



THE GORILLA GLUE COMPANY

FOR THE TOUGHEST JOBS ON PLANET EARTH®

CA SB 261 DISCLOSURE

Prepared for: GG Brands Company | Reporting Period: FY2025

1) Statement on Reporting Framework

Minimum CARB requirement for disclosure:

Each report submitted to CARB should contain a statement on:

- Which reporting framework is being applied; and
- Using that reporting framework as a reference point, which recommendations and disclosures have been compiled, and which have not.
- This should be accompanied by a short summary of the reasons why recommendations/disclosures have not been included as well as discussion of any plans for future disclosures.

Under California’s Climate-Related Financial Risk Act (“SB 261”) GG Brands Company hereinafter referred to as “the Company” or “GG Brands” is required to report on climate-related financial risk. GG Brands supplies and markets the Gorilla brand of adhesives and repair solutions, including adhesives, fillers, sealants, and coatings—and the O’Keeffe’s brand of skincare products, including lotions and balms. This report has been prepared to satisfy the minimum disclosure requirements set forth by the California Air Resources Board (“CARB”) in the “Climate-related Financial Risk Disclosures: Draft Checklist” published on September 2, 2025, and is based on the framework established by the Task Force on Climate-Related Financial Disclosures (TCFD) in June 2017.

In this report, GG Brands has included disclosures in alignment with the TCFD’s four core thematic areas: Governance, Strategy, Risk Management, and Metrics & Targets. Specifically, GG Brands has fully complied with the following recommended disclosures:

Governance:

- a) Describe the Board’s oversight of climate-related risks and opportunities.
- b) Describe management’s role in assessing and managing climate-related risks and opportunities.

Strategy:

- a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.





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Risk Management:

- a) Describe the organization's processes for identifying and assessing climate-related risks.
- b) Describe the organization's processes for managing climate-related risks.
- c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.

The following recommended disclosures have not been included in this report:

Strategy:

- b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.
- c) Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.

Metrics and Targets:

- a) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.
- b) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets
- c) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process

GG Brands is not disclosing climate-related risks and opportunities or the impacts of climate-related risks and opportunities as climate-related risks and opportunities currently do not, and are not forecasted to, meet the Company's threshold for substantive¹ effect on the organization's operational, financial, or strategic impact. This disclosure also excludes a climate-related scenario analysis, as GG Brands has not performed one at this time.

Additionally, GG Brands has not established any other climate-related performance metrics or targets, as the Company has not identified substantive¹ climate-related risks or opportunities. If climate-related metrics and targets are established in the future, this information may be included in subsequent reports where relevant and applicable.

¹ GG Brands' Corporate Risk Management (CRM) group considers substantive risks to have a score, on the risk grading matrix, which exceeds 10 points, out of a max 25.





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2) Governance

Objective: Disclose the organization's governance around climate-related risks and opportunities.

Minimum CARB requirement for disclosure:

- Describe your organization's governance structure, if any, for identifying, assessing, and managing climate-related financial risks. Details should include:
 - Discussion of any management oversight of climate-related risks and opportunities and should provide a description pertaining to Board oversight of those climate-related risks and opportunities (if the reporting entity has a Board)

The Board of Directors hereinafter referred to as "The Board" oversees and monitors the execution of the Company's strategy, including oversight of risks and opportunities, business strategy, and capital expenditures. The Board meets on a quarterly basis and has two co-chairs. The Board is made up of executive directors and independent non-executive directors and will discuss climate-related topics during Board strategy meetings, as needed. If substantive² climate-related risks and opportunities were to be identified, their impacts would be discussed during Board strategy meetings.

The Board's Finance and Audit Committee reviews material risks the Company is facing and elevates to the Board, as appropriate. That committee meets quarterly and includes members of the Board and outside advisors. If climate-related risks were identified and assessed as substantive² in these meetings, they would be elevated through the Finance and Audit Committee for consideration.

At this time, the Board has not set goals or targets for addressing climate-related risks or opportunities. If such objectives are established in the future, progress would be monitored through the same reporting channels used for other strategic and operational priorities, as described above.

Management consists of the Global Head of Regulatory and UK/EU Consumer Affairs, responsible for overseeing the Sustainability and Corporate Responsibility strategy and reporting progress through the Executive Team. Management, along with a working team, the Sustainability & Corporate Responsibility Team, as provided below, are together responsible for assessing future trends related to climate-related impacts, risks and opportunities, monitoring compliance with corporate environmental policies commitments, and regulations, as well as developing business strategy related to





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environmental issues which would include climate change. The group reports to the Executive Team and reports to the Board as necessary.

There is an annual strategy meeting where assessments related to sustainability topics, which would capture climate-related risk and opportunities, are discussed and informal ad-hoc meetings with the Sustainability & Corporate Responsibility Team are held. The Sustainability & Corporate Responsibility Team is comprised of representatives from relevant commercial, operational, and compliance functions, with additional cross-functional stakeholder input provided as needed, including without limitation The Gorilla Glue Company Corporate General Counsel and the Global Head of Regulatory and UK/EU Consumer Affairs. The Sustainability & Corporate Responsibility Team reports to the Executive Team, comprised of individual department leads and internal subject matter experts, throughout the year and discusses climate-related topics and other sustainability issues, as needed.

Additionally, The Corporate Risk Management Committee hereinafter referred to as the "Risk Committee" is responsible for overseeing and approving company-wide risk management practices. The committee is responsible for reviewing identified risks, adding new risks, evaluating and prioritizing risks, and implementing mitigation through targeted action plans. The Committee meets at least 4 times per year and engages with the Executive team to review the material risk monitoring process. If climate-related risks and opportunities were to be identified, their assessment would be integrated into the established corporate risk management process.





