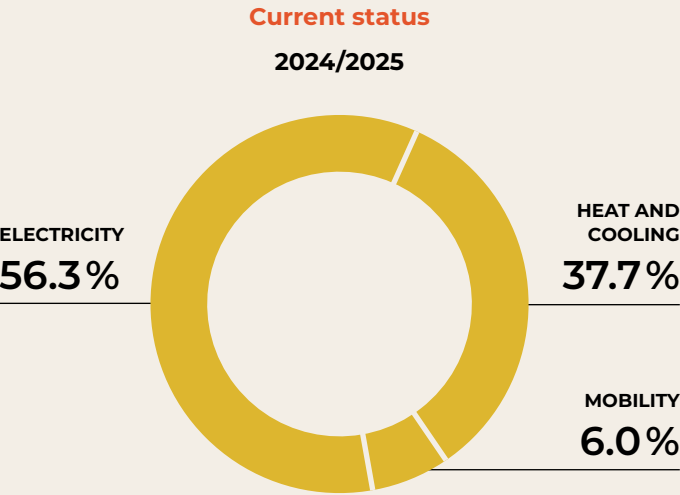
CO₂e per ton of material

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



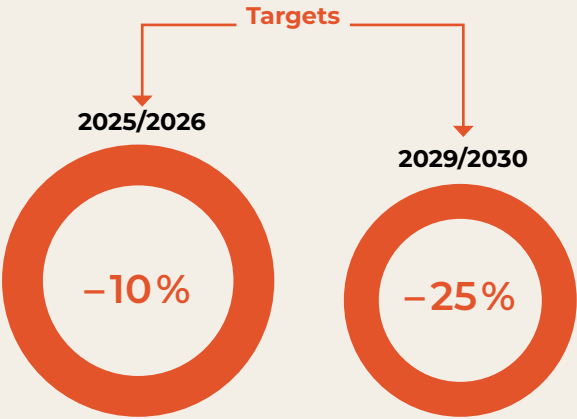
Energy-based emissions of production and business processes – Scope 1 and 2

	Baseline data FY 2019/2020	Progress in FY 2024/2025	Change to Baseline
	MT CO ₂ e	MT CO ₂ e	
Heat & cooling, mobility	5,000	4,266	-14.7%
SCOPE 1 TOTAL	5,000	4,266	-14.7%
Electricity	10,600	5,463	- 48.5%
SCOPE 2 TOTAL	10,600	5,463	- 48.5%
EMISSIONS SCOPE 1+2 TOTAL	15,600	9,729	- 37.6%



TOTAL EMISSIONS SCOPE 1+2

9,729 tons CO₂e



Energy management

Strategic plan for renewable energy

Our energy management strategy focuses on enhancing energy efficiency and transitioning to renewable energy sources, supported by guarantees of origin. This aligns with our commitment to ESG principles across the organization.

Photovoltaic systems at GALA Poland

We have installed PV systems of 100 kWp (as of 2022/2023) and 500 kWp (as of 2023/2024) at our Wieluń site. Both systems began operation in December 2024 and produced 75 MWh of green electricity by March 2025, reducing emissions by approx. 45 tons of CO₂e. Total expected savings in FY 2025/2026 are 360 tons CO₂e, equivalent to 8% of GALA Poland's Scope 1 and 2 emissions for FY 2024/2025. An additional 500 kWp installation is under consideration as part of an ongoing energy audit launched in April 2025.

Planned PV projects at other sites

Feasibility studies are underway at Sopron and Wörnitz (incl. roof strength and electrical infrastructure). GALA Hungary is considering a 500 kWp PV farm in a leasing model; GALA Germany plans a 95 kWp installation on office and production roofs. Both are part of FY 2025/2026 plans with expected impact from FY 2026/2027.

Renewable electricity procurement

Since September 2024, GALA Poland has been purchasing certified green electricity. Based on FY 2025/2026 consumption, this is expected to reduce emissions by over 1,600 tons of CO₂e. Together with PV generation, total savings could reach up to 2,000 tons – a 43% reduction vs. FY 2024/2025.

Renewable energy at GALA India

GALA India has started sourcing green electricity via a PPA model for candle and décor production, saving approx. 720 tons of CO₂e annually.

27 % share of renewable energy

ISO 50001:2018 implementation

GALA Poland implemented ISO 50001 in 2022. GALA Germany has been certified since 2016. A rollout is underway at GALA India to align energy management standards across sites.

Energy efficiency initiatives

We developed energy efficiency criteria for equipment and process design in collaboration with technical and technology teams. A draft guideline was issued in 2024; final implementation is planned for mid-FY 2025/2026. These criteria aim to reduce energy consumption across future investments. In parallel, we are defining standards for electric energy use on production lines. This includes mapping electrical devices and setting usage patterns for different line modes (production, changeover, idle), improving per-product energy KPIs through better operational habits.

Group-wide energy management focus

Our strategy prioritizes three areas with group-wide potential:

- › **Strategic investments:** Audit-based actions including further PV expansion, energy banks, cogeneration (natural gas), cooling system optimization, insulation improvements, and compressed air leak detection (e.g. at GALA Poland).
- › **Energy Re-use:** Planned heat recovery in Wörnitz from cooling units for heating office space (expected savings: 1 GWh/year).
- › **Operational control:** Standardization of energy routines and behaviors to improve efficiency in daily operations.

Circular economy

The circular economy is a strategic cornerstone for GALA GROUP, supporting resource decoupling, strengthening resilience to global market challenges and ensuring alignment with EU Green Deal requirements within the ESG framework.

Circular economy strategy

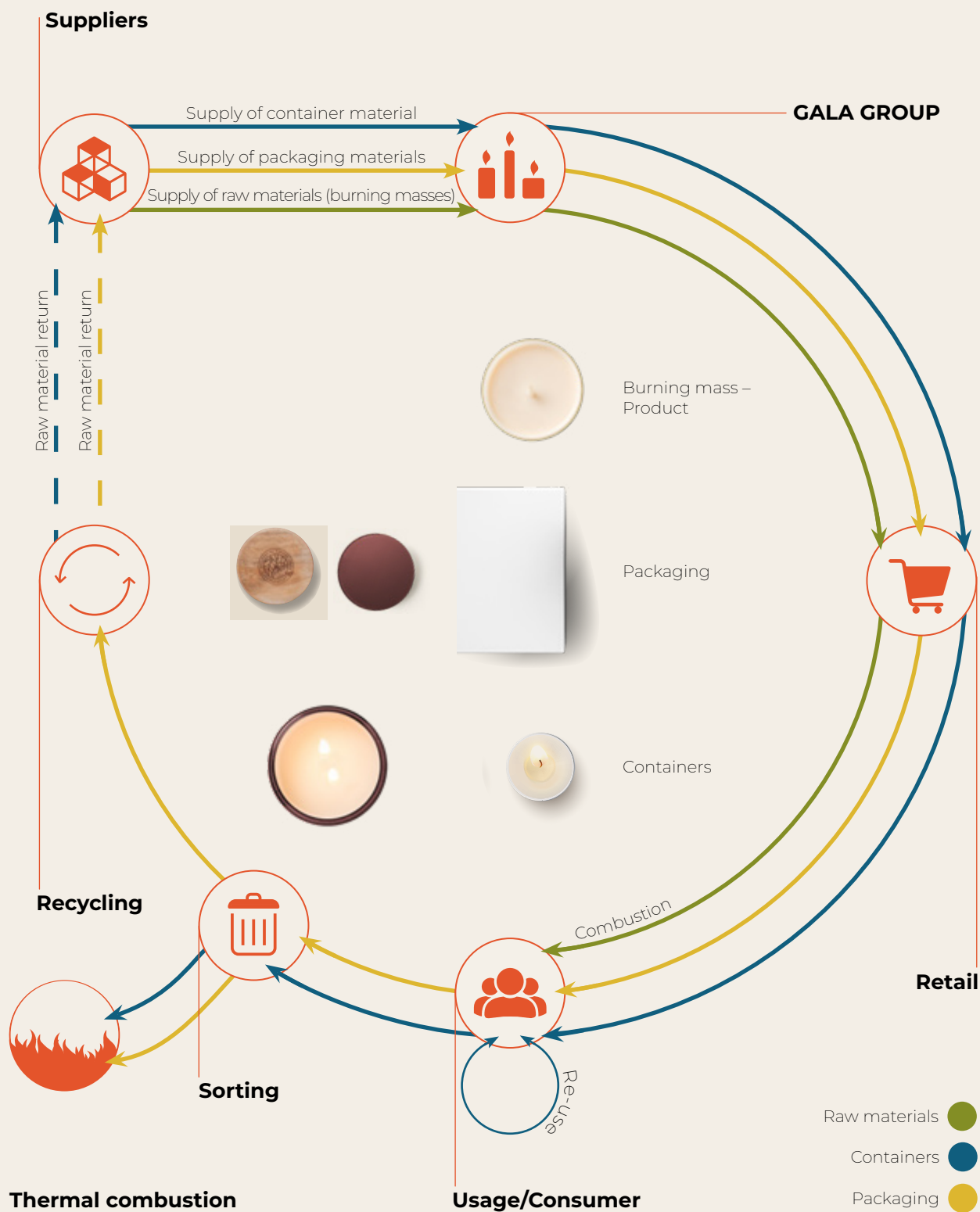
Due to the regulatory clarity at the legislative level that has emerged since the last report, the GALA GROUP has been able to further develop and refine the focus on its circular economy strategy. The single production processes are clearly divided into Scope 1 and 2. The focus with regard to Scope 3 is on defossilizing products, packaging, and materials by using renewable resources and non-fossil substitutes. Wax blends and raw materials offer significant leverage in addressing Scope 3 emissions, particularly within GALA GROUP's core product range of scented and unscented candles.

Packaging of the products and the material of the components used such as containers is another important impact factor. Using recycled materials, i.e. PIR (post-industrial recycled) and PCR (post-consumer recycled) puts the group's efforts in line with the strategy of the European

Union and several sustainability strategies of our customers. Using a bigger share of recycled and recyclable materials also supports the aim of reducing waste and hazardous materials. GALA GROUP has already measured some of the effects and is currently further developing KPIs to measure and track performance. The three pillars are supported by innovative technologies and cross-industry collaborations aimed at optimizing resource efficiency and eco-effectiveness across the entire group in line with circular economy standards envisioned by the EU Green Deal.

By aligning with these standards and utilizing economic incentives, GALA GROUP aims not only to mitigate environmental impacts but also to enhance its economic resilience through circular practices.

