



BRILLIANT EARTH®

2023

Integrated
GRI and SASB
Disclosures



OUR MISSION

Our Mission is to cultivate a more transparent, sustainable, compassionate, and inclusive jewelry industry. As part of our commitment to transparency, we voluntarily report to the Global Reporting Initiative (GRI) and to the Sustainability Accounting Standards Board (SASB).



About the Integrated Disclosures:

GRI's Sustainability Reporting Guidelines provide a comprehensive set of Reporting Standards covering economic, environmental, and social impacts. Our disclosures were prepared in line with the core option of the 2021 GRI Universal Standards. This is our second year reporting to the GRI Universal Standards.

SASB has industry-specific sustainability standards that identify financially material topics and associated metrics. Our SASB disclosures cover the 2023 calendar year and are aligned with SASB's Standards for Consumer Goods. This is our third year reporting to SASB's Standards for Consumer Goods.

The table in this document provides integrated disclosures for GRI and SASB. The disclosures are organized numerically according to the GRI Standards. This document outlines the GRI and SASB disclosures for Brilliant Earth and can be read with our 2023 Mission Report for more clarity. SASB omissions are listed at the end of this document.

Forward Looking Statements

This Integrated GRI and SASB Disclosures contains certain "forward-looking statements" concerning our expectations, goals, objectives, plans, and projections with respect to environmental matters, corporate responsibility, sustainability, inclusivity, employee relations, and procurement. The forward-looking statements are based on our current plans and involve inherent uncertainties and assumptions that could cause actual outcomes to differ materially from the current or reported plan. The statistics and metrics included in this Report may be reported as estimates and may be based on assumptions or developing standards. The standards and codes of conduct for third-party suppliers are not guarantees that suppliers will follow the codes in all instances, and suppliers bear primary responsibility for meeting our standards and expectations. We believe that we have been prudent in our plans and assumptions; however, no assurance can be given that any sustainability goal or plan set forth in forward-looking statements can or will be achieved, and readers are cautioned not to place undue reliance on such statements. We undertake no obligation to update any of the forward-looking information in this Report, whether as a result of new information, future events, changes in sustainability objectives and expectations, or otherwise.

Trademarks

Brilliant Earth, Beyond Conflict Free, Truly Brilliant and other Brilliant Earth marks are trademarks or registered trademarks of Brilliant Earth, LLC in the US and other countries. All other trademarks are the property of their respective owners.

GRI & SASB INTEGRATED CONTENT INDEX

GRI Statement of Use: Brilliant Earth has reported in accordance with the GRI Standards for the 2023 Calendar Year.

SASB Alignment to Apparel, Accessories, and Footwear [CG-AA]; Multiline and Specialty Retailers and Distributors [CG-MR]; E-Commerce [CG-EC].

GRI Standard	Disclosure	Additional Detail	Location	SASB Code & Metric				
GENERAL DISCLOSURES								
GRI 2: General Disclosures 2021	2-1 Organizational details	This report covers business activities associated with Brilliant Earth, LLC, and our efforts to influence responsible practices across our supply chain. For more information about our organizational footprint, see Item 1 of our CY2023 Annual Report.	2023 Annual Report	CG-MR-000.A Number of: (1) retail locations and (2) distribution centers CG-MR-000.B Total area of: (1) retail space and (2) distribution centers				
	2-2 Entities included in the organization's sustainability reporting	<table border="1"> <tr> <td>37 Showrooms and Offices</td> <td>1 Distribution Center</td> </tr> <tr> <td>142,345 square feet</td> <td>23,818 square feet</td> </tr> </table>			37 Showrooms and Offices	1 Distribution Center	142,345 square feet	23,818 square feet
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	142,345 square feet	23,818 square feet						
	2-3 Reporting period, frequency and contact point	This report covers the 2023 calendar year. We intend to issue these non-financial disclosures annually aligned with the release of our Annual Report on SEC Form 10-K. Stakeholders are invited to send questions and/or comments regarding our sustainability reporting efforts to sustainability@brilliantearth.com .						
	2-4 Restatements of information	Not applicable. There are no restatements of information.						
2-5 External assurance	Our financial statements are verified by our independent auditor. Our 2023 greenhouse gas (GHG) inventory was independently verified by Apex Companies, LLC.							
2-6 Activities, value chain and other business relationships	<p>Brilliant Earth is an innovative, digital-first jewelry company, and a global leader in ethically sourced fine jewelry. We offer exclusive designs with superior craftsmanship and supply chain transparency, delivered to customers through a highly personalized omnichannel experience.</p> <p>Our extensive collection of premium-quality diamond engagement and wedding rings, gemstone rings, and fine jewelry is conceptualized by our leading in-house design studio and brought to life by expert jewelers. From our award-winning jewelry to our responsibly sourced materials, at Brilliant Earth, we aspire to exceptional standards in everything we do.</p> <p>Our Mission is to create a more transparent, sustainable, compassionate, and inclusive jewelry industry, and we are proud to offer customers distinctive and thoughtfully designed products that they can truly feel good about wearing.</p> <p>We require our natural diamond suppliers to source directly from approved mine operations in Botswana, Namibia, Lesotho, South Africa, and Canada from sources with strong social and environmental governance practices, in countries ranked low or moderate risk. The majority of our natural diamond suppliers have owned manufacturing facilities. We verify their value chains from approved mine operators through our Chain of Custody Protocol, Supplier Onboarding Requirements, and regular traceability reviews. Less than 1% of natural diamond suppliers worldwide meet our standards.</p> <p>We conduct regular traceability reviews of our lab diamond suppliers to verify manufacturing facilities and confirm these manufacturers are complying with our Supplier Code of Conduct through independent social compliance audits.</p> <p>We require our jewelry suppliers to purchase precious metals from approved refiners who supply certified recycled gold and silver.</p> <p>Because of the nature of our high value products, we track our shipments from suppliers to our distribution center, which is wholly controlled by Brilliant Earth, and from our distribution center to customers and our 37 showrooms and two headquarters. We sell direct to consumers, there are no major entities downstream of us.</p> <p>There were no major changes to our supply chain in 2023.</p>	2023 Annual Report <u>Supplier Code of Conduct</u> <u>Natural Diamond Chain of Custody Protocol</u> <u>Supplier Diligence Process</u>						



GRI Standard	Disclosure	Additional Detail	Location	SASB Code & Metric														
GRI 2: General Disclosures 2021	2-7 Employees	<table border="1"> <thead> <tr> <th></th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>All Employees</td> <td>706</td> </tr> <tr> <td>Female</td> <td>530</td> </tr> <tr> <td>Male</td> <td>163</td> </tr> <tr> <td>Other Gender Identities</td> <td>13</td> </tr> <tr> <td>Full-Time</td> <td>697</td> </tr> <tr> <td>Part-Time</td> <td>9</td> </tr> </tbody> </table> <p>*On average, 76% of employees across all regions are female.</p> <p>Data was provided from our Human Resources (HR) Information System. Data was collected at year end for accuracy during the 2023 reporting period.</p>		Total	All Employees	706	Female	530	Male	163	Other Gender Identities	13	Full-Time	697	Part-Time	9		
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2-8 Workers who are not employees	Brilliant Earth does not rely heavily on workers who are not employees. The vast majority of workers are either full-time or part-time employees. From time to time, we will utilize non-employee workers or service providers to help support projects, initiatives, or teams.																	
2-9 Governance structure and composition	Our Board of Directors has seven directors, five of whom are independent. The two non-independent directors are our Co-Founders, Beth Gerstein, CEO, and Eric Grossberg, Executive Chairman. Detailed biographies and tenures of each of our directors can be found on our website. We have a woman-majority board; four of our seven directors are women.	Governance Overview Board of Directors Committee Composition Management Team																
2-10 Nomination and selection of the highest governance body	<p>There are three Board committees: Audit, Compensation, and Nominating and Corporate Governance. Descriptions of these committees and their roles, responsibilities, and members can be found on our website.</p> <p>The Nominating and Corporate Governance Committee (NGC) is responsible for identifying qualified individuals for the Board, ensuring expertise, independence, and diversity. When recommending Board of Director candidates, the committee seeks individuals with personal and professional integrity, strong ethics and values, and the ability to make sound business judgments. The Board believes in a diverse range of experience, qualifications, skills, gender, race, and age to effectively fulfill its oversight functions. Additional considerations for nominations may include experience in a particular industry and stakeholder representation.</p>																	
2-11 Chair of the highest governance body	Eric Grossberg, Executive Chairman of our Board, is a Co-Founder of Brilliant Earth and served as co-CEO until 2021.																	
2-12 Role of the highest governance body in overseeing the management of impacts	<p>Brilliant Earth's Mission is to cultivate a more transparent, sustainable, compassionate, and inclusive jewelry industry. These four Mission pillars guide our strategy, business decisions, and sustainability goals, which are monitored by our Board, CEO, and Executive Leadership.</p> <p>The Board of Directors Nominating & Corporate Governance Committee is responsible for monitoring our ESG Goals and the Brilliant Earth Foundation's philanthropic strategy. At least twice per year, the VP of Responsible Sourcing & Sustainability (RS&S) provides the NGC and the Board with large updates on ESG Goal progress. We also tie a portion of executive compensation to ESG-related goals and performance.</p>																	
2-13 Delegation of responsibility for managing impacts	The VP, RS&S, reporting to the General Counsel, oversees the progress related to our ESG Goals and manages annual reviews of our supply chain that support the policies and programs under our Mission. These reviews include, but are not limited to, anti-money laundering, natural diamond traceability, Supplier Code of Conduct and health and safety at our manufacturers, recycled precious metals, Conflict Minerals Reporting, and GHG accounting. The VP, RS&S regularly reports on the results of these reviews to our CEO, General Counsel, SVP of Operations, and Directors of Product Vendor Management. If we identify significant issues in our supply chain, we promptly consider how best to respond. For example, the day after Russia invaded Ukraine in 2022, we made the decision to stop selling Russian-origin diamonds. We were the first company in the industry to do so.																	
2-14 Role of the highest governance body in sustainability reporting	<p>The VP, RS&S collaborates with Executive Leadership and the Leadership teams from HR, Merchandising and Product Development, Retail Operations, Product Vendor Management, Operations, Customer Service, Training, Finance, and Marketing to achieve the ESG Goals within their areas of oversight. The VP, RS&S regularly reports on the progress toward these goals to the Company's leaders and employees.</p> <p>Employee stakeholder perspectives are considered by the Leadership team through the biannual anonymous employee engagement survey. People managers are presented feedback from the employee engagement surveys by their HR Business Partner.</p>																	



