

Environmental
Social and
Governance Report
2022

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A better world for present and future generations

Dear Readers,

Another intensive year is over. After 2020-2021 and the pandemic, there was hope that the situation would normalise. Unfortunately, we were proved wrong. The year was not only again marked by the pandemic, but also overshadowed by the war in Ukraine, the resulting shortages in raw materials and a sharp rise in energy costs. Human rights were violated, supply and health provision bottlenecks arose, and awareness was once again heightened for the importance of ESG topics.

At CALIDA GROUP, we have always firmly believed that sustainability should be part of our management strategy. Evaluating environmental, social and governance topics as well as implementing targets linked to our internal pillars are the foundation of our overall strategy and management decisions. Convinced that we are on the right path, we extended our local EU sourcing strategy and further strengthened our cooperation with partners and supplier this year. This helped us to overcome these challenging times.

This year, CALIDA GROUP adopted a cohesive appearance and increased its cross-channel activities. Cross-channel communication improved, and economic performance increased. In 2022, CALIDA GROUP was able to install a CO₂ Management software at CALIDA GROUP level. This was the first time an across-the-board CALIDA GROUP sustainability tool could be installed, and our common carbon footprint assessed. In 2023, a Net-Zero Standard strategy in accordance with the Science Based Target initiative (SBTi) will be defined and clear targets set.

In addition, CALIDA GROUP has carried out another group-wide risk assessment. Our main Tier 1 production and Tier 2 supplier countries and partners were assessed to identify gross and net risks and to develop mitigation strategies where appropriate. During the assessment process, special attention was paid to the risk of child labour and risks caused by the war in Ukraine.



**Timo Schmidt-Eisenhart, CEO
and Daniel Gemperle, COO**

In 2022, we endeavoured to further improve our sustainability footprint. However, without our employees, customers and other stakeholders, this would not have been possible. A clear sustainability strategy can only be created when the different stakeholders – both internal and external – commit to a shared goal: to create a better world where resources are managed carefully and used responsibly. Forging a better world for present and future generations. That is why we would like to invite you – our stakeholders – to join us on our journey.

We hope you enjoy reading the 4th edition of the CALIDA GROUP ESG Report.

Handwritten signature of Timo Schmidt-Eisenhart in black ink.

Timo Schmidt-Eisenhart
CEO

Handwritten signature of Daniel Gemperle in black ink.

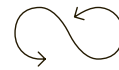
Daniel Gemperle
COO

Achievements

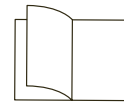
CALIDA GROUP takes every effort to improve its sustainability performance, make products more sustainable and at the same time achieve healthy levels of corporate growth. Over the last years the brands have reached various milestones:



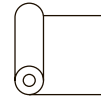
Implementation of CALIDA GROUP social standards



Sustainability Guidelines



ESG Reporting



Product and Material



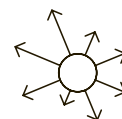
Carbon Footprint



Risk Assessment



Stakeholder Engagement



Traceability

LCA = Life Cycle Assessment
CCF = Cooperate Carbon Footprint
PCF = Product Carbon Footprint
MIG = Made in Green
STeP = Sustainable Textile Production

2005

Introduction of Social Ethics programme

2018

Adaptation of Code of Conduct according to ILO und UN principles

2022

Adaptation of Code of Conduct according to changes within ILO Guidelines and UN principles and integration of OECD Guidelines

2019

Implementation of first Guidelines

2019

Establishment of CALIDA GROUP's first ESG Report

2021Introduction of the 5 sustainability pillars
Introduction GRI Reporting Standard**2022**AUBADE joining Global Compact
Establishment of further GRI Disclosures and Standards**2009**

First STANDARD 100 by OEKO-TEX® CALIDA

2016

First MIG and STeP certification CALIDA

2018

Introduction of the first C2C certified biodegradable T-shirt CALIDA

2021

Introduction of Econyl

1999

First LCA CALIDA

2020

First CCF ERLICH TEXTIL and AUBADE

2021

First PCF ERLICH TEXTIL and AUBADE

2022Introduction of CO₂ CALIDA GROUP-wide software and CCF calculation**2018**

CALIDA GROUP

2020

ERLICH TEXTIL

2022

CALIDA GROUP

2020

Joining the association for sustainable fashion (MSI) ERLICH TEXTIL

2020

Joining the multi-stakeholder programme "Susustainable Textiles Switzerland 2030"

2016

First certification of MIG by CALIDA

2020

Cooperation with Retraced by ERLICH TEXTIL

2022

Cooperation with Fairly Made by AUBADE

ILO = International Labour Organization

UN = United Nations

OECD = Organisation for Economic Co-operation and Development

GRI = Global Reporting Initiative

About This Report

2-2
a.
3-3
a.-c.
103-2
103-3

To define the report content and topic boundaries, CALIDA GROUP followed the reporting principles of Stakeholder Inclusiveness, Sustainability Context, Materiality and Completeness. Relevant material topics have been identified by first exploring and reviewing the brand's needs and value chain, followed by a detailed materiality assessment, identifying impacts, risks and opportunities.

Furthermore, the work by the brands, and their strategies and results, have been included in the report.

A thorough examination of the GRI disclosures and their requirements guided the decision on which indicators to incorporate into the report. In accordance with this, CALIDA GROUP follows the GRI guidelines as far as available information can be provided for selected indicators of the general, management as well as environmental and social disclosure indicators.

3-3
e.

CALIDA GROUP continues to report in reference to the GRI Standard Reporting system. The aim is to report in accordance with the GRI Reporting Standard starting from 2024 onwards or already from 2023 in case GRI already approves the ESG Report 2023.

2 a.-c.
202-2
c.-d.
204-1
b.-c.

The data reported under local includes all own-operated businesses located in the main countries of business operations: France, Germany, Hungary, Switzerland and Tunisia. Local in the sense of proximity to the home markets would exclude Tunisia. However, as most own-operated production takes place in Tunisia for some brands of the CALIDA GROUP, Tunisia is included as direct impacts and measures can be taken.

2-3
a.-c.
2-2
a.-c.

The reporting period includes the 2022 calendar year (01.01.-31.12.2022). Publication date of the ESG Report 2022 is the third of March 2023. The ESG report 2023 will be published in the first quarter of 2024.

The boundaries for the ESG report are set differently from those for the annual and governance report. Therefore, there may be deviations in the data. Data listed under CALIDA GROUP and Governance - asides from concrete employee data - include data of all legal entities. For all other ESG topics COSABELLA is excluded from the data. Data for 2021 was adapted retrospectively including the historical data of ERLICH TEXTIL.

2-4
a.

References to the GRI Standards are listed in "Appendix 1: Table: GRI Indicators" and "Appendix 2: GRI Index Content".

3-3
e.

If you have any questions or input related to the report, please reach out to socialresponsibility@calidagroup.com

2-3
d.



Calida Group

2-1
a.-d.

CALIDA Holding AG - referred to here as CALIDA GROUP - is a global provider of premium lingerie, underwear, nightwear, loungewear, home textiles and outdoor products distributing its products under 5 different brands:

- CALIDA
- AUBADE
- ERLICH TEXTIL
- COSABELLA
- LAFUMA MOBILIER

All brand products have one thing in common: a love for design and functionality. Every product is designed with the goal of being best in class. Every single brand is specialised in its core business and a key player in its respective home market. All brands share a passion for sustainability. CALIDA GROUP specialises in and promotes the use and advancement of innovative, sustainable materials and production technologies, and focuses on increasing longevity wherever possible. Value retention and recycling throughout the value chain are an integral part of the product development processes from the outset.

CALIDA GROUP is headquartered in Oberkirch, Switzerland, and employs around 2,500 people. The group currently comprises 34 legal entities in 16 countries. A total net sales of CHF 323.9 million continuing operations was generated in 2022. CALIDA Holding AG is listed on the SIX Swiss Exchange in Zurich and operates in more than 36 countries.

2-4
a.

In 2022, CALIDA GROUP acquired two companies and opened a new production site in Romania. ERLICH TEXTIL joined CALIDA GROUP in February 2022. COSABELLA was acquired in May 2022. While the acquisition of ERLICH TEXTIL meant taking over a company that represents a leader in the field of sustainability, COSABELLA was acquired with the aim of expanding US market knowledge. The production site in Romania was taken over to boost the share of own production and proximity to CALIDA GROUP's home markets.

Besides traditional retail and wholesale business, CALIDA GROUP also operates a strong e-commerce business. The acquisition of REICH ONLINE SOLUTIONS GmbH in 2017 with its headquarters in Stephanskirchen, Germany, enabled the establishment of a central European hub for all e-commerce activities. 100% of the shares are held by CALIDA GROUP. Through the investment, a state-of-the-art centre of excellence was established, and a leading position achieved, offering a unique combination of an own-operated store and a multilabel platform: www.onmyskin.de. The new centre of excellence underlines CALIDA GROUP's strong omnichannel approach.



CALIDA



Aubade
PARIS



erlichtextil



COSABELLA

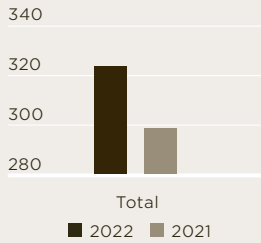


Lafuma 
MOBILIER

2-1
c.-d.
201-1
a.
201-3
a.

Facts & Figures

Net sales development continuing operations in mCHF



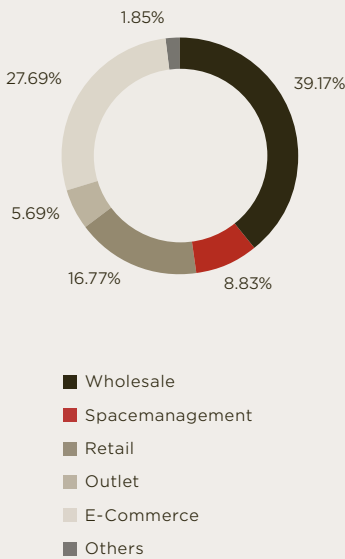
8.53%

increase of net sales

14.46%

increase of operating costs

Net sales distribution continuing operations



10.28%

increase of employee wages

3.65%

increase in employee benefits

35.01%

decrease of payments to capital providers

21.38%

decrease of payments to the state

Miami (US)
COSABELLA

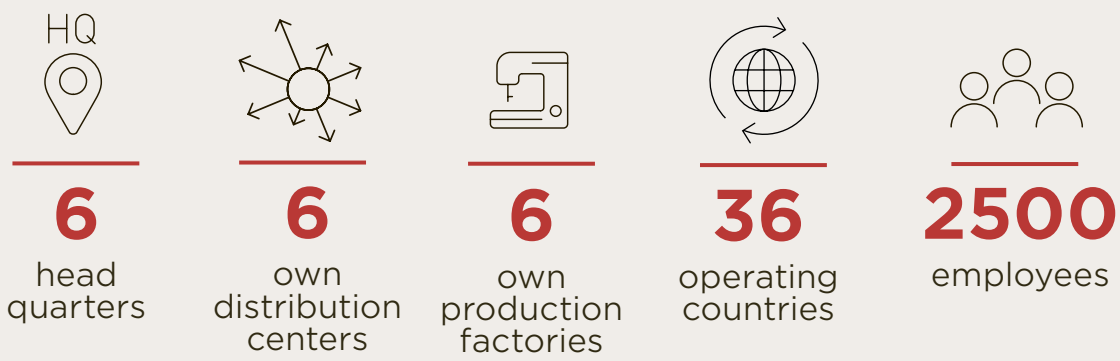


324
net sales in mCHF



144
Stores including outlet

* Russian business was discontinued in March due to the Ukraine war. For more information regarding economic data and therefore impacts in alignment with the GRI indicator section 200, please refer to CALIDA GROUP's "Annual Report 2022". www.calidagroup.com/en/investors/#annual-report



CALIDA GROUP Brands



CALIDA has stood for Swiss quality, sustainability, comfort and innovation for over 80 years. CALIDA's mission is to produce sustainable products offering a perfect fit. Unique products are designed to be worn with pleasure and are tailored to fit each individual taste and need. All CALIDA products are developed in Sursee, Switzerland.

AUBADE has been the leader and pioneer in high-quality lingerie and French seduction for over 60 years. AUBADE's vision is to make a woman feel self-confident, beautiful and seductive in a Parisian style every day. AUBADE stands for superior quality and long-lasting designs, having gained its reputation by using only the finest and exclusive Calais and guipure laces and Swiss embroideries.

ERLICH TEXTIL is an innovative German brand creating timeless feel-good textiles. Following a sustainable approach, ERLICH TEXTIL places great value on using durable, environmentally friendly and high-quality materials as well as on a fair and ecological European production. Each of ERLICH TEXTIL's products is designed to provide a feeling of comfort. Inclusivity, transparency and responsibility are at the core of ERLICH TEXTIL's philosophy while the company actively strives to create a positive impact on the textile industry.





