GRI Content Index

Statement of Use	MaCher has reported with reference to GRI Standards for the period July, 2023 to June 30, 2024
GRI 1 Used	GRI 2: General Disclosures, GRI 3: Material Topics
Applicable GRI Sector Standard(s)	None

GRI Standard Title	Disclosure	Disclosure Name	Response	Source
GRI 2: General Disclosures 2021	2-1	Organizational details	Ma Cher USA Inc., 1518 Abbot Kinney Blvd. Venice, CA 90291. MaCher is a privately owned, Certified B Corporation doing business as MaCher	macher.com
GRI 2: General Disclosures 2021	2-2	Entities included in the organization's sustainability reporting	Ma Cher USA, Ma Cher Switzerland, Ma Cher East, Ma Cher UK	2024 Impact Report
GRI 2: General Disclosures 2021	2-3	Reporting period, frequency and contact point	Annual reporting, July 1, 2023 to June 30, 2024. For information about our Impact Report, contact Genevieve Lawrence, Glawrence@macher.com	2024 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 branded products that drive impactful behavior change. We work across the industries of travel, luxury hotels, 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 and discovery Concept development and design Sourcing and sampling Order management Testing and compliance Logistics management Our manufacturing partners are based in China, Colombia, Cambodia, Guatamala, India, Mexico, Taiwan and USA.	macher.com, 2024 Impact Report
GRI 2: General Disclosures 2021	2-7	Employees	MaCher has 20 full-time employees and 2 part-time employees as of June 30, 2024.	2024 Impact Report
GRI 2: General Disclosures 2021	2-8	Workers who are not employees	MaCher has two external consultants to the business who regularly support our work on marketing and 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. We use our business to provide the best workplace, care for our environment and positively help others. Every three years we must recertify as a B Corp through a process that increases in rigor each time. According to B Lab, the median score of ordinary businesses is 50.9. Our latest recertification score in 2023 was 141, 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.	2024 Impact Report, https://www.bcorporation.net/en-us/find-a-b-corp/company/macher-usa
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, including 3 men and 1 woman.	2024 Impact Report
GRI 2: General Disclosures 2021	2-11	Chair of the highest governance body	Derek 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 oversees the process of target setting and Impact reporting.	2024 Impact Report
GRI 2: General Disclosures 2021	2-13	Delegation of responsibility for managing impacts	Our self-organized structure, reflecting our commitment to Teal organization principles, 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. Employees participate in revenue and profit sharing to further embed shared accountability.	2024 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 overseen by our President, Derek Hydon.	2024 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. The code of ethics includes these policies; anti-corruption, anti-bribery and whistle-blowing procedures. We also have non-harassment, child/forced labor, equal employment, neutrality and violence prevention policies.	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. We also conduct an annual stakeholder feedback on sustainability strategy. There is a grievance policy for formal complaints.	2024 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. Additionally, company leadership own KPIs for sustainability outcomes - performance is reviewed quarterly.	2024 Impact Report
GRI 2: General Disclosures 2021	2-19	Remuneration policies	100% of MaCher team wages are equal or above the individual and family living wage rate on gross wages. MaCher provides living wages and revenue and profit share for all team members.	2024 Impact Report
GRI 2: General Disclosures 2021	2-20	Process to determine remuneration	Our internal leadership team (COO and President) determine remuneration packages for MaCher employees. These salaries are based on industry benchmarks, annual cost of living adjustments and assessing both individual and family living wage rates based on MIT Living Wage Calculator. 100% of MaCher employees are paid above the family living wage rate on gross salary.	2024 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 4.5 of gross salary.	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 and within the business community. This means taking action and fulfilling our commitments to address the climate crisis and centering our work in climate justice, social impact and collective action. We have set out to change how the branded products industry operates, putting people first and minimizing our impact on the environment. MaCher's ambition remains to make better things to make things better. Our goal is to show companies that branded products with proven ROI can be made in ways that support people without exploiting the planet.	2024 Impact Report
GRI 2: General Disclosures 2021	2-23	Policy commitments	MaCher's ESG strategy includes decarbonization, circular design for waste reduction, Justice, Equity, Diversity and Inclusion, and collective action (see more in the 2024 Impact Report). The company aligns its policies to UN Convention of Human Rights and 10 principles of UN Global Compact. 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. MaCher uses audits, certifications and ratings for accountability.	2024 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 intensive lab testing that no harmful chemicals are used in the processes. We manufacture our products in factories with up-to-date annual social audits using a continuous improvement analysis where we can review results and ensure our factories meet our operating standards. 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 credits are now purchased to cover the cradle to gate emissions of all orders. We aim to operate at the highest levels of transparency, so that not only do our clients have confidence in our process 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 socio-economic perspective, we commit to putting practices in place that support team members from underrepresented communities; cultivating a culture and practices (e.g. debiasing hiring) that minimizes bias and recognizes and addresses systemic inequities. By aligning our work week to 32-hrs and creating opportunity for all employees to share in the value created, we support our diverse employee population. Our support of the Black, Asian and Indigenous communities aligns with specific initiatives and goals we are currently holding ourselves accountable to.	2024 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, 2024 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 5 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.	2024 Impact Report