GRI Standard	Disclosure	Additional Detail	Location	SASB Code & Metric		
GRI 2: General Disclosures 2021	2-15 Conflicts of interest	Our Code of Business Conduct and Ethics, Ethical Business Policy, and Supplier Code of Conduct cover ethical issues, legal and regulatory compliance, human rights, health and safety, environmental issues, and diversity, equity, and inclusion (DEI). They apply to all our Executive Leaders, Leadership team, employees, and suppliers.	Ethical Business Policy Supplier Code of Conduct Code of Business Conduct and Ethics Supplier Diligence Process			
	2-16 Communication of critical concerns	<p>We strictly prohibit corruption and unethical behavior, including money laundering, insider trading, bribery, and other forms of corruption, and employees are required to report any illegal, fraudulent, or unethical behavior. To facilitate this, we maintain a third-party whistleblower hotline that allows employees to report any unethical behavior through various methods, including anonymously.</p> <p>We also encourage our suppliers to submit any grievances they may have, in line with the OECD Due Diligence Guidance for Responsible Supply Chains, which influence our supply chain management efforts. Suppliers can do so by contacting our Responsible Sourcing inbox (becomplianceext@brilliantearth.com), sending mail to our address (300 Grant Ave, 99 Harlan Pl 3rd Floor, San Francisco, CA 94108, Attn: Responsible Sourcing & Sustainability), or providing feedback through audit findings or third-party stakeholders.</p> <p>We require all our Executive Leaders, Leadership team, and employees to be trained in our anti-money laundering program. Executive Leaders, Leadership team, and employees working in areas with potential to involve money laundering issues are required to undergo this training annually. In 2023, 100% of these employees completed this training.</p> <p>All of our suppliers are required to agree to our Anti-Money Laundering Agreement, which includes a Vendor Identification Form (or Know Your Customer) and an Anti-Corruption Agreement as per the Foreign Corrupt Practices Act. We have a robust system of controls and monitoring and annually invite an independent auditor to conduct a review of our Anti-Money Laundering Policy and systems.</p>				
	2-17 Collective knowledge of the highest governance body	Members of our Board of Directors are selected based on the knowledge, expertise, and experience that they can contribute toward helping us realize our Mission. For example, the Chair of the NGC Committee, which is responsible for monitoring our ESG Goals and the Brilliant Earth Foundation's philanthropic strategy and for identifying potential members of our Board, has extensive business experience managing a purpose-driven brand and seller of ethical and sustainable products.			Governance Overview	
	2-18 Evaluation of the performance of the highest governance body	The NGC Committee administers annual self-evaluations by the Board and its committees. These evaluations assess performance against the Board and committees' individual, ESG, and strategic goals and objectives. The NGC reviews the self-evaluations and presents the results to the full Board for review and discussion.				
	2-19 Remuneration policies	<p>Compensation-related initiatives are led by our HR team, with oversight by the Board of Directors Compensation Committee. Director and Section 16 officer compensation is disclosed publicly in our filings with the Securities and Exchange Commission (SEC).</p> <p>As a mission-driven company, we tie a portion of Executive Leaders' and Leadership team compensation to ESG-related goals and performance. We also offer Executive Leaders, Leadership team, and management equity awards to provide them with opportunities to become shareholders in the Company.</p>			Board Compensation Committee Charter SEC Filings	CG-MR-310a.1 1) Average hourly wage and 2) percentage of in-store employees earning minimum wage, by region
	2-20 Process to determine remuneration	<p>Our employees earn well above the minimum wage in all regions across the country. Our lowest paid hourly wage in the US in 2023 was \$18.00 per hour and 100% of our employees across all regions earn above minimum wage.</p> <p>We actively and regularly review our compensation practices to ensure that they are competitive and equitable. For example, in 2023, we conducted a compensation benchmarking project using consultative market data to make adjustments to multiple markets within our showroom fleet and maintain our competitive advantage.</p>				
	2-22 Statement on sustainable development strategy	<p><i>"We founded Brilliant Earth in 2005 with ambitious goals—to modernize and transform the jewelry industry—and a bold mission—to make the industry more transparent, sustainable, compassionate, and inclusive. Our Mission drives everything that we do, and these four key pillars—Transparency, Sustainability, Compassion, and Inclusion—serve as a strong foundation to anchor us."</i> — Beth Gerstein, CEO and Co-Founder</p> <p>Our Responsible Sourcing and Sustainability programs and ESG Goals are organized around our Mission pillars. We track our progress toward our ESG Goals as part of our corporate strategy and utilize our Mission Report and these GRI and SASB disclosures to measure and communicate our progress publicly.</p> <p>Our Ethical Business Policy and Supplier Code of Conduct are rooted in the Responsible Jewellery Council Code of Practices, the UN Global Compact, the UN Declaration of Human Rights, core International Labour Organization Conventions, OECD Due Diligence Guidance, and local laws.</p>			ESG Goals Progress & Performance Ethical Business Policy Supplier Code of Conduct	



GRI Standard	Disclosure	Additional Detail	Location	SASB Code & Metric
GRI 2: General Disclosures 2021	2-23 Policy commitments	We maintain several policies to drive ethical business conduct. These policies can be found on our public website.	Ethical Business Policy	
	2-24 Embedding policy commitments	<ul style="list-style-type: none"> – Ethical Business Policy: This policy applies to all Brilliant Earth employees, suppliers, and business partners. It covers all locations and events. Employees, officers, directors, and business partners are asked to read and comply with this policy, which includes an explicit statement on respecting human rights. – Supplier Code of Conduct: This code applies to all product suppliers. Suppliers are required to agree to the code, which covers a wide range of areas, including ethical, legal, and regulatory compliance; human rights; health and safety; environmental issues; and diversity, equity, and inclusion. – Code of Business Conduct and Ethics: This policy applies to all directors, officers, and employees, who must review and agree to this policy. While this policy does not explicitly address human rights, it emphasizes protection against harassment, discrimination, and the creation of a safe workplace, as well as protections for whistleblowers. – Insider Trading Policy: This policy aligns with federal and state regulations and applies to all officers, employees, and related entities. It has been reviewed and approved by the Board. – ESG Goals: We publicly announced our ESG Goals in our 2020-2021 Mission Report. We annually report on progress and ambitions towards those Goals. We tie a portion of Executive Leaders' and Leadership team compensation to ESG-related goals and performance. <p>In addition to our existing policies, we are committed to complying with local, state, and federal regulations.</p>	Supplier Code of Conduct Code of Business Conduct and Ethics Insider Trading Policy ESG Goals Progress & Performance	
	2-25 Processes to remediate negative impacts	<p>In support of our supplier diligence, we are working towards our 2025 ESG Goal of communicating key metrics on factory audit findings, including risks identified and remediation efforts. By 2023, all lab-grown diamond suppliers underwent a social compliance audit, with the majority participating in the Sedex Members Ethical Trade Audit (SMETA) and sharing their audit reports and findings through the Sedex online platform. This platform provides analytics, trends, and insights into corrective actions that will help us address negative impacts starting in 2024.</p> <p>Reference GRI disclosure 2-27.</p>	Supplier Code of Conduct	
	2-26 Mechanisms for seeking advice and raising concerns	Refer to the entry for 2-15 and 2-16.	Code of Business Conduct and Ethics	
	2-27 Compliance with laws and regulations	We strive to comply with laws and regulations in the jurisdictions where we operate, and we are not aware of any instances of material noncompliance during the reporting period. We regularly file public reports with the SEC that detail our operational results, risks, and financial performance. Our SEC filings, including our annual and quarterly performance reports, are published on our website.	SEC Filings	
	2-28 Membership associations	We participate in initiatives led by the Jewelers Vigilance Committee (JVC), Responsible Minerals Initiative (RMI), Supplier Ethical Data Exchange (Sedex), Society for Human Resource Management (SHRM), the Association of Corporate Counsel (ACC), and the National Retail Federation (NRF) – all of which we maintain active memberships with on an organizational or leadership level.		
	2-29 Approach to stakeholder engagement	See the Materiality & Stakeholder Engagement Statement on our website.	Materiality & Stakeholder Engagement Statement	
	2-30 Collective bargaining agreements	<p>We are not party to any collective bargaining agreement.</p> <p>We use our best efforts to comply with all occupational health and safety laws, workplace laws, and other regulations at the local, state, and national level while prioritizing the rights and well-being of our employees.</p>		



