SUSTAINABILITY STATEMENT 2024/2025

DOUGLAS
GROUP

Sustainability statement

ESRS 2 - General Information[1]

Basis for Preparation

BP-1 General basis for preparation of the sustainability statement

This chapter is part of the Group management report and constitutes the combined non-financial statements (NFS) of Douglas AG (hereinafter also referred to as the sustainability statement) pursuant to §§ 315b and 315c of the German Commercial Code (HGB) in conjunction with §§ 289b to 289e HGB. It additionally includes disclosures according to the EU Taxonomy Regulation 2020/582 and the associated delegated acts. This sustainability statement provides the necessary non-financial information for both the DOUGLAS Group and Douglas AG. As all described aspects apply equally to Douglas AG and the Group, no separate application of a framework pursuant to § 289d HGB was made for the parent company. The reporting period spans the financial year from 1 October 2024, to 30 September 2025. The sustainability statement has been prepared on a consolidated basis for Douglas AG and its subsidiaries (the DOUGLAS Group) according to the European Sustainability Reporting Standards (ESRS), delegated act (EU) 2023/2772

HR IT systems are currently being consolidated and harmonized at Group level as part of our ongoing digital transformation. As of the reporting date, this consolidation process was not yet finalized, and we were therefore unable to disclose a complete and reconciled dataset that meets our internal standards for data quality (completeness, accuracy and comparability). Consequently, the disclosure requirements with respect to S1-16 97a) 'gender pay gap' and 97b) 'annual total remuneration ratio' were excluded from the sustainability statement. The DOUGLAS Group is enhancing its HR data and reporting infrastructure with the clear objective of incorporating these disclosures in future reporting periods. The DOUGLAS Group highlights the general uncertainties, particularly regarding interpretative questions during the initial application of the ESRS, as well as in using the ESRS as a framework for non-financial statements. The following table shows a list of the material matters in accordance with Sections 289b in conjunction with Sections 315c of the German Commercial Code (HGB) compared to the material ESRS topics identified by DOUGLAS Group in the context of the double materiality assessment.

[1] The audit of this sustainability statement by the statutory auditor is limited to verifying that it has been submitted. No substantive audit was performed.

HGB sustainability aspects	ESRS topic report sections
Description of the business model	General Information (ESRS 2)
Environmental matters	Climate Change (ESRS E1)
	Pollution (ESRS E2)
	Resource Use and Circular Economy (ESRS E5)
Social matters	Own Workforce (ESRS S1)
Social matters	Consumers and End-Users (ESRS S4)
Respect for human rights	Own Workforce (ESRS S1)
	Consumers and End-Users (ESRS S4)
Combating corruption and bribery	Business Conduct (ESRS G1)

Consolidation
The scope of consolidation is the same as for the DOUGLAS Group Financial Statements as of 30 September 2025, and includes all fully consolidated subsidiaries. Further information on the scope of consolidation can be found in the Annual Report – Shareholdings of the Group according to Section 313 German Commercial Code (HGB). The requirements according to ESRS 1.123 are thus fulfilled.

Methodology
The sustainability statement includes aspects of our value chain, specifically focusing on our own operations, upstream and downstream activities. In the present sustainability statement, we provide information on the development status of our sustainability strategy as well as the associated management approaches, governance structures, key actions, and progress achieved during the financial year along our upstream and downstream value chain. No secondary data from indirect sources or sector data has been used for these sections. Information regarding upstream and downstream value chain activities was utilized in ESRS E1, whereas all other standards concentrate on our own operations. Achieving full transparency within the complex layers of our upstream and downstream supply chain remains a challenge. DOUGLAS Group has thoroughly reviewed all ESRS standards and related topics, prioritizing its significant impacts, risks, and opportunities. The disclosures have been prepared following the guidelines provided in ESRS 1. Please refer to further details of the value chain in SBM-1.

ESRS 1_77 permits the omission of specific information concerning intellectual property, know-how, or the results of innovations. This option was not applied by DOUGLAS Group.

DOUGLAS Group does not make use of the exemption allowing the omission of unfavorable information as provided under section 289e of the German Commercial Code (HGB), which transposes Articles 19a (3) and 29a (3) of Directive 2013/34/EU into German law. In addition, the DOUGLAS Group utilizes all phase-ins in accordance with ESRS 1 Appendix C.

BP-2 Disclosures in relation to specific circumstances

Definitions of time horizon
DOUGLAS Group utilizes specific time horizons in our planning and reporting processes, which are tailored to align with our retail business model.

Our short-term horizon is one year, medium-term extends for two additional years, and long-term spans beyond three years. These durations, while shorter than those suggested by ESRS standards, effectively capture business dynamics and guide strategic decisions, making deviations from our established frameworks impractical.

For the resilience analysis please refer to ESRS E1 SBM-3, we included three greenhouse gas emission scenarios, present (2025), 2035, and 2050. The analysis, however, is not limited exclusively to these three years, but includes a preceding and succeeding period of +/- 5 years.

Measurement basis
The details regarding methodologies and, if applicable, calculation factors, estimates (including value chain estimates, sources, measurement and outcome uncertainties, planned actions to enhance metric accuracy, approximations, and judgements), along with assumptions and limitations, are explained alongside the respective disclosures within the topical chapters (E1-6).

DOUGLAS Group is currently establishing internal working groups to continuously improve the data basis for metrics and corresponding estimates. It should be noted that estimates inherently carry a high degree of measurement uncertainty.

Although the CSRD has not yet been adopted into German law, DOUGLAS Group has decided to report the non-financial declaration for the first time in accordance with the ESRS. As a result, the content and structure of the statement have changed significantly compared to previous years. Information and data previously reported have been reorganized, expanded, or supplanted by newly mandated disclosures. In line with the provisions of the ESRS, comparative figures for previous periods are not consistently reported because they lack comparability for certain datapoints.

The 2023/2024 financial year historical data for the EU Taxonomy has been restated to align with the updated methodology for calculating CAPEX, resulting in a revised share of taxonomy-eligible activities.

The emissions (in t CO_2e) for the corporate carbon footprint of the DOUGLAS Group have been updated for the figures reported and published in the Annual Report of the financial year 2023/2024 to fulfill the CSRD requirements as a base year. For further detailed information, please refer to chapter ESRS E1.

Incorporation by reference

The following information is incorporated by reference into this sustainability statement:

Standard and Section Document	Document
ESRS 2 GOV-1 22a – The role of the administrative, management and supervisory bodies	Description of the role of the administrative, management and supervisory bodies as part of the Annual Report 2024/2025 in the chapter 'corporate bodies'.
ESRS 2 IRO-1 53c ii - Description of the process to identify and assess material impacts, risks and opportunities	Description of the financial assessment scales as part of the Management Report 2024/2025 in the chapter 'risk and opportunity report'.

Governance

GOV-1 The role of the administrative, management and supervisory bodies

The DOUGLAS Group operates as a German Public Limited Company (Aktiengesellschaft) under the jurisdiction of the German Stock Corporation Act (Aktiengesetz – AktG), which mandates a dual-board system. In this system, the Management Board is responsible for managing the company, representing it externally, and conducting operations in compliance with legal and internal regulations. Key statutory responsibilities include setting the strategic direction, leading Douglas AG and the DOUGLAS Group, and ensuring effective control and risk management systems are in place. The members of the Management Board collectively manage the company, requiring resolutions from the shareholders and/or the Supervisory Board for significant matters affecting business strategy, finances, or employees, as mandated by law or governance documents. Meanwhile, the Supervisory Board oversees advisory functions and collaborates closely with the Management Board to serve the company's best interests. In Addition the Supervisory Board has enacted Rules of Procedure for the Management Board.

As of 30 September 2025, the DOUGLAS Group Management Board consists of three male members (100% men and 0% women), resulting in an average ratio of female to male management board members of zero.

The DOUGLAS Group Supervisory Board consists of twelve members: five men and seven women, corresponding to approximately 42% male and 58% female representation with an average ratio of 1.4 female to male members. In line with the requirements of the German Co-Determination Act (MitbestG), the Supervisory Board includes representatives from both shareholders and employees. It consists of six shareholder representatives and six employee representatives in accordance with the German Co-Determination Act (Mitbestimmungsgesetz – MitbestG). Of the six members appointed by shareholders (four men and two women), two are independent Supervisory Board members. With regard to the independence of its board members, the Supervisory Board adheres to the German Corporate Governance Code (GCGC; Deutscher Corporate Governance Kodex, DCGK). More than half of the shareholder representatives should be independent of the Company and the Management Board. Members of the Supervisory Board are considered independent if they do not have any personal or business relationship with the Company or its Management Board that could lead to a substantial – and not merely temporary – conflict of interest. Based on this definition, the Supervisory Board determined that all shareholder representatives were deemed independent during the Reporting Year. Consequently, the proportion of independent shareholder representatives is 100% – and 50% with regard to the whole Supervisory Board.

The six employee representatives include one man and five women, appointed in accordance with MitbestG, encompassing four employees from DOUGLAS Group and two union representatives (from the German trade union Ver.di). The Supervisory Board consistently fulfills statutory gender requirements, maintaining a composition of at least 30% women and 30% men as per Section 96 (2) AktG. Additionally, the regular age limit for members is defined in the Rules of Procedure as the end of the Annual General Meeting following a member's seventy-second birthday.

All current members of the Management Board and Supervisory Board are listed in the DOUGLAS Group Annual Report in the chapter 'corporate bodies'.

The composition of the Management Board is determined by the Supervisory Board. When appointing Management Board members, the Supervisory Board's focus within the selection process is always on the best interests of DOUGLAS Group, considering the individual circumstances of each case. The Supervisory Board attaches great importance to the professional knowledge, skills, personal experience and suitability of the candidates. The Supervisory Board has set an age limit for members of the Management Board, according to which Management Board members must retire from office at the age of 67. The Management Board currently consists of three members.

In accordance with Section 111 (5) sentence 1 AktG, the Supervisory Board resolved on 11 March 2024, to set a target of 0% for the proportion of women on the Management Board by 29 February 2028. This target stems from the fact that the three former members of the Management Board (Mr. van der Laan, Dr. Andrée and Mr. Langer) were already serving as Managing Directors of DOUGLAS Service GmbH, which used to manage the Group prior to the IPO. In the view of the Supervisory Board, the continuity in the previous composition of the Management Board within DOUGLAS Group has contributed significantly to the success of DOUGLAS Group after the IPO. After the resignation of Mark Langer, Marco Giorgetta was appointed as the Group Chief Financial Officer (CFO) effective 1 May 2025. He previously distinguished himself as CFO for Italy and Southern Europe within the DOUGLAS Group for several years, gaining extensive expertise in financial management and the organization's dynamics.

Overall, the proportion of women at DOUGLAS stands at 94%, with 42% women serving in leadership roles below the Board level (ESRS S1-6).

The Supervisory Board acknowledges the legislative aim of enhancing female representation on the Management Board as a matter of significant importance. Historically and continuing into the future, women have held and will continue to hold pivotal roles across all levels of management within DOUGLAS Group with a clear commitment to increasing their representation in top executive positions including the Management Board. Should there be unforeseen changes or expansions within the Management Board, the Supervisory Board is committed to incorporating the objective of raising female representation on the Management Board into its medium-term decision-making process.

More detailed information on each member of the Management Board, including their expertise, skills and experience relevant to DOUGLAS Group's business, can be found in the DOUGLAS Group Annual Report in chapter 'corporate bodies'.

Management Board competencies

The Supervisory Board of Douglas AG has adopted a competence profile in line with the GCGCs' recommendations. Although the current Management Board is exclusively male, the competency profile includes criteria that aim for proportional representation based on gender and diversity aspects. The goal is to ensure a broad spectrum of knowledge, skills, and experience within the board that enables strategic business decision, particularly with regard to ESG requirements. These cover topics such as climate change, environment, circular economy, social responsibility, and corporate governance, aligned with the company's principal impacts, risks, and opportunities.

The Management Board consists of three members, who as a whole possess the following knowledge, skills and professional experience:

- **Leadership experience:** Managing international units, engaging with employee representatives, leading and motivating employees, and dealing with succession planning.
- **Business understanding:** Knowledge/experience in the consumer goods & retail business and key markets, taking into account the social and societal environment in which DOUGLAS Group operates, as well as knowledge/experience in the areas of marketing/sales and digitalization/E-Com. Expertise in research and development, technology and sustainable business practices, particularly in integrating sustainability topics into business processes.
- **Strategic expertise:** Developing future perspectives and strategies and implementing them.
- **Financial expertise:** Experience in accounting, auditing, financing, and capital market issues.
- **Governance/compliance/ethics:** Experience in the interaction of corporate bodies (governance), and a modern understanding of corporate ethics and its implementation.

Supervisory Board competencies

In accordance with Section 100 (5) AktG, the Supervisory Board must be familiar with the sector in which Douglas AG operates as a whole. In addition, the Supervisory Board of Douglas AG adopted a competence profile which follows the recommendations of the GCGC and is considered in particular when appointing members to the Supervisory Board by the Nomination Committee and selecting candidates for election at the Annual General Meeting. According to the competence profile, the Supervisory Board as a whole should have in-depth experience and knowledge in different business, legal and/or management area as relevant to DOUGLAS

Group (e.g. wholesale, retail and E-Com, sustainability, IT, recruitment, accounting and financial reporting, controlling, risk management, corporate governance, compliance, etc.). For detailed information, please see DOUGLAS Group Annual Report in the chapter 'corporate bodies'.

New Supervisory Board members receive onboarding on corporate values, codes, structure, strategy, and responsibilities. The Board collectively possesses knowledge, skills, and professional experience across various areas, based on their individual expertise. These areas include:

- **Understanding of the business:** Experience in research and development, marketing, sales and distribution, digitalization/E-Com and knowledge of consumer goods sectors and key markets where DOUGLAS Group operates.
- **Sustainability:** Experience in sustainable business practices, particularly in integrating sustainability topics into business processes.

The following bodies are responsible for overseeing impacts, risks and opportunities related to sustainability:

- Management Board
- Supervisory Board (in cases of urgency, the Executive Committee of the Supervisory Board)
- Audit Committee of the Supervisory Board
- ESG Committee (GOV-1)

The Management Board has established certain expert teams, some of which are led by a single Management Board member, to advise and make decisions on specific issues, particularly regarding acquisitions, divestments, investments, HR policies, capital market communication and sustainability matters. These committees review planned actions and evaluate risks and opportunities. This in particular applies to the ESG Committee, which is chaired by the CEO.

The Audit Committee is an independent body within the Supervisory Board and operates independently from the Management Board and the expert teams. It oversees key financial and governance functions, including the accounting process, the design and effectiveness of internal controls, risk management, internal audit, compliance, and the monitoring of financial reports. The Supervisory Board members collectively fulfill their duties according to the Articles of Association, monitoring and advising the Management Board concerning company management. Certain transactions require their prior approval, including significant dealings with related parties as per Section 111b (1) AktG. The Rules of Procedure for the Supervisory Board are accessible on the DOUGLAS Group website. Supervisory Board meetings are convened by the Chair in the ordinary course of business at least twice per half-year or in extraordinary cases that require the Supervisory Board's attention, with six meetings held in the 2024/2025 financial year. Resolutions are typically passed in meetings, with conference calls or electronic methods permitted at the Chair's discretion. The Supervisory Board actively advised and monitored the Management Board and participated in all major decisions based on comprehensive reports during the Reporting Year.

Sustainability at the DOUGLAS Group

Sustainability management at DOUGLAS Group, encompassing impacts, risks, and opportunities, is embedded within the organizational structure. Chief Executive Officer of DOUGLAS Group (CEO) Alexander van der Laan holds overall responsibility for our sustainability strategy and compliance organization and is updated on a monthly basis. The Management Board, under his leadership, keeps the Supervisory Board informed about all relevant matters, including strategy. It discusses the status of strategy implementation including the progress on actions and targets and establishes new targets as necessary. The ESG Committee, chaired by the CEO, directs sustainability initiatives. Its members include Chief Financial Officer (CFO) Marco Giorgetta, executive managers from the relevant central functions, and CEOs of the five DOUGLAS Group reporting segments DACHNL (Germany, Austria, Switzerland, Netherlands and Belgium), France, Southern Europe (Italy, Iberian Peninsula and Adriatic region) CEE (Central-Eastern Europe) and Parfumdreams/Niche Beauty as well as the CEO of BENE (Belgium/Netherlands). They are responsible for the DOUGLAS Group's sustainability strategy and strategic decisions in the relevant areas and have drawn up individual country and function-specific sustainability plans to translate the Group's goals for the entire organization.

At an operational level, the members of the Group-wide ESG Council, working with their departments implement the strategic initiatives as part of the sustainability strategy. The Council also acts as a sounding board for the ESG Committee, points out risks and informs the ESG Committee about progress and successes. Additionally, it provides updates on current topics and strategic developments from the ESG Committee, fostering Group-wide dialogue on sustainability issues. The ESG Council consists of representatives from the relevant central functions – such as Human Resources, Real Estate, Own Brands or Purchasing – as well as country representatives. The work of the ESG Committee and the ESG Council is facilitated by the Group ESG team, which is led by the Head of Sustainability. The Group ESG team develops the strategic sustainability framework and is responsible for regularly reviewing the strategy and monitoring its implementation. It also coordinates and leads stakeholder management and engagement. The ESG organization is fortified by the ESG Reporting team, which operates as a subdivision of Controlling, supporting the Senior Vice President (SVP) of Controlling & Real Estate and Risk Management, and ultimately the

CFO. The ESG Reporting team is responsible for coordinating the ESG reporting process across the Group, monitoring ESG performance indicators, ensuring regulatory compliance, and serving as an interface with the auditor. Compliance and legal aspects are overseen by the General Counsel, ensuring comprehensive governance. The Head of Sustainability reports to the SVP Group Communications & Sustainability. Both are members of the ESG Committee and ensure continuous exchange with the Management Board. Sustainability initiatives across the Group are designed to be cross-functional to ensure alignment with business priorities and a long-term focus on sustainability.

Sustainability topics are systematically integrated into the organizational structure of DOUGLAS Group. This includes relevant processes and developing controls for the impacts, risks and opportunities identified as material. These elements are set to evolve over the coming years as part of the ongoing sustainability reporting efforts. For further information, please refer to section GOV-5 in this chapter.

Compliance at the DOUGLAS Group
The Douglas AG Management Board bears overall responsibility for the Compliance Management System and continuously supports the topic and organization strategically, politically as well as both externally and internally. Misconduct is countered with appropriate measures, regardless of the person and role.

The company-wide compliance organization is organized independently of other departments, reporting directly to the CFO. It is led by the Chief Compliance Officer. The Chief Compliance Officer is supported by the Group Compliance Office and more than 20 Compliance Managers in the countries. The various tasks and responsibilities are clearly defined and written down in a Group policy. The compliance organization operates in three key areas: prevention, detection, and response. It is responsible for all compliance activities. It reports regularly to the Management Board and the Audit Committee of the Supervisory Board.

GOV-2 Information provided to and sustainability matters addressed by the undertaking’s administrative, management and supervisory bodies

For the reporting year 2024/2025, a double materiality assessment was conducted for the first time to identify material impacts, risks and opportunities (IRO-1). This was embedded in DOUGLAS Group’s overarching implementation project in light of the Corporate Sustainability Reporting Directive (CSRD). Throughout the reporting year, regular meetings were held with the Management Board, the ESG Committee, as well as the Supervisory Board and Audit Committee, during which sustainability topics were discussed.

The ESG Committee oversees the progress and implementation of DOUGLAS Group’s ESG strategy. Sustainability topics are integrated into Supervisory Board and Audit Committee meetings, either as general updates or specific ESG agenda items, including the planned implementation of the CSRD. Relevant ESG topics are also presented and discussed in the regular Management Board meeting.

In the 2024/2025 financial year, sustainability topics were addressed 5 times in management board meetings. The ESG Committee met six times, the Supervisory Board was updated on sustainability matters once and the Audit Committee three times. In these meetings, the Group ESG team informed about material impacts, risks and opportunities, the implementation of due diligence and the outcomes and effectiveness of strategies, actions, metrics and targets designed to address these. As the Management Board member responsible for sustainability, the CEO is informed on a monthly basis, and on an ad hoc basis if relevant.

The Management Board and Supervisory Board routinely engage with sustainability issues within the framework of their strategic oversight responsibilities. This involves assessing impacts, evaluating risks and opportunities, and considering possible compromises in decision-making related to major transactions. Integral to this process are the regular ESG Committee meetings assessing the progress of the sustainability roadmaps for the functions and countries. Sustainability risks and opportunities are integrated into the broader risk management framework. These efforts are further supported by continuous cross-departmental communication, to ensure a cohesive and unified organizational approach to sustainability.

The results of the first-time materiality assessment, along with the related material impacts, risks, and opportunities, were reviewed and discussed with the Management Board. Their perspective was incorporated and discussed with the respective internal experts to adjust and finalize the impact statements. The final results were also presented to the Supervisory Board. The corresponding list of material impacts, risks, and opportunities is disclosed within this chapter's section “Material impacts, risks, and opportunities and their interaction with strategy and business model” (SBM-3) as part of the report.

GOV-3 Integration of sustainability-related performance in incentive schemes

The compensation system for the Management Board of Douglas AG has been in effect since the IPO on March 21, 2024, and described in detail in the Remuneration Report of the Annual Report. The compensation system consists of fixed and variable compensation elements. In addition to the annual base salary, the members of the Management Board are entitled to variable compensation elements, the Short-Term-Incentive ("STI") and the Long-Term-Incentive ("LTI"). In order to set a strong focus on the long-term development of DOUGLAS Group, the LTI makes up the majority of the variable compensation. The LTI is designed as a virtual performance share plan with a plan term of four years consisting of a performance period of three years and an additional one-year holding period.

The STI is designed as a target bonus model with a performance period of one year. At the end of the performance period, the STI is determined by multiplying the target amount by the total target achievement. The total target achievement is calculated as the sum of the target achievements for all performance criteria considering their respective weighting. The total target achievement depends primarily on the financial performance of Douglas AG, reflected by the adjusted EBITDA (weighted between 25% and 40%), Net sales (weighted between 20% and 35%) and average net working Capital (weighted between 20% and 30%).

Besides financial criteria, environmental, social and governance criteria ("ESG criteria") are considered (weighted between 10% to 20%). The applicable ESG targets are defined by the Supervisory Board at the beginning of each financial year. Likewise, the Supervisory Board will set a weighting for the performance criteria and a target value for each of the financial performance criteria. If the target value is met, the target achievement will be 100%.

The Supervisory Board establishes a range for financial performance criteria, with a minimum value equating to 0% achievement and a maximum value to a 150% achievement. Target achievement is calculated using linear interpolation between these values. Consequently, the STI payout varies from 0% to 150% of the target amount, and ESG criteria achievement also ranges from 0% to 150%. The term ESG criteria refers to the fields of action in the areas of environment, social, and governance used to assess the implementation of the DOUGLAS Group sustainability strategy of by the Management Board members. The targets for the ESG criteria are defined annually at the reasonable discretion of the Supervisory Board at the beginning of the performance period. For the 2024/2025 financial year, the Supervisory Board aligned the ESG criteria with the ESG strategy and cascaded their application into its own areas of responsibility. This includes the fulfillment of aspects of all three of the ESG pillars (People, Planet and Product) as well as Governance aspects. More detailed information, including related KPIs, can be found in the respective ESG sections of the report.

The LTI does not take environmental, social, and governance factors into account.

The remuneration of the Supervisory Board does not encompass sustainability-related performance targets, and in accordance with the recommendations set out in the GCGC, it consists solely of fixed remuneration.

The Supervisory Board of DOUGLAS Group is responsible for decisions regarding the remuneration of the Management Board, including incentive systems and their adjustments. At the beginning of 2025, the remuneration system for Management Board members was presented to the Annual General Meeting for approval and was approved. The Annual General Meeting determines the Supervisory Board's remuneration as per the Articles of Association. Significant changes to remuneration systems are approved by the Annual General Meeting of the DOUGLAS Group. Every four years, the remuneration system must be submitted to the Annual General Meeting for approval.

DOUGLAS Group did not measure performance against greenhouse gas (GHG) emission reduction targets aligned with Science-Based Targets (SBT) in the 2024/2025 financial year. In the coming years, we will evaluate whether STIs should be directly linked to SBTs.

GOV-4 Statement on due diligence

DOUGLAS Group is committed to practicing strong corporate governance across all facets of its organization. Our ESG strategy is intentionally aligned with the United Nations Sustainable Development Goals (SDGs). We actively support the UN Global Compact, advocating for sustainable practices and social responsibility among enterprises around the world. Greater acceptance of these responsibilities by businesses will drive collective progress. In 2023, DOUGLAS Group formally endorsed the UN Global Compact. Additionally, our Human Rights Statement was extended to a Human Rights Policy during this financial year 2024/2025. This statement is rooted in the principles of the International Bill of Human Rights and the fundamental labor standards established by the International Labour Organization. To proactively identify, address, and manage risks related to human rights and the environment, DOUGLAS Group has implemented a thorough risk management and due diligence framework across the Company.

In the following table, we provide an overview of the core elements of our due diligence responsibilities and their representation in this sustainability statement.

	Core elements of due diligence	Paragraphs in the Sustainability Report
a)	Embedding due diligence in governance, strategy and business model	General information: ESRS 2 GOV-2, GOV-3, SBM-3
b)	Engaging with affected stakeholders in all key steps of due diligence	General information: ESRS 2 GOV-2, SBM-2, IRO-1 Environmental information: ESRS E1, E2, E5 Social information: ESRS S1, S4 These sections disclose actions in accordance with MDR-P minimum disclosure requirements (ESRS 2)
c)	Identifying and assessing adverse impacts	General information: ESRS 2 IRO-1, SBM-3 Environmental information: ESRS E1, E2, E5 Social information: ESRS S1, S4
d)	Taking action to address those adverse impacts	Environmental information: ESRS E1, E2, E5 Social information: ESRS S1, S4 These sections disclose actions in accordance with MDR-A minimum disclosure requirements (ESRS 2)
e)	Tracking the effectiveness of these efforts and communication	Environmental information: ESRS E1, E2, E5 Social information: ESRS S1, S4

GOV-5 Risk management and internal controls over sustainability reporting

DOUGLAS Group has initiated the development of a Group-wide non-financial internal control system (nICS) in financial year 2024/2025. The framework incorporates defined role concepts as well as the planned integration of the nICS with the existing internal control system (ICS), in order to ensure CSRD compliance and to identify and mitigate risks associated with the preparation of the non-financial report including data collection and validation process steps. Both the risk management system and the future nICS are or will be structured to reflect the nature and complexity of the Group’s operations and are aligned with the requirements of Section 91 (2) & (3) of the German Stock Corporation Act (AktG). Close collaboration between Group Risk Management, Group Internal Controls, the Group Sustainability department, and the ESG Reporting units ensures that risks related to sustainability reporting are identified, interpreted and managed in a manner consistent with the Group’s reporting obligations and strategic objectives. Governance structures, responsibilities and processes are defined to ensure systematic handling of such risks. Coordination of risk management activities across the Group is overseen by Group Risk Management, while Group Internal Controls is responsible for the-yet-to-be implemented nICS.

DOUGLAS Group's risk management system is based on the elements of Auditing Standard 981 of the Institute of Public Auditors in Germany e.V. (IDW) and supports the early identification, assessment and treatment of material risks. It is made up of elements such as standardized methodologies, consistent risk definitions, and harmonized evaluation criteria that enable comparability and aggregation at Group level. The bi-annual risk survey, conducted using a standardized risk catalog, is coordinated by Group Risk Management. The survey is carried out either by the risk offices in each country or by the designated risk owners within the respective sub-divisions. Risks are assessed by impact and likelihood on a short-term basis, following a net perspective. The results are consolidated and reported to the Management Board and Audit Committee by Group Risk Management. Please refer to risk and opportunity report of the Annual Report.

In preparation for CSRD compliance, DOUGLAS Group has adapted its risk management framework to evaluate sustainability-related risks in accordance with ESRS requirements. For this purpose, existing risk categories were amended by material matters and existing risk assessment methodology has been complemented by an additional time horizon for medium- and long-term risks, a gross risk perspective, as well as the inside-out-perspective (impact). The validation of the impacts, risks and opportunities (IROs) shall take place once a year. This process will be coordinated by Group Risk Management supported by the Group ESG-Strategy team and the ESG-Reporting team as necessary. The information will be collected from subject matter experts (SMEs), assigned to the various risk categories.

