

# CALIDA

GRI report 2025





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# Executive summary

**This Sustainability Report marks CALIDA's first brand-level report aligned with the GRI 2021 Standards. It provides a structured and transparent overview of how sustainability is approached, governed and implemented across CALIDA's operations and value chain**

Sustainability at CALIDA is rooted in the brand's long-standing focus on quality, comfort and product longevity. Designing products intended for frequent use and long-term wear remains a central lever for reducing environmental impacts over the product lifecycle.

Building on this foundation, CALIDA has, over recent years, progressively strengthened the structures, tools and processes used to manage environmental and social topics in a more systematic and data-driven way.

Since 2024, CALIDA has taken important steps to strengthen the availability and reliability of environmental data, including the introduction of a structured greenhouse gas accounting approach supported by dedicated tools.

This work provides the basis for improved understanding of climate-related impacts at operational and, progressively, product level, in line with evolving regulatory expectations such as the French AGEC framework and emerging product-level transparency requirements. In parallel, CALIDA has expanded its efforts on supply chain transparency and risk-aware management. The rollout of traceability and data management tools supports a more structured collection of supplier and material information across the value chain. CALIDA has set the ambition to achieve full supply chain traceability by 2030, recognising that this is a gradual process that depends on supplier engagement, data quality and operational readiness.

CALIDA has also initiated pilot projects related to Digital Product Passports (DPP), including a test implementation using GS1 standards on a selected product line. These pilots are intended to build internal capabilities and assess practical requirements, with the objective of progressively expanding DPP-related approaches in line with regulatory developments.

Responsible sourcing is framed through CALIDA's Supplier Code of Conduct and Responsible Supplier Guideline, which define environmental, social and ethical expectations for suppliers. These brand-specific requirements provide the operational detail needed to manage sustainability topics across CALIDA's sourcing and supplier relationships.

Historically, CALIDA has been an early adopter of recognised standards and labels, including Made in Green by OEKO-TEX®. The current focus builds on this experience, with an increased emphasis on owning and managing sustainability data directly, rather than relying primarily on external certifications.

This report reflects CALIDA's current level of data maturity. Where robust data is available, it is reported. Where data is still under development or subject to limitations, this is transparently disclosed. The report therefore presents a balanced view of both progress achieved and areas where further work is required.

The publication of this report establishes an important baseline for future reporting cycles. It supports internal alignment, enables more consistent monitoring of impacts and provides a clear reference point for continued improvement. CALIDA will continue to strengthen its work across climate and energy, materials and circularity, responsible supply chains and people-related topics, while remaining committed to transparency and credible reporting.





# 1 | About this Report

## 1.2 GRI 2021 Alignment [GRI 2-3]

This Sustainability Report represents CALIDA's first brand-level report aligned with the GRI 2021 Standards and establishes a baseline for future reporting cycles and covers the reporting period from 1 January to 31 December 2025. The reporting boundary includes CALIDA's brand-level activities. As CALIDA operates within a multi-brand group, certain governance structures and processes are defined at Group level. Where Group frameworks apply, this is clearly indicated and their relevance to CALIDA is explained.

## 1.3 Data Availability & Limitations [GRI 2-2]

This report has been prepared in accordance with the Global Reporting Initiative (GRI) 2021 Standards. The GRI Standards were selected as they provide a globally recognised framework for consistent, comparable and auditable sustainability reporting. The report applies the principles of accuracy, balance, clarity, comparability, reliability and timeliness as defined by GRI. A detailed GRI Content Index is included in the annex, indicating the location of each disclosure and, where applicable, explanations for omissions.

THIS REPORT COVERS THE 2025 REPORTING PERIOD AND ESTABLISHES A BASELINE FOR FUTURE REPORTING CYCLES.

## 1.4 Data Quality, Estimates & Limitations [GRI 2-4, 2-5]

CALIDA is in an ongoing process of strengthening sustainability data collection across functions and value chain stages. Data quality and availability therefore vary depending on topic and location.

Where estimates are used, the underlying assumptions and methodologies are described. Known data gaps, restatements or limitations are transparently disclosed in the relevant sections.

Data included in this report is subject to internal validation processes. No external assurance has been applied at this stage.

## 1.5 Forward-Looking Statements

This report may contain forward-looking statements related to sustainability priorities and initiatives. These statements are based on current assumptions and information available at the time of reporting and may change as data quality, internal processes or external conditions evolve.

Forward-looking statements do not constitute commitments beyond those explicitly stated.

DATA AVAILABILITY AND LIMITATIONS  
DATA COVERAGE AND QUALITY VARY BY TOPIC AND LOCATION. CALIDA  
PRIORITIZES TRANSPARENCY ON DATA GAPS AND  
METHODOLOGICAL LIMITATIONS.

# 2 | Leadership Statements



Sustainability at CALIDA is guided by responsibility, long-term value and transparent, data-based decision-making.

## 2.1 General Manager Statement [GRI 2-22]

Sustainability has long been part of CALIDA's identity. As a Swiss brand known for quality, comfort and longevity, we believe that the most sustainable product is one that is worn, cared for and kept over time. This principle has guided how we design products, select materials and manage quality for decades.

At the same time, expectations from customers, partners and regulators are evolving rapidly. We acknowledge and respond to this development. Transparency, structure and measurable progress are becoming essential elements of responsible brand management.

With this first brand-level Sustainability Report aligned with the GRI 2021 Standards, CALIDA takes a clear and deliberate step forward. Our environmental and social performance is presented in a structured and comparable way that reflects CALIDA as a brand – our structures, our data and our priorities.

This allows us to show clearly where we stand today, including both the progress achieved and the areas where further work is required.

Sustainability at CALIDA is not managed as a

standalone program. It is increasingly considered across product design, material selection, supplier engagement and the operation of own sites, supported by dedicated structures and tools. This report is the result of close collaboration across teams, and I would like to thank all colleagues involved for their commitment and professionalism.

This report marks a milestone rather than an endpoint. We will continue to strengthen our work on climate and energy, materials and circularity, responsible supply chains and social topics, with the ambition to improve continuously and to remain transparent about our impacts and responsibilities.

**Irem Aydin | CALIDA General Manager**



## 2.2 Sustainability Lead Statement [GRI 2-22]

Over the past years, CALIDA has translated its long-standing focus on quality and longevity into a more structured sustainability framework. The objective has been to embed sustainability considerations consistently across product development, sourcing and operations, supported by clear governance and reliable data.

To support this approach, key foundations have been established across the value chain. These include supplier requirements, traceability tools and social due diligence frameworks, as well as the development of an environmental data model in collaboration with external partners. In parallel, internal processes, roles and policies are being reviewed and progressively aligned with internationally recognized standards.

This first Sustainability Report aligned with the GRI 2021 Standards reflects that work. Where data is robust, it is reported. Where data is still under development, this is clearly indicated. The report provides a transparent starting point for continuous improvement and future reporting cycles.