LAFUMA MOBILIER designs, develops and manufactures outdoor furniture with the goal of accompanying people in every moment of relaxation - at home or outside in nature. LAFUMA MOBILIER has been enhancing and refining its unique expertise for 60 years, putting its wealth of experience at the service of well-being, naturally considering sustainability and environmental aspects.



COSABELLA is a luxury intimates and loungewear brand designed for everyone. The brand offers various styles for all body types focusing on diversity and inclusion. Since 1983, COSABELLA's trendsetting American designs have been a must-have for celebrities and stylists alike. The brand's philosophy is rooted in exceptional fit, quality, and Italian heritage.

For more information about the individual brands, their sustainability approaches and achievements, please refer to section "Sustainability Measures and Facts CALIDA GROUP Brands".

Sustainability Impacts



3-1.b.
3-2.a.
103-1

In 2021, CALIDA GROUP developed its sustainability matrix, which identifies the major sustainability topics and their relevance for CALIDA GROUP and its stakeholders.

3-1.b.
3-2.a.

In addition, in 2022 CALIDA GROUP developed a new, more detailed Environmental, Social and Governance (ESG) matrix reflecting the direct and indirect impacts on the various Sustainability Development Goals (SDGs).

In alignment with the 2030 Agenda for Sustainable Development, which was adopted in September 2015 by the member states of the United Nations, and in alignment with the corresponding 17 Sustainability Development Goals (SDGs) CALIDA GROUP identified 8 main goals, 3 sub-goals and 25 sub-targets where impacts or direct impacts can be made and where measures should be taken. Targets were identified based on impact severity and likelihood relating to CALIDA GROUP's main relevant business operations.



3-3
a.-c.
103-1
103-2
103-3

Goals with direct impacts:



SDG 3 Good Health and Well-Being, by establishing fair and responsible working environments, respecting human rights, the integration of work-life balance systems, good health and retirement coverage as well as regular health and safety trainings in own-operated businesses in alignment with targets 3.8 and 3.9.



SDG 5 Gender Equality, by increasing the share of women within the workforce and leading positions, through valuing unpaid care by offering special maternity conditions, flexible work concepts to encourage women to return to work as early as possible in alignment with targets 5.4, 5.5 and 5.8.



SDG 6 Clean Water and Sanitation, by ensuring access to drinking water wherever possible, choosing raw materials with care and improving water quality and efficiency together with suppliers (Tier 2) in alignment with targets 6.1 and 6.3.



SDG 7 Affordable and Clean Energy, through a continuous increase in the share of renewable energy within own-operated businesses in alignment with target 7.2.



SDG 8 Decent Work and Economic Growth, by ensuring a safe working environment providing equal pay conditions for equivalent work, the elimination of forced and child labour within own-operated businesses and directly connected suppliers and subcontractors as well as due to the ongoing implementation of new, innovative materials and production innovations to upgrade economic productivity in alignment with targets 8.2, 8.4, 8.5, 8.7 and 8.8.



SDG 12 Responsible Consumption and Production, through the implementation and increased share of sustainable materials and circular economy products, sustainable production methods, a clear consumer communication on product usage and good waste and natural resources management in alignment with targets 12.1, 12.2, 12.4, 12.5, 12.7 and 12.8.



SDG 13 Climate Action, by setting a baseline in 2022 and identifying clear targets to implement a Net-Zero Standard Strategy in accordance with SBTi in 2023 in alignment with targets 13.2 and 13.3.



SDG 17 Partnership for the Goals, by enhancing, investing and focusing on solid and long-term partnerships and ensuring knowledge transfer regarding new production procedures and technologies wherever possible in alignment with targets 17.5, 17 G, H and J

Indirect impacts:



SDG 14 Life below Water, through the introduction of new production procedures, installation of wastewater management systems at own-operated production sites and suppliers as well as by decreasing the share of synthetic fibres to reduce microplastics and wastewater in alignment with targets 14.1 and 14.3.



SDG 15 Life on Land, by using innovative self-growing materials to reduce the risk of deforestation as well as by supporting environmental projects to support afforestation in alignment with target 15.2.



SDG 1 Zero Poverty, through material, monetary or in-kind donations to people in need to reduce poverty in line with target 1.2 to support social projects in a material, monetary or in-kind manner.

It should be noted that all defined goals and targets have not only direct but also indirect impacts on other SDGs. Positive effects in one place can sometimes have negative effects elsewhere. For example, long-term partnerships and a local sourcing and production strategy can have an indirect negative impact on the development of economic factors in other countries that are not defined as "local". For example, no orders are placed for raw materials nor finished goods in countries which are not included into the production portfolio resulting in that no economic value is created and therefore no positive effect on e.g. Zero poverty or fair wages can be contributed.

To compensate possible negative impacts caused, CALIDA GROUP identifies projects that support these negative impacts, even if only on a limited scale.

For further information, please refer to section "Communities and Stakeholder Engagement".

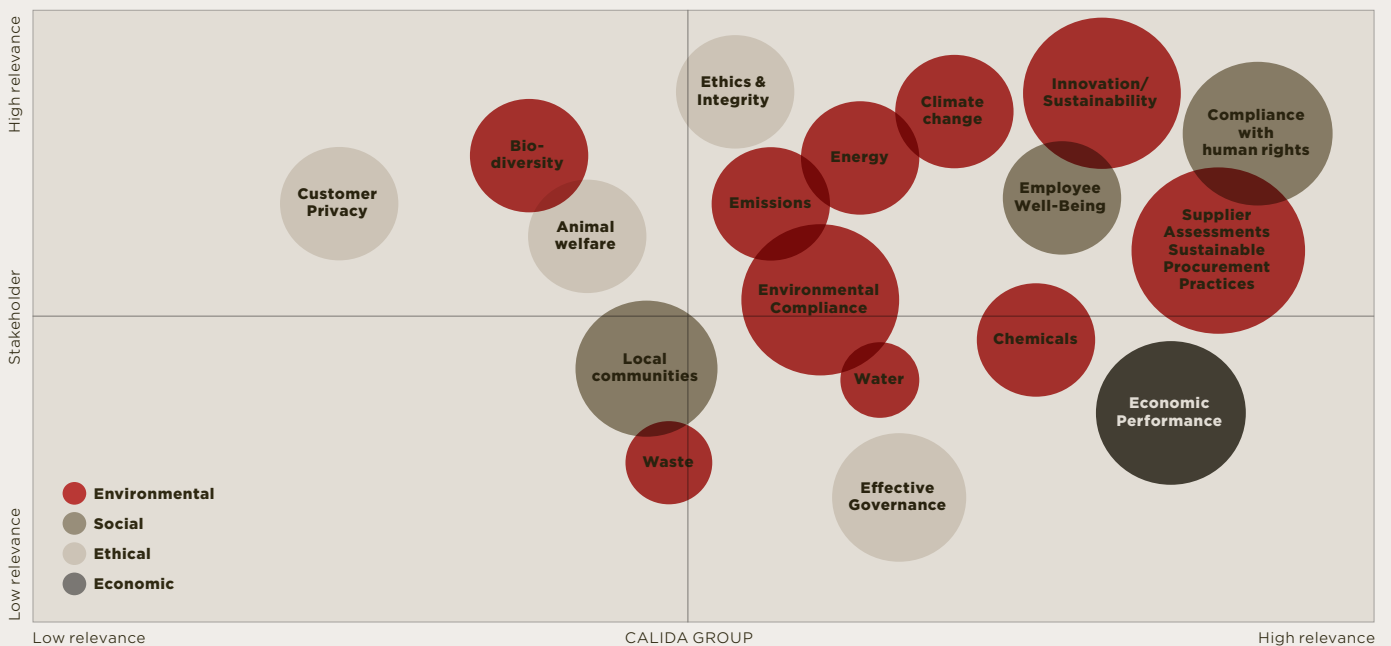
Sustainability Matrix 2022

Governance	Product & Material	Pillars	
		Environment	Employees
	X	X	
	X	X	
	X	X	
	X		
X			
		X	
		X	
	X	X	
	X		X
			X
X			
X	X	X	X

Legend:
 ♥ = direct impacts
 X = indirect impacts

		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Communi-tites	Commitments/ SDGs																	
	Offering highly innovative and sustainable products						x	x					♥		x	x		♥
	Preserving natural resources						x	♥					♥	x	x	x		
	Sustainable and long-term procurement and production	x		x					x				♥					♥
	Traceability along the whole value chain							x	♥				♥					♥
	Implementation of strong governance structure					♥					x			x				x
	Expension of the use of renewable energy sources							♥						x				x
	Base line setting of CO ₂ footprint and implementation of CO ₂ reduction/ compensation strategy						x	x					x					
	Minimization of chemical manufacturing processes						♥								x	x		♥
	Establishment of a fair and responsible working environment respecting human rights	x		♥		♥							x					x
	Employee well-being and work-life balance integration			♥	x	♥			♥									
x	Contribution to and inclusion of local communities and stakeholders	♥		x							x			x		x		♥
x	Economic performance: deliver sustainable, profitable growth						x	x	♥				x	x				x

3-3.f. Sustainability Matrix 2021 - Relevance of ESG topics for stakeholders and CALIDA GROUP



3-3
a.-f
103-1
103-2
103-3

Risk Assessment

Due to new and increasingly stringent legal requirements, it is becoming more and more important for companies to be aware of existing social and environmental risks within their supply chain. In 2022, CALIDA GROUP worked with an external consultancy to conduct a holistic and brand-specific country risk assessment to identify risks where severity and likelihood are considered most significant, with the aim of establishing mitigation procedures where needed and creating greater transparency for CALIDA GROUP's stakeholders. 10 countries from Tier 1 and Tier 2 partners and suppliers were assessed for country-specific risks relating to human rights and the environment. The selection of countries was made by two main criteria: purchasing volume

for raw materials and finished goods and production minutes allocated to production sites. Own-operated entities were excluded as they are monitored and audited constantly. Information on Tier 3 and Tier 4 suppliers and the corresponding countries could only be partially included as not all information is yet available. A more detailed assessment, including Tier 3 and if - if possible - Tier 4 suppliers, will be conducted in 2023.

The assessment was based on 11 sector-specific risks. The risks were divided into social and environmental risks: a total of 7 social and 4 environmental risks. The data was evaluated in both qualitative and quantitative terms.

Risk assessment summary

414-2

a.-c.

407-1

a.-b.

403-3

a.

408-1

a.-c.

409-1

a.-b.

Risk Criteria	Belarus			Bulgaria			China			Madagascar			Romania		
	Gross Risk	Net Risk	Action needed?	Gross Risk	Net Risk	Action needed?	Gross Risk	Net Risk	Action needed?	Gross Risk	Net Risk	Action needed?	Gross Risk	Net Risk	Action needed?
Social															
Freedom of Association, Collective Bargaining	3	3	No	3	3	No	5	5	Yes	3	3	continue	5	2	continue
Discrimination, Sexual Harassment, Gender-based Violence	2	2	No	3	3	No	5	5	Yes	3	3	continue	5	2	continue
Health and Safety	2	2	No	2	2	No	3	3	Yes	4	3	continue	3	2	continue
Wages and Benefits (Living Wages)	1	1	No	1	1	No	2	2	Yes	5	3	continue	1	1	continue
Working Hours	1	1	No	1	1	No				3	3	continue	1	1	continue
Child and Forced Labour	2	2	No	2	2	No	5	5	Yes	5	3	continue	2	1	continue
Corruption	3	3	No	3	3	No	3	3	Yes	3	3	continue	3	2	continue
Average risk score - social	2	2		2	2		4	4		4	3		3	2	
Environment															
Use of Chemicals, Wastewater	3	3	No	3	3	No	4	4	Yes	5	3	continue	3	2	continue
Environmental Protection, Use of Resources	2	2	No	1	1	No	5	5	Yes	4	3	continue	2	2	continue
Greenhouse Gas Emissions	4	4	Yes	3	3	No	5	5	Yes	3	3	continue	4	2	continue
Animal Welfare	5	5	No	3	3		4	4	Yes	no data available			3	3	Continue
Average risk score - environment	4	4		3	3		5	5		4	3		3	2	
Overall average score	3	3	No	2	2	No	4	4	Yes	4	3	continue	3	2	Continue

Gross risk = actual risk given

Net risk = risk status after the inclusion of mitigation processes already in place

The rating was based on a five-point scale from 1 (very low risk) to 5 (very high risk). Risks were ranked according to severity of impact and likelihood. Both international public and governmental sources were used and reviewed as the basis of the assessment. A detailed list of the used sources can be found in "Appendix 3: Sources".

