

gpa GLOBAL

SUSTAIN ABILITY

BEYOND PACKAGING

GPA SUSTAINABILITY REPORT / 2025

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An introduction from our founder and executive chairman

As the leading specialty packaging and gifting company, GPA understands the responsibility that comes with our position—and the opportunity. The way the world designs, sources, and delivers products is being rewritten, and packaging sits at the center of that change.

It is with great pride that I present our 2025 Sustainability Report and the first phase of our refreshed Group-wide ESG strategy, announced last year to define our priorities.

That strategy was shaped through a comprehensive materiality assessment, listening to our people, customers, suppliers, and the communities we serve to identify the ESG issues that matter most. The result has sharpened our focus and aligned our vision, commitments, and targets around the areas where GPA can make the greatest difference. It is our clearest articulation yet of where we are going and why, while laying the foundation for our 2026–2030 strategy, which we look forward to sharing in next year's Sustainability Report.

The ESG landscape is evolving faster than ever. Compliance expectations continue to rise across every market we operate in, bringing greater complexity. We don't see that as a burden—we see it as an opportunity to differentiate ourselves. For years, sustainability has been embedded in the way we engineer packaging and select materials, with material

science at the heart of our craft. That proactive approach enables us to turn changing regulation into an advantage for our customers as they pursue their own 2030 ambitions with a partner already ahead of the curve.

We never lose sight of where this work begins and ends—with people. Our commitment to the communities we work with around the world is not a program; it is part of who we are. It is woven into our values and our DNA. Giving back has been part of GPA since day one, and it remains central to who we are today.

The journey ahead will demand determination, collaboration, and a tailored approach to every engagement. Few companies are as well positioned as GPA to meet that moment. I invite you to explore this report, see the progress we have made, and discover the deliberate actions we are taking to help build a more sustainable future, together.



Adam Melton
Founder and Executive Chairman

“Compliance expectations continue to rise across every market we operate in, bringing greater complexity. We don't see that as a burden—we see it as an opportunity to differentiate ourselves.”



Message from the Environmental, Social & Governance (ESG) department

The year 2025 has been a pivotal step in our ESG journey. It has been a year of transformation, stronger collaboration, and the successful integration of our activities and newly joined entities into a more unified global ESG approach.

By the nature of our business, we understand the responsibility we carry—and are inspired by the opportunity to create positive change. This year, we focused on bringing our teams closer together, aligning the way we work, and strengthening consistency, engagement, and impact across our global business.

Innovation has remained a key driver of our sustainability journey. As a packaging and gifting solutions provider, we believe innovation is essential to addressing environmental and social challenges while creating value for our customers. Through ecodesign, digital solutions, responsible sourcing, material optimization, and closer collaboration across our value chain, we continue to improve our products, services, and processes while accelerating the transition to more sustainable solutions.

One of the greatest drivers of this progress has been our ESG Champions network—a dedicated group of employees representing functions across the business, including HR, Quality, Operations, and more. United by a shared commitment to advancing our ESG performance and company values, they play a vital role in embedding ESG

throughout our organization. Their commitment, expertise, and energy help us build a true 360-degree understanding of our impacts, identify opportunities for improvement, and turn our ambitions into meaningful action every day.

Our ESG journey is gathering momentum as we continue to strengthen and expand our ambitions across the GPA Group. The work carried out in 2025 has refined our priorities and laid stronger foundations for the next phase of our ESG strategy. We look forward to sharing further progress, achievements, and our strategic roadmap in next year's Sustainability Report.

This report reflects the collective dedication, collaboration, and commitment of our teams throughout the year. It highlights the progress we have made, the initiatives delivered across our global business, and the path we continue to build toward a more responsible, innovative, and sustainable future for our industry.

Yours faithfully,



Melanie Douce
Chief ESG Officer

“By the nature of our business, we understand the responsibility we carry—and are inspired by the opportunity to create positive change”



Certifications, memberships and recognitions

Our memberships and recognitions



WE SUPPORT



TRACEABILITY ALLIANCE FOR
T R A S C E
SUSTAINABLE COSMETICS

GPA GLOBAL FOUNDING MEMBER OF TRASC E



EcoDesignCloud
SUSTAINABLE BY DESIGN
CERTIFIED AMBASSADOR



FAIRWAGE
NETWORK

COSFIBEL PREMIUM FRANCE IS FAIRWAGE NETWORK CERTIFIED

Our ESG ratings and assessments



COSFIBEL PREMIUM INTERNATIONAL



GPA GLOBAL MERCHANDISING



GPA UK



ASG POLAND



FOLI DE MEXICO



2026
GOLD
cybervadis



CDP
DISCLOSURE INSIGHT ACTION

Our certifications



SEVERAL GPA GLOBAL ENTITIES ARE FSC CERTIFIED



SEVERAL GPA GLOBAL ENTITIES ARE GRS CERTIFIED



SEVERAL GPA GLOBAL ENTITIES ARE GOTS CERTIFIED

CERTIFICATIONS OF OUR OWNED FACTORIES



FSC certification: ASG Poland FSC-C120864 – GPA Chatsworth FSC-C156060 – Grumbe SGSCH-COC-060522 – GPA UK FSC-C206230 – GPA Ireland FSC-C206230 – Cosfibel Premium France FSC-C100313 – Shoplux FSC-C100313 – Laser FSC-C100313 – GPA China FSC-C153924 – GPA Hong Kong FSC-153924. **PEFC certification:** ASG Poland BVPL-PEFC-CPC00010. **GOTS certification:** Cosfibel Premium France – Cosfibel Hong Kong. **GRS certification:** Cosfibel Premium France – Cosfibel China – Cosfibel Hong Kong

1 About GPA Global

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1.1 A glimpse into GPA Global

GPA Global is a leader in sustainable packaging and gifting solutions, committed to minimizing environmental impact through innovative design and less impactful materials, while proactively addressing social and ethical challenges.

Strategic acquisitions over the last 8 years have bolstered our mission to lead in sustainable packaging and gifting, by integrating companies with complementary expertise and advanced technologies to continue the journey to a sustainable future. These acquisitions allow us to diversify our development and manufacturing capabilities, including nearshoring production to appropriate sites.



GPA Global in figures

7

owned manufacturing sites

4

logistics sites

2,000+

employees

10

countries with physical sites
– 14 countries in total with
dedicated teams

1,000+

customers

2,000+

tier 1 suppliers
(direct suppliers)

With a commitment to responsible production, GPA Global offers end-to-end packaging and gifting services for leading brands across various industries, from high-end luxury products, consumer goods to electronics.

We prioritize renewable resources, recyclable materials and reduced carbon footprints, aligning our operations with high sustainability standards.

Servicing many industries with premium packaging solutions, our key partners include the beauty and spirits industries as well as consumer electronics. Now with physical sites in over 10 countries, and offering services in many more, we're the go-to packaging company for the world's leading brands. With over 1,000+ brand collaborations under our belt, we produce a staggering 400M packs per year. While our dedicated team comprises 2,000+ employees, working across our 30 sites and entities.



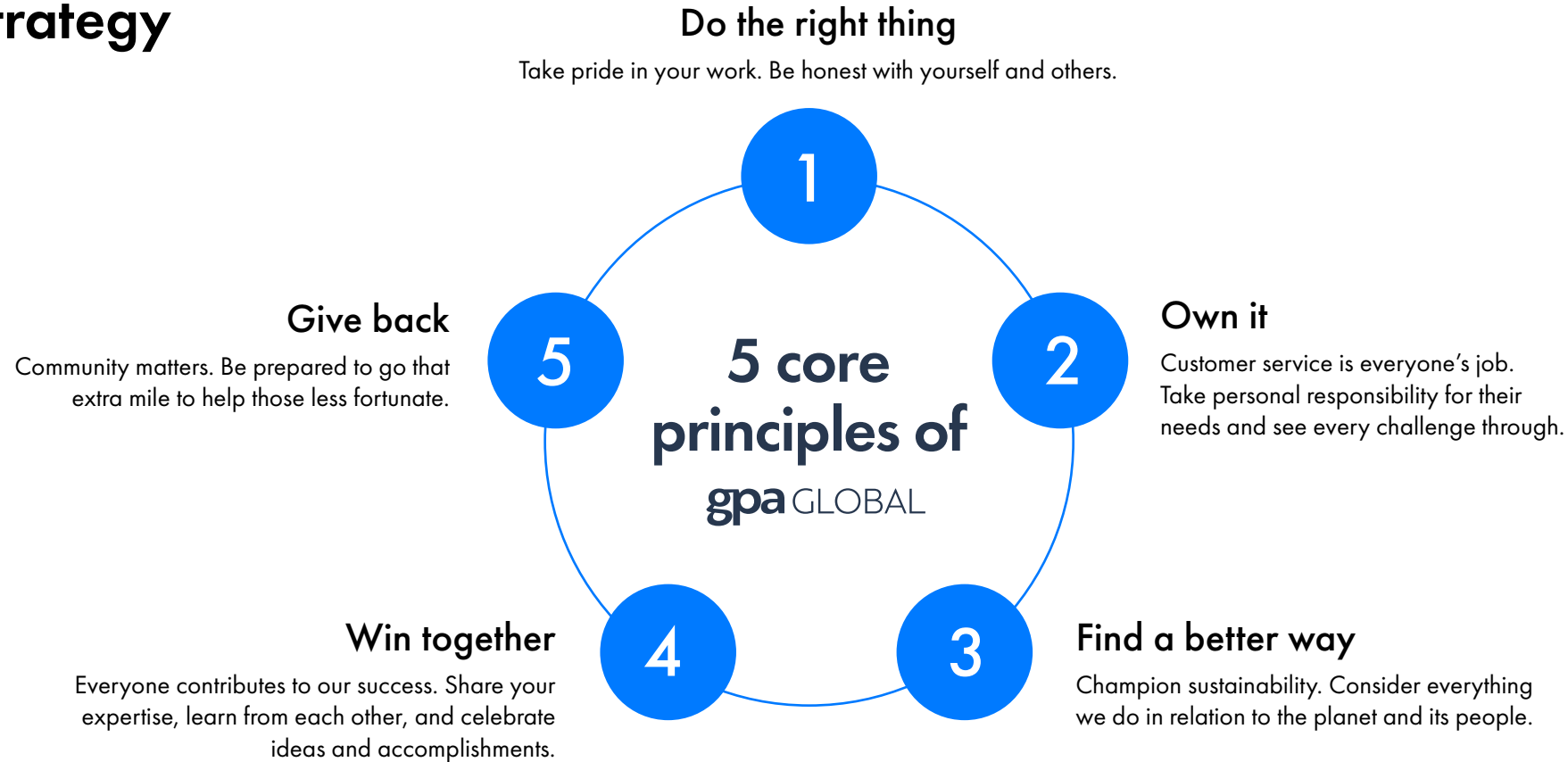
Organizational structure and governance

Company governance - board and ESG committee members

	Board of directors	ESG committee
Tom Wang , Founder & CEO	•	•
Adam Melton , Founder & Executive Chairman	•	•
Felicia E. Nelson , Chief Human Resources Officer	•	•
Anthony Dowler , Executive VP of Business Development	•	•
Jamie Toms , President of Manufacturing Division	•	•
Jose Maria Rodriguez Meis , President & COO	•	•
Bill Drummer , CEO of GPA Logistics Group	•	•
Stanislas Péronnet , Chief ESG Officer	–	•



1.2 GPA Global ESG strategy

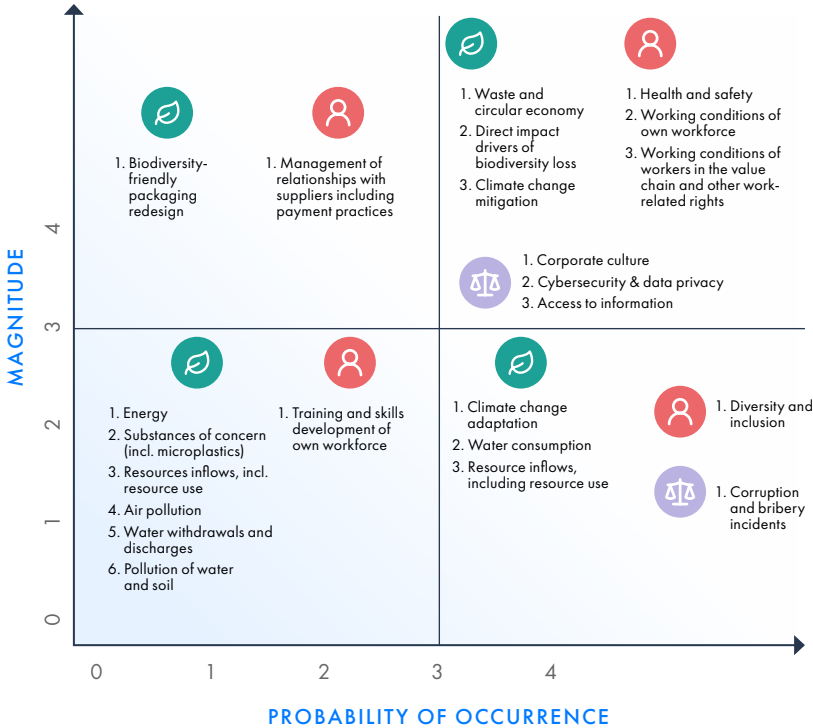


Materiality assessment

In 2025, GPA Global conducted a refreshed materiality assessment using a methodology inspired by the European Sustainability Reporting Standards (ESRS), ensuring that our sustainability priorities remain aligned with the evolving expectations of our stakeholders across environmental, social and governance topics.

