



Statement of Use
GRI 1 Used
Applicable GRI Sector Standard(s)

MaCher has reported with reference to GRI Standards for the period July 1, 2024 to June 30, 2025.
 GRI 1: Foundation 2021
 None currently applicable.

MaCher 2025 GRI Content Index



GRI Standard	Disclosure	Disclosure Name	Response	Source
GRI 2: General Disclosures 2021	2-1	Organizational details	MaCher USA Inc., 1518 Abbot Kinney Blvd, Venice, CA 90291. MaCher is a privately owned, Certified B Corporation, established in 1991, designing and manufacturing branded products. Operating entities: MaCher USA, MaCher UK and MaCher Switzerland.	macher.com; 2025 Impact Report, p.6
GRI 2: General Disclosures 2021	2-2	Entities included in the organization's sustainability reporting	MaCher USA, MaCher UK, and MaCher Switzerland, together with their associated value chain.	2025 Impact Report, p.3
GRI 2: General Disclosures 2021	2-3	Reporting period, frequency and contact point	Annual reporting aligned to the financial year. FY2025 covers July 1, 2024 to June 30, 2025. Contact: Genevieve Lawrence, Glawrence@macher.com	2025 Impact Report, p.3
GRI 2: General Disclosures 2021	2-4	Restatements of information	FY2024/25 emissions data has been re-baselined, replacing the 2019 base year, following adoption of the Seedling carbon accounting platform and CarbonBright product LCA. This provides full value-chain (Scope 3) coverage for the first time, so emissions figures are not directly comparable with prior reports. Future reduction targets will be measured from this new FY2024/25 baseline. Several circularity and materials metrics have also been refined under new measurement tools.	2025 Impact Report, p.40-41
GRI 2: General Disclosures 2021	2-5	External assurance	MaCher's ESG data has not been externally assured. We rely on third-party verification through B Corp certification, our Platinum EcoVadis rating, and ISO 14067-compatible product LCA data from CarbonBright. From 2026, B Corp certification under the new V2.1 standards will be verified through a third-party assurance process.	2025 Impact Report, p.4, 15, 40, 43
GRI 2: General Disclosures 2021	2-6	Activities, value chain, and other business relationships	We design and manufacture branded products that drive behaviour change for mid-to-large brands across travel, beauty, health and wellness, sports, and food and beverage. Services span Creative, Project Management, Logistics, Compliance and Sustainability, with end-to-end fulfilment across 45 countries. C-TPAT Tier 2 validated.	2025 Impact Report, p.6-7, 9
GRI 2: General Disclosures 2021	2-7	Employees	23 team members as of June 30, 2025. 20 full-time and 3 part time team members.	2025 Impact Report, p.49
GRI 2: General Disclosures 2021	2-8	Workers who are not employees	MaCher has one external consultant to the business who regularly supports our work on impact and sustainability.	FY2024/25 Internal Employee Reporting
GRI 2: General Disclosures 2021	2-9	Governance structure and composition	Certified B Corporation since 2014, with 'mission-locked' Articles of Incorporation (Benefit Corporation) filed in 2015. Privately held by 4 partners (3 male, 1 female). Governance follows a Teal, self-organized model. Accountability for sustainability strategy sits with the President, supported by a dedicated Sustainability and Impact role and two voluntary working groups (JEDI and Sustainability). The Board receives quarterly strategy updates.	2025 Impact Report, p.13-14, 74
GRI 2: General Disclosures 2021	2-10	Nomination and selection of the highest governance body	As a privately held company, the highest governing body comprises 4 partners. Since founding in 1991, MaCher has completed 2 employee-to-ownership transitions, reflecting a commitment to internal leadership development.	2025 Impact Report, p.14
GRI 2: General Disclosures 2021	2-11	Chair of the highest governance body	Derek Hydon, President of MaCher, serves as chair of the highest governance body.	2025 Impact Report, p.4, 13