GRI Standard	Disclosure	Additional Detail	Location	SASB Code & Metric																					
MATERIAL TOPICS																									
GRI 3: Material Topics 2021	3-1 Process to determine material topics	See the Materiality & Stakeholder Engagement Statement on our website.	Materiality & Stakeholder Engagement Statement																						
	3-2 List of material topics	<p>During the 2023 reporting period, there were no changes to our material topics.</p> <table border="1"> <thead> <tr> <th colspan="4">Our Material Topics</th> </tr> </thead> <tbody> <tr> <td>Economic Performance</td> <td>Anti-Corruption</td> <td>Materials</td> <td>Energy</td> </tr> <tr> <td>Emissions</td> <td>Waste</td> <td>Employment</td> <td>Occupational Health and Safety</td> </tr> <tr> <td>Training and Education</td> <td>Diversity and Equal Opportunity</td> <td>Non-discrimination</td> <td>Supplier Social Assessment (captured under Supplier Due Diligence in these disclosures)</td> </tr> <tr> <td>Supplier Environmental Assessment (captured under Supplier Due Diligence in these disclosures)</td> <td>Child Labor (captured under Human rights: Child Labor, Forced or Compulsory Labor, and Rights of Indigenous Peoples in these disclosures)</td> <td>Forced or Compulsory Labor (captured under Human rights: Child Labor, Forced or Compulsory Labor, and Rights of Indigenous Peoples in these disclosures)</td> <td>Rights of Indigenous Peoples (captured under Human rights: Child Labor, Forced or Compulsory Labor, and Rights of Indigenous Peoples in these disclosures)</td> </tr> <tr> <td>Local Communities</td> <td>Marketing and Labeling</td> <td>Customer Privacy</td> <td></td> </tr> </tbody> </table>			Our Material Topics				Economic Performance	Anti-Corruption	Materials	Energy	Emissions	Waste	Employment	Occupational Health and Safety	Training and Education	Diversity and Equal Opportunity	Non-discrimination	Supplier Social Assessment (captured under Supplier Due Diligence in these disclosures)	Supplier Environmental Assessment (captured under Supplier Due Diligence in these disclosures)	Child Labor (captured under Human rights: Child Labor, Forced or Compulsory Labor, and Rights of Indigenous Peoples in these disclosures)	Forced or Compulsory Labor (captured under Human rights: Child Labor, Forced or Compulsory Labor, and Rights of Indigenous Peoples in these disclosures)	Rights of Indigenous Peoples (captured under Human rights: Child Labor, Forced or Compulsory Labor, and Rights of Indigenous Peoples in these disclosures)	Local Communities
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Local Communities	Marketing and Labeling	Customer Privacy																							
Economic Performance																									
GRI 3: Material Topics 2021	3-3 Management of material topics	<p>We openly and transparently discuss the challenges and issues in the jewelry industry, seek to drive change in our supply chain, and give back through the Brilliant Earth Foundation and employee volunteering efforts. We endeavor to source materials with environmentally and socially responsible origins, to demonstrate transparency by identifying those origins, and to enforce rigorous protocols in our supply chain. We go above and beyond current industry standards for sourcing natural diamonds and offer Beyond Conflict Free™ diamonds that have been selected for their ethical and environmentally responsible origins.</p> <p>By contrast, the industry norm for diamond sourcing is the Kimberley Process, which narrowly defines conflict diamonds as those used to finance wars against governments. The limited Kimberley Process allows into the supply chain diamonds that are tarnished by forced labor, child labor, worker exploitation and low wages, unsafe working conditions, and irresponsible mining leading to soil erosion, deforestation, and even ecosystem collapse.</p> <p>Using recycled metals is one of our solutions to sourcing traceable, responsible precious metals and reducing our social and environmental footprint. We do not use so-called “dirty gold,” the mining of which has a history of civil war and is one of the most environmentally destructive types of mining, where miners often earn low wages in dangerous working conditions.</p> <p>We recognize the importance of supporting artisanal small-scale mining communities, and through our giving-back initiatives, we aim to extend our positive impacts not just to our supply chain and customer communities but also to communities where diamonds, gemstones, and precious metals are sourced. We have two ESG Goals seeking to restore habitats where mining and other extraction activities have occurred, and to contribute to the development of local livelihoods for mining and farming communities that respect the balance of natural ecosystems.</p>	SEC Filings Quarterly Results 2023 Annual Report																						



GRI Standard	Disclosure	Additional Detail	Location	SASB Code & Metric
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	For a complete view of our financial performance, refer to our CY2023 Annual Report.	2023 Annual Report	
	201-2 Financial implications and other risks and opportunities due to climate change	We recognize that, like most companies, we face climate-related financial risks, and we regularly evaluate how to address those risks and the factors that contribute to them.		
	201-3 Defined benefit plan obligations and other retirement plans	<p>Employees working 30 hours or more are eligible for our full benefits package.</p> <p>Our health plans have generous premium coverage and robust offerings. We cover 100% of premiums for AD&D insurance and short- and long-term disability. We offer Flexible Spending Accounts and a variety of health plans, include a Health Savings Account.</p> <p>We offer a generous 401(k) retirement plan to all full-time and part-time employees after three months of service. 81% of eligible employees participate in our 401(k) plan. We match employee contributions 100% up to 3%, and 50% from 4% to 5%, which are immediately vested, as well as provide 401(k) advisory services.</p> <p>We also offer an Employee Assistance Program for a variety of needs from general benefits help to more sensitive information through online support, resources, and counselor consultations. We offer a mental well-being virtual coaching service, pretax commuter benefits, various discounts, and 24/7 emergency medical, security and travel assistance. We also provide a generous paid time off program in addition to eight paid holidays.</p> <p>Part-time employees are eligible for our commuter benefits program, our 401(k) program, our employee product discount, and various wellness benefits and perks.</p>		
Anti-Corruption				
GRI 3: Material Topics 2021	3-3 Management of material topics	<p>Brilliant Earth is committed to upholding human rights throughout our supply chain. We require all employees to annually agree to the Brilliant Earth Code of Business Conduct and Ethics, setting expectations for conducting business. Likewise, we require our product suppliers to agree to ethical standards by signing our Supplier Code of Conduct. We also maintain an Ethical Business Policy, which aligns with the seminal principles embodied in the UN Global Compact, the UN Declaration of Human Rights, core International Labour Organization Conventions, OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas, and the laws of the countries in which we do business.</p> <p>As a retailer of high-value precious metals, diamonds, and gemstones, we are diligent in seeking to prevent money laundering, and maintain an Anti-Money Laundering Policy overseen by a designated Compliance Officer. As members of the Jewelers Vigilance Committee (JVC) since 2019, we annually undergo testing of our anti-money laundering program by the JVC to review our compliance with the Bank Secrecy Act, the USA Patriot Act, and OFAC regulations. In 2023, we implemented software to automate the screening of suppliers of covered goods and customers against blocked and sanctioned parties lists.</p>	Code of Business Conduct and Ethics Ethical Business Policy Supplier Code of Conduct Supplier Diligence Process	
GRI 205: Anti-Corruption 2016	205-1 Operations assessed for risks related to corruption	Our operations are assessed annually for corruption and money laundering risks. Our policies and supplier-facing documents specify requirements and expectations for reducing risks in our operations and supplier base. Our anti-money laundering program was tested in 2023 by the JVC, which confirmed the appropriateness of our program.		
	205-2 Communication and training about anti-corruption policies and procedures	<p>Our employees whose responsibilities might implicate money laundering issues must complete anti-corruption and anti-money laundering training. These employees include Customer Service Operations, Product Vendor Management, Finance, Legal & Compliance, and the Leadership team and Executive Leaders. In 2023, 100% of these employees completed the training.</p> <p>Our suppliers of covered goods must sign and adhere to our Anti-Money Laundering Policy. We require them to reconfirm their agreement on an annual basis. 100% of these suppliers reconfirmed their agreement to our Anti-Money Laundering Policy in 2023.</p>		
	205-3 Confirmed incidents of corruption and actions taken	There were no incidents of corruption identified in 2023.		