MATERIAL TOPICS – 2025 MATERIALITY ASSESSMENT

OVERVIEW OF TOP 9 MATERIAL TOPICS IDENTIFIED:



Environment

Waste and circular economy:

We aim to minimize waste and accelerate the transition toward circular models by increasing reuse, recyclability, and resource efficiency across our value chain.

Direct impact drivers of biodiversity loss:

We are committed to reducing our impact on ecosystems by promoting responsible sourcing and limiting activities that contribute to biodiversity loss.

Climate change mitigation:

We strive to actively reduce our greenhouse gas emissions and support the transition to a lower-carbon economy across our operations and supply chain.

Social

Health and safety:

We are committed to ensuring a safe and healthy working environment, with the ambition of achieving zero harm across all our operations.

Working conditions of our own workforce:

We aim to foster fair, inclusive, and engaging working conditions that support the well-being, development, and engagement of our employees.

Working conditions of workers in the value chain and other work-related rights:

We are committed to upholding human rights and promoting fair, safe, and ethical working conditions throughout our value chain, ensuring that every worker is treated with dignity and respect.

Governance

Corporate culture:

We strive to foster a strong, ethical, and responsible corporate culture that guides decision-making at all levels of the organization.

Cybersecurity and data privacy:

We are committed to protecting data integrity and privacy through robust cybersecurity practices and responsible data management.

Access to information:

We aim to ensure transparent, clear, and timely access to information for all stakeholders, reinforcing trust and accountability.



United Nations
Global Compact

We're proud to be part of the UN Global Compact and align ourselves with the Sustainable Development Goals (SDGs) set by the United Nations. These 9 material topics are fully aligned with the SDGs, ensuring that our priorities contribute directly to global sustainability objectives.

2 The planet

gpa GLOBAL

The planet

As we continue to innovate and expand, we remain firmly committed to our environmental responsibilities, ensuring that sustainability and climate considerations are fully integrated into our long-term value creation strategy.

Our approach

Since our inception, we have embedded environmental, social, and governance (ESG) considerations into our corporate strategy. By adopting a proactive approach, GPA Global is better positioned to address both current and emerging challenges. We view sustainable development not as an individual sprint, but as a collective long-term journey. One that we pursue in close collaboration with all our stakeholders.



2.1 Sustainable Development Goals – SDGs

GPA Global has identified five of the seventeen SDG’s that align with our material topics and our goals to reduce our impact on the planet.

SDG 7



Affordable and clean energy

7.2

Increase global percentage of renewable energy

SDG 12



Responsible consumption and production

12.2

Sustainable management and use of natural resources

12.4

Responsible management of chemicals and waste

12.5

Substantially reduce waste generation

SDG 13



Climate action

13.2

Integrate climate change measures into policies and planning

13.3

Build knowledge and capacity to meet climate change

SDG 14



Life below water

14.1

Protect and restore ecosystems

SDG 15



Life on land

15.2

End deforestation and restore degraded forests

15.5

Protect biodiversity and natural habitats

2.2. Our goals and targets

We have set internal goals and targets to directly tackle the challenges identified by the SDGs, and we are committed to actively tracking and transparently reporting our progress, ensuring that our actions contribute meaningfully to sustainable development.

Emissions

By setting clear targets to reduce and track our emissions, we are contributing to efforts to limit global warming to 1.5°C above pre-industrial levels. We will use our targets to set and achieve goals to reduce the impact GPA Global has on the planet.

Our target

- We will reach a 30% decrease in our CO2e emissions ratio by revenue on our Scope 1 and 2 emissions by 2030, from our 2021 baseline.
- We will reduce our absolute emissions for Scope 1 and 2 by 20% for 2030 and 50% for 2040.

Water

Water is a commodity that is increasingly in demand in our current society. With the global water demand set to increase, we have set ourselves a goal to build our understanding and in time set clear targets to recycle water from the product process to keep in line with the UN water guidance.

Our goal

- Understand our water usage for our manufacturing sites and introduce greater water mapping in order to increase our water efficiencies and absolute water use going forward.

Energy

We are making strides to increase the percentage of our electricity usage from renewable sources. This will not only decrease our carbon footprint but enable us to contribute to increasing the share of renewable energy in the global energy mix.

Our goal

- By 2025, understand the renewable energy potential of our different sites and set policies and strategies to utilize renewable energy initiatives.

Waste

We integrate sustainable practices throughout our products, using lifecycle assessments to help make more products that are able to be recycled, reused or composted. Tackling our own waste and reducing non-recyclable waste is another step we have taken to create a more sustainable system.

Our goal

- We have a responsibility to provide all our customers with a packaging option that is recyclable, reusable, or compostable by 2025.

Our target

- We will divert over 90% of our industrial waste from landfill from our production sites by 2030.
- Educate sites on waste management and create site specific policies for reducing waste by 2025.

2.3. Climate change and GHG emissions

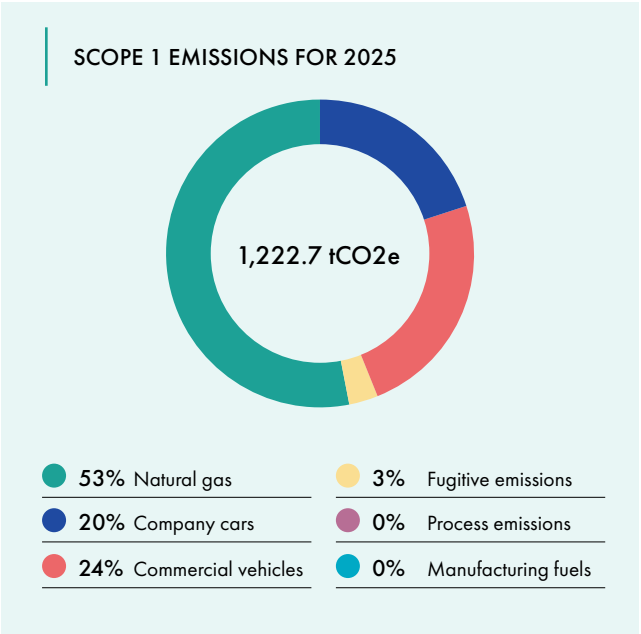
In 2021, we set targets to reduce our greenhouse gas emissions from direct operations (Scope 1) and purchased energy (Scope 2). We measure progress in two ways: total emissions and emissions per unit of revenue. This helps us track how well we're cutting emissions overall, while also accounting for business growth—so even if our company gets bigger, we can still see if we're becoming more efficient and sustainable.

Targets scope 1 and 2

Absolute emissions: **–20% by 2030** with 2021 baseline

Emissions intensity: **–30% by 2030** with 2021 baseline

Scope 1 emissions



Compared with the 2021 baseline, GPA Global's Scope 1 emissions increased by 75.83% in 2025.

This evolution primarily reflects significant improvements in the quality, completeness and coverage of our greenhouse gas inventory, rather than a like-for-like increase in operational emissions.

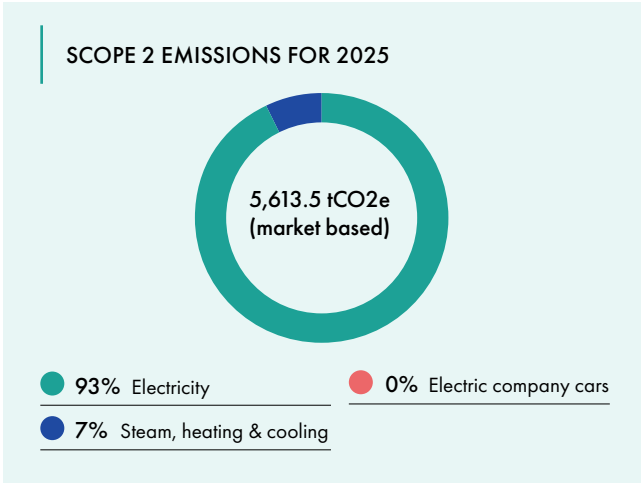
Since 2021, we have strengthened our data collection processes, expanded reporting across the Group's

operations, and integrated newly acquired sites into our reporting perimeter. In addition, logistics operations in the United States that were previously only partially captured are now fully included. These enhancements provide a more comprehensive and representative picture of our direct greenhouse gas emissions.

The reported increase also reflects the Group's business growth over the reporting period. By continuously improving the robustness and completeness of our emissions inventory, we are building a stronger foundation for monitoring performance, identifying reduction opportunities, and supporting our long-term decarbonization strategy.



Scope 2 emissions



Compared with the 2021 baseline, GPA Global’s Scope 2 emissions increased by 89.7% in 2025. This change is primarily driven by the same factors that affected Scope 1 emissions: significant improvements in data quality, expanded reporting coverage across the Group, the integration of newly acquired entities into the reporting perimeter and GPA Global’s business growth.

2025, a base year for GPA Global

The 2025 reporting year marks the first period in recent years without any significant changes to GPA Global’s perimeter, such as acquisitions or major business integrations. This greater level of stability has enabled the ESG team to focus on further strengthening the Group’s sustainability framework.

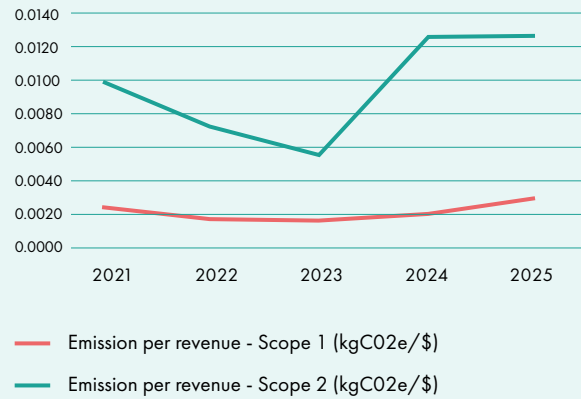
During the year, we conducted a new materiality assessment to better understand the sustainability topics that are most relevant to our business and stakeholders. This process confirmed climate change and greenhouse gas (GHG) emissions as key priorities, providing a stronger foundation for our sustainability strategy, reporting, and future actions.

Based on these findings, we have implemented targeted measures aimed at reducing our greenhouse gas emissions. Among the key initiatives implemented since 2025 are:

- The Paris site has been powered by electricity generated from renewable energy sources, contributing to the company’s ongoing decarbonization efforts.
- Two sites in the United States have merged.
- Two sites in China have merged.

“During the year, we conducted a new materiality assessment to better understand the sustainability topics that are most relevant to our business and stakeholders. This process confirmed climate change and greenhouse gas (GHG) emissions as key priorities, providing a stronger foundation for our sustainability strategy, reporting, and future actions.”



SCOPE 1&2 EMISSIONS PER REVENUE (kgCO₂e/\$)

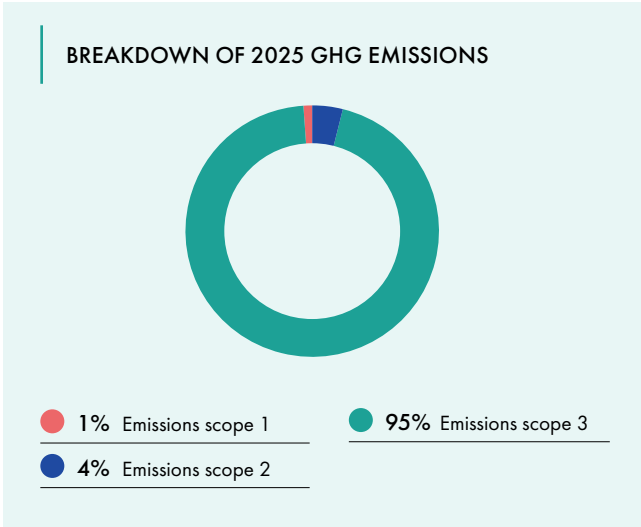
As part of our commitment to reducing greenhouse gas (GHG) emissions and supporting the transition to a low-carbon economy, we have prioritized the use of renewable electricity. In 2025, 23% of renewable electricity was used across our organization.

Understanding our energy consumption is essential to managing and reducing our Scope 1 and Scope 2 greenhouse gas emissions. The table on the right presents the Group's total energy consumption across all sites, covering both direct energy use from fuels (Scope 1) and indirect energy consumption from purchased electricity and heat (Scope 2).

By providing a comprehensive view of our energy profile, this analysis helps us identify opportunities to improve energy efficiency, optimize resource use, and support the implementation of targeted decarbonization initiatives across our operations.

Scope 1&2	Type of fuels/energy	Consumption 2025 (kWh)
On site - Heating	Natural gas	3,543,595.6
On site - Manufacturing	Mix of fuels	2,082.6
Owned transportation	Diesel and gasoline	2,243,085.3
Electricity	Non-renewable electricity	14,391,471.5
Electricity	Renewable electricity	4,297,698.5
Total	All types	24,477,933.5

Scope 3 emissions



Scope 3 emissions arise from activities associated with assets that are not owned or fully controlled by GPA Global. Most of these emissions originate from the value chain of our production processes.