**Coty Jeronimus | CALIDA Sustainability Lead**



## 3 | About CALIDA

**Sustainability at CALIDA is shaped by leadership perspectives that emphasize responsibility, long-term value and transparency.**

### 3.1 Who We Are [GRI 2-1, 2-2]

CALIDA is a Swiss apparel brand specializing in underwear, loungewear and sleepwear. Founded in 1941, the brand is rooted in Swiss values of quality, reliability and precision. From the outset, CALIDA has focused on designing products intended for everyday comfort and long-term use. Durability, comfort and responsible craftsmanship are central to how the brand operates. Product quality is not only a matter of customer satisfaction, but also a key lever for reducing environmental impacts over the product lifecycle. CALIDA operates across multiple European markets, with a strong presence in Switzerland and Germany, complemented by a growing e-commerce business. The brand combines its heritage with continuous development in materials, fit and production processes.

### 3.3 Our Business Model & Value Chain [GRI 2-6]

CALIDA's value chain spans product design and development, material sourcing, manufacturing, logistics and distribution, as well as retail, wholesale and e-commerce activities. Key activities include product development in Switzerland, manufacturing operations at CALIDA's own site in Hungary, collaboration with long-standing production partners, and logistics and distribution from central European locations. This integrated business model allows CALIDA to maintain proximity to its products and processes, supports consistent quality management and provides the basis for implementing sustainability measures at brand level.

### 3.2 Our Products & Materials [GRI 2-6]

CALIDA's products are designed for frequent use and longevity. Material selection prioritizes comfort, skin-friendliness and durability, while progressively integrating certified and lower-impact materials where technically and operationally feasible. The material portfolio includes fibers such as cotton, modal, lyocell and wool. CALIDA works with recognized testing schemes and standards to ensure product safety, quality and compliance with chemical requirements. Material choices are closely linked to product performance, care requirements and product lifespan. Sustainability considerations are progressively integrated into design and development decisions.

Key activities include product development in Switzerland, manufacturing at own and subcontracted facilities, collaboration with external production partners, and logistics and distribution from central European locations.

# 4 Sustainability at CALIDA

Sustainability at CALIDA is approached as a structured and evolving process, aligned with the brand's governance, priorities and operational realities

## 4.1 Sustainability Approach [GRI 2-23, 2-24]

This approach focuses on building reliable foundations and improving transparency across CALIDA's operations and value chain. Sustainability efforts currently prioritise understanding key environmental and social impact areas and progressively strengthening practices in line with data availability, governance maturity and business realities.

## 4.2 ESG Governance & Responsibilities [GRI 2-9, 2-12, 2-13]

Sustainability-related governance at CALIDA is defined at brand level through brand-specific policies, processes and operational coordination. Governance arrangements are designed to reflect CALIDA's business model, operational footprint and sustainability priorities.

Certain overarching governance principles, including corporate ethics and compliance requirements, are defined at Group level. Building on these principles, CALIDA has developed and implemented brand-specific instruments where greater operational detail or relevance is required. These include CALIDA's Supplier Code of Conduct and Responsible Supplier Guideline, which set out detailed expectations for suppliers and reflect the specific risk profile and sourcing realities of the brand.

Topics such as business ethics, anti-corruption, whistleblowing and responsible conduct are addressed through CALIDA's Code of Conduct and related internal policies, ensuring alignment with applicable legal requirements and internal standards.

This governance approach is embedded within CALIDA's management structure. Sustainability topics are coordinated and driven at brand level by the Sustainability Lead, who identifies gaps and works with relevant functions to address them. Where significant decisions or escalations are required, topics are discussed with General Management and the Senior Leadership Team.

Sustainability topics are addressed through regular management coordination and integrated into operational decision-making where relevant, supporting consistent implementation across functions and locations.

## 4.4 Stakeholder Engagement [GRI 2-29]

CALIDA engages with stakeholders primarily through ongoing operational interactions rather than formalised engagement processes. Key stakeholder groups include employees, suppliers, customers, retail partners, certification bodies and service providers.

In the supply chain, stakeholder interaction with suppliers is supported by dedicated tools, including traceability and data management tools such as Retraced, which facilitate the structured exchange of information and documentation. These tools support ongoing dialogue but do not replace direct operational interactions.

Feedback and expectations gathered through these interactions inform sustainability priorities, supplier management practices and internal focus areas. As sustainability processes continue to mature, CALIDA may further structure stakeholder engagement activities.

### CALIDA's sustainability approach is guided by four priority areas:



CLIMATE & ENERGY



MATERIALS & CIRCULARITY



RESPONSIBLE SUPPLY CHAIN



PEOPLE & WELLBEING

These priorities reflect CALIDA's most relevant impact areas and provide the framework for the disclosures presented in this report.



# 5 | Environmental Impact

## 5.1 Climate, Energy and Greenhouse Gas [GRI 302, GRI 305]

CALIDA's climate-related impacts are primarily linked to energy consumption at its own operations and to upstream activities within its supply chain, particularly material production and manufacturing processes.

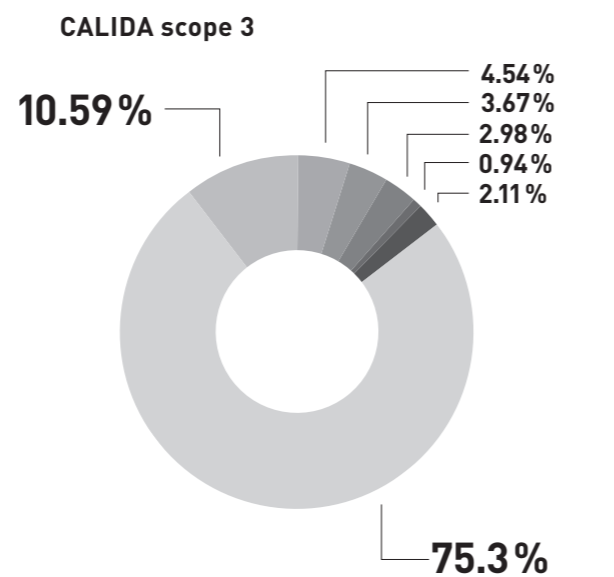
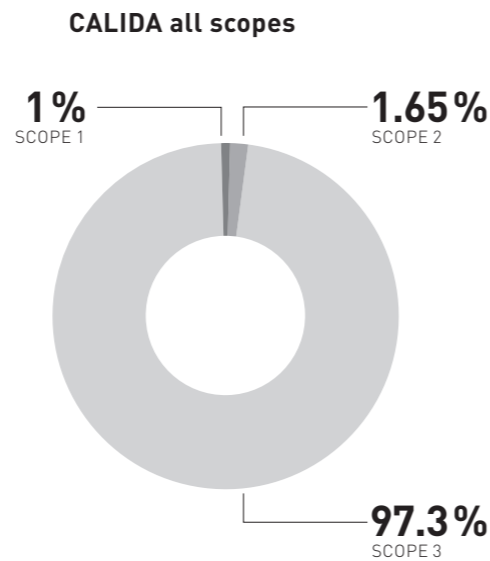
Energy consumption at CALIDA's own operations includes electricity and fuels used at the headquarters and logistics site in Sursee (Switzerland), the own manufacturing site in Rajka (Hungary), and retail operations where applicable. Energy data is collected based on utility invoices and internal records where available.

Greenhouse gas (GHG) emissions are calculated in line with the Greenhouse Gas Protocol. Scope 1 and Scope 2 emissions relate to CALIDA's own operations. Selected Scope 3 categories reflect relevant upstream and downstream activities where data availability and quality allow for meaningful estimation.