As part of the double materiality assessment conducted during the 2024/2025 financial year for the first time, DOUGLAS Group did not identify any material sustainability-related risks. Potential future sustainability-related risk insights will be incorporated into the regular risk reporting cycle and communicated to the Management Board going forward.

Strategy, Business Model & Value Chain

SBM-1 Strategy, business model and value chain

An overview of DOUGLAS Group and our strategy
We take our responsibility for our colleagues, customers, suppliers, all other stakeholders, and the world around us seriously. DOUGLAS Group is committed to implementing sustainable practices that contribute to responsible operations in the beauty retail sector.

With "Let it Bloom", we have anchored a clear strategy within DOUGLAS Group with the aim of continuing our growth trajectory and further improving our profitability. DOUGLAS Group has been implementing this strategy since 2022. The strategy is based on three strategic pillars and the strong foundation of our culture, purpose and values as well as the operating model. In the first strategic pillar "Be the #1 beauty destination in all our markets", we also included our ESG strategy which is another important area of leverage for achieving our company's goals.

The DOUGLAS Group is a leading European omnichannel retailer in the premium beauty segment, operating in 22 countries, through both physical stores and e-commerce platforms. The DOUGLAS Group offers selective premium beauty products and corporate brand products. This range of brands is complemented by those offered through the Partner Program. The DOUGLAS Group is active under the widely recognized DOUGLAS brand and the Nocibé brand in France and Monaco. Our omnichannel approach is focused on giving customers a seamless shopping experience across all available retail channels by further deepening the level of integration between offline and online channels. To this end, we operate a store network comprising 1,959 stores (including 129 franchised shops) across 22 European countries as of 30 September 2025. Additionally, we operate two E-Com pure play premium beauty retailers: Parfumdreams, active in 16 countries, and the globally operating Niche Beauty, present in nearly all countries. During the reporting period, there were no significant changes.

Employees (Headcount) per segment[1] as of 30 September 2025

	2024/2025	
	Headcount	in %
DACHNL (consisting of DACH and BENE)	7,921	40%
France	3,727	19%
Southern Europe	3,598	18%
Central- East Europe	3,568	18%
Parfumdreams/Niche Beauty	304	2%
Other	865	4%
Total	**19,983**	**100%**

DOUGLAS Group looks at sustainability from two angles. First, from the perspective of our stakeholders. We recognize the environmental and social responsibility we have towards our customers, employees and brand partners, and the world in which we operate. We strive to be sustainable in all our activities and respect all human beings and nature. Our stakeholders, most importantly our customers, employees and shareholders, rightly expect this from us – in line with a regulatory environment and standards that are constantly increasing the requirements for companies. Second, from the perspective of our business. We perceive sustainability to be essential for effective business operations and long-term growth. Reducing emissions and waste, for instance, lowers costs. Higher sustainability standards have the potential to increase brand awareness among customers. And by motivating and inspiring our employees, we can potentially increase

[1] Corresponds to our segment reporting; Parfumdreams and Niche Beauty are geographically assigned to the reporting segment DACHNL.

productivity and attract new talent. We strive to manage our environmental, social and economic impact in a way that creates long-term value – for us as a company and for other stakeholders.

In alignment with these dual perspectives, we face several environmental challenges that we are addressing through targeted initiatives. To systematically mitigate our negative environmental impacts, we are focused on reducing energy consumption and thereby emissions, which aligns with our commitment to resource efficiency and environmental stewardship. The DOUGLAS Group hopes to achieve cost reductions by decreasing emissions and waste. Furthermore, we are tackling the challenge of microplastics and other harmful substances in our products and packaging, acknowledging their adverse effects on human health and the environment. As part of our efforts, we are refining packaging material strategies to reduce ecological footprints. Through these efforts, we are committed to maintaining strong environmental responsibility and ensuring long-term benefits for all stakeholders.

DOUGLAS Group first developed a sustainability road map in 2021 and published its inaugural Sustainability Report in 2022 , with clear sustainability goals to achieve together with employees and business partners. Since then, DOUGLAS Group has further expanded its commitment to sustainability: DOUGLAS Group has signed the UN Global Compact. As a signatory, we are working towards achieving the 17 Sustainable Development Goals (SDGs) of the United Nations. While we endorse the full set of 17 SDGs, we decided to focus on the five most relevant SDGs for DOUGLAS Group based on our own assessment:

#8 Decent work and economic growth

#10 Reduced inequalities

#12 Responsible consumption and production

#13 Climate action

#17 Partnerships for the goals.

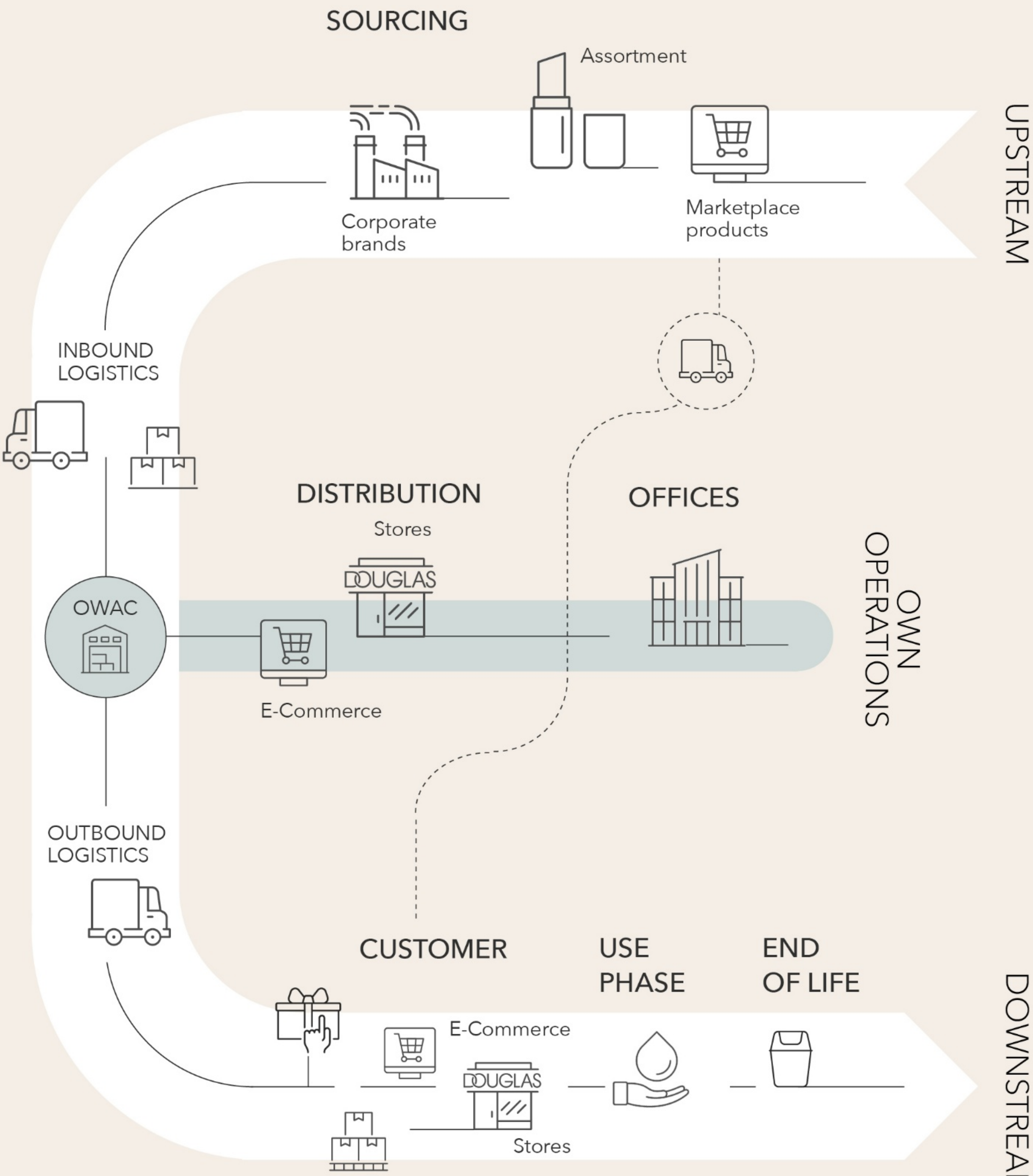
Working closely with our industry, we have joined the EcoBeautyScore Consortium, which aims to develop an environmental impact assessment and scoring system for cosmetic products to serve the growing expectations for transparency and sustainability from consumers and regulators. As member of the Consumer Goods Forum CGF, we joined the "Climate Transition" coalition of action and are working actively together with industry peers on climate strategy and value chain actions.

Our sustainability strategy is based on three focus areas: People, Planet and Products. The ESRS standards that have become material for DOUGLAS Group will be linked to these focus areas. Some ESRS standards are connected to multiple focus areas. In each focus area, we have identified a clear ambition and relevant domains in which to work towards progress. All pillars rest on the foundation of the corporate governance at DOUGLAS Group. This encompasses driving diversity, equity and inclusion through to elevating our company culture and developing our people. It also means taking care of the planet by reducing our energy consumption in stores and offices, reducing waste and emissions from transport and our supply chain, and lowering the environmental footprint of our store interiors. We conducted a standardized climate risk analysis to refine our emission reduction pathway and build a base for a climate transition plan. For the core of our business, we are working with brand partners to implement sustainability initiatives that improve the environmental and social impact of our corporate brands. These efforts are reflected in the sustainability features integrated into the product portfolio. In the reporting year, DOUGLAS Group evaluated the environmental footprint of its corporate brand products, aiming to reduce the impact, including the carbon footprint, of our own brand portfolio. As a result, we have set internal targets in our product development process; these include enhancing the environmental footprint of certain products, as well as increasing the proportion of certified natural cosmetics and the use of recycled and certified materials in product packaging.

Sustainability is taken into account in DOUGLAS Group's operations and practices. For all central functions and countries, sustainability is part of their discussion and decision-making process . To underline this, we have linked the ESG strategy to the Short-Term Incentive of the Management Board and all employees at our headquarters and the executive teams in our countries. Sustainability at DOUGLAS Group remains a journey that requires constant transformation. We are taking a long-term perspective and will continue to keep sustainability as a core element. As a retail business, our impact relies on strong relationships and collaboration with business partners throughout our value chain.

On this journey, we are also continuously incorporating the perspectives of our various internal and external stakeholders. As we progress with our strategy, we will continue to learn, iterate, and improve.

DOUGLAS GROUP VALUE CHAIN



Our value chain

Upstream value chain
The value chain processes of corporate brands, brand partners, and the marketplace demonstrate relevant synergy, aligning with DOUGLAS Group's core business objectives. In our upstream operations, DOUGLAS Group collaborates with manufacturing partners by providing detailed specifications for creating corporate brand products, including ingredient selection and formulation. Conversely, our engagement with brand partners centers on aligning marketing and distribution strategies to ensure their products meet our quality standards without directly influencing ingredient choices. Logistics management inputs include transportation and delivery methods to ensure products reach stores or consumers efficiently. Brand partners engage in a structured procurement process and autonomously manage supplier selection, materials sourcing, and inbound logistics. Meanwhile, marketplace partners independently oversee logistics, with DOUGLAS Group facilitating sales and customer service. This comprehensive value chain, spanning production, sourcing, and distribution, aims to enhance efficiency and sustainability. Waste from packaging is a key impact within the upstream activities, whereby DOUGLAS Group currently has direct influence on corporate brand packaging.

Ingredients, product formulations, and packaging specifications represent the key inputs in upstream operations. Collaboration with manufacturing and brand partners ensures these inputs are aligned with product development and sustainability goals.

Own operations
DOUGLAS Group manages a wide array of functions including corporate brand product development, procurement, sourcing, E-Com, store operations, media content creation, human resources, and intercompany logistics. Due to the nature of our business model, input directly translates to output at DOUGLAS Group. The transport packaging used in these logistics potentially contributes to waste and represents an area for potential reduction. The DOUGLAS Group pursues strategies to reuse packaging where possible to minimize waste and promote sustainability.

Internal operations rely on corporate brand product development, procurement, sourcing, e-commerce, and logistics processes as key inputs. These are coordinated to maintain operational consistency and support sustainability objectives.

Downstream value chain
Our downstream logistics are managed by transport service providers and last-mile delivery partners. When consumers interact with DOUGLAS Group's products, the use and disposal of both product and outer packaging contribute to waste. DOUGLAS Group seeks to mitigate this impact by adopting recyclable and reusable packaging models , e.g. by switching to brown boxes for B2C deliveries.

Distribution and delivery services form the primary outputs in downstream operations. These are managed in collaboration with logistics partners to ensure efficient delivery and customer satisfaction. With regard to products, inputs and outputs are equivalent, as DOUGLAS purchases its products and sells them directly to customers.

With our ambition to be a leader for sustainability in the beauty sector, DOUGLAS Group is committed to empowering customers, consumers, and end-users through our products and specialized knowledge, supporting them to advance their sustainability footprint. Our initiatives focus on reducing energy consumption, greenhouse gas emissions, and transport packaging waste as well as innovating corporate brand product packaging. Life cycle analyses are instrumental in driving improvements in our corporate brand product development.

SBM-2 Interests and views of stakeholders

Stakeholder engagement
The following list shows our key stakeholders and the expectations considered in shaping our strategy and business model:

- **Government agencies, regulatory bodies, Supervisory Board:** Expect legal compliance. Furthermore, DOUGLAS Group could provide practical expertise to influence political decision-making, especially regarding consumer protection and trade regulations.
- **Employees, trade unions, work councils:** Seek fair working conditions, equitable pay, and opportunities for growth and opportunities for development
- **Shareholders / investors, financial institutions:** Are looking for financial returns and are increasingly interested in investments with a focus on ESG criteria. DOUGLAS Group could appeal to them by integrating sustainable business practices.
- **Suppliers:** Expect a fair and transparent partnership with DOUGLAS Group, promoting collaboration and open communication.
- **Industry associations, retail and FMCG organizations (Consumer Goods Forum CGF, HDE):** Expect the promotion of industry standards and potentially joint sustainability initiatives.
- **Consumers and end-users, their advocacy groups, research institutions, European consumer authorities, health organizations and dermatologists:** Are interested in understanding

how products are created along the value chain and their impact on health and the environment. Innovative and sustainable product solutions could be particularly appealing.
- **Environmental NGOs:** Anticipate active participation from DOUGLAS Group in environmental initiatives and sustainable business practices that extend beyond the products to encompass the overall business.
- **Landlords:** Expect a stable, respectful business relationship with DOUGLAS Group, ensuring the maintenance of property value and security**.**
- **Nature:** Silent Stakeholder.

Incorporating stakeholder interests is a core component of our sustainability strategy at DOUGLAS Group, enabling us to understand and address the diverse needs of various groups. We engage both internal stakeholders like employees and external ones including customers, suppliers, and partners. DOUGLAS Group is part of various industry associations in different countries such as the Handelsverband Deutschland HDE, Consumer Goods Forum (CGF) as well as international organizations, such as the United Nations Global Compact (UNGC). To gain deeper insights into our stakeholders' expectations and perspectives, DOUGLAS Group engages with key stakeholders through tailored communication channels designed to foster effective relationships. Investor relations are managed via earnings calls, conferences, and updates on our website. We actively seek employee feedback through regular surveys, eNPS scores, and town hall meetings. Customer input is collected through surveys and service interactions, while supplier engagement is maintained through performance reviews and business meetings, alongside ongoing dialog with our landlords. DOUGLAS Group primarily engages with CDP (Carbon Disclosure Project) for environmental reporting and fulfills necessary regulatory obligations, responding to government agencies when required. Moreover, DOUGLAS Group participates in industry networks and associations, which enable collective advocacy and joint initiatives to address the concerns of NGOs and regulatory bodies.

The purpose of engagement at DOUGLAS Group varies across stakeholder groups. For investors, the focus is on transparency and financial performance; for employees, it emphasizes workplace culture and satisfaction; for customers, the aim is to enhance product offerings and experiences; and for suppliers and business partners, the goal is to ensure stable relationships, sustainability alignment, and reliable product availability. Likewise, communication with NGOs, government agencies, and trade associations centers on compliance, advocacy, and collaborative initiatives to address broader environmental and regulatory concerns. This comprehensive engagement fosters new ideas, supports innovation and risk management, and underpins the evolution of our sustainability strategy and reporting.

During the materiality assessment process, DOUGLAS Group considers the perspectives of various stakeholders. Insights relevant to decision-making are continually integrated into appropriate committees by company representatives. These committees address specific topics, such as climate change and circular economy, and make strategic decisions impacting our sustainability strategy. Consumers and end-users are central to the DOUGLAS Group's strategy. To strengthen their trust, we are committed to actively understanding and addressing their needs and expectations regarding product design, customer service, and marketing practices. Responsible marketing that is based on transparency and credibility further reinforces this trust. Through this approach, the DOUGLAS Group aims to differentiate itself in the market.

DOUGLAS Group engagement activities guide strategic decisions and align operations with stakeholder expectations, particularly around sustainability. The Group ESG team evaluates feedback through the double materiality assessment under the CSRD and shares relevant insights with the ESG Committee to address identified gaps. Relevant teams provide regular updates to the management, and supervisory bodies on stakeholder feedback. For example, customer feedback may influence product design and material sourcing, while employee input shapes workplace culture and policies.

There were no significant changes to DOUGLAS Group's strategy and/or business model during the 2024/2025 financial year. However, we have embraced enhancements and innovations to foster continued development.

The administrative, management and supervisory bodies are informed about the results of the materiality assessment, which reflects the views and interests of the affected stakeholders regarding DOUGLAS Group's impacts.

Interest and views of own workforce

At DOUGLAS Group, our employees are a central stakeholder group and a key pillar of our long-term business success. The interests, views and rights of our own workforce–including respect for their human rights–are embedded in our strategy and closely integrated into our business model.

We are fully aware that employee engagement, motivation and satisfaction are directly linked to our sustainable performance. It is our strategic objective to be an employer of choice – one that attracts top talent and fosters long-term employee retention. To achieve this, we strive to provide an inclusive, respectful and development-oriented work environment.

In 2024, DOUGLAS Group was recognized by Forbes and Statista as one of the world's best employers for women, ranking #1 in retail and wholesale, #3 in the comprehensive global list, and #1 in Germany. This recognition is a testament to our continuous commitment to ensuring equal opportunities and cultivating a work environment that supports and nurtures all our employees.

Respect for human rights is a core principle at DOUGLAS Group and is explicitly enshrined in our Human Rights Policy. This is complemented by our DE&I Policy , which underlines our commitment to equal opportunities, inclusive leadership and non-discrimination across all levels of the organization.

To continuously reflect the needs and expectations of our workforce, we maintain structured feedback processes. In the 2023/2024 financial year, we partnered with the independent organization Great Place To Work to conduct an employee engagement survey in selected countries. The results are used to identify areas for improvement and guide strategic HR decisions. In the 2024/2025 financial year, this survey was expanded to use an updated methodology and also include 13 of the 22 countries in which DOUGLAS Group operates. In these countries, both head office and store employees were surveyed; however, in Germany, only headquarters staff participated.

We place strong emphasis on transparency and development opportunities. Following the successful introduction of standardized job descriptions and a clear job-leveling architecture in Germany during the 2023/2024 financial year, we have now extended these frameworks to France, Poland, the Netherlands and Italy for all head office employees. This initiative is aimed at providing greater clarity regarding roles, expectations, and career paths throughout the entire organization.

To promote open and constructive performance dialog, the #DOUGLASDialogue–our group-wide, goal- and competency-based performance evaluation tool–has now been fully rolled out across all European central offices. While already implemented in Germany during the previous financial year 2023/2024, the tool is currently being integrated into standardized digital performance and compensation processes, with full linkage still underway in all other countries. It supports transparent communication, reinforces development-oriented leadership, and helps foster personal and professional growth at all levels.

Importantly, DOUGLAS Group operates exclusively within the European Economic Area (EEA), where strong legal standards ensure a high level of labor and human rights protection. Within this context, we focus on incorporating the perspectives and interests of our workforce into corporate policies. For this reason, DOUGLAS Group conducts an annual employee engagement survey to evaluate employee engagement, measure employee satisfaction, and identify areas for improvement. We recognize it as a core element of responsible business conduct – embedding employee voices into governance structures and operational practices.

Interests and views of consumers and end users

The interests, perspectives and rights of consumers and end-users are crucial to DOUGLAS Group's strategic direction and business model. Our aim to be a diverse, inclusive, and responsible company is reflected in our corporate and brand strategy, product portfolio and communication formats.

We at DOUGLAS Group aim to enhance everyday experiences for our consumers and for the world around us.

Our purpose, "MAKE LIFE MORE BEAUTIFUL", captures our view of beauty as a feeling that reflects our diversity. At DOUGLAS Group, we strive to cultivate this from within, enhancing life through each consumer interaction.

Our actions are influenced by DOUGLAS Group's purpose and values, which we adhere to on a daily basis:

- **PASSION:** We are passionate about people, beauty and, serving our customers the best.
- **APPRECIATION:** We embrace uniqueness and value everyone's contribution, working as one team.
- **OWNERSHIP:** We take responsibility to achieve shared results and strive to be better every day.

SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

The materiality assessment has shown that the main IROs for DOUGLAS Group are as follows. Please refer to section IRO-1 for the detailed materiality assessment process.

We assess and address our material impacts, risks, and opportunities, aiming to mitigate negative impacts, enhance positive ones, reduce risks, and leverage opportunities. Understanding sustainability as a competitive advantage, we aim to incorporate all significant impacts, risks, and opportunities—considering their current and anticipated effects—into our business model, value chain, decision-making processes, and responses. Detailed explanations regarding these aspects can be found in the topic-specific chapters. Within the scope of the double materiality assessment (DMA), only positive and negative impacts were identified; these are described in the topical standards (please insert reference). The first-time materiality assessment revealed no material risks or opportunities for DOUGLAS Group.

MATERIAL TOPICS

ENVIRONMENT

E1 **Climate change**
- Climate change mitigation
- Energy

E2 **Pollution**
- Microplastics

E5 **Circular economy**
- Resource inflows, incl. resource use
- Resource outflows related to products and services
- Waste

SOCIAL

S1 **Own workforce**
- Working conditions
- Equal treatment and opportunities for all

S4 **Consumers & end-users**
- Information-related impacts for consumers and / or end-users
- Social inclusion of consumers and/or end-users

GOVERNANCE

G1 **Business conduct**
- Corporate culture
- Protection of whistleblowers
- Corruption and bribery

The following table illustrates the sustainability-related impacts, risks, and opportunities that have been classified as material within the scope of our double materiality analysis.

Topic	Sub-topic	Type of materiality	Classi-fication	Description of material impacts	Description of material impacts
ESRS E1 Climate Change	Climate change mitigation	Negative impact	Actual	Own operations	Negative impact of DOUGLAS Groups Scope 1, 2 and 3 emissions on the environment
ESRS E1 Climate Change	Energy	Negative impact	Actual	Own operations	Negative impact of DOUGLAS Groups energy usage in stores and offices on the environment
ESRS E2 Pollution	Microplastics	Negative impact	Actual	Upstream value chain	Negative impact of microplastics in products and packaging from items produced by suppliers and sold by DOUGLAS Group on both the environment and consumers
ESRS E5 Resource Use & Circular Economy	Resource inflows, incl. resource use	Negative impact	Actual	Upstream value chain	Negative impact on the environment from ingredients in items produced by suppliers and sold by DOUGLAS Group (e.g., petroleum-based emollients in moisturizers, surfactants, etc.)
ESRS E5 Resource Use & Circular Economy	Resource outflows	Negative impact	Actual	Own operations	Product and e-com packaging also relies on non-sustainable and non-recyclable materials. This causes environmental pollution, with waste ending up in landfills and oceans, taking years to decompose, endangering wildlife, and disrupting ecosystems as long as not recycled
ESRS E5 Resource Use & Circular Economy	Waste	Negative impact	Actual	Downstream value chain	The negative environmental impact of product waste, including e-commerce packaging, retail bags, and unsold products returned to suppliers, as well as waste generated by customers, is substantial. Both customers and suppliers contribute to this waste stream when products and packaging are discarded, generating significant environmental burdens. This linear consumption model results in vast landfill waste, as materials like plastics taking years to decompose. Additionally, products returned to suppliers often end up discarded, adding to the problem. While a circular economy with refill options offers a promising and more sustainable alternative, it has yet to gain widespread acceptance
ESRS S1 Own Workforce	Working conditions	Positive impact	Actual	Own operations	DOUGLAS Group offers fair remuneration, a positive company culture, and an inclusive management style to create a safe and healthy working environment. DOUGLAS Group emphasizes open communication, flexible working hours, and work-life inclusion, creating a supportive environment where employees feel valued and empowered
ESRS S1 Own Workforce	Equal treatment and opportunities for all	Positive impact	Actual	Own operations	DOUGLAS Group offers its employees meaningful employment opportunities within an inclusive and supportive environment. DOUGLAS Groups commitment to diversity ensures that individuals from all backgrounds feel welcome and valued. DOUGLAS Group empowers its employees to thrive and contribute their unique perspectives, ultimately enhancing both personal growth and organizational success
ESRS S1 Own Workforce	Equal treatment and opportunities for all	Positive impact	Actual	Own operations	DOUGLAS Group empowers its employees to enhance their skills and knowledge by offering leadership development, job-specific courses, and programs offered by the DOUGLAS Academy, as well as development opportunities
ESRS S4 Consumers and End-Users	Information-related impacts of consumers and/or end-users	Positive impact	Actual	Own operations	DOUGLAS Group provides customers with the right information to make informed shopping decisions and find the right products both online and offline. In addition, we encourage our employees to provide customers with the right information to prioritize sustainable options
ESRS S4 Consumers and End-Users	Social inclusion of consumers and/or end-users	Positive impact	Actual	Own operations	Positive impact on consumers through various inclusive product offerings ensuring consumers feel valued no matter their ethnicity, age, shape, gender etc.
ESRS G1 Business Conduct	Corporate culture	Positive impact	Actual	Own operations	DOUGLAS Group develops and grows a culture with a focus on the values passion, appreciation, and ownership
ESRS G1 Business Conduct	Protection of whistleblowers	Positive impact	Actual	Own operations	Positive impact on corporate culture and society by fostering ethical behavior
ESRS G1 Business Conduct	Corruption and bribery	Positive impact	Actual	Own operations	Positive impact on corporate culture and society by fostering ethical behavior

The DOUGLAS Group assessed the resilience of its strategy and business model by evaluating the ability to manage material risks and opportunities through existing processes. Short- and medium-term challenges such as legislative changes and supply chain disruptions were addressed. Opportunities are to be leveraged through sustainable product development and responsible sourcing. Sustainability is integrated into core operations, for example, through packaging optimization and CO_2 reduction. Strengthening supplier relationships ensures further mitigation of risks related to compliance with legal regulations and resource scarcity.

A comprehensive resilience analysis was conducted in the financial year 2024/2025.

All material information is covered within the ESRS, DOUGLAS Group does not report entity specific disclosures.

Impact, Risk and Opportunity Management

IRO-1 Description of the process to identify and assess material impacts, risks and opportunities

In the 2024/2025 financial year, the DOUGLAS Group conducted its first double materiality assessment in accordance with ESRS 1. The objective was to systematically identify and evaluate both negative and positive environmental, social and governance-related impacts as well as risks and opportunities across the entire value chain as well as within the company's own operations.

The assessment followed the four-step, workshop-based approach as outlined in ESRS 1 Section 3 and AR 16 for identifying material impacts, risks, and opportunities (IROs). It considered both the impact perspective, on environment and society, and the financial perspective. An aspect is deemed material if it is material from either or both perspectives.

The process began with a stakeholder analysis to identify relevant stakeholders and information users. This analysis formed the basis for selecting internal subject matter experts who participated in stakeholder interviews. External stakeholders were not directly involved; instead, DOUGLAS Group functions acted as proxies, representing and substantiating the views and interests of external stakeholders. This ensured that external perspectives were appropriately reflected in the assessment.