The total scope 3 emissions represents 122,006.5 tCO₂e which is by far the largest scope (95%).

We acknowledge the critical importance of thoroughly understanding our Scope 3 emissions and taking full responsibility for our environmental footprint. This is why we actively collaborate with our partners and suppliers, building strong alliances to drive collective reductions in environmental impact.

Covering the entirety of our Scope 3 emissions remains a significant challenge. However, in 2025 we strengthened the tools and processes required to progressively increase our emissions coverage, including the deployment of a new data collection platform and the establishment of a network of ESG Champions across all sites.

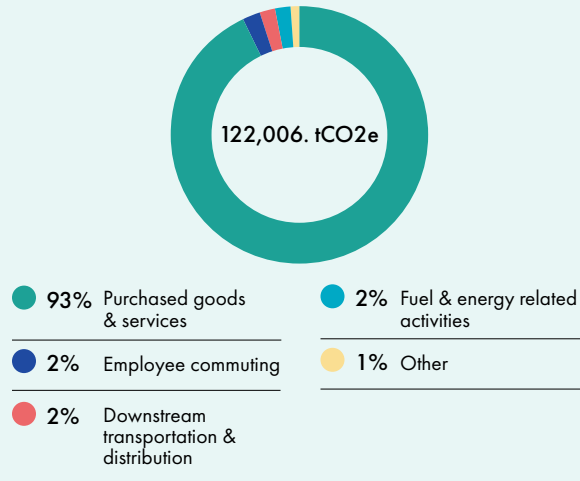
Our supply chain represents a key lever for transformative change. We are committed to leveraging our influence responsibly to drive improvements and unlock this potential over time.

In 2025, we significantly strengthened our environmental data collection processes, resulting in an approximate 25% increase in data coverage compared with the previous year. This improvement reflects ongoing efforts to enhance the completeness and robustness of our reporting. As a result, reported emissions are higher than in 2024. This evolution is primarily driven by improved data quality, expanded coverage, and greater reporting accuracy, rather than a proportional increase in actual emissions. It therefore provides a more complete and reliable picture of the Group’s environmental footprint.

During the year, we deployed a Life Cycle Assessment (LCA) platform aligned with the Product Environmental Footprint (PEF) methodology across all projects carried out for one of our major customers. This initiative supported the integration of ecodesign principles into product development while enabling the collection of more granular and reliable environmental data. To further promote sustainable design practices and transparency, additional business units were trained to use the platform, facilitating broader engagement with customers on product environmental performance.

As a leading player in our industry, we recognize our responsibility to drive continuous improvement across our value chain. Through close collaboration with suppliers and business partners, we aim to enhance environmental performance, increase transparency, and meet the growing expectations of both internal and external stakeholders regarding the environmental impacts of our activities.

SCOPE 3 EMISSIONS BREAKDOWN BY
GHG PROTOCOL CATEGORY:



The majority of our Scope 3 greenhouse gas emissions (93%) originate from purchased goods and services. To address this impact, we prioritize the procurement of recycled raw materials and materials with a lower environmental footprint, supported by LCA data (see next section).

Downstream transportation and distribution:

To reduce emissions associated with logistics, we seek to locate manufacturing activities as close as possible to customer markets. We also prioritize more efficient and lower-impact transport modes, such as sea and rail, while avoiding air freight whenever feasible.

These efforts contribute to reducing the environmental footprint of our distribution activities and support a more sustainable logistics strategy.

In 2025, we built on the progress achieved in 2024 to further support our entities and sites in data collection, the use of global tools, and the interpretation of environmental data.

During the year, we also adapted our internal processes, with one unit now acting as a central purchasing office for most of the Group's other entities. This evolution represents a key opportunity, as a significant share of our environmental impact is linked to purchased goods. It enables more consistent and comprehensive data collection across a broader scope of activities.

In this context, we initiated the development of a dedicated data collection tool for the central procurement function, with the aim of further improving the quality, consistency, and coverage of our environmental reporting.

These developments represent an important milestone in our ongoing commitment to continuous improvement and responsible growth. They also lay a stronger foundation for the next phase of our ESG journey, supporting the further integration of sustainability into our processes, decision-making, and operations.



EnVision by GPA Global – where innovation, creativity and sustainability converge

To enhance design capabilities, accelerate the creative process and reduce environmental impact, GPA Global developed EnVision technology, a 3D modeling technology that brings concepts to life in a virtual environment.

The initiative was launched in response to a client procurement leader's challenge to rethink traditional product development methods by combining innovation, efficiency and sustainability. By enabling teams to visualize, refine and validate concepts digitally, EnVision significantly reduces the need for physical prototypes and samples, resulting in lower material consumption, reduced production waste and a smaller carbon footprint.

Since its implementation, EnVision has delivered measurable environmental benefits:

An average reduction of 30% in the number of physical samples produced.

A 57% reduction in CO₂ emissions compared with traditional physical sampling processes.

Beyond its environmental contribution, EnVision has generated broader value across the organization. The project has strengthened the digital and creative capabilities of design teams across Europe, US and Asia, fostered the emergence of a global design community within GPA Global, and promoted the sharing of best practices and cross-regional collaboration.

EnVision also supports our customers in advancing their own sustainability ambitions by helping them reduce resource consumption, improve development efficiency and contribute to their ESG objectives. This demonstrates how innovation can create value simultaneously for the business, its people, its customers and the environment.



LCAs: A scalable tool for reducing GPA Global's environmental footprint and enabling our customers to make informed choices.

For many years, we have been conducting Life Cycle Assessments (LCAs), both in response to customers' requests and proactively, to demonstrate the environmental benefits of using lower impact materials, optimizing production processes, and improving logistics. These assessments are performed using a variety of recognized tools and databases, following the Product Environmental Footprint (PEF) and ISO 14040/44 methodology allowing us to tailor the analyses to the specific needs of each project.



In 2025, we were awarded the title of Certified Ambassador for having completed more than 1,000 LCA studies with the EcoDesignCloud platform since it was first used in 2023.

In addition, we can provide our customers with several levels of expertise for LCAs:

- Basic LCAs – A simple comparison to help the client to make a quick decision.
- Advanced LCAs – A more granular analysis with specific scenarios.
- Verified LCAs – A detailed analysis, combined with third-party verification, enables customers to claim environmental benefits.



2.4 Circular economy and waste management

In the packaging industry, advancing the circular economy is both an environmental responsibility and a driver of long-term value creation. By promoting the efficient use of resources, optimizing packaging through lightweighting, increasing the incorporation of recycled materials, and designing products with reuse, recyclability, and end-of-life recovery in mind, we contribute to reducing waste generation, conserving natural resources, and lowering environmental impacts across the value chain.

For us supporting the transition to a circular economy requires a holistic approach that encompasses every stage of our operations—from responsible sourcing and manufacturing to distribution, product use, and end-of-life management. Through continuous innovation and collaboration with our stakeholders, we strive to develop packaging solutions that deliver both environmental and business benefits.

As part of this commitment, we leverage our expertise in Life Cycle Assessment (LCA) to help customers better understand the environmental implications of their packaging choices. By transforming complex environmental data into clear, actionable insights, we enable informed decision-making that balances sustainability objectives, functional performance, and market expectations. This collaborative approach supports the identification of improvement opportunities and contributes to reducing environmental impacts throughout the product life cycle.

“Designing for circularity means considering every stage of a product’s life—from responsible sourcing to reuse, recycling and end-of-life recovery.”



Meet Christian Mirasol

Research & Development (R&D) Director – GPA Global

Innovation and ESG

Q How does sustainability influence the way innovation and product development are approached within the company?

Sustainability has quickly shifted from a trend to a major driver of innovation in the packaging industry. It has reshaped how GPA thinks about materials, design, manufacturing, and even our overall business models. We are putting real weight behind recyclability, carbon reduction strategies, and circular economy thinking, not because it's trendy and fashionable, but because it's becoming the standard for responsible packaging.

What we used to view as a compliance requirement or a nice competitive edge has now become a baseline expectation. If we want to stay relevant as a packaging company, sustainability can't just be an add on. It must be built into the core of how solutions are developed, evaluated, and brought to market.

Q How is the company integrating circular economy principles into product design and material selection?

People often assume that sustainable packaging is all about the design because it's the part everyone sees. But a project isn't considered sustainable based on looks alone. There are many factors at play.

We usually start by looking at the entire lifecycle of the packaging, from how raw materials are sourced and manufactured, to how efficiently the structure is designed, to logistics, and finally what happens at end of life through consumers. We view each stage as a touchpoint where we can improve the overall sustainability score of a project.

Once we shape a strategy, we run it through our system to generate measurable sustainability metrics. This helps us understand the real impact of the choices we're making and ensures the project is grounded in data, not just assumptions.

Q What achievements in 2025 are you particularly proud of from an innovation and sustainability standpoint?

As R&D Director, I've had the privilege of working with an incredibly talented team and contributing to some remarkable projects across the company. This past year alone, we delivered standout innovations - from converting the Middleton wooden box into a mono material, fully fiber based solution, to improving end of life performance and transitioning Traeger's industrial packaging to a full paper based system.

But the project I'm most proud of is actually the simplest one and probably the most understated because of its minimal form factor. Our B2B packaging for Cisco uses the most straightforward, optimized approach to a tray system;

a corrugated board paired with a kraft sheet that suspends and protects the product during transport. No unnecessary components, no over engineering... just smart, efficient design doing exactly what it needs to do.

In the end, this project is a reminder that innovation isn't always about complexity. Sometimes the most meaningful solutions come from stripping things down to what truly works.



Challenges and opportunities:

Q How do you balance creativity, quality, client expectations, and sustainability requirements when developing new solutions?

We see our customers as partners, not just customers. That's why open communication and honesty are at the center of how we develop new solutions together. In a perfect world, every box would be checked — but in reality, most projects require some level of compromise. It might be cost constraints, manufacturing or logistics limitations, or new regulations that shift priorities. Whatever the challenge, we encourage clear conversations about what matters most for the project.

Drawing from decades of experience, we map out possible solutions and alternatives. That becomes our starting point. From there, we look for areas where we can add real value and push boundaries in a way that still aligns with the project's goals.

Q In your opinion, what are the biggest challenges companies face when transitioning toward more sustainable packaging solutions?

Transitioning to more sustainable packaging isn't a straight path. It's a balancing act! I say that because every aspect of sustainable packaging is connected; where the real challenge lies in managing the tension between competing priorities. Push too far in one direction, and you risk undermining the value of the whole program.

Take cost, for example. Most eco friendly materials come with a premium, which immediately puts pressure on budgets. Reduce material too aggressively, and you might compromise

performance or product safety. Launch a recycling or reuse initiative, and you may run into consumer hesitation or low participation. These trade-offs show up everywhere.

That's why, as packaging experts, our role is to help customers navigate this complexity and find the right balance for their goals. There's no shortage of new sustainable ideas and innovations. And part of our responsibility as a packaging expert is to filter, validate, and sometimes create that healthy tension that leads to the best long-term solution.

Collaboration and stakeholders:

Q How does collaboration between R&D, ESG, suppliers, and customers contribute to accelerating sustainable innovation?

Collaboration isn't just helpful for us, it's the key to driving sustainable innovation. Every team involved brings its own expertise, and when those perspectives align early, ideas can be validated faster and with fewer roadblocks. This kind of upfront teamwork cuts down on unnecessary back and forth, helps narrow in on the most feasible design options, and reduces the cost of trial and error development.

When all stakeholders are engaged from the start, it becomes much easier to scale a concept into a commercially viable solution. Sustainable packaging isn't supposed to be created in isolation. In fact, it's the result of designers, engineers, suppliers, manufacturers, and brand teams working together toward the same goal.

Vision and inspiration:

Q How do you see sustainability shaping the future of the packaging and gifting industry over the next few years?

Over the next few years, we'll see companies push harder into recyclability, circularity, and low-carbon design as a way to stand out in the market. Packaging that once went straight to the trash is now being repurposed, reused, or designed to live a second life. Even items that used to be simple promotional giveaways are being reimaged as durable, keepsake worthy pieces that consumers want to hold onto.

Regulatory pressure will only accelerate this shift. As standards tighten, companies will need to think more creatively to strike the right balance between sustainability, functionality, and cost. I foresee that innovation won't just be a competitive advantage but a competitive necessity.



Circularity of products

At GPA Global, all hazardous waste generated by our activities is treated by certified partners in strict compliance with national regulatory requirements, ensuring safe handling and the prevention of environmental pollution.

Non-hazardous waste is systematically sorted at each site and directed to recycling streams. This approach has enabled us to achieve a waste recovery rate of 95%, surpassing our 2021 target of diverting 90% of industrial waste from landfill by 2030 ahead of schedule.

In parallel, we continue to raise awareness and train employees, particularly in our manufacturing sites, to promote responsible resource use and minimize waste generation (8,399t in 2025).

To further support circular economy practices, we rely on recognized tools and standards that promote more responsible production and consumption across our operations.



Upcycling waste into donations

Since 2020, one GPA Global subsidiary and its bag factory partners have been upcycling clean production waste from large-scale bag manufacturing. These materials are turned into new products—such as seating cushions—which are donated to orphanages and schools in underprivileged areas across China.