ACTUAL LIFECYCLE OF GALA GROUP CANDLES



Raw materials

Materials strategy and Scope 3 emissions

The use of materials in FMCG production has a significant impact on Scope 3 emissions, as the majority of emissions arise from raw material extraction, packaging, and end-of-life treatment. For this reason, material strategy, alongside circular economy principles, represents a central focus of GALA GROUP's ESG approach to reducing Scope 3 emissions – both in the past fiscal year and moving forward.

Design-to-sustainability approach for raw material sourcing and processing

Materials such as paraffin, plastics, paper, glass and metals generate considerable emissions during extraction, processing, and transport. To address this, GALA GROUP applies a “Design-to-Sustainability” approach in developing product portfolio concepts for customers, ensuring that more sustainable alternatives are systematically considered. At the same time, sustainable solutions are worked into production processes such as design and candle solutions, maximizing wax consumption and design for easy decoupling from components left after candle/product is used.

Packaging:

For every portfolio design, sustainable packaging alternatives – such as recycled materials – are offered. To support this, GALA GROUP invests in the required production technologies. For example, in film applications, the recycled content from post-consumer sources is increased wherever material properties and product use allow. Currently, GALA GROUP can already provide HDPE film with 80% PCR content for certain high-volume products. In paper packaging, material use is minimized as far as possible, while investing in more sustainable options.

Containers:

Glass: The industry standard already allows for 30% recycled glass in new production of glass candle containers. When glass manufacturers use renewable electricity, the sustainability contribution improves further.

Plastics:

Alternatives that avoid the use of virgin plastics altogether can already be provided, while remaining cost-competitive.

Aluminum and alternatives:

Dedicated teams in marketing innovation and R&D are developing concepts to further reduce resource consumption in aluminum and explore sustainable substitutes.

Wax formulations:

Depending on the target group, product category and price point, GALA GROUP can provide a wide range of wax compositions, including sustainable options, supported by its flexible and modern production processes.

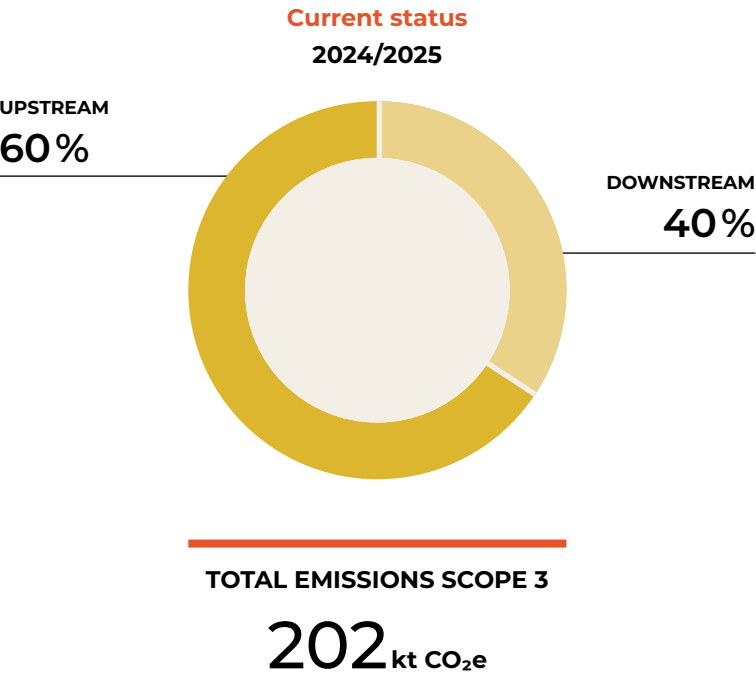
Cost considerations and customer collaboration:

While sustainable material solutions are continuously advanced in close collaboration with suppliers, cost competitiveness remains a key factor. Together with suppliers, GALA GROUP develops concepts that aim to keep sustainable alternatives within comparable cost ranges. However, full cost parity is not always achievable. Customers therefore play a decisive role in determining to what extent they adopt the sustainable material strategies offered by GALA GROUP. Their decisions are guided both by their own sustainability commitments and by price considerations.

SHARE OF MATERIALS USED 2024/25



SCOPE 3 TOTAL EMISSIONS



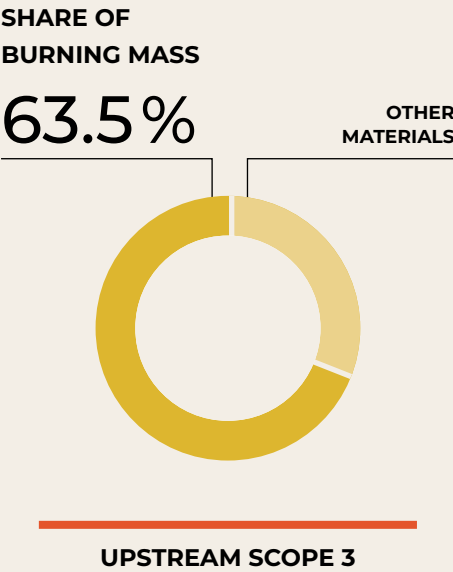
During the FY 2023/2024 period, a comprehensive GHG inventory was established, covering all Scope 1, Scope 2, and Scope 3 emissions relevant to GALA GROUP’s business model. The majority of our GHG emissions come from Scope 3 sources.

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

Burning masses

The use of burning masses, which make up the largest portion of our raw material volume, dominates our Scope 3 emissions. The upstream and downstream emissions associated with burning masses vary significantly depending on the type of material used. These variations are driven by factors such as the source location, production processes, and whether the materials are fossil-based or non-fossil-based.

The choice of burning masses is influenced by our customers’ preferences and the needs of their consumers. Additionally, our customers’ environmental goals contribute positively to the reduction of CO₂ emissions.



Products & container

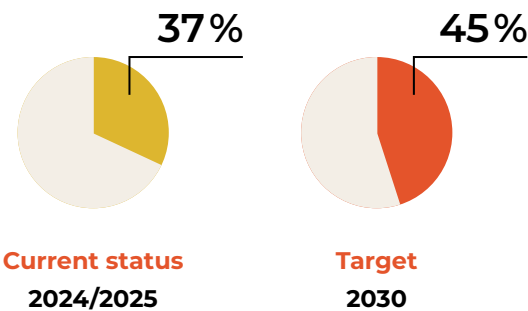
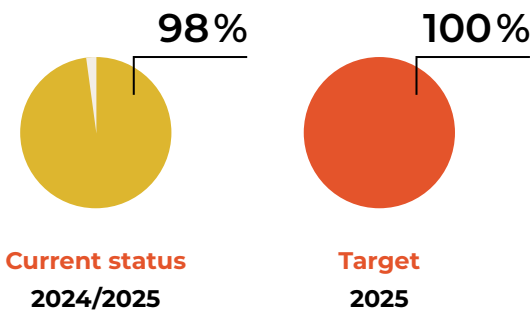
With a volume share of 85%, candles are the biggest product category in GALA GROUP’s portfolio. This means that fossil content, i.e. paraffin as burning mass, is a significant lever for the company when it comes to raw materials. We have set targets to increase the share of sustainable raw materials,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

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

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

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.

“GALA GROUP’S GOAL IS TO USE RSPO-CERTIFIED MATERIAL ONLY.”



RSPO-CERTIFIED PALM OIL



WAX FROM VEGETABLE SOURCES



Waste and hazardous materials management

GALA GROUP recognizes the importance of managing waste and hazardous materials in a sustainable and ethical manner. Current initiatives focus on reducing waste during the production process. In addition, reporting on waste management is a key aspect of our sustainability efforts, with local responsibility assigned for quarterly and annual reporting. This is complemented by standard reporting through obligatory country-specific waste reporting systems, ensuring compliance with local regulations and promoting transparency in our environmental impact.

Realized projects

Our initiatives can be divided into process optimization and the use of waste material accumulated 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.

We have introduced high-precision filling systems for tealights, resulting in less technological waste and improved tolerances. Additionally, we have set up a program for collecting, pressing, and selling aluminum scrap material from coils and cups. We have also established a system for remelting and reusing wax from rejected products and installed a technology block melting station to enhance our waste reduction efforts. Waste wax from production is separated, melted, and re-fed into the production process, significantly reducing our wax scrap.

Core actions for waste reduction within a circular economy framework

Development and application of re-use concepts for some raw material packaging solutions such as implementing re-usable/rotating plastic separators for glass instead of one-time cardboard separators. This reduces the cardboard waste we have to manage, and more importantly, it reduces glass loss on the lines in process, as plastic separators allow de-packing robots to work in a more regular way. A model like this is applied and working for one of our major international customers where the box transporting glass for production is re-used afterwards for repacking, thereby reducing over 50 MT of cardboard waste.

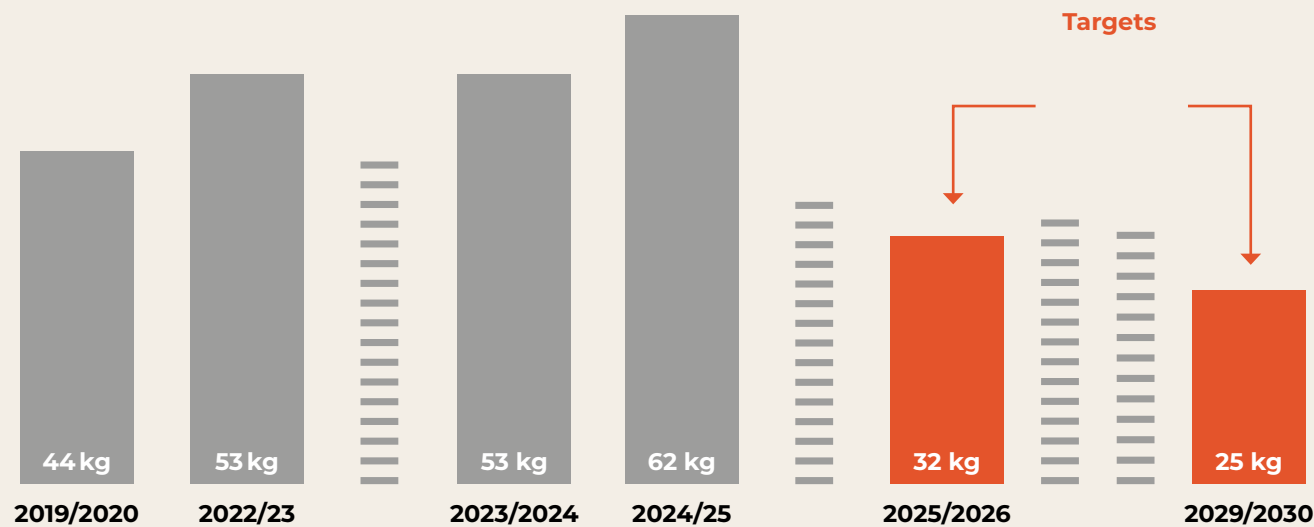
Less waste wax by reducing the percentage of defective production.