Next, a comprehensive longlist of potentially relevant sustainability topics was compiled. This list was based on ESRS 1 AR 16, previous materiality assessments, and other standards such as SASB, GRI, and ISO. In collaboration with internal experts and responsible functions, universally relevant topics were identified and discussed in interviews regarding their relevance. Based on these inputs, a shortlist was developed, consolidating all potentially and actually relevant topics.

The identified IROs were compiled into a consolidated list. Sources included the ESRS 1 AR 16 sustainability topic table, stakeholder interview results, the DOUGLAS Group's annual report, previous sustainability reports and strategy documents, external studies and the DMA knowledge database, benchmarks from peer companies, and applicable regulations such as the German Supply Chain Due Diligence Act (LkSG), the EU Taxonomy (EUT), the EU Deforestation Regulation (EUDR), and the Whistleblower Protection Act. The final IRO list was validated with internal subject matter experts.

Subsequent workshops were held with representatives from all relevant stakeholder groups to assess potential and actual impacts, as well as financial risks and opportunities across the areas of environment, social, and governance. These workshops were conducted either in groups or segmented by stakeholder category. Evaluations were based on predefined scales and covered all business activities, relationships, and geographic locations. No company-specific sustainability topics were identified as material. The negative impacts were not limited to specific regions or relationships but were rather general in nature.

Throughout all phases of the materiality assessment, the DMA project core team worked closely with experts from corporate functions and business segments. Interim results were validated by subject matter experts, the Management Board, and the Supervisory Board. Final results were submitted to the Management Board, the ESG Committee, and the Supervisory Board for approval.

Methodology for impacts
According to ESRS 1 Section 3.4, a sustainability topic is considered material from an impact perspective if it involves actual or potential, positive or negative impacts on people or the environment—taking into account the upstream and downstream value chain—within short (<1 year), medium (1–3 years), or long-term (>3 years) time horizons. Actual positive impacts are assessed based on their scale and scope, while actual negative impacts are additionally evaluated for their irremediability. Potential impacts are also assessed based on their likelihood of occurrence.

Methodology for risks and opportunities
Financial materiality is assessed analogously to the impact assessment, in line with ESRS 1 Section 3.5. A sustainability topic is financially material if it has, or can reasonably be expected to have, a significant financial effect on the company. This applies when risks or opportunities within the defined time horizons have a substantial influence on the company's EBIDTA. The assessment is based on the potential magnitude and likelihood of occurrence. The evaluation scales used are aligned with those applied in the company's enterprise risk management process. More information on assessment scales can be found in the risk and opportunity report of the Annual Report.

Risk analysis is conducted as part of the group-wide sustainability management process, both within the organization and across the entire value chain. Further details are provided in section GOV-5 of this chapter.

Materiality thresholds
To determine materiality, the DOUGLAS Group applies a heatmap approach derived from its risk management framework. This involves a 5x5 matrix with likelihood on the X-axis and severity/magnitude on the Y-axis. Actual impacts, risks, and opportunities were rated with a severity/magnitude of 5. The materiality threshold was slightly adjusted for the double materiality assessment: IROs are considered material at any likelihood level if the magnitude is rated 4 (high). An exception applies to a likelihood rating of 1 (very low); in this case, an IRO is only considered material if the magnitude is rated 5 (very high).

No risks or opportunities were identified that would be considered material solely based on the risk management thresholds. The definition of evaluation criteria and thresholds was developed through an iterative process involving key stakeholders, in accordance with the IRO-1 guidelines. This process was informed by external sources such as the "EFRAG IG1 – Implementation Guidance for Materiality Assessment" and internal risk management standards.

IRO-1 Topical Standards

ESRS E1 – Climate change
As part of the double materiality assessment (DMA) conducted in the 2024/2025 financial year, climate-related impacts, risks and opportunities were identified and assessed. Internal experts and relevant business functions were consulted throughout the process to ensure a comprehensive evaluation. For further information on the DMA process, please refer to ESRS 2 IRO-1.

Within the climate risk analysis, both physical risks and transition risks and opportunities were assessed, considering relevant climate scenarios. This approach enables DOUGLAS Group to obtain a structured understanding of its exposure to climate-related impacts, risks and opportunities across its operations and value chain.

In the qualitative climate risk analysis, DOUGLAS Group identified heat stress and floods as potential risks for our locations and qualified them as not financially material. We discussed the potential impact of these risks and have started an assessment of adaptation actions. We will continue the assessment of adaptation actions to support DOUGLAS Group's resilience against these risks in the 2025/26 financial year. For further process descriptions of the climate risk analysis and the resilience analysis, please refer to ESRS E1 SBM-3.

An assessment of climate change impacts, particularly greenhouse gas (GHG) emissions, considered emissions across the value chain relative to global emissions, taking into account scale, scope, irremediability, and likelihood. Significant negative impacts were identified both within the value chain and in operational activities.

The primary sources of GHG emissions are related to energy consumption, specifically in retail stores and offices. These activities are classified under Scope 1 and 2 emissions and form the core focus of our climate impact assessments. For further information on the DMA process please refer to ESRS 2 IRO-1.

In the climate risk analysis, DOUGLAS Group has not identified any assets or business activities that are incompatible with or would need significant efforts to be compatible with our transition to a net-zero emissions economy so far. As we are still in the process of developing our climate transition plan, we cannot yet state with certainty that no assets or business activities are incompatible with our transition to a climate-neutral economy. For the full process description of the climate risk analysis including a description of the time horizons, please refer to ESRS E1 SBM-3.

The climate scenarios used were developed independently from the key climate-related assumptions in the financial statements. The related risk analyses were prepared as a separate, complementary assessment.

ESRS E2 - Pollution

For DOUGLAS Group, the topic of microplastics is primarily relevant within its upstream and downstream value chain, rather than in its own direct operations.

In the upstream value chain, microplastics may be intentionally added by suppliers as ingredients in cosmetic products. Additionally, production residues during manufacturing may result in microplastics entering the environment if not properly managed. In the downstream value chain, microplastics can be released through product use—particularly rinse-off products—or due to the improper disposal of packaging or product remnants by end consumers.

As a result, the environmental impact associated with microplastics occurs along DOUGLAS Groups' extended value chain, not within its own facilities or operations. Consequently, no internal site assets were screened as part of the double materiality assessment, as they are not directly linked to this particular environmental impact.

To ensure a comprehensive understanding of the issue, DOUGLAS Group conducted stakeholder interviews with subject matter experts, paying particular attention to geographical regions identified as being at higher risk for pollution. This approach supports a robust and context-sensitive assessment in line with the ESRS E2 standard.

DOUGLAS Group used internal proxies to represent a range of internal and external stakeholder perspectives during the assessment process. While no direct consultation with affected communities was conducted, their interests and potential concerns were considered through indirect engagement via interviews with these designated proxies. This approach was chosen to ensure a broad and informed perspective, while maintaining a practical and efficient assessment process.

ESRS E3 – Water and marine resources

In addition to the methods and frameworks outlined in the general approach, no additional site- or asset-specific analysis was conducted with regard to water and marine resources. This is due to the fact that our retail operations involve minimal water-intensive processes across our store locations and logistics network. As such, a site-based assessment was not considered a suitable approach to identify material impacts, risks, or opportunities in this area.

ESRS E4 – Biodiversity and ecosystems

As outlined in the general approach, no additional biodiversity-specific assessments were carried out at individual sites or assets. This decision reflects the nature of our retail business, which does not involve production processes that directly interact with natural habitats or ecosystems. Consequently, a location-based analysis was not considered appropriate for identifying significant biodiversity-related impacts, risks, or opportunities.

Ecosystem dependencies and biodiversity considerations were incorporated into our double materiality assessment as described in IRO-1. This included an evaluation of potential effects across our up- and downstream value chain. While topics such as sourcing practices and availability of key natural ingredients were examined, none of the identified biodiversity-related aspects were assessed as material.

The analysis also explored risks, along with biodiversity-related impacts. However, these were likewise not deemed material in the context of our current operations. As a result, no extended biodiversity risk assessment was undertaken, and systemic risks in this area were not evaluated separately.

No site-specific risks or impacts were identified that would necessitate further investigation into the proximity of our stores, offices, or warehouses to ecologically sensitive areas. Additionally, no stakeholder engagement was conducted in relation to shared ecosystems or biological resources, given the absence of material adverse impacts.

Overall, the assessment did not reveal any biodiversity-related findings that would warrant the implementation of targeted mitigation or remedial measures at this stage.

ESRS E5 – Resource use and circular economy

No internal site assets were screened as part of the double materiality assessment, as they are not directly linked to these particular environmental impacts.

To ensure a comprehensive understanding of the issue, DOUGLAS Group conducted stakeholder interviews with subject matter experts, paying particular attention to geographical regions identified as being at higher risk in relation to resource use and circular economy. This approach supports a robust and context-sensitive assessment in line with the ESRS E5 standard.

DOUGLAS Group used internal proxies to represent a range of internal and external stakeholder perspectives during the assessment process. While no direct consultation with affected communities was conducted, their interests and potential concerns were considered through indirect engagement via interviews with these designated proxies. This approach was chosen to ensure a broad and informed perspective, while maintaining a practical and efficient assessment process.

ESRS G1 – Business conduct

The DOUGLAS Group identified material impacts, risks, and opportunities based on business activities, sector characteristics, and geographic locations. This assessment applies to the entire Group, including all locations, and covers the upstream and downstream value chain.

Environmental Information

E1 – CLIMATE CHANGE

The undertaking's material impacts, risks and opportunities regarding climate change

ESRS 2 General disclosures
Climate change is one of the most urgent challenges we face today and necessitating for practical action and collaboration within and across industries and supply chains. As a leading omnichannel provider of premium beauty products in Europe, DOUGLAS Group recognizes its significant role in climate protection and resource management.

Our commitment to climate change mitigation is reflected in our strategic approach to climate protection and efficient energy and resource management. We recognize that our responsibility extends beyond our immediate operations and plan to establish comprehensive reduction targets for Scope 1, 2 and 3 emissions during the financial year 2025/26,which will be validated by the Science-Based Targets initiative (SBTi). Recognizing the significant impact of energy consumption at our stores, offices, and warehouses, DOUGLAS Group is dedicated to reducing total energy consumption and has implemented significant actions over the past years. Building on this foundation, we aim to reduce our energy consumption by 20% by 2030 relative to the 2023/2024 financial year. This new target was set as part of the update to the energy policy, which was approved at the beginning of the 2025/26 financial year. This focused effort is crucial to minimizing greenhouse gas emissions and driving sustainable practices throughout our business operations.

The results of our double materiality assessment concerning material impacts, risks and opportunities for climate change mitigation and energy are as follows:

Topic	Sub-topic	Type of materiality	Classi-fication	Time horizon (if empty, then applicable to all time horizons)	Location of material impacts within the value chain	Description of material impacts
ESRS E1 Climate Change	Climate change mitigation	Negative impact	Actual	long-term	Own operations	Negative impact of DOUGLAS Groups' Scope 1, 2 and 3 emissions on the environment
ESRS E1 Climate Change	Energy	Negative impact	Actual	long-term	Own operations	Negative impact of DOUGLAS Groups' energy usage in stores and offices on the environment

Strategy

E1-1 Transition plan for climate change mitigation
As a leading omnichannel provider for premium beauty in Europe, DOUGLAS Group is aware of its impacts in relation to climate change mitigation and the use of resources. The 1,959 stores across Europe as well as various administrative locations and the vehicle fleet consume energy and other resources. Climate-relevant emissions are also generated along the entire value chain, including by the products sold and logistics. Business operations also require the use of different materials, particularly in the areas of packaging as well as the furnishing of our stores. These packaging and

furniture materials have an environmental impact due to GHG emissions resulting from the manufacturing process as well as the end-of-life handling of these materials. Climate protection and intelligent energy and resource management are therefore a central component of our sustainability strategy.

DOUGLAS Group is committed to supporting the goals of the Paris Agreement and aims to contribute to limiting global warming to 1.5 degrees Celsius. Recognizing the transition to a low-carbon economy as a key factor for long-term competitiveness, DOUGLAS Group sees climate action as both a responsibility and an opportunity to create value for society and stakeholders.

The development of DOUGLAS Group's climate transition plan is currently in progress. The process is led by the Group ESG team. The exact timeline depends on the calculation of mid- and long-term targets. Our near-term climate targets are awaiting board approval and will be handed in for validation by the Science-Based Target initiative (SBTi). In addition, DOUGLAS Group is currently working on setting mid- and long-term climate targets. According to the current preliminary timeline, we will finalize and publish the climate transition plan in the 2025/26 financial year.

SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

Scope of the resilience analysis
To understand and assess how well DOUGLAS Group can anticipate, withstand and adapt to the impacts of climate change, we conducted a resilience analysis.

The resilience analysis considered both physical and transition risks for DOUGLAS Group's business activities and our locations. The analysis covered 28 acute and chronic physical climate risks, including temperature, wind, water and soil-related risks. Transition risks are related to the transition to an economy with reduced GHG emissions e.g., risks that stem from legal requirements.

For DOUGLAS Group's own operations, the assessment of the impacts of climate-related risks focused on our store operations, the impact on our customers and our own employees, as well as the impact on our products. For DOUGLAS Group's value chain, we assessed the potential impact on our warehouses as well as logistics and transport operations.

Timing and implementation of the resilience analysis
In the 2024/2025 financial year, DOUGLAS Group conducted a qualitative climate risk analysis of both physical and transitional climate-related risks, which covered 1,806 locations (stores, offices, warehouses) across the whole Group.

We used a climate modeling tool to analyze our exposure to these risks. The tool considered three different GHG emission scenarios: a low, medium and high emission scenario in a near-, mid-, and long-term time frame: present (2025), 2035 and 2050. The scenarios considered were SSP1 RCP2.6 (around 1.5°C global warming, orderly transition scenario), SSP2 RCP4.5 (around 2.7°C warming, disorderly transition) and SSP5 RCP8.5 (around 4.3°C warming, hot house world transition).

This was selected in order to include a range of possibilities while identifying risks and assessing the resilience of our business model and locations.

The resilience analysis was conducted in the 2024/2025 financial year as a final part of our climate risk analysis. In five workshops, we discussed the potential risks that were identified by the climate modeling tool for our locations and business model to analyze the potential impact of these risks. The discussion was based on the knowledge of internal and external experts and relevant internal stakeholders from Supply Chain Management, Real Estate Management, Risk Management, Controlling and ESG.

Looking at risk severity, the key risks discussed in the workshops were water stress, heat stress and flooding as well as relevant transition risks. The potential severity of these risks increases over the years until 2050 and in the higher emission scenarios.

Results of the resilience analysis
The results of the resilience analysis show that DOUGLAS Group must consider heat stress and flood risk to define adaptation actions in the near future. We see that potential increases in heat days and heat waves as well as potential floods might affect our locations, our operations and our business model. The flood risk is covered by our insurance policy.

During the workshops, transition risks such as carbon pricing and obsolescence. We see a potential risk resulting from the possible obsolescence of certain products due to customer demand shifts. However, our business model allows us to react flexibly to these demand shifts and our product portfolio can be adapted to changed product demand.

Based on the analysis of the results, we have come to the conclusion that our business model and our locations are adequately resilient to climate change for a near-, mid- and long-term time frame ranging from 2025 to 2050. Our business model is flexible and agile with regards to climate risks (e.g. in terms of our product portfolio and suppliers). Furthermore, we have identified mitigation actions in the past to be included in our Group ESG Strategy and the ESG roadmaps for our segments and head-office departments. In addition to the mitigation actions and based on the resilience analysis, we will further develop adaptation actions to strengthen our resilience towards climate-related risks.

As part of its first double materiality assessment (DMA), the DOUGLAS Group did not identify any significant risks or opportunities in relation to climate change. In our climate risk analysis, we identified potential physical risks and one potential transition risk for our locations and operations and discussed these in our resilience analysis. Currently, the identified risks are not considered to be financially material. Nevertheless, possible adaptation actions were assessed, and these assessments will be used further to decide which of these actions will be implemented in the upcoming financial years.

Identified risk	Type of risk	Trend	Description
Impact of heat on our stores operations and our employees in all business units	Physical risk	Risk increases in higher emission scenarios	Heat days could impact sales in-store and could affect wellbeing of our employees
Impact of heat on product portfolio	Physical risk	Risk increases in higher emission scenarios	Heat could potentially affect product longevity and product substance
Increased energy consumption and costs due to higher cooling demands due to heat	Physical risk	Risk increases in higher emission scenarios	Heat days lead to increased cooling demands across stores and offices
Floods in our stores and warehouses	Physical risk	Risk increases in higher emission scenarios	Floods could lead to business disruptions in stores and warehouses and damage purchased goods
Customer demand shifts regarding product portfolio	Transition risk	Risk is steady for all scenarios	Customer demand for certain products might increase or reduce (e. g. a higher demand for light facial creams and sunscreen due to climate change or higher demand for vegan products due to increased awareness)

Policies related to climate change

E1-2 Policies related to climate change mitigation and adaptation

Key content of the policy
DOUGLAS Group has established an Energy Policy which was approved by the board at the beginning of the financial year 2025/26 and will further define a dedicated Climate Policy in the upcoming financial year 2025/26 to address climate change as a core component of its sustainability strategy. These policies provide the framework for managing climate-related risks and opportunities across operations, guiding decision-making in line with environmental responsibilities and long-term business resilience. They reflect DOUGLAS Group’s commitment to reducing greenhouse gas emissions and promoting energy efficiency and also contribute to DOUGLAS Group’s overall transition towards sustainability.

In our Energy Policy, we commit to sustainably and continuously improving our energy performance while considering applicable laws and regulations (such as the Energy Efficiency Directive in Germany or the Energy Performance of Buildings Directive). Based on past consumption data and analyses we have defined a Group-wide energy reduction target to reduce our energy consumption by 20% by 2030 compared to the 2023/2024 financial year as a baseline. This target is supported by the updated Energy Policy, which was approved by the board in October at the beginning of the financial year 2025/26. This commitment supports the broader deployment of renewable energy across our operations.

The Energy Policy relates to the negative impact of DOUGLAS Group's energy usage in stores and offices on the environment. It applies to our stores and offices on a Group-wide basis. In addition, the policy addresses key aspects of energy efficiency. The policy covers aspects such as:

Lights:
We are switching to LED lights in our stores.

All shop floor lights should be switched on during opening hours. During non-opening hours while staff members are still present, only one third of the lights should be switched on. After the end of shifts, all lights must be switched off.

We have further specified light guidelines for our office, staff and storage rooms as well as shop windows and illuminated logos on our facades. Shop window lights must be turned off by 10:00 p.m. at the latest or earlier in line with local legislation (e. g. 9:00 p.m. in Germany).

Electrical equipment:
Guidelines cover office equipment (such as laptops, monitors, printers) which should be turned on only when needed and must be turned off at the end of each shift.

The Group-wide installation of smart meters in the 2024/2025 financial year allows us to track and analyze our energy consumption more effectively.

HVAC systems / heating:
Guidelines cover recommended temperatures for different store areas to reduce cooling and heating consumption. Furthermore, store front doors must be closed whenever a store is being cooled or heated.

Timers and thermostats:
Timers and thermostats should not be tampered with. Times and temperatures should be checked regularly to detect and avoid tampering.

Scope
DOUGLAS Group has reviewed the Energy Policy, which was introduced in the 2023/2024 financial year, updated during 2024/2025 and newly adopted in the beginning of 2025/26 to include requirements resulting from the CSRD and its ISO 50001 certification. The updated Energy Policy applies to all DOUGLAS Group stores and office locations in the countries in which DOUGLAS Group operates. The primary stakeholders addressed by this policy include office-based employees as well as beauty advisors working in retail stores. As warehouses are leased facilities operated by third-party providers, they are excluded from the scope of the Energy Policy.

Accountability for implementation
The implementation and progress of the Energy Policy are overseen by DOUGLAS Group's Energy Council. The council regularly reviews developments, monitors compliance, and drives continuous improvement. The person responsible for implementation is the Senior Manager for Construction, Maintenance & Repair. The accountable person is the SVP Group Controlling and Real Estate / Group Risk Officer.

Commitment to third-party standards or initiatives
The Energy Policy has been developed in alignment with ISO 50001 standards. DOUGLAS Group implements ISO 50001 for Germany as required under German law for organizations with an average annual energy consumption exceeding 7.5 GWh (see also Energieeffizienzgesetz – EnEfG). In addition, the policy reflects the principles of the Energy Efficiency Directive (EED), the Energy Performance of Buildings Directive (EPBD), the Renewable Energy Directive, and applicable national regulations, including Germany's Energy Efficiency Directive.

Accessibility and communication
The Energy Policy has been published on all available internal channels (including the intranet) and has been made accessible to store employees as a notice in employee-areas of the stores.

Targets related to climate change

E1-4 Targets related to climate change mitigation and adaptation

In the 2023/2024 financial year, DOUGLAS Group initiated the process of setting science-based climate targets aligned with the Paris Agreement's 1.5°C pathway, aiming to finalize this initiative by 2025/26. DOUGLAS Group is committed to setting near-term science-based targets for Scope 1, 2 and 3 emissions with a target year of 2030. Throughout the reporting period, preparations were underway for submitting these targets to the Science-Based Targets initiative (SBTi). As of 30 September 2025, the Boards approval was pending for submission to SBTi for validation. Following successful validation, we will publicly communicate the finalized targets. In the 2025/26 financial year we will assess our mid-term targets for 2040 and long-term net-zero targets with a target year of 2050.

To address the following impact: Negative impact of DOUGLAS Group's energy usage in stores and offices on the environment, we have set an energy reduction target, which was approved by the board in October at the beginning of the upcoming financial year 2025/26. We aim to reduce our energy consumption by 20% by target year 2030 in comparison to our baseline of the 2023/2024 financial year. The target has been aligned with our Energy Policy and the actions defined within that policy. Stakeholders from the Real Estate and ESG departments were involved in the target-setting process. We track and disclose our energy consumption on an annual basis. Due to the implementation of smart meters in our stores on a Group-wide level, we have achieved improved transparency regarding our energy consumption as well as potential areas of energy reduction.

Progress towards target achievement will be discussed on a quarterly basis in the Energy Council. Furthermore, the Energy Workgroup discusses the analyses within the energy consumption dashboard on a monthly basis.

The target has been communicated as part of the publishing of the Energy Policy to our employees in our offices and stores, as they play a crucial role in reducing our energy consumption.

Due to the pending board approval and validation of the near-term science-based targets, progress towards their achievement cannot be reported at this stage.

Actions and resources related to climate change policies

E1-3 Actions and resources in relation to climate change policies

Key current and planned actions
Building on its climate-related policies, DOUGLAS Group has initiated a range of actions to reduce greenhouse gas emissions and support the transition to a low-carbon economy. These actions are aimed at implementing the principles outlined in the policies and translating strategic climate commitments into measurable progress across operations, supply chains, and product portfolios. To achieve DOUGLAS Group's climate targets, three central areas of decarbonization leverage were identified, which will play a pivotal role in reducing greenhouse gas emissions.

The three areas of decarbonization leverage are listed below including the key actions that have been defined to exploit this leverage with their respective expected outcome as well as related activities.

Decarbonization lever 1: Sustainable operations in our stores

Key action: Reducing the environmental impact of our stores.

Expected outcome: Within our store design concept, we will increase the use of materials that have a lower environmental impact, e.g., by increasing the use of recycled and upcycled materials as well as materials with improved longevity and employ Green Lease agreements that include a range of store operations aspects. Related activities will have an impact on our emissions in Scope 2 and 3.

Time horizon: 2030

Related activities:

- Continuous implementation of revised store design concept, which we first introduced in 2023 to increase the use of materials with a lower carbon footprint.
- Further introduction of Green Lease agreements that cover the use of energy-efficient technologies and renewable energies, energy consumption, waste separation, tenant behavior and the use of sustainable materials.

Key action: Energy management & reduction

Expected outcome: We will increase of energy efficiency across our stores by gaining transparency on energy consumption through implemented tracking mechanisms, which will lead to a reduction in overall energy consumption and thus a reduction in related GHG emissions in Scope 2.

Time horizon: 2030

Related activities:

- Continuation of Group-wide Energy Council, which serves as an interface for the transfer of energy knowledge within the Group.
- Negotiation of contracts for renewable electricity sources with our energy providers.
- Group-wide installation of smart meters.
- Step-by-step replacement of old heating, ventilation and air conditioning systems in stores during refurbishments.
- Group-wide installation of LED lights.
- For our OWACs, we focus on certifications such as BREEAM to proof energy-efficient logistics operations.

Decarbonization lever 2: Sustainable supply chain

Key action: Reduction of environmental impact of our supply chain operations

Expected outcome: We will engage our suppliers to increase the adoption of low-carbon practices, such as deliveries with electric trucks, to reduce emissions in our Scope 3 footprint. The main focus lies on our upstream transport and logistics operations.

Time horizon: 2030

Related activities:

- Increase share of deliveries by with EV trucks for B2B and B2C deliveries
- Offer B2C delivery methods that are lower in emissions, especially at the last mile.
- Continue to implement the One Warehouse All Channels (OWAC) strategy to reduce the number of warehouses.
- Use double-decker trucks, which allow for increased efficiency of deliveries and the reduction of store delivery frequency.

Decarbonization lever 3: Increase sustainability of corporate brands

Key action: Reduction of product carbon footprint in the corporate brands portfolio

Expected outcome: By gaining more transparency regarding the carbon footprint of our corporate brands portfolio, we will identify potential areas of emission reduction together with our corporate brands suppliers in order to improve the use of low-carbon ingredients as well as the use of recycled and recyclable product packaging.

Time horizon: The collaboration with Fairglow, a provider of life cycle assessments for cosmetic products, began in the 2023/2024 financial year. DOUGLAS will continue related activities until 2030.

Related activities:

- Cooperation with Fairglow to gain transparency on the carbon footprint of our corporate brands portfolio by carrying out life-cycle assessments and including further eco-design workshops with the product development teams.
- Continuous implementation of our Corporate Brands Packaging Policy to increase the use of recycled packaging materials and reducing the carbon footprint of product packaging.

Allocation of resources

The areas of decarbonization leverage described above are underpinned by CAPEX and OPEX investments, essential to our business operations and the way we have structured our processes. These focus on renewable energy, store management, logistics, and transportation to mitigate climate change. However, determining the exact financial amounts tied to sustainability poses challenges due to overlapping objectives and the absence of explicit categorization. DOUGLAS is committed to improve the tracking and reporting of these investments.

While we have not quantified our decarbonization leverage factors in terms of expected and actual GHG emission reductions and related CAPEX and OPEX, we plan to begin preparing for this process once a climate transition plan has been introduced.

DOUGLAS Group has not yet evaluated to what extent the ability to implement the action depends on the allocation of resources but aims to start preparing for this in conjunction with the introduction of a climate transition plan.

Metrics relating to material sustainability matters

E1-5 Energy consumption and mix

DOUGLAS Group is committed to systematically measuring and analyzing its energy consumption and continuously optimizing its operations in order to use energy more efficiently.