GRI Standard	Disclosure	Additional Detail	Location	SASB Code & Metric
Materials				
GRI 3: Material Topics 2021	3-3 Management of material topics	<p>We strive to mitigate risks associated with sourcing diamonds, precious metals, and gemstones through responsible sourcing practices, select origins and traceability programs, and supplier due diligence. We have an Anti-Money Laundering Policy and programs in place to comply with the Bank Secrecy Act, the USA Patriot Act, and Office of Foreign Assets Control regulations. We have designated our CFO as the Compliance Officer for our anti-money laundering program and conduct an annual independent retest of our anti-money laundering process and systems by the JVC.</p> <ul style="list-style-type: none"> – Natural Diamonds: For more about our natural diamond origins, selecting and monitoring natural diamond suppliers, our Supplier Code of Conduct, and our Chain of Custody Protocol, see the links in the column to the right and SASB criteria CG-AA-430b.3. – Precious Metals: We use responsible, recycled precious metals and do not source “dirty gold” associated with environmental devastation, labor abuses, violence, and human rights abuses. Our recycled precious metals come from various sources, including post-consumer materials. Our Recycled Precious Metals Policy requires jewelry suppliers to use recycled gold and silver acquired from Brilliant Earth-approved refiners. In 2023, we used 96% recycled gold and 97% recycled silver in our jewelry. We are working towards achieving 100% recycled metals in all our products. For more information about Precious Metals, see the link in the column to the right. – For more information about Lab Grown Diamonds, Colored Gemstones, Product Packaging, and ESG Goals related to materials, see the links in the column to the right. 	<p>Natural Diamonds</p> <p>Supplier Diligence Process</p> <p>Supplier Code of Conduct</p> <p>Natural Diamond Chain of Custody Protocol</p> <p>Recycled Precious Metals</p> <p>Lab Diamonds</p> <p>Colored Gemstones</p> <p>Product Packaging</p> <p>ESG Goals Progress & Performance</p>	<p>CG-AA-440a.3</p> <p>1) List of priority raw materials; for each priority raw material: (2) environmental and/or social factor(s) most likely to threaten sourcing, (3) discussion on business risks and/or opportunities associated with environmental and/or social factors, and (4) management strategy for addressing business risks and opportunities</p> <p>CG-MR-410a.3</p> <p>Discussion of strategies to reduce the environmental impact of packaging</p>
GRI 301: Materials 2016	301-1 Materials used by weight or volume	We internally track quantities of loose diamonds, gemstones, and precious metals for inventory purposes and origin traceability reviews, and to calculate percentages of recycled content in our precious metals.		<p>CG-AA-440a.4</p> <p>1) Amount of priority raw materials purchased, by material, and (2) amount of each priority raw material that is certified to a third-party environmental and/or social standard, by standard</p>
	301-2 Recycled input materials used	We source diamonds, precious metals, and gemstones. In 2023, we used 96% recycled gold and 97% recycled silver in our made-to-order and finished jewelry. Our Goal is to have 100% of our gold and silver sourced from recycled or Fairmined sources by 2025. Our line of natural diamonds includes recycled options. We source wood and paper board packaging and our paper board packaging is made from 100% Forest Stewardship Council (FSC) Recycled content. For more information about Circularity in Practice, see our website.	Circularity in Practice	<p>CG-AA-440a.2</p> <p>Percentage of raw materials third-party certified to an environmental and/or social sustainability standard, by standard</p>
	301-3 Reclaimed products and their packaging materials	<p>We design products with beauty, durability, and minimizing waste in mind. In 2023, we used 96% recycled gold and 97% recycled silver in our made-to-order and finished jewelry collections, and we provide customers with options for post-consumer recycled diamonds.</p> <p>Our iconic wood boxes are crafted using FSC materials. All of our paperboard packaging is certified as 100% FSC Recycled, sourced from pre- and post-consumer content.</p> <p>For more information about Circularity in Practice, see our website.</p>		



GRI Standard	Disclosure	Additional Detail	Location	SASB Code & Metric									
Energy													
GRI 3: Material Topics 2021	3-3 Management of material topics	<p>We are committed to reducing our energy use in our operations and supply chain by investing in renewable energy, energy efficiency, and reducing overall energy consumption.</p> <p>Our sustainability efforts include specific ESG Goals for energy and emission reductions. These Goals are reviewed annually and approved by our Board, and a portion of executive compensation is tied to progress against them. Our Goals include green building standards for new showrooms and having our emissions reductions targets validated by the Science Based Targets initiative (SBTi).</p> <p>We evaluate natural gas and electricity usage by measuring Scope 1 and 2 emissions following the Greenhouse Gas (GHG) Protocol. In 2023, we engaged a third party, Apex Companies, LLC, to conduct limited assurance of our greenhouse gas inventory and in November 2023 committed to the SBTi with a goal to have our targets validated in 2024. For more information about our plans toward net-zero, see our website.</p>	ESG Goals Progress & Performance From Here to Net-Zero										
GRI 302: Energy 2016	302-1 Energy consumption within the organization	<p>Total electricity consumed by our corporate offices and showrooms is based on primary utility bill data per square foot.</p> <p>For electricity consumed by our showrooms and offices without direct utility bills, we use the GHG Protocol's average data methodology. Primary data is extracted for 28 of the 37 Brilliant Earth showrooms that have direct invoices from the utility provider. For the remaining nine showrooms and offices without available primary data, we use existing data to calculate average consumption per square foot by month (kWh/ft²).</p> <table border="1"> <thead> <tr> <th>Energy Consumption</th> <th>Gigajoules</th> </tr> </thead> <tbody> <tr> <td>Electricity Consumption</td> <td>4,686.42</td> </tr> <tr> <td>Heating Consumption</td> <td>967.47</td> </tr> <tr> <td>Total Energy Consumption</td> <td>5,653.89</td> </tr> </tbody> </table> <p>We opened 12 new showrooms in 2023, leading to an overall increase in energy consumption compared to 2022.</p> <p>The total fuel consumption within our organization does not distinguish between renewable and non-renewable sources. We use emission factors from the EPA eGrid national database, which incorporates renewable energy sources implemented across eGrid subregions. This database is updated annually, ensuring that our fuel consumption calculations account for renewables.</p> <p>We do not sell electricity, heating, cooling, or steam. At this time, we do not have data on showroom heating, cooling, or steam consumption.</p>		Energy Consumption	Gigajoules	Electricity Consumption	4,686.42	Heating Consumption	967.47	Total Energy Consumption	5,653.89		CG-MR-130a.1 1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable
Energy Consumption	Gigajoules												
Electricity Consumption	4,686.42												
Heating Consumption	967.47												
Total Energy Consumption	5,653.89												
	302-2 Energy consumption outside of the organization	<p>We do not track energy consumption from outside our organization; however, some energy consumption outside the organization is disclosed to us through renewable energy verifications of select suppliers that utilize renewable energy sources. These verifications include supplier onsite energy and electricity consumption reported in annual kWh of renewable versus non-renewable consumption.</p> <p>In 2024, we plan to evaluate energy consumption for the production of natural and lab diamonds, both renewable and non-renewable.</p>											
	302-3 Energy intensity	<table border="1"> <thead> <tr> <th>Energy Intensity</th> </tr> </thead> <tbody> <tr> <td>0.12 MWh per m² of floor space</td> </tr> </tbody> </table> <p>Our energy intensity is derived from the ratio of energy consumed per service we provide against our m² of floor space across our 38 locations. The ratio only accounts for internal energy consumption of the organization for natural gas and electricity.</p>	Energy Intensity	0.12 MWh per m² of floor space									
Energy Intensity													
0.12 MWh per m² of floor space													
	302-4 Reduction of energy consumption	<p>In 2022, we evaluated our showroom design and analyzed lighting power density to minimize our environmental impact. These changes are estimated to result in a 30% reduction in energy usage through fewer fixtures and reduced wattage. The reduced lighting plan was implemented in five of the 12 new showrooms opened in 2023.</p>											
	302-5 Reductions in energy requirements of products and services	<p>See GRI disclosure 302-2.</p>											