Our ambition is to have zero waste wax/main raw materials at some point in the future. We can achieve this by:

- › Generating fewer defective products
- › Generating less technological waste wax through base blend re-use, cleaning lines with minimal wax, and end-line coloring/perfuming
- › This will also be included in guides for technical teams designing lines
- › Re-using wax – white stream wax is already re-used in PL, HU, and IN, but we can expand this idea
- › Considering other raw material complementary products to use up waste wax such as fire starters, etc.

WASTE INTENSITY

(per metric ton of material used)



	Baseline 2019/2020	Fiscal year 2023/2024	Fiscal year 2024/2025	Change
	tons	tons	tons	%
Non-hazardous waste	2,709	2,278	2,653	+ 16 %
Hazardous waste	76.35	82	259	+ 216 %
TOTAL WASTE	2,785	2,360	2,912	+ 23 %

Note: Our current data collection does not yet include information on hazardous waste, which will be included in future reporting periods.



Social **responsibility**

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



Social responsibility KPIs

STATUS IN 2024/2025 AND TARGETS FOR 2030

EMPLOYEES

KPI	Status	Target	Target
	2024/2025	2025	2030
EMPLOYEE HEALTH AND SAFETY			
Lost time accidents per 1,000 employees	7.0	0.0	0.0
LTiFR (Lost Time Injury Frequency Rate) per 200,000 hours	0.37	0.00	0.00
Rate of absence in Europe	8.4	<7	> 5
Number of work-related injuries	52	< 65	0
Number of work-related injuries with more than one day lost	13	< 19	0
Days lost due to injuries	373	0	0
Total number of hours worked	6.5 million	5.3 million	6.6 million*
DIVERSITY, EQUALITY AND INCLUSION			
Share of female employees at all levels of the company	71%	≥ 50%	≥ 50%
Share of female employees in C-level and department leader roles	33%	34%	40%
LABOR PRACTICES AND HUMAN RIGHTS			
Share of workforce represented by elected employee representatives	90%	≥ 90%	≥ 90%
Share of operational sites certified as per ISO 45001 or another standard for labor or human rights management	50%	≥ 50%	≥ 50%

* Increased absolute targets due to increasing sales/volumes

EMPLOYEES

KPI	Status	Target	Target
	2024/2025	2025	2030

EMPLOYEE DEVELOPMENT AND TALENT MANAGEMENT

Share of workforce that has received career or qualification-related training	38%	65%	80%
Average number of training hours for each employee per year	11 hours	≥ 25 hours	≥ 25 hours
Average number of social, health, and soft skill training hours for each employee per year	9 hours	≥ 20 hours	≥ 20 hours

PRODUCT QUALITY AND SAFETY

KPI	Status	Target	Target
	2024/2025	2025	2030

QUALITY CONTROL PROCESS

COPQ: Cost of Poor Quality*	0.77%	< 0.8%	< 0.5%
OEE: Overall Equipment Efficiency**	79%	80%	> 82%
Delivery accuracy: number of orders shipped on time/total number of orders shipped per year	94%	> 95%	> 97%
First pass yield***	99%	> 99%	> 99%

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

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

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

Employees

As part of the ONE GALA GROUP initiative, we have launched a pilot project for employee development, focusing on employees across the globe with four main objectives: Let Others Shine, Create Winning Teams, Lead Yourself and Others, and Shaping the Future Together.

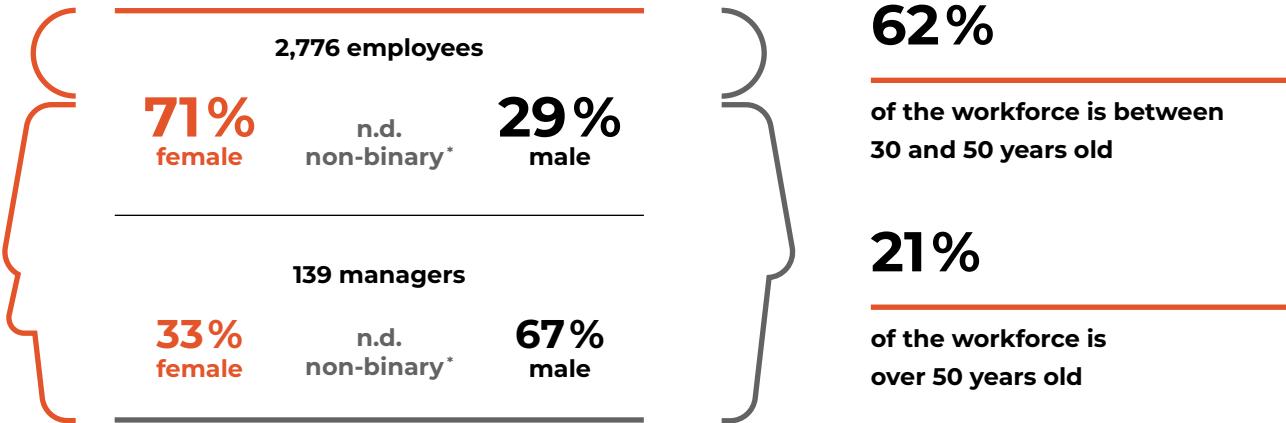
ONE GALA GROUP initiatives and employee engagement

At GALA GROUP, “ONE GALA GROUP” initiatives are dedicated to enhancing employee engagement and fostering sustainable growth. We conduct regular employee engagement surveys to understand evolving needs and perceptions, allowing us to implement targeted initiatives that enhance satisfaction and well-being. This strategic effort, approved by HR and the Board, involves meticulous data collection and collaboration with external experts to ensure relevance and inclusivity. Surveys are translated into multiple languages, with additional support provided to ensure accessibility for all employees. The insights gained are analyzed globally, shared with the Board and passed on to local HR for detailed examination. Workshops facilitate open

dialogue, allowing employees to co-create action plans. On the basis of continuous feedback and action, GALA GROUP is committed to a culture of improvement, transparency, and accountability, ensuring we meet the needs of our global workforce and drive shared success.

Alignment with the ETI Base Code

The global HR initiatives at GALA GROUP align closely with the ETI Base Code promulgated by the Ethical Trading Initiative. This code is an internationally recognized standard of labor norms rooted in ILO conventions, aimed at improving working conditions worldwide. It serves as a framework that guides our ethical labor practices, ensuring the well-being of our employees and upholding responsible business conduct.



* Number of non-binary employees not recorded at present

WE TOGETHER

**AGATA**

Senior Key Account Manager

I joined GALA GROUP in February 2023 as a Senior KAM in the Global Accounts Department. From the beginning, I've been supporting one of the biggest customers. I still feel like each day opens 'the door' to new areas of knowledge.

My closest personal goal for the next 12 months is: graduating from business studies at one of the renowned universities in Poland as 'an investment in knowledge pays the best interest' – as B. Franklin once said.

Strategy made visible:**GALA GROUP launches new corporate identity**

The rebranding of GALA GROUP's corporate identity, initiated in 2024, reflects our renewed strategic focus: putting people at the heart of everything we do. Our products are created by people, for people – and just as importantly, our employees and future talents are the most essential stakeholders of our company.

The new corporate identity makes this commitment visible: warm tones convey our human-centered approach, while GALA employees themselves are part of the visual language, embodying the spirit of our brand. Aligned with our strategic transformation, the refreshed identity enabled GALA GROUP to consistently communicate the GALA vision – both externally and internally – strengthening engagement, trust and unity across the entire GALA community.

Train the management

We support our managers by giving them opportunities to hone their people management and efficient communication skills.

By participating in trainings, managers gain a better understanding of the needs of their employees, perfect their team communication skills, learn how to address conflicts more efficiently and motivate their employees to achieve set goals.

When superiors have proper management skills, employees feel appreciated, motivated and get more satisfaction from their work.

Managers who are able to communicate efficiently with their team and create positive relations contribute to the improvement of the organizational atmosphere and the well-being of the employees. Development of management skills is key to creating a healthy and efficient work culture, which allows quicker adaptation to the ever-changing labor market.

Internal Training for managers

The second important aspect of the manager's work is a substantive knowledge of labor law, so-called "hard management skills." In FY 2024/2025, the HR departments provided managers with a package of information regarding the latest amendments to the Labor Code. The internal training also discussed key legal issues, recent amendments to the Code, and the most important responsibilities of managers.

**AGNIESZKA**

Procurement Director

WE TOGETHER

My journey with Gala started in 2010. I've been developing myself in Purchasing, and later on in Procurement Department.

Since July 2024 I've been promoted and since then, proving myself in a new role. Really EACH day brings surprising challenges. I try to act with the attitude:

"Whatever you do, work at it with all your heart". This is the only way to succeed!