Breakdown of the total energy consumption in own operations of the DOUGLAS Group

	2024/2025				2023/2024			
	Total	Stores	Offices	Warehouses	Total	Stores	Offices	Warehouses
	MWh	MWh	MWh	MWh	MWh	MWh	MWh	MWh
(1) Fuel consumption from coal and coal products	-	-	-	-	-	-	-	-
(2) Fuel consumption from crude oil and petroleum products	5,835.6	-	5,835.6	-	5,859.7	-	5,844.4	15.4
(3) Fuel consumption from natural gas	16,294.3	11,074.7	1,551.2	3,668.4	18,255.4	11,857.7	1,445.9	4,951.8
(4) Fuel consumption from other fossil sources	-	-	-	-	-	-	-	-
(a) Consumption of purchased or acquired electricity from fossil sources	28,154.6	22,075.5	1,699.1	4,380.0	54,094.0	48,328.5	2,201.7	3,563.8
(b) Consumption of purchased or acquired heat, steam, and cooling from fossil sources	2,932.0	2,541.0	282.7	108.3	2,560.7	2,502.6	9.7	48.4
(5) Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources	31,086.6	24,616.5	1,981.9	4,488.2	56,654.8	50,831.1	2,211.4	3,612.3
(6) Total fossil energy consumption	**53,216.5**	**35,691.2**	**9,368.7**	**8,156.6**	**80,769.9**	**62,688.8**	**9,501.7**	**8,579.5**
Share of fossil sources in total energy consumption (in %)	*40.4%*	*33.0%*	*90.5%*	*62.3%*	*63.0%*	*58.5%*	*95.6%*	*76.8%*
(7) Consumption from nuclear sources	**4,071.8**	**3,496.2**	**126.7**	**449.0**	**-**	**-**	**-**	**-**
Share of consumption from nuclear sources (in %)	*3.1%*	*3.2%*	*1.2%*	*3.4%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
(8) Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen etc.)	-	-	-	-	-	-	-	-
(9) Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	74,329.8	68,980.2	859.8	4,489.8	47,428.2	44,397.8	432.5	2,597.9
(10) The consumption of self-generated non-fuel renewable energy	-	-	-	-	-	-	-	-
(11) Total renewable energy consumption	**74,329.8**	**68,980.2**	**859.8**	**4,489.8**	**47,428.2**	**44,397.8**	**432.5**	**2,597.9**
Share of renewable sources in total energy consumption (in %)	*56.5%*	*63.8%*	*8.3%*	*34.3%*	*37.0%*	*41.5%*	*4.4%*	*23.2%*
Total energy consumption	**131,618.1**	**108,167.6**	**10,355.1**	**13,095.4**	**128,198.1**	**107,086.6**	**9,934.2**	**11,177.4**

[1] As Disapo was sold during 2023/2024 financial year, we have decided to exclude its data from the energy table in the base year to ensure a consistent comparison across different years. For 2023/2024 financial year there was an additional consumption of 728.1 MWh for Disapo, consisting of 360.7 MWh from fossil electricity and 367.4 MWh from heating by natural gas

The table above presents DOUGLAS Group’s energy consumption for the 2024/2025 financial year, compared to the previous year 2023/2024, which is used as the base year for tracking progress towards our energy reduction target. DOUGLAS Group's energy consumption arises from the operation and use of buildings categorized as stores, offices, and warehouses. It is noteworthy that DOUGLAS Group predominantly sources its energy from external suppliers and does not generate energy internally to a significant extent. This applies equally to heating, which is fully purchased and not produced internally through fuel consumption.

Since the last report, DOUGLAS Group has enhanced and validated its energy consumption measurement methodology and data quality. During this process, adjustments were identified to meet ESRS requirements, leading to retroactive updates that will restate the base year 2023/2024 values from last year's report. Retroactively, we therefore need to adjust the total energy consumption for the financial year 2023/2024 upwards by 13,115.1 MWh.

Methodologies and assumptions
Energy consumption is gathered in a decentralized manner within segments and reported to the Group via software. A total of 73.2% of the energy consumption shown is based on primary data from meter readings and invoices, whereas 26.8% of the data was estimated. The estimation method employed for this purpose involves a daily factor for kilowatt-hours per square meter, derived from activity data specific to DOUGLAS Group building groups. This method has been utilized in previous years and was further refined in the current 2024/2025 financial year to enable a more precise and building-specific estimate.

Breakdown of the total energy consumption from fossil sources
DOUGLAS Group's energy contracts do not clearly indicate the proportion of energy that comes from nuclear and fossil fuels. In cases where we were unable to retrieve the specific energy share directly from the energy contract, we applied country-specific shares provided by the International Energy Agency.

In the previous year, energy consumption from fossil sources amounted to 80,769.9 MWh, accounting for 63.0% of the total energy consumption, while energy consumption from renewable sources contributed 47,428.2 MWh, representing 37.0% of the total energy consumption. This translated to a combined total energy consumption of 169.8 kWh per square meter of retail space. In the 2024/2025 financial year, fossil energy consumption decreased by 34.1% to 53,216.5 MWh, comprising 40.4% of the total energy consumption. Meanwhile, renewable energy consumption increased by 56.7% to 74,329.8 MWh, equating to 56.5% of the total energy consumption. From 2024/2025 financial year onwards energy consumption from nuclear sources are reported, which amounted to 4,071.8 MWh, accounting for 3.1% of the total energy consumption. Consequently, this led to a combined energy consumption of 154.0 kWh per square meter of retail space. As a result, there was an overall increase in energy consumption by 2.7% for the past 2024/2025 financial year compared to the base year, which is partly due an increase of the store network. Moreover, between the 2024/2025 financial year and the base year, the energy consumption is significantly shifting from fossil fuels to renewable energy sources.

As a retailer without a production process, DOUGLAS Group does not consume crude oil and petroleum products in its operational business activities. We only report the gasoline consumption associated with our company's vehicle fleet.

Energy intensity in activities in high climate impact sectors

As a retailer without a production process, DOUGLAS Group does not consume crude oil and petroleum products in its operational business activities. We only report the gasoline consumption associated with our company's vehicle fleet.

	2024/2025	2023/2024
	EUR m	EUR m
Net revenue from activities in high impact climate sectors used to calculate energy intensity	4,575.3	4,451.0
Net revenue (other)	0.0	0.0
Total net revenue (in financial statements)	**4,575.3**	**4,451.0**

	2024/2025	2023/2024
Net revenue from activities in high impact climate sectors (in EUR m)	4,575.3	4,451.0
Total energy consumption from activities in high impact climate sectors (in MWh)	131,618.1	128,198.1
Energy intensity based on net revenue	**28.8**	**28.8**

As DOUGLAS Group's operations fall within a high climate impact sector according to the definition set forth by the EU Commission's Delegated Regulation 2022/1288, it is essential to include all sales activities of DOUGLAS Group in the calculation.

E1-6 Gross Scopes 1,2,3, and total GHG emissions

The emissions reported in Scope 1, 2, and 3 categories adhere to the Greenhouse Gas (GHG) Protocol, a globally recognized and standardized framework for the measurement and management of greenhouse gas emissions in both private and public enterprises. The classification of various emissions is based on their origin. Scope 1 encompasses direct emissions from sources under DOUGLAS Group's direct control. Scope 2 pertains to indirect emissions resulting from the consumption of purchased energy, while Scope 3 includes all other indirect emissions along the value chain (SBM-1). This includes upstream emissions, which occur in relation to the goods and services purchased, and downstream emissions, which are associated with the goods and services sold.

In the 2023/2024 financial year, we conducted a comprehensive assessment to identify all material Scope 3 categories within DOUGLAS Group's value chain, adhering to the GHG Protocol. For the relevant Scope 3 categories, we have developed methods for systematically collecting and calculating these emissions. Our organization is integrating the necessary data collection and calculation processes to ensure compliance with the GHG Protocol in CO_2 accounting. DOUGLAS Group continuously improves its existing IT systems, processes, and role concepts to accurately collect, validate and calculate CO_2-related data.

DOUGLAS Group does not engage in any joint ventures or associates, which simplifies our emissions accountability and transparency. As there are no joint arrangements or unconsolidated subsidiaries within our operational scope, this report concentrates on emissions related to consolidated entities.

During the 2023/2024 financial year, we divested Disapo, which resulted in a change to our consolidation perimeters. This change impacts the comparability of our GHG emissions data between the current and previous reporting periods. Consequently, the emissions previously attributable to Disapo are not included in our carbon footprint (CCF). For clarity and precision in our reporting, we have adjusted the CCF by excluding the emissions related to Disapo in the baseline year. These emissions are now included as a footnote, ensuring that stakeholders are fully informed about the scope of our historical emissions and the context of this change.

Emissions (market-based) classified under Scope 1 and 2, which are subject to direct influence, constitute 11.4% of the total emissions. In contrast, Scope 3 emissions are responsible for the remaining 88.6%. Scope 1 encompasses emissions generated by our vehicle fleet and those stemming from fugitive losses of refrigerants due to technical inefficiencies in the air conditioning systems across our stores. Scope 2 emissions pertain to the consumption of purchased electricity and heating in our stores, warehouses, and offices.

Scope 3 emissions stem from activities throughout both the upstream and downstream segments of our value chain. Last year, DOUGLAS Group calculated the entire Scope 3 inventory for the first time. Since this calculation, efforts have been focused on continuously improving the processes and accuracy of data collection to refine CO_2 accounting

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Overview of Scope 1, 2 and 3 Emissions

	Retrospective		Milestones and targets		
	2024/2025	**2023/2024**	**Deviation**	**2029/30**	**Annual % target / Base year - 2030**
	in tCO_2eq	**in tCO_2eq**	**in %**	**in tCO_2eq**	**in %**
1.2 Direct emissions from mobile combustion	1,559.4	1,547.8	0.8%	-	-
1.3 Fugitive emissions	1,380.4	1,268.6	8.8%	-	-
Gross Scope 1 GHG emissions	**2,939.8**	**2,816.4**	**4.4%**	**-**	**-**
Percentage of Scope 1 GHG emissions from regulated emission trading schemes (%)	0.0%	0.0%	0.0%	-	-
2.1 Indirect emissions from purchased electricity (location-based)	**43,242.5**	**37,670.9**	**14.8%**	**-**	**-**
Emissions from generation of natural gas	4,421.6	3,650.2	21.1%	-	-
Emissions from generation of district heating	758.1	650.4	16.5%	-	-
Emissions from generation of burning oil	0.0	4.4	-100.0%	-	-
2.2 Indirect emissions from generation of purchased heating/cooling (location-based)	**5,179.7**	**4,305.0**	**20.3%**	**-**	**-**
Gross location-based Scope 2 GHG emissions	**48,422.1**	**41,976.0**	**15.4%**	**-**	**-**
2.1 Indirect emissions from purchased electricity (market-based)	**16,011.8**	**17,925.0**	**-10.7%**	**-**	**-**
Emissions from generation of natural gas	4,421.6	3,650.2	21.1%	-	-
Emissions from generation of district heating	758.1	650.4	16.5%	-	-
Emissions from generation of burning oil	0.0	4.4	-100.0%	-	-
2.2 Indirect emissions from generation of purchased heating/cooling (market-based)	**5,179.7**	**4,305.0**	**20.3%**	**-**	**-**
Gross market-based Scope 2 GHG emissions	**21,191.5**	**22,230.0**	**-4.7%**	**-**	**-**
3.1 Purchased goods and services	124,615.3	109,023.9	14.3%	-	-
thereof cloud computing and data center services	*295.0*	*220.0*	*34.1%*	-	-
3.2 Capital goods	6,449.7	4,793.0	34.6%	-	-
3.3 Fuel- and energy-related activities	8,580.7	7,506.1	14.3%	-	-
3.4 Upstream transportation and distribution	13,358.6	12,017.6	11.2%	-	-
3.5 Waste generated in operations	9,823.0	9,866.1	-0.4%	-	-
3.6 Business travel	1,162.4	1,348.6	-13.8%	-	-
3.7 Employee commuting	13,390.5	13,237.1	1.2%	-	-
3.9 Downstream transportation and distribution	763.4	1,021.7	-25.3%	-	-
3.11 Use of sold products	5,070.1	7,424.0	-31.7%	-	-
3.12 End-of-life treatment of sold products	4,002.3	5,625.7	-28.9%	-	-
3.14 Franchises	334.2	288.6	15.8%	-	-
Total gross indirect (Scope 3) GHG emissions	**187,550.1**	**172,152.5**	**8.9%**	**-**	**-**
Total GHG emissions (location-based)	**238,912.0**	**216,944.8**	**10.1%**	**-**	**-**
Total GHG emissions (market-based)	**211,681.4**	**197,198.8**	**7.3%**	**-**	**-**

[2] Disapo emissions for 2023/2024 financial year were retrospectively excluded due to the aforementioned reason. For 2023/2024 financial year a total of 1,304.4 tCO_2eq were emitted, comprising 21.2 tCO_2eq for Scope 1, 334.6 tCO_2eq for Scope 2 and 948.5 tCO_2eq for Scope 3.
[3] Due to limited master data for franchise operations in France, we have assumed that they are equipped with the same heating and air conditioning as the other stores operated by Douglas in France and have a comparable average square footage.

DOUGLAS Group does not participate in any regulated emission trading schemes. As a result, the percentage of our Scope 1 GHG emissions that originate from such schemes is 0%.

For the first time, DOUGLAS Group is publishing our location-based emissions for both the baseline year and the 2024/2025 financial year in the carbon footprint (CCF). The DOUGLAS Group location-based Scope 2 emissions refer to emissions associated with the electricity consumption based on the average energy generation emissions within the geographical location where consumption occurs.

The DOUGLAS Group market-based Scope 2 emissions consider the emissions from electricity contracts such as renewable energy certificates.

The reporting of gross Scope 1 and Scope 2 GHG emissions utilizes the same scope of consolidation as our consolidated financial statements. Notably, DOUGLAS Group does not have any joint ventures or associates, ensuring that the emissions reported are completely aligned with our consolidated financial statement

	2024/2025	2023/2024
	EUR m	EUR m
Net revenue used to calculate GHG intensity	4,575.3	4,451.0
Net revenue (other)	0.0	0.0
Total net revenue (in financial statements)	**4,575.3**	**4,451.0**

	2024/2025	2023/2024	Deviation
	tCO_2eq/EUR m	tCO_2eq/EUR m	in %
Total GHG emissions (location-based) per net revenue	52.2	48.7	7.1%
Total GHG emissions (market-based) per net revenue	46.3	44.3	4.4%

For reporting on the gross GHG emissions of Scope 1 and Scope 2 categories, the same scope as our consolidated financial statements is applied. It should be noted that the DOUGLAS Group does not have joint ventures or associated companies. This ensures that the reported emissions are fully aligned with our consolidated financial statements

As there are no discrepancies in reporting periods among entities, there is no need to adapt GHG emissions measurements based on different reporting timelines. Consequently, our emissions report is solely based on data coherent with our consolidated financial statements.

DOUGLAS Group does not emit any biogenic CO2 emissions and has no information about biogenic emissions in its upstream and downstream value chain and the associated Scope 3 emissions.

Over the course of the year, the DOUGLAS Group has continuously developed and comprehensively validated its methodology and data quality for calculating its carbon emissions. In the process, various adjustments were identified in order to meet the requirements of the ESRS, which are updated retroactively and will result in a restatement of the values in the base year 23/24 published in last year's report.

Compared to the last publication, DOUGLAS Group reports 86.4 more tCO_2eq under Scope 1. Scope 2 was previously reported only as a market-based approach and is now also reported on a location-based basis. Compared to the last publication, the market-based approach now reports 745.8 more tCO_2eq. Scope 3 also had to be retroactively adjusted in categories 3.1, 3.3, 3.4, 3.5, 3.6, 3.7, 3.11, 3.12 and 3.14. Compared to the last publication, DOUGLAS Group now reports 42,810.5 more tCO_2eq.

These retroactive corrections reflect our commitment to providing an accurate and transparent picture of our environmental impact. The corrections were made to ensure that our reporting complies with ESRS requirements.

Significant Scope 3 categories
During the 2023/2024 financial year, DOUGLAS Group undertook a thorough evaluation to identify all relevant Scope 3 emission categories within its value chain, in alignment with the GHG Protocol.

DOUGLAS Group conducted an in-depth analysis of its value chain (see ESRS 2) and assessed the relevance of Scope 3 categories across both upstream and downstream activities.

This evaluation was guided by the following criteria:

- **Stakeholder concern:** Emissions critical to stakeholders—customers, investors, and regulatory bodies—were prioritized to uphold valuable stakeholder relationships and maintain a competitive market position.
- **Magnitude:** Emissions with a substantial volume compared to Scope 1 and 2 emissions were prioritized, enabling DOUGLAS Group to direct efforts towards areas with maximum impact.
- **Reduction opportunities:** Areas with feasible opportunities for emission reduction were emphasized to facilitate tangible progress in diminishing the company's carbon footprint.
- **Risk exposure:** Emissions contributing significantly to DOUGLAS Group's greenhouse gas risk exposure were deemed relevant, encompassing regulatory, physical, and market risks, as well as shifts in consumer behavior.

To create a transparent and aligned process, the assessment was divided into three distinct steps

1. **Pre-evaluation by a project team:** The status of the carbon accounting at DOUGLAS Group was assessed and gaps relating to the entire GHG Protocol scope were identified. Based on the entire scope, an initial assessment was conducted by the core project team for the relevant and non-relevant categories, applying the approach and criteria defined by the GHG Protocol.
2. **Evaluation by ESG experts:** The preliminary scope was presented to ESG-experts within DOUGLAS Group to challenge the coverage of the initial analysis. Within a workshop and by applying the criteria of the GHG Protocol once again, a more sophisticated picture of the Scope 3 categories to be included in the footprint of DOUGLAS Group could be delivered.
3. **Alignment with central experts:** For the biggest and most controversial categories, a further validation round was conducted with central department experts. This included, in particular, experts on transportation and accounting, but also trialed the scope with external partners (e.g., freight forwarders) in order to understand whether the data could be delivered at the required standard of quality.

The assessment has determined that the following Scope 3 categories are not relevant for DOUGLAS Group and therefore will not be considered:

3.8 Upstream leased assets: DOUGLAS group does not own stores, offices or warehouses itself, but has a right of use through leasing and rental agreements. As DOUGLAS group realized operational control over the stores, offices and warehouses, the associated emissions are reported under Scope 2.

3.10 Processing of sold products: This category is not relevant as DOUGLAS Group products are not further processed or transformed into other products.

3.13 Downstream leased assets: This category is deemed not relevant since DOUGLAS Group does not lease facilities to other parties for conducting their business.

3.15 Investments: Investments are assessed as not relevant because DOUGLAS Group investments are not subject to the issues raised in the Protocol.

All remaining Scope 3 categories have been assessed as relevant and are described in the table below, along with methodology, assumptions, and emission factors.

A total of 5.1% of DOUGLAS Group's total Scope 3 emissions, which are reported under the Scope 3 section of DOUGLAS Group's corporate carbon footprint, were collected and calculated as primary data from suppliers and value chain partners.

Methodologies and assumptions

An overview of the methodologies and underlying assumptions used for calculating the Group's GHG emissions is presented in the table below. This includes applied standards, data sources and emission factors.

All relevant data was gathered either centrally using Excel or decentral through Tagetik. Subsequently, CO_2 equivalent emissions were calculated directly within Tagetik or Excel.

Scope	Description	Methodology	Assumptions[4]	Emission factor
1.2	Emissions from mobile combustion	To calculate the CO_2 equivalent emissions of DOUGLAS' vehicle fleet, a hybrid model was applied. Where available, activity data in the form of kilometers driven or actual consumption per vehicle type was applied, otherwise spend-based data was used.	In the event of missing data for certain periods, the quantities were extrapolated linearly based on the activity data in the available periods of the financial year (at least 3 months).	Utilization of distinct emission factors for each fuel type (e.g., diesel, gasoline) sourced from Umweltbundesamt, BEIS 2024 (climatiq), and GEMIS (Climatiq)
1.3	Fugitive emissions	Covers the accounting of CO_2 equivalent emissions resulting from refrigerant losses in air conditioning systems. As DOUGLAS is unable to measure the original leaks, an extrapolation is made based on assumptions.	Estimation of leakage per building with air conditioning based on equipment and retail space in square meters.	Emission factors from an EPA study were used, which are based on the average number of air conditioning units per building type, the typical refrigerant capacity in these units, the usual leakage factor and the emission factor of the refrigerant. These emission factors represent the emissions per square meter per year.
2.1	Electricity, location based	Calculation of CO_2 equivalent emissions based on the kWh consumed per building and multiplication by location-based emission factor.	If no activity data in the form of kWh was available for certain periods, these were linearly extrapolated on the basis of the available activity data of the financial year (at least 3 months). If no data was available for buildings at all, estimates were made on the basis of an average consumption value per square meter and per building type and calculated using the square meters. The characteristics of different building types were taken into account in the estimate by forming clusters.	Utilization of location-based emission factors for each geographical location from the Ecoinvent 3.11 database.
2.1	Electricity, market based	Calculation of CO_2 equivalent emissions based on the kWh consumed per building and multiplication by a market-based emission factor.	If no activity data in the form of kWh was available for certain periods, these were linearly extrapolated on the basis of the available activity data of the financial year (at least 3 months). If no data was available for buildings at all, estimates were made on the basis of an average consumption value per square meter and per building type and calculated using the square meters. The characteristics of different building types were taken into account in the estimate by forming clusters.	Utilization of AIB residual mix emission factors. For countries not included in the AIB database, Ecoinvent 3.11 emission factors were applied.

[4] DOUGLAS group continuously strives to improve data quality and availability in order to steadily reduce the necessary assumptions by optimizing processes and adapting IT systems.

Scope	Description	Methodology	Assumptions[4]	Emission factor
2.2	Heating	Calculation of CO_2 equivalent emissions based on the kWh consumed per building and multiplication by a market-based emission factor.	If no activity data in the form of kWh was available for certain periods, these were linearly extrapolated on the basis of the available activity data of the financial year (at least 3 months). If no data was available for buildings at all, estimates were made on the basis of an average consumption value per square meter and per building type and calculated using the square meters. The characteristics of different building types were taken into account in the estimate by forming clusters.	Distinct emission factors are utilized for each type of heating (e.g., natural gas, district heating), sourced from Umweltbundesamt, EPA, and Ecoinvent 3.11.
3.1	Purchased goods and services	Calculation of CO_2 equivalent emissions for cloud services, partner brand products, corporate brand products, and products and services from indirect procurement.	In collaboration with external service provider Fairglow, a life cycle assessment was carried out for over 1,000 corporate brand products. The emission factors determined for manufacturing, product packaging, and ingredients were mapped to the rest of the corporate brands and partner product range. The purchase volume of the entire product range was used as the basis for calculating emissions. An spend-based approach was chosen for products and services from indirect procurement.	Fairglow's emission factors were applied to corporate brands and partner products. For all other components (e.g. cloud services), the emission factors of the EPA and Market Economics Limited (Climatiq) were used.
3.2	Capital goods	Calculation of CO_2 equivalent emissions for equipment and furniture in our branches.	A project was carried out to calculate the emissions for the materials used in various sample store layouts. These are multiplied by the number of renovations and new store openings carried out during the financial year.	Utilization of global material-specific emission factors from Ecoinvent 3.11
3.3	Fuel and energy related activities	Based on the activity data from Scope 2 and emission factors, converted into CO_2 equivalent emissions.	No special assumptions are necessary.	DEFRA or LANUV emission factors were applied, differentiated by the type of heating.
3.4	Upstream transportation	Calculation for inbound, intercompany, outbound and scrapping transport flows based on activity data in the form of emission reports from freight forwarders (well-to-tank, tank-to-wheel) or the tonne-kilometers transported.	If data for certain periods was missing, the quantities were extrapolated linearly based on activity data and the available periods of the financial year (at least 3 months). If no data was available for a transport flow, average values were calculated based on other available data for this transport route and offset against the respective turnover.	Utilization of global GLEC (climatiq) emission factors.
3.5	Waste from the company	Calculation for waste in warehouses, offices and stores, divided into waste disposed of internally and waste passed on to customers. Use of reports from external service providers on waste in warehouses and internal reports on purchased material quantities.	Assumption that the quantities of consumables purchased are also being disposed of as waste. Estimate of internal waste generated by employees based on headcount per building type and country. Where data for specific periods was missing, the quantities were extrapolated linearly based on activity data and the available periods of the financial year (at least 3 months). If no data was available for a type of waste, average values were calculated on the basis of other available data for this type of waste and these were offset against the respective turnover.	Utilization of country-specific emission factors from Ecoinvent 3.11, differentiated by waste type. When unavailable, global factors from ADEME (Climatiq) and EPA (Climatiq) were employed.

Scope	Description	Methodology	Assumptions[4]	Emission factor
3.6	Business travel	Calculation for business travel by car, train or plane based on reports with corresponding activity data or, alternatively, spend based.	Where periods were missing, the quantities were extrapolated linearly on the basis of activity data and the available periods of the financial year (at least 3 months). To calculate the emissions per journey or flight, average distances for the various transport routes were used and these were offset against the specific emission factors. (Long distance = 6,000 km; short distance = 900 km; train journey between 150 km and 500 km, depending on the country).	For flights and road travel, global factors based on Ecoinvent 3.11, BEIS 2024 (climatiq), and EPA (climatiq) were used. For rail travel, country-specific Ecoinvent 3.11 factors were applied.
3.7	Employee commuting	Estimate based on headcount per country and per building type, using average data sets on commuting behavior, number of working days and home office policies (40% home office).	The average data used comes from SD Worx's commuter statistics (https://www.sdworx.com/en-en/about-sd-worx/press/2018-09-20-more-20-europeans-commute-least-90-minutes-daily).	Country-specific emission factors from Umweltbundesamt and Ecoinvent 3.11 were utilized.
3.9	Downstream transportation	Utilization of activity data and emission factors, converted into CO_2 equivalent emissions.	*No special assumptions are necessary.*	A global supplier emission factor was utilized.
3.11	Use of sold products	The life cycle emissions of electrical items sold was calculated using an average lifespan, expected frequency of use and an emission factor for residual electricity mix.	For electrical items, a lifespan of 5 years was assumed as a conservative approach.	Weighted average emission factor for residual electricity mix.
3.12	Disposal of sold products	Utilization of activity data and emission factors, converted into CO_2 equivalent emissions.	In collaboration with external service provider Fairglow, a life cycle assessment was carried out for over 1,000 corporate brand products. The emission factors determined for disposal phase was applied to the rest of the product range of corporate brands and partner products by applying a mapping. The sell out volume of the entire product range was used as the basis for calculating emissions.	Fairglow's emission factors were applied to corporate brands and partner products.

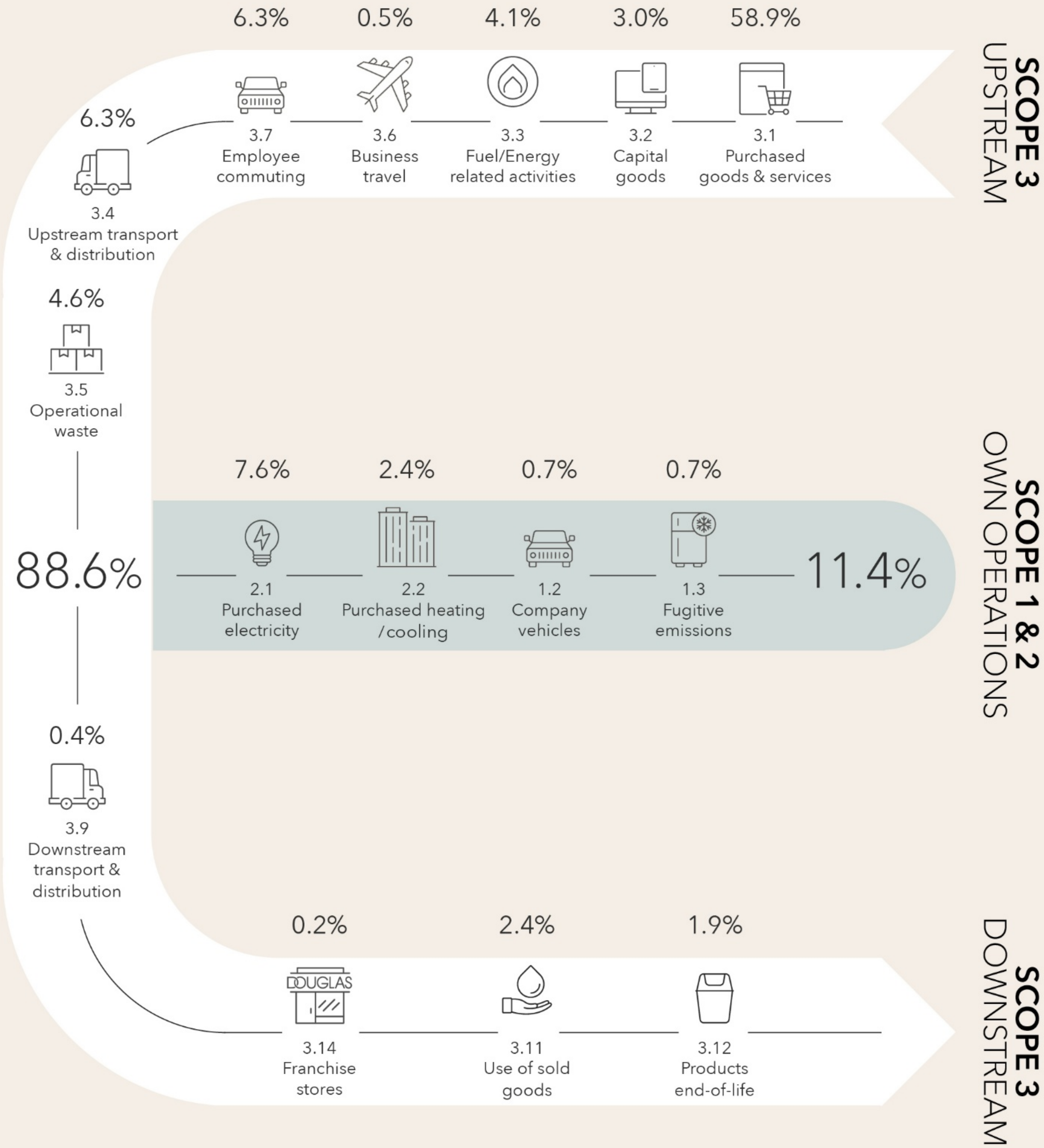
E1-7 GHG Removals and mitigation projects financed through carbon credits

DOUGLAS Group does not engage in any greenhouse gas (GHG) removals or the financing of GHG mitigation projects through carbon credits. Consequently, there are no related activities to be reported.