At the current stage, CALIDA's focus is on improving data completeness, consistency and transparency across energy and emissions reporting. Potential emission reduction levers are assessed in parallel, including energy efficiency measures, logistics optimization and material choices.

CALIDA continues to refine its emissions baseline and monitoring approach as data availability improves.

2025 serves as a reference year reflecting improved data completeness and methodological consistency, providing the foundation for future baseline setting and performance tracking.



DETAIL TO CHART CALIDA SCOPE 3

75.17% PURCHASED GOODS	2.98% CAPITAL GOODS
10.59% USE OF SOLD PRODUCTS	0.94% DOWNSTREAM TRANSPORTATION & DISTRIBUTION
4.54% UPSTREAM TRANSPORTATION & DISTRIBUTION	2.11% OTHERS
3.67% EMPLOYEE COMMUTING	



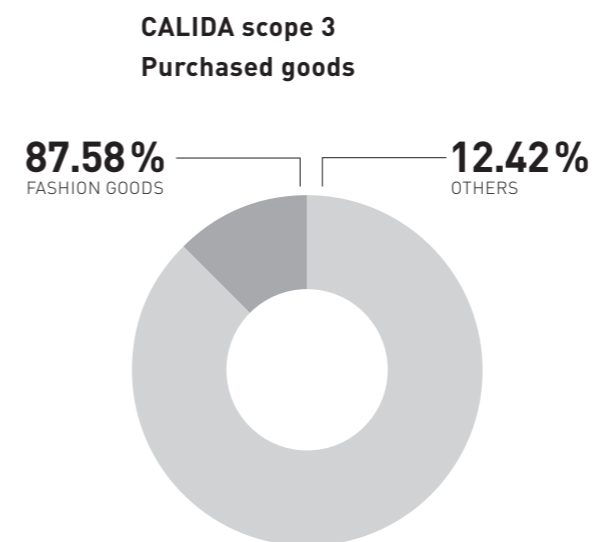
## 5.2 Water [GRI 303]

Water use at CALIDA is primarily associated with own operations, including office, logistics and manufacturing activities. CALIDA does not operate water-intensive industrial processes at its own sites.

At CALIDA's own manufacturing site and other operational locations, wastewater is discharged to municipal wastewater systems in accordance with local regulations. No direct industrial wastewater treatment or discharge to natural water bodies is carried out by CALIDA.

Water withdrawal and discharge data is collected based on utility billing data and internal records where available. Where full-year data or site-level metering is not yet available, estimates are applied based on representative periods and documented assumptions.

CALIDA continues to work on improving water data coverage, consistency and traceability across its sites as part of the ongoing development of its environmental data framework.



GHG EMISSIONS ARE CALCULATED IN ACCORDANCE WITH THE GREENHOUSE GAS PROTOCOL. SCOPE COVERAGE AND DATA QUALITY VARY BY CATEGORY.



### 5.3 Waste and Resource Use

[GRI 306]

Waste generated at CALIDA's own operations includes the following main waste streams: paper and cardboard, plastics, textile waste, wood, mixed commercial waste and, where applicable, hazardous waste.

Waste data is collected based on information provided by waste management service providers and internal records. Waste streams are classified in line with the definitions of the GRI 306 Standard, distinguishing between waste diverted from disposal and waste directed to disposal.

At the current stage, waste data coverage and level of detail vary by site, depending on local waste management practices and availability of information. CALIDA is working to improve waste tracking, classification and comparability across locations as part of the ongoing development of its environmental data framework.

Resource use considerations are primarily addressed through waste prevention, operational efficiency measures and packaging optimisation initiatives. Further work is ongoing to strengthen data availability and understanding of material and resource flows across operations.

### 5.4 Materials

[GRI 301]

Material use represents a significant environmental impact area for CALIDA, given the nature of its products and their intended frequency of use. The environmental footprint associated with materials is influenced by fibre selection, processing methods, product durability and care requirements.

Material-related information is collected and used to support internal analysis, reporting and decision-making across product development and sourcing functions, within the limits of current data availability.

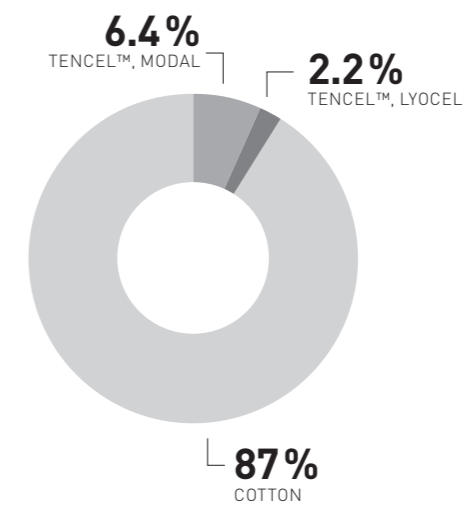
At the current stage, CALIDA does not have a defined circularity strategy in place. Product-related considerations focus on quality, durability and longevity, reflecting the brand's positioning and approach to premium products. Discussions related to material selection and waste reduction are ongoing; however, circularity principles are not yet systematically integrated into product design or material strategies.

CALIDA's current priority is to improve material data quality and to deepen its understanding of lifecycle impacts as a basis for future development. Material-related disclosures therefore reflect CALIDA's current level of data maturity in line with the requirements of GRI 301.

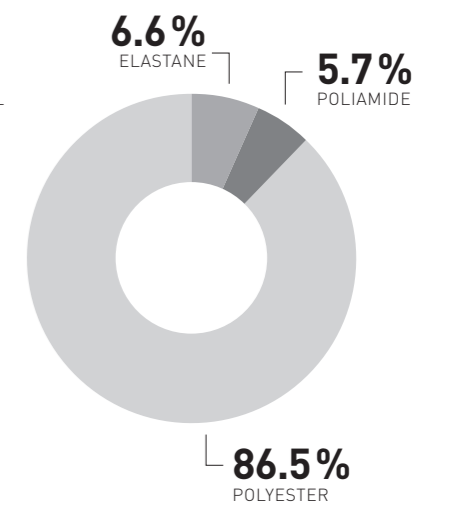
#### Materials



#### Renewable material



#### Non renewable material



BREAKDOWN OF MATERIALS IN CALIDA PRODUCTS, THIS DOES NOT INCLUDE MATERIAL FOR PACKAGING.