Enhancing workplace culture with Great Place to Work certification

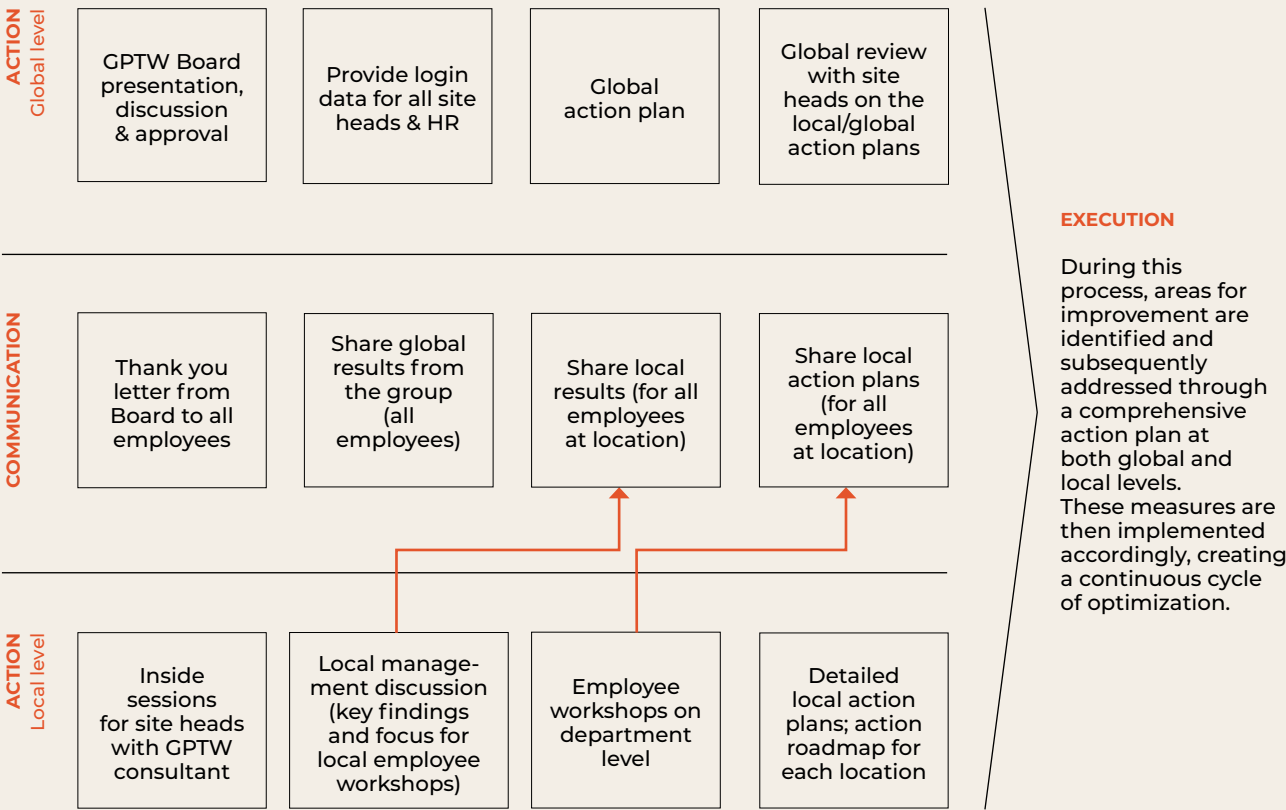
At GALA GROUP, we believe that our success is also measured by our impact on society, our strong values and ethical guidelines and the well-being of our employees. Based on this mindset, we have prioritized in our HR initiatives and strategic projects with Great Place to Work certification. We are aware of the crucial role that a positive workplace culture plays in driving sustainable growth and continuous employee satisfaction. Great Place to Work is a leading provider of workplace culture assessments. For us at GALA GROUP, participating in the Great Place to Work certification is more than just an endeavor to receive recognition; it represents a commitment to continuous improvement and demonstrates our dedication to creating an environment where every employee feels valued, respected and empowered in their roles.

Our values are rooted in collectively taking responsibility for our actions and long-term success, while also caring for people and spreading awareness about present and future opportunities and the integral role we play on a local and global scale. We strive to raise awareness about the need for everyone's involvement to make a positive impact. As part of our strategy, we work to spread these values to all communities where we operate. We believe in fostering a positive impact beyond our organizational boundaries, contributing to the well-being and sustainability of the broader society and local communities in which we operate.

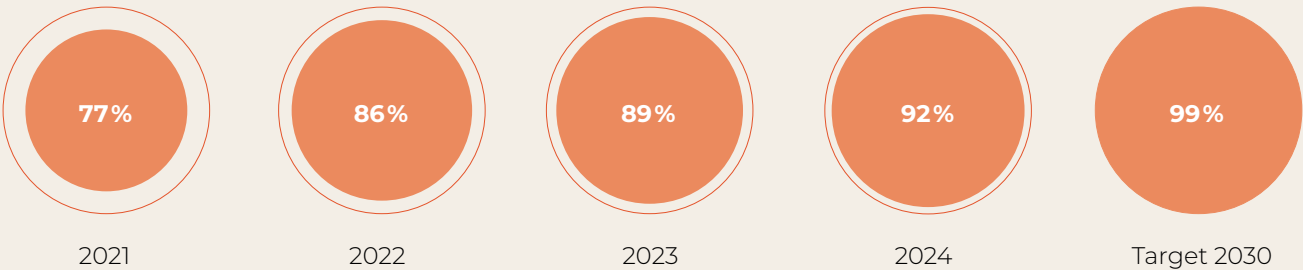
Since initiating our first Great Place to Work survey in 2021, we have systematically used the insights gained to enhance workplace culture across all regions. In 2024, now in our fourth consecutive year of participation, we achieved a new peak in employee engagement: 92% of all invited employees took part in the survey. This record participation underscores the high level of involvement across our global teams and reflects a shared commitment to shaping a positive and inclusive work environment.

All surveys have been conducted using a consistent and globally standardized methodology, ensuring comparability, reliability, and fairness across all GALA GROUP entities. The strong and growing participation confirms that our employees value the process and trust it as a meaningful channel for feedback. Their input continues to serve as a foundation for targeted improvements and concrete actions – both at local level and across the global organization. In this way, we are embedding our values even more deeply into the daily experience of work at GALA GROUP.

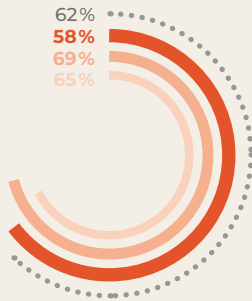
“GREAT PLACE TO WORK” FOLLOW-UP PROCESS



SURVEY PARTICIPATION

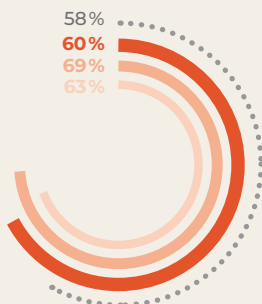


WORKPLACE CULTURE AT THE GALA GROUP



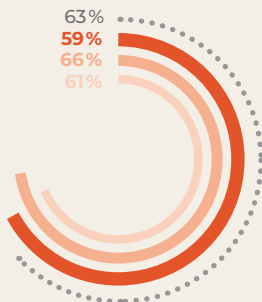
CREDIBILITY

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



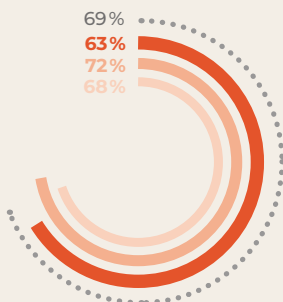
RESPECT

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



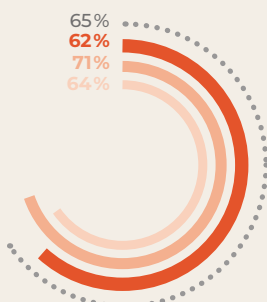
FAIRNESS

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



PRIDE

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



CAMARADERIE

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

■ GALA GROUP Survey 2024
■ GALA GROUP Survey 2023
■ GALA GROUP Survey 2022

■ GALA GROUP Survey 2023
..... Market benchmark global



Employee health and safety

Employee health and safety management

GALA GROUP places a strong emphasis on employee health and safety through comprehensive policies, procedures and training programs. We continuously monitor and assess risks and incidents to enhance our safety practices. This includes a monthly review of the Lost Time Injury Frequency Rate (LTiFR) KPI at both local and global levels, along with an annual evaluation of employee health and safety training by the GALA GROUP Board.

Mandatory and regular activities and training

Ensuring employee health and safety is a top priority at GALA GROUP. Our robust framework extends beyond training, encompassing best practices in occupational safety, fire safety, and chemical handling, with ongoing sessions at each facility that meet or exceed local regulations. Training data is regularly collected by HR from all sites, documenting timing, content, and participant numbers in a continuously updated record. Additionally, internal Azure training is provided to ensure staff proficiency in necessary technical skills.

Our safety commitment also includes regular evacuation drills across all facilities, ensuring emergency preparedness. We provide specialized first aid training to equip employees with the skills for quick and effective responses during accidents or medical emergencies. To mitigate risks from equipment failures, we conduct routine technical inspections, maintain operational safety standards and ensure compliance across all locations.

The proactive safety strategy of GALA GROUP is further reinforced through a "Safety Walk" program conducted by supervisors and internal audit teams. This initiative identifies potential hazards and prompts immediate corrective actions, thereby enhancing overall safety and employee well-being.

Online onboarding

Due to various global challenges, such as limited internet access and language barriers, online onboarding cannot be implemented across the board. Instead, we employ a hybrid model where online training tools are used when possible, and group sessions are conducted in cases where language barriers exist. This flexible approach allows us to effectively onboard employees across various locations.

Additional health and wellbeing initiatives

GALA GROUP's commitment to employee health and well-being extends beyond standard practices. Over the past years we continuously provided regular medical check-ups and eye examinations coordinated by HR. Health awareness events and mental health assessments further emphasize our focus on employee well-being. We also partnered with local health centers for an Employee Health Week to promote healthy habits. Lastly, our ergonomics program ensures a safe and comfortable work environment.

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

OCCUPATIONAL HEALTH AND SAFETY

		Baseline 2021/2022	Fiscal year 2024/2025	Change* in %
HEALTH AND SAFETY				
Reportable accidents (total)	quantity	17	13	- 24 %
Working days lost due to accidents	days	487	373	- 23 %
Share of operational sites that have undergone health and safety risk analysis	%	100	100	0 %
Share of total workforce across all sites represented by a formal employee and management occupational health and safety committee	%	96	96	0 %
WORK-RELATED INJURIES				
Number of deaths due to work-related injuries	quantity	0	0	-
Number of work-related injuries with severe consequences	quantity	1	0	- 100 %

EMPLOYEES

		Baseline 2021/2022	Fiscal year 2024/2025	Change* in %
TOTAL EMPLOYEES (FULL-TIME EQUIVALENTS)		3,592	2,776	- 23 %
GENDER**				
Female employees	number	2,463	1,971	- 20 %
Male employees	number	1,129	805	- 29 %
CLASSIFICATION				
Permanent positions	number	3,361	2,680	- 20 %
Temporary positions	number	231	96	- 58 %
NEW EMPLOYEE HIRES AND EMPLOYEE TURNOVER				
New hires	number	579	292	- 50 %
Employees who have left the company	number	952	412	- 57 %

* Change compared to baseline year 2021/2022

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

LOST TIME INJURY FREQUENCY RATE (LTIFR)

per 200,000 hours worked



Commitment to diversity, equality and inclusion

GALA GROUP integrates diversity, equality and inclusion into its governance, leadership, and operations. The company acknowledges their importance for workforce well-being, and long-term business success, and commits to advancing these principles as part of its sustainability strategy.

"WE AIM TO CREATE A WORK ENVIRONMENT WHERE PEOPLE FEEL VALUED, CAN GROW, AND ARE WILLING TO COOPERATE FOR OUR JOINT SUCCESS."

GALA GROUP Code of Conduct

Training

In line with our commitment to diversity and inclusion, we have implemented the Labor Practices and Human Rights Policy at GALA Group in addition to various policies and practices that focus on behavior, social awareness and working practices. On the basis of our dedicated work, our ethical standards and international guidelines are implemented groupwide. Training of our employees on various topics including the Code of conduct takes place on a continuous basis to make sure that every member of our groupwide workforce is treated with dignity, respect and fairness.