E1-8 Internal carbon pricing

DOUGLAS Group does not engage in the practice of internal carbon pricing. Consequently, there are no activities or initiatives related to internal carbon pricing to be reported in our disclosures.

DOUGLAS' SCOPE 1, 2, 3 CATEGORIES



E2 – POLLUTION

The undertaking’s material impacts, risks and opportunities regarding pollution

Topic	Sub-topic	Type of materiality	Classi-fication	Time horizon (if empty, then applicable to all time horizons)	Location of material impacts within the value chain	Description of material impacts
ESRS E2 Pollution	Microplastics	Negative impact	Actual	medium-term	Upstream value chain	Negative impact of microplastics in products and packaging from items produced by suppliers and sold by DOUGLAS Group on both the environment and consumers

Microplastic pollution is an increasingly urgent environmental issue with far-reaching impacts on ecosystems, human health, and consumer expectations – particularly relevant to the beauty and personal care sector. As a European leading omnichannel provider of premium beauty, we recognize our responsibility for addressing this challenge and actively contributing to pollution prevention. According to the European Chemicals Agency (ECHA), the term microplastics refers to solid plastic particles containing polymers and functional additives that are smaller than 5 millimeters and are insoluble in water. These particles are intentionally added to some cosmetic products (e.g., as exfoliants in scrubs or as film-forming agents in makeup) or can be released unintentionally through the degradation of packaging materials. Due to their persistent nature, microplastics do not readily break down in the environment and may accumulate in soil, water bodies, and living organisms. This raises concerns about long-term ecological harm and the potential impact on human health. As regulatory frameworks, consumer awareness, and scientific understanding continue to evolve, the role of the beauty sector in mitigating microplastic pollution becomes increasingly relevant.

At DOUGLAS Group, we distinguish between the products of our partner brands and our corporate brands (own brand) portfolio. This differentiation reflects the varying degrees of influence and responsibility we hold within our value chain. Accordingly, in the following section, we outline how the topic is addressed across both areas of our business, in line with the requirements of this standard.

Policies related to pollution

E2-1 Policies related to pollution

DOUGLAS Group is committed to complying with applicable environmental regulations across the European Economic Area (EEA), including the REACH Regulation (EC No 1907/2006) and, in particular, its Annex XVII as amended by Regulation (EU) 2023/2055, which mandates a phased ban on microplastics. For cosmetics, the regulation phases out intentionally added microplastics by October 16, 2027 for rinse-off products, October 16, 2029 for leave-on products, and October 16, 2035 for makeup, lip and nail products (which must carry a ‘contains microplastics’ label from October 17, 2031 to October 16, 2035). DOUGLAS Group takes this regulatory development very seriously and proactively encourages its suppliers to align with these requirements at an early stage.

As outlined above, DOUGLAS Group operates as a retailer, which means that its direct operational impact on microplastic emissions is limited. Nevertheless, DOUGLAS Group acknowledges its responsibility for influencing and supporting the reduction of microplastic use across its value chain.

During the reporting year, DOUGLAS Group introduced an Ingredient Policy that encourages all corporate brand producers to minimize or eliminate the use of microplastics in their formulations. This policy has been shared across all relevant supplier relationships and builds on the company’s earlier “blacklist” approach, which had already restricted the use of microplastics in corporate brand products in previous years.

While DOUGLAS Group can exert greater influence over corporate brand producers, its influence on partner brand products is more limited. These products are typically purchased as ready-to-market goods based on customer demand, leaving less room for intervention in product composition or packaging design.

Targets related to pollution

E2-3 Targets related to pollution

DOUGLAS Group has not set any specific targets but is currently developing specific microplastic-related targets for its corporate brand products, with initial adoption planned for the 2025/26 financial year. These targets will build on existing commitments outlined in the Corporate Brand Ingredient Policy and substance restriction list (“blacklist”), both of which have already been communicated to all corporate brand producers.

The forthcoming targets are designed to go beyond regulatory compliance, particularly with Regulation (EU) 2023/2055, by setting more ambitious timelines for the elimination of intentionally added microplastics. The objective is to phase out such substances in advance of the following EU deadlines:

17 October 2023: Immediate ban on microbeads and loose glitter

16 October 2027: Ban on rinse-off cosmetics containing microplastics

16 October 2029: Ban on leave-on cosmetics and fragrance encapsulation

17 October 2031: Mandatory labeling of microplastic-containing makeup, lip, and nail products

16 October 2035: Full ban on microplastics in makeup, lip, and nail products

In line with these milestones, DOUGLAS Group is committed to phasing out intentionally added microplastics from its formulations for corporate brand products significantly earlier than required by law. This reflects our proactive approach to environmental responsibility and our ambition to support pollution prevention throughout our value chain.

While DOUGLAS Group's own operations do not result in direct microplastic emissions, we recognize the indirect environmental impact that cosmetic products may have – particularly when microplastics are rinsed off during use and enter aquatic ecosystems.

By accelerating the elimination of microplastics from our corporate brand products, we aim to reduce long-term environmental burdens and contribute meaningfully to ecosystem protection and restoration.

Actions related to pollution

E2-2 Actions and resources related to pollution

Corporate brands
Although DOUGLAS Group's direct control over microplastic pollution is limited, the company is committed to reducing the environmental impact of microplastics through active engagement with its upstream value chain, particularly in relation to product formulation and packaging design.

As outlined in the policy and target sections of this standard, DOUGLAS Group maintains a comprehensive restricted substances list for its corporate brands portfolio, shared with all relevant producers. This list explicitly designates microplastics as restricted ingredients, with the goal of ensuring early-stage avoidance during product development. In addition to this restriction, DOUGLAS Group collaborates closely with producers to reformulate products and identify suitable alternatives, embedding microplastic reduction into the innovation and development process.

Looking ahead, further actions are planned for the upcoming 2025/26 financial year. These include the formal adoption of microplastics-related targets and intensified supplier collaboration to advance cleaner, microplastic-free formulations. This continued engagement not only strengthens compliance with emerging legislation but also fosters innovation in sustainable product design.

While DOUGLAS Group does not directly control how consumers use or dispose of cosmetic products, the Company acknowledges the potential for downstream environmental impact. Accordingly, Corporate Brands are exploring enhanced customer communication strategies, including guidance on product sustainability and responsible disposal practices. These measures may provide new opportunities for downstream engagement in the future.

We continued our partnership between DOUGLAS Group Corporate Brands and Plastic Bank this financial year 2024/2025. Over the four years of our collaboration, the initiative has removed plastic bottles from beaches, aiming to improve living conditions of people in the affected coastal communities.

Assortment & Purchasing
In addition to its corporate brand initiatives, DOUGLAS Group also works to influence its partner brand suppliers regarding product formulation. As part of this effort, DOUGLAS Group emphasized its compliance with the CSRD and the reduction of microplastics at the Global Partner Days in March and April 2025. This event brought together strategic and exclusive suppliers, representing a significant number of sell-out partners.

During the Global Partner Days, DOUGLAS Group reinforced its support for partners' efforts to phase out microplastics and encouraged alignment with upcoming regulatory requirements, in particular Regulation (EU) 2023/2055, which amends Annex XVII of the REACH Regulation (EC) No. 1907/2006. DOUGLAS Group communicated clear expectations for full supplier compliance and promoted the early adoption of microplastic-free formulations as a shared industry goal. Further, DOUGLAS Group is open to supporting its suppliers where possible by, for example, listing microplastic-free products when an alternative to the conventional product exists.

Resources for these actions are not allocated on a detailed basis but incorporated into the financial planning cycle and operational budgets.

E5 – RESOURCE USE AND CIRCULAR ECONOMY

The undertaking's material impacts, risks and opportunities regarding resource use and circular economy

Topic	Sub-topic	Type of materiality	Classi-fication	Time horizon (if empty, then applicable to all time horizons)	Location of material impacts within the value chain	Description of material impacts
ESRS E5 Resource Use & Circular Economy	Resource inflows, incl. resource use	Negative impact	Actual		Upstream value chain	Negative impact on the environment from ingredients in items produced by suppliers and sold by DOUGLAS Group (e.g., petroleum-based emollients in moisturizers, surfactants, etc.)
ESRS E5 Resource Use & Circular Economy	Resource outflows	Negative impact	Actual		Own operations	Product and E-Commerce packaging also relies on non-sustainable and non-recyclable materials. This causes environmental pollution, with waste ending up in landfills and oceans, taking years to decompose, endangering wildlife, and disrupting ecosystems as long as not recycled
ESRS E5 Resource Use & Circular Economy	Waste	Negative impact	Actual		Downstream value chain	The negative environmental impact of product waste, including E-Commerce packaging, retail bags, and unsold products returned to suppliers, as well as waste generated by customers, is substantial. Both customers and suppliers contribute to this waste stream when products and packaging are discarded, generating significant environmental burdens. This linear consumption model results in vast landfill waste, as materials like plastics taking years to decompose. Additionally, products returned to suppliers often end up discarded, adding to the problem. While a circular economy with refill options offers a promising and more sustainable alternative, it has yet to gain widespread acceptance

The transition to a circular economy is central to addressing the global challenges of resource scarcity, environmental degradation, and waste generation. Within the beauty retail industry, circularity plays a role in promoting the sustainable use of resources, reducing the environmental impact of packaging and product waste, and meeting rising expectations from regulators and consumers alike.

As a European leading omnichannel provider of premium beauty, DOUGLAS Group recognizes its responsibility for reducing its environmental footprint and actively supporting the shift toward a more circular system. In line with ESRS E5 – Resource Use and Circular Economy, we have identified several material impacts throughout our value chain.

In the upstream value chain, the ingredients used in product formulations for both corporate and partner brands represent a key area of resource inflow.

In terms of resource outflows, product packaging and other packaging materials (including shopping bags, gift wrapping, shipping parcels, and logistics packaging) have been identified as material topics. These materials are not only significant from a resource consumption perspective but also represent a major source of waste, particularly in the downstream phase of the product life cycle.

Product and packaging waste, across both upstream and downstream stages, constitutes a third area of material impact. Preventing such waste and designing products and packaging for circularity, as well as ensuring effective recovery, recycling and reuse pathways—whether generated during production, distribution, or post-consumer use—are essential to closing material loops and minimizing environmental harm

To address these challenges and opportunities, several key departments at DOUGLAS Group are actively involved:

1. **DOUGLAS Group's Corporate Brands team** integrates circular design principles into product development and packaging innovation;
2. **The Assortment & Purchasing team**, responsible for steering the assortment, engaging with partner brands, and managing procurement decisions;
3. **The Supply Chain Management team**, which oversees packaging materials and logistics processes with a focus on efficiency, waste reduction, and recyclability.

At DOUGLAS Group, we distinguish between the products of our partner brands and our corporate brands portfolio as well as packaging from a supply chain management point of view. This distinction reflects the varying degrees of influence we hold within the value chain. In the following sections, we detail how the principles of the circular economy are applied across both business segments and the supply chain.

Policies related to resource use and circular economy

E5-1 Policies related to resource use and circular economy

Corporate brands
The material impacts related to resource outflows—specifically packaging and product waste—are primarily managed through our Sustainable Packaging Policy. This policy is designed to minimize the environmental footprint of packaging across the product lifecycle by advancing responsible sourcing, reducing waste, and improving recyclability.

The policy focuses on the following key principles:

- **Responsible sourcing:** Preference is given to FSC-certified materials across both new product launches and the permanent assortment. This ensures that renewable materials are sourced from responsibly managed forests.
- **Supplier engagement and compliance:** All packaging producers are onboarded to the policy, supported by a roadmap to ensure full alignment across production partners.
- **Circular design:** Packaging is evaluated using the RRR framework (Recyclable, Recycled content, Reusable solutions). This facilitates structured, measurable improvements and supports the development of impact-driven targets by the 2025/26 financial year. By prioritizing certified and circular materials, DOUGLAS Group aims to phase out virgin resource use wherever viable. While the current focus is on FSC-certified paper-based materials, efforts are underway to assess and increase recycled content across the packaging portfolio, guided by ongoing RRR mapping. This framework helps to ensure that packaging is not only responsibly sourced but also designed for circular use, aligning with the waste hierarchy by emphasizing prevention, recyclability, and reuse.

Key pillars of the corporate brands packaging strategy include:

- **Prevention:** Integrating sustainability into packaging design and material selection from the earliest development stages.
- **Recyclability & reuse:** Using RRR mapping to identify and implement recyclable or reusable packaging solutions.
- **Responsible sourcing:** Prioritizing certified materials like FSC to reduce environmental degradation and promote sustainable forestry.

Assortment & Purchasing
While DOUGLAS Group has greater influence on the development of corporate brand packaging, the Assortment & Purchasing team manages packaging and waste-related impacts primarily through supplier agreements and return handling options. These are codified in the following policies/ concepts:

- **Standard Trading Agreement (STA):** Compliance with environmental and product safety laws, such as REACH (Regulation (EC) No. 1907/2006), including microplastic restrictions outlined in Regulation (EU) 2023/2055.
- **Supplier Code of Conduct (SCoC):** requiring compliance with all applicable environmental regulations, including waste and wastewater management procedures.
- **Due Diligence Questionnaire (DDQ):** gathering supplier-level information on environmental practices and regulatory compliance across the value chain.

Supplier sustainability performance is reviewed through internal processes, ensuring that high-risk suppliers are identified and engaged accordingly. The due diligence process is structured as follows: The responsible business department[1] initiates the process by sending the Due Diligence Questionnaire (DDQ) to the respective business partner and subsequently collects and reviews the completed response. If the answers provided in the questionnaire or findings from a business partner screening indicate potential red flags, the Compliance team is consulted for further evaluation. Based on this assessment, Compliance either advises the business department on appropriate next steps or grants approval to proceed. Only upon receiving clearance from the Compliance team—or if no red flags are identified during the initial review—is the business department authorized to issue the Supplier Code of Conduct (SCoC) for signature by the business partner.

[1] Purchasing and Market Place, Own Brands, Real Estate and any department engaging with business partners

Supply Chain Management
To further reduce environmental impacts from packaging waste, DOUGLAS Group plans to implement a Group Packaging Materials Policy during the upcoming two financial years. This policy will govern all secondary and tertiary packaging materials used in distribution, covering:

- Transport packaging (e.g., cartons, pallets)
- Protective materials for transit (e.g., void fill, cushioning)
- Reusable transport units (e.g., foldable plastic boxes)

The key objectives of this policy will be to:

- Reduce the use of virgin packaging materials
- Increase the proportion of recyclable and recycled content
- Encourage the transition to reusable transport packaging formats

The policy will be developed with regards to the impacts of DOUGLAS Group's resource outflows and waste as identified in our DMA. The aim is that the policy covers DOUGLAS Group's downstream value chain, thus all operations that start in our OWACs. The objective is to implement the policy in all clusters once development is complete. Affected internal stakeholders are our Supply Chain Management, Assortment & Purchasing, Corporate Brands and the Group Indirect Procurement units as well as our stores. The SVP of Supply Chain Management will be responsible for the development and implementation of the policy. Furthermore, the aim will be to support PPWR compliance with the Group Packaging Materials Policy.

This initiative is expected to enhance circularity across logistics operations, align DOUGLAS Group's supply chain practices with its environmental goals, and contribute to broader waste prevention efforts across the upstream and downstream value chain

Targets related to resource use and circular economy

E5-3 Targets related to resource use and circular economy

As of the reporting period, DOUGLAS Group has not yet formally adopted quantifiable targets related to the material impacts identified under ESRS E5 – Resource Use and Circular Economy, specifically regarding resource inflows, outflows, and waste. However, efforts are well underway to establish measurable and time-bound goals to guide progress toward greater circularity.

DOUGLAS Group is currently developing a set of circularity-focused targets for its corporate brands, guided by the ongoing RRR assessment (Recyclable, Recycled content, Reusable). These targets are expected to be formalized during the 2025/26 financial year with the aim of:

- Increasing the circular material usage rate, particularly through the use of secondary (recycled) materials in packaging.
- Improving recyclability and identifying reusable solutions based on circular design principles.
- Supporting design for circularity across both primary and secondary packaging.

While no formal targets have been set to date, the outcome of the RRR assessment, combined with the evaluation of existing packaging materials under the Sustainable Packaging Policy, will serve as the basis for measurable targets starting in the 2025/26 financial year.

In parallel, the planned implementation of the Group Packaging Materials Policy (in the upcoming two financial years) will be accompanied by a dedicated set of performance indicators to assess the effectiveness of the policy. These may include:

- The percentage of recycled content in transport and logistics packaging.
- The average number of reuse cycles per reusable transport unit (e.g., foldable plastic boxes).
- The reduction in virgin material usage across packaging formats.

These metrics will support the Company's broader ambition to reduce the environmental impact of its logistics operations and align transport packaging practices with circular economy principles.

Although formal, quantifiable targets are still in development, DOUGLAS Group currently manages its material impacts through a set of existing policies, processes, and actions. These include the Sustainable Packaging Policy, supplier engagement frameworks, and the forthcoming Supply Chain Packaging Materials Policy.

Actions related to resource use and circular economy

E5-2 Actions related to resource use and circular economy

DOUGLAS Group addresses the material impacts related to the circular economy through coordinated action across its Corporate Brands, Assortment & Purchasing, and Supply Chain Management functions. These departments work in alignment to promote resource efficiency, reduce packaging and product waste, and implement circular design principles.

Due to the nature of its business model as a retailer, DOUGLAS Group has limited direct influence over waste and packaging decisions made by upstream product suppliers or downstream consumers. As such, many circular economy impacts lie outside of DOUGLAS Group's immediate operational control.

However, DOUGLAS Group is able to exert greater influence through its corporate brands, where product development and packaging design are managed internally, and through its Supply Chain Management function, which governs packaging materials and logistics practices. These areas represent the Company's strongest areas of leverage for impact and are therefore the primary focus for circularity-related actions.

Corporate brands
DOUGLAS Group has initiated a number of structured activities aimed at embedding circularity into its corporate brand product development and packaging. Key actions include:

- Supplier onboarding and roadmap development to ensure alignment with circular packaging requirements and the Sustainable Packaging Policy.
- Execution of a comprehensive RRR assessment (Recyclable, Recycled content, Reusable) to identify improvement opportunities and establish measurable targets for the 2025/26 financial year.
- Deployment of a carbon footprint calculator and eco-design tool (Fairglow) to guide packaging decisions based on environmental impact and resource efficiency.

Resource allocation includes:

- Cross-functional responsibility distributed across ESG, Brand Management, and Procurement teams.
- Dedicated budget for sustainability tools and assessments, including Fairglow.
- Ongoing integration of circularity criteria into product development workflows and packaging specifications.

These actions cover the upstream value chain and internal operations of DOUGLAS Group (corporate brands product development). The expected outcome of these actions is improved recyclability, reusability and recycled content, as well as reduced packaging waste and the alignment of product development with circularity objectives. The implementation of the actions is ongoing. The RRR assessment is due to be completed in the 2024/2025 financial year. Supplier onboarding is a recurring process to ensure continuous improvement.

Assortment & Purchasing
DOUGLAS Group distributed a partner newsletter in December 2024 to all brand partners, emphasizing the importance of sustainability and highlighting its commitment to reducing energy consumption and waste across stores, offices, and the supply chain. DOUGLAS Group outlined its collaboration with brand partners to advance sustainability, e.g. regarding ways to reduce packaging, minimize waste, and promote recycling and reuse.

Furthermore, refill options are offered both in-store and online, including refill stations and refillable and refill products for several product categories.

To advance waste and packaging circularity, DOUGLAS Group clearly communicated its expectations and commitments during the Global Partner Days held in March/April 2025. This key event brought together strategic and exclusive brand partners, representing a significant number of sell-out partners. During these sessions:

- DOUGLAS Group emphasized its support for brand partners' efforts to reduce packaging and product waste.
- Clear expectations were voiced regarding compliance with EU regulations, including upcoming restrictions on microplastics under Regulation (EU) 2023/2055.
- DOUGLAS Group encouraged early adoption of circular packaging solutions, with an emphasis on refillable, recyclable, and minimal packaging formats.

Through these communications, A&P reinforced DOUGLAS Group's commitment to aligning its partner brand portfolio with circular economy principles and to fostering collaborative action across the upstream value chain.

According to DOUGLAS internal evaluation, these actions are expected to increase the share of "natural" and "sustainable" products in the assortment, reduce packaging waste, and ensure compliance with evolving EU regulations. Their scope covers the upstream value chain through collaboration with brand partners, directly engaging suppliers. They are pursued on an ongoing process without fixed completion timelines.

DOUGLAS Group currently does not allocate significant resources to the actions mentioned above.

Supply Chain Management
Supply Chain Management is implementing concrete measures to improve the sustainability of packaging materials used throughout the B2B and B2C logistics network. Key initiatives include:

- Introduction of so-called folding frames for packing our master cartons. These reusable folding frames allow us to load more master cartons per trolley, reduce the number of trolleys delivered to stores, and simultaneously avoid or reduce the use of stretch film when shipping to stores.
- Transition from printed mint-colored to plain brown boxes, contributing to increased use of biodegradable and recyclable packaging.

- Use of foldable and reusable plastic crates for store deliveries, reducing single-use packaging waste.

The expected outcomes of these actions include higher transport efficiency, reduced packaging waste, improved recyclability and lower emissions in logistics. The scope of the measures primarily covers downstream activities in logistics and store deliveries.

Folding frames and reusable plastic crates were introduced in the current 2024/2025 financial year with continuous application thereafter. The transition to plain brown boxes was introduced in October 2023 and continues as a permanent measure.

DOUGLAS Group currently does not allocate significant resources to the actions mentioned above.

Metrics relating to resource use and circular economy

E5-4 Resource inflows

Across DOUGLAS Group's product portfolio, the primary product groups are fragrance, skin-care, makeup, hair-care, and accessories. The accessories segment is a smaller and highly diverse category; therefore, the focus here will be on the first four categories. Each of these product groups has been developed with specifically selected ingredients to achieve the intended functional and sensory effects.

Fragrance products typically consist of a blend of aromatic compounds, including both natural essential oils and synthetic fragrance molecules. These substances are generally dissolved in ethanol, which acts as the primary solvent (often with added water). Fixatives and antioxidants are included to enhance scent longevity and stability.

Skin Care products, such as creams, lotions, and serums, are usually water-based emulsions or solutions/gels. Common ingredients include emollients like glycerin, shea butter, and various plant oils, as well as humectants such as hyaluronic acid and propylene glycol. These formulations also contain emulsifiers and stabilizers to maintain consistency, and a range of active ingredients including vitamins, peptides, and botanical extracts. Preservatives are used to ensure microbiological safety.

Makeup products, including foundations, lipsticks, mascaras, and eyeshadows, use a variety of ingredients depending on the format. Typical components include mineral pigments such as iron oxides, titanium dioxide, and mica for color and coverage. Binders, emollients, and waxes provide structure and texture, and may include silicones, castor oil, and carnauba wax. Powders may contain talc, silica, or starch derivatives, while all products contain stabilizers and preservatives to ensure performance and shelf stability.

Hair Care products, including shampoos, conditioners, and treatments, are generally water-based and use surfactants. Conditioning agents, such as silicones, oils, or quaternary ammonium compounds, are included to support manageability. Many formulations also contain functional ingredients like panthenol, niacinamide, or hydrolyzed keratin. Thickeners, preservatives, and fragrances are also part of the composition to ensure product performance.

These ingredient profiles reflect the technical and sensory requirements of each product group, tailored to their intended use and consumer expectations.

Given that the material impact of resource inflows lies solely in the upstream value chain, DOUGLAS Group makes use of EFRAG's Q&A, which permits qualitative reporting of these inflows leaving out quantitative data points.

E5-5 Resource outflows

The packaging of DOUGLAS Group product categories is designed to preserve product integrity, ensure functionality, and support aesthetic appeal, using a range of material combinations suited to each format.

Fragrance products are commonly packaged in glass bottles, chosen for their ability to preserve volatile fragrance compounds. These are often equipped with plastic or metal spray pumps and sealed with caps made of plastic or metal, sometimes incorporating decorative elements. Outer packaging typically includes folding boxes made of paperboard, often printed or finished with foils, varnishes, or embossed design elements.

Skin Care products, such as face and body creams, lotions, and serums, are packaged in various formats depending on their consistency and intended use. Common primary packaging includes plastic jars, tubes, and pump bottles made from materials such as polyethylene (PE), polypropylene (PP), polyethylene terephthalate (PET), or blends thereof. In some cases, glass containers are used, especially for premium or sensitive formulations. These products are frequently packed in secondary paperboard boxes to support protection of the glass containers as well as communication on product ingredients (INCI list).

Makeup products use diverse packaging solutions tailored to the product type. Lipsticks and mascaras are typically contained in rigid plastic or metal tubes, often with custom applicators. Foundations may be filled into glass or plastic bottles with dispensers, while compact powders and eyeshadows use plastic or mixed-material compacts with integrated mirrors and applicators. These formats often require complex assemblies using multiple types of plastics. Outer packaging may include branded paperboard cartons.

Hair Care products such as shampoos, conditioners, and treatments are usually packaged in plastic bottles, tubes, or jars. Common materials include high-density polyethylene (HDPE), low-density polyethylene (LDPE), and PET, selected for their durability and compatibility with aqueous formulations. Closure systems include flip-top caps, pumps, or screw lids made primarily from PP or other plastics. In certain formats, sachets or refill pouches are used, typically made from multilayered plastic films.

Across all categories, packaging serves to support product stability, user safety, and shelf presentation.

The composition of packaging outflows is as follows:
1. Parcels consist primarily of corrugated cardboard boxes used for the shipment of products to customers. Depending on the product, parcels may be single- or double-walled and vary in weight and size.
2. Filling material, which is typically included in parcels as protective fillers such as paper, cardboard, or plastic-based materials (e.g. bubble wrap or air cushions). These ensure product integrity during handling and transport.
3. Shopping bags include paper bags and reusable textile bags provided to customers in stores.
4. Gift wrapping is used for promotional and seasonal activities. It includes wrapping paper, silk tissue paper, carton gift boxes, ribbons, and decorative packaging. While primarily paper-based, these outflows may also contain small plastic or metallic components that limit recyclability.

Although resource outflows constitute a material impact within DOUGLAS Group’s operations, quantitative data points have not been reported. DOUGLAS Group positions itself as a retailer rather than a producer of products or e-commerce packaging, and therefore does not generate such data internally. Similarly, quantitative information on waste has not been included, as this impact is considered material only in the downstream value chain.

EU TAXONOMY

Additional Disclosures on the EU Taxonomy

Reporting on the EU Taxonomy Regulation

To achieve the EU's climate and energy targets and the objectives of the EU Green Deal, the EU adopted Regulation (EU) 2020/852''EU Taxonomy Regulation'' – a classification system to define ''environmentally sustainable'' economic activities. With the adoption of Delegated Regulation (EU) 2021/2139, supplemented by Delegated Regulation (EU) 2023/202485, Technical Screening Criteria were introduced to determine which economic activities are considered sustainable and thus contribute significantly to climate change mitigation and/or adaptation without significantly compromising other environmental objectives. The aim is to classify economic activities in terms of their contribution to six defined environmental objectives on the basis of defined requirements in order to steer capital flows towards sustainable investments:

(1) Climate change mitigation

(2) Climate change adaptation,

(3) Sustainable use and protection of water and marine resources,

(4) Transition to a circular economy,

(5) Pollution prevention and control and

(6) Protection and restoration of biodiversity and ecosystems.

