

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

For more information, reference [Galaxy Annual Sustainability Report 2021](#)



# 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 2021 Disclosure Location
2-1	-	Organizational details	<b><u>About Galaxy, Page 6</u></b> <b><u>Galaxy Digital Holdings Ltd. Annual Information Form 2021, Page 6-9</u></b>
2-2	-	Entities included in the organization's sustainability reporting	<b><u>About Galaxy, Page 6</u></b>
2-3	-	Reporting period, frequency and contact point	This report was published on 10/11/2022 and covers calendar year 2021. Galaxy Digital'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	<b><u>Apex Group Assurance Letter, Page 63-69</u></b>
2-6	-	Activities, value chain and other business relationships	<b><u>About Galaxy, Page 6</u></b>



## GRI and SASB Index (Continued)

<b>GRI</b>	<b>SASB</b>	<b>GRI/SASB Description</b>	<b>FY 2021 Disclosure Location</b>
2-7	FN-IB-330a.1 FN-AC-330a.1	Employees	<u><a href="#">Employee Development, Engagement, and Retention, Page 27-28</a></u> <u><a href="#">Employee Diversity, Equity, Inclusion, and Belonging, Page 29-30</a></u>
2-9	-	Governance structure and composition	<u><a href="#">Corporate Governance, Page 12-15</a></u> <u><a href="#">Sustainability Program Oversight, Page 17-18</a></u>
2-10	-	Nomination and selection of the highest governance body	<u><a href="#">Corporate Governance, Page 12-15</a></u> <u><a href="#">Board of Directors Mandate</a></u>
2-11	-	Chair of the highest governance body	<u><a href="#">Corporate Governance, Page 12-15</a></u>
2-12	-	Role of the highest governance body in overseeing management of impacts	<u><a href="#">Sustainability Program Oversight, Page 17-18</a></u>
2-13	-	Delegation of responsibility for managing impacts	<u><a href="#">Sustainability Program Oversight, Page 17-18</a></u>
2-14	-	Role of the highest governance body in sustainability reporting	<u><a href="#">Our First ESG Materiality Assessment, Page 9-10</a></u> <u><a href="#">Sustainability Program Oversight, Page 17-18</a></u>
2-15	FN-IB-510b.4	Conflict of interest	<u><a href="#">Business Ethics and Compliance, Page 19-20</a></u> <u><a href="#">Global Code of Conduct</a></u>
2-17	-	Collective knowledge of the highest governance body	<u><a href="#">Corporate Governance, Page 12-15</a></u> <u><a href="#">Sustainability Program Oversight, Page 17-18</a></u>
2-21	-	Annual total compensation ratio	<u><a href="#">Corporate Governance, Page 15</a></u>



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<b>GRI</b>	<b>SASB</b>	<b>GRI/SASB Description</b>	<b>FY 2021 Disclosure Location</b>
2-22	-	Statement on sustainable development strategy	<a href="#"><u>Message From Our Founder &amp; CEO, Page 5</u></a>
2-23	FN-IB-510b.4	Policy commitments	<a href="#"><u>Business Ethics and Compliance, Page 19-20</u></a> <a href="#"><u>Global Code of Conduct</u></a> <a href="#"><u>Whistleblowing Policy</u></a> <a href="#"><u>Insider Trading Policy</u></a> <a href="#"><u>Human Rights, Page 39</u></a> <a href="#"><u>2021 UK Modern Slavery Act Transparency Statement</u></a>
2-26	FN-IB-510a.2 FN-AC-510a.2	Mechanisms for seeking advice and raising concerns	<a href="#"><u>Business Ethics and Compliance, Page 19-20</u></a> <a href="#"><u>Whistleblowing Policy</u></a>
2-28	-	Membership associations	<a href="#"><u>Public Policy Practices and Government Engagement, Page 25</u></a> <a href="#"><u>Bitcoin Mining, Page 41</u></a>
2-29	-	Approach to stakeholder engagement	<a href="#"><u>Our First ESG Materiality Assessment, Page 9</u></a>
3-1	-	Process to determine material topics	<a href="#"><u>Our First ESG Materiality Assessment, Page 9</u></a>
3-2	-	List of material topics	<a href="#"><u>Our First ESG Materiality Assessment, Page 10</u></a>
201-1	-	Direct economic value generated and distributed	<a href="#"><u>Galaxy Digital Announces 2021 Financial Results</u></a>