Policy commitment

We are committed to diversity, quality, and inclusion and underline this with our policy framework. This policy serves as a guideline, outlining our dedication to a workplace that celebrates the unique perspectives, backgrounds and talents of every individual within our organization

Woman in GALA management functions

We are actively working towards increasing the representation of women in high-profile roles within the GALA GROUP. By providing equal opportunities for career advancement and actively supporting initiatives aimed at breaking down barriers, we are committed to creating a gender-balanced workforce.



GALA GROUP CEO Dr. Thomas Schröder
with Group CMO Katja Schulte



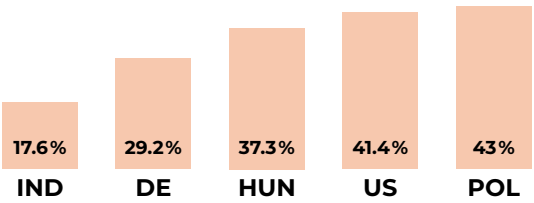
► **GALA GROUP Code of Conduct**

www.GALA-GROUP.com/CoC

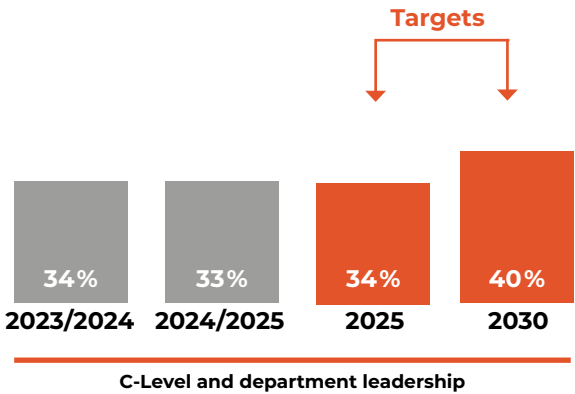
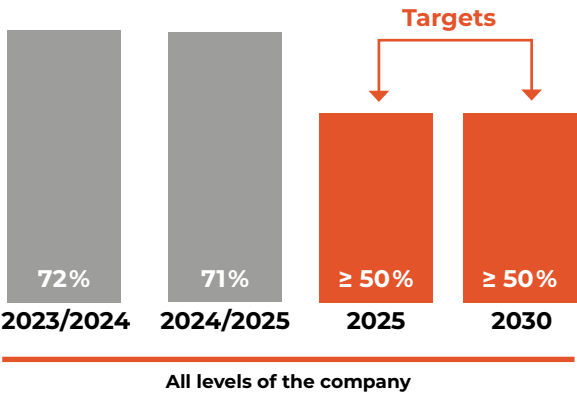


PERCENTAGE OF FEMALE MANAGERS
INDUSTRY BENCHMARK*

* Source: 2021 OECD statistics on female industrial managers



PERCENTAGE OF FEMALE EMPLOYEES
GALA GROUP



Labor practices and human rights

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 has been implemented in 2024 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 communications

Thanks to dedicated efforts, GALA GROUP has integrated its ethical standards and international guidelines, providing approximately 6,500 hours of training on various topics. The Code of Conduct is introduced during employee onboarding to ensure that every member of the workforce is treated with dignity, respect, and fairness. 100% of GALA GROUP is trained in the Code of Conduct. By adhering to these principles, GALA GROUP aims to create a fair and safe working environment for all employees across its operations.

Whistleblowing

As part of the GALA GROUP commitment to promoting fair labor practices and human rights, a whistleblowing process that allows our employees and external parties to confidentially and anonymously report concerns related to any compliance issues was implemented. Since the implementation, and throughout the entire reporting period of 2023/2024, we have received a report. The KPI we have set indicates that our goal for the coming years is to achieve a 100% reporting rate for incidents, with the aim of having no incidents at all. More information on this process can be found in the Governance chapter on page 90.

Customer audits ensure compliance with standards at GALA GROUP factories

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.

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



Employee development and talent management

The continuous development and management of our employees are fundamental pillars of our corporate strategy. Through targeted performance evaluations, personal development plans, and comprehensive training programs, we cultivate our employees' potential and strengthen our organization. The main components of our approach are explained below.

Employee performance appraisal

Evaluating employee performance is a crucial part of our talent management program. Regular performance appraisals help us identify the strengths of our employees and uncover areas for development. This allows us to take targeted action to optimally nurture our employees' potential.

The main aspects of performance appraisals include:

- › Goal setting and expectations: Clear definition of performance goals and expectations for each employee.
- › Feedback loops: Regular, constructive feedback discussions to review job performance.
- › Measurable indicators: Use of quantitative and qualitative performance indicators for objective assessment.
- › Development plans: Creation of individual development plans based on the evaluation results.

Employee development planning

The creation of a personal development plans is a core element of our strategy for employee development. These plans are based on performance appraisal results and take into account the personal career goals and training needs of employees. By providing tailored development plans, we ensure that each employee receives the support and resources required for their professional growth. The core elements of development planning include:

- › Career goals: Identification and documentation of short and long-term career goals for employees.
- › Training requirements: Determination of the required qualifications and competencies to achieve career goals.
- › Action plan: Detailed planning of training activities, workshops, and coaching sessions.
- › Regular review: Continuous review and adjustment of development plans to ensure progress.

Career training and qualification opportunities

Providing career-related and qualification-based training is crucial for our employees' professional development. Our aim is to continuously enhance our employees' skills and qualifications through a comprehensive training offering, preparing them for future challenges.

Our training and qualification measures focus on:

- › Training programs: Offering a wide range of training programs tailored to different career paths and development needs.
- › External education: Promotion and support of participation in external training programs and conferences.
- › Mentoring and coaching: Implementation of mentoring and coaching programs to provide individual support to employees.
- › Resource provision: Providing the necessary resources and tools for successful training.

Talent identification and talent program

In the upcoming fiscal year, employee dialogues will be assessed by local leadership and HR in a 9-grid calibration process to identify talented employees within GALA GROUP. Identified talented employees will then be trained through customized programs for continuous professional growth.

Our commitment to employee development is a fundamental aspect of our social responsibility, enhancing organizational performance and empowering individuals to reach their full potential.

38%

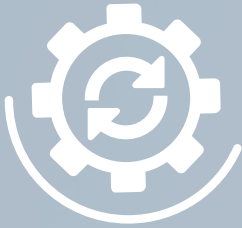


Workforce at all GALA locations have received career or qualification related training on top.

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GALA GROUP TRAININGS

FY 2024/2025 Trainings	Number of trainings	Employees attending	Total of FTE hours
GALA Germany GmbH	13	471	1,337
Awareness training for codes/policies	1	190	190
General skill training	1	2	48
Health & safety	4	241	571
Job-specific skill training	7	38	528
GALA GROUP GmbH (Headquarter)	5	6	48
Awareness training for codes/policies	1	1	3
General skill training	2	3	5
Job-specific skill training	2	2	40
GALA Hungary Kft.	9	193	343
Awareness training for codes/policies	1	90	90
Health & safety	1	91	182
Leadership training	5	9	51
Manager conference	1	1	8
Taxation	1	2	12
GALA North America Inc.	3	148	148
Health & safety	2	133	133
Job specific skill training	1	15	15
GALA Poland Sp. z. o. o.	18	2,094	22,054
Awareness training for codes/policies	1	90	90
Excel	1	14	224
Health & safety	12	1,972	21,600
Job-specific skill training	3	5	36
Leadership training	1	13	104
Ramesh Flowers Private Ltd.	85	5,721	6,561
Awareness training for codes/policies	9	660	585
General skill training	6	159	736
Health & safety	50	4,113	3,179
Job-specific skill training	16	651	1,095
Leadership training	4	138	966
TOTAL GALA GROUP	133	8,633	30,492
Employees			2,776
Training hours per employee			11
Training on health & safety per employee			9
Average number of training hours for each employee per year: 11 hours			



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, effectively communicating 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 KPIs

STATUS IN 2024/2025 AND TARGETS FOR 2030

INNOVATION AND RESEARCH

KPI	Status	Target	Target
	2024/2025	2025	2030
SUSTAINABLE INNOVATION APPROACH			
Share of market pull innovations (GALA Innovation Process) with sustainable solutions, based on the net external sales of the final product per year	68%	> 70%	> 75%
Net external sales achieved by innovative new products* including customized design innovations	53%	> 50%	> 55%

* New products in 2023/2024 = revenue share of new product since 2021/2022, including corresponding SKUs, sold in 2023/2024

COMPLIANCE

KPI	Status	Target	Target
	2024/2025	2025	2030

INTERNAL COMPLIANCE AND BUSINESS ETHICS

Number of employees who have read and are trained in the Code of Conduct	100%	100%	100%
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SUPPLY CHAIN RESPONSIBILITY

KPI	Status	Target	Target
	2024/2025	2025	2030

SQM MANAGEMENT

Share of suppliers with annual revenue in excess of EUR 50K who have signed the Supplier Code of Conduct	97%	100%	100%
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Innovation and research

At GALA Group, innovation and sustainability are key components of our strategy. To remain competitive and grow our business sustainably, we continuously develop and improve operations while minimizing impact on the environment.

Shaping our future together

At the core of our success is GALA Innovation. Future accomplishments are driven by innovation. When it comes to innovative product assortments, our ultimate goal is to create tailored offerings for customers and consumers that not only meet their needs but are also truly affordable.

Wherever possible we develop products made from renewable raw materials obtained in a sustainable way to avoid competing with the food industry. Our aim is to be an innovation leader in an 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 group companies and our Global R&D is located in Wieluń, Poland. The focus of our activities

around the world has been on improving GALA products, researching innovative solutions 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.

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

Sustainability innovation approach

GALA GROUP is committed to sustainability across its value chain, from innovation and product design to logistics. The group focuses on creating high-quality products that meet consumer needs while optimizing its environmental impact. This includes careful material selection, waste reduction, recycling initiatives, energy efficient production, and responsible supply chain management. GALA GROUP also educates consumers on sustainable product use and disposal. By prioritizing sustainability throughout its operations, the group creates long-term value while minimizing its environmental footprint.