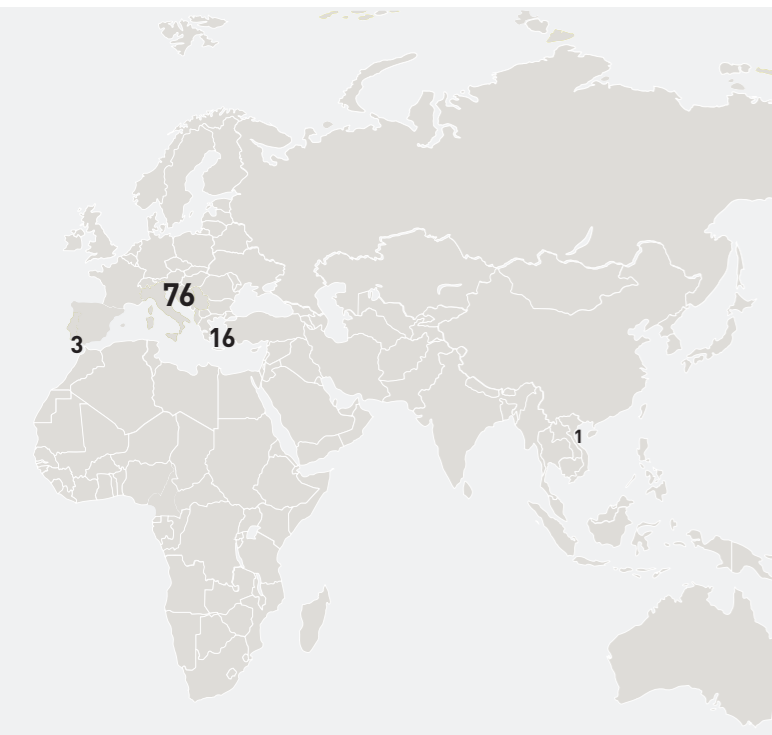
## 6.1 Supply Chain Structure & Sourcing Approach [GRI 2-6, GRI 204]

CALIDA's supply chain spans material sourcing, manufacturing and finishing processes carried out by a combination of own operations and external production partners. The brand operates its own manufacturing site in Hungary and collaborates with long-standing suppliers primarily located in Europe, as well as selected sourcing regions.

Parts of the upstream supply chain, particularly at tier 3 and tier 4 level, extend beyond Europe. Supply chain mapping and data consolidation for these upstream tiers are ongoing.

Supplier relationships are typically long-term and based on defined quality, compliance and operational requirements. This approach supports continuity, transparency and the gradual implementation of sustainability-related expectations across the supply chain.

CALIDA TIER 1&2 SUPPLIERS PER REGION



## 6.2 Supplier Requirements & Due Diligence [GRI 308-1, GRI 414-1, GRI 204]

CALIDA defines baseline expectations for suppliers through its Supplier Code of Conduct and Responsible Supplier Guideline. These documents set out requirements related to labour standards, health and safety, environmental practices, business ethics and responsible conduct.

As part of its supplier requirements, CALIDA expects suppliers to demonstrate compliance with recognised social compliance frameworks, such as BSCI, SA8000 or equivalent standards, or to participate in data-sharing frameworks such as SLCP, where applicable.

Verification of compliance is implemented progressively and remains ongoing, reflecting differences in supplier maturity, audit cycles and data availability.

Supplier due diligence is implemented through a combination of self-assessments, documentation reviews and, where applicable, third-party verification. The focus is on identifying risks, addressing non-compliances and supporting continuous improvement rather than exclusion.

Supplier requirements and due diligence processes are defined and implemented at brand level, reflecting CALIDA's sourcing structure, risk profile and operational realities.

## 6.3 Social Compliance & Human Rights [GRI 414]

Social compliance expectations are embedded in supplier onboarding processes and contractual arrangements through CALIDA's Supplier Code of Conduct.

CALIDA works with recognised social compliance frameworks and audit schemes to assess working conditions at supplier sites. Depending on supplier type, location and historical arrangements, social compliance assessments currently include different audit and verification approaches, such as third-party social audits and self-assessment-based frameworks.

Until 2025, social compliance coverage includes suppliers assessed under different schemes, reflecting the gradual development of CALIDA's supplier due diligence framework. Where audits or assessments identify gaps or non-compliances, findings are addressed through corrective action plans and follow-up processes in collaboration with suppliers.

Differences in the consistency, traceability and coverage of social compliance assessments reflect the current stage of development of CALIDA's supplier due diligence approach and the diversity of supplier contexts.

## 6.4 Environmental Aspects in the Supply Chain [GRI 308]

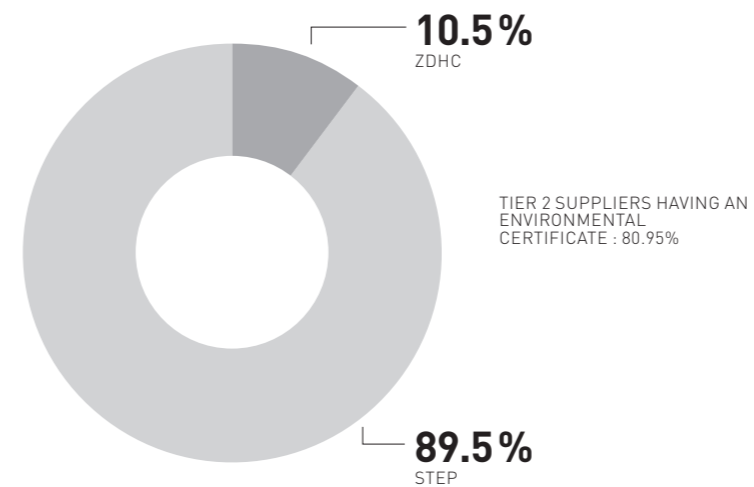
Environmental impacts in CALIDA's supply chain are primarily linked to material production and manufacturing processes. Supplier expectations include compliance with applicable environmental regulations and the implementation of basic environmental management practices.

CALIDA defines baseline environmental expectations for suppliers through its Supplier Code of Conduct and related guidelines. These include compliance with OEKO-TEX® Standard 100 as a baseline requirement for product safety, as well as expectations related to chemical management and environmental performance, depending on supplier context and product category.

Where relevant, CALIDA expects suppliers to demonstrate alignment with recognised environmental management frameworks and standards, such as OEKO-TEX® STeP, bluesign® or ZDHC-related tools. In 2025, CALIDA became a ZDHC Friend, supporting the use of ZDHC frameworks for selected suppliers as a complement to existing requirements and practices.

At the current stage, the application of environmental assessments and frameworks across the supply chain remains gradual and reflects differences in supplier maturity, data availability and historical arrangements. Disclosures in this area therefore reflect CALIDA's current level of development in environmental due diligence.

CALIDA suppliers environmental standard



**6.5 Traceability & Supplier Engagement Tools (no specific GRI disclosure, supports [GRI 2-6, 308, 414])**

CALIDA uses dedicated tools to support traceability and the structured exchange of information with suppliers. These tools facilitate the collection and consolidation of data related to material sourcing, production sites and compliance documentation.

CALIDA started implementing the Retraced platform as a traceability and data management tool and is expanding its use step by step across its supply chain. The rollout reflects differences in supplier maturity, data availability and operational readiness.

Traceability tools support supplier engagement by improving transparency, coordination and data consistency. They do not replace direct operational interactions with suppliers, which remain central to CALIDA's supply chain management approach.

DATA AVAILABILITY AND LEVEL OF DETAIL VARY ACROSS SUPPLIERS AND TIERS. SUPPLY CHAIN MAPPING AND DATA CONSOLIDATION ARE ONGOING.

Traceability tools support supplier engagement by improving data consistency, coordination and supply chain visibility.



COTTON FIELD VISIT WITH SANKO IN TURKEY

# 7 | People & Wellbeing

## 7.1 Employees & Workplace Culture [GRI 401, 405]

CALIDA is characterised by long-standing employment relationships and a high level of continuity across teams. Many employees have spent a significant part of their professional careers at the company, reflecting strong attachment to the brand, accumulated know-how and long-term collaboration.