GRI 2: General Disclosures 2021	2-12	Role of the highest governance body in overseeing the management of impacts	The President holds accountability for sustainability strategy and meets bi-weekly with the COO and Sustainability and Impact lead to review progress and address emerging issues. Company leadership holds KPIs tied to sustainability outcomes, reviewed quarterly alongside other business metrics. The Board receives quarterly updates and advises on funding decisions for specific sustainability projects.	2025 Impact Report, p.13-14

GRI 2: General Disclosures 2021	2-13	Delegation of responsibility for managing impacts	A Teal, self-organized structure distributes decision-making and accountability across the team. Day-to-day sustainability leadership sits with a dedicated Sustainability and Impact role, supported by two voluntary employee working groups: JEDI and Sustainability.	2025 Impact Report, p.13
GRI 2: General Disclosures 2021	2-14	Role of the highest governance body in sustainability reporting	MaCher's sustainability strategy, reporting and KPIs are overseen by President Derek Hydon, supported by the Sustainability and Impact lead. A materiality review is conducted every 3 years with input from all major stakeholder groups.	2025 Impact Report, p.13-14
GRI 2: General Disclosures 2021	2-15	Conflicts of interest	Governance policies align with SA8000, the UN Convention on Human Rights, and the 10 Principles of the UN Global Compact. The employee handbook includes a code of ethics covering anti-corruption, anti-bribery and whistleblowing. Conflicts of interest are managed through B Corp governance requirements.	2025 Impact Report, p.14; Employee Handbook
GRI 2: General Disclosures 2021	2-16	Communication of critical concerns	Financials and key business metrics are shared internally with all team members on a monthly basis so that informed decisions can be made across all roles. Quarterly employee feedback and annual stakeholder feedback surveys provide structured channels for raising concerns.	2025 Impact Report, p.14
GRI 2: General Disclosures 2021	2-17	Collective knowledge of the highest governance body	Team members, including Partners, regularly attend conferences, webinars and B Corp learning sessions. Employees completed an average of 43.1 training hours in FY2024/25, including environmental/circularity and JEDI training, supporting the collective knowledge of the governance body.	2025 Impact Report, p.52
GRI 2: General Disclosures 2021	2-18	Evaluation of the performance of the highest governance body	Company leadership KPIs tied to sustainability outcomes are reviewed quarterly. A materiality review is undertaken every 3 years. 100% of employees received a full 360-degree performance and development review in FY2024/25.	2025 Impact Report, p.14, 52
GRI 2: General Disclosures 2021	2-19	Remuneration policies	100% of employees meet or exceed both the individual and family living wage on gross wages (MIT Living Wage Calculator benchmark: \$27.81/hr individual and \$32.69/hr family for Los Angeles county). Compensation also includes quarterly revenue share for all employees for meeting revenue targets, annual revenue share, and a 4% automatic, company-contributed 401k.	2025 Impact Report, p.50, 75
GRI 2: General Disclosures 2021	2-20	Process to determine remuneration	Internal leadership determines remuneration, benchmarked to the MIT Living Wage Calculator and industry data. An annual Financial Fairness Survey (conducted each December) measures employee satisfaction with compensation and equity; the FY2024/25 result was 94% satisfaction.	2025 Impact Report, p.50, 76
GRI 2: General Disclosures 2021	2-21	Annual total compensation ratio	Lowest-to-highest pay ratio improved to 6:1:1 (from 7.9:1). Median-to-highest pay ratio improved to 3.1:1 (from 4.6:1). The mean gender pay gap was 4.4% (widened from 2.6%), driven by gender distribution across higher-compensated specialist roles; an active response plan is in place. Figures based on gross wages.	2025 Impact Report, p.50
