

# GRI Content Index

## Statement of Use

MaCher has reported with reference to GRI

## GRI 1 Used

GRI 2: General Disclosures, GRI 3: Material Topics

## Applicable GRI Sector Standard(s)

None

GRI Standard Title	Disclosure Number	Disclosure Name	Response	Source
GRI 2: General Disclosures 2021	2-1	Organizational details	MaCher USA, 1518 Abbot Kinney Blvd, Venice, CA 90291. MaCher is a privately owned, Certified B Corporation.	macher.com
GRI 2: General Disclosures 2021	2-2	Entities included in the organization's sustainability reporting	MaCher USA, MaCher Switzerland	Impact Report
GRI 2: General Disclosures 2021	2-3	Reporting period, frequency and contact point	Annual reporting, July 1, 2022 to June 30, 2023. For information about our Impact Report, contact Genevieve Lawrence, glawrence@macher.com	Impact Report
GRI 2: General Disclosures 2021	2-4	Restatements of information	There are no restatements of data	GRI Disclosures
GRI 2: General Disclosures 2021	2-5	External assurance	MaCher's ESG data has not been externally assured	GRI Disclosures
GRI 2: General Disclosures 2021	2-6	Activities, value chain, and other business relationships	We use data and academic research to inform our design and manufacturing of sustainable branded products that drive impactful behavior change. We work across the industries of travel, beauty, apparel, food & drink and retail & events. We are a Certified B Corp and use our business to provide the best workplace, care for our environment and positively help others. Our work is full service from design to delivery.  Research & Discovery Concept development and design Sourcing and sampling Order management Testing and prototyping Logistics management, Cambodia	macher.com, Impact Report
GRI 2: General Disclosures 2021	2-7	Employees	MaCher USA and Switzerland has 19 full-time employees and 4 part-time employees as of June 30, 2023.	Impact Report
GRI 2: General Disclosures 2021	2-8	Workers who are not employees	MaCher has two external consultants to the business who regularly supports our work on communications/sustainability.	GRI Disclosures
GRI 2: General Disclosures 2021	2-9	Governance structure and composition	MaCher has been a Certified B Corporation since 2014. This means that our Articles of Incorporation have been changed to reflect a stakeholder governance model. Our Board and leadership are required to consider the needs of all stakeholders. We manage our business and affairs in a way that balances purpose and profit. As a result, in operating our business we are required to consider environmental conservation and the well-being of our staff and other stakeholders affected by our conduct alongside our financial interests.  Every three years we must recertify as a B Corp through a process that increases in rigor over time. According to B Lab, the median score of ordinary businesses is 50%. Our latest recertification score in 2023 was 144, up from our 2020 score of 129.4 and our initial score of 84.3.  As a signatory to the UN Global Compact, we are required annually to publish our Position on Sustainability. The report is published on our website and available to all stakeholders. Our company structure is recognized as a Benefit Corporation.	Impact Report, <a href="https://www.bcorporation.net/en-us/what-is-a-b-corp/company">https://www.bcorporation.net/en-us/what-is-a-b-corp/company</a> , macher.com
GRI 2: General Disclosures 2021	2-10	Nomination and selection of the highest governance body	As a privately-owned company, the highest governing body is made up of the four company partners.	Impact Report
GRI 2: General Disclosures 2021	2-11	Chair of the highest governance body	Denek Hydon, MaCher USA President assumes the role of chair of our Board.	GRI Disclosures
GRI 2: General Disclosures 2021	2-12	Role of the highest governance body in overseeing the management of impacts	Our company president personally leads and manages our target setting and impact reporting.	Impact Report
GRI 2: General Disclosures 2021	2-13	Delegation of responsibility for managing impacts	Our self-organized structure allows every team member to have a role in managing the impacts of the business and meeting MaCher's sustainability targets. Individual sustainability and/or impact KPIs ensure that responsibility is shared throughout the business.	Impact Report
GRI 2: General Disclosures 2021	2-14	Role of the highest governance body in sustainability reporting	MaCher's ESG objectives, reporting and strategy are directly and personally overseen by our two founders/partners.	Impact Report, GRI Disclosures
GRI 2: General Disclosures 2021	2-15	Conflicts of interest	Our employee handbook includes a robust code of ethics that all staff members and the Board must adhere to. This code of ethics includes policies anti-corruption, anti-bribery and whistle-blowing procedures.	B Corp Certification