Three dimensions of sustainable market pull innovations at GALA GROUP

In the market driven GALA Innovation Process (GIP) the focus is on the following three dimensions of sustainable innovation:

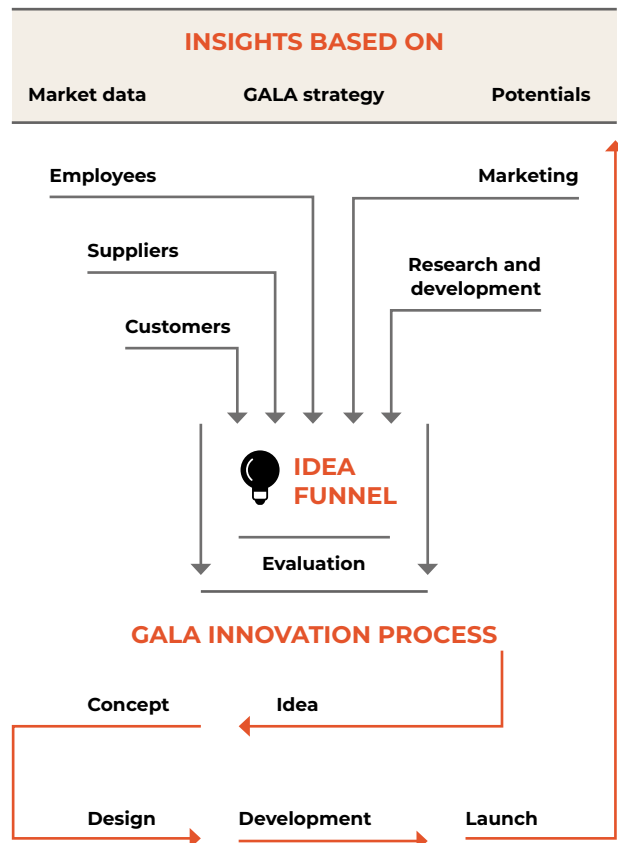
- › Sustainable concepts (i.e. GALA refill concept for candles and reed diffusers)
- › Sustainable raw materials (i.e. renewable materials in burning masses)
- › Sustainable packaging and containers (i.e. post-consumer recycled and recyclable packaging foil or product containers)

by GALA Global Marketing. Market pull innovations are launched on the market on schedule by working together with Global R&D, suppliers and specialists together with Global R&D and incorporating customer feedback.

Working in parallel with market research, the GALA Innovation Process also involves GALA employees globally to continuously contribute innovative ideas for products and processes. Fields of innovation for these market pull innovations have been precisely defined. 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 was able to launch 10 innovation projects on the market in fiscal year 2023–2024. The projects were announced and sold in the same fiscal year, achieving a share of net sales based on sustainable benefits of 68%.

By fostering a culture of innovation and collaboration, in fiscal year 24/25 the turnover deriving from GALA Innovation projects grew by +70% in revenue with a share of sustainable innovations of 68% (based on the net external sales in FY 24/25). In its second year of tracking, GALA's market-driven innovation process demonstrates the success of its structured and agile approach, positioning GALA GROUP as a

preferred partner for innovative design, added value and sustainable solutions. GALA GROUP aims to continuously improve products and processes based on market pull to continue to increase the share of new-to-market innovations for the coming years.



SUSTAINABILITY PRIORITIES WHEN DEVELOPING NEW PRODUCTS

PRODUCT DESIGN

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

MATERIALS

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

RECYCLING/WASTE TREATMENT

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

PRODUCTION

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

USE BY CONSUMER

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

LOGISTICS

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

Compliance

By prioritizing legal and regulatory compliance, GALA GROUP demonstrates its commitment to ethical business practices and responsible risk management, including internal compliance. This commitment aligns with the requirements set forth by the EU Green Deal, which provides the regulatory framework for sustainable practices and environmental responsibility

Legal and regulatory compliance

Legal and regulatory compliance is a top-priority ESG topic for GALA GROUP, with 70% of stakeholders considering it highly relevant. The group recognizes the importance of this subject to its business and is committed to upholding legal requirements.

As part of its commitment to legal and regulatory compliance, GALA GROUP is taking steps to define ambitious sustainability targets and comply with legal requirements. The group closely follows purchasing processes and annual audits for all legal entities to ensure compliance with financial regulations. It also works to comply with certain ISO standards that specify requirements for an effective compliance management system. Data storage and data security are also priorities for the group, 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 plans to work on further steps to ensure that it meets their expectations.

Whistleblowing

As part of its commitment to fair labor practices and the protection of human rights, GALA GROUP has established a whistleblowing mechanism that enables employees to confidentially and anonymously report concerns related to compliance, ethical conduct or potential legal violations. This process is designed to ensure that issues can be raised without fear of retaliation, thereby reinforcing accountability and transparency within the organization. During the reporting period, no whistleblowing cases were submitted through the system.

Our whistleblowing process was developed in collaboration with external experts and compliance professionals to ensure that reported concerns are adequately reviewed by experts. Employees and external parties can turn to an external partner for issues related to compliance violations. Their data and reports are handled confidentially at all times while the external partner collaborates with our HR team to resolve the situation.

KPIS FOR INTERNAL COMPLIANCE AND BUSINESS ETHICS	Status 2024/2025	Target 2025	Target 2028
Number of whistleblowing cases	0*	0	0
Number of confirmed corruption cases	0	0	0
Number of confirmed information security incidents	0	0	0

* In the reporting period, one case was submitted via the whistleblowing channel. It was classified as an internal grievance related to leadership behavior and did not qualify as a whistleblower report, as the matter had already been disclosed internally and was under review. The case was addressed promptly and respectfully by Global HR and executive management.

The ombudsman reviews all reports in terms of their severity and validity, initiating appropriate actions if a violation is confirmed. These actions can include disciplinary measures, training sessions or adjustments to work processes. This system strengthens the integrity of our work environment, promotes fair labor conditions and upholds human rights, ensuring continuous improvement and accountability across all areas of our operations.

It is important to emphasize that our whistleblowing process can be utilized completely anonymously and free of charge, ensuring that all employees of GALA GROUP and external parties have no concerns regarding the disclosure of their identity. This anonymity provides the necessary security to address potentially sensitive issues and contribute to maintaining an ethical and compliant corporate culture.

The whistleblowing system is accessible both internally and externally via our website:

We will continue to actively work towards creating a transparent and ethical work environment where the integrity and well-being of our employees are protected and the rights of each individual are respected. Our whistleblowing initiative remains an integral part of our commitment to promoting fair labor practices and human rights, and will continue to contribute to fostering a culture of integrity and accountability within our organization.



www.GALA-GROUP.com/whistleblowing



It is important to GALA GROUP that suppliers meet ethical, social, ecological and legal standards. Therefore, also for FY 24/25 all suppliers are required to sign the Supplier Code of Conduct

Internal compliance and business ethics

Compliance management strategy

GALA GROUP has implemented a comprehensive compliance management system that encompasses internal compliance and business ethics. The group 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 Slavery Act of 2015 and the Rio Declaration on Environment and Development.

GALA GROUP's Code of Conduct and Supplier Code of Conduct

The group's compliance management strategy involves 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. It is designed to guide the behavior of its employees, underscores the group's dedication to ethical business practices, and outlines the values and principles that every employee is expected to follow.

All GALA employees have received training on the Code of conduct. In FY 24/25 the training on the Code of Conduct also forms an integral part of the onboarding process of all new employees of the group.

The group's Supplier Code of Conduct focuses on specific requirements for suppliers and is discussed in more detail on page 104.

Labor and Human Rights Policy of GALA GROUP

In the reporting year, GALA GROUP finalized its Labor and Human Rights Policy, establishing a binding framework for the protection of

fundamental labor and human rights across all global operations. The policy defines GALA GROUP's position on key principles such as the prohibition of child and forced labor, non-discrimination, fair working conditions, and freedom of association.

This guideline ensures that GALA GROUP complies with all applicable laws and regulations, industry minimum standards, International Labour Organization (ILO) and United Nations conventions, as well as any other relevant statutory requirements—whichever provisions are more stringent and in accordance with local law.

GALA GROUP is committed to the transparent reporting of any suspected violations of legal provisions or internal guidelines. The current quantitative objectives related to the policy's scope are disclosed in the GALA GROUP ESG Report.

The policy was developed through a cross-functional process involving relevant corporate and regional units. It provides a uniform standard for all entities of GALA GROUP and forms the basis for further implementation in internal compliance, employee communication, and supply chain due diligence.



► GALA GROUP Code Conduct

www.GALA-GROUP.com/CoC



► GALA Group Supplier Code of Conduct

www.GALA-GROUP.com/SupplierCoC



► GALA Group Labor and human Rights Policy

www.GALA-GROUP.com/LHRights

Supply chain responsibility

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.

Responsible supply chain management

GALA GROUP is an international group of companies with locations in different regions, each with varying degrees of social risks. In light of this, the group remains committed to ensuring social standards throughout its supply chain. Through project-based supplier management, GALA GROUP works with suppliers to ensure compliance with legal environmental and social standards. Preparation for the German Supply Chain Due Diligence Act will play a key role in securing these standards across all GALA GROUP companies. Processes implemented on this basis help ensure that suppliers and business partners worldwide meet our environmental and social requirements.

Supplier management progress and effectiveness are tracked using several key performance indicators (KPIs), including:

- › adoption of GALA GROUP's Supplier Code of Conduct
- › quality and social responsibility audits (notably at our site in India)
- › ISO 9001/ISO 14001 certifications
- › supplier assessments
- › and process audits (VSAs)
- › annual ratings based on our restricted substance list (RSL)

Sustainable procurement

GALA GROUP has fully implemented its Supplier Code of Conduct (SCoC) for all suppliers with purchase volumes above EUR 50,000, ensuring alignment with our Code of Conduct (CoC) and Code of Delivery (CoD). In preparation for the LkSG, the implementation process began in FY 2024/2025, aiming for full compliance by early 2026. A contract has been signed to digitalize ESG, CSRD, and LkSG reporting.