GRI 2: General Disclosures 2021	2-22	Statement on sustainable development strategy	As a purpose-led Certified B Corp, MaCher uses business as a force for good. The President's message and 2030 strategy set out a long-term commitment to people, environment and community, combining purpose and profit. The strategy is built around four pillars: Carbon & Nature, Circular Design, JEDI (Justice, Equity Diversity and Inclusion), and Collective Action.	2025 Impact Report, p.4, 9, 20-22

GRI 2: General Disclosures 2021	2-23	Policy commitments	Policy commitments align with SA8000, the UN Convention on Human Rights, and the 10 Principles of the UN Global Compact. MaCher is SBTi-committed (near-term Scope 1+2 reduction of 50% by 2030 from a 2018 base year, plus measurement and reduction of Scope 3 by 25%) and a Glasgow Declaration signatory. Strategy is structured around four pillars and eight measurable 2030 goals mapped to the UN SDGs.	2025 Impact Report, p.14, 16, 20-22
GRI 2: General Disclosures 2021	2-24	Embedding policy commitments	Every team member has at least one sustainability KPI embedded in their employment agreement. Commitments are embedded through client education, circular design, responsible sourcing, and a supplier Social Accountability Standards/ Code of Conduct signed by 100% of suppliers.	2025 Impact Report, p.20, 57
GRI 2: General Disclosures 2021	2-25	Processes to remediate negative impacts	Negative impacts are addressed through the 2025 Business and Human Rights Due Diligence (HRDD) Action Plan, including a human rights risk heat map and action plans on forced labour, chemical safety, child labour and living wages. Grievance mechanisms and supplier audits support remediation.	2025 Impact Report, p.61-62
GRI 2: General Disclosures 2021	2-26	Mechanisms for seeking advice and raising concerns	As a Certified B Corp with a self-organized structure, MaCher values stakeholder feedback through quarterly employee feedback and annual stakeholder surveys. Multilingual worker grievance systems for the supply chain are being deployed under the 2025 HRDD Action Plan.	2025 Impact Report, p.14, 62
GRI 2: General Disclosures 2021	2-27	Compliance with laws and regulations	100% compliance with regulatory requirements, including California Proposition 65. Zero products tested positive for PFAS in the last 12 months. No instances of non-compliance with environmental or social laws and regulations during the reporting period.	2025 Impact Report, p.63
GRI 2: General Disclosures 2021	2-28	Membership associations	Active memberships and partnerships include the B Beauty Coalition (Steering Committee lead), Tourism Cares, the UN Global Compact (participant since 2016; joined the Business and Human Rights Accelerator in 2025), Travel Unity, USTOA and the Glasgow Declaration on Climate Action in Tourism.	2025 Impact Report, p.16, 61, 66-70
GRI 2: General Disclosures 2021	2-29	Approach to stakeholder engagement	Key stakeholders are employees, customers, supply partners, industry associations, non-profit partners, the community, and the environment. Engagement includes a materiality review every 3 years, quarterly employee feedback, and annual stakeholder feedback surveys on sustainability strategy.	2025 Impact Report, p.14
GRI 2: General Disclosures 2021	2-30	Collective bargaining agreements	No team members are covered by collective bargaining agreements. MaCher aligns governance with SA8000 and the UN Global Compact, which uphold freedom of association and the right to collective bargaining; freedom of association is monitored as a salient human rights issue across the value chain under the 2025 HRDD Action Plan.	2025 Impact Report, p.14, 62
GRI 3: Material Topics 2021				

GRI 3: Material Topics 2021	3-1	Process to determine material topics	Material topics are determined through a two-lens assessment of financial materiality (how issues affect the business) and impact materiality (how the business affects the world), benchmarked against B Corp Standards, EcoVadis, the UN Global Compact and the UN SDGs, with structured stakeholder engagement.	2025 Impact Report, p.18, 20