GRI 2: General Disclosures 2021	2-16	Communication of critical concerns	Through our self-organized management structure, our team members have received training and we have regular practice sessions on how to give and receive honest, constructive and timely feedback in appropriate ways. Communications of all kinds are welcome and actively encouraged within the business. We also conduct confidential, quarterly employee surveys where critical concerns can be raised in a confidential platform.	Impact Report
GRI 2: General Disclosures 2021	2-17	Collective knowledge of the highest governance body	All MaCher team members including Partners regularly attend conferences, webinars, B Corp community best practices sharing, our own internal Venice Speech training sessions and we actively seek out opportunities to advance our knowledge, skills, and experience of sustainable development.	GRI Disclosures
GRI 2: General Disclosures 2021	2-18	Evaluation of the performance of the highest governance body	The performance of our business in terms of our impacts on our economy, environment, and people (as well as our stakeholders and wider community) are assessed every three years when we go through our B Corp assessment. Partners of the business receive annual 360-degree reviews from the team on their performance.	Impact Report
GRI 2: General Disclosures 2021	2-19	Remuneration policies	MaCher provides an individual living wage based on the MIT Living Wage Calculator and provides revenue share for all team members.	Impact Report
GRI 2: General Disclosures 2021	2-20	Process to determine remuneration	MaCher provides an individual living wage based on the MIT Living Wage Calculator and provides revenue share for all team members based on meeting quarterly revenue targets.	Impact Report
GRI 2: General Disclosures 2021	2-21	Annual total compensation ratio	The ratio of the annual total compensation for the organization's highest-paid individual to the median annual total compensation for all employees is 2.9	GRI Disclosures
GRI 2: General Disclosures 2021	2-22	Statement on sustainable development strategy	As a purpose-led business and a Certified B Corp, we are expected to hold a leadership position in our industry. Through this strategy, we not only aim to manage our business risks, including those related to climate change and human rights, but also to favor and reward more thoughtful and purposeful business action through influencing our customers, clients and supply chain partners.  The expectations, values, principles, standards and norms of behavior that we set for our team are outlined in our Team Handbook and apply to all staff and Partners at MaCher.	Impact Report
GRI 2: General Disclosures 2021	2-23	Policy commitments	MaCher's ESG strategy includes waste reduction, decarbonization and Justice, Equity, Diversity & Inclusion. Through this strategy, we not only aim to manage our business risks, including those related to climate change and human rights, but also to favor and reward more thoughtful and purposeful business action through influencing our customers, clients and supply chain partners.  The expectations, values, principles, standards and norms of behavior that we set for our team are outlined in our Team Handbook and apply to all staff and Partners at MaCher.	Impact Report
GRI 2: General Disclosures 2021	2-24	Embedding policy commitments	MaCher aims to provide our clients with education on how to create effective, data-led brand campaigns, circular design principles, and responsible manufacturing.  Our process is defined by understanding our 'why', this leads us to guide better decision-making in all areas of our work and be thoughtful in our approach. We create designs using the least impactful materials in our established Materials Hierarchy and ensure through material lab testing that no harmful chemicals are ever used in the processes. Production is through our factories that have passed the most stringent environmental and human rights 3rd party audits. A final part of the process involves collecting data on the market performance of the products to determine ROI. Future orders are then adapted in line with the data. Carbon offsetting is now also included as a standard (voluntary) line item on all purchase orders.  We aim to operate at the highest levels of transparency, so that not only do our clients have confidence in our products but their customers can too. Supply chains are inherently difficult to understand but by sharing how we operate we can also support our clients in their endeavors to unlock their supply chain and increase best practice standards across the industries we serve.  From a more social perspective, we commit to putting practices in place that support People of Color team members, cultivating a culture that minimizes bias and recognizes and addresses systemic inequities. Our bold support of the Black, Asian and Indigenous communities aligns with specific initiatives and goals we are currently holding ourselves accountable to.	Impact Report