This initiative has two goals:

1. **Environmental** - Prevent waste from being incinerated by repurposing it.
2. **Social** - Provide useful items to disadvantaged children.

In 2025, the project reused 5.05 tons of waste to produce 4,300 seating cushions - a 30% increase from 2024. This avoided an estimated 8.37 tonnes of CO₂e emissions, based on the carbon footprint of textile incineration (source: Ecoinvent).



2.5. Water and pollution

Water, the lifeblood of our planet, is under threat. The UN Water Development Report warns of impending scarcity, with global freshwater demands projected to rise by 20-30% by 2050. Recognizing our responsibility, we're actively pursuing sustainable water usage.

First, we mapped our sites in water-stressed areas and leveraged the WRI Aqueduct Risk Atlas to assess and classify associated water-related risks. This data-driven approach provides a clear understanding of our exposure and supports more informed decision-making.

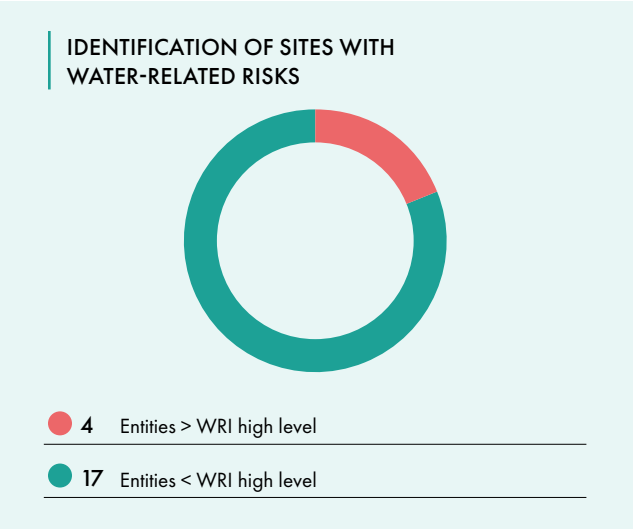
Based on these insights, we have developed policies aimed at reducing water consumption in high-stress regions. However, we recognize that addressing water scarcity requires going further than reduction alone.

We are therefore committed to investing in water replenishment initiatives, particularly in regions facing severe water stress, as part of our broader approach to responsible water management.



Water mapping

Among our seven owned production sites, four factories located in North America have been identified as being in areas of significant water-related risk. These facilities are therefore a priority focus for our water stewardship efforts.

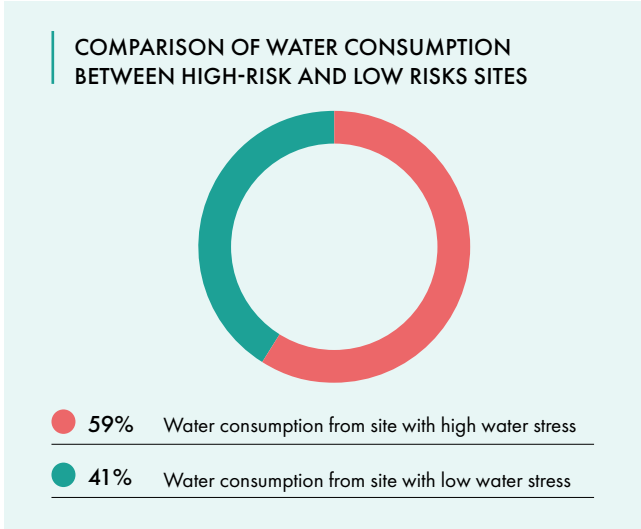


“Based on these insights, we have developed policies aimed at reducing water consumption in high-stress regions”

Water withdrawal

At GPA Global, the majority of water is used for domestic and sanitary purposes. Only our production sites use water in machines and boilers. In 2025, our total water withdrawal was 44,027 m³, sourced entirely from municipal water suppliers.

As shown in the diagram, approximately 59% of this withdrawal



occurs in regions facing high water stress. To address this challenge, we have implemented several measures, including:

- Providing employees with training on water conservation practices.
- Monitoring water consumption and identifying leaks through an environmental dashboard.
- Deploying technologies for early leak detection to prevent unnecessary water losses.

Water discharged

All our sites comply with local regulations on water discharge, and one production site is certified to the ISO 14001 environmental management standard.

Importantly, no significant water-related incidents were reported across any of our sites in 2025.

Water consumption

Most of the water withdrawn is subsequently discharged into the municipal network. When water is potentially polluted, it is treated by certified external partners to ensure proper purification before discharge.

As a result, the company's net water consumption is close to zero, since nearly all the water used is returned to the system after treatment.



2.6. Biodiversity and land use

At GPA Global, we recognize the vital role that healthy ecosystems and biodiversity play in supporting our operations and value chain. Our activities, including manufacturing, trading, and logistics, both depend on and may impact natural systems, as identified through the ENCORE database.

Based on this assessment, the most significant potential biodiversity impacts were identified within the upstream supply chain, particularly in relation to the sourcing of paper-based materials, wood-derived products, and other natural resource-intensive materials. These impacts may include land-use change, resource extraction, climate-related pressures, and pollution associated with raw material production and processing.

At present, we have not identified any owned or operated sites with significant direct impacts on biodiversity. None of our sites are located in or adjacent to areas identified as highly sensitive for biodiversity, nor have our operations resulted in changes in the use of natural land. However, we recognize that our most material biodiversity impacts are likely to occur upstream within the value chain. We therefore remain committed to strengthening data collection and supplier engagement in order to further refine our understanding of biodiversity-related risks, dependencies, and impacts, and to continuously improve our approach over time.

To address these dependencies and impacts, we have established several policies, including our Sustainability Policy, Environmental Policy, Sustainable Procurement Policy, and Code of Conduct. These policies apply across our value chain and set out the principles and practices that guide our efforts to minimize environmental impacts and promote sustainable business practices. They are shared with suppliers, business partners, and customers supporting transparency and fostering collaboration across the value chain.

As part of the single materiality assessment conducted in 2025, biodiversity was identified as a material topic due to its significant potential impact and likelihood of occurrence. While we do not currently have a dedicated biodiversity management plan, we are committed to developing a robust biodiversity strategy based on reliable data, thorough analysis, and measurable actions.

Over the coming years, our approach will focus on the following key priorities:

- Strengthening our understanding of biodiversity-related dependencies, impacts, risks, and opportunities;
- Defining targets and key performance indicators (KPIs) aligned with the Kunming-Montreal Global Biodiversity Framework;
- Developing a dedicated biodiversity action plan;
- Implementing and monitoring biodiversity-related measures and initiatives.



According to the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES), five key drivers are responsible for biodiversity loss and represent important areas for business action:

- Climate change
- Overexploitation of natural resources
- Land and sea-use change
- Pollution
- Invasive alien species

To contribute to biodiversity conservation, we have integrated environmental considerations into our operations, sourcing practices, and decision-making processes.

As our biodiversity strategy continues to mature, we will further strengthen our actions to reduce negative impacts and support the protection and restoration of ecosystems across our value chain.

DRIVERS OF BIODIVERSITY LOSS	POSITIVE ACTION LEVER	TYPE OF MITIGATION MEASURE
Climate change	• Use of low-carbon footprint materials (recycled materials). • Ecodesign (1,000+ LCAs since 2023) using PEF 3.1 methodology.	Avoid and minimize impacts
Over-exploitation of natural resources	• Use of certified materials (FSC, PEFC, GRS, GOTS) with environmental protection requirements.	Avoid and minimize impacts
Changes in land and sea use	• Reforestation of deforested areas. (Mexico) – 3,000 trees in 2025 in communities neighboring the company. • PrintReleaf reforestation program – 28,791 trees in 2025.	Restore and rehabilitate affected ecosystems
Pollution	• A strict code of conduct imposed on suppliers to ensure compliance with the laws of the countries where production takes place.	Avoid and minimize impacts
Invasive alien species	• Not addressed at this time as non-material for the company.	

Supporting reforestation and ecosystem restoration

In February 2025, GPA Chatsworth partnered with PrintReleaf, a leading provider of automated environmental impact and reforestation solutions for the print and packaging industry.

Through this collaboration, PrintReleaf tracks paper consumption data, quantifies the associated environmental impact - including the number of trees harvested and related greenhouse gas emissions - and supports certified global reforestation projects by automatically funding tree-planting initiatives.

As part of this partnership, GPA Chatsworth is currently supporting a large-scale restoration project in Northern California. Spanning multiple sites across the region, the project aims to restore areas severely impacted by wildfires and contribute to the long-term resilience of local ecosystems.

The restoration effort focuses on rebuilding Sierra mixed conifer forests by planting tree species native to the region and representative of pre-fire forest conditions. Particular emphasis is placed on shade-intolerant species such as Jeffrey pine, ponderosa pine, sugar pine, Douglas fir, and incense cedar, helping to restore a more natural forest structure and improve ecosystem resilience. This approach supports biodiversity, enhances carbon sequestration potential, and contributes to healthier forest management practices.

In 2025, GPA Chatsworth helped offset the environmental impact associated with approximately 2.4 million pounds of paper consumption, contributing to the planting of 28,791 trees through PrintReleaf's certified reforestation programs.

This initiative reflects GPA Chatsworth's commitment to addressing the environmental impacts associated with its operations while supporting ecosystem restoration and climate action beyond its direct value chain.



Material innovation is a key lever in our sustainability strategy. Through continuous research and development efforts, we aim to reduce the environmental footprint of our products by increasing the use of recycled and responsibly sourced materials, while exploring lower-impact alternatives.

Material selection is guided by circular economy principles, with a focus on reducing the use of virgin resources and on improving recyclability. We also work closely with suppliers to identify innovative materials that combine performance, durability, and environmental benefits.

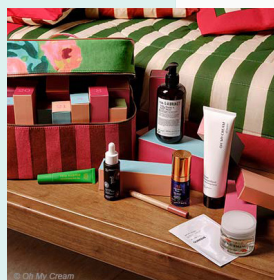
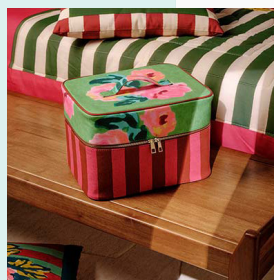
To support informed decision-making, environmental considerations are increasingly integrated into product development processes, including the assessment of material impacts throughout the product life cycle.

A reusable advent calendar that marries art and sustainability

The limited edition Lisa Corti x Oh My Cream Advent Calendar, developed by GPA Global France, illustrates how creativity, ecodesign, and sustainability can come together to create meaningful and responsible gifting experiences. Designed in collaboration with Lisa Corti (the Milanese designer renowned for vibrant prints and East-meets-West aesthetics), the project was designed with a strong focus on reusability, material optimization, and circularity.

The calendar combines a reusable soft fabric pouch, offering packaging designed to have a second life beyond the festive season. Each product is individually packed in recyclable cartons, while accessories such as the scrunchie and mirror were created using excess fabric from production, helping reduce material waste and promote resource efficiency.

More than seasonal packaging, the Advent Calendar was conceived as a collectible and reusable object, with its iconic Lisa Corti floral design allowing the packaging to be repurposed as a vanity case after use. By integrating reusable and recyclable materials alongside creative reuse of production offcuts, the project demonstrates how luxury, innovation, and sustainability can coexist in a more circular approach to packaging and gifting.



3 People

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Our people commitment

We believe that investing in our people is essential to building a successful business. We focus on:

- Ensuring health and safety.
- Supporting personal growth.
- Promoting diversity and inclusion.

This commitment extends across our company, supply chain, and communities. By creating safe, inclusive, and empowering workplaces, we strengthen well-being and resilience - key to meeting future sustainability challenges.



3.1 Sustainable Development Goals – SDGs

GPA Global has identified four of the seventeen SDG's that align with our material topics and our goals to reduce negative impact on people and promote positive social outcomes.

SDG 3

Good health and well-being



3.4

Reduce mortality from non-communicable diseases and promote mental health

3.9

Reduce illness and death from hazardous chemicals and pollution

SDG 5

Gender equality



5.1

End discrimination against women and girls

5.5

Ensure full participation in leadership and decision-making

SDG 8

Decent work and economic growth



8.2

Diversify, innovate and upgrade for economic productivity

8.5

Full employment and decent work with equal pay

8.7

End modern slavery, trafficking and child labor

8.8

Protect labor rights and promote safe working environments

SDG 10

Reduced inequality



10.2

Promote universal social, economic and political inclusion

3.2. Our goals and targets

Diversity and inclusion

We recognize the importance of having a diverse and multicultural workforce for improving our cognitive diversity and problem solving as well as the wider positive societal implications of promoting women's voices, particularly in leadership roles.

Our target:

- Having women representing a minimum of 40% of senior managerial positions by 2030.

Health and safety

We strive to ensure that all our sites meet the required standards for our workforce. We partner with Sedex to ensure that safe and secure working environments are maintained.

Our target:

- All GPA Global sites are compliant with SEDEX certification standard.*
- Stay below the LTIFR Recordable Incident Rate for the Manufacturing Industry of 3.2.**
- Develop and promote mental health campaigns to raise awareness at all of our sites.

* For sites under GPA ownership for longer than a year.