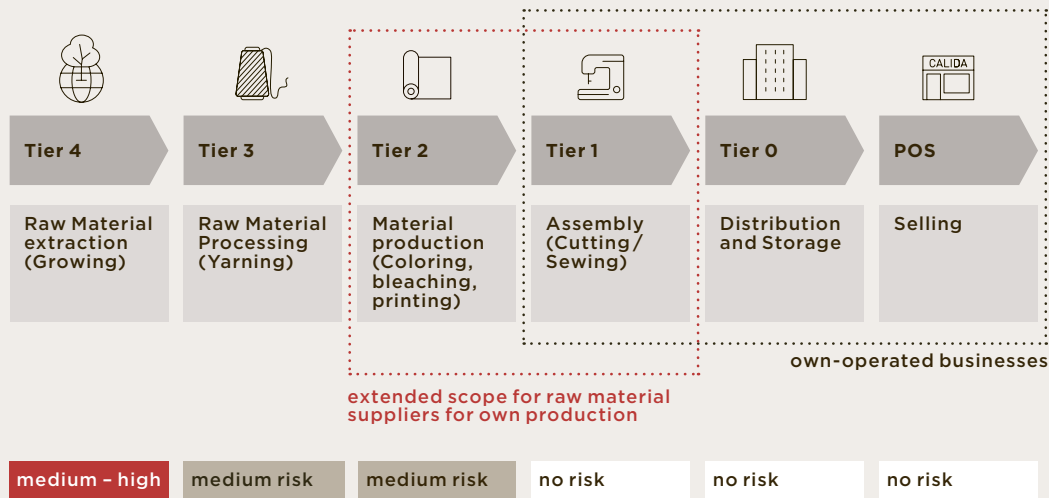
From a social perspective, 7 out of 10 countries were found to have a very high risk potential in relation to "Freedom of Association, Collective Bargaining" and "Discrimination, Sexual Harassment, Gender-based Violence". Moreover, a very high risk potential for "Child and Forced Labour" was identified for China, Madagascar, Thailand, Turkey and Ukraine.

With respect to environmental risks, a high risk potential was found in Madagascar and Ukraine for the "Use of Chemicals, Wastewater" and for "Environmental Protection, Use of Ressources" and "Greenhouse Gas Emissions" in China, Thailand, Tunisia and Turkey.

Overall, China was identified as the country with the highest risks followed by Turkey, Madagascar and Thailand. 8 out of 11 assessed risk categories were rated as high or very high for China. Ukraine, a country that generally faces moderate risks across all sectors, was identified as one of the highest risk countries for 2022 due to the ongoing war.

Sri Lanka			Thailand			Tunisia			Turkey			Ukraine			Color Coding
Gross Risk	Net Risk	Action needed?	Gross Risk	Net Risk	Action needed?	Gross Risk	Net Risk	Action needed?	Gross Risk	Net Risk	Action needed?	Gross Risk	Net Risk	Action needed?	
4	3	continue	5	5	Audit in planning	4	3	implement internal audit process	5	3	Continue	5	3	Continue + audit in planning	Risk 1 - very low 2 - low 3 - medium 4 - high 5 - very high Status 1 - very good actions in place 2 - good actions in place 3 - some actions in place 4 - few actions in place 5 - no actions in place
5	3	continue	4	4	Audit in planning	5	3	implement internal audit process	5	3	Continue	4	3	Continue + audit in planning	
3	3	continue	2	2	Audit in planning	2	2	implement internal audit process	2	2	Continue	2	2	Continue + audit in planning	
4	3	continue	1	1	Audit in planning	1	1	implement internal audit process	1	1	*Monitor	2	1	Continue + audit in planning	
4	3	continue	3	3	Audit in planning	4	3	implement internal audit process	4	2	Continue	1	1	Continue + audit in planning	
3	3	continue	5	5	Audit in planning	3	2	implement internal audit process	5	2	Continue	5	3	Continue + audit in planning	
3	3	continue	4	4	Audit in planning	3	3	implement internal audit process	3	3	Continue	4	4	Continue + audit in planning	
4	3		3	3		3	2		4	2		3	2		
4	4	implement internal audit process	4	3	Continue	3	3	implement internal audit process	3	2	Continue	5	5	Continue + audit in planning	
3	3	implement internal audit process	3	3	Continue	5	3	implement internal audit process	5	3	Continue	3	3	Continue + audit in planning	
3	3	implement internal audit process	5	3	Continue	3	3	implement internal audit process	5	3	Continue	3	3	Continue + audit in planning	
3	3	implement internal audit process	3	3	Continue	no data available			3	2	Continue	3	3	Continue + audit in planning	
3	3		4	3		4	3		4	3		4	4		
3	3	implement internal audit process	4	3	Continue	3	3	implement internal audit process	4	2	Continue	3	3	Continue + audit in planning	

Risk potentials: Supply Chain



CALIDA GROUP has already implemented various mitigation measures to reduce gross risks.. Audits such as ISO 14001¹ or SMETA-Sedex², certifications such as GOTS³, STeP⁴ or GRS⁵, the introduction of a code of conduct for companies and suppliers as well as regular on-site visits support CALIDA GROUP in reducing risks. So far, social and environmental risks could already been reduced in Madagascar, Romania, Tunisia and Turkey as well as social risks in Sri Lanka and Ukraine. For countries and risks where no mitigation measures are currently in place, CALIDA GROUP has defined clear tasks and mitigation measure proposals to be implemented in 2023 and subsequent years. For instance, internal audits are to be set up to install self-auditing procedures in the absence of external audits and training documents are to be established to train internal and external stakeholders on social and environmental risk potentials in the future. With regard to "Animal Welfare" it should be noted that, although "Animal Welfare" has been identified as a sector risk for the textile industry, it can most probably be excluded for CALIDA GROUP's businesses as the usage of raw materials made from animal components is limited to 2-3 categories.

For more information, please refer to section "Product & Material", "Animal Welfare".

Due Diligence

In addition to the risk assessment, the risk of child labour was thoroughly examined. The Swiss government has passed a new law that regulates due diligence and reporting obligations with regard to minerals and metals from conflict and high-risk areas as well as child labour in accordance with articles 964j-964l CO of the Ordinance on Due Diligence and Transparency in relation to Minerals and Metals from conflict-affected areas and Child Labour (DDTrO)⁶. The new law came into force in 2022 and applies for the first time to the financial year 2023. It is based on the German⁷ and French⁸ supply chain act, which also queries some of the criteria included.

CALIDA GROUP is only affected by the risk of "Child Labour". The risk for "Minerals and Metals" can be disregarded as all metals concerned under the DDTrO are not involved in CALIDA GROUP's production processes. In general, the highest risk for child labour is among Tier 3 and Tier 4 suppliers. The risk of child labour among Tier 1 and Tier 2 partners and suppliers is largely negligible as most production sites and raw material suppliers are either own-operated or strictly monitored and audited. Only brands that focus on a comprehensive sourcing strategy have a minor risk. The chart shows where potential risks may arise along the supply chain.

As part of the child labour risk assessment, CALIDA GROUP assessed all countries with own-operated businesses, as well as all Tier 1 and 2 raw material and sourcing suppliers. Tier 3 and 4 suppliers were only partially considered. The assessment was based on the T-REXS⁽¹⁾ and the UNICEF Children's Right in the Workplace Index¹⁰. For countries rated "Basic" according to the UNICEF Children's Rights in the Workplace Index, no further investigation is required since they do not fall in the exemption for low-risk undertakings according to article 7 DDrO in connection with article 964j paragraph 3 CO⁶.

While the T-REXS assessment has found 5 out of 10 countries assessed to be at very high risk, the UNICEF assessment has found 8 out of 10 countries to be at "Enhanced" risk. Consequently, CALIDA GROUP reviewed the findings in detail according to impact severity and likelihood, taking into the account the risk mitigation processes already in place. Thanks to the already existing mitigation measures, CALIDA GROUP was able to reduce the "Advanced" risks to "Basic" risks for most of the assessed countries.

The following risk mitigation measures have been put in place so far:

- Own-operated and controlled production sites
- External audits such as STeP and/or SEDEX; and
- Regular on-site visits at subcontractors and raw material suppliers

A real risk for child labour was only identified for the market of China. Here, however, the proportion of raw materials and finished goods purchased is so small that the risk can be classified as "minor". Mainly only swimwear products and raw materials for bras that are hard to source in Europe are still sourced from or produced in China.

Ukraine

After Ukraine was involved in a war in 2022 that has had a huge impact on the economy and value chains within all sectors, CALIDA GROUP focused on assessing the risk caused by war, with the aim of identifying negative impacts and raising awareness of the current situation. Social and environmental risks were deemed to be particularly high, notably with regard to poverty, health issues, carbon emissions and chemical leakage into the oceans.

In 2022, ERLICH TEXTIL was still sourcing products from Ukraine. In contrast to some competitors, ERLICH TEXTIL continued to do business in the country and tried to provide assistance and support wherever possible. The company launched a cooperation with "Tip Me", a concept that allows customers to tip production workers at the respective production site with every e-card purchased in order to boost workers' wages. Furthermore, ERLICH TEXTIL donated money to its sourcing partner in Ukraine to support people in need. LAFUMA MOBILIER also supported people by donating towels and other products.



Sustainability Strategy

103-1
103-2
103-3

Since the foundation of CALIDA GROUP, sustainability has been at the heart of the company's identity. CALIDA GROUP aims to provide the best quality products that respect the limits of both human and natural resources. To this end, CALIDA GROUP considers and assesses potential positive and negative impacts on all natural and human resources along the entire value chain. A holistic perspective is adopted and impacts are addressed where they are considered the most significant.

In November 2021, CALIDA GROUP published its ACCELERATE 2026 strategy. Clear targets were defined along the 5 defined sustainability pillars. The 5 pillars bring together the most important sustainability topics:

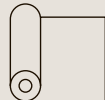
- Governance
- Product & Material
- Environment
- Employees
- Communities

The defined pillars are linked to the UN Sustainability Goals (SDGs) and the GRI Indicators which are considered most relevant. These three criteria help CALIDA GROUP drive management decisions more efficiently and will help CALIDA GROUP to set clear targets in the future.



Governance

Develop common values and set-up a strong governance based on UN Principles, SDG's and GRI Reporting Standard System.



Product & Material

Set-up a transparent end-to-end value chain enabling a sustainable product development and distribution.



Environment

Reduce CALIDA GROUP's direct environmental footprint in own-operated facilities and improve traceability along the value chain.



Employees

Establish a fair culture and responsible working environment for employees and enable partners to follow.



Communities

Contribute to local communities and enable the know-how transfer with stakeholders for a sustainable development.

Sustainability Measures and Facts

I. GOVERNANCE



103-1
103-2
103-3

CALIDA GROUP has consistently placed a strong focus on its governance structure. In 2022, the baseline was set to implement an even stronger governance structure in relation to all environmental, social and governance (ESG) topics. Consequently, CALIDA GROUP:

- introduced new positions at CALIDA GROUP and brand level to lead, steer and monitor ESG topics
- introduced a new ESG meeting structure
- initiated deeper levels of engagement with internal and external stakeholders to ensure economic performance by delivering sustainable, profitable growth

CALIDA GROUP's governance body is defined by five management categories:

202-2
b.

1. Board of Directors
2. Executive Leadership Team (ELT)
3. Group Leadership Team (GLT)
4. Senior Leadership Team (SLT)
5. Direct Reports to Senior Leadership Team

On the next pages, Governance body data is shown cumulated for management categories 1-3. Data for categories 4 and 5 is reported separately.

In 2022, CALIDA GROUP was managed by CEO Timo Schmidt-Eisenhart. Two new brands were acquired within the reporting year: ERLICH TEXTIL, headquartered in Cologne, Germany, in February, and COSABELLA, headquartered in Miami, USA, in May. As a result, the Group Leadership Team was expanded by three new General Managers. Moreover, the former Chief Digital Officer (CDO) Stefan Mues of the e-commerce excellence center Reich Online Solutions was replaced by the new General Manager Norbert Dengel. In 2023, CALIDA GROUP will install a new CIO position to push the digital transformation even further.

202-2
b.

GROUP Structure

The chart below shows CALIDA GROUP's operational structure at the Executive and Group Leadership Team as per year-end:

General Management



CFO
SACHA D. GERBER



CEO
TIMO SCHMIDT-EISENHART



COO
DANIEL GEMPERLE



CHRO
MANUELA OTTIGER

General Manager



AUBADE
PHILIPPE BERNAUD



CALIDA
ALEXANDRA HELBLING



LAFUMA MOBILIER
ARNAUD DU MESNIL



REICH ONLINE SOLUTIONS
NORBERT DENGEL



COSABELLA
GUIDO CAMPELLO



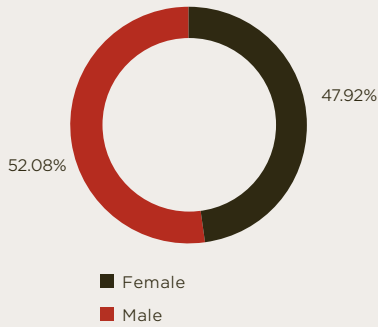
ERLICH TEXTIL
SARAH GROHÉ



ERLICH TEXTIL
BENJAMIN SADLER

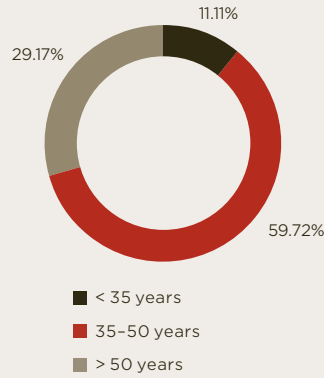
405-1
a.-b.