GRI Standard	Disclosure	Additional Detail	Location	SASB Code & Metric														
Emissions																		
GRI 3: Material Topics 2021	3-3 Management of material topics	<p>We calculate Scope 1, 2, and 3 supply chain emissions following the GHG Protocol incorporating CO₂, CH₄, and N₂O gases to create CO₂ equivalents. This includes categories such as Stationary Combustion, Purchased Electricity, Business Travel, Employee Commute, Fuel & Energy Related Activities, Upstream Transportation & Distribution, Operational Waste, and Purchased Goods & Services. Our Scope 3 emissions calculations incorporate internal data and a combination of EPA unit and spend-based emission factors, including research-based. In 2023, we engaged a third party, Apex Companies, LLC, to conduct limited assurance. We also committed to the Science Based Targets initiative in November 2023, and energy consumption reductions will be calculated after our near-term emission reduction targets are validated by the SBTi.</p> <p>We have several ESG Goals related to this material topic. Performance against these Goals can be found on our website. These goals include green building standards for new showrooms and having our emissions reductions targets validated by the SBTi.</p>	ESG Goals Progress & Performance From Here to Net-Zero															
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	We consume onsite natural gas for energy use in our Distribution Center as a direct emission source calculated under the GHG Protocol methodology.																
	305-2 Energy indirect (Scope 2) GHG emissions	<table border="1"> <thead> <tr> <th>Scope 2 Location-based GHG Emissions</th> <th>Scope 2 Market-based GHG Emissions</th> </tr> </thead> <tbody> <tr> <td>468.92 metric tons CO₂e</td> <td>Zero (0) metric tons CO₂e after the purchases of renewable energy credits (RECs)</td> </tr> </tbody> </table> <p>Our Scope 2 emissions were calculated using the three core gases included in our CO₂ equivalents under the GHG Protocol. We used emission factors derived from the EPA eGrid national database along with global warming potential (GWP) rates from the Intergovernmental Panel on Climate Change (IPCC) in our methodology. Our calculations also used the consolidation approach of financial control, meaning electricity paid to utility providers served as primary data.</p>		Scope 2 Location-based GHG Emissions	Scope 2 Market-based GHG Emissions	468.92 metric tons CO ₂ e	Zero (0) metric tons CO ₂ e after the purchases of renewable energy credits (RECs)											
	Scope 2 Location-based GHG Emissions	Scope 2 Market-based GHG Emissions																
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305-3 Other indirect (Scope 3) GHG emissions	<table border="1"> <thead> <tr> <th>Scope 3 Indirect Emissions</th> <th>Metric Tons CO₂e</th> </tr> </thead> <tbody> <tr> <td>Shipping</td> <td>369.00</td> </tr> <tr> <td>Employee Commute</td> <td>732.34</td> </tr> <tr> <td>Purchased Goods and Services</td> <td>8,367.33</td> </tr> <tr> <td>Business Travel</td> <td>508.96</td> </tr> <tr> <td>Fuel & Energy-Related Activity (grid loss)</td> <td>22.35</td> </tr> <tr> <td>Operational Waste</td> <td>154.25</td> </tr> <tr> <td>Gross Indirect Scope 3 Emissions</td> <td>10,562.27</td> </tr> </tbody> </table> <p>With a base year of 2023, better data practices, and broader data availability, we used the GHG Protocol methodologies to utilize EPA emission factors and IPCC global warming potentials.</p> <p>For the GHG emissions on shipments, emission reports were provided to us from our shipping companies. Out of the three emission reports, one report used the wheel-to-wheel methodology specified in the guidance EN 16258:2012 for their calculation, while the remaining two reports used the tank-to-wheels methodology.</p>	Scope 3 Indirect Emissions	Metric Tons CO ₂ e	Shipping	369.00	Employee Commute	732.34	Purchased Goods and Services	8,367.33	Business Travel	508.96	Fuel & Energy-Related Activity (grid loss)	22.35	Operational Waste	154.25	Gross Indirect Scope 3 Emissions	10,562.27	CG-EC-410a.1 Total greenhouse gas (GHG) footprint of product shipments
Scope 3 Indirect Emissions	Metric Tons CO ₂ e																	
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Gross Indirect Scope 3 Emissions	10,562.27																	
	305-4 GHG emissions intensity	<table border="1"> <thead> <tr> <th>Scope 1</th> <th>Scope 2</th> </tr> </thead> <tbody> <tr> <td>0.02 metric tons CO₂e per m² of floor space applicable to natural gas consumption</td> <td>0.03 metric tons CO₂e per m² of floor space for all Brilliant Earth locations</td> </tr> </tbody> </table>	Scope 1	Scope 2	0.02 metric tons CO ₂ e per m ² of floor space applicable to natural gas consumption	0.03 metric tons CO ₂ e per m ² of floor space for all Brilliant Earth locations												
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0.02 metric tons CO ₂ e per m ² of floor space applicable to natural gas consumption	0.03 metric tons CO ₂ e per m ² of floor space for all Brilliant Earth locations																	



GRI Standard	Disclosure	Additional Detail	Location	SASB Code & Metric							
GRI 305: Emissions 2016	305-5 Reduction of GHG emissions	We committed and will validate our targets with the SBTi in 2024 using our baseline GHG emissions of 10,610.98 metric tons CO ₂ e in 2023. These targets will include Scope 1 and 2 reductions across our 38 locations, including showrooms, offices, and our distribution center. Scope 3 emission reductions will include sustainability initiatives in our supply chain. Emission reductions will follow GHG Protocol methodologies.		CG-EC-410a.2 Discussion of strategies to reduce the environmental impact of product delivery							
	305-6 Emissions of ozone-depleting substances (ODS)	Not applicable. We do not produce, import, or export significant amounts of ozone-depleting substances.									
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Not applicable. We do not have significant air emissions.									
Waste											
GRI 3: Material Topics 2021	3-3 Management of material topics	As a retailer of precious metals and gemstones, we consider the environment throughout our business, practice circularity, and seek to mitigate waste.	ESG Goals Progress & Performance								
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	At a product level: <ul style="list-style-type: none"> – Our collections used 96% recycled gold and 97% recycled silver in 2023. – We offer a line of recycled, post-consumer diamonds. – We redesigned our customer packaging and reduced the size of our packaging while maintaining 100% FSC Recycled paper for all paperboard packaging. 									
	306-2 Management of significant waste-related impacts	<ul style="list-style-type: none"> – Our suppliers have sophisticated systems to optimize raw material use. Our natural diamond manufacturers control their cutting process to the micron level. For jewelry manufacturers dealing in precious metals, their facilities are equipped with air filtration, water filtration, and dust collection systems to reclaim precious metal dust generated during production. <p>At a showroom and office level:</p> <ul style="list-style-type: none"> – We have implemented an approved list of office supplies with environmentally friendly attributes. – Recycling receptacles are provided at all our showrooms and offices. – Single-use disposable tableware has been eliminated in new showrooms and our distribution center. – Our B2C shipping company is transitioning to recycled shipping boxes in 2024. – We currently use the average data method for calculating waste in our showrooms and are working on accurately measuring waste generated. <p>Our ESG Goals include green building standards for new showrooms, 100% recycled gold and silver, consideration of sustainability in our design and manufacturing processes, reducing the impact of our packaging, eliminating single use plastics, and striving for zero-waste. Learn more about our ESG Goals on our website.</p>									
306-3 Waste generated	<table border="1"> <thead> <tr> <th>Waste Generated</th> <th>Ton(s)</th> </tr> </thead> <tbody> <tr> <td>Distribution Center</td> <td>39.74</td> </tr> <tr> <td>37 Showrooms</td> <td>215.28</td> </tr> <tr> <td>Total</td> <td>255.02</td> </tr> </tbody> </table> <p>Waste for our distribution center is measured through monthly waste bills. Waste generated across showrooms and offices is estimated using the monthly waste bill of a single showroom that directly contracts waste pick up services. Of all 37 showrooms, 36 pay their waste bills through the lease agreement. Showroom waste is calculated using the GHG Protocol average data method. Waste is reported in yards and then converted to tons using the EPA volume-to-weight conversion factors.</p>	Waste Generated			Ton(s)	Distribution Center	39.74	37 Showrooms	215.28	Total	255.02
Waste Generated	Ton(s)										
Distribution Center	39.74										
37 Showrooms	215.28										
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GRI Standard	Disclosure	Additional Detail	Location	SASB Code & Metric																
GRI 306: Waste 2020	306-4 Waste diverted from disposal	<table border="1"> <thead> <tr> <th colspan="2">Recyclables Generated</th> <th>Ton(s)</th> </tr> </thead> <tbody> <tr> <td>Distribution Center</td> <td></td> <td>89.28</td> </tr> <tr> <td>37 Showrooms</td> <td></td> <td>151.13</td> </tr> <tr> <td>Total</td> <td></td> <td>240.41</td> </tr> </tbody> </table> <p>Recyclables are onsite non-hazardous waste diverted from disposal from our distribution center. Brilliant Earth does not produce hazardous waste.</p>	Recyclables Generated		Ton(s)	Distribution Center		89.28	37 Showrooms		151.13	Total		240.41						
	Recyclables Generated		Ton(s)																	
Distribution Center		89.28																		
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Total		240.41																		
	306-5 Waste directed to disposal	<table border="1"> <thead> <tr> <th colspan="2">Non-Hazardous Waste</th> <th>Ton(s)</th> </tr> </thead> <tbody> <tr> <td>Total Non-hazardous Waste Directed to Disposal</td> <td></td> <td>255.02</td> </tr> </tbody> </table> <p>All onsite non-recyclable waste was directed to the landfill.</p>	Non-Hazardous Waste		Ton(s)	Total Non-hazardous Waste Directed to Disposal		255.02												
Non-Hazardous Waste		Ton(s)																		
Total Non-hazardous Waste Directed to Disposal		255.02																		
Employment																				
GRI 3: Material Topics 2021	3-3 Management of material topics	<p>Our employees' well-being is important to us. We follow federal, state, and local employment laws and offer competitive benefits packages. We conduct annual performance reviews for all eligible employees and anonymous biannual, and weekly pulse engagement surveys. These results drive improvements for our Company.</p> <p>We comprise employees whose personal values are aligned with our core company values. The majority of team members cited our Mission as their top driver for joining Brilliant Earth.</p> <p>We foster a highly collaborative environment and appreciate diverse perspectives. We pride ourselves on an unbiased and objective talent acquisition process. Hiring managers are required to undergo recruitment and bias training. Team leaders are responsible for fostering inclusive, diverse teams.</p> <p>We seek talent from diverse sources, such as Historically Black Colleges and Hispanic serving institutions. We partner with recruiters like Breakline who champion underrepresented job seekers. Higher education is not a requirement for employment at Brilliant Earth.</p> <p>See our inclusion focused ESG Goals related to fostering diverse teams.</p> <p>We experienced no material monetary losses as a result of legal proceedings associated with labor law violations in 2023.</p>	ESG Goals Progress & Performance	CG-MR-310a.3 Total amount of monetary losses as a result of legal proceedings associated with labor law violations																
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	<table border="1"> <thead> <tr> <th colspan="2">Employee Headcount at End of 2023</th> </tr> </thead> <tbody> <tr> <td>Full-Time</td> <td>697</td> </tr> <tr> <td>Part-Time</td> <td>9</td> </tr> <tr> <td>H1B Visa Holder</td> <td>1</td> </tr> </tbody> </table>			Employee Headcount at End of 2023		Full-Time	697	Part-Time	9	H1B Visa Holder	1	CG-MR-310a.2 CG-EC-330a.2 1) Voluntary and (2) involuntary turnover rate for in-store employees/all employees CG-EC-330a.4 Percentage of technical employees who are H1B visa holders							
Employee Headcount at End of 2023																				
Full-Time	697																			
Part-Time	9																			
H1B Visa Holder	1																			
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	<p>Our Brilliant Earth Benefits Program is extended to all regular full-time employees working a minimum of 30 hours a week. The majority of benefits are effective the first of the month following the date of hire.</p> <table border="1"> <thead> <tr> <th colspan="4">Benefits</th> </tr> </thead> <tbody> <tr> <td>Medical insurance</td> <td>Vision plan</td> <td>Life insurance</td> <td>Long-term disability</td> </tr> <tr> <td>Dental insurance</td> <td>401(k)</td> <td>Short-term disability</td> <td>Accidental death and dismemberment insurance</td> </tr> <tr> <td>Paid parental leave</td> <td>Commuter benefits</td> <td>Mental health library of resources</td> <td></td> </tr> </tbody> </table>	Benefits				Medical insurance	Vision plan	Life insurance	Long-term disability	Dental insurance	401(k)	Short-term disability	Accidental death and dismemberment insurance	Paid parental leave	Commuter benefits	Mental health library of resources			
Benefits																				
Medical insurance	Vision plan	Life insurance	Long-term disability																	
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Paid parental leave	Commuter benefits	Mental health library of resources																		