** According to the 2018 U.S. Bureau of Labor Statistics for the private industry sector.

3.3. Our people

Diversity and inclusion

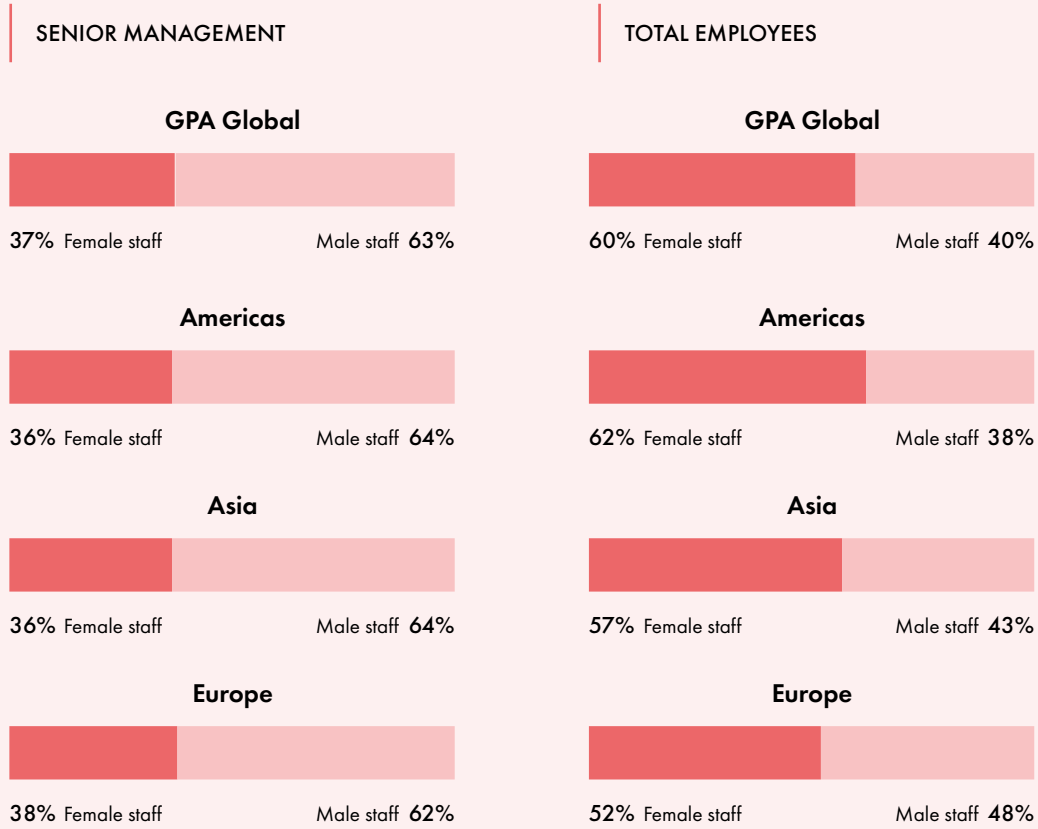
At GPA Global, we prioritize diversity and inclusion as integral values embedded in our organization.

In 2021, we set an ambitious target of reaching 40% women in senior management positions. By 2025, women represent 37% of our leadership positions, bringing us very close to our target. We will continue to advance these efforts globally, striving to achieve, and even exceed, this goal across all regions.

“By 2025, women represent 37% of our leadership positions, bringing us very close to our target”



Diversity & inclusion



Employee health and safety

The health and safety of our global team is paramount to us. We strive for zero accidents year after year, demonstrating our commitment to protecting our people.

Since 2021, we have been monitoring and managing employee health and safety performance for our manufacturing activity by using the Lost Time Injury Frequency Rate (LTIFR) indicator. Since 2024, in order to better reflect our expanded international scope, particularly following the acquisition of several factories, especially in Europe, we have decided to report using the Total Recordable Incident Rate (TRIR), which provides a more comprehensive, complete and globally recognized measure. Because it includes all reportable incidents, not just severe ones, TRIR helps organizations identify early warning signals, take preventive action before incidents escalate and support a proactive approach to occupational health and safety management.

In 2025, our TRIR averaged 0.74 across all owned factories; more than 4 times lower than the Occupational Safety and Health Administration (OSHA) recordable incident rate for the manufacturing industry in 2018.

Looking ahead, we remain committed to maintaining strict health and safety standards across all sites, ensuring consistency throughout our operations. We will continue to invest in advanced automation and equipment to reduce risks and inefficiencies, while strengthening our on-site medical response through dedicated first aiders, ensuring immediate and effective care for our employees in unforeseen situations.

Continuing the journey toward safety excellence - GPA Global Mexicali, Mexico

Commitment to safety through prevention and operational excellence

Employee safety and well-being are essential to GPA Global's culture and business performance. At the Mexicali, Mexico facility, 2025 efforts focused on strengthening risk prevention, improving workplace conditions, and reinforcing accountability at every level of the organization.

Beginning in 2024, the Mexicali leadership team introduced a structured safety improvement program focused on prevention, correction, and measurement. The program was designed not only to reduce incidents but to create lasting behavioral changes.

In 2025, the team concentrated on practical improvements designed to reduce exposure to hazards while increasing employee awareness and ownership of safe work practices. The approach combined engineering controls, targeted training, early protective measures, and active monitoring.

Actions and improvements

Several initiatives were introduced during 2025 to reduce risk across production operations:

Engineering controls

- Safety guards were installed on selected equipment, including the grooving machine, to minimize operator exposure to moving components.
- Machines activated by foot pedals were modified with dual-pedal systems positioned to require both hands during activation, reducing the possibility of accidental operation

Training and injury prevention

- Employees completed training under NOM-036 Ergonomics – Manual Handling of Loads, focused on proper lifting techniques and reducing injuries associated with manual material handling.
- Employees assigned to high-mobility positions, such as floormen, began receiving required Personal Protective Equipment (PPE), including safety shoes and gloves, during their first week in the role.
- Die-cut operators received specialized training on safe knife handling and reinforced requirements for glove use during cutting activities.
- Operators working with taping equipment received additional instruction emphasizing the mandatory use of staple removers when clearing jams instead of manual intervention.

Monitoring and reinforcement

Preventive actions were supported through structured follow-up and consistent enforcement:

- Safety committee walkthroughs remained active to identify unsafe conditions and drive corrective actions.
- Accident performance metrics continued to be displayed on the production floor to maintain visibility and awareness.
- Workplace safety rules were reinforced through corrective and disciplinary measures when unsafe behaviors were identified.



Turning actions into results

The actions implemented through engineering improvements, targeted training, and stronger accountability measures have contributed to sustained safety performance.

From 2024 to 2025, the Mexicali facility reduced disabling workplace injuries from 26 cases to 12 cases, representing a 54% reduction.

In addition, the Total Recordable Incident Rate (TRIR) improved from 6.48 in 2024 to 3.02 in 2025, representing a 53.4% reduction year over year. This improvement demonstrates continued progress in reducing recordable incidents and strengthening preventive practices across operations

Another important milestone was achieving a record of more than 100 consecutive days without a disabling workplace accident, reflecting stronger employee engagement, improved hazard awareness, and greater consistency in applying safe work practices.

These results reflect the facility's ongoing commitment to maintaining safer operations through proactive risk management, employee engagement, and consistent application of safety standards.

Creating sustainable change

One of the most important outcomes has been the continued development of proactive safety awareness across the facility. Employees are increasingly engaged in identifying hazards, following procedures, and understanding that incident prevention depends on daily actions and accountability.

Leadership involvement, employee participation, and clear expectations have helped integrate safety into normal operations and support long-term performance improvement.

Looking ahead

Future efforts will focus on expanding preventive controls, strengthening training effectiveness, and maintaining consistent application of safety standards across all production areas.

The Mexicali team's progress demonstrates that lasting safety improvement is achieved through disciplined execution, employee involvement, and continuous attention to workplace conditions.

3.4. Our value chain

Our commitment to social responsibility extends across our entire value chain and involves all our stakeholders, from suppliers to customers and consumers.

We have developed comprehensive policies and codes of conduct to ensure compliance with labor laws and ethical standards in every country where we operate. To uphold these commitments, we conduct social audits at our suppliers' facilities and use the SEDEX standard to monitor and assess working conditions in the factories we partner with. In addition, we collaborate with selected suppliers to design and implement targeted social programs that enhance employee well-being and drive positive community impact.

Mental health program for female workers

Since 2022, GPA Global and several manufacturing partners in China have been developing a Mental Health program in cooperation with the Fengcai Psychological Counseling Center in Beijing, sister organization of the Maple Women's Psychological Counselling Center, the first women-focused NGO established in China.



This program aims to support the well-being of female workers through dedicated training modules covering topics such as children's education, stress management, relationship building, and the prevention of domestic violence.



By promoting mental health awareness and providing practical support tools, the initiative contributes to creating a safer, more supportive, and more inclusive working environment.

In 2025, 152 female workers participated in the program.



We also develop long-term partnerships with local organizations and communities to support social inclusion, education, and environmental initiatives in the regions where we operate.

Captivating international partnership

Since 2012, GPA Global has developed a partnership with Captivating International, a non-profit organization dedicated to empowering disadvantaged children, women and families in developing regions, (primarily in China, Nepal, and the Philippines), through education, vocational training, and community development programs that break the cycle of poverty and exploitation.



In 2025, GPA Global continued to support the Send a Volunteer Teacher Program, which supports children in remote mountain villages during one of the most important stages of their education; primary school.

In 2025, Captivating International partnered with five remote Sichuan schools where 30 volunteer teachers are serving, impacting the lives of 1,133 children. GPA Global directly supports 15 of these volunteer teachers.



“GPA Global has developed a partnership with Captivating International, a non-profit organization dedicated to empowering disadvantaged children, women and families in developing regions”



Our approach also includes our customers and consumers, with whom we share the same ambition for ethical and sustainable business practices. We work closely with our customers to ensure transparency and traceability throughout our value chain, offering clear insight into our sourcing, manufacturing and social compliance processes. By embedding social responsibility into our products and partnerships, we strengthen consumer trust and help our customers achieve their own sustainability goals, creating long-term, shared value for people and communities.

Plastic caps collection program supporting children with cancer in Mexico

As part of its commitment to supporting local communities, Foli de Mexico actively participates in a plastic caps collection initiative in partnership with Fundación Ana IAP, an organization dedicated to supporting children with cancer.



“Beyond its social contribution, the program also promotes environmental awareness by encouraging waste separation, recycling, and the responsible reuse of plastic materials.”



The initiative encourages employees and their families to collect and donate plastic caps, which are then recycled through the foundation's network. The proceeds generated help fund medical treatments, medications, clinical studies, and other essential support services for children and families affected by the disease.

Beyond its social contribution, the program also promotes environmental awareness by encouraging waste separation, recycling, and the responsible reuse of plastic materials. Through this initiative, Foli de Mexico seeks to foster solidarity, strengthen employee engagement, and contribute to a culture of social and environmental responsibility.

Ethics & responsible practices

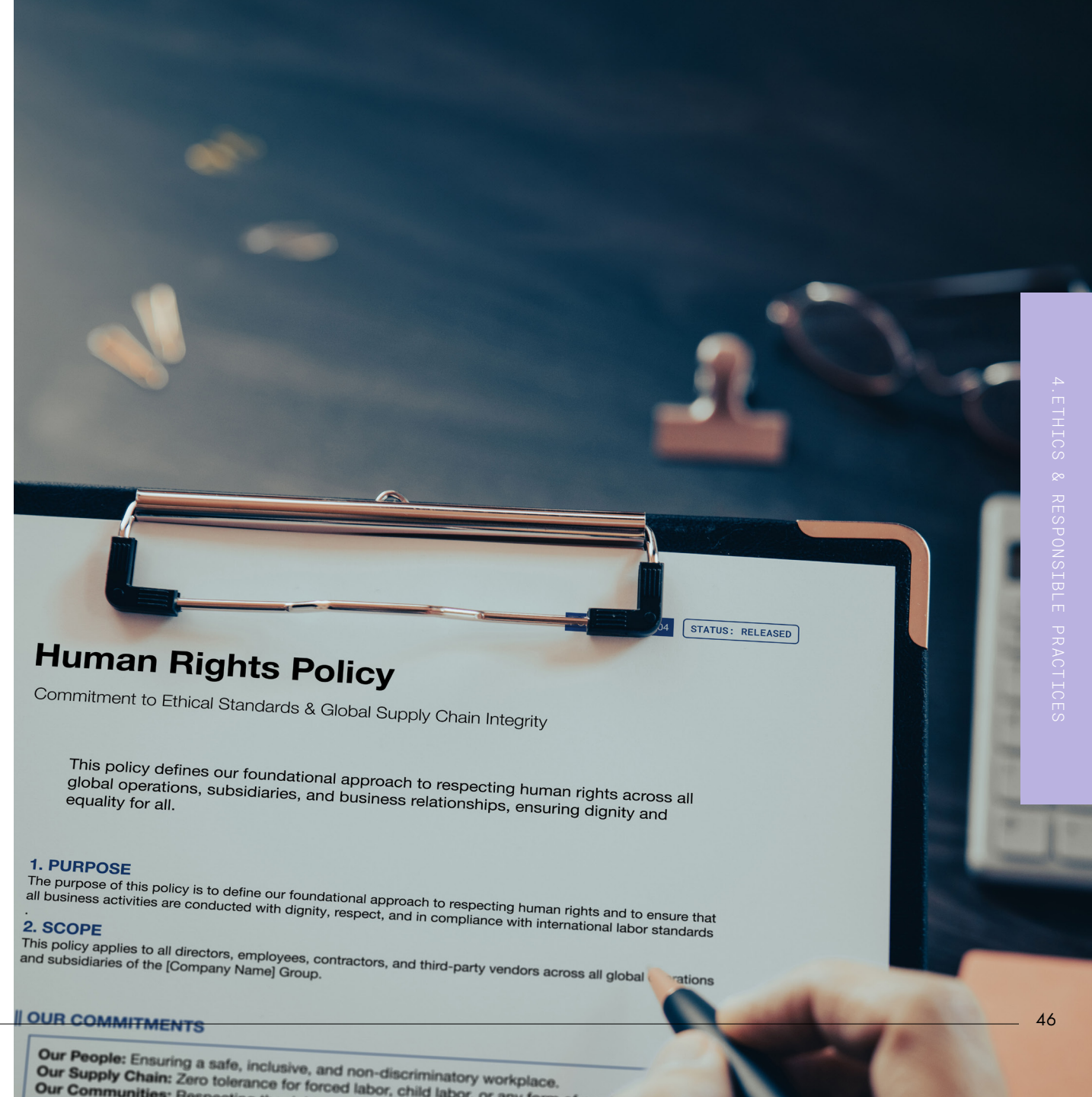
Ethics & responsible practices

Our governance is integrated throughout GPA Global, with dedicated committees and cross-functional teams overseeing environmental, social, and ethical performance. We have established clear policies, reporting mechanisms, and accountability structures to ensure that sustainability considerations are embedded in strategic decision-making, operational practices, and supplier engagements.