Gender distribution of governance bodies



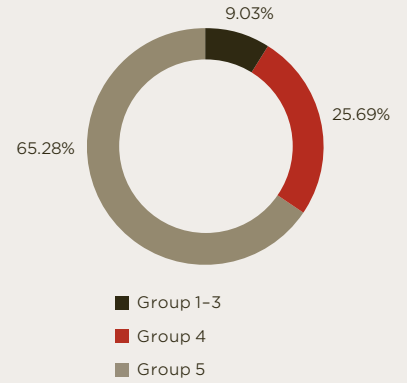
405-1
a.-b.

Distribution of governance bodies per age group



405-1
a.-b.

Distribution of governance bodies per management category



5.75%

of staff members working in governance bodies

97.92%

members of governance bodies are hired from local communities

202-2 a

The main duties of the Board of Directors are defining and periodically reviewing the corporate strategy, business policies and organisation of CALIDA GROUP; monitoring operational business and risk management; as well as periodically evaluating its own performance, that of the CEO, and together with his, that of the members of the Executive Leadership Team. Operational business management is delegated to the CEO to the extent permitted by law and based on the organisational regulations issued by the Board of Directors. Operational business management encompasses all management duties which are not reserved for the Board of Directors by law, the Articles of Incorporation, the organisational regulations and, if applicable, specific board resolutions, and include the general management of the entire CALIDA GROUP, including, but not limited to, the subsidiaries. The non-transferable duties in accordance with Art. 716a CO remain the responsibility of the Board of Directors.

The CEO is the Chairman of the Executive Management, which also includes a CFO and other executives required for general management across divisions (currently in particular the COO and CHRO). The CEO is responsible for the organisation (including representation arrangements), management and supervision of Executive Management as well as for all subordinated entities within CALIDA GROUP. For this purpose, he draws up an organisational chart and appropriate management regulations (including the regulation of authorities within Executive Management and lower levels of hierarchy), both of which are to be approved by the Board of Directors.

The Board of Directors is self-constituting except for the mandatory competences of the General Meeting. It appoints a Vice-Chairman and as Secretary a person who does not have to be a member of the Board. The term of office for the responsibilities allocated during constitution is usually identical to the term of office as a member of the Board of Directors. However, the Board has the right to terminate the assignment to a field of responsibility before expiry of this term where there is a valid reason, subject to mandatory competences of the General Meeting.

Members of the Board of Directors:

Chairman:	Hans-Kristian Hoejsgaard
Vice-Chairman:	Stefan Portmann
Member:	Erich Kellenberger
Member:	Patricia Gandji
Member:	Gregor Greber
Member:	Dr. Lukas Morscher
Member:	Laurence Bourdon-Tracol

The previous Vice-Chairman Marco Gadola was replaced by Stefan Portmann, the Board member Nathalie Gaveau left and Laurence Bourdon-Tracol and Patricia Gandji joined the Board of Directors during the reporting year.

The members of the Board of Directors are elected for a one-year term. The members of the Board of Directors are elected individually. Re-election is permissible without restrictions. However, the term of office of a member of the Board of Directors ends at the Annual General Meeting for the reporting period in which the member reaches the age of 75.

Ordinary Board Meetings are held at least four times a year. One of the meetings is a strategy meeting and a longer session is scheduled accordingly.

None of the members of the Board of Directors have been represented within the Executive Management of CALIDA Holding AG or any of its subsidiaries.

The shareholder group of the Kellenberger family members, which holds 33.6% of the share capital entered in the commercial register, is represented by Erich Kellenberger on the Board of Directors of CALIDA Holding AG.

For more information on Governance, please refer to CALIDA GROUP's "Corporate Governance Report 2022". www.calidagroup.com/en/investors/#corporate-governance

103-2
103-3

Managing ESG topics

In contrast to last year and to create an even bigger platform for ESG topics, CALIDA GROUP has installed an ESG Manager at CALIDA GROUP level to lead and train all ESG Managers of the various brands.

CALIDA GROUP follows an integrated management approach driven by the following principles:

- Defining CALIDA GROUP-wide sustainability pillars and targets
- Providing guardrails and ESG-relevant training materials:
 - sustainability guidelines
 - code of conduct
 - best practice examples
- Develop and implement CALIDA GROUP-wide ESG management tools
- Implement individual sustainability strategies and remediation processes per brand, taking into account top-down guidelines
- Engage in- and external stakeholders of CALIDA GROUP and at brand level to obtain feedback on current and/or future sustainability developments (see section “Communities and Stakeholder Engagement”)

In addition, and to ensure that sustainability is not merely a term to be integrated into some strategy papers, CALIDA GROUP established various exchange platforms to address ESG topics in 2022.

From 2023, the following ESG meetings will be held:

- Semi-annual meetings of the Board of Directors that integrate ESG topics
- Regular exchange meetings between CALIDA GROUP’s COO and CEO on all relevant ESG topics
- Regular ESG meetings at ELT and GLT level (Group level) 3-4 times a year
- Regular ESG meetings with ESG managers (Brand Level) every 2-4 weeks
- Regular ESG meetings between the ESG manager CALIDA GROUP and COO CALIDA GROUP every fortnight
- Brand meetings at SLT level together with the ESG manager CALIDA GROUP on demand and as needed.

Meetings arranged at Executive, General or Brand level aim to:

- a. Analyse the success of ESG topics and targets
- b. Steer necessary corrective measures
- c. Exchange knowledge and experience
- d. Formulate new desirable goals if needed

In general, all meetings are held and led by the ESG Manager of CALIDA GROUP. However, the COO is responsible for briefing the Board of Directors.

A CALIDA GROUP-wide data collection sheet was created to manage ESG data in order to increase transparency both internally and externally. The ESG data is constantly reviewed. Semi-annual and annual evaluations take place at CALIDA GROUP level. The data for social and environmental criteria is differentiated, grouped and evaluated for own-operated and non-own-operated businesses. The data reported under “local” include all own-operated businesses located in the main countries of business operations: France, Germany, Hungary, Switzerland and Tunisia.

Tax strategy

CALIDA GROUP follows a sustainable tax strategy taking valid national and international tax legislation into account. The business requires a robust supply chain for cross-border transactions with documentation in accordance with regulations for income tax, value added tax and customs duties.

The CFO leads the tax strategy and seeks approval from the Audit & Risk Committee on a regular basis and if changes occur in the tax structure. CALIDA GROUP’s tax policy and transfer pricing policy in place is based on the OECD Transfer Pricing Guidelines to prevent Base Erosion and Profit Shifting (BEPS). It follows the principle that profits should arise where economic value is created, and the corporate structure is aligned with the business purpose and operation. There is no aggressive tax planning and no complex structures to minimise tax obligations. CALIDA GROUP consults external tax advisors and supports open and transparent cooperation with tax authorities.

For more information regarding economic data and therefore impacts in alignment with the GRI indicator section 200, please refer to CALIDA GROUP’s “Annual Report 2022”. www.calidagroup.com/en/investors/#annual-report

207-1.a.

207-2
a.-c.207-3
a.

Data privacy and security

Data privacy and security of CALIDA GROUP’s stakeholders is of paramount importance. To this end, CALIDA GROUP has put in place various measures to prevent the risk of data loss or misuse. CALIDA GROUP has taken out cyber security insurance to cover operation disruptions, unlawful communication, breaches of PCI data security standards, credit card transactions and related costs for notifications, crises, and PR communication.

418-1
a.-c.

So far, no substantiated complaints concerning breaches of stakeholder privacy and losses of stakeholder data were reported. CALIDA GROUP is currently working on establishing an overall Information Security Management System (ISMS) to improve and safeguard data security even more effectively. The system is scheduled for roll-out in 2023 and the following years.

Anti-Corruption

CALIDA GROUP creates awareness for the risk of corruption. To mitigate the risks given CALIDA GROUP has installed a Code of Conduct and clear guidelines informing its employees and sub-contractors of how to deal with corruption risks. In 2022 the Code of Conduct was adapted according to the newest UN Principles, ILO and OECD Guidelines and will be distributed to all employees, Tier 1 and Tier 2 partners and suppliers in 2023.

205-2
a.-c.

To create higher awareness and to train governance bodies, employees and partners, CALIDA GROUP will start to set-up training documents in 2023 and the subsequent years.

So far, no confirmed incidents of corruptions are reported.

205-3
a.-d.



II. PRODUCT & MATERIAL



103-1
103-2
103-3

Sustainability is part of CALIDA GROUP's DNA. Product development considers the circular economy approach. High quality, durability, innovative materials and technologies, longevity, value preservation, recycling as well as environmentally friendly and socially responsible production processes are key to CALIDA GROUP's continuous economical and sustainable success. To ensure the realisation and implementation of CALIDA GROUP's core values and to fulfil its responsibility towards present and future generations, CALIDA GROUP has set clear targets:

- Offering highly innovative and sustainable products at fair prices
- Preserving natural resources by carefully selecting innovative material production procedures
- Cooperating with suppliers offering state-of-the-art technologies to reduce chemicals, wastewater, and emissions
- Concentrating on sustainable, long-term partnerships with suppliers and sourcing partners
- Offering full transparency along the entire value chain
- Ensuring fair and responsible work environments, fair wages and benefits

Sourcing and Procurement Strategy

Building a sustainable value creation chain is a key part of CALIDA GROUP's sustainability strategy. Consequently, most materials are sourced locally. In 2022, 86% of raw materials were sourced and 81% of finished goods produced in Europe – even given the prevailing difficult circumstances such as the pandemic, the war in Ukraine, raw material shortages, rising energy prices etc. Together with long-term suppliers, it was possible to secure stable prices and order volumes.

Most CALIDA GROUP production sites are operated and controlled by the company itself. As a result, the social and environmental risks are quite low. 78.01% of finished goods are produced in own-operated production sites in Hungary, France, Tunisia and now also Romania, always ensuring the highest sustainability and quality standards.

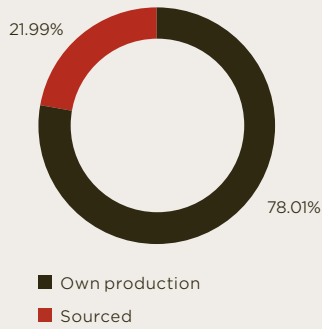
To reduce the risk of social and environmental impacts at non-own-operated Tier 1 and Tier 2 production sites, CALIDA GROUP screens as many partners as possible. Both existing and new partners are audited on a regular basis. An audit is mandatory prior to any new partnership. Therefore, most Tier 1 and Tier 2 partners are STeP by OEKO-TEX®, Sedex or Cradle to Cradle Certified®. Some partners are even certified for their chemical and wastewater management. Only some partners from long-term partnerships have not yet been certified. Here, the certifications are proceeded step by step. In addition to the audits, regular on-site visits ensure compliance with the standards.

403-2 a.
403-3 a.
408-1
a.-c.
409-1
a.-b.

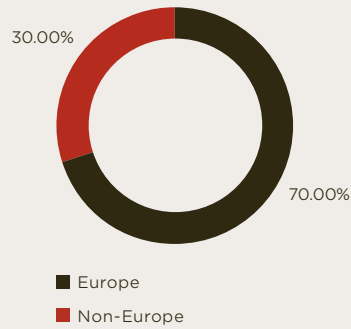
In 2022, 29 new Tier 1 partners were added to the production portfolio. They were all screened according to environmental and social standards.

308-1
a.
414-1
a.