GRI 2: General Disclosures 2021	2-28	Membership associations	We are involved with several industry associations through active membership and board and committee involvement. The associations we are currently members of include: B Beauty Coalition, B Tourism, Travel by B Corp, B Local LA, SME Climate Hub, National Tour Association, European Tour Operators Association, Tourism Cares, USTOA, UN Global Compact and the We Mean Business Coalition.	2024 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. We also have a formal grievance mechanism in place. 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 Cares, B Beauty Coalition, B Local LA, Travel by B Corp and USTOA 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. These partnerships include Santa Monica College, Safe Place for Youth, Too Fly Foundation, Creative Futures and the Reset Tourism Fund.	2024 Impact Report
GRI 2: General Disclosures 2021	2-30	Collective Bargaining Agreements	No team members are covered by collective bargaining agreements as of June 30, 2024. MaCher adheres to ILO Conventions and national labor laws regarding collective bargaining rights.	GRI Disclosures
Material topics				
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, 2024 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 the B Impact Assessment against the UN SDGs and has helped 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 4, 8, 10, 12, 13 and 17.	2024 Impact Report
GRI 3: Material Topics 2021	3-3	Management of material topics	We surveyed our stakeholders and used industry assessments to indentify which issues impact our business and where our business impacts society. Using SASB material issues, B Corp Certification, EcoVadis and UN Sustainable Goals we have identified following material issues: 1) Product Safety & Quality; 2) Ethical Sourcing; 3) GHG Emissions; 4) Employee DEI; 5) Plastics & Waste; 6) Human Rights & Working Conditions. We have grouped these materiality issues to base our 2030 strategy on 3 pillars: 1) Decarbonization; 2) Circular Design; 3) Justice, Equity, Diversity and Inclusion. We measure our performance under these pillars and set goals with these issues in mind.	B Corp Certification, 2024 Impact Report
Environmental				
Energy	302	Management approach disclosure	2023/24 Environmental Performance	2024 Impact Report
	302-1	Energy consumption within the organization	In 2023/24, our total energy consumption reduced by 23%, totaling 3080 kWh using 100% LADWPs "Green Power" Please view our Impact report for further detail.	2024 Impact Report
	302-3	Energy intensity	In 2023/24, our energy use intensity was 1.1 kilowatt hours per square foot. Please view our Impact report for further detail.	2024 Impact Report
	302-4	Reduction of energy consumption	Across our operations MaCher has reduced total energy use intensity by 63% since 2019. Reductions in energy have been achieved as a result of a focus on energy conservation and retrofit investments including LED lighting.	2024 Impact Report
Emissions	305	Management approach disclosure	At MaCher, we are reducing our emissions in line with 1.5 degree trajectory, aiming to become Net Zero for Scope 1 & 2 emissions by 2030. 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 cradle to gate carbon footprint of each of our products including emissions from materials, manufacturing, packaging and transportation. In the last year, we purchased REDD+ carbon credits to compensate for 100% of these emissions. We have also designed a climate fund to budget for initiatives to measure and reduce our value chain emissions.	2024 Impact Report
	305-1	Direct (Scope 1) GHG emissions	In 2023/24, our Scope 1 emissions were 2.6 metric tons of CO2e. Please view our Impact Report for further detail.	2024 Impact Report
	305-5	Reduction of GHG Emissions	From 2019 to 2024, MaCher has reduced our total Scope 1 and 2 emissions by 76%, achieving our short term SBTi target of 50% reduction on the SME track. Reductions in emissions were achieved as a result of procuring 100% renewable energy for our electricity. Refer to our Impact Report for further detail on our emissions performance	2024 Impact Report
Waste	306-1	Waste generation and significant waste-related impacts	Creating branded and promotional products creates waste in all stages of the production process, as well as downstream impact once the products hit the consumer markets. Our mission is to break the cycles of waste by providing our clients with education on how to create effective, data-led brand campaigns, utilize circular product 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. Currently 75% of orders are now designed for reuse, 32% are produced for waste reduction, 10% are designed for zero waste and 11% are designed for closed loop systems. Some products have be designed to qualify for more than 2 categories.	2024 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, encourage re-use, extend lifecycle, and be compatible with the end-of-life principals of the circular economy. For logistics packaging of our orders, we default to bulk packing in order to avoid single-use packaging. Where we must use the polybags, one of our waste minimization goals is for all polybags to be made from recycled content by 2025. By June 30, 2024, 88% of all polybags used recycled content. Since 2021, we began an initiative to package goods in bulk polybags, through this policy we have eliminated 94% of single use polybags from packaging. For shipping, we prioritize ocean transport, with 88.5% of all goods moved (by tonne-kilometers) travelling by sea in 2023/24, 3.2% moved via air and 8.4% moved via truck and rail. However, 66% of our total emissions for transport came from air shipments, 17% from sea and 15% from truck/rail. Only 20% of our sea shipments were consolidated, down from 45% in our 2020 baseline year. See our Impact Report for more detail.	2024 Impact Report