Policies, codes of conduct, management systems

We are guided by a deep sense of responsibility to give back to both people and the planet. This is why we continuously review our operations to ensure that our ESG principles are embedded in everything we do. Our policies embody this commitment:

- **Environment** - Environmental Policy, Sustainability Policy, Employee Code of Conduct.
- **Social** - Board Equality & Diversity Policy, Diversity Equal Opportunity & Anti-Discrimination Policy, Health & Safety Policy, Human Rights Policy, Modern Slavery Act, Employee Code Of Conduct.
- **Governance** - GDPR Policy, Anti-Corruption & Anti-Bribery Policy, Employee Code Of Conduct, Privacy Policy, Responsible Procurement Policy, Supplier Code Of Conduct, Information Security Policy.



4.1 Sustainable Development Goals – SDGs

GPA Global has identified four of the seventeen SDGs that align with our material topics and our goals to promote ethical business practices, responsible governance, and sustainable value creation.

SDG 8

Decent work and economic growth



8.2

Diversify, innovate and upgrade for economic productivity

SDG 9

Industry, innovation and infrastructures



9.1

Develop sustainable, resilient and inclusive infrastructures

9c

Universal access to information and communications technology

SDG 16

Peace, justice and strong institutions



16.5

Substantially reduce corruption and bribery

16.6

Develop effective, accountable and transparent institutions

16.7

Ensure responsive, inclusive and representative decision-making

SDG 17

Partnership for the goals



17.16

Knowledge sharing and cooperation for access to science, technology and innovation

4.2. Our goals and targets

Ethics

Through increasing representation of more diverse groups at board level as well as educating all employees about anti



bribery, ethics and compliance we are creating a resilient and safe working environment.

Our target

- 100% of active governance bodies and employees will be educated on anti-corruption and ethics by 2025.
- 100% of suppliers signed and follow GPA's Supplier Code Of Conduct.
- 100% of suppliers audited internally or externally to ensure human rights compliance.

4.3. Anti-corruption, ethics and compliance

Anti-corruption remains a non-negotiable principle in all our operations and business relationships. To ensure full compliance and responsible conduct, we have established a comprehensive framework of policies, procedures, and codes of conduct that guide our employees and partners in making ethical decisions every day.

Bribery and corruption are expressly prohibited under our Code of Business Conduct and Ethics, which all relevant employees receive upon joining GPA Global. Employees receive updates yearly on any changes to the policy. Since 2020 our senior management, sustainability steering committee, corporate governance committee, compliance officers and board members were all trained on our Anti-Corruption Policy. During the start of 2021, our new Anti-Corruption Policy was distributed to our employees worldwide in addition to them receiving our Code Of Ethics.

In 2025, 812 employees, representing 40% of our total workforce, completed anti-corruption training, reinforcing our company's ongoing commitment to ethical business practices.

4.4. Responsible procurement

We thrive on the strength of our supply chain, the backbone of our business. We hold ourselves to unwavering standards of quality, sustainability, and social responsibility in every aspect of our packaging and gifting production, from raw materials to finished products.



GPA Global, founding member of TRASCE, a shared commitment to improve traceability and sustainability to transform beauty supply chains

The TRaceability Alliance for Sustainable CosmEtics (TRASCE) is a pioneering industry alliance bringing together 18 cosmetic industry brands and suppliers to accelerate the sustainable transformation of the industry.

While various individual traceability initiatives have emerged in recent years, the TRASCE consortium was formed to address traceability across the cosmetics industry at scale.

In the long-term, the consortium aims to develop a collective approach to analyzing social and environmental risks in supply chains. Together, we will interpret the data collected and define common progress plans to implement collective remediation actions throughout the supply chains and support their transition to a more sustainable and resilient model.

In this respect, TRASCE will help respond to three fundamental challenges for the industry by:

- Strengthening the collective understanding of the cosmetics industry supply chains.
- Assessing the related social and environmental risks.
- Determining the necessary actions to support suppliers in their transition.



Our supply chain operates on a streamlined 3-tier model

- The first tier encompasses GPA-owned production facilities, where we maintain complete control over the manufacturing process, ensuring meticulous attention to detail.
- The second tier consists of a limited number of chosen GPA Accredited Partners globally. Through enduring relationships, we guarantee that our partners consistently meet our exacting quality expectations. Our dedicated QC inspectors and ESG auditors monitor every step of production, ensuring compliance with our stringent standards for sustainability, ethics, and quality control.
- The third tier comprises over 1,000 Transactional Vendors. These vendors must meet our rigorous standards for quality, sustainability, and social responsibility as they supply packaging components to our GPA Accredited Partners.

To ensure that our entire value chain operates in full compliance with our standards, we have implemented a comprehensive set of procedures, processes, and policies. Dedicated internal audit teams regularly assess compliance across our operations, complemented by independent external auditors who provide additional oversight.

We have also developed a Suppliers' Academy to train and support our key suppliers on sustainability topics, helping them strengthen their own practices and align with our shared ESG objectives. Beyond compliance, we engage proactively with our business partners to develop joint initiatives with local organizations, aiming to generate a positive impact on both the environment and the communities where we operate.

4.5. Cybersecurity and data privacy

Protecting the confidentiality, integrity, and availability of information is a core priority in all our operations. To ensure robust cybersecurity and data privacy, we have implemented a comprehensive set of policies, procedures, and guidelines that govern how our employees and partners handle data, safeguarding it against unauthorized access, breaches, or misuse.

Since 2023, all our employees and newcomers receive yearly training on security, cybersecurity and AI'

Appendix 1

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Appendix 1 - Progress report

	2021	2022	2023	2024	2025	TARGET
Planet						
Scope 1 emissions – tCO ₂ e	695	579	626	902	1,223	-20% by 2030 -50% by 2040
Scope 1 emissions/revenue – kg CO ₂ e/\$	-----	1.62 -3	1.38 -3	1.899 -3	2.78 -3	-30% by 2030
Scope 2 emissions (market-based) – tCO ₂ e	2,959	2,571	2,505	5,926	5,613	-20% by 2030 -50% by 2040
Scope 2 emissions/revenue (market-based) - kg CO ₂ e/\$	-----	7.18 -3	5.53 -3	12.47 -3	1.28 -2	-30% by 2030
Scope 3 emissions - tCO ₂ e	-----	138,365	167,140	82,369	122,006	-----
Scope 3 emissions/revenue - kgCO ₂ e/\$	-----	0.382	0.369	0.173	0.277	-----
Total emissions - tCO ₂ e	-----	141,515	170,271	89,194	128,843	-----
Total emissions/revenue - kgCO ₂ e/\$	-----	0.391	0.376	0.188	0.293	-----
Non-renewable electricity - kWh	9,666,392	10,623,437	9,281,591	15,027,250	14,405,143	-----
Renewable electricity - kWh	-----	3,618,894	3,602,909	3,953,000	4,297,698	-----
Total electricity - kWh	9,666,392	14,242,331	12,884,500	18,980,250	18,689,170	-----
Electricity intensity – kWh/USD	0.032	0.040	0.028	0.040	0.042	-----
Total energy - kWh	-----	16,778,126	15,766,430	23,415,604	24,491,605	-----
Energy intensity – kWh/USD	-----	0.047	0.035	0.049	0.055	-----
Waste diverted from landfill	82%	90.8%	93.22%	98.6%	95%	90%
People						
Senior management – GPA Global – Female staff	55%	37%	42%	39%	37%	40%
Senior management – GPA Global – Male staff	44%	63%	58%	61%	63%	-----
OSHA incident rate/ LTIFR/TRIR	LTIFR: 0.93	LTIFR: 2.87	LTIFR: 0.88	TRIR: 2.12	TRIR: 0.74	2018 OSHA recordable incident rate: 3.2

Appendix 2

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Appendix 2 – Global reporting initiative

This report has been prepared in accordance with the GRI standards (2021 version), ensuring full alignment with the most recent global framework for sustainability reporting.

GRI STANDARD	DISCLOSURE	DISCLOSURE TITLE	2025 LOCATION OR EXPLANATION
General Disclosure 2021			
GRI 2: General Disclosures 2021	2-1 Organizational details	Legal name	1. About GPA Global – 1.1. A Glimpse to GPA Global – p.7
		Nature of ownership and legal structure	1. About GPA Global – 1.1. A Glimpse to GPA Global – p.7
		Location of headquarters	GPA US Holding Inc., 9 E. Loockerman Street, Suite 311, in the city of Dover, County of Kent, 19901
		Countries of operations	1. About GPA Global – 1.1. A Glimpse to GPA Global – p.7
	2-2	Entities included in the organization's sustainability reporting	1. About GPA Global – 1.1. A Glimpse to GPA Global – p.7 Entities included in the organization's sustainability reporting: ASG Poland, GPA Brazil, GPA Chatsworth, Foli Mexico, GPA France, GPA Hong-Kong, GPA Hub Massachusetts, GPA Ireland, GPA Jaclyn, GPA Jenco Mexicali, GPA Jenco Ontario, GPA Logistics, GPA Mexico, GPA Netherlands, GPA US Holding, GPA Scotland, GPA Shanghai, GPA Shenzhen, GPA UK
	2-3	Reporting period, frequency and contact point	Reporting is released annually based on the previous calendar year, following our financial year Jan – Dec. The 2025 report will be released in June 2026, and subsequent reports are expected to be released in June each year. For inquiries regarding this report please contact melanie.douce@gpaglobal.net
	2-4	Restatements of information	N/A
	2-5	External assurance	N/A
GRI 2:2 Activities & workers			
	2-6	Activities, value chain and other business relationships	1. About GPA Global – 1.1. A Glimpse to GPA Global – p.7
	2-7	Employees	3. The People – Diversity & Inclusion – p.38 Appendix 2.1
	2-8	Workers who are not employees	Total of 487 non-employees. These non-employees, primarily service providers and subcontractors, are engaged in activities such as maintenance, general labor, cleaning, and administrative support.

