



ESG at GAIA Insights (ESG = Environmental, Social and Governance)

This document outlines our framework for assessing the impact of the sustainability and ethical practices of our company. It forms part of the mandatory onboarding plan for new employees and is shared and discussed with all employees at least once a year. ESG is included in our OKR performance reviews.

Environmental Factor

The environmental factor is primarily concerned with GAIA Insights' influence on the environment and our ability to mitigate various risks that could harm the environment, such as:

- use of energy;
- waste generation;
- level of pollution produced;
- utilization of resources.

As a virtual service provider, all of the above depends on employees' behavior and practices at their home office. Guidance and recommendations for environmentally responsible habits are outlined in the respective policies, as well as regularly discussed in our Priority Planet Yammer group and on team calls.

Social Factor

The social factor investigates GAIA Insights' relationships with other businesses and communities. Social factor considers the attitudes towards diversity, human rights, and consumer protection. Guidance and recommendations for socially responsible performance are outlined in the respective policies.

Corporate Governance

Corporate governance is concerned with GAIA Insights' internal affairs and the company's relationships with our main stakeholders, including our employees. As a small horizontal organization, corporate governance is transparent and self-managed by the teams in the company, following our Decision Making and Tension Handling Flows.

If you have any questions, suggestions or recommendation on how to approach this subject in the GAIA Insights workplace, don't hesitate to contact our People & Culture team.

Inspired by and adapted from: <https://corporatefinanceinstitute.com/resources/knowledge/other/esg-environmental-social-governance/>