Therefore, in accordance with Article 8 of Delegated Regulation (EU) 2020/852, reporting entities must disclose the proportion of their turnover, capital expenditure (CAPEX) and operating expenditure (OPEX) associated with Taxonomy-eligible and Taxonomy-aligned economic activities.

An activity must be allocated to one of the six objectives to be reported as Taxonomy-eligible regardless of whether the criteria are met. For an activity to be considered environmentally sustainable, i.e. Taxonomy-aligned, and to be reported as such, it must meet the following criteria set out in Article 3 of Regulation (EU) 2020/852.

Significant contribution: The economic activity must make a significant contribution to one of the six environmental objectives in accordance with Articles 10 to 16 by meeting the Technical Screening Criteria established for that economic activity.

Avoidance of significant adverse effects ('Do No Significant Harm' –'DNSH'): It must not significantly harm any of the other environmental objectives.

Minimum safeguards: The company carrying out the activity must comply with and take measures to ensure minimum safeguards of human rights, including labor rights, bribery/corruption, taxation, and fair competition.

Explanations of the procedure – our approach

TURNOVER

The Delegated Acts published under the EU Taxonomy with regard to the six environmental objectives currently focus on sectors with the highest CO_2 emissions. As such, the retail sector has not yet been explicitly taken into account. As a result, DOUGLAS Group's economic activity, – retail of cosmetics and fragrance products – has not yet been classified as Taxonomy-eligible. For this reason, no sales are to be reported as Taxonomy-eligible.

CAPEX

The following Taxonomy-eligible activities have been identified Transport by motorbikes, passenger cars and light commercial vehicles (6.5), Installation, maintenance and repair of energy efficiency equipment (7.3), Installation, maintenance and repair of instruments and devices for measuring, regulating and controlling energy performance of buildings (7.5), Installation, maintenance and repair of renewable energy technologies (7.6), Acquisition and ownership of buildings (7.7).

Capital expenditure is calculated as the sum of additions to intangible assets, excl. goodwill, property, plant and equipment and right-of-use assets (excluding revaluations) in the financial year, as disclosed in the notes to the consolidated financial statements under 13 Intangible assets in accordance with IAS 38.118e, 14 Property, plant and equipment in accordance with IAS 16.73e, and 15 Right-of-use assets and lease liabilities in accordance with IFRS 16.53h.

OPEX

The definition of OPEX according to the Taxonomy Regulation includes expenses for research and development, short-term rental agreements, maintenance and repair costs, and certain other expenses. Total OPEX according to the EU Taxonomy definition amounts to EUR 27 million in the 2024/2025 financial year. With regard to total OPEX, only a share of <1% can be attributed to the OPEX KPI. Therefore, OPEX is not material according to the EU Taxonomy definition. For this reason, we are making use of the exemption clause in Annex I of Delegated Regulation 2021/2178 of July 6, 2021 by reporting the numerator of the OPEX KPI as 0.

Reporting of key Taxonomy figures

The Taxonomy KPIs and the reporting of Taxonomy-eligible economic activities are determined in accordance with Annex 1 of Delegated Regulation EU 2021/2178 of July 6, 2021. The financial data relevant to DOUGLAS Group is taken from the consolidated financial statements in accordance with IFRS for the 2024/2025 financial year. CAPEX for the 2024/2025 financial year is presented in accordance with the requirements of the EU Taxonomy Regulation, as are the operating expenses in accordance with the content requirements for these KPIs. In order to avoid double counting when assigning CAPEX, each economic activity has been clearly and unambiguously assigned to a category and documented. This ensures transparency and compliance with the requirements of Regulation (EU) 2020/852 and provides a comprehensive overview of our economic activities assessed in accordance with the Taxonomy Regulation.

In the 2024/2025 financial year, only CAPEX amounts under activity 7.7 Acquisition and ownership of buildings (including leasing of buildings) of the environmental objectives climate change mitigation and adaptation exceeded the defined materiality threshold.

Due to limited data availability, materiality could not be determined for activity 7.3 Installation, maintenance and repair of energy efficiency equipment. DOUGLAS Group has already begun to implement measures to be able to provide this data in the future in order to determine whether the value of this activity is above or below the materiality threshold. The economic activities 6.5. Transport by motorbikes, passenger cars and light commercial vehicles, 7.5. Installation, maintenance and repair of instruments and devices for measuring, regulating and controlling energy performance of buildings, and 7.6. Installation, maintenance and repair of renewable energy technologies were also on the shortlist, but were also below the materiality threshold in the past 2024/2025 financial year.

Total CAPEX in the 2024/2025 financial year amounted to EUR 637 million and CAPEX for Taxonomy-eligible activities amounted to EUR 450 million, resulting in 71% Taxonomy-eligible. This is 8 percentage points higher than last year.

Since, as described above, the Taxonomy-eligible CAPEX under activity 7.7 Acquisition and ownership of buildings that relate to the rights to use the properties (IFRS 16 Right-of-Use Assets) involve acquired products and services (so-called CAPEX C), the fulfillment of the criteria for Taxonomy alignment lies with the corresponding landlords or lessors. DOUGLAS Group has therefore requested the evidence required for Taxonomy alignment listed in Article 3 of the EU Taxonomy Regulation from its main landlords.

As described above, the Taxonomy-eligible CAPEX relates to purchased products and services (so-called CAPEX C). Responsibility for reviewing fulfillment of the criteria for Taxonomy alignment lies with the lessors. Based on the information available and the feedback received, DOUGLAS Group was unable to prove the Taxonomy alignment of capital expenditure, as the evidence for Taxonomy-aligned CAPEX was too small in relation to the total amount. Therefore, the proportion of Taxonomy-aligned CAPEX, again in relation to the denominator, is 0%.

The adopted amending regulation 2022/1214 now classifies certain nuclear energy and natural gas activities as environmentally sustainable economic activities according to the EU Taxonomy under certain conditions. DOUGLAS Group itself does not carry out any activities in the areas of nuclear energy and fossil gas. Detailed information on the Taxonomy KPIs according to Annex II of the Delegated Regulation can be found in the following tables.

Proportion of turnover/total turnover[1]

in %	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0	0
CCA	0	0
WTR	0	0
CE	0	0
PPC	0	0
BIO	0	0

				Substantial contribution criteria						DNSH criteria ("do no significant harm")									
Economic activities (1)	Code[1] (2)	Revenue (3)	Proportion of revenue (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum safeguards (17)	Propor-tion of tax-onomy-aligned (A.1) or tax-onomy-eli-gible (A.2) revenue FY 2023/2024 (18)	Category: enabling activity (19)	Category: transitional activity (20)
		(in Mio. €)	(in %)	(y/n; n-el[2])	(y/n; n-el[2])	(y/n; n-el[2])	(y/n; n-el[2])	(y/n; n-el[2])	(y/n; n-el[2])	(y/n[2])	(y/n[2])	(y/n[2])	(y/n[2])	(y/n[2])	(y/n[2])	(y/n[2])	(in %)	(E)	(T)
A. Taxonomy-eligible activities																			
A.1 Environmentally sustainable activities (taxonomy-aligned)																			
Revenue for environmentally sustainable activities (taxonomy-aligned) (A.1)		0	0	0	0	0	0	0	0								0		
of which enabling activity		0	0	0	0	0	0	0	0								0		
of which transitional activity		0	0	0	0	0	0	0	0								0		
A2 Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned)																			
				el; n-el[2]	el; n-el[2]	el; n-el[2]	el; n-el[2]	el; n-el[2]	el; n-el[2]										
Revenue for taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned) (A.2)		0	0	0	0	0	0	0	0								0		
Total (A.1 + A.2)		0	0	0	0	0	0	0	0								0		
B. Taxonomy-non-eligible activities																			
Revenue for taxonomy-non-eligible activities (B)		4,575	100																
Total (A + B)[3]		4,575	100																

[1] CCM: Climate change mitigation; CCA: Climate change adaptation; WTR: Water; PPC: Pollution; CE: Circular economy; BIO: Biodiversity.
[2] ‚y' = ‚yes', taxonomy-eligible activity that is taxonomy-aligned with the relevant environmental objective; ‚n' = ‚no', taxonomy-eligible activity that is not taxonomy-aligned with the relevant environmental objective; ‚n-el' = ‚not eligible', taxonomy-non-eligible activity for the respective environmental objective; ‚el' = ‚eligible', taxonomy-eligible activity for the respective objective.
[3] Net sales as reported in the Consolidated Statement of Profit or Loss.

Proportion of Opex/total Opex[1]

in %	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0	0
CCA	0	0
WTR	0	0
CE	0	0
PPC	0	0
BIO	0	0

				Substantial contribution criteria						DNSH criteria ("do no significant harm")					
Economic activities (1)	**Code[1] (2)**	**Opex (3)**	**Proportion of Opex (4)**	**Climate change mitigation (5)**	**Climate change adaptation (6)**	**Water (7)**	**Pollution (8)**	**Circular economy (9)**	**Biodiversity (10)**	**Climate change mitigation (11)**	**Climate change adaptation (12)**	**Water (13)**	**Pollution (14)**	**Category: enabling activity (19)**	**Category: transitional activity (20)**
		(in Mio. €)	(in %)	(j/n; n-el[1])	(j/n; n-el[1])	(j/n; n-el[1])	(j/n; n-el[1])	(j/n; n-el[1])	(j/n; n-el[1])	(j/n[1])	(j/n[1])	(j/n[1])	(j/n[1])	(E)	(T)
A. Taxonomy-eligible activities															
A.1 Environmentally sustainable activities (taxonomy-aligned)															
Opex for environmentally sustainable activities (taxonomy-aligned) (A.1)		0	0	0	0	0	0	0	0						
of which enabling activity		0	0	0	0	0	0	0	0						
of which transitional activity		0	0	0	0	0	0	0	0						
A2 Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned)															
				el; n-el[2]	el; n-el[2]	el; n-el[2]	el; n-el[2]	el; n-el[2]	el; n-el[2]						
Opex for taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned) (A.2)		0	0	0	0	0	0	0	0						
Total (A.1 + A.2)		0	0	0	0	0	0	0	0						
B. Taxonomy-non-eligible activities															
Opex for taxonomy-non-eligible activities (B)		27	100												
Total (A + B)		27	100												

[1] CCM: Climate change mitigation; CCA: Climate change adaptation; WTR: Water; PPC: Pollution; CE: Circular economy; BIO: Biodiversity.
[2] ‚y‘ = ‚yes‘, taxonomy-eligible activity that is taxonomy-aligned with the relevant environmental objective; ‚n‘ = ‚no‘, taxonomy-eligible activity that is not taxonomy-aligned with the relevant environmental objective; ‚n-el‘ = ‚not eligible‘, taxonomy-non-eligible activity for the respective environmental objective; ‚el‘ = ‚eligible‘, taxonomy-eligible activity for the respective objective.

Proportion of Capex/total Capex[1]

in %	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0	71
CCA	0	0
WTR	0	0
CE	0	0
PPC	0	0
BIO	0	0

				Substantial contribution criteria						DNSH criteria ("do no significant harm")									
Economic activities (1)	Code[1] (2)	Capex (3)	Proportion of Capex (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum safeguards (17)	Propor-tion of tax-onomy-aligned (A.1) or tax-onomy-eli-gible (A.2) Capex FY 2023/2024 (18)[3]	Category: enabling activity (19)	Category: transitional activity (20)
		(in Mio. €)	(in %)	(y/n; n-el[2])	(y/n; n-el[2])	(y/n; n-el[2])	(y/n; n-el[2])	(y/n; n-el[2])	(y/n; n-el[2])	(y/n[2])	(y/n[2])	(y/n[2])	(y/n[2])	(y/n[2])	(y/n[2])	(y/n[2])	(in %)	(E)	(T)
A. Taxonomy-eligible activities																			
A.1 Environmentally sustainable activities (taxonomy-aligned)																			
Capex for environmentally sustainable activities (taxonomy-aligned) (A.1)		0	0	0	0	0	0	0	0								0		
of which enabling activity		0	0	0	0	0	0	0	0								0		
of which transitional activity		0	0	0	0	0	0	0	0								0		
A2 Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned)																			
				el; n-el[2]	el; n-el[2]	el; n-el[2]	el; n-el[2]	el; n-el[2]	el; n-el[2]										
Acquisition and ownership of buildings	CCM 7.7	450	71	el[2]	n-el[2]	n-el[2]	n-el[2]	n-el[2]	n-el[2]								63		
Capex for taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned) (A.2)		450	71	71	0	0	0	0	0								63		
Total (A.1 + A.2)		450	71	71	0	0	0	0	0								63		
B. Taxonomy-non-eligible activities																			
Capex for taxonomy-non-eligible activities (B)		187	29																
Total (A + B)		637	100																

[1] CCM: Climate change mitigation; CCA: Climate change adaptation; WTR: Water; PPC: Pollution; CE: Circular economy; BIO: Biodiversity.
[2] ‚y' = ‚yes', taxonomy-eligible activity that is taxonomy-aligned with the relevant environmental objective; ‚n' = ‚no', taxonomy-eligible activity that is not taxonomy-aligned with the relevant environmental objective; ‚n-el' = ‚not eligible', taxonomy-non-eligible activity for the respective environmental objective; ‚el' = ‚eligible', taxonomy-eligible activity for the respective objective.
[3] Prior-year figures have been restated to reflect methodological alignment with EU Taxonomy requirements. The restatement affects the CapEx denominator and the share of taxonomy-eligible activities. Updated figures are presented in this table.

Social Information

S1 – OWN WORKFORCE

Topic	Sub-topic	Type of materiality	Classi-fication	Time horizon (if empty, then applicable to all time horizons)	Location of material impacts within the value chain	Description of material impacts
ESRS S1 Own Workforce	Working conditions	Positive impact	Actual		Own operations	DOUGLAS Group offers fair remuneration, a positive company culture, and an inclusive management style to create a safe and healthy working environment. DOUGLAS Group emphasizes open communication, flexible working hours, and work-life inclusion, creating a supportive environment where employees feel valued and empowered
ESRS S1 Own Workforce	Equal treatment and opportunities for all	Positive impact	Actual		Own operations	DOUGLAS Group offers its employees meaningful employment opportunities within an inclusive and supportive environment. DOUGLAS Groups' commitment to diversity ensures that individuals from all backgrounds feel welcome and valued. DOUGLAS Group empowers its employees to thrive and contribute their unique perspectives, ultimately enhancing both personal growth and organizational success
ESRS S1 Own Workforce	Equal treatment and opportunities for all	Positive impact	Actual		Own operations	DOUGLAS Group empowers its employees to enhance their skills and knowledge by offering leadership development, job-specific courses, and programs offered by the DOUGLAS Academy, as well as development opportunities

The undertaking's material impacts, risks and opportunities regarding the own workforce

SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model
At DOUGLAS Group, the impacts on our employees are an integral part of our strategy and business model supported by our ESG framework. As outlined under S1-4, we systematically evaluate these positive impacts to inform strategic adjustments that promote sustainable growth. Operating across Europe, we tap into diverse cultural contexts to reinforce our core values. These values guide our HR practices and strategic initiatives such as Diversity, Equality & Inclusion (DE&I), ensuring that diverse insights from our workforce refine our business model effectively. Our commitment to fair wages and growth opportunities reflects the adaptation of our strategy, aiming for a supportive and empowering workplace across the entire Group. Further information on how the material impacts inform and contribute to adjusting the strategy and business model are described in ESRS 2 SBM-3.

DOUGLAS Group's business model fundamentally relies on the expertise and creativity of our workforce.

Our 19,983 employees are the people behind one of Europe's leading omnichannel provider for premium beauty. Our core values passion, ownership, and appreciation are integral elements of our operational strategy and guide our decision-making processes. These values not only shape our HR guidelines and processes, from recruitment to further education and performance evaluation, but also inform and drive continuous adaptions to our strategy and business model.

Fostering excellent working conditions and equal treatment and opportunities for all are therefore material for us. We are committed to ensuring fair remuneration, fostering a positive organizational culture, and cultivating an inclusive management style to guarantee a safe and healthy workplace.

By prioritizing open communication and flexible working hours, we establish an environment where employees are treated with respect and empowerment, strengthening a culture of belonging, cooperation, and appreciation.

STRENGTHENING A CULTURE OF BELONGING, COOPERATION AND APPRECIATION.

Our dedication to DE&I is essential to our corporate culture and aims to ensure that individuals from varied backgrounds feel welcomed. Regular feedback mechanisms, such as employee surveys and employee dialog, are implemented to capture unique insights from employees. These insights are then systematically analyzed to inform strategies for personal development and organizational improvement. They also continuously inform strategic adjustments to enhance our business model.

We set clear priorities to increase diversity in various dimensions and create an environment of belonging. Our aim is to create a working environment in which everyone can develop personally and professionally and to make DOUGLAS Group a place of growth.

To support employee development, we provide comprehensive on-the-job training, specialized courses, targeted training, and further education programs via channels including the DOUGLAS Academy, which is accessible for all our 15,000 Beauty Advisors. We are committed to shaping a culture of appreciation that strengthens cooperation and team spirit and thus facilitates a sustainable and successful future for DOUGLAS Group.

The interests, viewpoints, and rights of our employees hold particular importance for us. We engage with them through various channels and events to consistently evolve.

Within the first double materiality assessment, only the impacts previously mentioned have been recognized as material, with no significant risks or opportunities identified. Our material impacts apply to all our employees.

Within our own workforce, three types of employees are affected by workforce-related material impacts.

1. **Office employees:** Permanent and temporary employees working in offices in all global corporate locations in different functions (such as Marketing, Finance, Procurement, E-Commerce, Human Resources), in permanent positions and temporary contracts.
2. **Store-employees:** Employees with different roles in retail stores who have direct consumer contact (Store Management, Beauty Advisors), employed on a permanent and temporary basis.
3. **Warehouse employees:** Employees working onsite in distribution and logistics centers.

To foster positive impacts on its workforce, DOUGLAS Group has several targeted global initiatives in place:

- Work-life balance: Flexible working hours for our employees in stores and Mobile Office Policy for office employees.
- The DE&I Policy rolled out in 2025 defines clear guidelines for inclusion in the areas of management, recruitment, and training, and is accompanied by comprehensive communication measures.
- We are investing in the renovation of our headquarters to improve workplace conditions. This initiative aims to contribute to a positive and health-promoting working environment while creating spaces that foster collaboration and networking among employees. The building had already been certified as a green building prior to the renovation.
- Employee Resource Groups (ERG) have been set up as formal interest networks, aiming to provide employees with opportunities to connect on inclusion-related topics and serve as a voice to the management.
- Fair and transparent remuneration: To increase transparency in career paths and development opportunities, standardized job descriptions and a transparent job leveling architecture were introduced for office employees in Germany from the 2023/2024 financial year onward and have already been expanded to parts of our segments.
- At the same time, we are working on the introduction of regional salary bands, supported by country-specific benchmark data, aiming to ensure fair and competitive remuneration. The aim is to create sustainable and harmonized remuneration structures that meet regional requirements and promote the long-term satisfaction of our employees, while also generating long-term competitiveness in our talent markets and transparency for employees on job level structure.
- In the 2024/2025 financial year, DOUGLAS Group has rolled out its goal- and competence-based performance assessment tool, the #DOUGLASDialogue, for all headquarter employees across all European central offices. The #DOUGLASDialogue has already been used as an assessment tool for all employees at the German headquarters since the previous financial year and is linked to the pay-rise process.

DOUGLAS Group has implemented actions to mitigate environmental effects and establish climate neutral, ecofriendly processes while actively striving to minimize any substantial effect on the workforce.

At present, we foresee no significant impacts on our workforce stemming from our transition plans moving forward. We do not anticipate any restructuring or employment loss as part of our response to climate change. Instead, we see the transition to greener operations as a potential opportunity to create new jobs and upskill our own workforce in environmental topics.

As part of our materiality assessment, we thoroughly examined all potential impacts and risks associated with forced and child labor in our own operations. Our assessment indicated no substantial risk of these issues arising within our own operations. Further potential impacts in our supply chain, including forced or compulsory labor, were also analyzed as part of our risk assessment in accordance with the Act on Corporate Due Diligence Obligations in Supply Chains (Lieferkettensorgfaltspflichtengesetz, LkSG).

Currently, we have not identified any significant material impacts or risks affecting specific groups within our workforce. However, future challenges may arise from issues related to diversity and disability.

Employees situated in countries with legal constraints or barriers hindering workforce participation for women or underrepresented groups (for example, due to visa restrictions) may face adverse effects, particularly where stricter diversity regulations are in place that can negatively impact gender equality or diversity.

Additionally, store employees located in busy urban areas could encounter heightened exposure to violence, as their workplaces offer open access to both customers and the general public.

S1-1 Policies related to own workforce

DOUGLAS Group manages its workforce through a combination of the following policies, all of which address material IROs related to the workforce. These policies and the Code of Conduct are applied across all segments and to all employees within the DOUGLAS Group:

- DE&I Policy
- Human Rights Policy Statement (covers: anti-harassment and anti-discrimination)
- Code of Conduct

DOUGLAS Group plans to roll-out the following additional policies by the end of the 2025/26 financial year:

- Compensation & Benefit Policy
- Learning & Development Policy
- Recruitment Policy

The Group CHRO (Chief Human Resources Officer) holds the highest level of accountability for implementing these consisting policies and is directly responsible for embedding the commitments of the HR Policy into DOUGLAS Group's operations, ensuring their effective execution across the organization.

DOUGLAS Group's Human Rights Policy Statement is aligned with internationally recognized frameworks, including the UN Guiding Principles on Business and Human Rights and the core labor standards of the International Labour Organization's (ILO) (please see details later in this chapter).

Our Code of Conduct and Supplier Code of Conduct explicitly address discrimination based on racial and ethnic origin, nationality, skin color, age, gender or sexual orientation, religion or beliefs, disability or other characteristics protected by law.

These policies are (or will be) valid for all DOUGLAS Group operations in the 22 European countries in which we operate and outline how we integrate DE&I into our business relationships, aiming to foster a workplace where every individual is valued, respected, and empowered.

DOUGLAS Group is committed to actively protecting human rights and the environment, taking into account the human rights- and environment-related interests of our employees as well as those involved in our supply chains. DOUGLAS Group supports a working environment that allows our employees to freely exercise their rights and freedoms.

As a leading European omnichannel provider, we are aware of our responsibility to uphold our human rights and environmental due diligence. Adherence to this responsibility is therefore an integral part of our decision-making processes and business activities and thus forms the foundation of our economic success.

DOUGLAS Group has adopted and published a comprehensive Human Rights Policy Statement. Additionally, the Whistleblowing Policy and the Code of Conduct were improved and updated in the 2024/2025 financial year.

Our Human Rights Policy reflects our commitment to international frameworks, including the Universal Declaration of Human Rights, the United Nations (UN) Global Compact, the UN Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises, the International Covenant on Civil and Political Rights, the International Covenant on Economic, Social and Cultural Rights, and the core labor standards of the ILO. Furthermore, DOUGLAS Group is guided by the Minimata Convention on Mercury, the Basel Convention on the Control of Transboundary

Movements of Hazardous Wastes and their Disposal, as well as the Stockholm Convention on Persistent Organic Pollutants. This policy statement describes the human rights strategy of DOUGLAS Group in line with the requirements of the German Supply Chain Due Diligence Act (LkSG).

The Human Rights Policy is binding for the employees of all companies over which DOUGLAS Group exercises a decisive influence. In addition, we expect our business partners to respect human rights and protect the environment. Our policies prohibit human rights violations, including human trafficking, forced labor, compulsory labor, and child labor as well as violations of environmental standards. They also incorporate due diligence and risk assessment processes to align with international standards.

Operationally, the DOUGLAS Group Management Board has assigned responsibility for implementing our Human Rights Policy Statement to the Human Rights Officer.

If DOUGLAS Group becomes aware of an imminent or actual violation of human rights or environmental standards within its own operations or in its supply chains, DOUGLAS Group immediately takes appropriate measures to prevent or minimize the violation. In its own business area, DOUGLAS Group will immediately eliminate any violations that have been identified.

Our complaints procedure enables any person to confidentially report suspected or actual violations of human rights and environmental standards in our own business area and in our supply chains, including those involving direct and indirect suppliers. The reporting channels available are our whistleblower tool, “Integrity Line”, and the mailbox of DOUGLAS Group’s Compliance Office (G1-1).

To date, no actual negative human-rights-related impacts have been identified.

DOUGLAS Group encourages employees to report any incidents of discrimination, harassment, or violations of the DE&I Policy through our whistle-blowing hotline. All reports are treated confidentially, and whistleblowers are protected from retaliation.

We engage in continuous dialog with our internal and external stakeholders, including employees, shareholders, customers, and suppliers. We prioritize listening to the voices of our employees through regular participatory communication formats, such as town hall meetings, surveys and continuous exchange with our works councils. For further details please refer to ESRS S1-2.

While there is currently no Group-wide workplace accident prevention policy or management system in place, local entities are making efforts to implement appropriate safety measures for employees and customers in alignment with their respective national legislation.

We are committed to offering continuous learning opportunities that ensure equitable access to training and development.

As part of the DOUGLAS Academy roll-out at our headquarters, we will launch our first DE&I training sessions in the 2025/26 financial year. The DE&I content will be a relevant component of the DOUGLAS Academy, available to every employee from HQ to stores and across all segments.

DOUGLAS Group’s recruitment, training and development processes are built on a transparent, competency-based framework that ensures qualifications, skills and experience are the primary drivers of all people-related decisions - while also recognizing that some colleagues may need additional support to develop those competencies.

Central to this is our global job-leveling architecture, rolled out for all office employees in Germany, Poland, the Netherlands, Italy and France and covering approximately 70 % of our respective workforce.

Key elements include:

- **Standardized role profiles:** Every position will be mapped to one of fourteen job levels, with clearly defined qualification requirements, skills benchmarks, and career pathways.
- **Standardized career pathways:** Career tracks linked to the job level architecture ensure a solid, consistent, and transparent foundation for our development and reward programs.

These tools are accompanied by the establishment of salary bands designed to promote fair, consistent, and market-based compensation across segments.

These are already in use for all office employees in Germany. Poland, the Netherlands, Italy and France are currently in the final implementation phase. We plan to roll-out this benchmark-based approach across all remaining countries as a final project step.

These procedures aim to ensure that we provide a framework in which career progression is based on merit.

S1-2 Processes for engaging with own workforce and workers’ representatives about impacts

DOUGLAS Group actively involves employees across the organization by gathering their insights, feedback, and opinions to enhance business and management practices. Through various communication and engagement strategies, DOUGLAS Group seeks out diverse views to better understand and address material impacts. Employee feedback is integrated into strategic and operational decisions, informing action plans presented to senior leadership and the Board. Insights gained from employee surveys influence strategies to improve engagement and inclusion.

DOUGLAS Group also collaborates closely with workers' representatives with the aim of incorporating employee concerns into company agreements and decisions. Employee perspectives are represented at the highest decision-making levels through union representatives on DOUGLAS Group's Supervisory Board, forming part of the Group's efforts to ensure that strategic decisions take workforce interests into account. Decision-making outcomes influenced by workforce engagement are communicated promptly via town hall meetings, the corporate intranet, emails, and leadership communications.