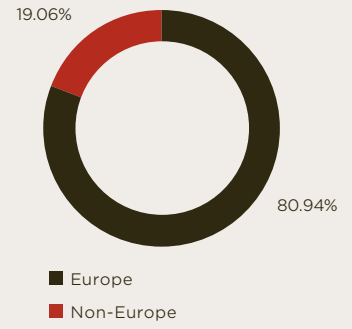
Share of own-production



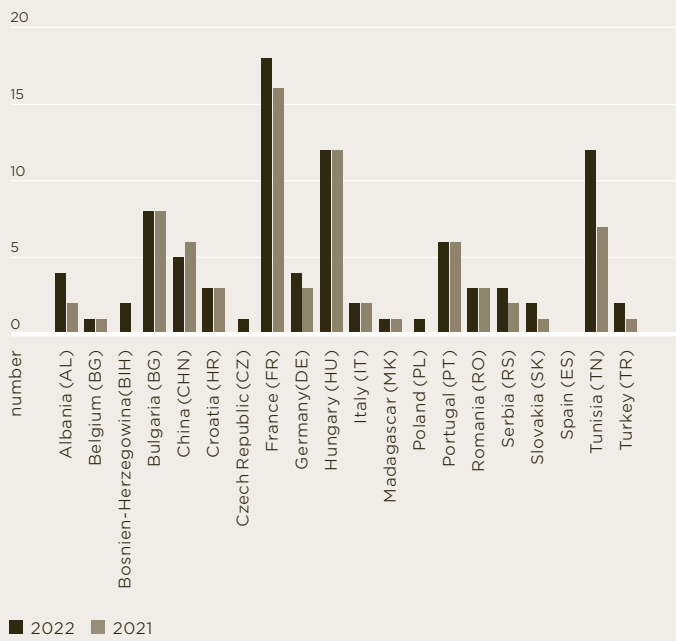
Share of Tier 1 production sites in Europe



Share of finished goods produced in Europe

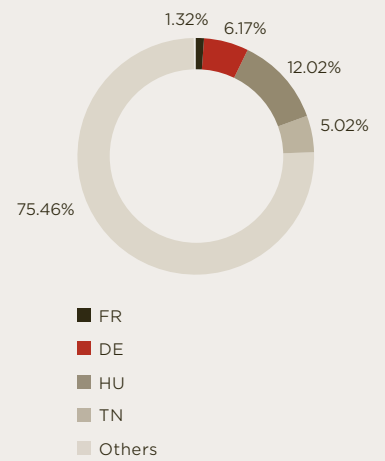


Production Site Portfolio

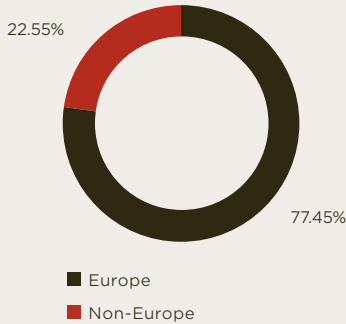


204-1
a.

Procurement budget distribution for finished goods

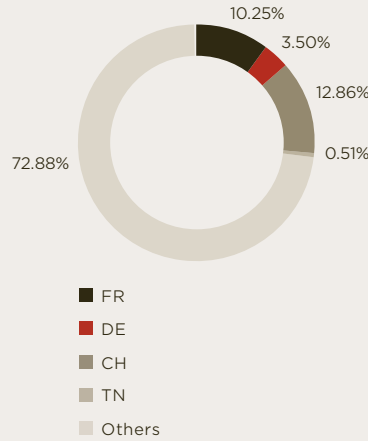


Share of Tier 2 raw material suppliers in Europe

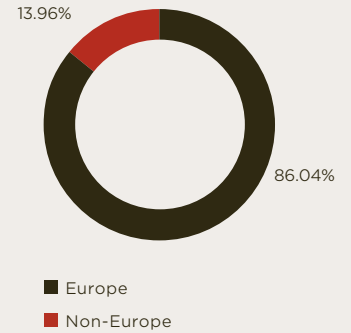


204-1
a.

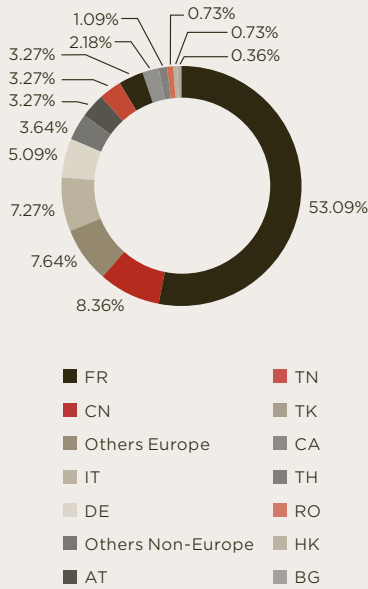
Procurement budget distribution for raw materials



Share of raw materials sourced in Europe



Distribution raw materials suppliers



301-2
a.

Share of certified and other material criteria and finished products

	Unit	2022	
Certified Raw Materials	OEKO-TEX 100 Standard Raw Materials	% (base: meters bought)	99.92
	Organic Cotton (GOTS) Raw Materials	% (base: meters bought)	2.13
	Recycled polyester (GRS) Raw Materials	% (base: meters bought)	1.80
	Responsible Wool Standard (RWS) Raw Materials	% (base: meters bought)	1.98
	Percentage of additional more sustainable materials Raw Materials (Tencel, Lyocell, Modal etc.)	% (base: meters bought)	6.24
	Lyocell	% (base: meters bought)	1.57
	Modal	% (base: meters bought)	4.43
	Econyl	% (base: meters bought)	0.23
	ASI Performance Standard (Aluminium) Raw Materials	% (base: meters bought)	0.00
	Certipur (foam) Raw Materials	% (base: meters bought)	0.00
Certified Finished Products	OEKO-TEX 100 Standard Finished Goods	% (base: pcs. sold)	89.72%
	OEKO-TEX Made in Green (STeP) Finished Goods / GOTS (erlich textil)	% (base: pcs. sold)	38.67%
	Cradle to Cradle (C2C) Finished Goods	% (base: pcs. sold)	4.44%
	PETA VEGAN approved	% (base: pcs. sold)	3.35%
	GOTS	% (base: pcs. sold)	0.03%
	Grüner Knopf	% (base: pcs. sold)	0.00%
	Longtime Certification Finished Goods	% (base: pcs. sold)	5.19%
	Percentage of certified product and Production packaging (FSC)	% (base: pcs. bought)	68.34%
Additional Material criteria	Percentage of upcycled products	% (base pcs. sold)	0.00%

*based on raw materials bought (value in TCHF)
*based on pcs. sold in 2022



417-1
a.-b.

CALIDA GROUP follows governmental regulations for product labelling and consumer information. Depending on the brand and product, sourcing info about single components and production steps, info about substances that might cause a negative environmental impact as well as wash care instructions are provided. Articles which are MADE IN GREEN by OEKO-TEX® or are traceable via platforms such as Retrace offer the chance to receive information about various production steps along the supply chain. With the new AGECE law in France and the upcoming EU Directive of circular economy CALIDA GROUP has already started to implement the first disposal information on products and packaging materials. So far, no incidents of non-compliance with regulations/voluntary codes concerning product information and labeling as well as marketing communications, incl. advertising, promotion, and sponsorship within CALIDA GROUP's key markets are recorded nor identified.

417-2 a.
417-3 a.

When using synthetic fibres, CALIDA GROUP strives to reduce the negative environmental impacts caused by production or product use by carefully selecting suppliers or by introducing innovative production processes in its own-operated production sites. Only partners that offer the highest standards are chosen.

CALIDA GROUP's main materials are:

- Cotton/ Organic Cotton
- TENCEL™ Lyocell
- TENCEL™ Modal
- Polyester
- Polyamide
- Elastane
- Steel
- Aluminium
- Polypropylene
- HPL
- Polyvinyl chloride
- Viscose

Materials

416-1 a.

The right fibre for every moment in life. CALIDA GROUP strives to find and use the right fabric for every occasion. The CALIDA GROUP product portfolio is built on both new and innovative as well as tried-and-tested materials. To ensure that legal standards are applied and to avoid health and safety risks all products are tested according to global standards. 99.92% of all goods are STANDARD 100 by OEKO-TEX® certified guaranteeing that materials used have been tested for harmful substances.

CALIDA GROUP uses synthetic and natural fibres for its production. Their share of innovative and sustainable materials is constantly increasing, and with it the share of circular economy products.

CALIDA GROUP ensures that the natural fibres it uses are grown and harvested under the best possible conditions. When using animal fibres, these are selected with animal welfare in mind. For more information, please refer to section "Animal Welfare".

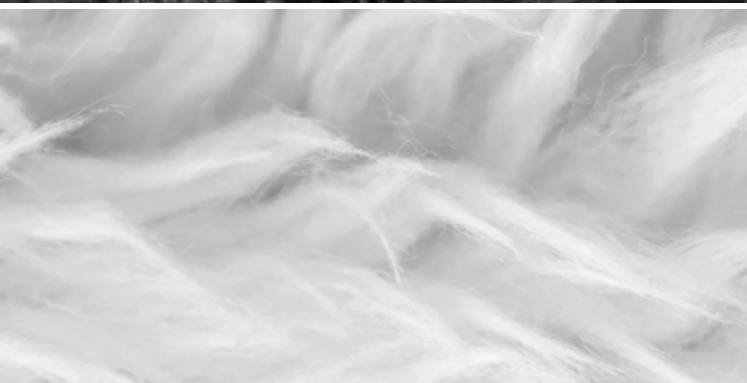


Material Description Natural and Sustainable Fibers

COTTON. The longer, finer, and more even cotton fibres are, the higher the quality of the fabric that is made from them. CALIDA GROUP mainly only uses fibres with lengths of 25 mm to 50 mm, which are particularly smooth, flexible, easy to care for and durable. CALIDA GROUP always make sure they are of sustainable origins and that they comply with the highest Swiss quality and environmental standards.



SEACELL™ fibres are not only gentle on the skin and revitalising. They are also obtained in an especially environmentally friendly manner from Norwegian brown algae. CALIDA GROUP combines their beneficial properties with those of **TENCEL™**, which is sustainably sourced from certified forests.



WOOL. When talking about wool, it is crucial to consider the sheep above all else. This is why the wool CALIDA GROUP processes is 100% animal friendly and guaranteed mulesing-free. Most of CALIDA GROUP's wool comes from ethically treated Merino sheep from South Africa, whose wool is particularly soft and of high quality.



ECONYL® is a particularly smooth and soft fabric that is gentle on the skin and made from 100% recycled nylon obtained from old fishing nets, carpets, and fabric scraps. It can even be made from itself: **ECONYL®** can be recycled countless times as part of a closed cycle. The quality is as good as conventionally produced nylon, but considerably better for the environment.



TENCEL™ fibres are obtained from sustainable wood that is grown on certified farms without artificial fertilisers or irrigation. The production of these fibres takes place in a closed cycle with minimal environmental impact.

Animal Welfare

In general, CALIDA GROUP avoids using animal products except for silk and wool. Oils used in production processes should be free of animal fats, but assurance of 100% exclusion of animal fats cannot be guaranteed for all Tier 1-4 suppliers. Work is underway to clarify whether all production processes within Tiers 1 and 2 are free of animal fats. Strict attention is paid to the extraction processes of silk and wool.

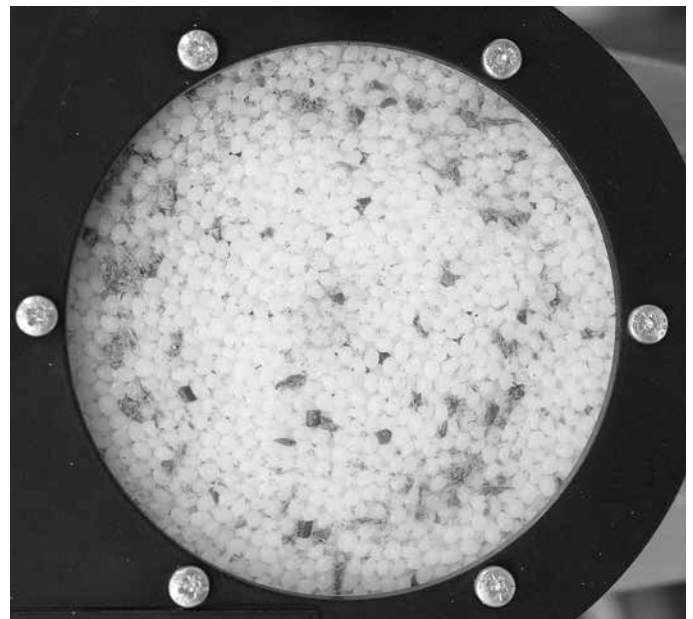
For satin, CALIDA GROUP focuses on using schappe silk wherever possible. The difference to conventional silk is that the silkworm is given the opportunity to hatch out of the cocoon prior to the actual production process, whereas in conventional silk extraction, the cocoons are boiled or gassed with the silkworms inside. Up to 6,600 silkworms can be killed to create 1 kilogramme of silk¹⁴. Nevertheless, schappe silk is not a 100% guarantee for animal-friendly treatment and the survival of all silkworms, but it is one of the most environmentally friendly production procedures currently available. Future substitutes for silk will be evaluated in 2023.

For wool, CALIDA GROUP only uses mulesing-free wool. The term mulesing refers to the treatment of sheep suffering from an infestation of so called "blowfly"¹². The flies lay their eggs in the moist, dirty, and poorly ventilated skin folds of the sheep's anal and genital regions, where they cause inflammation and often death. Farmers therefore cut hand-sized pieces of flesh from the anal and genital regions of the sheep to prevent the parasites from becoming further established. The process is usually carried out without anaesthesia causing severe pain. Therefore, CALIDA GROUP has decided to use only mulesing-free wool. To compensate for the negative impact of not eliminating wool as a fabric, CALIDA GROUP also supports projects and even built its own cashmere goat house in 2021 to improve living conditions for the animals and give back to the natural environment.