GRI 2: General Disclosures 2021	2-25	Processes to remediate negative impacts	See our Impact report for information on our approach to addressing key environmental, social and governance issues.	B Corp Certification, Impact Report
GRI 2: General Disclosures 2021	2-26	Mechanisms for seeking advice and raising concerns	As a Certified B Corp with a self-organized structure, we operate with exceptionally high values and integrity. We value and actively encourage stakeholder feedback and reviews of our work and our business practices. In the past 12 months, we conducted 8 different stakeholder feedback surveys.	B Corp Certification, Impact Report
GRI 2: General Disclosures 2021	2-27	Compliance with laws and regulations	There were no instances of non-compliance with environmental and/or social laws and regulations during the reporting period.	Impact Report
GRI 2: General Disclosures 2021	2-28	Membership associations	We are involved with several industry associations through active membership and board positions and committee involvement. The associations we are currently members of include B Beauty Coalition, B Tourism, B Local LA, B Corp Climate Collective, National Tour Association, SME Climate Hub, Tourism Cores, USOTA, and the We Mean Business Coalition.	Impact Report
GRI 2: General Disclosures 2021	2-29	Approach to stakeholder engagement	MaCher actively engages with our staff, supply partners, industry associations, community and other stakeholders to better understand their priorities, enabling us to embed environmental and social responsibility into our business.  Stakeholder Engagement Approach:  Employees: Our self-management culture depends on high levels of trust and communication. We constantly engage with our employees through continuous discussions, confidential feedback surveys and 360 reviews and encourage immediate, regular honest and consistent feedback.  Clients: We engage with our customers to gain insights into their ESG-related programs and explore opportunities for future collaboration to help them improve their supply chain sustainability. We conduct an annual client survey to assess their satisfaction with MaCher and to understand where we could support them further.  Supply partners: We work with our supply partners in our commitment for continuous improvement to uphold standards for safe and fair working conditions and reduction of our impact. Our rigorous onboarding practices include self-assessments, onsite visits and third-party auditing. We also support the efforts of our partners on their journey of continuous improvement through annual reviews and ongoing, frequent and periodic audits and visitations.  Industry Associations: We are an active member of Tourism Cores, B Beauty Coalition, B Local LA and PACT and support these organization's work to encourage the development and adoption of greater sustainability and purpose in business.  Communities: We engage with our local communities to support organizations and individuals through events or programs with charitable donations, mentoring, and volunteer hours.	Impact Report
GRI 2: General Disclosures 2021	2-30	Collective bargaining agreements	All of our employees have a right to collective bargaining. As of June 30, 2023, none of our employees was subject to collective bargaining agreements.	GRI Reporting
<b>Material topics</b>				
GRI 3: Material Topics 2021	3-1	Process to determine material topics	Our boundaries and reporting content are defined by the most relevant and material issues faced by our Company. Among the many topics identified in our internal exercise and the SDG Action Manager, those where we identified our potential greatest impact were waste, decarbonization and diversity & inclusion. We also use the B Impact Assessment to identify gaps in our impact areas.	B Corp Certification, Impact Report
GRI 3: Material Topics 2021	3-2	List of material topics	Our material topics are addressed through the SDG Action Manager. This framework maps B Impact Assessment categories against the UN SDGs and helps us remain accountable. It uses a scorecard evaluation against each SDG to highlight areas of strength in our business and areas that need improvement. The greatest areas of our material impact relate to SDG goals 3, 4, 8, 10, 12, 13 and 17.	2023 Impact Report
GRI 3: Material Topics 2021	3-3	Management of material topics	In order to achieve B Corp certification, we must demonstrate best practices in each material area and on a continuous pathway to improvement.	B Corp Certification, Impact Report
<b>Environmental</b>				
<b>Energy</b>	302	Management approach disclosure	2022/23 Environmental Performance	2023 Impact Report
	302-1	Energy consumption within the organization	In 2022/23, our total energy consumption was 4040 kWh using 100% LADNPs "Green Power". Please view our Impact report for further detail.	2023 Impact Report