All DOUGLAS Group employees are encouraged to discuss concerns and material impacts through established communication channels, aiming to create a respectful environment for sharing perspectives on important issues. The following engagement channels are in place:

- **HR Business Partners (HRBPs)** act as contacts for employees both globally and locally, facilitating continuous and accessible communication throughout the organization. Engaging directly with our employees, HRBPs gather insights into employee perspectives and address concerns, thereby informing DOUGLAS Group's decision-making and aiming to foster a responsive work environment.
- **Annual employee engagement survey:** DOUGLAS Group conducts an annual engagement survey to assess employee engagement, measure employee satisfaction, and identify areas for improvement. This process also includes an evaluation of management's leadership qualities and the DOUGLAS Group as an employer. In the 2024/2025 reporting year, the DOUGLAS Group employee engagement survey was expanded to 13 countries, achieving a 64 % participation rate with over 8,000 responses. In the 2024/2025 financial year, the engagement index reached 72, reflecting a slight improvement compared to the previous year (70 across seven participating countries). This uptick underscores the effectiveness of our dedicated efforts to cultivate a positive working environment. It demonstrates not only enhanced connection and commitment among our employees but also affirms that our initiatives and programs are effectively fostering an engaging and supportive workplace culture. For instance, our purpose & values score captures how employees perceive the alignment between their work and the company's overarching purpose and assesses whether DOUGLAS Group's stated values are embodied in daily practice across the organization. This year, we achieved a score of 72, highlighting the successful integration of our Group Purpose "MAKE LIFE MORE BEAUTIFUL". The insights help to inform targeted actions to further enrich our workplace culture.
- **Town hall meetings:** Town hall meetings provide employees with quarterly updates on global business developments, financial performance, and employee-related topics. Employees can submit questions to the Board, either in person or anonymously online in advance, with answers given during the session or afterward in writing. Invitations are sent via company email, and employees without email access receive a live stream link. Employee feedback gathered from these meetings guides our communication strategies and informs policy adjustments in our quarterly DOUGLAS Group leadership team meetings.
- **Corporate intranet and email communication:** Regular updates, policy announcements and engagement prompts are delivered via our global intranet and targeted email newsletters to ensure consistent reach across all regions and functions.
- **ERGs:** We have established the Employee Resource Groups (ERGs) as formal interest networks that give employees the opportunity to connect with like-minded colleagues and serve as a voice to management. These groups aim to foster inclusion, representation, and engagement across different dimensions of identity and interest. Since the 2021/22 financial year, ERGs have been launched at our Düsseldorf headquarters for the following communities:
  - beYOUtiful (LGBTQ+ members & allies)
  - Family@DOUGLAS (parents & care work)
  - INTERNATIONALS@DOUGLAS (network for international, relocated employees)

In the current reporting year, an ERG on the topic of sustainability was also established. Additional ERGs are planned across the organization, with the target of perma-nently integrating at least four ERGs by October 2026.

These groups are expected to actively participate in decision-making processes and corporate initiatives. To this end, we provide information via local communication channels and establish regular opportunities for dialog between HR and ERG board members.

Our Group Chief Human Resources Office oversees the implementation of these initiatives, apart from the corporate intranet and email communications which is overseen by the SVP Group Communications & Sustainability.

DOUGLAS Group has established work councils at country level, which maintain regular contact with employees in their respective areas of responsibility.

These councils serve as a key channel for passing on employee concerns, which influence the organization's decision-making and activities. Regular meetings are held with the works councils, including all-employee meetings and the annual conference of the works councils in France, the Netherlands, Germany, Italy and Spain.

To better understand the perspectives of colleagues who may be particularly vulnerable or marginalized, DOUGLAS Group combines dedicated ERG engagement with a targeted DE&I index as part of the annual employee engagement survey:

DE&I index in the employee engagement survey: Our annual employee engagement survey includes a bespoke DE&I index covering:

1. Sense of belonging
2. Fairness in career development
3. Perceptions of diversity
4. Perceptions of inclusive leadership

We disaggregate responses by gender and plan to hold ERG-facilitated follow-up workshops in 2025/26 to translate insights into targeted action plans.

S1-3 Processes to remediate negative impacts and channels for own workforce to raise concerns

DOUGLAS Group offers a robust whistleblowing system for employees and external stakeholders to report potential misconduct, ensuring transparency and accountability (ESRS G1-1).

DOUGLAS Group provides the following channels:

- Whistleblowing tool hosted by an external partner, operated by DOUGLAS Group employees (compliance organization)
- Local contact points in every segment
- Email address for Group Compliance Office
- Hotline

Any actual or suspected policy violations or human rights infringements are reported to the DOUGLAS Group compliance organization immediately. Whistleblowers have access to several channels to report misconduct, and all submitted reports are treated confidentially. Additionally, in cases of uncertainty, the Group Compliance Office can provide advisory support.

Our commitment to compliance includes multiple channels for employees to report business-related incidents securely and confidentially: direct supervisors, local compliance officers, a dedicated email at compliance@Douglas.de, a hotline, the Group Compliance Office, and an anonymous whistleblowing tool. All these channels help to foster an ethical business culture.

The process is recorded and documented in full, with all investigations conducted in accordance with the principles of procedural fairness and objectivity. All parties involved are presumed innocent until a violation is proven, ensuring impartial outcomes.

The effectiveness of the grievance mechanism is evaluated annually and as needed, with necessary adjustments made to uphold its integrity and impact. Detailed procedural guidelines for the whistleblowing process are publicly available on our website under the compliance section.

To enhance awareness and the effectiveness of our whistleblowing system, we have added strategic links to the tool on DOUGLAS Group websites and the intranet, introduced a new global whistleblowing tool (pending implementation in certain segments), and developed comprehensive processes and a policy available in all local languages. We engage employees through Lunch & Learn sessions, provide extended protections for whistleblowers, and conduct specialized training for Compliance Case Managers and all employees. Web-based training is diligently monitored by management and complemented by posters and awareness campaigns in headquarters and stores, including dedicated wallpapers on our PCs for World Whistleblower Day.

DOUGLAS Group's Code of Conduct, together with our values, leadership commitments and other internal standards, sets out the high expectations we have for ethical behavior, responsible business practices and the conduct of our stakeholders. Potential violations of these regulations, including legal, human rights, and environmental breaches related to DOUGLAS Group's or supplier activities, can be reported through established channels. Our Code of Conduct and Whistleblowing Policy ensure protection from retaliation.

Targets related to own workforce

S1-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

DOUGLAS Group has set several targets related to our own workforce (scope: DOUGLAS Group own operations unless otherwise specified):

1. **Gender diversity in leadership:** Achieve more than 50% women in leadership roles at the 1st and 2nd leadership level within the DOUGLAS Group.
2. **Employee engagement survey coverage:** Achieve 75% employee coverage through the engagement survey by September 30, 2026, expanding the roll-out to all segments and countries (baseline 2024/2025 financial year: 13 countries covering > 50% of employees).
3. **Job-leveling completion:** Implement DOUGLAS Group's job-leveling architecture for office employees in 100% of the countries by 30 September 2026 (baseline 2024/2025 financial year: live in Germany, Poland, the Netherlands, Italy, and

France, covering approximately 70% of the respective workforce).

4. **Succession planning for leadership roles:** Ensure that 80% of expiring D07+ (leadership/executive) roles have formal succession plans in place by 30 September 2026 (baseline 2024/2025 financial year: pilot coverage for expiring leadership functions (20%) and key positions).
5. **DOUGLAS Group Academy adoption:** Onboard more than 80% of office and store employees onto the DOUGLAS Group Academy as the primary learning platform by 30 September 2026 (baseline 2024/2025 financial year: rollout for the retail organization; target 80% store-employee registration/download by March 2025).
6. **IT gender diversity target (limited scope, Group Technology only):** DOUGLAS Group Technology aims to increase the proportion of female employees in the IT department from 28% (as of 30 September 2023) to 35% by 30 September 2026. This is to be achieved through targeted recruitment and further development as part of training and leadership development programs. One example is our collaboration with the Social Bee Initiative to hire female refugees in IT roles, which has resulted in two successful hires within the reporting year. Progress is monitored on a quarterly basis.

For example, France has set itself the target of increasing the representation of employees with disabilities to 5% by the end of 2027. To this end, initiatives such as accessible recruitment processes and workplace adjustments to support employees have been launched.

DOUGLAS Group's target-setting process involves strategic alignment with legal standards and organizational goals, focusing on areas such as diversity, employee engagement, and leadership development. Although employees and their representatives were not directly involved in setting these targets, their engagement is crucial in tracking performance and identifying areas for improvement. Tools such as the engagement survey allow for continuous employee feedback, which informs adjustments and progress evaluations. Regular monitoring ensures that targets are on track, while specific initiatives, like accessible recruitment processes, demonstrate commitment to achieving these objectives.

Actions related to own workforce

S1-4 Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions

Addressing potential material effects on the Company's workforce does not require particularly targeted action plans. Nonetheless, we are committed to managing these effects with great care. We have devised strategies aimed at fostering positive impacts across various areas.

Actions concerning equal treatment and opportunities for all:

- Diversity: Our commitment to DE&I goes beyond legal requirements and aims to create an environment that values differences. We want to reflect on the cultures and communities in which we operate.
- DE&I Policy implementation: In the 2023/2024 financial year, we developed an international DE&I policy that sets Group-wide standards and allows for country-specific adaptations. It defines clear guidelines for inclusion in the areas of management, recruitment and training and is accompanied by comprehensive communication measures.
- Unconscious bias training: In the Netherlands and Belgium, the focus is already on unconscious bias training in order to promote an inclusive corporate culture.
- In 2024, the DOUGLAS Group was ranked first in retail and wholesale globally, third overall, and first in Germany on the Forbes' World's Top Companies for Women list (in partnership with Statista), based on feedback from over 100,000 women worldwide on their perceptions of workplace practices, opportunities, and equality.

Actions concerning gender equality and opportunities for all:

- Mentorship and Inclusive Leadership Program: As a member of the LEAD Network since the 2023/2024 financial year, DOUGLAS Group aims to promote gender diversity through programs such as the Mentorship and Inclusive Leadership Program, offering peer-to-peer learning sessions, webinars, and individual mentoring. In the 2024/2025 financial year, we're offering two placements for employees to participate in the program. DOUGLAS Group is thus committed to strengthening the development of inclusive leadership skills and reinforcing a cooperative working environment.
- Training initiatives to promote inclusion in the CEE region and Italy. To foster multigenerational inclusion all managers in Central and Eastern Europe completed a management and change management training between February and September 2024 to promote a diverse workforce. In Italy, these programs expanded to take regional characteristics into account. Language courses and cultural awareness workshops as well as DE&I training will be offered for international employees.

We pursue a globally standardized learning strategy in order to establish a uniform and professional learning culture that inspires our employees and promotes their growth. The DOUGLAS Group Academy mobile learning platform is gradually being introduced across all countries that DOUGLAS Group operates in and supports comprehensive training on induction, product knowledge and sales skills initially for our Beauty Consultants and later for other target groups, including employees at our headquarters and central offices throughout Europe.

As part of our HR strategy, DOUGLAS Group specifically promotes young professionals through comprehensive training programs for apprentices, students, and interns. At our international headquarters in Düsseldorf, we offer dual study programs with a focus on business administration and finance. The “LEADING YOUNG TALENTS” program introduced in 2024 systematically prepares young talents for future management duties. With over 200 trainees in Germany, DOUGLAS Group is one of the leading training companies in the industry. Our positions in the Trendence ranking - 1st place across all sectors and 1st place in retail - underscore DOUGLAS Group’s attractiveness as a training company and our important role in qualifying future specialists for the labor market and also for our Company.

Designated functional experts oversee the processes associated with defined material impacts and ensure that their recommendations and actions address these impacts effectively.

Metrics related to own workforce

S1-6 Characteristics of the undertaking’s employees

The following tables show the number of employees (headcount, including temporary employees, trainees, and interns) for the 2024/2025 financial year as of 30 September 2025, broken down by country, gender, function and employment type.

Information on employee headcount by gender

The headcount data is based on the workforce recorded as of the reference date, 30 September 2025, and is defined as all active employees directly employed and remunerated by the DOUGLAS Group, excluding employees on leave. The number most representative of headcount is disclosed in the personnel expenses section of the consolidated financial statements.

	2024/2025			
	Total	Stores	Offices	Warehouses
	Headcount	Headcount	Headcount	Headcount
Female	18,711	16,585	1,946	180
Male	1,270	481	772	17
Other	1	1	0	0
Not declared	1	1	0	0
Total	**19,983**	**17,068**	**2,718**	**197**

Employee headcount in countries where the undertaking has at least 50 employees >= 10% of its total number of employees

	2024/2025
	Headcount
Germany	6,184
Netherlands	2,120
Italy	2,498
France	3,727
Other	5,454
Total	**19,983**

In the 2024/2025 financial year, DOUGLAS Group had employees in 22 countries. In order to meet the requirements at peak times, especially during the high season, we work with temporary staff.

Information on employees by contract type, broken down by gender

	2024/2025				
	Total	Female	Male	Other	Not declared
Number of employees (headcount)	19,983	18,711	1,270	1	1
Number of permanent employees (headcount)	14,550	13,518	1,031	0	1
Number of temporary employees (headcount)	2,865	2,684	180	1	0
Number of non-guaranteed hours employees (headcount)	2,568	2,509	59	0	0

The total number of employees who left the undertaking during the reporting period amounted to 6,051, corresponding to an overall turnover rate of 30.3% for the 2024/2025 financial year.

The turnover rate was calculated as the total number of employees who left the company during the reporting period in relation to the headcount as of 30 September 2025. The calculation includes all employees, regardless of contract type (i.e., permanent, fixed-term, apprentice, and temporary staff).

Turnover levels vary across the Group: in our stores, the rate was 32.4%, mainly driven by our seasonal business, while in the headquarters the turnover rate stood at 17.6%, reflecting structural and operational differences between retail and corporate functions.

S1-8 Collective bargaining coverage and social dialogue

DOUGLAS Group aims to establish a global remuneration policy that is adapted to local labor and co-determination frameworks, ensuring our pay practices remain both consistent and compliant across all markets.

In Spain, Italy, France, the Netherlands and Germany, we have formalized structured social-dialogue mechanisms with our works councils to uphold a robust, two-way exchange on compensation, working conditions and strategic HR initiatives. These conditions are shaped by collective agreements that ensure fairness and protect employee rights.

Our works councils are organized at regional or local level**,** reflecting the geographic diversity of our store network. Currently, there is no European works council in place.

This regional structure aims to ensure that social dialogue remains responsive to the specific needs of colleagues in each market, reinforcing our commitment to fair working conditions.

Percentage of total employees covered by collective bargaining agreements

	2024/2025		
	Collective Bargaining Coverage		Social dialogue
Coverage Rate	Employees – EEA(for countries with >50 empl. representing >10% total empl.)	Employees – Non-EEA(estimate for regions with >50 empl. representing >10% total empl)	Workplace representation (EEA only)(for countries with >50 empl. representing >10% total empl)
0-19%	Germany, France		
20-39%			
40-59%			
60-79%			Germany
80-100%	Italy, Netherlands		Italy, Netherlands, France

S1-9 Diversity metrics

Gender distribution in number and percentage at top management level

	2024/2025	
	Headcount	in %
Female	19	42%
Male	26	58%
Other	0	0%
Not declared	0	0%
Total	**45**	**100%**

Top Management comprises all employees classified as first management level below the Management Board. This includes all employees assigned to job levels D06 until D08 in the Group's standardized job architecture.

Accordingly, Top Management encompasses:
All first-level leaders directly reporting to a Management Board member, typically holding strategic, functional, or regional responsibility at Group or Country level (e.g., Managing Directors, Senior Vice Presidents, Vice Presidents, or equivalent roles).

This definition applies uniformly across all legal entities and countries within the DOUGLAS Group, based on the global job-leveling framework managed by Group HR in the SAP SuccessFactors system, which serves as the authoritative source of truth for position and hierarchy data.

Distribution of employees by age group: under 30 years old; 30-50 years old; over 50 years old

	2024/2025	
	Headcount	in %
Under 30 years old	7,155	36%
30-50 years old	8,788	44%
Over 50 years old	4,040	20%
Total	**19,983**	**100%**

S1-10 Adequate wages
Aligned with the principles of adequate wages as outlined in Article 4 of the European Social Charter, we are committed to ensuring that our employees receive remuneration that guarantees a decent standard of living for themselves and their families.

To enhance transparency in career progression and development opportunities, we implemented standardized job descriptions and a transparent job-leveling architecture for central functions across Germany and our countries during the 2023/2024 financial year. Concurrently, we are developing regional salary bands, informed by country-specific benchmarks, to secure competitive and fair wages. Our objective is to establish sustainable, harmonized salary and bonus structures that cater to regional needs and foster long-term employee satisfaction.

Operating exclusively within the European Economic Area, we adhere to minimum wage regulations, underscoring our steadfast commitment to fair remuneration across all operations. In Austria, employees are subject to the *Kollektivvertrag für Angestellte und Lehrlinge im Handel* (a collective agreement for the retail sector). In Italy, employment terms are governed by the *Contratto Collettivo Nazionale di Lavoro (CCNL) per il Commercio e Servizi* (the national collective labour agreement for the retail and services sector). These agreements define core employment conditions such as working hours, remuneration, and benefits for employees within the respective countries.

S1-14 Health & Safety Metrics
At DOUGLAS Group, 91% of employees are covered by an occupational health and safety system. In the reporting period, 439 work-related illnesses were recorded among own employees, corresponding to an accident rate of 0.20%. No fatalities from work-related injuries or illnesses occurred.

S1-17 Incidents, complaints and severe human rights impacts

	2024/2025
Number of incidents of discrimination	11
Number of complaints filed through channels for people in own workforce to raise concerns	97
Amount of fines, penalties, and compensation for damages as result of incidents of discrimination, including harassment and complaints filed (in EUR)	0
Number of complaints filed to National Contact Points for OECD Multinational Enterprises	0

Since severe human rights impacts are not considered material for DOUGLAS, the table above is limited to reporting incidents of discrimination, filed complaints, as well as any fines, penalties, or compensation for damages.

S4 – CONSUMERS AND END-USERS

Topic	Sub-topic	Type of materiality	Classi-fication	Time horizon (if empty, then applicable to all time horizons)	Location of material impacts within the value chain	Description of material impacts
ESRS S4 Consumers and End-Users	Information-related impacts of consumers and/or end-users	Positive impact	Actual		Own operations	DOUGLAS Group provides customers with the right information to make informed shopping decisions and find the right products both online and offline. In addition, we encourage our employees to provide customers with the right information to prioritize sustainable options
ESRS S4 Consumers and End-Users	Social inclusion of consumers and/or end-users	Positive impact	Actual		Own operations	Positive impact on consumers through various inclusive product offerings ensuring consumers feel valued no matter their ethnicity, age, shape, gender etc.

The undertaking's material impacts, risks and opportunities regarding consumers and/or end-users

SBM-3 Material impacts, risks and opportunities related to consumers and end users and their interaction with strategy and business model

Relationship between the actual and potential impacts and the strategy or business model

At DOUGLAS Group, our operations focus on understanding and addressing consumer needs. Therefore, we consider impacts, risks, and opportunities related to consumers and end-users as material to our strategy and operations.

Our materiality assessment identified positive impacts that are directly connected to our business model and strategic choices. DOUGLAS Group did not identify any material risks and opportunities in relation to consumers and end-users.

Our approach is built on three strategic pillars that guide our marketing and consumer interaction.

As a first pillar, we have adopted responsible marketing practices and are cautious with environmental and well-being claims to avoid misleading or harmful messaging.

The second pillar addresses social inclusion and representation. We apply defined guidelines (e.g., model selection, tone of voice) with the aim of ensuring that different genders, skin tones, body types, and age groups are represented. This approach aims to reflect the diversity of our consumer base.

The third pillar addresses transparency. We aim to ensure compliance with national and international product labeling standards, providing consumers with transparent information on product composition and sustainability attributes. To further support this, our store employees receive regular training to provide expert guidance and help consumers select the products best suited to their individual needs.

DOUGLAS Group is also committed to the highest standards of data protection and consumer privacy, aligning with both legal requirements and ethical expectations.

DOUGLAS Group incorporates insights from identified consumer and end-user impacts with the aim of dynamically adjusting its strategy and business model. This is achieved through:

Identification and assessment: Processes that continuously recognize and evaluate material impacts, risks, and opportunities derived from customer expectations and needs.

Strategic adaptation: Based on these analyses, DOUGLAS Group adapts its strategic orientation and business processes to address both current challenges and future opportunities effectively. This results in concrete actions such as:
1. **Product innovation:** Sustainable packaging: i) Modifying product packaging to recyclable or biodegradable materials in response to consumer feedback favoring environmentally friendly solutions. ii) New beauty product lines: Developing natural or vegan product lines reflecting growing consumer interest.
2. **Digitalization and E-Com:** i) Online experience: Enhancing the E-Com platform with features like virtual try-ons (DOUGLAS Group beauty mirror) and expanded customer support to cater to increased online shopping demands. ii) Mobile application: Improving the mobile app for a more convenient shopping experience.
3. **Customer service and in-store experience:** i) Personalized consultation: Introducing tools that offer personalized recommendations based on individual customer profiles. ii) Digital services: Parfum Finder.
4. **Marketing strategies:** i) Targeted campaigns: Launching interactive social media campaigns aimed at engaging specific target groups.

Scope in relation to consumers and end-users
Consumers are individuals who acquire, consume or use goods and services for personal use, either for

themselves or for others, and not for resale, commercial or trade, business, craft or professional purposes.

End-users are typically the same as consumers, because DOUGLAS Group serves private individuals. However, in cases where products are gifted or bought on behalf of someone else, the end-user may differ from the initial purchase.

All consumers and end-users could potentially be affected by material impacts. In particular, the following groups of consumers could be impacted:

1. **Young consumers**, influenced by social media marketing or unrealistic beauty standards, who may lack knowledge of safe cosmetic use (e.g., skincare acids, fragrance sensitivities)
2. **Consumers with special conditions** like allergies or sensitive skin, pregnant/breastfeeding women
3. **Elderly consumers** may experience difficulty reading small packaging prints or may be less familiar with digital interfaces, affecting their ability to manage privacy or consent settings on digital platforms
4. **Economically vulnerable individuals** may be disproportionately affected by aggressive promotional tactics or upselling techniques. They could prioritize price over safety due to financial pressure
5. **Consumers with disabilities**, such as visual or hearing impairments.

DOUGLAS Group may serve consumers with sensitive skin, allergies, or specific conditions who could be adversely affected by certain cosmetic ingredients in case of improper application of products.

As the DOUGLAS Group operates online platforms and loyalty programs, it collects personal and behavioral data. Vulnerable groups include young users or less digitally literate customers who may not fully understand how their data is processed.

All consumers are dependent on accurate and accessible product-related information. We have identified three groups that are particularly affected:

- Consumers with skin sensitivities, allergies, or specific health conditions, who depend on detailed and correct ingredient labeling to make safe choices.
- Consumers unfamiliar with certain cosmetic ingredients or usage, particularly first-time buyers or gift purchasers, who rely on clear usage instructions.
- Consumers with limited language proficiency, who need easily understandable labeling and guidance.

DOUGLAS Group engages in high-impact marketing across various media channels. Vulnerable consumers here may include young people, impressionable teenagers, or individuals with low self-esteem targeted by beauty ideals.

Through its inclusive marketing practices, accessible digital platforms, and inclusive product offerings, DOUGLAS Group has a positive impact on all of its consumers.

Key activities leading to positive impacts include:

Accessible digital platforms:
Our online stores and mobile apps are designed to be accessible and easy to use for people with disabilities, following the EU Accessibility Act and WCAG 2.2 at a minimum AA standard. This has a positive impact on consumers with disabilities such as visual or hearing impairments. Thus, our digital services are designed in a way that they can be used by those consumers.

Inclusive and responsible marketing:
We follow internal guidelines with the aim of ensuring that all visual communication promotes diversity and avoids reinforcing unrealistic or exclusionary beauty standards. Our marketing materials intentionally reflect a wide range of identities - including different skin tones, body types, ages, and gender expressions. This has a positive impact in particular on consumers from diverse backgrounds who feel represented in marketing and product design, and young consumers who benefit from realistic and responsible representations of beauty.

Inclusive product portfolio:
Our curated product range aims to support self-expression and meet diverse consumer needs, including products tailored to various skin tones, hair and body types, age groups, and gender expressions.

Well-informed advice and service:
Store employees receive ongoing training to provide tailored advice and help customers find products suited to their individual needs.

DOUGLAS Group relies on continuous brand tracking to gather regular insights into consumer perceptions. In addition, we make use of industry studies and external consumer insights for the development of our internal guidelines (e.g., Model Guideline) and policies (e.g., Kids & Teen Policy). At this stage, we do not conduct dedicated deep-dive analyses.

Policies related to consumers and/or end-users

S4-1 Policies related to consumers and end-users

Key contents of the policy
Our brand purpose—'MAKE LIFE MORE BEAUTIFUL’—focuses on empowering our employees, our customers and the world around us. Equally and authentically. This principle influences everything from campaign strategy

to product presentation and customer interaction, aiming to ensure that everyone feels seen, heard, and respected at every touchpoint with the DOUGLAS Group brand. In support of this purpose, DOUGLAS Group has implemented a range of policies and internal guidelines in relation to consumers and end-users.

Model Guideline:
At DOUGLAS Group, we understand inclusion and diversity to be deeply rooted in our brand identity, while simultaneously recognizing them as the foundation of our actions across all consumer-facing areas. As one of our core brand values, inclusivity shapes how we develop campaigns, choose models, formulate language, and design customer experiences. This commitment is reflected in our Model Guideline, which ensures that every campaign cast represents a diverse range of genders, skin tones, body types, and ages.

Tone of Voice:
We consistently communicate in an inclusive and gender-neutral manner and urge local markets to respect the cultural context while promoting a broader definition of inclusion. Our marketing language avoids harmful stereotypes, exaggerated claims, and exclusionary narratives. This approach not only aims to support adherence to local advertising laws but also to take deeper responsibility for reflecting and respecting the diversity of our customer base

Kids & Teen Policy:
In addition, we have established a Kids & Teen Policy, which clearly defines that our advertising and marketing activities do not target minors under the age of 16, in order to protect particularly vulnerable consumer groups.

Scope in relation to consumers and end-users
The policies are applied globally within clearly defined scopes. The scope in relation to consumers and end-users covers all activities through which the undertaking offers products or services directly to individual customers for personal use. This includes both stores and E-Com channels. In addition to the direct sale of goods, the scope also encompasses platform-based models such as partner programs—where third-party vendors offer products to end-users—and data-driven services like retail media, which involve targeted marketing and advertising directed at consumers.

The Tone of Voice Guideline covers all customer-facing written communications, such as digital campaigns, websites, CRM, and social media, across all markets—excluding verbal in-store interactions unless otherwise specified. The Model Guideline applies to campaign and editorial visuals, with the exception of product packaging shots without human representation. The Kids & Teen Policy addresses internal and external communications, in-store interactions, and digital touchpoints where individuals under the age of 16 may be directly involved; it excludes passive visibility of minors unless directly engaged.

Accountability for implementation
Implementation accountability lies with the Executive Vice President marketing across all three guidelines. In the case of the Kids & Teen Policy, responsibility is shared with Group Retail.

Human rights policy commitments
At DOUGLAS Group, we are committed to upholding internationally recognized human rights principles, including those outlined in the UN Guiding Principles on Business and Human Rights, the Universal Declaration of Human Rights, the International Labour Organization's (ILO) core labor standards, and the OECD Guidelines for Multinational Enterprises. This commitment is reflected in our (Human Rights) Policy Statement (S1) and further supported by our Code of Conduct (S1 and G1], which provides binding guidance for all employees. Additionally, our Supplier Code of Conduct serves as a guiding framework for our business partners across the Group. Our ethical standards and responsible approach to customer relations aim to guide how we engage with and serve our diverse consumer base.

We aim to ensure compliance with relevant legal requirements in all our markets and take consumer well-being seriously, especially in relation to data protection, responsible marketing, accessibility, and inclusive product offerings. We strive to prevent any form of discrimination, exploitation, or misinformation in our interactions with consumers.

Engagement with consumers and remedy for human rights impacts
Our internal mechanisms, including customer service processes, consumer insights, and responsible marketing practices, are used to guide our actions. As we continue developing our ESG strategy, we are evaluating the establishment of more formalized policies and monitoring systems to strengthen our commitment and transparency in this area.

No significant changes to DOUGAS Group's policies relating to consumers and end-users were adopted during the reporting year. The existing policies remain in place and continue to reflect the Group's ambition. No new expectations for business customers or material changes to due diligence or remedy approaches were introduced.

S4-2 Processes for engaging with consumers and end-users about impacts

Consideration of perspectives of consumers and/or end-users

DOUGLAS Group engages with consumers and end-users through structured processes managed by two key departments: Customer Service and Group Strategy.

All processes are adapted to local conditions, guidelines, and regulations to best address consumer needs in a way that is culturally relevant and legally compliant. This aims to ensure that consumer engagement remains effective, respectful, and responsive across the segments in which we operate.