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-	FN-AC-000.A	AUM	<u><a href="#">Galaxy Digital Asset Management: December 2021 Month End AUM</a></u>
201-2	-	Financial implications and other risks and opportunities due to climate change	<u><a href="#">Task Force on Climate-Related Financial Disclosures (TCFD) Index, Page 55-62</a></u>
205-2	-	Communication and training about anti-corruption policies and procedures	<u><a href="#">Business Ethics and Compliance, Page 19-20</a></u> <u><a href="#">Global Code of Conduct</a></u>
305-1	-	Direct (Scope 1) GHG emissions	<u><a href="#">Climate Change, Energy, and Greenhouse Gas Emissions, Page 42</a></u>
305-2	-	Energy indirect (Scope 2) GHG emissions	<u><a href="#">Climate Change, Energy, and Greenhouse Gas Emissions, Page 42</a></u>
305-3	-	Other indirect (Scope 3) GHG emissions	<u><a href="#">Climate Change, Energy, and Greenhouse Gas Emissions, Page 42</a></u>
305-4	-	GHG emissions intensity	<u><a href="#">Climate Change, Energy, and Greenhouse Gas Emissions, Page 42</a></u>
306-3	-	Waste generated	<u><a href="#">Waste Reduction and Recycling, Page 45</a></u>
306-4	-	Waste diverted from disposal	<u><a href="#">Waste Reduction and Recycling, Page 45</a></u>
306-5	-	Waste directed to disposal	<u><a href="#">Waste Reduction and Recycling, Page 45</a></u>
401-1	-	New employee hires and employee turnover	<u><a href="#">Employee Development, Engagement, and Retention, Page 27-28</a></u>
401-2	-	Benefits provided to full-time employees that are not provided to temporary or part-time employees	<u><a href="#">Employee Benefits, Page 27</a></u>



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<b>GRI</b>	<b>SASB</b>	<b>GRI/SASB Description</b>	<b>FY 2021 Disclosure Location</b>
401-3	-	Parental leave	<u><a href="#">Employee Benefits, Page 27</a></u>
403-6	-	Promotion of worker health	<u><a href="#">Employee Benefits, Page 27</a></u> <u><a href="#">Employee Health and Safety and Working Conditions, Page 37-38</a></u>
404-2	-	Programs for upgrading employee skills and transition assistance programs	<u><a href="#">Employee Development, Engagement, and Retention, Page 27-28</a></u> <u><a href="#">Employee Health and Safety and Working Conditions, Page 37-38</a></u>
405-1	FN-IB-330a.1 FN-AC-330a.1	Diversity of governance bodies and employees	<u><a href="#">Corporate Governance, Page 12-13</a></u> <u><a href="#">Employee Diversity, Equity, Inclusion, and Belonging, Page 29-30</a></u>
408-1	-	Operations and suppliers at significant risk for incidents of child labor	<u><a href="#">Human Rights, Page 39</a></u> <u><a href="#">2021 UK Modern Slavery Act Transparency Statement</a></u>
409-1	-	Operations and suppliers at significant risk for incidents of forced or compulsory labor	<u><a href="#">Human Rights, Page 39</a></u> <u><a href="#">2021 UK Modern Slavery Act Transparency Statement</a></u>

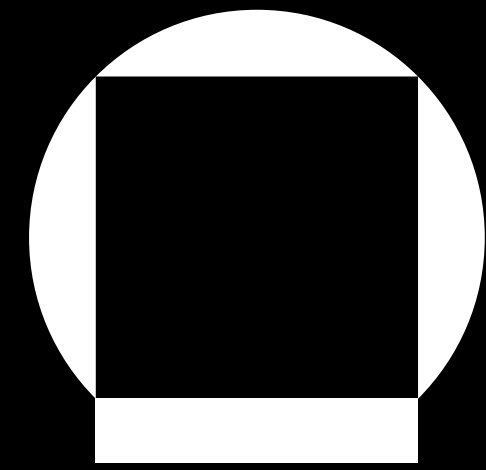


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