GRI STANDARD	DISCLOSURE	DISCLOSURE TITLE	2025 LOCATION OR EXPLANATION
GRI 2:3 Governance			
	2-9	Governance structure and composition	1. About GPA Global – 1.1. A Glimpse to GPA Global – Organizational structure and governance - p.9
	2-10	Nomination and selection of the highest governance body	The members of the board are chosen based on their experience and various qualifications.
	2-11	Chair of the highest governance body	1. About GPA Global – 1.1. A Glimpse to GPA Global – Organizational structure and governance - p.38
	2-12	Role of the highest governance body in overseeing the management of impacts	1. About GPA Global – 1.1. A Glimpse to GPA Global – Organizational structure and governance - p.38
	2-13	Delegation of responsibility for managing impacts	1. About GPA Global – 1.1. A Glimpse to GPA Global – Organizational structure and governance - p.38
	2-14	Role of the highest governance body in sustainability reporting	1. About GPA Global – 1.1. A Glimpse to GPA Global – Organizational structure and governance - p.38
	2-15	Conflicts of interest	4. Ethics and responsible practices – 4.3. Anti-corruption, ethics and compliance – p.48
	2-16	Communication of critical concerns	4. Ethics and responsible practices – 4.3. Anti-corruption, ethics and compliance – p.48
	2-17	Collective knowledge of the highest governance body	1. About GPA Global – 1.1. A Glimpse to GPA Global – Organizational structure and governance - p.9
	2-18	Evaluation of the performance of the highest governance body	1. About GPA Global – 1.1. A Glimpse to GPA Global – Organizational structure and governance - p.9
	2-19	Remuneration policies	4. Ethics and responsible practices – Policies, codes of conducts, management systems – p.46
	2-20	Process to determine remuneration	The process to determine remuneration within our organization involves a combination of internal and external factors. Initially, we assess the role's responsibilities and requirements, ensuring a competitive salary range based on market benchmarking. Our compensation committee, which includes key members of the leadership team, reviews the proposed salary structures. We also ensure compliance with all legal requirements and consider both internal equity and external competitiveness. Performance reviews and periodic adjustments ensure that our remuneration packages remain fair, motivating, and aligned with the organization's overall goals.
	2-21	Annual total compensation ratio	N/A

GRI STANDARD	DISCLOSURE	DISCLOSURE TITLE	2025 LOCATION OR EXPLANATION
	GRI 2:4 Strategy, Policies & Practices		
	2-22	Statement on sustainable development strategy	An introduction from Adam Melton, Founder and Executive Chairman & Message from the ESG dept. – p.3&4
	2-23	Policy commitments	4. Ethics and responsible practices – Policies, codes of conduct, management systems – p.46
	2-24	Embedding policy commitments	4. Ethics and responsible practices – Policies, codes of conduct, management systems – p.46
	2-25	Processes to remediate negative impacts	Our organization follows a structured process to address and remediate environmental and social impacts. Negative impacts are identified through continuous monitoring, stakeholder engagement, and environmental assessments. Once detected, we perform root-cause analyses and implement corrective actions, from process improvements and technology upgrades to targeted community initiatives. We work collaboratively with affected stakeholders and track the effectiveness of our actions, reporting progress annually. Lessons learned from each case feed into our continuous improvement approach.
	2-26	Mechanisms for seeking advice and raising concerns	4. Ethics and responsible practices – p.45
	2-27	Compliance with laws and regulations	4. Ethics and responsible practices – 4.3. Anti-corruption, ethics and compliance – p.48
	2-28	Membership associations	4. Ethics and responsible practices – 4.4. Responsible Procurement – TRASCE consortium – p.49 & 3. The People – 3.4. Our Value Chain – Captivating membership – p.43
	GRI 2:5 Stakeholder Engagement		
	2-29	Approach to stakeholder engagement	1. About GPA Global – 1.2. GPA Global ESG strategy – p.10
	2-30	Collective bargaining agreements	N/A

GRI STANDARD	DISCLOSURE	DISCLOSURE TITLE	2025 LOCATION OR EXPLANATION
Material Topics 2021			
GRI 3: Material Topics 2021	3-1	Process to determine material topics	1. About GPA Global – 1.2. GPA Global ESG strategy – p.11
	3-2	List of material topics	1. About GPA Global – 1.2. GPA Global ESG strategy – p.11
Business Ethics & Accountability – Financial Security & Compliance			
GRI 3: Material Topics 2021	3-3	Management of material topics	1. About GPA Global – 1.2. GPA Global ESG strategy – p.11
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	N/A
	203-2	Significant indirect economic impacts	N/A
GRI 205: Anti-Corruption 2016	205-1	Operations assessed for risks related to corruption	4. Ethics and responsible practices – 4.3. Anti-corruption, ethics and compliance – p.48
	205-2	Communication and training about anti-corruption policies and procedures	4. Ethics and responsible practices – 4.3. Anti-corruption, ethics and compliance – p.48
	205-3	Confirmed incidents of corruption and actions taken	4. Ethics and responsible practices – 4.3. Anti-corruption, ethics and compliance – p.48 In 2025, a total of eight incidents of corruption were identified at a single site, newly integrated within GPA Global. The immediate action taken was to implement the necessary measures against the employees involved in these acts and to stop working with the partners who attempted to bribe our staff. In the long-term, training and awareness initiatives have been implemented for all employees at the site.
GRI 206: Anti-Competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	No legal actions are pending or have been completed.
GRI 419: Socioeconomic Compliance	419-1	Non-Compliance with Social and Economic Laws	In 2025, GPA Global did not record any significant fines or non-monetary sanctions for non-compliance with social and economic laws and/or regulations. GPA Global recorded 8 minor non-compliances with social and economic laws, for a total cost of 9 165\$.
GRI 307 - Environmental Compliance	307-1	Non-compliance with Environmental Laws and Regulations	In 2025, GPA Global did not record any significant fines or non-monetary sanctions for non-compliance with environmental laws and/or regulations.

GRI STANDARD	DISCLOSURE	DISCLOSURE TITLE	2025 LOCATION OR EXPLANATION
Data Security & Privacy			
GRI 3: Material Topics 2021	3-3	Management of material topics	1. About GPA Global – 1.2. GPA Global ESG strategy – p.11
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	In 2025, GPA Global did not record any substantiated complaints concerning breaches of customer privacy and losses of customer data.
Employee Attraction & Retention			
GRI 3: Material Topics 2021	3-3	Management of material topics	1. About GPA Global – 1.2. GPA Global ESG strategy – p.11
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	Appendix 2.2
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	N/A
	401-3	Parental Leave	Appendix 2.3
GRI 402: Labor/Management Relations 2016	402-1	Minimum notice periods regarding operational changes	N/A
GRI 404: Training & Education 2016	404-1	Average hours of training per year per employee	Appendix 2.4
	404-2	Programs for upgrading employee skills and transition assistance programs	35% of our employees are covered worldwide by a program implemented for upgrading employee skills. Depending on the entity, it could be practical training, annual training plans, projects practice, managerial programs, etc. In terms of scope, some programs are dedicated to all employees, and some others for specific positions (managers, operators, etc.)
	404-3	Percentage of employees receiving regular performance and career development reviews	Appendix 2.5
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	20.69%
	414-2	Negative social impacts in the supply chain and actions taken	In 2025, 137 suppliers have been assessed for social impacts during the reporting period. 8 of them have been identified as having significant actual or potential negative social impacts. All of them (100%) agreed upon improvements as a result of the assessment.

GRI STANDARD	DISCLOSURE	DISCLOSURE TITLE	2025 LOCATION OR EXPLANATION
Climate Change & Energy Transition			
GRI 3: Material Topics 2021	3-3	Management of material topics	1. About GPA Global – 1.2. GPA Global ESG strategy – p.11
GRI 201: Economic Performance 2016	201-2	Financial implications and other risks and opportunities due to climate change	1. About GPA Global – 1.2. GPA Global ESG strategy – p.11
GRI 302: Energy 2016	302-1	Energy consumption within the organization	5. Appendix 1 - PROGRESS REPORT – p.52 and 2. Planet – 2.3 Climate change and GHG emissions – Reducing absolute emissions: a key challenge for a growing company– p.17 Data comes from invoices and the conversion factors used come from recognized sources (IEA or others) or from the KEY ESG tool.
	302-2	Energy consumption outside of the organization	N/A
	302-3	Energy intensity	5. Appendix 1 - PROGRESS REPORT – p.52
	302-4	Reduction of energy consumption	5. Appendix 1 - PROGRESS REPORT - p.52
	302-5	Reductions in energy requirements of products and services	N/A
GHG Emissions – Our Products			
GRI 3: Material Topics 2021	3-3	Management of material topics	1. About GPA Global – 1.2. GPA Global ESG strategy – p.11
GRI 305: Emissions 2016	305-3	Other indirect (Scope 3) GHG emissions	2. Planet – 2.3 Climate change and GHG emissions – Scope 3 emissions – p.17
	305-5	Reduction of GHG emissions	N/A

GRI STANDARD	DISCLOSURE	DISCLOSURE TITLE	2025 LOCATION OR EXPLANATION
GHG Emissions – Our Operations			
GRI 3: Material Topics 2021	3-3	Management of material topics	1. About GPA Global – 1.2. GPA Global ESG strategy – p.11
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	2. Planet – 2.3 Climate change and GHG emissions – Scope 1 emissions – p.17
	305-2	Energy indirect (Scope 2) GHG emissions	2. Planet – 2.3 Climate change and GHG emissions – Scope 2 emissions – p.18
	305-4	GHG emissions intensity	2. Planet – 2.3 Climate change and GHG emissions – p.17
	305-5	Reduction of GHG emissions	2. Planet – 2.3 Climate change and GHG emissions – p.17
	305-6	Emissions of ozone-depleting substances (ODS)	N/A
Public Policy & Lobbying			
GRI 3: Material Topics 2021	3-3	Management of material topics	1. About GPA Global – 1.2. GPA Global ESG strategy – p.11
GRI 415: Public Policy 2016	415-1	Political Contributions	In 2025, GPA Global, including all its entities, didn't make any political contributions.
GRI 201: Economic Performance 2016	201-4	Financial assistance received from government	China: \$1,562,452 for tax refund

GRI STANDARD	DISCLOSURE	DISCLOSURE TITLE	2025 LOCATION OR EXPLANATION
Human Rights			
GRI 3: Material Topics 2021	3-3	Management of material topics	1. About GPA Global – 1.2. GPA Global ESG strategy – p.11
GRI 407: Freedom of Association & Collective Bargaining 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	In certain regions, particularly in parts of Asia, the right to freedom of association and collective bargaining may face challenges. To safeguard these fundamental labor rights across our value chain, GPA Global has embedded clear commitments to both principles within our Supplier Code of Conduct. Compliance with this Code, which explicitly requires respect for workers' rights to organize and bargain collectively, is mandatory for all our suppliers. As of today, 100% of our suppliers have signed and accepted these requirements as a condition of doing business with us.
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	In certain regions, particularly in parts of Asia, the risk of child labor remains a concern. To prevent any occurrence within our value chain, GPA Global has embedded strict commitments against child labor in its Supplier Code of Conduct. This Code explicitly prohibits the employment of children and requires full compliance with international labor standards. Adherence to these principles is mandatory for all our suppliers, and 100% have formally signed and accepted them as a condition of doing business with us. In addition, our internal audit team conducts regular assessments to verify supplier compliance and ensure continuous alignment with our ethical standards.
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incident of forced or compulsory labor	In certain regions, particularly in parts of Asia, the risk of forced or compulsory labor remains a significant concern. To prevent any such practices within our value chain, GPA Global has established strict commitments against forced labor in its Supplier Code of Conduct. This Code explicitly prohibits all forms of forced or compulsory labor and requires full compliance with international labor standards. Adherence to these principles is mandatory for all our suppliers, and 100% have formally signed and accepted these requirements as a condition of doing business with us. In addition, our internal audit team conducts regular evaluations to verify compliance and drive continuous improvement in ethical labor practices across our supply chain.
GRI 410: Security Practices 2016	410-1	Security personnel trained in human rights policies or procedures	In 2025, 42 out of 45 of our security personnel (93%) received training on our human rights policies and procedures, ensuring that their activities are fully aligned with our company's ethical standards and commitment to respect for human rights.
GRI 411: Rights of Indigenous Peoples 2016	411-1	Incident of violations involving indigenous peoples	N/A

GRI STANDARD	DISCLOSURE	DISCLOSURE TITLE	2025 LOCATION OR EXPLANATION
Diversity Equity & Inclusion			
GRI 3: Material Topics 2021	3-3	Management of material topics	1. About GPA Global – 1.2. GPA Global ESG strategy – p.11
GRI 405: Diversity & Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	Appendix 2.6
	405-2	Ratio of basic salary and remuneration	Appendix 2.7
GRI 406: Non-Discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	GPA Global did not have any incidents of discrimination in 2025.
Sustainable Livelihoods and Community Engagement			
GRI 3: Material Topics 2021	3-3	Management of material topics	1. About GPA Global – 1.2. GPA Global ESG strategy – p.11
GRI 202: Market Presence 2016	202-1	Ratios of Standard Entry Level Wage by Gender Compared to Local Minimum Wage	N/A
	202-2	Proportion of senior management hired from the local community	N/A
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments and development programs	2. Planet – 2.4. Circular economy and waste management – p.24 2. Planet – 2.5. Water and pollution – p.29 3. The People – 3.4. Our value chain – p.41
	413-2	Operations with significant actual and potential negative impacts on local communities	2. Planet – 2.4. Circular economy and waste management – p.24 2. Planet – 2.5. Water and pollution – p.29 3. The People – 3.4. Our value chain – p.41

GRI STANDARD	DISCLOSURE	DISCLOSURE TITLE	2025 LOCATION OR EXPLANATION
Health & Safety			
GRI 3: Material Topics 2021	3-3	Management of material topics	1. About GPA Global – 1.2. GPA Global ESG strategy – p.11
GRI 403: Occupational Health & Safety 2018	403-1	Occupational health and safety management system	Within GPA Global, several occupational health and safety management systems have been implemented, depending on the location and the typology of sites (office, factory, logistics center). Most of them are aligned with the ISO 45001 standard and in the US they comply with OSHA. 66% of employees are covered by these occupational health and safety systems.
	403-2	Hazard identification, risk assessment, and incident investigation	Health and Safety Committees are established at all operational sites and function as integral components of our occupational health and safety (OHS) management system. These committees are responsible for the systematic identification of hazards, risk assessment, and implementation of control measures to prevent work-related injuries and ill health. Standardized internal procedures have been developed and deployed across all sites to ensure consistency in hazard identification, incident reporting, investigation, and root cause analysis. All incidents, near misses, and identified hazards are documented and analyzed to define appropriate corrective and preventive actions. Regular performance monitoring and reporting are conducted to evaluate the effectiveness of control measures and to ensure continuous improvement of our OHS performance in line with ISO 45001 requirements.
	403-3	Occupational health services	Depending on the site typology (office, factory, or logistics center), occupational health and safety (OHS) is managed jointly by HR managers, office managers, safety managers, production supervisors, and the quality department. Together, they identify, assess, and control workplace hazards to minimize risks. Key functions include regular hazard assessments, safety training, emergency preparedness, and employee well-being initiatives. Internal audits, performance reviews, and employee feedback ensure the quality and continuous improvement of these services. All employees have equal access to OHS resources and can raise concerns or improvement suggestions through safety committees or direct reporting channels. This collaborative and preventive approach helps maintain safe working conditions across all our sites and fosters a strong safety culture within the organization.