This sense of continuity extends beyond active employment. CALIDA maintains informal connections with former employees after retirement through regular gatherings and dedicated events.

In addition, occasional initiatives such as children's days allow employees' families to visit the workplace and gain insight into the company's activities. These practices contribute to a sense of belonging and intergenerational connection, while remaining rooted in everyday operational realities rather than formalised programmes.

CALIDA's workforce spans a range of functions, including product development, operations, logistics, retail and corporate roles. Employment relationships are primarily permanent, reflecting the brand's emphasis on continuity, knowledge retention and long-term collaboration.

Parental leave entitlements at CALIDA are defined by applicable local legislation. CALIDA reports parental leave eligibility and uptake based on data collected at site level, including DGTL, Sursee and Hungary, where available. Entitlement conditions themselves are not defined at brand level.

Topics related to diversity, equal opportunities and non-discrimination are addressed through internal policies and day-to-day practices. As people-related data collection continues to evolve, disclosures in this area reflect CALIDA's current level of data availability and organisational maturity.

## 7.2 Health, Safety & Wellbeing [GRI 403]

The health and safety of employees are key considerations across CALIDA's own operations. Occupational health and safety practices are implemented in line with applicable legal requirements and adapted to site-specific conditions.

Health and safety risks vary depending on the nature of activities, particularly between office, logistics, retail and manufacturing environments.

Risks are identified and addressed on a site-specific basis through inspections, operational procedures and employee feedback, reflecting the different working environments and applicable requirements at each location.

At the current stage, CALIDA's focus is on ensuring compliance with applicable health and safety requirements rather than on a centrally managed health and safety or wellbeing programme.

Disclosures in this area reflect CALIDA's current level of process maturity and data availability.



## 7.3 Learning & Development [GRI 404]

Learning and development activities at CALIDA are currently focused on role-specific needs and operational requirements. Training initiatives are implemented on a limited and decentralised basis, reflecting the size of the organisation and the absence of a centrally managed learning and development framework at brand level.

Where relevant, employees receive targeted training related to their functions, including onboarding, job-specific skills and compliance-related topics. These activities are coordinated within individual teams and departments rather than through formalised programmes.

At the current stage, CALIDA's approach to learning prioritises practical relevance and operational effectiveness. As internal processes and data collection continue to evolve, disclosures in this area reflect the current level of structure and data availability.

## 8.1 Product Quality, Safety & Compliance [GRI 416, GRI 417]

Product quality and safety are core elements of CALIDA's responsibility towards customers. Products are designed for everyday use and long-term wear, with a focus on comfort, durability and compliance with applicable legal and regulatory requirements.

CALIDA applies a combination of internal quality testing and selected external certification schemes to support product safety, material performance and compliance with chemical regulations throughout product development and sourcing activities.

Internal quality and durability tests are carried out by CALIDA's quality teams, including at the manufacturing site in Hungary, to support product development, fit, comfort and longevity. These tests support internal decision-making and are complemented by external certification schemes where applicable.

In addition, all CALIDA products are certified according to OEKO-TEX® Standard 100, supporting compliance with applicable chemical safety requirements and product safety standards.

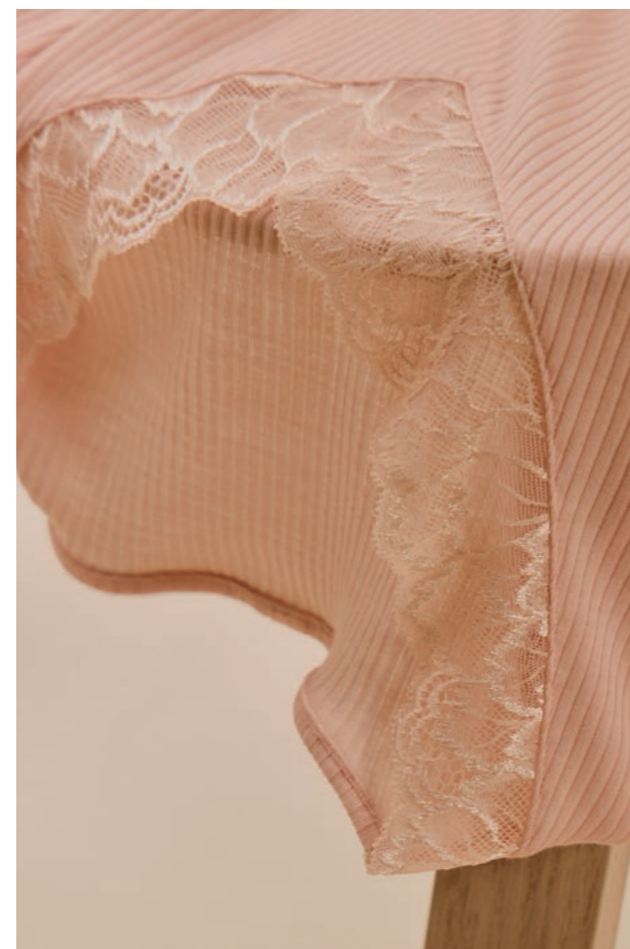
Product-related disclosures describe how product safety and compliance are managed through processes and controls, rather than through quantitative performance indicators. No significant product-related safety incidents were identified during the reporting period.

## 8.2 Transparency, Information & Customer Trust [GRI 417]

CALIDA's material choices are guided by product performance, comfort and durability requirements, with a focus on ensuring suitability for frequent use and long product lifespans. Material selection takes into account fibre characteristics, processing requirements and intended product use.

Recognised testing schemes and standards are applied to support product safety, quality and compliance with applicable chemical requirements throughout product development and sourcing.

Sustainability-related considerations in material selection are applied where technically and operationally feasible and are gradually integrated into design and development decisions, reflecting the current stage of material data availability and process maturity.



## 8.3 Product Longevity & Responsible Use

THIS SECTION COMPLEMENTS THE GRI DISCLOSURES BY PROVIDING ADDITIONAL QUALITATIVE CONTEXT ON PRODUCT USE AND LONGEVITY.

Product longevity is a key element of CALIDA's approach to product responsibility. Product design choices related to materials, construction and fit are intended to support frequent use and long-term wear.

Responsible use is supported through product care information and quality standards that help customers maintain product performance over time. Care instructions focus on appropriate washing and handling practices to reduce unnecessary wear during use.

At the current stage, CALIDA's product responsibility approach focuses on strengthening the link between product design, quality and longevity. Formal circular product programmes or take-back schemes are not currently part of CALIDA's approach.

MATERIAL QUALITY AND DURABILITY ARE CENTRAL TO PRODUCT RESPONSIBILITY.





## 9 Business Ethics & Integrity

### 9.1 Ethical Conduct & Code of Conduct [GRI 2-23, GRI 205]

Ethical conduct and integrity are fundamental principles guiding CALIDA's business activities. Expectations related to responsible behaviour, compliance and ethical conduct are defined through the Group Code of Conduct and related internal policies applicable to CALIDA employees.

The Group Code of Conduct covers topics such as business ethics, integrity, conflicts of interest, responsible behaviour and compliance with applicable laws and regulations. Expectations related to suppliers and their employees are addressed separately through CALIDA's Supplier Code of Conduct.

This framework provides the basis for ethical conduct across CALIDA's operations and supply chain.