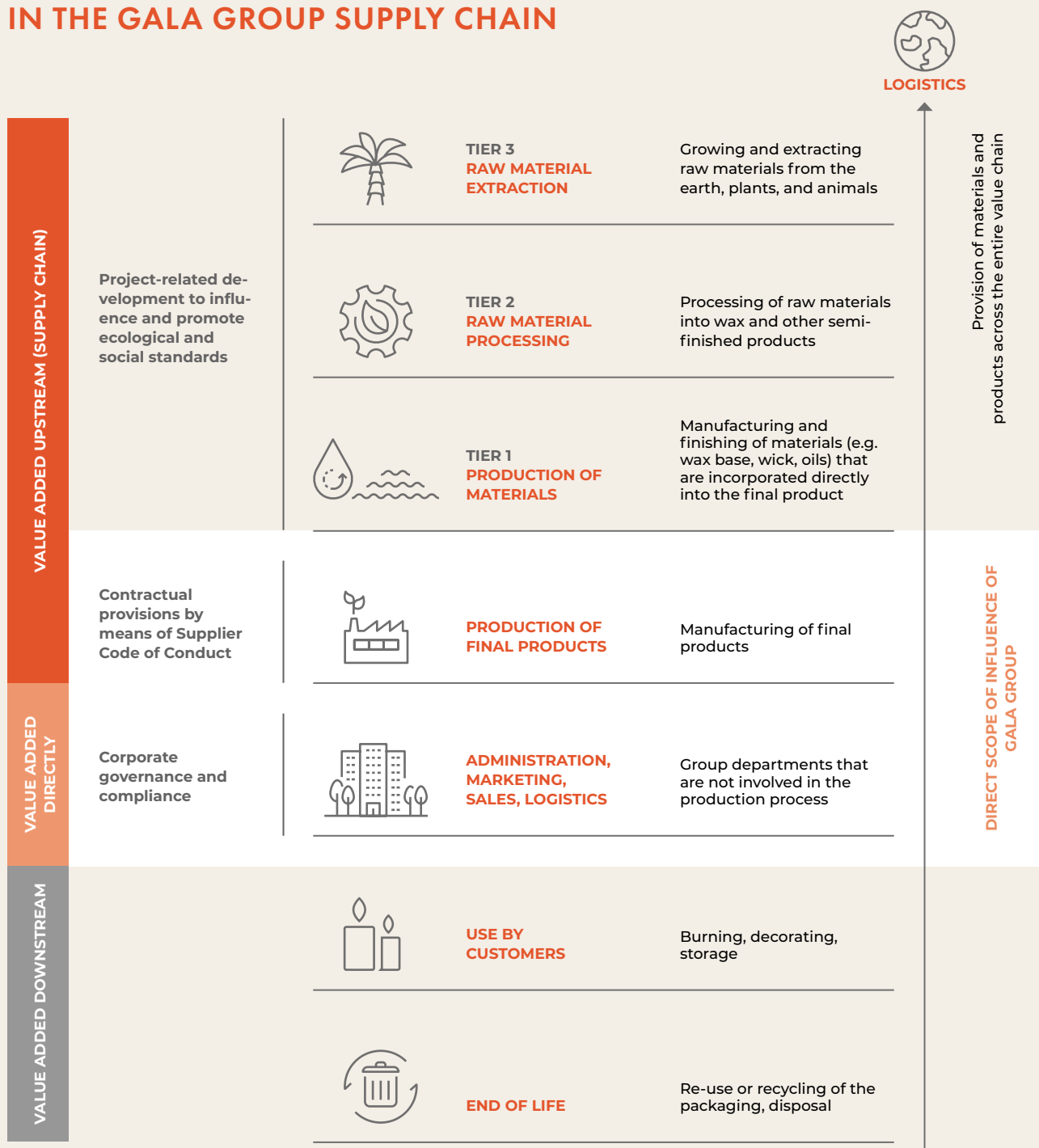
ESG data management in the supply chain

In FY 2025/26, we will implement the ESG-oriented Denxpert IT tool across all Group locations. The system enables standardized, digital ESG metric data collection and supports preparation for CSRD reporting. The first pilot report will cover FY 2025/2026.

European Union Deforestation Regulation (EUDR)

GALA GROUP has evaluated the EUDR as a relevant ESG topic, as it is not exempt due to company size. While our candles are not directly affected, some raw materials (e.g. palm oil, soybean oil, paper packaging) fall under the regulation. Currently, neither imports into the EU nor intra-EU transfers of these materials occur. Nonetheless, EUDR has been integrated into ESG risk management and procurement processes as a precaution.

ENSURING DUE DILIGENCE IN THE GALA GROUP SUPPLY CHAIN



Supplier Code of Conduct

Supplier compliance management

The GALA GROUP's code of conduct and written declaration by suppliers outlines expectations and requirements for compliance with laws, regulations, and various ESG-related issues. The compliance management program ensures effective communication to suppliers and monitors compliance through audits and inspections. By enforcing these standards, the GALA GROUP contributes to high ethical and sustainability standards among suppliers, enhancing the GALA GROUP's overall ESG performance.

Suppliers must comply with legal and regulatory requirements, prohibit corruption and bribery, respect employees' fundamental human rights, ensure health and safety, and promote compliance with the Code of Conduct among their own suppliers. Site visits may be conducted by GALA GROUP or a third party, and contracts may be terminated for significant or repeated code violations or refusal to allow site visits.

Commitment of our suppliers to uphold environmental and social standards

Suppliers of GALA GROUP are required to comply with legal and regulatory requirements, prohibit corruption and bribery and respect the basic human rights of employees, including equal opportunities and treatment, fair compensation and the prohibition of child labor.

Suppliers are also responsible for ensuring the health and safety of employees and protecting the environment as well as promoting compliance with the code of conduct among their own suppliers. Upon request, suppliers must provide GALA GROUP with a written statement or report on measures taken to ensure compliance with the Code of Conduct.

Each new supplier is required to sign the COC before being registered in the ERP system.



► **GALA GROUP Supplier Code of Conduct**

www.GALA-GROUP.com/SupplierCoC

GALA GROUP SUPPLIER MANAGEMENT DEVELOPMENT GOALS UNTIL 2025/2026

Requirement	Purchasing volume	Status 2024/2025	Target 2030
	Thousand euros	%/comment	%
SUSTAINABILITY			
Suppliers who have signed the Code of Conduct	> € 50k	97%	100%
Initial Quality & Social Responsibility Audit*	> € 100k	38%*	95%*
PROCUREMENT			
COD – Confidentiality of Documents	> € 50k	81%	95%
Supplier contracts with clauses on environmental, labor and human rights requirements	> € 500k	97%	100%
Annual supplier rating for RSL	> € 500k	100%	100%
On-site CSR audit of GALA GROUP India	> € 100k	38%	40%
QUALITY & ENVIROMENT			
ISO9001 certificate	> € 100k	70%	95%
ISO14001 certificate	> € 500k	75%	90%
Supplier assessment	> € 100k	90%	100%

* Only India

** Not applied for India

SQM implementation

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 group'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. Since then, supplier training has been undertaken to improve the quality of production materials and containers, i.e. glass and metal jars. An annual audit calendar has been prepared, and several vendor audits have been successfully carried out.

SQR management

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 group'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 group 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. Based on SQM reporting, the GALA GROUP purchasing department regularly tracks the development of the PPM (Parts per Million) ratio for each category. The PPM rate is the most insightful metric for assessing supplier quality. Additionally, each lead or strategic buyer is responsible for evaluating the top suppliers in their category based on annual purchasing volume, and discussing areas for improvement.

In 2024/2025, there was a significant improvement in quality compared to 2023/2024 due to newly implemented measures.

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. Within our group we have identified India as a priority region for our supplier management efforts.

2021/2022

- › SQM reporting implemented in each location

2022/2023

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

2023/2024

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

2026/2027

- › Joint ESG initiatives roadmap defined with strategic suppliers, for GHG emissions and other ESG initiatives
- › Further energy efficiency related CAPEX initiatives: industrial energy storage, energy co-generation

2025/2026

- › First ESG report according to CSRD standard
- › Assessment of the potential joint ESG, initiatives to be undertaken with strategic suppliers, especially around GHG emissions
- › Application for Gold/Platinum Ecovadis

2024/2025

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

Reporting appendix

Report limitations

GALA GROUP hereby publishes its ESG report for the year to inform stakeholders about its sustainability measures and ESG goals. ESG stands for environmental, social, and governance and refers to sustainability aspects that are increasingly demanded of companies.

The report covers all business activities of group entities located in Germany, Hungary, India, Poland, UK and the USA: GALA GROUP GmbH, GALA Germany GmbH, GALA Hungary Kft., GALA Candles UK Ltd., GG Brands GmbH, GALA Poland Sp. z o.o., GALA North America Inc., GALA Candles India Private Ltd., GALA India Decor Private Ltd., and Ramesh Flowers Private Ltd.

This report includes all relevant results and activities from April 1, 2024, to March 31, 2025. Comparative data from the base fiscal year April 1, 2019, to March 31, 2020, and the previous fiscal year April 1, 2023, to March 31, 2024 is also included.

The report presents the current state of GALA GROUP's sustainability performance and outlines its plans for group-wide sustainability management. The comparative data comes from the fiscal year 2019/2020 as the base year because

the data from the fiscal year 2020/2021 was heavily influenced by the COVID-19 pandemic and is, therefore, unsuitable for a realistic comparison.

The key topics were identified through a materiality analysis process. While some requirements cannot yet be fully met due to limitations, the information secured to date is transparently disclosed. The report includes data collection methodologies, boundaries, and the scope of reported information in line with the GRI Standards 2021 Update requirements.

Disclaimer

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

Climate action

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

Whistleblower system

System for secure and anonymous misconduct reporting introduced.

EcoVadis-related KPIs

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

GRI content index

Statement of use	GALA GROUP has reported in accordance with the GRI Standards for the period from April 1, 2024 to March 31, 2025.
GRI applied	GRI 1: Foundation 2021
Applicable GRI sector standard(s)	No applicable GRI Sector Standards applied.

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

GRI 2 General Disclosures 2021

2-1	Organizational details	→ p. 12–14	■		
2-2	Entities included in the organization's sustainability reporting	→ p. 12–17, 111	■		
2-3	Reporting period, frequency, and contact point	→ p. 100, 102, 111			
2-4	Restatements of information			No restatement of information	
2-5	External assurance	→ p. 100		No external assurance	
2-6	Activities, value chain, and other business relationships	→ p. 12–17, 20–21, 24 ff.	■ ■		
2-7	Employees	→ p. 68 ff.	■ ■		
2-8	Workers who are not employees				Information unavailable/incomplete
2-9	Governance structure and composition	→ p. 13–14	■ ■		
2-10	Nomination and selection of the highest governance body				Information unavailable/incomplete
2-11	Chair of the highest governance body	→ p. 3, 14	■ ■		
2-12	Role of the highest governance body in overseeing the management of impacts	→ p. 40–41	■ ■		
2-13	Delegation of responsibility for managing impacts	→ p. 40–41	■ ■		
2-14	Role of the highest governance body in sustainability reporting	→ p. 40–41, 113	■ ■		
2-15	Conflicts of interest				Information unavailable/incomplete
2-16	Communication of critical concerns	→ p. 32, 40 ff., 54–55	■ ■ ■		
2-17	Collective knowledge of the highest governance body				Information unavailable/incomplete
2-18	Evaluation of the performance of the highest governance body				Information unavailable/incomplete

☐ Material topic for GALA GROUP (→ p. 49)
 ☒ Management
 ☒ Environmental topics
 ☒ Social topics
 ☒ Governance topics