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3) Strategy

Objective: Disclose the actual and potential impacts of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning where such information is material.

Minimum CARB requirements for disclosure:

- Describe the actual and potential impacts of climate-related risks and opportunities on the company's operations, strategy and financial planning (where material). This includes describing:
 - The climate-related risks and opportunities the organization has identified over the short, medium, and long term.
 - The impact of climate-related risks and opportunities on the organization's operations, strategy, and financial planning
 - The resilience of the organization's strategy, if any, taking into consideration the future impacts of climate change under various climate scenarios. (As noted above, the discussion regarding climate scenarios may be qualitative in nature. Where a qualitative scenario-based assessment is feasible and relevant for a particular company, CARB encourages its inclusion.)

GG Brands has not established climate-related time horizons against which risks and opportunities are mapped. As a part of existing corporate risk management (CRM) processes, GG Brands conducts ongoing risk reviews, further described in the "Risk Management" section below. This ongoing review may include physical risks (acute and chronic) and transition risks (policy/legal, market, technology, and reputation) and considers direct operations and supply chain. Through this process, relevant climate-related risks, such as supply chain disruption due to extreme weather, would be identified and assessed. GG Brands has determined that climate-related risks may exist; however, none currently quantified have the potential to substantively² affect the business.

At this time, climate-related risks and opportunities do not, and are not forecasted to, meet GG Brands' threshold for substantive^{Error! Bookmark not defined.} business impact. GG Brands continues to monitor developments, and if climate-related risks or opportunities meet this threshold in the future, relevant information will be disclosed in subsequent climate risk reports. Climate-related considerations, where relevant, are reviewed within existing budgeting, capital planning, and corporate risk process, as described above.

² GG Brands' Corporate Risk Management (CRM) group considers substantive risks to have a score, on the risk grading matrix, which exceeds 10 points, out of a max 25.





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This includes the development of GG Brands' business strategy risk matrix which considers the identified potential risks regardless of forecasted impact. This strategy risk matrix is reviewed as part of a three-year strategy cycle with an annual review for any business changes.

This disclosure does not include a quantitative climate-related scenario analysis, as GG Brands has not performed one at this time, as the company has not identified substantive⁴ climate-related risks or opportunities. GG Brands will continue to monitor regulatory developments and stakeholder expectations and may revisit the potential use of scenario analysis in future reporting cycles.

4) Risk Management

Objective: Disclose how the organization identifies, assesses, and manages climate-related risks.

Minimum CARB requirement for disclosure:

- Describe how the reporting entity identifies, assesses, and manages climate-related risks including a description of:
 - The process the reporting entity uses for identifying, managing and assessing climate-related risks, and how those considerations and processes are integrated into the organization's overall risk management.

GG Brands identifies and assesses climate-related risks, where relevant, through their CRM processes, which are governed by the Risk Committee and Corporate Risk Management Policy. The Committee oversees company-wide risk management practices with the Executive Team. The GG Brands Corporate Risk Management Policy describes the CRM process that monitors the organization's overall risk protocol, identifies, assesses, and oversees risks on an ongoing basis and is reviewed at least annually by the Executive Team.

The Corporate Risk Management Policy and Risk Register details categories of risks for identification with assessment/identification occurring annually, at a minimum. Climate-related topics and issues, quantified through this process, which require Board review,





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are discussed at quarterly Board meetings. To date, no climate-related items have met the threshold for being substantive³.

If identified, climate-related risks are managed through GG Brands' existing CRM processes. The Risk Committee categorizes and describes each risk, assessing both likelihood and consequence to establish a composite rating score for each risk. A composite rating score of high or extreme, categorizes a risk as "above tolerance", and therefore, substantive³.

Once identified and quantified, risks are evaluated, treated, monitored, and reviewed by the Risk Committee along with internal and external stakeholders. The Corporate Risk Management Policy details multiple factors crucial to the success of the Risk Committee and the execution of risk management practices. These factors include the Board and management understanding of risks, commitment to risk management, development of risk management tools, and aligning GG Brands' risk processes and objectives in day-to-day practices and holistically across the organization. GG Brands notes that proactive measures are taken to mitigate risks for those quantified as "above tolerance", and therefore, substantive⁴. For example, a robust Business Continuity Plan provides alternative operational and supply chain redundancies to address risks associated with climate-related interruptions, with the goal of risk mitigation prior to occurrence.

The Risk Committee and existing processes would govern the management of climate-related risks, such as extreme weather events and regulatory changes, to minimize operational and financial impacts to GG Brands, if such risks were to arise.

Climate-related risks, should they arise, are integrated into GG Brands' CRM process and would follow the same identification, assessment, prioritization, and reporting pathways as other corporate risks, as described above.

³GG Brands' Corporate Risk Management (CRM) group considers substantive risks to have a score, on the risk grading matrix, which exceeds 10 points, out of a max 25.

⁴ GG Brands' Corporate Risk Management (CRM) group considers substantive risks to have a score, on the risk grading matrix, which exceeds 10 points, out of a max 25.





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5) Metrics & Targets

Objective: Disclose metrics and targets used to assess and manage relevant climate-related risks and opportunities. Include Scope 1 and 2 GHG emissions and, where appropriate, Scope 3; explain methods, boundaries, and trends.

Minimum CARB requirement for disclosure:

- Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities adopted to reduce and adapt to climate-related risk, where such information is material.
- For a discussion of material relevance as used in this context, see TCFD 2017. If using a different framework, refer to that framework's guidance.

TCFD Recommended Disclosures:

- Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.
- Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.
- Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.

At this time, GG Brands does not use or disclose climate-related metrics or targets to assess and manage relevant climate-related risks and opportunities, including ones in line with internal strategy and risk management processes.