### 9.3 Reporting Concerns & Whistleblowing [GRI 2-25]

CALIDA employees have access to reporting channels established at Group level to raise concerns related to unethical behaviour, compliance issues or violations of internal policies. These reporting channels are designed in line with applicable legal requirements.

Concerns can be raised through internal reporting channels, including line management and designated contacts. Reports are handled confidentially and reviewed on a case-by-case basis, taking into account the nature of the concern and applicable procedures.

Reporting mechanisms applicable to CALIDA reflect the Group governance structure and the size and organisational model of the brand. No significant substantiated incidents related to whistleblowing were identified during the reporting period.

### 9.2 Anti-Corruption & Fair Competition [GRI 205, GRI 206]

CALIDA expects compliance with applicable anti-corruption, competition and fair business practices laws across its operations. Requirements related to bribery, corruption, conflicts of interest and anti-competitive behaviour are addressed through the Group Code of Conduct and related internal policies applicable to CALIDA employees.

Ethical conduct in these areas is managed through internal rules, management oversight and established business practices appropriate to the size and organisational structure of the brand. CALIDA does not operate a standalone anti-corruption or competition compliance programme.

Expectations related to ethical conduct and fair business practices within the supply chain are addressed through CALIDA's Supplier Code of Conduct. No significant confirmed incidents of corruption or anti-competitive behaviour were identified during the reporting period.

Disclosures in this area reflect current practices and governance arrangements at brand level.

Ethical conduct and integrity are fundamental principles guiding CALIDA's business activities.

# Annex

A. GRI Content Index

B. Glossary

C. Contact & Imprint



# A | GRI Content Index

GRI Disclosure	Description	Location in report	Status / Comment
<b>GRI 2 General Disclosures</b>			
GRI 2-1	Organizational details	Chapter 3.1 – Who We Are	Covered/Brand-level description (CALIDA)
GRI 2-1	Entities included in the organization's sustainability reporting	Chapter 1.2 – Reporting scope & boundary	Covered/Brand-level reporting scope defined
GRI 2-1	Reporting period, frequency and contact point	Chapter 1.1 – About this report	Covered/Reporting period and frequency stated
GRI 2-1	Restatements of information	Chapter 1.4 – Basis of preparation	Not applicable/ No restatement reported
GRI 2-1	External assurance	Chapter 1.4 – Basis of preparation	Not externally assured/ No external assurance applied
GRI 2-1	Activities, value chain and other business relationships	Chapter 3.2 – Our Products & Materials Chapter 6.1 – Supply Chain Structure & Sourcing Approach	Covered/Brand-level description of activities and value chain
GRI 2-1	Employees	Chapter 7.1 – Employees & Workplace Culture	Covered(qualitative)/Qualitative disclosure based on current data availability.
GRI 2-1	Workers who are not employees	Chapter 6 – Responsible Supply Chain (notably 6.1 & 6.3)	Covered (qualitative)/Workers not employed by CALIDA are primarily engaged through suppliers
GRI 2-1	Governance structure and composition	Chapter 4.2 – ESG Governance & Responsibilities	Covered / Brand-level governance structure described; Group context referenced where relevant.
GRI 2-1	Nomination and selection of the highest governance body	Chapter 4.2 – ESG Governance & Responsibilities	Covered (high-level)/Brand-level governance roles described; no standalone nomination process at brand level.
GRI 2-1	Chair of the highest governance body	—	Not applicable/Not applicable at brand level; no separate chair role defined.
GRI 2-1	Role of the highest governance body in overseeing the management of impacts	Chapter 4.2 – ESG Governance & Responsibilities	Covered/Oversight of sustainability topics described at brand level.
GRI 2-1	Delegation of responsibility for managing impacts	Chapter 4.2 – ESG Governance & Responsibilities	Covered/Operational responsibilities for sustainability delegated to management and functions.
<b>GRI 2 General Disclosures</b>			
GRI 2-14	Role of the highest governance body in sustainability reporting	Chapter 1.1 – About this report Chapter 4.2 – ESG Governance & Responsibilities	Covered / Management oversight of sustainability reporting described at brand level
GRI 2-15	Conflicts of interest	Chapter 9.1 – Ethical Conduct & Code of Conduct	Covered (policy-based) Conflicts of interest addressed through the Group Code of Conduct applicable to CALIDA employees.
GRI 2-16	Communication of critical concerns	Chapter 9.3 – Reporting Concerns & Whistleblowing	Covered/Group-level reporting channels accessible to CALIDA employees.

GRI Disclosure	Description	Location in report	Status / Comment
GRI 2-16-b	Communication of critical concerns	Chapter 9.3 – Reporting Concerns & Whistleblowing	Covered (qualitative)/One substantiated concern related to product communication (antibacterial claim) was identified and addressed during the reporting period. No other critical concerns were communicated to the highest governance body.
GRI 2-17	Collective knowledge of the highest governance body	Chapter 4.2 – ESG Governance & Responsibilities	Covered (qualitative)/Sustainability knowledge embedded through management roles and functional expertise.
GRI 2-18	Performance evaluation of the highest governance body	Chapter 4.2 – ESG Governance & Responsibilities	Covered (high-level)/No standalone sustainability performance evaluation process at brand level.
GRI 2-19	Remuneration policies	—	Not applicable/Remuneration policies are not disclosed at brand level
GRI 2-20	Process to determine remuneration	—	Not applicable/Processes related to remuneration are not disclosed at brand level
GRI 2-21	Annual total compensation ratio	—	Not applicable/Compensation ratios are not calculated or disclosed at brand level.
GRI 2-22	Statement on sustainable development strategy	Chapter 2 – Leadership Statements	Covered/Management-level sustainability statement provided.
GRI 2-23	Policy commitments	Chapter 9.1 – Ethical Conduct & Code of Conduct Chapter 6.2 – Supplier Code of Conduct & Responsible Supplier Guideline	Covered/Policy commitments described at brand level.
GRI 2-24	Embedding policy commitments	Chapter 6 – Responsible Supply Chain Chapter 9 – Business Ethics & Integrity	Covered (process-based)/Policy commitments embedded through operational processes.
GRI 2-25	Processes to remediate negative impacts	Chapter 6.3 – Social Compliance & Human Rights Chapter 9.3 – Reporting Concerns & Whistleblowing	Covered/Remediation processes described through corrective actions and reporting channels.
GRI 2-26	Mechanisms for seeking advice and raising concerns	Chapter 9.3 – Reporting Concerns & Whistleblowing	Covered/Group-level mechanisms accessible to CALIDA employees.
GRI 2-27	Compliance with laws and regulations	Chapter 8.1 – Product Quality, Safety & Compliance Chapter 9.2 – Anti-Corruption & Fair Competition	Covered (qualitative)/No significant cases reported during the reporting period.
GRI 2-28	Membership associations	Chapter 6.4 – Environmental Aspects in the Supply Chain	Covered/Memberships and initiatives disclosed (e.g. ZDHC Friend).
GRI 2-29	Approach to stakeholder engagement	Chapter 4.4 – Stakeholder Engagement	Covered (qualitative)/Stakeholder engagement described through ongoing operational interactions.