GRI 3: Material Topics 2021	3-2	List of material topics	Most material issues: Product Safety and Quality; GHG Emissions; Ethical Sourcing; Employee DEI; Plastics and Waste; and Human Rights and Working Conditions.	2025 Impact Report, p.18
GRI 3: Material Topics 2021	3-3	Management of material topics	Material issues are managed through the 2030 strategy's four pillars (Carbon & Nature, Circular Design, JEDI, Collective Action) and eight measurable goals mapped to the UN SDGs. Risks are reviewed on an ongoing basis and mapped to strategic responses.	2025 Impact Report, p.18-22
Environmental				
GRI 302: Energy 2016	3-3	Management approach disclosure	MATERIALITY: Energy consumption affects operational costs and Scope 2 emissions. MaCher has measured gas and electricity since 2008 and procures 100% renewable electricity at its LA headquarters via LADWP Green Power. POLICY: Conversion to electric water heating planned by 2028 to eliminate Scope 1. ACTIONS: Supporting remote team members to adopt renewable energy at home (22% currently do so).	2025 Impact Report, p.39
GRI 302: Energy 2016	302-1	Energy consumption within the organization	In FY2024/25, total operational energy consumption was 77.18 GJ. Electricity use was 12,840 kWh (27.50 GJ), sourced 100% from LADWP Green Power renewable electricity program; natural gas (water heating) was 471 therms (49.68 GJ), representing 64% of on-site energy use. Electricity rose from 3,080 kWh last year due to a return to a minimum of two in-office days per week.	2025 Impact Report, p.39
GRI 302: Energy 2016	302-3	Energy intensity	Energy intensity for FY2024/25 cycle was 9.5 kWh per square foot	Internal YOY Environmental metrics report
GRI 302: Energy 2016	302-4	Reduction of energy consumption	Total operational energy use increased in FY2024/25, driven by the planned return to in-office working (a deliberate culture trade-off). The 2025 report does not report a net energy reduction for the year; the priority decarbonization step is conversion to electric water heating by 2028. (Prior reporting recorded a 63% reduction in energy use intensity since the 2019 baseline.)	2025 Impact Report, p.39
GRI 305: Emissions 2016	3-3	Management approach disclosure	MATERIALITY: As a supplier to multiple industries, decarbonizing our operations and value chain helps clients meet their own targets; Scope 3 is our largest lever. POLICY: SBTi-approved near-term target to reduce absolute Scope 1+2 emissions 50% by 2030 from a 2018 base year, and to measure and reduce Scope 3; Net Zero Scope 1+2 by 2030. ACTIONS: Adopted Seedling and CarbonBright in FY2024/25 for full value-chain measurement, setting FY2024/25 as the new baseline.	2025 Impact Report, p.40
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	FY2024/25 Scope 1 emissions were 2.52 MT CO ₂ e, from natural gas combustion (water heating) at the LA headquarters (<0.1% of total emissions). Conversion to electric heating is planned by 2028.	2025 Impact Report, p.41
GRI 305: Emissions 2016	305-2	Energy indirect (Scope 2) GHG emissions	FY2024/25 Scope 2 emissions: 0 MT CO ₂ e market-based (100% renewable electricity via LADWP Green Power) and 4.81 MT CO ₂ e location-based (LA facility, CaDI grid factor).	2025 Impact Report, p.41

GRI 305: Emissions 2016	305-3	Other indirect (Scope 3) GHG emissions	FY2024/25 is the first year of full value-chain Scope 3 coverage, measured via Seedling (DEFRA activity- and spend-based factors) and CarbonBright product LCA. Scope 3 totalled approximately 6884.2 MT CO2e across categories: 3.1 Purchased Goods & Services 6156.14 MT (90%); 3.4 Upstream Transportation 275.5 MT (4%); 3.12 End of life treatment of sold products 189 MT (3%); 3.6 Business Travel 238 MT (3%); 3.7 Employee Commuting & WFH 12 MT; 3.2 Capital Goods 3.36 MT; 3.3 Fuel & Energy 1.55 MT; 3.5 Waste 0.29 MT.	2025 Impact Report, p.40-42
GRI 305: Emissions 2016	305-4	GHG emissions intensity	With the new FY2024/25 baseline, GHG emissions intensity was 299.3 MT CO2e per FTE.	FY2024/25 GHG Emissions Report