GRI STANDARD	DISCLOSURE	DISCLOSURE TITLE	2025 LOCATION OR EXPLANATION
Health & Safety (Continued)			
	403-4	Worker participation, consultation, and communication on occupational health and safety	Employees are actively involved in OHS through regular meetings and safety committees. They are encouraged to immediately report any hazard to their supervisor, safety representative, or committee. This participatory approach ensures continuous improvement and fosters a strong safety culture across all sites.
	403-5	Worker training on occupational health and safety	All employees receive OHS training, including onboarding for new hires, regular safety courses, and safety meetings with supervisors. Employees also have continuous access to OHS guidelines and procedures via the intranet, ensuring awareness, competence, and active participation in workplace safety.
	403-6	Promotion of worker health	Depending on site and location, employees have access to health screenings, vaccinations, counseling, and wellness programs for mental and physical health via a dedicated hotline. Additional support includes accident, healthcare, and life insurance programs, ensuring comprehensive health protection and promoting overall well-being.
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Our organization applies a proactive and integrated approach to preventing and mitigating occupational health and safety impacts across its value chain. Regular risk assessments and stakeholder collaboration help identify and address potential hazards. In manufacturing sites, staff receive training enabling activity rotation to reduce ergonomic risks. Complementary initiatives, such as wellness programs, stretching sessions, health plans, and fitness incentives, promote a healthy and active lifestyle. Dedicated policies and awareness campaigns ensure the continuous improvement of our employees' physical and mental well-being.
	403-8	Workers covered by an occupational health and safety management system	Only a few of our sites engage non-employees, yet 93% are covered by our Occupational Health and Safety Management System, aligned with ISO 45001 principles. All are required to follow site safety procedures, receive appropriate briefings, and are provided with necessary PPE. In case of injury, non-employees receive the same medical attention and follow-up as direct employees, ensuring consistent protection for all workers under our operational control.
	403-9	Work-related injuries	Appendix 2.8 Work-related hazards with potential for high-consequence injuries are identified primarily through systematic risk assessments, regular safety inspections, and weekly site walkthroughs. Preventive measures include comprehensive induction training, daily reviews of safety procedures, and continuous supervision by managers to ensure safe working practices. Corrective actions and lessons learned are also shared across sites to strengthen risk mitigation and foster a proactive safety culture.
	403-10	Work-related ill health	No illnesses were reported as work-related in the last 4 years.
GRI 201 - Economic Performance	201-3	Defined Benefit Plan Obligations and Other Retirement Plans	N/A
GRI 416: Customer Health & Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	In 2025, 31% of our products and services were assessed for potential health and safety impacts throughout their life cycle. These assessments include evaluations of materials, manufacturing processes, and end-use safety to ensure compliance with regulatory requirements and internal standards.
	416-2	Incidents of Non-Compliance with Health & Safety Regulations	In 2025, no non-compliance with regulations or voluntary codes related to product and service health and safety was identified.

GRI STANDARD	DISCLOSURE	DISCLOSURE TITLE	2025 LOCATION OR EXPLANATION
Ecological Impacts, Dependencies & Opportunities			
GRI 3: Material Topics 2021	3-3	Management of material topics	1. About GPA Global – 1.2. GPA Global ESG strategy – p.11
GRI 305: Emissions 2016	305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	N/A
Biodiversity & Sensitive Areas			
GRI 3: Material Topics 2021	3-3	Management of material topics	1. About GPA Global – 1.2. GPA Global ESG strategy – p.11
GRI 101: Biodiversity	101-1	Policies aimed at halting and reversing biodiversity loss	2. Planet – 2.6 Biodiversity and land use, p.31
	101-2	Managing impacts on biodiversity	2. Planet – 2.6 Biodiversity and land use, p.31
	101-3	Access and Sharing of Benefits	N/A
	101-4	Identification of impacts on Biodiversity	2. Planet – 2.6 Biodiversity and land use, p.31
	101-5	Sites that have an impact on biodiversity	2. Planet – 2.6 Biodiversity and land use, p.31
	101-6	Direct factors contributing to biodiversity loss	N/A
	101-7	Changes in the status of biodiversity	N/A
	101-8	Ecosystem services	N/A

GRI STANDARD	DISCLOSURE	DISCLOSURE TITLE	2025 LOCATION OR EXPLANATION
Circularity			
GRI 3: Material Topics 2021	3-3	Management of material topics	1. About GPA Global – 1.2. GPA Global ESG strategy – p.11
GRI 301: Materials 2016	301-1	Materials used by weight or volume	2. Planet – 2.6 Biodiversity and land use – p.31
	301-2	Recycled input materials used	2. Planet – 2.6 Biodiversity and land use – p.31
	301-3	Reclaimed products and their packaging materials	N/A
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	2. Planet – 2.4. Circular economy and waste management – p.24
	306-2	Management of significant waste-related impacts b	2. Planet – 2.4. Circular economy and waste management – p.24
	306-3	Waste generated	2. Planet – 2.4. Circular economy and waste management – p.24
	306-4	Waste diverted from disposal	2. Planet – 2.4. Circular economy and waste management – p.24
	306-5	Waste directed to disposal	2. Planet – 2.4. Circular economy and waste management – p.24

GRI STANDARD	DISCLOSURE	DISCLOSURE TITLE	2025 LOCATION OR EXPLANATION
Sustainable Supply Chains			
GRI 3: Material Topics 2021	3-3	Management of material topics	1. About GPA Global – 1.2. GPA Global ESG strategy – p.11
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	N/A
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	25% of new suppliers were screened using environmental criteria.
	308-2	Negative environmental impacts in the supply chain and actions taken	In 2025, 84 suppliers were audited on environmental criteria, and 25 were identified as having significant actual or potential environmental impacts. All of these suppliers (100%) committed to implement corrective actions following the assessment, and none of the relationships were terminated as a result, since all suppliers agreed to follow through with corrective action plans. The main negative environmental impacts identified in our supply chain included: high energy use, significant water consumption, air emissions, production waste, transport-related emissions, storage of chemicals without secondary containment, improper labeling of chemical containers. Our corrective action plans include remediation measures, enhanced monitoring, and targeted supplier support to ensure compliance and continuous improvement.
Water Management			
GRI 303: Water & Effluents 2018	303-1	Interactions with water as a shared resource	2. Planet – 2.5. Water and pollution – p.29
	303-2	Management of water discharge-related impacts	2. Planet – 2.5. Water and pollution – p.29
	303-3	Water withdrawal	2. Planet – 2.5. Water and pollution – p.29
	303-4	Water discharge	2. Planet – 2.5. Water and pollution – p.30
	303-5	Water consumption	2. Planet – 2.5. Water and pollution – p.30

GRI STANDARD	DISCLOSURE	DISCLOSURE TITLE	2025 LOCATION OR EXPLANATION
Non-Material Disclosures			
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	Total revenue generated by GPA Global in 2025: \$439,563,880 Operating costs: \$431,849,520 Employee wages and benefits: \$106,909,940
Marketing & Labeling			
GRI 417: Marketing & Labeling	417-1	Product and Service Information & Labeling Compliance	Our company ensures that 100% of our products and packaging comply with applicable regulations and customer requirements related to product information and labeling. For every packaging item we produce, we provide clear and accurate information covering the following aspects: • Material composition (e.g., plastic type, recycled content, recyclability). • Safe use and handling instructions, where relevant. • Disposal and recycling guidance in line with local and international standards. • Environmental claims that comply with recognized frameworks (e.g., ISO 14021, EU Packaging and Packaging Waste Directive). In 2025, 55% of our products applied voluntary labeling (FSC, GOTS, GRS, etc.).
	417-2	Incidents of Non-Compliance with Labeling Regulations	In 2025, no non-compliance cases due to non-compliance with laws, regulations and/or voluntary codes were recorded.
	417-3	Incidents of Non-Compliance with Marketing Regulations	In 2025, no non-compliance cases due to non-compliance with marketing regulations were recorded.

Appendix 2.1: 2-7 Employees

Total employees, by gender (FTE)

	TOTAL	MALE	FEMALE	OTHER
Permanent employees	2039	1001	1036	2
Temporary employees	65	26	39	0
Non-guaranteed hours employees	0	0	0	0
Full-time employees	2031	999	1030	2
Part-time employees	8	4	6	0

Total employees, by region (FTE)

	TOTAL	ASIA	EUROPE	AMERICAS
Permanent employees	2039	314	369	1356
Temporary employees	65	0	63	2
Non-guaranteed hours employees	0	0	0	0
Full-time employees	2031	314	363	1354
Part-time employees	8	0	6	2

Appendix 2.2: 401-1: New hires

New hires by gender and age

	TOTAL	MALE	FEMALE
<30	399	221	178
30-50	353	166	187
>50	61	36	25

New hires by region

	AMERICAS	ASIA	EUROPE
New hires	684	56	73
% by region	84.1	6.9	9.0

Turnover by gender and age

	TOTAL	MALE	FEMALE
<30	341	163	178
30-50	320	149	171
>50	193	97	96

Turnover by region

	AMERICAS	ASIA	EUROPE
Turnover	752	46	201
% by region	25.82	27.68	23.96

Appendix 2.3: 401-3

Parental leave

	TOTAL	MALE	FEMALE	OTHER
Total number of employees that were entitled to parental leave	64	24	39	1
Total number of employees that took parental leave	61	22	38	1
Total number of employees that returned to work in the reporting period after parental leave ended	48	22	25	1
Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work	43	17	25	1
Return to work and retention rates of employees that took parental leave	Return to work rate: 78.7%	Return to work rate: 100%	Return to work rate: 65.8%	Return to work rate: 100%

Appendix 2.4: 404-1

Average hours of training per year per employee

	MALE	FEMALE
<30	13.07	12.49
30-50	16.97	10.83
>50	47.25	11.33

Appendix 2.5: 404-3

Percentage of employees receiving regular performance and career development reviews

	TOTAL	MALE	FEMALE
Senior/ executive	79.66%	83.78%	72.73%
Middle management/ team leads	44.20%	45.80%	42.76%
Non-executive employees	41.30%	62.99%	27.72%

Appendix 2.6: 405-1 Diversity of governance bodies and employees

Percentage of individuals within the organization's governance bodies

	TOTAL	MALE	FEMALE
<30	0	0	0
30-50	0	0	0
>50	6	5	1

Appendix 2.6: 405-1 Diversity of governance bodies and employees (continued)

Percentage of employees per gender and employee category

	TOTAL	MALE	FEMALE
Senior executive	59	62.7%	37.3%
Middle management	276	47.5%	52.5%
Non-executive employees	1719	38.5 %	61.5%

Percentage of employees per age range

	TOTAL	<30	30-50	>50
Senior executive	59	0.7%	1.6%	0.5%
Middle management	276	3.4%	7.5%	2.5%
Non-executive employees	1719	21.1%	46.8%	15.8%

Appendix 2.7: 405-2 Ratio of basic salary and remuneration

Ratio of basic salary

	SENIOR EXECUTIVE	MIDDLE MANAGEMENT	NON-EXECUTIVE EMPLOYEES
Asia	74.0%	80.2%	79.4%
Europe	73.9%	89.1%	110.2%
Americas	126.1%	94.1%	90.5%
Global	79.6%	94.6%	94.3%

Ratio of remuneration

	SENIOR EXECUTIVE	MIDDLE MANAGEMENT	NON-EXECUTIVE EMPLOYEES
Asia	111.8%	81.9%	81.7%
Europe	79.7%	108.7%	104.7%
Americas	64.7%	88.7%	88.9%
Global	95.8%	93.1%	93.6%

Appendix 2.8: 403-9 Work-related injuries

	EMPLOYEES	WORKERS WHO ARE NOT EMPLOYEES
Number of fatalities as a result of work-related injury	0	0
Rate of fatalities as a result of work-related injury	0%	0%
Number of high-consequence work-related injuries	9	0
Rate of high-consequence work-related injuries (per 100 full-time workers)	0.23%	0%
Number of recordable work-related injuries	29	3
Rate of recordable work-related injuries (per 100 full-time workers)	0.76%	0.82%
Number of hours worked	8,311,848	733,209
Main types of work-related injury	Hand crush injuries, contusions, slip and fall injury.	Hands injuries.

Calculation based on 200,000 hours worked

This reports highlights our key environmental, social and governance milestones and developments at GPA Global for 2025. This document also offers a basis for our future targets and progression, while detailing our plans to meet our sustainability goals.

The digital pdf can be found on our website **www.gpaglobal.net**.

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