Recycling

CALIDA GROUP not only focuses on highly innovative materials. In its range of outdoor furniture from LAFUMA MOBILIER in particular, CALIDA GROUP focuses on the use of recycled materials. The steel used consists of 15-75% recycled materials, depending on the production site. Aluminium, which is mainly sourced from Belgium, France, and Spain, consists of 80% recycled materials. Additionally, packaging and catalogues are printed and produced using 100% recycled card stock. The formula for the injection moulding plastic in LAFUMA MOBILIER's production site comprises 14% recycled materials, a percentage that is increasing every year. Finally, Batyline fabrics are made of 15% recycled fibres.

301-2 a.





CERTIFICATES

Besides innovative materials, CALIDA GROUP has implemented various standards and certificates to control social and environmental impacts.

CALIDA



STANDARD 100 by OEKO-TEX® guarantees that the materials used have been tested for harmful substances. A unique product ID allows the end customer to trace the supply chain in detail via a QR code.



STeP by OEKO-TEX® stands for Sustainable Textiles Production and represents a modular certification system for production facilities. The main goal of the certificate is to implement environmentally friendly production processes to improve health and safety and to promote high social standard at production sites.



MADE IN GREEN by OEKO-TEX® is a product label which is awarded according to strict social and ecological criteria. It is one of the few labels looking at both main criteria within the textile sector: materials used and the production process itself. It combines the certification requirements from STANDARD 100 by OEKO-TEX® and STeP by OEKO-TEX®.



Cradle to Cradle Certified® is the global standard certificate for products that are safe, circular and responsibly made. The certificate assesses the safety, circularity and responsibility of materials and products across five categories:

- Material health
- Product circularity
- Clean air & climate protection
- Water & soil stewardship
- Social fairness

Cradle to Cradle Certified® is a registered trademark of the Cradle to Cradle Products Innovation Institute (C2CPII).

Aubade



STANDARD 100 by OEKO-TEX® guarantees that the materials used have been tested for harmful substances. A unique product ID allows the end customer to trace the supply chain in detail via a QR code.



Sedex Member Ethical Trade Audit – also called SMETA – is the most widely used social auditing method, enabling companies to assess their production sites and suppliers to understand their working conditions and supply chain. The organisations are audited according to their standards of labour, health and safety, environment, and business ethics.



Global Organic Textile Standard (GOTS) is one of the textile sector's most widely used certifications of organic origin. It is mainly used for apparel but can also be obtained for other textile products. GOTS certification covers a range of environmental and social criteria along the supply chain and is carried out by an independent certification body.



Global Recycled Standard (GRS) is one of two standards setting criteria for third-party certification of recycled materials and chain of custody, with the goal to increase the portion of recycled content used in products, to reduce harmful impact on people and the environment and to provide assurance that products are processed in a more climate-friendly way. The certificate is designed to contribute to informed purchasing decisions on the part of brand and consumers. A minimum of 50% recycled content is required to receive the GRS certificate.

erlichtextil



PETA-approved VEGAN is a label for vegan produced items. It ensures that no animal-based raw materials, oils etc. are used in production and helps raise awareness of vegan fashion.



Grüner Knopf (Green Button)

The Green Button is a governmental label for sustainable textiles. The label was established in 2019 as a CSR measure by the Federal Ministry for Economic Cooperation and Development. It audits companies according to social and environmental criteria along the value chain.



Global Organic Textile Standard (GOTS) is one of the textile sector's most widely used certifications of organic origin. It is mainly used for apparel but can also be obtained for other textile products. GOTS certification covers a range of environmental and social criteria along the supply chain and is carried out by an independent certification body.

Lafuma 
MOBILIER

CertiPUR is a voluntary testing and certification programme which evaluates the environmental, health and safety properties of polyurethane foam used in upholstery. It defines substances which cannot be used to produce polyurethane foams and sets strict maximum limits for other components.



ASI the Aluminium Stewardship Initiative is an industry-led initiative that aims to promote sustainability throughout the aluminium value chain. It helps companies to demonstrate their commitment to social, environmental, and ethical standards.



Origine France Garantie (OFG) is a certificate promoting production made in France. It provides clear and precise consumer information on the French origin of the products. It is the only transversal and indisputable certificate that certifies French origin. To receive the certificate, a product must meet two main criteria: 50-100% of the supply chain needs to be located in France and the key characteristics of the product must happen in France, i.e. the most important processing steps must be carried out there.

III. ENVIRONMENT



103-1
103-2
103-3

Since its foundation, CALIDA GROUP has been strongly committed to a respectful use of resources. Reducing environmental impact is enshrined in CALIDA GROUP's core values.

Therefore, CALIDA GROUP focuses on:

- Assessing and reducing carbon emission caused by its own operations, including subcontractors and manufacturers
- Conserving natural resources by reducing energy and water consumption and increasing the share of renewable energy sources
- Minimising the release of chemicals and wastewater into the oceans by working closely with suppliers and installing environmentally friendly production lines in its own operations
- Reducing waste, including textile waste

Whereas last year only energy and water consumption and waste generation were assessed, this year CALIDA GROUP has taken a big step forward. For the first time, the group analysed the raw materials used, transport methods and routes and emissions generated by the various steps along the supply chain.

The data reported within the following sections is shown in total per unit and by continued operations in million Swiss Francs (mCHF) to ensure both comparability and full transparency.

ENERGY

In 2022, total energy consumption increased to 18,662,115 kWh from 15,071,712 kWh in comparison to 2021. The increase was mainly driven by the new inclusion of the data for CALIDA GROUP's own-operated warehouse SHERPA and the non-consumption at ERLICH TEXTIL's headquarter due to the strict pandemic measures in Germany in 2021. For own-operated production sites energy consumption was increased by 23.82%. However, when relating the consumption to the net sales generated, the increase was lower. Per mCHF net sales an increase of 19.30% was reported.

10.59 % of the energy used came from renewable sources. 0.27% of the energy used by CALIDA GROUP was self-generated. 1,377 kWh of self-generated energy could not be used and was sold to the state.

Per mCHF net sales, energy consumption was increased from 50,506 kWh to 60,255 kWh – an increase of 19.30%. The increase was caused due to the inclusion of energy consumption data for all stores. Renewable energy consumption per mCHF net sales amounted to 6,381 kWh in 2022.

When choosing its suppliers, CALIDA GROUP pays attention to the share of renewable energy given. Some of CALIDA GROUP's biggest raw material suppliers use a high share of self-generated energy. For example, a supplier in Turkey generates 20% of its energy via solar panels, and one of the largest suppliers in Switzerland uses mainly self-generated energy for its production and runs a district heating system supplying heat to more than 100 local homes.

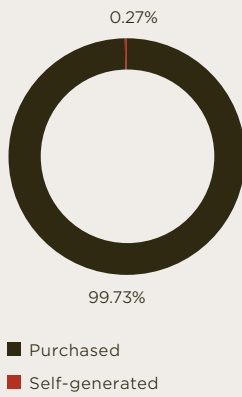
302-1
a.-e.
302-4
a.-d.
2-4
a.

302-5
a.-c.

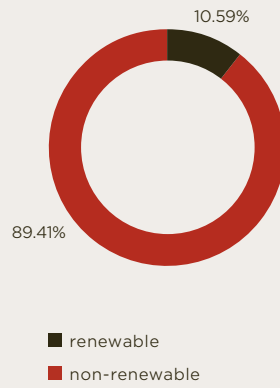
302-1
a./d.

302-3
a.-d.
302-4
a.-d.

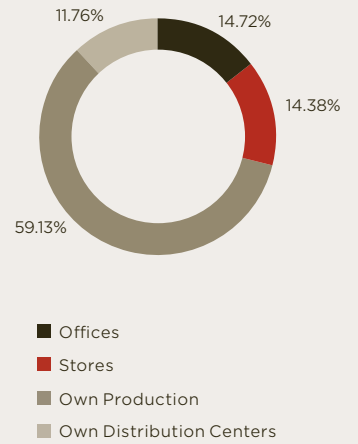
302-1
d. **Energy mix**



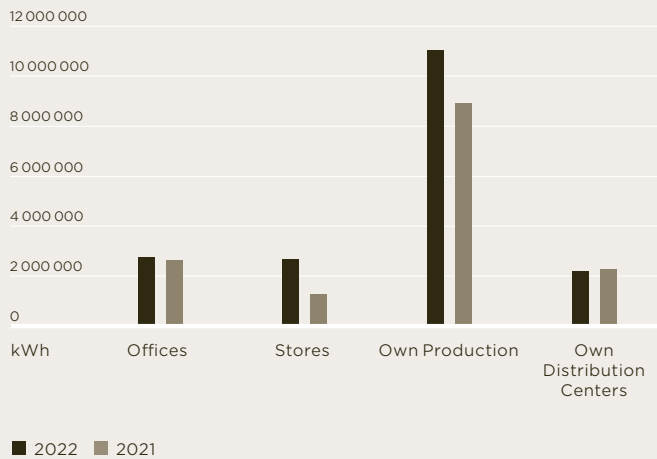
302-1
a.-c. **Share of renewable energy used**



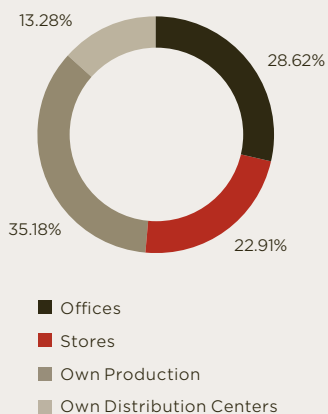
302-1
e. **Distribution of energy consumption per business unit**



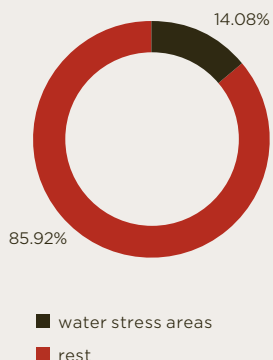
302-1
e.
302-4
a.-d.
302-5
a.-c. **Development energy consumption per business unit**



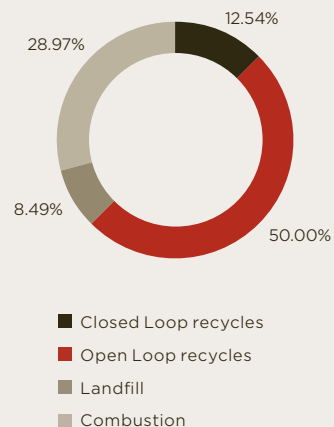
303-5
a. **Distribution of water consumption per business unit**



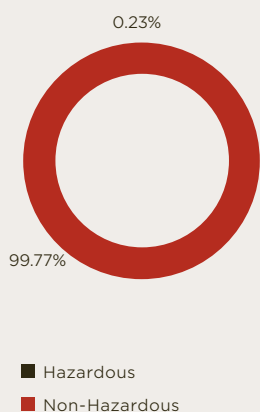
303-1
d.
303-5
b. **Share of water consumption from water stress areas**



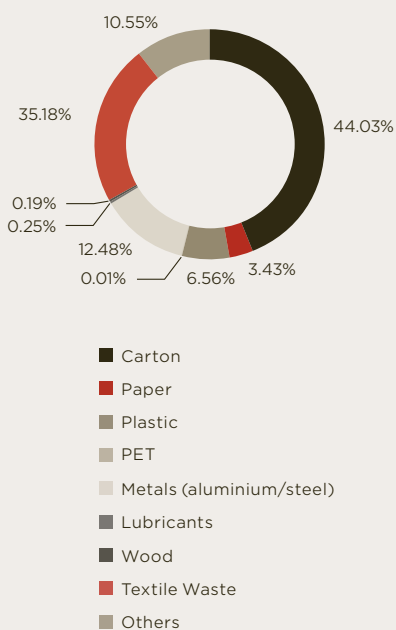
306-5
b.-c. **Distribution of waste per recovery operation**



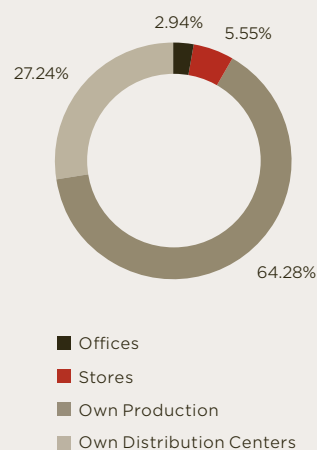
306-3
a. **Share of hazardous/non-hazardous waste**



306-3
a. **Distribution of waste types in tons**



306-3
a. **Distribution of waste generated per business unit**



WATER

303-1
a.-b.