GRI 305: Emissions 2016	305-5	Reduction of GHG emissions	MaCher achieved its SBTi near-term target (50% Scope 1+2 reduction by 2030, from a 2018 base year with market-based approach) by 2022 through renewable electricity procurement. From FY2024/25, emissions are re-baselined to reflect full value-chain measurement.	2025 Impact Report, p.24, 40-42
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	Branded products generate waste across production stages and downstream. At the LA headquarters in FY2024/25, waste to landfill was 264 kg (a 31% reduction from 383 kg last year and a 97% reduction since 2019); 243 kg was diverted through recycling (48% diversion rate), achieved alongside increased office attendance. Primary product-related waste streams are materials, packaging and logistics.	2025 Impact Report, p.28, 39
GRI 306: Waste 2020	306-2	Management of significant waste-related impacts	Logistics packaging: the bulk-packing program (year six) bulk packed 89.2% of orders, exceeding the 88% target and avoiding an estimated 19,971 kg of single-use LDPE in FY2024/25 (cumulative >45,000 kg since inception). PVC reduced to 0.05% of material weight. SETBACK: recycled polybag content fell from 88% to 20.6% by polybag count, the most significant packaging regression since the program began; root causes have been identified and a return to >80% recycled content is targeted by end of FY2027.	2025 Impact Report, p.28, 37
GRI 308: Supplier Environmental Assessment 2016	3-3	Management approach disclosure	MaCher's top 10 manufacturing partners represent 93% of spend, with an average tenure of 15.8 years. 100% of suppliers have signed the Social Accountability Standards and Code of Conduct. Supplier sustainability is assessed via the SupplyShift platform across six ESG focus areas, with a 15.8% improvement in performance scores from FY2024 to FY2025.	2025 Impact Report, p.57-59
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers screened using environmental criteria	Suppliers are onboarded under MaCher's Social Accountability Standards and Code of Conduct (100% signed) and assessed for environmental performance via SupplyShift. In FY2024/25, 88% of manufacturing spend was audited for environmental activities.	2025 Impact Report, p.57-59
GRI 308: Supplier Environmental Assessment 2016	308-2	Negative environmental impacts in supply chain and actions taken	Top 10 partners represent 93% of spend; 88% of manufacturing spend was audited for environmental activities (down from 95%) via SupplyShift. Supplier GHG measurement improved: 28% of Tier 1 suppliers now report Scope 1+2 emissions (up from 7%), and suppliers with no GHG measurement fell from 80% to 60%. Overall SupplyShift performance scores improved 15.8% year over year.	2025 Impact Report, p.58-60
Social				

GRI 401: Employment 2016	3-3	Management approach disclosure	MaCher fosters a supportive, purpose-driven workplace through its Teal self-organized structure. The compensation and benefits framework includes individualized living wages, revenue sharing, a 4% company-contributed 401k, fully employer-paid medical premiums, professional development budgets, and a 32-hour work week. Employee engagement was 91% in FY2024/25.	2025 Impact Report, p.50-53
GRI 401: Employment 2016	401-2	Benefits provided to full-time employees	Full-time benefits include: individualized + family living wage; quarterly revenue share for employees plus an annual revenue share when profit targets are met; 4% automatic, company-contributed 401k with socially responsible investment options; fully employer-paid medical insurance premiums; a health equity HRA; a dedicated professional development budget; and a 32-hour work week.	2025 Impact Report, p.5, 50-53
GRI 401: Employment 2016	401-3	Parental leave	Paid parental leave offered to employees who have been with the company after 12 months of employment. In the 12 months to June 2025, 3 team members used paid parental leave in the reporting year with all 100% return-to-work rate.	2025 Employee Handbook FY2024/25 Absenteeism and Benefits Report