GRI Standard/other source	→ Pages	Topics/ comment	SDGs	Omission, reason, and explanation	ESRS
2-19 Remuneration policies				Information, unavailable/ incomplete	
2-20 Process to determine remuneration				Information unavailable/ incomplete	
2-21 Annual total compensation ratio				Information unavailable/ incomplete	
2-22 Statement on sustainable development strategy	→ p. 40 ff., 50, 84 ff.	 			
2-23 Policy commitments	→ p. 90 f.				
2-24 Embedding policy commitments	→ p. 91 f.				
2-25 Processes to remediate negative impacts	→ p. 90 f.				
2-26 Mechanisms for seeking advice and raising concerns	→ p. 47, 90 ff.				
2-27 Compliance with laws and regulations	→ p. 90 ff.				
2-28 Membership associations	→ p. 33, 36, 42	 			
2-29 Approach to stakeholder engagement	→ p. 47				
2-30 Collective bargaining agreements				Information unavailable/ incomplete	

MATERIAL TOPICS

GRI 3 Material Topics 2021

3-1 Process to determine material topics	→ p. 44–49	
3-2 List of material topics	→ p. 49	

Economic performance

GRI 3 Material Topics 2021

3-3 Management of material topics	→ p. 24 f.	
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GRI 201 Economic Performance 2016

201-1 Direct economic value generated and distributed	→ p. 28–29	
201-2 Financial implications and other risks and opportunities due to climate change	→ p. 32, 54–55	 
201-3 Defined benefit plan obligations and other retirement plans		Not applicable
201-4 Financial assistance received from government		Not applicable

Market presence

GRI 3 Material Topics 2021

3-3 Management of material topics		Not applicable
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GRI 202 Market Presence 2016

201-1 Ratios of standard entry level wage by gender compared to local minimum wage		Not applicable
201-2 Proportion of senior management hired from the local community		Not applicable

GRI Standard/other source	→ Pages	Topics/ comment	SDGs	Omission, reason, and explanation	ESRS
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Indirect economic impacts

GRI 3 Material Topics 2021

3-3 Management of material topics	→ p. 32–33	■			
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GRI 203 Indirect Economic Impacts 2016

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

Procurement practices

GRI 3 Material Topics 2021

3-3 Management of material topics	→ p. 94 ff.	■			
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GRI 204 Procurement Practices 2016

204-1 Proportion of spending on local suppliers	→ p. 12	■			
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Anti-corruption

GRI 3 Material Topics 2021

3-3 Management of material topics	→ p. 90 ff., 96 f.	■	■		
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GRI 205 Anti-corruption 2016

205-1 Operations assessed for risks related to corruption				Not applicable	
205-2 Communication and training about anti-corruption policies and procedures	→ p. 93	■			
205-3 Confirmed incidents of corruption and actions taken	→ p. 91	■			

Anti-competitive behavior

GRI 3 Material Topics 2021

3-3 Management of material topics				Not applicable	
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GRI 206 Anti-competitive Behavior 2016

206-1 Legal actions for anti-competitive behavior, anti-trust and monopoly practices				Not applicable	
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Tax

GRI 3 Material Topics 2021

3-3 Management of material topics				Not applicable	
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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	

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

GRI 3 Material Topics 2021

3-3 Management of material topics	→ p. 58 ff., 88, 94–95	 
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GRI 301 Materials 2016

301-1 Materials used by weight or volume	→ p. 61		
301-2 Recycled input materials used	→ p. 53		
301-3 Reclaimed products and their packaging materials			Confidentiality constraints

Energy

GRI 3 Material Topics 2021

3-3 Management of material topics	→ p. 60	
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GRI 302 Energy 2016

302-1 Energy consumption within the organization	→ p. 52		
302-2 Energy consumption outside of the organization			Confidentiality constraints
302-3 Energy intensity			Confidentiality constraints
302-4 Reduction of energy consumption			Confidentiality constraints
302-5 Reductions in energy requirements of products and services			Confidentiality constraints

Water and effluents

GRI 3 Material Topics 2021

3-3 Management of material topics			Not applicable
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GRI 303 Water and Effluents 2018

303-1 Interactions with water as a shared resource			Not applicable
303-2 Management of water discharge-related impacts			Not applicable
303-3 Water withdrawal			Not applicable
303-4 Water discharge			Not applicable
303-5 Water consumption	→ p. 53		

Biodiversity

GRI 3 Material Topics 2021

3-3 Management of material topics			Not applicable
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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

GRI Standard/other source	→ Pages	Topics/ comment	SDGs	Omission, reason, and explanation	ESRS
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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. 54 f.



GRI 305 Emissions 2016

305-1 Direct (Scope 1) GHG emissions

→ p. 56



305-2 Energy indirect (Scope 2) GHG emissions

→ p. 56



305-3 Other indirect (Scope 3) GHG emissions

→ p. 62–63



305-4 GHG emissions intensity

→ p. 52, 55



305-5 Reduction of GHG emissions

→ p. 56



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. 30–31,
58 ff., 64–65,
88–89



GRI 306 Waste 2020

306-1 Waste generation and significant waste-related impacts

→ p. 58 ff.,
62 ff., 94–95



306-2 Management of significant waste-related impacts

→ p. 58 ff.,
64–65,
88–89



306-3 Waste generated

→ p. 64–65



306-4 Waste diverted from disposal

Information
unavailable/
incomplete

306-5 Waste directed to disposal

Information
unavailable/
incomplete

Supplier environmental assessment

GRI 3 Material Topics 2021

3-3 Management of material topics

→ p. 94 ff.



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

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

Employment

GRI 3 Material Topics 2021

3-3 Management of material topics → p. 70 ff. 

GRI 401 Employment 2016

401-1 New employee hires and employee turnover → p. 77 

401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees Information unavailable/incomplete

401-3 Parental leave Information unavailable/incomplete

Labor/management relations

GRI 3 Material Topics 2021

3-3 Management of material topics → p. 80 

GRI 402 Labor/Management Relations 2016

402-1 Minimum notice periods regarding operational changes Information unavailable/incomplete

Occupational health and safety

GRI 3 Material Topics 2021

3-3 Management of material topics → p. 76-77 

GRI 403 Occupational Health and Safety 2018

403-1 Occupational health and safety management system → p. 43, 76 

403-2 Hazard identification, risk assessment, and incident investigation → p. 77 

403-3 Occupational health services → p. 76 

403-4 Worker participation, consultation, and communication on occupational health and safety → p. 76-77 

403-5 Worker training on occupational health and safety → p. 69, 83 

403-6 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 → p. 77 

403-9 Work-related injuries → p. 77 

403-10 Work-related ill health → p. 77 

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

GRI 3 Material Topics 2021

3-3	Management of material topics	→ p. 82–83			
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GRI 404 Training and Education 2016

404-1	Average hours of training per year per employee	→ p. 82–83			
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404-2	Programs for upgrading employee skills and transition assistance programs	→ p. 82			
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404-3	Percentage of employees receiving regular performance and career development reviews			Information unavailable/incomplete	
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Diversity and equal opportunity

GRI 3 Material Topics 2021

3-3	Management of material topics	→ p. 78–79			
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GRI 405 Diversity and Equal Opportunity 2016

405-1	Diversity of governance bodies and employees	→ p. 78–79			
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405-2	Ratio of basic salary and remuneration of women to men			Information unavailable/incomplete	
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Non-discrimination

GRI 3 Material Topics 2021

3-3	Management of material topics	→ p. 80, 93			
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GRI 406 Non-discrimination 2016

406-1	Incidents of discrimination and corrective actions taken	→ p. 91			
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Freedom of association and collective bargaining

GRI 3 Material Topics 2021

3-3	Management of material topics			Not applicable	
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GRI 407 Freedom of Association and Collective Bargaining 2016

407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk			Not applicable	
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Child labor

GRI 3 Material Topics 2021

3-3	Management of material topics	→ p. 90–91, 93, 96			
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GRI 408 Child Labor 2016

408-1	Operations and suppliers at significant risk for incidents of child labor			Information unavailable/incomplete	
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GRI Standard/other source	→ Pages	Topics/ comment	SDGs	Omission, reason, and explanation	ESRS
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Forced or compulsory labor

GRI 3 Material Topics 2021

3-3	Management of material topics	→ p. 80			
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GRI 409 Forced or Compulsory Labor 2016

409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor			Information unavailable/incomplete	
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Security practices

GRI 3 Material Topics 2021

3-3	Management of material topics			Not applicable	
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GRI 410 Security Practices 2016

410-1	Security personnel trained in human rights policies or procedures			Not applicable	
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Rights of indigenous peoples

GRI 3 Material Topics 2021

3-3	Management of material topics	→ p. 93	 		
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GRI 411 Rights of Indigenous Peoples 2016

411-1	Incidents of violations involving rights of indigenous peoples			Information unavailable/incomplete	
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Local communities

GRI 3 Material Topics 2021

3-3	Management of material topics			Not applicable	
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GRI 413 Local Communities 2016

413-1	Operations with local community engagement, impact assessments, and development programs			Not applicable	
413-2	Operations with significant actual and potential negative impacts on local communities			Not applicable	

Supplier social assessment

GRI 3 Material Topics 2021

3-3	Management of material topics	→ p. 96			
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GRI 414 Supplier Social Assessment 2016

414-1	New suppliers that were screened using social criteria			Information unavailable/incomplete	
414-2	Negative social impacts in the supply chain and actions taken			Information unavailable/incomplete	

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

GRI 3 Material Topics 2021

3-3	Management of material topics			Not applicable	
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GRI 415 Public Policy 2016

415-1	Political contributions			Not applicable	
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Customer health and safety

GRI 3 Material Topics 2021

3-3	Management of material topics	→ p. 34 ff.			
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GRI 416 Customer health and safety 2016

416-1	Assessment of the health and safety impacts of product and service categories	→ p. 34 ff.			
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416-2	Incidents of non-compliance concerning the health and safety impacts of products and services			Information unavailable/incomplete	
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Marketing and labeling

GRI 3 Material Topics 2021

3-3	Management of material topics	→ p. 36			
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GRI 417 Marketing and labeling 2016

417-1	Requirements for product and service information and labeling	→ p. 36			
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417-2	Incidents of non-compliance concerning product and service information and labeling			Information unavailable/incomplete	
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417-3	Incidents of non-compliance concerning marketing communications			Information unavailable/incomplete	
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Customer Privacy

GRI 3 Material Topics 2021

3-3	Management of material topics			Not applicable	
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GRI 418 Customer Privacy 2016

418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data			Not applicable	
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www.GALA-GROUP.com/EnvP



► **Code of conduct**

Developed: 2023

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Legal information

Published by

GALA GROUP GmbH
Technologiepark 9a
91522 Ansbach
Germany

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Consulting, editorial concept

and realization (with net zero emissions)

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October 2025

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