GRI Disclosure	Description	Location in report	Status / Comment
201-1/201-2 201-3/201-4 202-1/202-2 203-1/207-4	Economic performance & indirect impacts	—	Not reported at brand level. Economic and tax-related disclosures are managed and reported at CALIDA Group level.
<b>GRI 3 Material Topics (2021)</b>			
GRI 3-1	Process to determine material topics	Chapter 4.3 – Materiality & Impact Focu	Covered / Impact prioritisation based on Group-level double materiality assessment, complemented by brand-level operational knowledge.
GRI 3-2	List of material topics	Chapter 4.3 – Materiality & Impact Focus	Covered/Key material topics identified and described
GRI 3-3	Management of material topics	Chapters 5–9 (Environmental Impact; Responsible Supply Chain; People & Wellbeing; Product Responsibility; Business Ethics)	Covered (process-based)/Management approach for each material topic described across relevant chapters.
GRI 402-1, 406-1, 407-1, 408-1, 409-1, 410-1, 411-1, 413-1, 414-2	Labor / Human Rights	Chapter 6.2 – Supplier Requirements & Due Diligence; Chapter 6.3 – Social Compliance & Human Rights; Chapter 7 – People & Wellbeing	Qualitative / approach-based/ Disclosures addressed through policies, supplier requirements and due diligence processes. No substantiated incidents were identified at brand level during the reporting period. Quantitative case data is not systematically tracked at brand level.
GRI 416-2 417-1/417-2 417-3/418-1	Customer / productrelated	Chapter 8 – Product Responsibility & Customers	No substantiated incidents related to product health and safety, marketing and labelling compliance, or customer data privacy were identified during the reporting period.
<b>GRI 305 – Emissions (2021)</b>			
GRI 305-1	Direct (Scope 1) GHG emissions	Chapter 5.1 – Climate, Energy & GHG Emissions	Covered/Scope 1 emissions calculated in line with the GHG Protocol.
GRI 305-2	Energy indirect (Scope 2) GHG emissions	Chapter 5.1 – Climate, Energy & GHG Emissions	Covered / Energy indirect (Scope 2) GHG emissions calculated in line with the GHG Protocol.
GRI 305-4	GHG emissions intensity	—	Not applicable /GHG emissions intensity metrics are not disclosed at brand level.
GRI 305-5	Reduction of GHG emissions	Chapter 5.1 – Climate, Energy & GHG Emissions	Covered (qualitative)
GRI 305-6	Emissions of ozone-depleting substances (ODS)	—	Not applicable/No significant ODS emissions identified in CALIDA's operations.
GRI 305-7	Nitrogen oxides (NOx), sulfur oxides (SOx) and other significant air emissions	—	Not applicable/No significant air emissions identified in CALIDA's operations.
<b>GRI 302 – Energy (2021)</b>			
GRI 302-1	Energy consumption within the organisation	Chapter 5.1 – Climate, Energy & GHG Emissions	Covered/Energy consumption within own operations disclosed.

GRI Disclosure	Description	Location in report	Status / Comment
GRI 302-2	Energy consumption outside of the organisation	—	Not applicable/Energy consumption outside the organisation is not directly measured or disclosed.
GRI 302-3	Energy intensity	—	Not applicable/Energy intensity metrics are not disclosed at brand level
GRI 302-4	Reduction of energy consumption	Chapter 5.1 – Climate, Energy & GHG Emissions	Covered (qualitative)/Energy efficiency and reduction measures described qualitatively.
GRI 302-5	Reductions in energy requirements of products and services	—	Not applicable/Reductions in energy requirements of products and services are not quantified
<b>GRI 303 – Water and Effluents (2021)</b>			
GRI 303-1	Interactions with water as a shared resource	Chapter 5.2 – Water	Covered / Water use within own operations described; no significant impacts identified.
GRI 303-2	Management of water discharge-related impacts	Chapter 5.2 – Water	Covered (qualitative)/Wastewater discharged to municipal systems; no industrial wastewater generated.
GRI 303-3	Water withdrawal	Chapter 5.2 – Water	Covered/Water withdrawal disclosed for own operations.
GRI 303-4	Water discharge	Chapter 5.2 – Water	Covered/Water discharge limited to municipal wastewater systems.
GRI 303-5	Water consumption	Chapter 5.2 – Water	Covered/Water consumption calculated based on withdrawal and discharge data.
<b>GRI 306 – Waste (2020)</b>			
GRI 306-1	Waste generation and significant waste-related impacts	Chapter 5.3 – Waste and Resource Use	Covered/Waste streams and waste-related impacts from own operations described.
GRI 306-2	Management of significant waste-related impacts	Chapter 5.3 – Waste and Resource Use	Covered (qualitative)/Waste management practices and improvement efforts described.
GRI 306-3	Waste generated	Chapter 5.3 – Waste and Resource Use	Covered/Waste generated by type disclosed for own operations.
GRI 306-4	Waste diverted from disposal	Chapter 5.3 – Waste and Resource Use	Covered/Waste diverted from disposal disclosed in line with GRI definitions.
GRI 306-5	Waste directed to disposal	Chapter 5.3 – Waste and Resource Use	Covered/Waste directed to disposal disclosed in line with GRI definitions.
<b>GRI 301 – Materials (2016)</b>			
GRI 301-1	Materials used by weight or volume	Chapter 5.4 – Materials and Circularity	Covered (qualitative) Materials used disclosed by weight at brand level.
GRI 301-2	Recycled input materials used	Chapter 5.4 – Materials and Circularity	Covered (qualitative)/Use of recycled or alternative materials described qualitatively where applicable.

GRI Disclosure	Description	Location in report	Status / Comment
GRI 301-3	Reclaimed products and their packaging materials	—	Not applicable/No product take-back or reclamation schemes in place at brand level.
GRI 304-1	Biodiversity 2016	—	Not applicable – no operational sites in or near protected or high biodiversity areas.
GRI 304-2 / 304-3	Biodiversity 2016		No significant direct biodiversity impacts identified due to nature and location of operations.
<b>GRI 308 – Supplier Environmental Assessment (2016)</b>			
GRI 308-1	New suppliers that were screened using environmental criteria	Chapter 6.2 – Supplier Code of Conduct & Responsible Supplier Guideline Chapter 6.4 – Environmental Aspects in the Supply Chain	Covered (qualitative) / Risk-based environmental screening of selected new Tier 1 and Tier 2 suppliers described.
GRI 308-2	Negative environmental impacts in the supply chain and actions taken	Chapter 6.4 – Environmental Aspects in the Supply Chain	Covered (process-based)/Processes to identify and address potential environmental impacts in the supply chain described; no cases identified during the reporting period.
<b>GRI 401 – Employment (2016)</b>			
GRI 401-1	New employee hires and employee turnover	Chapter 7.1 – People at CALIDA	Covered (qualitative)/Employment stability and workforce dynamics described; quantitative hiring and turnover rates not disclosed at brand level.
GRI 401-2	Benefits provided to full-time employees	—	Not applicable/Employee benefits beyond statutory requirements are not disclosed at brand level.
GRI 401-3	Parental leave	Chapter 7.1 – People at CALIDA	Covered (partial) / Parental leave entitlements are defined by local legislation. CALIDA reports eligibility and uptake based on site-level data (DGTL, Sursee, Hungary); entitlement conditions are not defined at brand level.
<b>GRI 403 – Occupational Health &amp; Safety</b>			
GRI 403-1	Occupational health and safety management system	Chapter 7.2 – Health, Safety & Wellbeing	Covered (qualitative)/Occupational health and safety management implemented in line with applicable legal requirements and site-specific conditions.
GRI 403-2	Hazard identification, risk assessment, and incident investigation	Chapter 7.2 – Health, Safety & Wellbeing	Covered (qualitative) / Health and safety risks are identified through legally required training, inspections and employee feedback, and addressed on a site-specific basis.
GRI 403-3	Occupational health services	—	Not applicable
GRI 403-4	Worker participation, consultation, and communication on OHS	Chapter 7.2 – Health, Safety & Wellbeing	Covered (qualitative) / Health and safety risks are identified and addressed on a site-specific basis through inspections and employee feedback.