GRI Standard	Disclosure	Additional Detail	Location	SASB Code & Metric								
GRI 401: Employment 2016	401-3 Parental leave	Our parental leave program is gender agnostic. All employees are entitled to parental leave following the birth, adoption, or foster care placement of a child.										
		<table border="1"> <thead> <tr> <th>Parental Leave</th> <th>Full-Time Employees</th> <th>Part-Time Employees</th> </tr> </thead> <tbody> <tr> <td>Tenure</td> <td></td> <td></td> </tr> <tr> <td>More than 1 year</td> <td>16 weeks</td> <td>8 weeks</td> </tr> <tr> <td>Less than 1 year</td> <td>12 weeks</td> <td>6 weeks</td> </tr> </tbody> </table>			Parental Leave	Full-Time Employees	Part-Time Employees	Tenure			More than 1 year	16 weeks
Parental Leave	Full-Time Employees	Part-Time Employees										
Tenure												
More than 1 year	16 weeks	8 weeks										
Less than 1 year	12 weeks	6 weeks										
Occupational Health and Safety												
GRI 3: Material Topics 2021	3-3 Management of material topics	<p>Ensuring the health and safety of our team members is a top priority. We have comprehensive measures in place, including:</p> <ul style="list-style-type: none"> – Emergency preparedness response plans – Long-term and short-term disability benefits and workers’ compensation – Compliance with Occupational Safety and Health Administration (OSHA) requirements and guidelines <p>While we generally operate in low-risk environments, and the likelihood of negative impacts is low, we take precautions to protect employees, and our Human Resources team conducts annual reviews to ensure compliance with safety guidelines and engages employees to address any concerns.</p>	<u>Code of Business Conduct and Ethics</u>									
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Our health and safety processes meet OSHA guidelines. We prioritize the safety of our employees, all of whom are covered by our general health and safety policies.										
	403-2 Hazard identification, risk assessment, and incident investigation	<p>All employees are required to inform their manager of any health or safety concerns in the workplace, and to promptly report any illness or injury sustained while on the job, regardless of severity.</p> <p>If an employee identifies a risk, they are required to follow a specified process for submitting an employee suggestion or grievance as outlined in our Company handbook.</p> <p>Workers' compensation insurance covers occupational injuries in compliance with state laws.</p>										
	403-3 Occupational health services	Not applicable. We do not collect personal health-related data from employees unless related to health benefit applications and services.										
	403-4 Worker participation, consultation, and communication on occupational health and safety	<p>We strive to provide a comfortable, productive, and ethical work environment. To this end, employees are encouraged to bring any problems, concerns, or grievances to the attention of their manager and/or Human Resources.</p> <p>In addition, employees are encouraged to report any known or suspected violation of the Code of Business Conduct and Ethics on the Company’s Ethics Hotline, available by telephone or digital submission.</p> <p>Suggestion and grievance processes are detailed in our Employee Handbook, which all employees are required to review.</p>										
	403-5 Worker training on occupational health and safety	For our Operations teams in our distribution center, we provide initial training and occupational safety training for new employees. Full-time employees receive health, safety, and emergency response training, depending on their role. Distribution center employees are required to complete hazard prevention training and regular safety trainings on various subjects.										
	403-6 Promotion of worker health	The health and safety of our employees is a top priority. In addition to other benefits detailed above, we offer regular wellness, health, and fitness events. In 2023, we also provided access to a mental health app with professionals and a library of resources for employees to access 24/7.										



GRI Standard	Disclosure	Additional Detail	Location	SASB Code & Metric
GRI 403: Occupational Health and Safety 2018	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<p>We require all our suppliers and vendors to adhere to our Supplier Code of Conduct and undergo thorough screenings, including assessments of worker health, safety, and working conditions.</p> <p>Our Supplier Code of Conduct provides further details on worker protections and grievance mechanisms.</p>	<p>Code of Business Conduct and Ethics</p> <p>Supplier Code of Conduct</p>	
	403-8 Workers covered by an occupational health and safety management system	<p>We prioritize the safety of our employees, and all of our employees in our distribution center, showrooms, and offices are covered by our general health and safety policies.</p> <p>Manufacturing employees in our distribution center work in a specified area, and are covered by the processes, procedures, and systems outlined in GRI disclosure 403-1 and our management approach for this topic.</p>		
	403-9 Work-related injuries	<p>Our major-incidence rate was zero incidents for 2023, and no worker's compensation claims were filed.</p>		
Training and Education				
GRI 3: Material Topics 2021	3-3 Management of material topics	<p>Our people are incredibly important to us, they drive our success. Training and continuing education is a critical component of this success.</p> <p>All new hires begin with "A Brilliant Start," the Company's onboarding program, which consists of two consecutive days of introductory training for new hires. Our People Managers complete three consecutive days of training that cover management expectations, performance management and documentation, employee onboarding, and employee life events. Annually, we review and seek to improve the employee and People Manager onboarding program.</p> <p>We provide an online library with over 650 training sessions available to our workforce. We offer professional development training for our team members aimed at being able to promote from within.</p> <p>We are proud of our diverse workforce. In 2023, we continued to audit and update trainings for inclusive language, and new trainings were designed with various learning styles in mind.</p>		
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	<p>Annually, all employees are required to take 7-9 hours of compliance courses covering topics such as Confidentiality and Nondisclosure, Harassment Prevention, exemption status, benefits, security, and cybersecurity.</p> <p>Employees in areas that implicate potential money laundering issues must also complete Anti-Money Laundering Training annually. In 2023, 100% of these employees completed the training.</p>		
	404-2 Programs for upgrading employee skills and transition assistance programs	<p>Brilliant Earth supports all part-time and full-time employees' continuing education and professional growth. We bring subject matter experts to provide ongoing trainings on topics specific to our industry and Mission.</p> <p>For continuing education and development of People Managers, a Manager Library of resources are provided.</p> <p>Full-time employees with 12 months of service are eligible for the Continuing Education and Tuition Assistance program.</p>		
	404-3 Percentage of employees receiving regular performance and career development reviews	<p>We conduct a 360-degree annual performance review process for all eligible full-time and part-time employees (hired before September 1st of the prior year). This comprehensive review includes employee, peer, and manager feedback and provides a thorough assessment of the employee's performance. The review process typically takes place in Q1, with many promotions occurring during this time.</p> <p>We conduct bi-annual anonymous engagement surveys to allow employees to provide direct and confidential feedback, which we use to inform our goals, strategy, and action plans for People Managers and leadership.</p> <p>Our latest engagement survey in 2023 had 76% participation. The average score of all questions resulted in a 76% employee engagement score.</p>		CG-EC-330a.1 Employee engagement as a percentage