	302-3	Energy intensity	In 2022/23, our energy use intensity was 1.44 kilowatt hours per square foot, representing an increase of 77% per square foot from the previous year. The cause of this increase is attributed to smart readers being fitted to the buildings to get a more accurate read on electricity usage. Please view our Impact report for further detail.	2023 Impact Report
	302-4	Reduction of energy consumption	Across our operations MaCher has reduced total energy use intensity by 60% since 2018. Reductions in energy have been achieved as a result of a focus on energy conservation and retrofit investments including LED lighting.	2023 Impact Report
<b>Emissions</b>	305	Management approach disclosure	At MaCher, we are reducing our emissions in line with 1.5 degree trajectory above pre-industrial levels. As a supplier to companies in many industries, by decarbonizing our operations, we are assisting our clients in their own decarbonization goals. We calculate the carbon footprint of each of our products including emissions from materials, manufacturing, transportation, product use, and end of life.	2023 Impact Report
	305-1	Direct (Scope 1) GHG emissions	In 2022/23, our Scope 1 emissions were 2.6 metric tons of CO <sub>2</sub> e. Please view our Impact Report for further detail.	2023 Impact Report
	305-2	Energy indirect (Scope 2) GHG emissions	In 2022/23, our Scope 2 emissions were 0 metrics tons of CO <sub>2</sub> e. Please view our Impact Report for further detail.	2023 Impact Report
	305-5	Reduction of GHG Emissions	From 2019 to 2023, MaCher has reduced our total Scope 1 and 2 emissions intensity by 76%. Reductions in emissions were achieved as a result of energy efficiency measures such as investments in LED lights and a switch to renewable energy. Refer to our Impact Report for further detail on our emissions performance.	2023 Impact Report
<b>Waste</b>	306-1	Waste generation and significant waste-related impacts	Creating branded and promotional products can create waste in all stages of the production process, and downstream on the products hit the consumer markets. Our mission is to break the cycle of waste by providing our clients with education on how to create effective, data-led brand campaigns, utilize circular design principles, and use responsible practices during manufacturing. We have identified where waste exists in our supply chain with a view to finding solutions to remove it at each stage in the process.	2023 Impact Report
	306-2	Strategies to reduce the environmental impact of fulfillment and delivery of products, including impacts associated with packaging materials and those associated with product transportation including logistics selection, packaging choices, fuel and vehicle choices, route efficiency, etc.	We strive to do all we can to minimize waste. Our product design principles strive to use circular design ideas that minimize waste. In packaging our orders, we do so with bulk packing to avoid single polybags. Where we must use the polybags, one of our waste minimization goals is for all polybags to be made from recycled content by 2023. By June 30, 2023, 83% of all polybags used recycled content and we avoided 2.9 million polybags through bulk packing products instead of individual polybags. For shipping, we prioritize ocean transport, with 91% of all shipments (by tonne-kilometers) traveling by sea in 2022/23. 31% of our shipments were consolidated, down from 45% in our 2020 baseline year. See our Impact Report for more detail.	2023 Impact Report
<b>Supplier Environmental Assessment</b>	308	Management approach disclosure	Our top 10 supply partners made up 92% of our spend. In 2022/23, 100% of our top 10 partners were audited on social and environmental practices by third parties.	2023 Impact Report
	308-1	Percentage of new suppliers that were screened using environmental criteria	100% of new suppliers were screened using environmental criteria.	2023 Impact Report
	308-2	Suppliers assessed for environmental impacts	Our top 10 supply partners make up 92% of our spend. 100% of our top 10 partners are reporting on water and resource usage, 7 of our top 10 partners are SEDEX audited (6 with 4 pillar), 1.8 years tenure with our top 10 supply chain partners.	2023 Impact Report
<b>Social</b>				
<b>Employment</b>	401	Management approach disclosure	Impact Report, Certified B Corp	2023 Impact Report, B Corp Certification
	401-2	Benefits provided to full-time employee	A list of company benefits are provided in our Impact Report	2023 Impact Report
	401-3	Parental leave	In the 12 months to June 2023, 100% of MaCher colleagues who were entitled to MaCher's enhanced parental leave have since returned to work.	2023 Impact Report
<b>Occupational Health &amp; Safety</b>	403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	On average during the 2022/23 reporting year, 2% of the workforce was absent from work on regular work days. MaCher had zero incidents of workplace injury of any kind and zero claims during this year.	GRI Disclosures