GRI Disclosure	Description	Location in report	Status / Comment
GRI 403-5	Worker training on OHS	Chapter 7.2 – Health, Safety & Wellbeing	Covered (qualitative) / Occupational health and safety training is provided where required based on legal and site-specific needs.
GRI 403-6	Promotion of worker health	Chapter 7.2 – Health, Safety & Wellbeing	Covered (qualitative)/Wellbeing addressed through working environment considerations; no formal wellbeing programme in place.
GRI 403-7	Prevention and mitigation of OHS impacts directly linked by business relationships	—	Not applicable/Occupational health and safety impacts related to business relationships are addressed through supplier requirements; no separate disclosure at brand level.
GRI 403-8	Workers covered by an occupational health and safety management system	—	Not applicable/Coverage rates are not quantified or disclosed at brand level.
GRI 403-9	Work-related injuries	Chapter 7.2 – Health, Safety & Wellbeing	Covered/Number of work-related injury cases disclosed in aggregated form.
GRI 403-10	Work-related ill health	Chapter 7.2 – Health, Safety & Wellbeing	Not reported (qualitative). No substantiated cases of work-related ill health were identified during the reporting period; systematic tracking is not yet in place.
<b>GRI 404 – Training &amp; Education (2016)</b>			
GRI 404-1	Average hours of training per year per employee	Chapter 7.3 – Training & Development	Covered (qualitative) / Training activities exist; average training hours per employee are not calculated or disclosed due to low volumes and decentralised data..
GRI 404-2	Programs for upgrading employee skills and transition assistance programs	Chapter 7.3 – Training & Development	Not applicable / No formal skills development or transition assistance programmes are currently implemented at brand level
GRI 404-3	Percentage of employees receiving regular performance and career development reviews	—	Not applicable/Regular performance and career development review processes are not disclosed at brand level.
<b>GRI 405 – Diversity &amp; Equal Opportunity (2016)</b>			
GRI 405-1	Diversity of governance bodies and employees	Chapter 7.1 – People at CALIDA	Covered (qualitative)/Workforce diversity described qualitatively; no quantitative diversity breakdown disclosed at brand level.
GRI 405-2	GRI 405-2	—	Not applicable/Pay equity ratios are not calculated or disclosed at brand level.
<b>GRI 204 – Procurement Practices</b>			

GRI Disclosure	Description	Location in report	Status / Comment
GRI 204-1	Proportion of spending on local suppliers	Chapter 6.1 – Supply Chain Structure & Sourcing Approach	Covered (qualitative)/Procurement practices and main sourcing regions described; proportion of spending on local suppliers not disclosed at brand level.
<b>GRI 205 – Anti-corruption</b>			
GRI 205-1	Operations assessed for risks related to corruption	Chapter 9.1 – Ethical Conduct & Code of Conduct	Covered (qualitative)/Corruption-related risks addressed through the Code of Conduct applicable to CALIDA employees.
GRI 205-2	Communication and training about anti-corruption policies and procedures	Chapter 9.1 – Ethical Conduct & Code of Conduct	Covered (qualitative)/Anti-corruption expectations communicated through the Code of Conduct; no dedicated anti-corruption training disclosed at brand level.
GRI 205-3	Confirmed incidents of corruption and actions taken	—	Not applicable/No confirmed incidents of corruption reported during the reporting period.
<b>GRI 206 – Anti-competitive Behaviour</b>			
GRI 206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	—	Not applicable/No legal actions related to anti-competitive behaviour reported during the reporting period



# B | Glossary

## **GRI Standards**

The Global Reporting Initiative (GRI) Standards are a globally recognised framework for sustainability reporting. They support organisations in disclosing environmental, social and governance impacts in a consistent, transparent and comparable manner.

## **Scope 1 / Scope 2 / Scope 3**

Emission categories defined by the Greenhouse Gas Protocol:

Scope 1: Direct greenhouse gas (GHG) emissions from sources owned or controlled by the organisation.

Scope 2: Indirect GHG emissions from the generation of purchased energy.

Scope 3: Other indirect GHG emissions occurring along the value chain, both upstream and downstream.

## **GHG Protocol**

The Greenhouse Gas Protocol is an internationally recognised standard for the accounting and reporting of greenhouse gas emissions. It provides guidance on the classification, calculation and disclosure of Scope 1, Scope 2 and Scope 3 emissions.

## **Tier 1 / Tier 2 suppliers**

Tier 1 suppliers: Direct suppliers with whom CALIDA has a contractual relationship, typically involved in manufacturing or finishing activities.

Tier 2 suppliers: Indirect suppliers further upstream in the supply chain, such as material or component producers, with no direct contractual relationship with CALIDA.

## **Supplier Code of Conduct (SCoC)**

CALIDA's Supplier Code of Conduct defines minimum expectations for suppliers regarding labour standards, health and safety, environmental practices, business ethics and responsible conduct. Alignment with the SCoC is a prerequisite for supplier onboarding and forms the basis for ongoing collaboration.

## **Responsible Supplier Guideline (RSG)**

The Responsible Supplier Guideline complements the Supplier Code of Conduct by providing more detailed guidance on sustainability-related requirements and expectations for suppliers, including implementation and documentation aspects.

## **OEKO-TEX® Standard 100**

OEKO-TEX® Standard 100 is an independent product certification that tests textiles for harmful substances. Certification confirms compliance with defined chemical safety criteria and supports product safety and regulatory compliance.

## **ZDHC (Zero Discharge of Hazardous Chemicals)**

ZDHC is an industry initiative aiming to eliminate hazardous chemicals from textile, apparel and footwear value chains. As a ZDHC Friend, CALIDA supports the initiative and applies ZDHC-related tools for selected suppliers, complementing existing environmental requirements.

## **BSCI (Business Social Compliance Initiative)**

The Business Social Compliance Initiative (BSCI) is a supply chain management system that supports companies in improving social performance in their global supply chains. It provides a framework for monitoring labour standards through audits, corrective action plans and continuous improvement.

## **SLCP (Social & Labor Convergence Program)**

The Social & Labor Convergence Program is a framework designed to reduce audit duplication by enabling the sharing of social and labour assessment data across the supply chain. It supports improved efficiency and comparability of social compliance assessments.

## **CAPA (Corrective Action Plan)**

A Corrective Action Plan is a structured process used to address identified non-compliances or gaps, typically following audits or assessments. CAPAs define corrective actions, responsibilities and timelines, and are monitored through follow-up activities.



# C | Contact & Imprint

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**CALIDA**

BORN IN SWITZERLAND