GRI Standard	Disclosure	Additional Detail	Location	SASB Code & Metric																				
Diversity and Equal Opportunity																								
GRI 3: Material Topics 2021	3-3 Management of material topics	<p>Our Mission is to cultivate a transparent, sustainable, compassionate, and inclusive jewelry industry. As part of our commitment to inclusion, we foster an inclusive workplace and strive for diversity in both employee and customer experiences. We have ESG Goals related to diversity and inclusion that are monitored by our Board, CEO, and Executive Leadership. Progress against these ESG Goals is measured annually, and a portion of executive compensation is tied to performance. Our goals include annually assessing our compensation packages, performing annual diversity surveys to support the growth and development of our diverse employees, and fostering our diverse employee base.</p> <p>We are proud of our woman-majority Board, diverse Executive team, and ethnically diverse employee base. We strive to maintain a diverse Board of Directors and create an inclusive environment in our Company and the jewelry industry. To foster inclusivity, we:</p> <ul style="list-style-type: none"> – We took the Open to All Pledge and are committed to creating an equitable space that values the uniqueness of our customers and our employees. – Our CEO, Customer Operations, and Operations teams monitor quarterly reports and survey responses on diversity, employee wellness, and belonging, incorporating findings into our strategy and decision-making. – Require bias training for all interviewers and the Talent Acquisition team. – Provide ongoing training, education, and support for employees in creating diverse teams through initiatives like online trainings, guest speakers, and employee resource groups. – Maintain a Diversity, Inclusion, and Belonging (DIB) Council composed of employees to shape our programming efforts and management approach. 	ESG Goals Progress & Performance																					
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	<table border="1"> <thead> <tr> <th colspan="2">Woman</th> <th colspan="2">Black, Indigenous, People of Color (BIPOC)</th> </tr> </thead> <tbody> <tr> <td>Woman CEO</td> <td></td> <td>Employees</td> <td>45%</td> </tr> <tr> <td>Employees</td> <td>76%</td> <td>People Managers</td> <td>32%</td> </tr> <tr> <td>People Managers</td> <td>73%</td> <td>Director and Above</td> <td>32%</td> </tr> <tr> <td>Director and Above</td> <td>64%</td> <td></td> <td></td> </tr> </tbody> </table>	Woman		Black, Indigenous, People of Color (BIPOC)		Woman CEO		Employees	45%	Employees	76%	People Managers	32%	People Managers	73%	Director and Above	32%	Director and Above	64%				CG-MR-330a.1 CG-EC-330a.3 Percentage of gender and racial/ethnic group representation for (1) management and (2) all other employees
Woman		Black, Indigenous, People of Color (BIPOC)																						
Woman CEO		Employees	45%																					
Employees	76%	People Managers	32%																					
People Managers	73%	Director and Above	32%																					
Director and Above	64%																							
Non-discrimination																								
GRI 3: Material Topics 2021	3-3 Management of material topics	<p>We are committed to creating a safe and inclusive workplace for all employees. We foster this through policies such as our Equal Employment Opportunity Statement and Non-Harassment Policy in our Employee Handbook. We comply with all laws regarding equal employment opportunities and other employment regulations.</p> <p>Our Ethical Business Policy further emphasizes our commitment to non-discrimination.</p> <p>We maintain a third-party whistleblower hotline that allows employees to safely report any unethical behavior through various methods, including anonymously.</p>	Ethical Business Policy																					
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	There were no substantiated complaints or material monetary losses as a result of legal proceedings associated with employment discrimination in 2023.		CG-MR-330a.2 Total amount of monetary losses as a result of legal proceedings associated with employment discrimination																				



GRI Standard	Disclosure	Additional Detail	Location	SASB Code & Metric																				
SUPPLIER DILIGENCE																								
Supplier Social Assessment																								
Supplier Environmental Assessment																								
GRI 3: Material Topics 2021	3-3 Management of material topics (for both supplier social and environmental assessment topics)	<p>Our natural and lab-grown diamond, colored gemstone, and jewelry suppliers undergo a rigorous vetting process. We require suppliers to adhere to our sourcing and compliance standards, which go beyond industry norms. We track supplier performance and adherence to our requirements through regular reviews. You can find our Supplier Onboarding Requirements on our website.</p> <p>Transparency is a critical part of our company strategy, and it underpins all work in this area. We have established ESG Goals related to supplier social and environmental assessments, which are monitored by our Board, CEO, and Executive Leadership team. Performance against these ESG Goals is assessed annually, and a portion of executive compensation is tied to their achievement.</p> <p>Our Goals include for 100% of moderate-to-high-risk suppliers and their manufacturers to be audited for safe working conditions and to publish key metrics on audit findings and remediation efforts.</p> <p>Our supply chain carries risks associated with raw materials, as described in SASB criteria CG-AA-440a.1.</p> <p>We uphold strict social and environmental management practices operationally and across our supply chain, in line with best practices and applicable laws and regulations. All product suppliers are required to read and agree to our Supplier Code of Conduct. Our natural diamond suppliers must also agree to our Natural Diamond Chain of Custody Protocol which can be found on our website, and have systems in place to ensure that natural diamonds supplied to Brilliant Earth are sourced only from Brilliant Earth-approved mine operations in specific countries. These suppliers must also provide documentation demonstrating the origin of their diamonds and track their stones from rough purchase through polished stone.</p> <p>We assess manufacturers for risk to the health and safety of their workers. Our natural diamond suppliers must provide Responsible Jewellery Council (RJC) Code of Practices certification or complete a DTC Best Practice Principles Assurance Programme or Forevermark audit. Lab diamond suppliers must also comply with our Supplier Code of Conduct, and their compliance is evaluated through audits conducted by APSCA Member Firms. These audits identify labor nonconformances, monitor corrective action plans, and close conformances according to the audit protocol.</p> <p>Our criteria for evaluating potential suppliers include environmental, social, and governance considerations, and up to three out of five potential suppliers are rejected because they cannot adhere to our standards.</p>	<p>Supplier Code of Conduct</p> <p>Supplier Diligence Process</p> <p>Natural Diamond Chain of Custody Protocol</p> <p>ESG Goals Progress & Performance</p>	CG-AA-430b.3 Description of the greatest (1) labor and (2) environmental, health, and safety risks in the supply chain																				
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	<p>Percentages of Suppliers That Completed a Social Compliance Audit</p> <table border="1"> <tbody> <tr> <td>Natural Diamond Suppliers</td> <td></td> </tr> <tr> <td> Tier 1</td> <td>98%</td> </tr> <tr> <td> Tier 2</td> <td>98%</td> </tr> <tr> <td>Jewelry Suppliers</td> <td></td> </tr> <tr> <td> Tier 1</td> <td>100%</td> </tr> <tr> <td> Tier 2</td> <td>98%</td> </tr> <tr> <td>Lab Diamond Suppliers</td> <td></td> </tr> <tr> <td> Tier 1: categorized as low risk because they are sales offices with no manufacturing on site.</td> <td></td> </tr> <tr> <td> Tier 2: since October 2021</td> <td>100%</td> </tr> <tr> <td> Tier 2 : within last 12 months</td> <td>92%</td> </tr> </tbody> </table> <p>We require safe working conditions in the facilities where our products are being manufactured. Brilliant Earth suppliers are required sign their agreement to our Supplier Code of Conduct, and we monitor for compliance with the code through social compliance audits.</p>	Natural Diamond Suppliers		Tier 1	98%	Tier 2	98%	Jewelry Suppliers		Tier 1	100%	Tier 2	98%	Lab Diamond Suppliers		Tier 1: categorized as low risk because they are sales offices with no manufacturing on site.		Tier 2: since October 2021	100%	Tier 2 : within last 12 months	92%		<p>CG-AA-430b.1 Percentage of (1) Tier 1 supplier facilities and (2) supplier facilities beyond Tier 1 that have been audited to a labor code of conduct, (3) percentage of total audits conducted by a third-party auditor</p> <p>CG-AA-430a.1 Percentage of (1) Tier 1 supplier facilities and (2) supplier facilities beyond Tier 1 in compliance with wastewater discharge permits and/or contractual agreement</p>
Natural Diamond Suppliers																								
Tier 1	98%																							
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GRI Standard	Disclosure	Additional Detail	Location	SASB Code & Metric
GRI 308: Supplier Environmental Assessment 2016	414-2 Negative social impacts in the supply chain and actions taken	We have an ESG Goal to publicly disclose factory audit findings, including risks and remediation efforts, by the end of 2025. We have been members of the Supplier Ethical Data Exchange (Sedex) since 2021 and utilize the Sedex Members Ethical Trade Audit (SMETA) for the majority of our lab diamond suppliers. The Sedex online platform allows us to evaluate audit findings, supplier trends, and insights into corrective actions that our team will use to address negative impacts starting in 2024 in order to reach our 2025 ESG Goal.		CG-AA-430b.2 Priority non-conformance rate and associated corrective action rate for suppliers' labor code of conduct audits.
	308-1 New suppliers that were screened using environmental criteria	Refer to the disclosure for GRI 414-1 for data table. New suppliers undergo environmental screening during onboarding including energy sources. New and existing suppliers who use renewable energy are invited to participate in a third-party renewable energy verification. Most lab diamond suppliers undergo a 4-Pillar SMETA, which includes an assessment of their environmental management systems and energy, water, and waste practices.		
	308-2 Negative environmental impacts in the supply chain and actions taken	See the disclosure for GRI 414-2.		
HUMAN RIGHTS				
Child Labor				
Forced or Compulsory Labor				
Rights of Indigenous Peoples				
GRI 3: Material Topics 2021	3-3 Management of material topics	<p>Human rights and responsible labor practices, such as prohibition of child labor and forced or compulsory labor, and supporting the rights of indigenous people are considered important issues in our supply chain that we work to uphold. Our Ethical Business Policy establishes a foundation for managing our business in accordance with all applicable laws and our own high standards, and aligns with the seminal principles embodied in the UN Global Compact, the UN Declaration of Human Rights, core International Labour Organization Conventions, OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas, and the laws of the countries in which we do business.</p> <p>All suppliers are required to agree to and comply with our policies, including our Supplier Code of Conduct. Suppliers must also maintain a current social compliance audit at their manufacturing location(s). We evaluate their compliance through various audit protocols, such as RJC Code of Practices certification, the DTC Best Practice Principles Assurance Programme, or the SMETA. We track and review social compliance audit evidence for compliance, with a strong focus on oversight at manufacturing locations. Violations of our Supplier Code of Conduct may lead to corrective actions or deactivation.</p> <p>Our natural diamond suppliers follow our Chain of Custody Protocol, which requires that natural diamonds supplied to us be sourced from mine operators in countries that uphold labor, trade, and environmental standards.</p>	<p>Natural Diamond Chain of Custody Protocol</p> <p>Supplier Code of Conduct</p> <p>Ethical Business Policy</p>	
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	<p>No incidents of child or forced labor were identified within the reporting period.</p> <p>We go above and beyond current industry standards for sourcing natural diamonds and offer Beyond Conflict Free™ diamonds that have been selected for their ethical and environmentally responsible origins. We source our natural diamonds from approved mine operations in Botswana, Namibia, Lesotho, South Africa, and Canada, countries with strong social and environmental governance practices, ranked low or moderate risk according to The Gemstones and Jewellery Community Platform Index for Conflict-Affected and High-Risk Areas.</p>		
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	By contrast, the industry norm for diamond sourcing is the Kimberley Process, which narrowly defines conflict diamonds as those used to finance wars against governments. The limited Kimberley Process allows diamonds to enter the supply chain that are tarnished by forced labor, child labor, worker exploitation and low wages, unsafe working conditions, and irresponsible mining leading to soil erosion, deforestation, and even ecosystem collapse.		
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples			