GRI 403: Occupational Health and Safety 2018	403-2	Hazard identification, risk assessment, and incident investigation	0 workplace injuries or incident investigation and 0.9% absenteeism rate in FY2024/25.	FY2024/25 Absenteeism and Benefits Report FY2024/25 Loss Analysis Trend Report
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	MaCher employees completed an average of 43.1 training hours in FY2024/25 (up from 36.1), against a 40-hour target. This includes an average of 18 hours of environment and circularity training and 12 hours of JEDI training per FTE.	2025 Impact Report, p.52
GRI 404: Training and Education 2016	404-2	Programs for upgrading employee skills	Every full-time team member receives a dedicated professional development budget. Programs include onboarding, work-specific and sustainability training, and an employee-led financial literacy working group (quarterly sessions on retirement, budgeting and sustainable investing). 100% of financial literacy participants reported increased financial confidence.	2025 Impact Report, p.51-52
GRI 404: Training and Education 2016	404-3	Percentage of employees receiving regular performance and career development reviews	100% of team members received a full 360-degree performance and career development review in FY2024/25.	2025 Impact Report, p.52
GRI 405: Diversity and Equal Opportunity 2016	3-3	Management approach disclosure	MaCher is committed to a diverse, equitable and inclusive culture and to anti-racism. Demographics are tracked through an annual anonymous team survey and benchmarked against U.S. Census data. A voluntary JEDI working group leads inclusion initiatives, supported by an average of 12 hours of JEDI training per FTE.	2025 Impact Report, p.48-49, 52
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	Governance body (4 partners): 75% male, 25% female (1 of 4). Workforce (FY2024/25, 22/22 respondents): 73% female-identifying (down -1%) and 27% male; approximately 40% racially/ethnically diverse (59.3% White, 18.9% Hispanic, 13.6% AAPI, plus Black, multi-racial and other); 9% LGBTQIA+ identified (up from 4%); 57% multilingual (up from 48%).	2025 Impact Report, p.14, 49
GRI 414: Supplier Social Assessment 2016	3-3	Management approach disclosure - Labor conditions	Supplier labour conditions are governed by MaCher's Social Accountability Standards and Code of Conduct, based on SA8000 and the UN Convention on Human Rights (signed by 100% of suppliers). In 2025, MaCher published its first Business and Human Rights Due Diligence (HRDD) Action Plan, developed through the UN Global Compact BHR Accelerator.	2025 Impact Report, p.57, 61-62

GRI 414: Supplier Social Assessment 2016	414-1	New suppliers screened using social criteria	100% of suppliers have signed the Social Accountability Standards and Code of Conduct. In FY2024/25, 88% of manufacturing spend was audited for human rights and fair work activities (down from 95%); BSCI/SMETA audits cover approximately 95% of global spend.	2025 Impact Report, p.57, 59, 61
GRI 414: Supplier Social Assessment 2016	414-2	Negative social impacts in supply chain and actions taken	100% of manufacturing partners commit to the Social Accountability Standards and Code of Conduct (unbroken for three consecutive years). BSCI/SMETA audits cover ~95% of global spend. The 2025 HRDD Action Plan prioritizes forced labour, chemical safety / PFAS, child labour prevention and living wages, with a human rights risk heat map and a 6-12 month implementation roadmap. Supplier social performance is tracked via SupplyShift.	2025 Impact Report, p.59-62
GRI 418: Customer Privacy 2016	3-3	Management approach disclosure	A full system-wide cyber security vulnerability scan was conducted in FY2024/25. All team members have access to the Written Information Security Policy, based on GDPR regulations. 100% of team members completed cyber security training in FY2024/25	FY2024/25 Internal Data Security Report
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy	0 incidents of information security breaches have been reported in the last four years.	FY2024/25 Internal Data Security Report