Water is the source of all life. Therefore, CALIDA GROUP is committed to handling it with care. In own-operated entities water consumption is mainly caused by the usage of washing rooms, kitchens, wash behaviour tests or as drinking water. For non-own operated Tier 1-4 partners the main water consumption takes place during farming and the treatment of raw materials. Water is accessible in all own-operated businesses. Drinking bottles are provided where tap water can be used as drinking water. Where tap water is not suitable, water is supplied via water fountains or other means. Water is made available at all times, especially in own-operated businesses that are located in high heat and drought areas such as Tunisia.

303-5
a.

In 2015, 79 billion m³ were used to produce textiles globally.¹³ CALIDA GROUP's total water consumption amounted to 28,262 m³ in 2022, 91 m³ per mCHF net sales, which represents an increase of 38.70%. Again, the increase can be explained by the inclusion of the data of SHERPA and the non-usage of the facilities of ERLICH TEXTIL in 2021. Water consumption in water stress areas summed up to 3,978 m³ - 14,08% of the overall water consumption. Water stress areas can only be found in Tunisia for the moment.

2-4
a.

303-5
b.
303-1
d.

303-1
c.

CALIDA GROUP has installed various measures to help reduce water consumption throughout the supply chain. For example, a new phosphate- and chrome free metal surface treatment tunnel was installed at LAFUMA MOBILIER's own production site. A reduction of 32% was achieved between 2018 and 2019. Since then, water consumption for production has remained stable.

303-1 c
303-2
a.

Furthermore, CALIDA GROUP pays close attention to the choice of raw material suppliers and sourcing partners. STeP by OEKO-TEX®, Sedex or Global Organic Textile Standard

(GOTS) standards help to minimise the use of chemicals, avoid hazardous chemicals as much as possible and treat wastewater according to best-practice standards. For instance: E. Schellenberg Textildruck AG, one of CALIDA GROUP's main raw material suppliers, has been awarded the "DETOX TO ZERO" certificate as it complies with almost 100% of the required guidelines. The company also has its own wastewater management system, which ensures that water consumption is kept as low as possible and that wastewater is only discharged into the water system after being treated to the highest standards. (For more information see www.estextildruck.ch)

WASTE

CALIDA GROUP generates most waste while producing, packaging and distributing products. In 2022, 1,227 tons of waste were generated. Per mCHF net sales, this means that 4.0 tons and thus a decrease of 43.03% of waste was generated in 2022 compared to 2021. 99.77% of the generated waste was non-hazardous.

1,962 tons of packaging material was used to pack primary goods. 69.98% of the packaging material used came from renewable packaging material. Next to the packaging material which consists mainly of carton, textile waste accounts for one of the major waste types at the company's own-operated production sites. In 2022, 276 tons of textile waste were generated.

The share of waste diverted from disposal summed up to 62.51% - 767 tons, including textile waste. Primarily cardboard and paper waste were released into an open-loop waste cycle. "Open loop" describes materials that are recycled and reused within a non-closed life cycle but are re-used somewhere else.

Textile waste was used to design special make-ups. Old, finished goods were mainly distributed to own outlets or sold to surplus stock buyers. Further leftovers were donated to support social projects.

306-1
a.

301-1
a.

306-4
a./c
306-5
a.-c.

304-2
a.-b.
306-1
a.

WASTEWATER & MICROPLASTIC

The textile industry is responsible for approximately 20% of water pollution. Over 0.5 million tonnes of microfibres are discharged into the oceans per year.¹³ Washing and laundering garments at high temperatures in particular leads to an elevated release of microplastics.

To mitigate the negative impacts caused CALIDA GROUP constantly tries to reduce its water footprint where direct action can be taken. CALIDA GROUP strives to use natural fibres and increase their share in its products. Only where needed, synthetic fibres are used. Where synthetic fibres are used, CALIDA GROUP gives its best to include a high share of recycled plastic or to cooperate with suppliers and sourcing partners offering highly innovative wet water production processes to reduce the amount of chemicals and microplastic released into water systems.

The main wastewater pollution results from wet water production processes and the lifetime treatment of each product. Although CALIDA GROUP does not have any wet water production processes apart from LAFUMA MOBILIER's own-operated production site, CALIDA GROUP generated 2,773 m³ wastewater due to washing tests, quality checks etc. in 2022. Comparison with the previous year is not possible as wastewater data is reported on CALIDA GROUP level for the first time this year.

To ensure that customers are informed about the correct laundering procedures per article, wash care labels are sewn into each article providing wash care instructions and handling guidelines in compliance with legal requirements. The wash care labels not only inform consumers about the correct washing temperature to avoid damage to the product, but also help to reduce the amount of microplastic entering water systems and to extend longevity due to a proper end-consumer handling.

For more information, please refer to section "Product & Materials" and "Environment" section "Water".

CARBON EMISSIONS

Climate change is the greatest threat to humanity. It not only has a negative impact on the health of humans and animals, but also natural disasters such as floods, heavy storms and droughts are becoming increasingly apparent, leading to poverty, hunger, and homelessness. The acidification of oceans and melting of glaciers are consequences of global warming which have a negative impact on biodiversity and land availability. Therefore, the severity of the threat is high and the likelihood of occurrence already real.

The textile industry is the second largest contributor to carbon emissions. Hence the urgency to act is great. Between 122 million and 2.93 billion tons of carbon dioxide are emitted into the atmosphere every year. The life cycle of textiles, including laundering, is responsible for around 6.7% of global greenhouse gas emissions.¹⁴

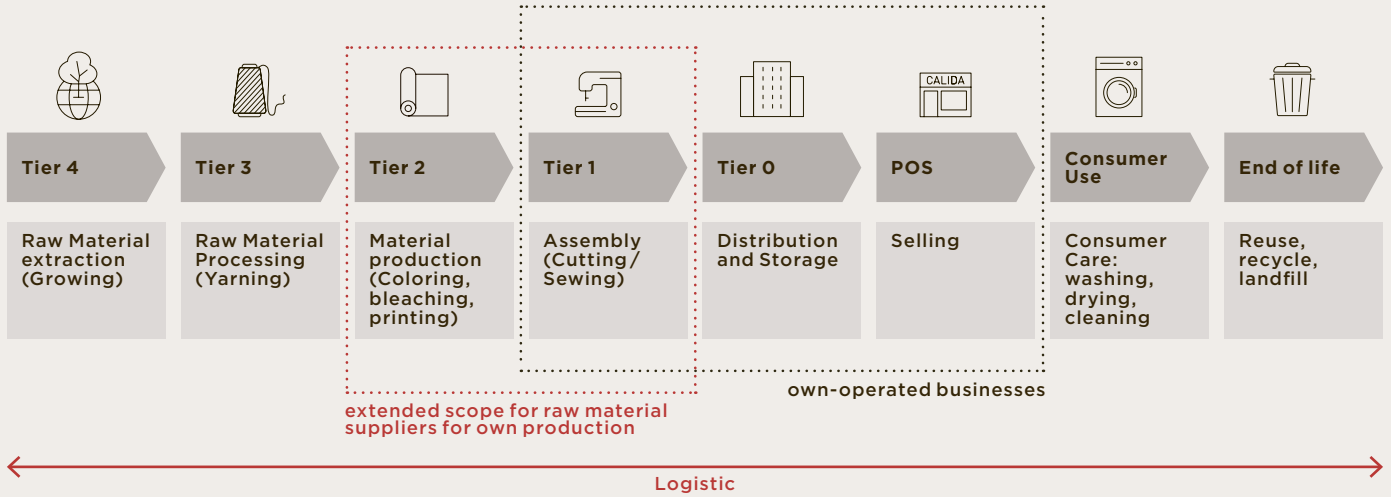
CALIDA GROUP has acknowledged the problem and is fully committed to support the achievement of the Paris Agreement and the associated 1.5 Celsius target by 2030. In 2022, CALIDA GROUP's carbon emissions were measured for the first time. The data was assessed in accordance with the GHG protocol Corporate Standard using an operational consolidation approach. Data was included from all headquarters, stores and own-operated production sites and warehouses. Due to the high share of own production, CALIDA GROUP extended the assessment of its Scope 3 carbon emissions to non-own-operated Tier 1 production sites (subcontractors and sourcing partners for finished goods) in order to deliver more accurate data and to increase transparency for CALIDA GROUP's stakeholders. The chart on the right illustrates the inclusion of the various Tiers along the value chain.

As data could not be obtained in time from non-own-operated production sites, waste, water and energy consumption was projected based on the real consumption within own-operated production.

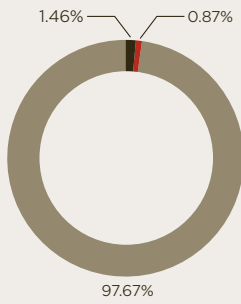
The calculation and allocation of the projected data was done by the base of production minutes allocated to the various sub-contractors and sourcing partners.

305-1
d./f./g.
305-2
d./f./g.
305-3
e./g.

Value Chain Overview

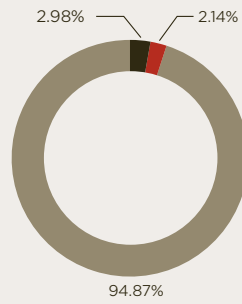


Overall distribution CO₂ emissions CALIDA GROUP



- Scope 1
- Scope 2
- Scope 3

Distribution CO₂ emissions textile brands CALIDA GROUP



- Scope 1
- Scope 2
- Scope 3

305-1
a.-b.
305-2
a.-b.
305-3
a.-b./d.

For 2022, CALIDA GROUP concentrated on the reporting of CO₂ emissions caused by CO₂, CH₄ and N₂O gases for the following Scopes and criteria:

- Scope 1:
 - Stationary and mobile combustion
 - Fugitive emissions
- Scope 2:
 - Purchased energy and heating
- Scope 3:
 - Energy and water consumption
 - Waste generated
 - Sourced raw materials and finished goods
 - Up- and downstream transportation

In addition, a selection of Scope 3 data such as Capital Goods and Financial Transactions was included. Data for franchise stores was included in the data for own-operated stores as they are internally traded as own-operated stores.

Scope 3 data for business travel, employee commuting and the processing, use and disposal of goods was not included. The goal is to include the missing data starting from 2023 onwards. To be able to do so, CALIDA GROUP will install various measurement procedures in 2023.

305-1
a.
305-2
a.
305-3
a.

CALIDA GROUP's main emissions were caused by Scope 3. Whereas in Scope 1 and 2 only around 2.3% of the emissions were generated, Scope 3 emissions summed up to around 97.7%.

Within Scope 3 the largest emissions were caused by products and services bought. Within Scope 1 and 2 main emissions were caused by LAFUMA MOBILIER due to the inclusion of wet processing within its own-operated production sites. For all other brands wet processing and raw material treatments are processed by CALIDA GROUP's suppliers. Also, and as LAFUMA MOBILIER operates within a different industry sector than all other CALIDA GROUP brands, emissions should be reviewed and evaluated separately to be able to draw industry comparisons.

In case of a pure textile industry evaluation, the distribution of emissions varied slightly. Scope 1 and 2 emissions summed up to around 5% whereas Scope 3 emissions only added up to around 95% - around 3% lower than when evaluating data on an overall CALIDA GROUP level.

For both industry sectors no biogenic CO₂ emissions were caused.

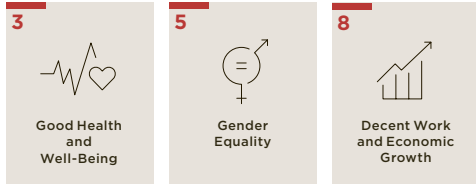
305-1
c.
305-3
c.

In addition to the baseline assessment in 2022, CALIDA intends to include data from Tier 2 and 3 suppliers in the future. AUBADE is already taking initial steps with an external partner to meet the requirements of the France supply chain act⁸ from 2024. All other brands currently are not legally required to do so. However, with the introduction of the new EU Directive for Circular Economy, the legal requirements could change, and therefore, existing procedures might have to be re-evaluated. To this end, CALIDA GROUP is already planning to take its first steps in this direction in 2023. Moreover, CALIDA GROUP will start to develop a Net-Zero Standard strategy in alignment with SBTi with an external consultancy to monitor procedures and define clear medium- and long-term targets.

A list of the sources and emission factors and global potential (GWP) used for the 2022 calculation can be found in "Appendix 3: Sources".



IV. EMPLOYEES



103-1
103-2
103-3

Employees are CALIDA GROUP's greatest asset. Promoting employee well-being, offering work-life balance concepts, encouraging women in the workplace and diversity are key components of CALIDA GROUP's Human Resource strategy. Therefore, CALIDA GROUP:

- has established a Code of Conduct to inform about social rights
- offers fair and responsible working conditions
- offers training possibilities to deliver sustainable economic growth
- takes actions regarding employee acquisition and diversity
- has signed concrete action plans to guarantee equal treatment for everyone

CALIDA GROUP employs around 2,500 people (including workers from own-operated production sites). Around 18.69% are men and 81.31% are women. Most employees are in the 35–50 age group. Around 2,100 employees are employed in full-time positions. The number is calculated using the FTE system. 2,362 employees are hired locally – 94.33% of the overall staff. In 2022, 442 new employees were hired. 519 left CALIDA GROUP. 51 employees took and 30 returned from parental leave. 5 employees returning from parental leave were still employed 12 months after their return to work. Therefore, a return-to-work rate of 58.85% and a retention rate of 16.67% were achieved. The average length of service amounted to 8.2 years and therefore stayed almost the same as in 2021 (8.3).