Supplier Environmental Assessment	308	Management approach disclosure	Our top 10 manufacturing partners make up 94% of our manufacturing spend. In 2022/23, 100% of our top 10 partners were audited on social and environmental practices by third parties. MaCher's supply chain partnerships strategy is centered on concentrating our spend on a smaller number of key suppliers to focus on working with these suppliers who can best meet the company needs and can work collaboratively for supply chain advancement on social and environmental metrics.	2024 Impact Report
	308-1	Percentage of new suppliers that were screened using environmental criteria	100% of new suppliers were screened using environmental criteria. For the first year, we employed a tech platform solution to screen suppliers for environmental criteria pulled from an amalgamation of top recognized 3rd party standards in our industry. 100% of our top 10 suppliers participated with an overall participation rate representing 94.9% of our full year supply chain spend.	2024 Impact Report
	308-2	Suppliers assessed for environmental impacts	Our top 10 manufacturing partners make up 94% of our manufacturing spend.100% of our top 10 partners are reporting on social and environmental metrics through SupplyShift; 9 of our top 10 partners are SEDEX audited. 15.9 years tenure with our top 10 supply chain partners.	2024 Impact Report
Social				
Employment	401	Management approach disclosure	Impact Report, UN Global Compact Reporting, Certified B Corp	2024 Impact Report, B Corp Certification
	401-2	Benefits provided to full-time employee	Standard benefits that are only provided to full time employees include: Life Insurance Educational Benefits Fuel Efficient/Electric Car Incentive Green Commute Incentive Policy 32 Hour Workweek Emergency Interest Free Small Loans	2024 Impact Report
	401-3	Parental leave	MaCher offers paid parental leave policy to employees who have been with the company after 12 months of employment. In the 12 months to June 2024, 84% of employees were eligible for paid parental leave benefits. 1 team member used paid parental leave in the reporting year.	2024 Impact Report
Occupational Health & Safety	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 2023/2024 reporting year, 2.3% 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
Training & Education	404-1	Average hours of training per employee per year	MaCher employees completed an average of 36.1 hours of training in the past 12 months. By June 30, 2024, this included an average of 10.2 hours per team member on training on Justice, Equity, Diversity and Inclusion and Ethics training. 100% of our team members were trained on our human rights policies or procedures in 2023/2024 and all new team members are trained on human rights as part of our onboarding procedures.	2024 Impact Report
	404-2	Programs for upgrading employee skills and transition assistance programs	From an initial thorough onboarding process for new team members to programs and training for those who have been with the organization for years, we have regular and on-going training to upgrade our teams' work-specific skills as well as for developing skills that will provide benefit for them outside of the work environment. In addition, we support team members in expanding their skills into new areas that will benefit our professional goals and our company vision.	2024 Impact Report
	404-3	Percentage of employees receiving regular performance and career development reviews	100% of all MaCher team members received a performance review and career development review between July 1, 2023 and June 30, 2024. 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.	2024 Impact Report
Diversity & Equal Opportunity	405	Management approach disclosure	MaCher is committed to building a culture and diverse team in terms of race, gender, ability and ethnicity. 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.	2024 Impact Report
	405-1	Diversity of governance bodies and employees	At end June 2024, 30% of our employees were racially diverse, and 74% of our employees identified as female, 1/4 of MaCher partners' identifies as female.	2024 Impact Report
Supplier Social Assessment	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 (SA8000 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 frequent and periodic audits and visitations. Our Sourcing Director, as well as two members from the C-Suite, have signed on for the UN Global Compact Business & Human Rights Accelerator 2024 to further our commitment and develop new tools to address human rights issues in our supply chain.	2024 Impact Report
	414-1	Percentage of new suppliers that were screened using social criteria	100% of new suppliers in 2023/2024 were screened using social criteria	2024 Impact Report
	414-2	Negative social impacts in the supply chain and actions taken	MaCher relies on stringent 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 on the UN Universal Declaration of Human Rights and the International Labor Organization conventions (SA8000). 100% of our top 10 partners are reporting on environmental and social metrics and we are working with all of our suppliers to encourage universal take-up of these practices. 9 of our top 10 partners are SEDEX audited 100% transparency at first tier manufacturing level 15.9 years tenure with our top 10 supply chain partners 0 reports of bribery or corruption incidents. 71% of manufacturing spend with women-owned businesses	2024 Impact Report
Customer privacy	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 year our team has mandatory cyber security training that incorporates examples of data and cyber security best practices. 100% of our team completed this in the last 12 months. Our data collection policy is based on GDPR Regulations.	2024 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 four 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