<b>Training &amp; Education</b>	404-1	Average hours of training per employee per year	MaCher employees complete an average of 11.2 hours of training per year. By June 30, 2023, this included 77 collective hours of training on Justice, Equity, Diversity and inclusion training. 100% of our team members were trained on our human rights policies or procedures in 2022/23 and all new team members are trained on human rights as part of our onboarding process.	2023 Impact Report
	404-2	Programs for upgrading employee skills and transition assistance programs	From an initial through onboarding process for new team members to programs and training for those who have been with the organization for years, we have regular and ongoing training to upgrade our teams' work-specific skills as well as for developing skills that will provide benefits for them outside of the work environment. In addition, we support team members in expanding their skills into new areas that will benefit their professional goals and our company's vision.	2023 Impact Report
	404-3	Percentage of employees receiving regular performance and career development reviews	71% of all MaCher team members received a performance review and career development conversation between July 1, 2022 and June 30, 2023. As a self-organized organization, MaCher team members regularly give each other honest and timely feedback on their performance. Teammates share ideas and examples of how they can develop specific skills that will increase work efficiency and their overall impact within the business. Annual 360-degree reviews are also standard for team members.	2023 Impact Report
<b>Diversity &amp; Equal Opportunity</b>	405	Management approach disclosure	MaCher is committed to building a culture and team that is diverse in terms of who we believe inclusive representation encourages diversity of thought which not only allows us to create a safe space for our team, but also to engage in the kind of collaboration and conversation that helps us create solutions for our clients. We are invested in building a team filled with diverse experiences that feels valued, understood and empowered to make decisions. We are striving to understand the diversity of our value chain and how we can support inclusion in the creation of our products.	2023 Impact Report
	405-1	Diversity of governance bodies and employees	As of June 2023, just under one-third of our employees were racially diverse, and 76% of our employees identified as female. 1/4 of MaCher partners identify as female.	2023 Impact Report
<b>Supplier Social Assessment</b>	414	Management approach - Labor Conditions in the Supply Chain	Our Standard Operating Procedures and Social Accountability Standards are best in class and based on the United Nations Universal Declaration of Human Rights and International Labor Organization conventions (SABO20 Standard). Our rigorous onboarding practices include self-assessments, annual surveys, onsite visits and third party auditing. We also support the efforts of our partners on their journey of continuous improvement through ongoing, frequent and periodic audits and visitations.	2023 Impact Report
	414-1	Percentage of new suppliers that were screened using social criteria	100% of new suppliers in 2022/23 were screened using social criteria	2023 Impact Report
	414-2	Negative social impacts in the supply chain and actions taken	MaCher rates on-going audits and checks among all of our supplier partners to ensure adherence to the highest environmental and social standards. 100% of our manufacturing supply partners commit and adhere to our Social Accountability Standards and Code of Conduct-based policy. Our UN Universal Declaration of Human Rights and the International Labor Organization conventions (SABO20). 100% of our top 10 partners are reporting on water and resource usage and we are working with all of our suppliers to encourage universal take-up of these practices.  7 of our top 10 partners are SEDEX audited (6 with 4 pillar)  100% of our top 10 partners (represent 92% of our spend) have a third party social or environmental audit.  100% transparency at first tier manufacturing level	2023 Impact Report
<b>Customer privacy</b>	418	Management approach disclosure	On an annual basis, we conduct full system-wide cyber security vulnerability scans. In 2022, we updated our Written Information Security Policy and implemented a cyber security data breach response plan to protect our operations and our stakeholders. Every member of our team has mandatory cyber security training every year that incorporates examples of data and cyber security best practices.	2023 Impact Report
	418-1	Substantiated complaints regarding breaches of customer privacy and losses of customer data	We have not experienced any material information security breaches in the last three years and, as such, have not spent any material amount of capital during this period on addressing information security breaches or paid any material expenses from penalties and settlements related to a material breach.	GRI Disclosures