401-1
a.-b.

401-3
a.-e.

Full-time employees and some part-time workers can take advantage of various benefits. Flexible working hours, remote working options, staff discounts, sponsored food or drinking water are just some of the benefits offered. In addition, CALIDA GROUP offers good healthcare, disability, and invalidity coverage, in some cases better maternity leave conditions than required by law (country-dependent), retirement provisions and management stock ownership options. Depending on the country and brand, discounted transport, sports, and social entertainment options are also available.

In addition, CALIDA GROUP offers various opportunities for further training and development. Digital training, e-books, training courses for agile leadership, sustainability or innovation were provided as well as options for career-related or part-time education. CALIDA GROUP has decided to discontinue to report on average training hours for the moment as most training options and development courses are offered in digital form and are therefore hard to track.

To ensure employee safety, CALIDA GROUP conducts general safety training sessions, fire safety and first aid courses, and provides information on the proper use and handling of machinery, especially at its own-operated production sites and distribution centres. In 2022, 88 work related injuries were reported, of which 48 were mandatory to report equivalent to a 2.10% recordable rate excluding SHERPA working hours. The work related fatality rate was 0. Furthermore, no cases of discrimination were reported.

401-2
a.
403-6
a.-b.

404-2
a

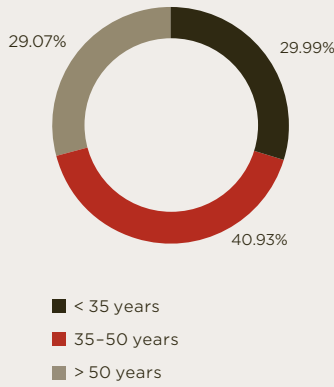
404-1
a.

403-1
a.-b.
403-4
a.
403-5
a.

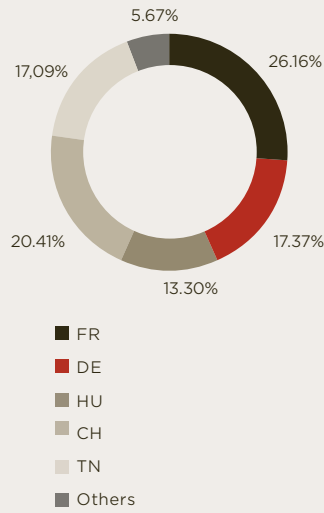
403-9
a.
403-10
a.

406-1
a.

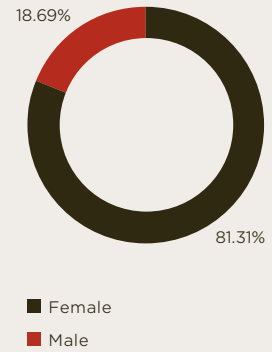
Age distribution in %



Distribution of employees from local communities



Gender distribution in %



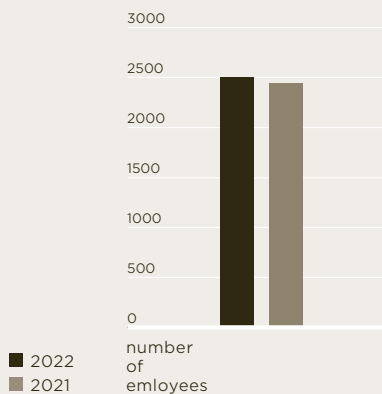
406-10
a.

0
fatalities

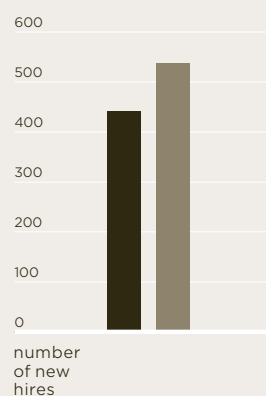
8.2
years of average
service length

94.33%
of employees
hired from local
communities

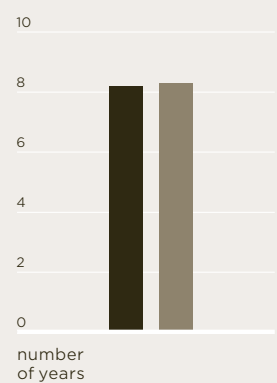
Development of employees



401-1
a. Development of new hires



Development of average service-length



Employee Testimonials



Sonia Oliveira,
Head of Customer Relations,
CALIDA

“CALIDA means diversity to me: the brands, the products and the different people we reach with them. After all these years, CALIDA is home, family and friends! I am proud to be able to represent high quality products, making an important contribution towards respecting nature and its resources. It makes it easy to do a good job with passion and fun – with complete conviction”.



Harald Lenzinger
Senior Product Manager Men,
CALIDA

“Having been with CALIDA for 20 years now, the team is like a second family to me. Ever since I started working here, it has always been about supporting, inspiring and challenging each other to strive for the best there is in terms of the product and the individual. When I look back, we have already achieved so many great things that we can be proud of as a team and as a brand. I am very excited to see what else there is in store, and to embrace the new industry challenges. Especially in my field, when it comes to design and materials, and continuing our sustainability journey.”



Carol Fischer,
Multimedia / Graphic Designer,
CALIDA

“As a long-time CALIDA employee, I have been able to witness and sometimes even help shape development in various areas such as digitalization, product development and branding. I am particularly proud of the progress we have made in terms of sustainability. It is fantastic to see what has happened in the last few years. As a graphic designer, it makes me happy to be so close to the product. I love working at CALIDA and I’m passionate about what I do.”



Stefan Fischer,
Team Lead Technicians,
CALIDA

“It fills me with great pride to initiate, plan and execute new projects. The desire to find holistic and sustainable solutions with my team is what drives and motivates me every day. It’s a pleasure for me to be part of the strong CALIDA brand.”



Stéphanie Sauvage,
Head of Collection and R&D,
AUBADE

“Supporting the unique know-how of French and European lacemakers and embroiderers by developing most of our collections with them makes me proud, because AUBADE supports its suppliers and follows a responsible purchasing policy.”



Philipp Schatz,
Head of Marketing,
ERLICH TEXTIL

“The time is up for pointless jobs and half-baked decisions. Consumers expect brands to move from pure sustainability to active recovery, to work together for the greater good instead of competing for market shares and shareholder value.”



Virginie Guéhart,
Retail Maintenance and Works
Manager, AUBADE

“We work for the teams, which makes every minute of our day-to-day work an adventure. We never know what will be required, which makes the work interesting and challenging at the same time.”



Benedetta Pompetzki,
Corporate Social Responsibility
Manager, ERLICH TEXTIL

“My work on environmental and human rights due diligence at ERLICH TEXTIL is very varied: no two days are the same, and I particularly enjoy that.”



Alexandre Mangione,
Leader assembly team, LAFUMA
MOBILIER

“What I like about my job is reaching targets as a team together with my staff, while creating as pleasant an ethical and social climate as possible in the workplace.”



Elisabeth Wagner,
Product Innovation Manager,
ERLICH TEXTIL

“I can always be myself at ERLICH TEXTIL. I think it's great that sustainability is not only practised but also considered a core company principle.”



Christine Gilbert,
Customer Service,
LAFUMA MOBILIER

“LAFUMA MOBILIER is a unique brand. Most of its employees work at the production site in Anneyron, a small village in the Drome region, thus supporting development within the region. We have the opportunity to touch and test the products we sell every day, to walk past the seamstresses at work every morning, to see the ranges evolve in real time and to be proud of what we sell.”



Kevin Romain,
Market Manager France,
LAFUMA MOBILIER

“The values we defend, notably through our social and environmental policies, are vital to strengthening our competitive advantage. The consumer is increasingly becoming a 'consom'actor', and consequently their purchases are increasingly driven by social, environmental or ethical issues. Therefore, our CSR strategy is now a powerful commercial argument.”

V. COMMUNITIES AND STAKEHOLDER ENGAGEMENT



103-1
103-2
103-3

CALIDA GROUP has broadened and slightly adapted its SDGs compared to last year. SDGs 1 and 15 were added to SDGs 3, 13 and 17. SDG 13 was identified as an indirect impact, as the actual activity takes place within SDG 15 Life on Land.

CALIDA GROUP has:

- established short-term, mid-term and long-term cooperations with local or international associations
- contributed to social and health-related projects
- invested in reforestation projects to compensate for carbon emissions generated
- strengthened stakeholder engagement inside and outside the company

Stakeholder engagement plays a key role in the journey towards appropriate sustainability. Companies, and therefore CALIDA GROUP, rely on internal and external feedback. It is an essential part of identifying direct and indirect positive and negative impacts, implementing targeted activities and mitigation procedures, and establishing products and processes that meet the diverse needs of internal and external stakeholders. Stakeholder engagement enables know-how transfer and leads to improvement strategies.

The chart below shows CALIDA GROUP's stakeholder engagement along the value chain and how the identified SDGs and targets are linked to them:

3-1b. 103-3 Stakeholder Engagement along the value chain





In 2022 various social projects were supported:

- Pink Ribbon association
- Banque Solidaire de L'Equipement
- Solidarité avec les Soignants
- Arche de la Vallée (NEW)
- Solidarity movement for Ukraine (NEW)
- Tip Me for donations in Ukraine
- Radeln ohne Alter e.V." (promoting cycling for the elderly)

Around 2,500 pieces and 24,000 CHF were donated in 2022. Some projects were also supported by the physical presence of CALIDA GROUP staff.

Projects to support fair wages, diversity and gender equality were also launched, such as:

- The renewal of LAFUMA MOBILIER profit-sharing agreement ('accord d'intéressement') to guarantee equal bonus payments for its employees
- Signing of the diversity charter by AUBADE
- CALIDA's partnership with the Female Innovation Forum and the Zurich Pride Podcast ON TOUR 2022
- The development of the unique unisex Capsule Collection by CALIDA in cooperation with the Lucerne University of Applied Sciences and Arts (HSLU)

In addition and to support climate change and mitigate possible negative effects caused on biodiversity by CALIDA GROUP's businesses, CALIDA GROUP also launched and supported environmental projects.

- CALIDA joined the multi-stakeholder programme Sustainable Textiles Switzerland, focusing on the reduction of greenhouse gas emissions and the promotion of innovative and sustainable business models
- LAFUMA MOBILIER received the LONGTIME® certification
- LAFUMA MOBILIER signed the 'Charte achats responsables et relation fournisseurs' to create sustainable relationships with its suppliers
- AUBADE's cooperation with Fairly Made to create more transparency and traceability
- CALIDA's cooperation with the Trees of Life association, planting an additional 5,000 trees to offset carbon emissions and fight deforestation
- ERLICH TEXTIL's participation in the Clean Up Day in Cologne

Finally, CALIDA GROUP organises regular exchanges with external stakeholders such as investors, banks, NGO's and governmental and regulatory institutions. In 2022, various investor meetings, roadshows and conferences were attended or organised. Bilateral exchanges were also held with investors, banks, external consultancies, and other textile brands, to stay abreast of current developments and needs. Best practices were shared and joint-forces created to push ESG topics and innovations forward.

More information about the individual projects can be found in section "Sustainable Measures and Facts CALIDA GROUP Brands".



Closing Remarks/Outlook

The ESG Report is being published for the fourth consecutive year. However, the 2022 ESG Report is only the second to be based on the GRI Standard reporting system. Compared to last year, new GRI disclosures and indicators have been added and the reporting system has been adapted. The new data and its development is reported at CALIDA GROUP level only.

Reporting in alignment with the GRI Standard reporting system gives CALIDA GROUP the opportunity to further develop its strategies and management decisions and to identify impacts where they are most relevant. It also helps install mitigation processes, improve transparency and offers the brands the opportunity to learn from each other.

For 2023, CALIDA GROUP has set the following targets:

- Kick-off development of a Net-Zero Standard Strategy in alignment with SBTi
- Kick-off mid- and long-term target setting regarding social and environmental criteria
- Introduction of yearly Risk Assessments
- Distribution of the new Code of Conduct and creation and distribution of training material to increase transparency and to train in- and external stakeholders regarding human rights
- Implementation of a complain management system along the value chain
- Improvement of transparency and traceability along the supply chain
- Usage of SDGs as a base for the selection of social and environmental projects
- Increase of renewable energy share

Please note that the printed version does not cover the whole ESG report 2023. Chapter "Sustainable Measures and Facts CALIDA GROUP Brands" as well as "Appendix 1: Table: GRI Indicators", "Appendix 2: GRI Content Index" as well as "Sources" can only be found in the digital ESG report 2023 version.

To view the full version, refer to www.calidagroup.com/en/sustainability/ or scan the QR Code.



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