

galaxy

Global Reporting Initiative (GRI) and Sustainable Accounting Standards Board (SASB) Index

For more information, reference [Galaxy Annual ESG Report 2023](#)



Global Reporting Initiative (GRI) and Sustainable Accounting Standards Board (SASB) Index

This report was prepared with reference to the Global Reporting Initiative (GRI) standards and the Value Reporting Foundation's Sustainability Accounting Standards Board (SASB) standards for the Financial Sector Asset Management & Custody Activities (FN-AC) and Investment Banking & Brokerage (FN-IB) industries.

GRI and SASB Index

GRI	SASB	GRI/SASB Description	FY 2023 Disclosure Location
2-1	-	Organizational details	About Galaxy, Page 5 Galaxy Digital Holdings Ltd. Annual Information Form 2023, Pages 11-13
2-2	-	Entities included in the organization's sustainability reporting	About Galaxy, Page 5
2-3	-	Reporting period, frequency, and contact point	This report was published on 7/31/2024 and covers calendar year 2023. Galaxy's ESG reporting follows an annual cycle. For any related questions, please contact our Investor Relations team at investor.relations@galaxy.com
2-5	-	External assurance	Apex Group Assurance Letter, Pages 68-74
2-6	-	Activities, value chain, and other business relationships	About Galaxy, Page 5



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GRI	SASB	GRI/SASB Description	FY 2023 Disclosure Location
2-7	FN-IB-330a.1 FN-AC-330a.1	Employees	Employee Development, Engagement, and Retention, Pages 17-18 Employee Diversity, Equity, Inclusion, and Belonging, Pages 19-24
2-9	-	Governance structure and composition	Corporate Governance, Pages 33-37 ESG Program Oversight, Pages 38-39
2-10	-	Nomination and selection of the highest governance body	Corporate Governance, Pages 33-37 Board of Directors Mandate
2-11	-	Chair of the highest governance body	Corporate Governance, Pages 33-37
2-12	-	Role of the highest governance body in overseeing management of impacts	ESG Program Oversight, Pages 38-39
2-13	-	Delegation of responsibility for managing impacts	ESG Program Oversight, Pages 38-39
2-14	-	Role of the highest governance body in sustainability reporting	Our Biennial ESG Materiality Assessment, Pages 8-9 ESG Program Oversight, Pages 38-39
2-15	FN-IB-510b.4	Conflict of interest	Business Ethics and Compliance, Pages 40-41 Global Code of Conduct
2-17	-	Collective knowledge of the highest governance body	Corporate Governance, Pages 33-37 ESG Program Oversight, Pages 38-39
2-21	-	Annual total compensation ratio	Notice of Meeting and Information Circular



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2-23	FN-IB-510b.4	Policy commitments	Business Ethics and Compliance, Pages 40-41 Global Code of Conduct Whistleblowing Policy Insider Trading Policy Human Rights, Page 31 2022 UK Modern Slavery Act Transparency Statement
2-24	-	Embedding policy commitments	Business Ethics and Compliance, Page 41 Public Policy Practices and Government Engagement, Pages 45-46
2-26	FN-IB-510a.2 FN-AC-510a.2	Mechanisms for seeking advice and raising concerns	Business Ethics and Compliance, Page 40-41 Whistleblowing Policy
2-29	-	Approach to stakeholder engagement	Our Biennial ESG Materiality Assessment, Page 8
3-1	-	Process to determine material topics	Our Biennial ESG Materiality Assessment, Page 8
3-2	-	List of material topics	Our Biennial ESG Materiality Assessment, Page 9



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3-3	-	Management of material topics	Employee Diversity, Equity, Inclusion, and Belonging, Pages 19-24 Financial Inclusion and Education, Pages 25-29 Human Rights, Page 31 Bitcoin Mining & Energy: A Symbiotic Relationship, Page 12 Galaxy's Carbon Footprint, Page 13 Waste Reduction and Recycling, Page 14
201-1	-	Direct economic value generated and distributed	Galaxy Announces 2023 Financial Results
-	FN-AC-000.A	AUM	Galaxy Asset Management: December 2023 Month End AUM
201-2	-	Financial implications and other risks and opportunities due to climate change	Task Force on Climate-Related Financial Disclosures (TCFD) Index, Pages 56-67
203-1	-	Infrastructure investments and services supported	Investing in Texas at Helios, Pages 28-29
203-2	-	Significant indirect economic impacts	Investing in Texas at Helios, Pages 28-29
205-2	-	Communication and training about anti-corruption policies and procedures	Business Ethics and Compliance, Page 40-41 Global Code of Conduct
305-1	-	Direct (Scope 1) GHG emissions	Galaxy's Carbon Footprint, Page 13
305-2	-	Energy indirect (Scope 2) GHG emissions	Galaxy's Carbon Footprint, Page 13



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305-4	-	GHG emissions intensity	Galaxy's Carbon Footprint, Page 13
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401-3	-	Parental leave	Employee Benefits, Page 17
403-6	-	Promotion of worker health	Employee Benefits, Page 17
404-2	-	Programs for upgrading employee skills and transition assistance programs	Employee Development, Engagement, and Retention, Pages 17-18
405-1	FN-IB-330a.1 FN-AC-330a.1	Diversity of governance bodies and employees	Corporate Governance, Pages 36-37 Employee Diversity, Equity, Inclusion, and Belonging, Page 19
408-1	-	Operations and suppliers at significant risk for incidents of child labor	Human Rights, Page 31 2022 UK Modern Slavery Act Transparency Statement
409-1	-	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Human Rights, Page 31 2022 UK Modern Slavery Act Transparency Statement

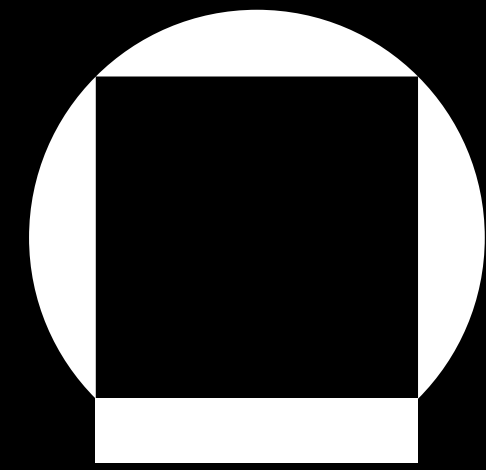


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