GRI Standard	Disclosure	Additional Detail	Location	SASB Code & Metric
Local Communities				
GRI 3: Material Topics 2021	3-3 Management of material topics	<p>We are dedicated to giving back to the communities where our showrooms, offices, employees, and customers reside. The Brilliant Earth Foundation, a corporate advised fund with Silicon Valley Community Foundation, operates according to three strategic pillars: Responsible Sourcing, Social Impact, and Climate Action.</p> <p>All of our showrooms, offices, and our distribution center are located in the US. In addition to our annual charitable giving, we have an ESG Goal to continue to strengthen our internal message of giving back and to increase volunteer hours. This may include volunteering and taking action to positively impact local communities, including in-kind or monetary donations. Our employees increased the number of hours they volunteered by 87% from 2022.</p>	ESG Goals Progress & Performance Brilliant Earth Foundation Power of Partnerships Moyo Gems Fairmined Gold	
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	<p>We survey our employees to understand the issues that are most important to them, and, in 2023, their top three concerns were affordable housing, reproductive rights, and food insecurity. Accordingly, in 2023, the Brilliant Earth Foundation made donations to the National Housing Trust, Abortion Care Network, and Feeding America.</p>		
	413-2 Operations with significant actual and potential negative impacts on local communities	<p>We support local gemstone and gold mining communities through the Brilliant Earth Foundation. In 2023, we committed \$523,000 to non-profits such as Pact-Moyo Gems, Pure Earth, the Alliance for Responsible Mining, and DDI@Resolve. Learn more about our grants on our website.</p> <p>Refer to the disclosure for GRI 301 regarding materials.</p>		
Marketing and Labeling				
GRI 3: Material Topics 2021	3-3 Management of material topics	<p>Our Product Development, Merchandising, Sourcing, and Marketing teams work closely with our Responsible Sourcing & Sustainability team so that we can be confident that our products are responsibly designed and brought to market.</p> <p>We take pride in creating beautifully designed, responsible, and joyful products for our customers and use our best efforts to comply with the Federal Trade Commission's (FTC) guidelines and Guides for the Jewelry, Precious Metals, and Pewter Industries. Suppliers acknowledge their compliance with these requirements in our Supplier Code of Conduct.</p>	Supplier Code of Conduct	
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	<p>Our natural and lab diamonds are independently graded for the 4Cs – cut, color, clarity, and carat by:</p> <ul style="list-style-type: none"> – Gemological Institute of America (GIA) – International Gemological Institute (IGI) – HRD Antwerp – Gem Certification & Assurance Lab (GCAL) <p>Our precious metals (platinum, gold, and silver) are marked in accordance with the FTC's Guides for the Jewelry, Precious Metals, and Pewter Industries.</p> <p>For more details on the sourcing components of our products, refer to earlier disclosures on Materials, GRI 301. To understand the environmental and social impacts of our products and how we manage them, see disclosures on Supplier Social and Environmental Assessments, GRI-414 and GRI-308.</p> <p>While we primarily deal with high-value luxury goods that are not typically disposed of, we do offer customer assistance in upcycling diamonds and precious metals.</p> <p>No major safety issues have been identified with our products.</p>		



GRI Standard	Disclosure	Additional Detail	Location	SASB Code & Metric
GRI 417: Marketing and Labeling 2016	417-2 Incidents of noncompliance concerning product and service information and labeling	There were no identified incidents of noncompliance in 2023.		
	417-3 Incidents of noncompliance concerning marketing communications			
Customer Privacy				
GRI 3: Material Topics 2021	3-3 Management of material topics	<p>We value the privacy and security of the data that our employees, customers, and business partners entrust us with and have policies and systems in place to require that data is protected and handled with care. Some of the ways we protect privacy and data are:</p> <ul style="list-style-type: none"> – Annual cybersecurity trainings for employees, including Executive Leaders and the Leadership team – Regular phishing tests and trainings for employees – Multifactor authentication for applications and accounts – Investing in and growing our IT team, including key roles focusing on cybersecurity, data and privacy compliance, and legal and regulatory oversight – Implementing secure platforms and systems that protect employee emails and customer credit card data and that guard against data breaches, viruses, malware, and other threats – Maintaining an up-to-date privacy policy and other website disclosures that describe our practices for data collection and use, and providing mechanisms for customers to opt out of certain information sharing practices and request data deletion pursuant to applicable law 		<p>CG-EC-220a.2 Description of policies and practices relating to behavioral advertising and user privacy</p> <p>CG-MR-230a.1 CG-EC-230a.1 Description of approach to identifying and addressing data security risks</p>
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	We had no known material cybersecurity incidents in 2023.		<p>CG-MR-230a.2 CG-EC-230a.2 (1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of customers affected</p>



SASB OMISSIONS

The following are not applicable to our operations:

SASB Metric	SASB Code
Percentage of (1) Tier 1 supplier facilities and (2) supplier facilities beyond Tier 1 that have completed the Sustainable Apparel Coalition's Higg Facility Environmental Module (Higg FEM) assessment or an equivalent environmental data assessment	CG-AA-430a.2
Revenue from products third-party certified to environmental and/or social sustainability standards	CG-MR-410a.1
Discussion of processes to assess and manage risks and/or hazards associated with chemicals in products	CG-MR-410a.2
(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	CG-EC-130a.1
(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	CG-EC-130a.2

SASB Metric	SASB Code
Discussion of the integration of environmental considerations into strategic planning for data center needs	CG-EC-130a.3
Number of users whose information is used for secondary purposes	CG-EC-220a.1
Entity-defined measure of user activity	CG-EC-000.A
Data processing capacity, percentage outsourced	CG-EC-000.A
Number of shipments	CG-EC-000.A