Our Customer Service team provides direct, multi-channel access for consumers to share concerns or feedback (e.g.; via email, phone, social media, post, owned apps, local branches, review platforms). DOUGLAS Group bases its request management on a consistent workflow intended to support traceability, compliance, and timely processing.

In addition to adapting our customer service operations to the specific requirements of each country, our store employees receive training to assist and advise customers during their shopping experiences, and seek to provide support that is personalized to individual needs. While feedback collected at the store-level offers valuable insights, we currently do not have a standardized process for systematically integrating this feedback into our broader organizational workflows.

The Group Strategy department consistently gathers consumer insights through quantitative surveys, qualitative feedback from focus groups on products, trends and brand perception as well as behavioral data via SaaS partners from social media platforms and Google.

To stay ahead in the beauty market, DOUGLAS Group utilizes its customized brand tracking process, conducting 200 monthly online interviews per country with standardized questionnaires. Controlled quotas on age, gender, and beauty product purchases ensure representative insights, which are integrated into our digital dashboard for quarterly brand performance tracking. This approach facilitates data-driven decisions to boost growth and strengthen our market position in Europe.

DOUGLAS Group actively engages with consumers and end-users to understand their perspectives and incorporate them into decisions that help manage actual and potential impacts. This engagement takes place both directly—through daily customer service interactions and structured consumer surveys—and indirectly by ensuring that survey samples reflect the societal average across age, income, location, and other key factors. These engagements occur regularly, with frequent touchpoints designed to keep pace with evolving consumer needs. For example, brand tracking is complemented on a regular monthly basis through ongoing dialog via our online platforms.

Our customer service team receives a high volume of inquiries each day, primarily concerning delivery and shipping, orders and payments, product availability, technical issues, and services. These interactions help us better understand customer needs and expectations, which can inform improvements in our operations. While most inquiries pertain to operational aspects such as delivery or payment, those related to our material impacts, including product or sustainability information, are addressed less frequently.

Operational responsibility
The function responsible for ensuring ongoing engagement with consumers and end-users, as well as for ensuring that the insights gained inform the undertaking's overall approach, is led by the Director Group Strategy & PMO in close cooperation with the Senior Vice President Group Communications & Sustainability.

Effectiveness of engagement
Customer feedback is collected, recorded, and – depending on the content – potentially forwarded to the relevant departments/sections. The process takes place in several steps:

1. **Recording:** All incoming requests are recorded (telephone = ticket system/reason); email via email program, etc.), documented and organized by topic.
2. **Processing and feedback:** Requests are processed individually with the aim of responding quickly and in a solution-orientated manner. Customers receive a personalized response with as concrete a solution, explanation etc., as possible.
3. **Forwarding of relevant issues:** Recurring or conspicuous complaints are regularly collected and forwarded to the relevant departments (e.g., logistics, IT, E-Commerce, purchasing or store management).
4. **Influence on measures & decisions:** Frequent customer feedback can lead to changes in processes, product range decisions or technical optimizations, for example. Feedback is also taken into account in communications (e.g., FAQs, newsletters, store information). Structural feedback is integrated into quality management or reported to the management team. Biannual summaries are presented to board members, CEOs, and country marketing directors, enabling leadership to develop action plans for sustainable improvements and strategic initiatives aligned with our sustainability goals.

We evaluate the effectiveness of our communication channels for consumers and end-users to gather valuable feedback and measure satisfaction as described in the section S4 - 2 Consideration of perspectives of consumers and end-users. These channels enable us to identify areas where improvements are necessary. To integrate the omnichannel perspective into the evaluation, we strive to ensure that all communication channels—whether through hotline, website, social media, email, consumer studies, or personal interactions in-store—are seamlessly interconnected in the future. By analyzing the outcomes of these interactions, we aim to ensure that we meet the needs and expectations of our consumers and end-users. The collected feedback also serves as a crucial foundation for future strategic initiatives aimed at optimizing our corporate and marketing strategies, corporate brands, and services.

Perspective of consumers vulnerable to impacts and/or marginalization
To gain meaningful insights into the perspectives of consumers and end-users who may be particularly vulnerable to negative impacts (e.g., such as children), DOUGLAS Group conducts targeted studies and stakeholder consultations. These include surveys, interviews, and focus groups designed to capture the experiences and expectations of these groups. In addition, we analyze relevant key performance indicators (KPIs) to monitor potential disparities in outcomes. Wherever applicable, DOUGLAS Group adheres to legal regulations and recognized best practices in diversity and inclusion and aims to integrate these insights into different business processes.

S4-3 Processes to remediate negative impacts and channels for consumers and/or end-users to raise concerns
Customers can address their concerns, complaints, or feedback through various channels (including email, phone, fax, mail, Google, and Facebook) to the Customer Service. In addition, the following options are available for customers to contact us and express their concerns.

- Reviews on digital review platforms such as Trustpilot, Reklamation24, Google and other
- Digital Service Act (DSA) reports (only in Germany)
- Consumer protection
- Ombudsman
- Lawyers and mediators
- Dispute resolution bodies
- Complaints office of the European Commission
- Management / Management Board and PR with forwarding to Customer Service
- Social media
- Legal department
- Public authorities / police enquiries following reports of fraud
- Reports from branches regarding problems with E-Com orders

Awareness of structures and processes
Our goal is to provide globally uniform definitions of all processes. We strive for customer-centric, standardized Group processes that reflect local laws and regulations.

This local adaptability fosters consumer and end-user confidence in their ability to raise concerns or provide feedback through accessible channels.

Although we do not yet have a formal, Group-wide policy or guideline specifically focused on protecting individuals from potential negative consequences when using these structures, our decentralized approach allows for culturally and legally appropriate handling of customer feedback in each market.

Looking ahead, we aim to develop more harmonized global guidelines that will support consistent and transparent engagement processes across all regions, while continuing to respect local specificities. These efforts aim to further enhance customer trust and the effectiveness of our feedback and concern-handling mechanisms.

Transformation Project Overview
Customer Service conducted an analysis and identified room for improvement with regards to processes and structures. Therefore, we are going to transform our Customer Service unit based on two core objectives:

I. We want to achieve streamlined, more efficient customer service.
II. We want to enhance the service experience for our customers.

To achieve these objectives, we will fix the basics– structure, process, technology–, implement a unified data, contact and monitoring platform, rebalance in-house and external CX, and establish a "customer first" mindset where we achieve true excellence together.

We identified six strategic areas of leverage, connected to our two core objectives and KPIs

1. **Organization**: We will establish a Group Customer Service function and CX managers responsible for CX zones, for an efficient setup.
2. **Partnerships:** Increased near- & offshoring allows us to focus on key customers, e.g., Beauty Card members, with our in-house CX.
3. **Technology**: AI and a unified cloud-based contact center tool enhance and harmonize the way we connect with customers.
4. **Zero defects:** With a coherent monitoring and feedback loop, we improve the customer journey and eliminate reasons to contact.
5. **Excellence**: Driven by central and meaningful data, we will leverage opportunities to achieve service excellence and improve quality

6. **Mindset:** We will promote a culture of customer centricity across the Group, putting the customer at the heart of everything we do.

We are planning our transformation in three waves:
- **Wave 1** (Start FY 25/26): DACH, PD/NB, BENE, Poland
- **Wave 2** (Start FY 26/27): France, Italy, Iberia
- **Wave 3** (Start FY 27/28): Adriatic, Balkan, Baltics, CE

Over the next three years, we will together transform our customer services to deliver better quality at lower cost (around -45%) and will unlock the hidden value of CX and create moments of beauty for our customers.

Targets related to consumers and end-users

S4-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

Effectiveness of actions
At DOUGLAS Group, we track and assess the effectiveness of our actions through both qualitative and perception-based indicators. In the field of marketing, we aim to ensure responsible marketing practices are an ongoing effort. We currently manage this through our policies and actions, rather than through aggregated quantitative targets.
This includes ongoing brand tracking surveys, which provide insights into whether our responsible marketing practices and inclusivity efforts resonate with our target audience.

Additionally, we aim to align with our overarching ESG targets and continuously review our policies and communication strategies to improve their effectiveness based on customer feedback and evolving societal expectations.

Actions related to consumers and end-users

S4-4 Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions

Key current and planned actions
Sustainability and inclusivity are not just part of our messaging. They are embedded in our brand strategy and actively implemented through our ESG marketing communication principles, meaning that they shape our communications across all channels.
DOUGLAS Group implements targeted action plans and allocates dedicated resources to manage its material impacts, risks, and opportunities related to consumers and end-users.

In the area of marketing, our ESG marketing roadmap includes actions such as running omnichannel sustainability campaigns, using more sustainable promotional packaging, and guiding consumers toward more sustainable product choices. Additionally, we develop marketing campaigns with the aim of reflecting realistic beauty standards and deliberately addressing inclusive topics, such as our annual Pride campaigns. These initiatives aim to promote diversity, representation, and a more inclusive understanding of beauty across our consumer communications.

We are also actively working to meet EU accessibility standards (Web Content Accessibility Guidelines (WCAG) 2.2, minimum AA level) across our digital channels to ensure inclusiveness for all user groups.

For our corporate brand products, our actions include enforcing a strict blacklist of 75 ingredients restricted or banned from our formulations due to their potential health or environmental risks. We also publish our Packaging Policy online to inform consumers about our efforts surrounding sustainable packaging.

To support and measure these initiatives, we collaborate with the quality team and suppliers to regularly update our blacklist and align with regulatory changes. Furthermore, we have invested in the Fairglow tool to monitor progress on sustainable formulas, packaging, and the overall environmental footprint of our corporate brand products.

To serve consumers with a range of vegan products, 80% of our corporate brands product range features vegan formulas (according to our definition: formulation without animal ingredients or ingredients of animal origin). In addition, we are working on external certification for relevant products within our corporate brand portfolio.

The effectiveness of actions and initiatives is tracked and assessed through numerous tools, including customer surveys, consumer insights studies, and data from customer support interactions.

Human rights issues and incidents
No severe human rights issues or incidents connected to our consumers and/or end-users have been identified or reported.

Resource allocation to manage material impacts
At DOUGLAS Group, the management of material impacts related to consumers and end-users is the responsibility of multiple departments. Each department—such as Marketing, Corporate Brands, Retail, Customer Service and ESG—takes individual responsibility for identifying, addressing, and managing the impacts within their area of expertise. Resources are therefore allocated in a decentralized manner, ensuring

that the teams closest to the impact take ownership. This structure enables targeted and efficient management of consumer-related risks and opportunities, while supporting coordinated action through cross-functional collaboration and shared strategic goals.

Governance Information

G1 – BUSINESS CONDUCT

Topic	Sub-topic	Type of materiality	Classi-fication	Time horizon (if empty, then applicable to all time horizons)	Location of material impacts within the value chain	Description of material impacts
ESRS G1 Business Conduct	Corporate culture	Positive impact	Actual		Own operations	DOUGLAS Group develops and grows a culture with a focus on the values passion, appreciation, and ownership
ESRS G1 Business Conduct	Protection of whistleblowers	Positive impact	Actual		Own operations	Positive impact on corporate culture and society by fostering ethical behavior
ESRS G1 Business Conduct	Corruption and bribery	Positive impact	Actual		Own operations	Positive impact on corporate culture and society by fostering ethical behavior

Policies related to business conduct

G1-1 Business conduct policies and corporate culture

Key content of policies
At DOUGLAS Group, we strongly believe that promoting ethical behavior can positively influence both corporate culture and society as a whole. To embed this ethos across our organization, we are fostering a culture that reflects our values: passion, appreciation and ownership.

The Code of Conduct and the Human Rights Policy Statement represent the principles relating to business conduct. The documents are available on the DOUGLAS Group homepage (Compliance | DOUGLAS Group). The two documents are flanked by further compliance guidelines that are binding for all employees at DOUGLAS Group.

The Code of Conduct outlines key principles for legal compliance, respectful and non-discriminatory behavior, environmental and social responsibility, and the avoidance of conflicts of interest. Employees are encouraged to report any violations through the whistleblower system, with protection against retaliation.

Scope
The DOUGLAS Group Code of Conduct applies Group-wide to all employees, managers, and governing bodies, regardless of location or position. It also sets expectations for external business partners, particularly in areas where compliance, ethical behavior, and respect for human rights are critical. The Code of Conduct is binding across all companies within DOUGLAS Group and must be adhered to in all business decisions and interactions.

Accountability for implementation
Responsibility for the implementation of the Code of Conduct lies with senior management and all leaders across the organization. They are expected to lead by example, ensure awareness and understanding of the Code of Conduct, and actively monitor compliance. In addition, all employees share responsibility for adhering to the Code of Conduct in their daily work, and any violations must be reported via established reporting channels (e.g., the whistleblower system).

Accessibility
The Code of Conduct is publicly accessible on the DOUGLAS Group website and is intended to guide employees in their daily decisions.

Corporate Culture
DOUGLAS Group is committed to creating a working environment that promotes diversity, equal opportunities and inclusion, and actively promotes these through clear priorities. At the heart of this is a culture of belonging that strengthens collaboration and appreciation. As part of our ESG strategy, we have launched "Drive DE&I" as the cornerstone of our HR work, which promotes diversity, equal opportunities and inclusion across the Group.

Our corporate culture is shaped by our purpose and values, which we revised and updated in the 2022/23 financial year. Our values have been integrated into recruitment, performance reviews and employee development in all countries. To support this initiative, we held workshops and town hall meetings to discuss the importance of our values in everyday working life and to clarify their significance for our working environment.

Whistleblower protection
DOUGLAS Group is committed to adhering to all applicable laws and internal guidelines. Employees and stakeholders are invited to report potential misconduct. The process is based on global whistleblower laws and ensures a fair procedure with protection for whistleblowers and those accused. Various technical and personal reporting channels are available for reporting, which can be easily found on the Internet and intranet. The whistleblowing tool is available externally (Compliance | DOUGLAS Group), and DOUGLAS Group employees are informed about this regularly. In our compliance training, employees are informed and educated about whistleblowing to raise awareness of procedures and protection measures when reporting misconduct. The reports are processed immediately, independently and objectively, in compliance with data protection laws, and recorded and documented in accordance with the regulations. They are handled exclusively by a trained compliance organization. Access to the reports is limited to the necessary members of the Compliance department. All matters will be treated confidentially. Our ethical and lawful conduct includes consistent compliance with European data protection laws as well as EU Directive 2019/1937. Any form of retaliation against whistleblowers will not be tolerated. Our anti-corruption measures align with the UN Convention against Corruption.

To provide our employees with clear conduct guidelines and prevent conflicts of interest in daily work scenarios, we emphasize ongoing training sessions and communication initiatives. Our managers play a vital role in upholding compliance, as they hold a unique responsibility for exemplifying ethical behavior for their teams due to their leadership positions. Consequently, all managers worldwide are required to engage in our compulsory compliance eLearning program with SoSafe, which includes at least one specialized training course annually. This program covers a wide range of compliance topics, including data protection and anti-corruption.

Corruption and bribery
Functions particularly at risk in terms of corruption and bribery are those with decision-making powers and involving large budgets.

This group includes EVPs, SVPs, VPs, directors and principals in the Purchasing and Procurement department, the Indirect Procurement department, the Real Estate department, the IT department and Marketing. In addition, we count the Management Board and all the people who report directly to the Management Board as high-risk functions.

Metrics related to business conduct

G1-3 Prevention and detection of corruption and bribery
The procedures for preventing corruption and bribery include a dual-control principle, uniform value limits, training, advisory services, approval processes, and a comprehensive guideline. The procedures for dealing with information are detailed in the Whistleblower Policy and based on the German Act for the Better Protection of Whistleblowers (Hinweisgeberschutzgesetz – HinSchG) and EU Directive 2019/1937. Technical and personal reporting channels are available to report suspected cases of corruption and bribery. Please see G1-1 for further details.

There is a clear separation between investigators and the management chain in place. The investigation to uncover and clarify compliance cases is the responsibility of the local compliance officers and the Group Compliance Office, which reports directly to the CFO via the Chief Compliance Officer. Even though the Compliance department is not formally a staff unit and is part of the Legal department, it is organized separately from all other departments and has direct access to the Supervisory Board in the event of escalation.

The Management Board of DOUGLAS AG bears overall responsibility for the compliance management system. At operational level, the compliance organization reports regularly to the Management Board and the Audit Committee of the Supervisory Board. Please refer to ESRS 2 GOV-1 for further details.

The new Group Anti-Corruption Policy was adopted at the end of this 2024/2025 financial year and will be translated and rolled out in all DOUGLAS Group companies in the 2025/26 financial year. The introduction will be flanked by communication and training measures. Web-based training courses end with a comprehension test. In other training formats, participants must confirm that the content has been understood.

Since this 2024/2025 financial year, all headquarters employees and managers from the stores have been successively trained in the basics of compliance. A standardized web-based training course is used.

For the coming 2025/26 financial year, a self-produced training course will be rolled out. This is mandatory for the high-risk functions and voluntary for all other HQ employees.

In the 2024/2025 financial year, 98% of functions-at-risk were covered by training programs.

Anti-corruption training is aimed at all HQ employees, including the Management Board and senior management. This also applies to employee representatives serving on the Supervisory Board.

Training requirements are regularly adjusted on the basis of information gained, experience, and findings.

	2024/2025
Total number of functions-at-risk covered	83
Total number of functions-at-risk covered by training programs	81
Percentage of functions-at-risk covered by training programs	98%

G1-4 Incidents of corruption or bribery

In the 2024/2025 financial year, there were no confirmed incidents of corruption or bribery within DOUGLAS Group.

To be able to sanction a corruption or bribery violation, the violation must be clarified and proven. This is achieved by evaluating documents and interviewing whistleblowers and accused persons. The Compliance department makes a proposal for sanctioning a violation. The Management Board decides on the measures taken.

There were no confirmed incidents in the 2024/2025 financial year, in which members of DOUGLAS Group's own workforce were dismissed or disciplined for corruption or bribery-related incidents.

	2024/2025
Number of convictions for violation of anti-corruption and anti- bribery laws	0
Amount of fines for violation of anti-corruption and anti- bribery laws	0
Number of confirmed incidents of corruption or bribery	0
Number of confirmed incidents in which own workers were dismissed or disciplined for corruption or bribery-related incidents	0
Number of confirmed incidents relating to contracts with business partners that were terminated or not renewed due to violations related to corruption or bribery	0

Further Disclosure Requirements

ESRS 2 IRO-2 – Disclosure requirements in ESRS covered by the undertaking’s sustainability statement

ESRS Reference	Disclosure requirement	Section in the Sustainability report	Page number
	E2-2	Actions and resources related to pollution	39
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	E5-4	Resource inflows	44
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Disclosure requirement and associated data point	SFDR reference	Pillar 3 Reference	Benchmark regulation reference	EU Climate Law Reference	Reference to chapter in CSRD Report
ESRS 2 GOV-1 Board's gender diversity paragraph 21 (d)	Indicator number 13 of Table #1 of Annex 1		Commission Delegated Regulation (EU) 2020/1816, Annex II		GOV-1
ESRS 2 GOV-1 Percentage of board members who are independent paragraph 21 (e)			Delegated Regulation (EU) 2020/1816, Annex II		GOV-1
ESRS 2 GOV-4 Statement on due diligence, paragraph 30	Indicator number 10 of Table # 3 of Annex 1				GOV-4
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities paragraph 40 (d) i	Indicators number 4 of Table # 1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraph 6; Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on Social risk	Delegated Regulation (EU) 2020/1816, Annex II		not relevant
ESRS 2 SBM-1 Involvement in activities related to chemical production paragraph 40 (d) ii	Indicators number 9 of Table #2 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		not relevant
ESRS 2 SBM-1 Involvement in activities related to controversial weapons paragraph 40 (d) iii	Indicators number 14 of Table # 1 of Annex 1		Delegated Regulation (EU) 2020/1818, Annex II; Delegated Regulation (EU) 2020/1816, Art. 12 (1)		not relevant
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco paragraph 40 (d) iv			Delegated Regulation (EU) 2020/1818, Annex II; Delegated Regulation (EU) 2020/1816, Art. 12 (1)		not relevant
ESRS E1-1 Transition plan to achieve climate neutrality by 2050 paragraph 14				Regulation (EU) 2021/1119, Article 2 (1)	E1-1
ESRS E1-1 Companies exempt from the Paris-aligned benchmarks Section 16 (g)		Article 449a of Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/2453, Reporting template 1: Banking book – Climate change transition risk: Credit quality of risk positions by sector, emissions and remaining maturity	Delegated Regulation (EU) 2020/1818, Article 12.1 (d) to (g), and Article 12.2		not relevant
ESRS E1-4 GHG emissions reduction targets paragraph 34	Indicator number 4 of Table # 2 of in Annex 1	Article 449a of Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 3: Banking book – Climate change transition risk: Alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6		E1-4
ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors) paragraph 38	Indicator number 5 Table #1 and Indicator number 5 Table #2 of Annex 1				not relevant
ESRS E1-5 Energy consumption and mix paragraph 37	Indicator number 5 of Table #1 of Annex 1				E1-5
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors paragraphs 40 to 43	Indicator number 6 of Table #1 of Annex 1				not relevant

Disclosure requirement and associated data point	SFDR reference	Pillar 3 Reference	Benchmark regulation reference	EU Climate Law Reference	Reference to chapter in CSRD Report
ESRS E1-6 Gross Scope 1, 2 and 3 and Total GHG emissions paragraph 44	Indicators number 1 and 2 Table #1 of Annex 1	Article 449a of Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 1: Banking book – Climate change transition risk: Credit quality of exposure by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5 (1), 6 and Art 8 (1)		E1-6
ESRS E1-6 Intensity of gross GHG emissions paragraphs 53 to 55	Indicator number 3 of Table #1 of Annex 1	Article 449a of Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 3: Banking book – Climate change transition risk: Alignment metrics	Delegated Regulation (EU) 2020/1818, Article 8 (1)		not relevant
ESRS E1-7 GHG removals and carbon credits paragraph 56				Regulation (EU) 2021/1119, Article 2(1)	not relevant
ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks paragraph 66				Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816 Annex II	use of phase-in provision
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk paragraph 66 (a) ESRS E1-9 Location of significant assets at material physical risk paragraph 66 (c)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraphs 46 and 47; Template 5: Banking book – Climate change physical risk: Exposures subject to physical risk			use of phase-in provision
ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy-efficiency classes paragraph 67 (c).		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraph 34; Template 2: Banking book - Climate change transition risk: Loans collateralised by immovable property - Energy efficiency of the collateral			
ESRS E1-9 Degree of exposure of the portfolio to climaterelated opportunities paragraph 69				Delegated Regulation (EU) 2020/1818, Annex II)	use of phase-in provision
ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, paragraph 28	Indicator number 8 Table #1 of Annex 1 Indicator number 2 Table #2 of Annex 1 Indicator number 1 Table #2 of Annex 1 Indicator number 3 Table #2 of Annex 1				not material
ESRS E3-1 Water and marine resources paragraph 9	Indicator number 7 of Table #2 of Annex 1				not material
ESRS E3-1 Dedicated policy paragraph 13	Indicator number 8 of Table #2 of Annex 1				not material
ESRS E3-1 Sustainable oceans and seas paragraph 14	Indicator number 12 of Table #2 of Annex 1				not material
ESRS E3-4 Total water recycled and reused paragraph 28 ©	Indicator number 6,2 of Table #2 of Annex 1				not material
ESRS E3-4 Total water consumption in m3 per net revenue on own operations paragraph 29	Indicator number 6,1 of Table #2 of Annex 1				not material

Disclosure requirement and associated data point	SFDR reference	Pillar 3 Reference	Benchmark regulation reference	EU Climate Law Reference	Reference to chapter in CSRD Report
ESRS 2 – SBM-3 – E4 paragraph 16 (a) i	Indicator number 7 of Table #1 of Annex 1				not material
ESRS 2 – SBM-3 – E4 paragraph 16 (b)	Indicator number 10 of Table #2 of Annex 1				not material
ESRS 2 – SBM-3 – E4 paragraph 16 (c)	Indicator number 14 of Table #1 of Annex 2				not material
ESRS E4-2 Sustainable land / agriculture practices or policies paragraph 24 (b)	Indicator number 11 of Table #2 of Annex 1				not material
ESRS E4-2 Sustainable oceans / seas practices or policies paragraph 24 (c)	Indicator number 12 of Table #2 of Annex 1				not material
ESRS E4-2 Policies to address deforestation paragraph 24 (d)	Indicator number 15 of Table #2 of Annex 1				not material
ESRS E5-5 Non-recycled waste paragraph 37 (d)	Indicator number 13 of Table #1 of Annex 2				not relevant
ESRS E5-5 Hazardous waste and radioactive waste, paragraph 39	Indicator number 9 of Table #1 of Annex 1				not relevant
ESRS 2 SBM3 – S1 Risk of incidents of forced labour paragraph 14 (f)	Indicator number 13 Table #3 of Annex I				SBM-3
ESRS 2 SBM3 – S1 Risk of incidents of child labour paragraph 14 (g)	Indicator number 12 Table #3 of Annex I				SBM-3
ESRS S1-1 Human rights policy commitment paragraph 20	Indicator number 9 Table #3 of Annex I and Indicator number 11 Table #1 of Annex I				S1-1
ESRS S1-1 | Due diligence policies on issues addressed by the fundamental International Labour Organization Conventions 1 to 8 paragraph 21			Commission Delegated Regulation (EU) 2020/1816, Annex II		S1-1
ESRS S1-1 Procedures and measures for preventing trafficking in human beings paragraph 22	Indicator number 11 Table #3 of Annex I				S1-1
ESRS S1-1 Concept or management system for the prevention of workrelated accidents, paragraph 2	Indicator number 1 Table #3 of Annex I				S1-1
ESRS S1-3 Grievance/complaints handling mechanisms paragraph 32 (c)	Indicator number 5 Table #3 of Annex I				S1-3
ESRS S1-14 Number of fatalities and number and rate of work-related accidents paragraph 88 (b) and (c)	Indicator number 2 Table #3 of Annex I		Commission Delegated Regulation (EU) 2020/1816, Annex II		S1-14
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness paragraph 88 (e)	Indicator number 3 Table #3 of Annex I				S1-14
ESRS S1-16 Unadjusted gender pay gap, paragraph 97 (a)	Indicator number 12 Table #1 of Annex I		Commission Delegated Regulation (EU) 2020/1816, Annex II		S1-16
ESRS S1-16 Excessive CEO pay ratio paragraph 97 (b)	Indicator number 8 Table #3 of Annex I				S1-16
ESRS S1-17 Incidents of discrimination paragraph 103 (a)	Indicator number 7 Table #3 of Annex I				S1-17
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD guidelines paragraph 104 (a)	Indicator number 10 Table #1 of Annex I and Indicator number 14 Table #3 of Annex		Delegated Regulation (EU) 2020/1816, Annex II, Delegated Regulation (EU) 2020/1818, Article 12 (1)		S1-17
ESRS 2 SBM3 – S2 Significant risk of child labour or forced labour in the value chain paragraph 11 (b)	Indicators number 12 and n. 13 Table #3 of Annex I				not material

Disclosure requirement and associated data point	SFDR reference	Pillar 3 Reference	Benchmark regulation reference	EU Climate Law Reference	Reference to chapter in CSRD Report
ESRS S2-1 Human rights policy commitments paragraph 17	Indicator number 9 Table #3 and Indicator n. 11 Table #1 of Annex 1				not material
ESRS S2-1 Policies related to value chain workers paragraph 18	Indicators number 11 and 4 Table #3 of Annex 1				not material
ESRS S2-1 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines paragraph 19	Indicator number 10 of Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		not material
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labor Organization Conventions 1 to 8, paragraph 19			Delegated Regulation (EU) 2020/1816, Annex II		not material
ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain paragraph 36	Indicator number 14 of Table #1 of Annex 3				not material
ESRS S3-1 Human rights commitments paragraph 16	Indicator number 9 Table #3 and Indicator n. 11 Table #1 of Annex 1				not material
ESRS S3-1 Non-respect of UNGPs on Business and Human Rights, ILO principles or OECD guidelines paragraph 17	Indicator number 10 of Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		not material
ESRS S3-4 Human rights issues and incidents paragraph 36	Indicator number 14 of Table #1 of Annex 3				not material
ESRS S4-1 Policies related to consumers and end-users paragraph 16	Indicator number 9 Table #3 and Indicator n. 11 Table #1 of Annex 1				S4-1
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines paragraph 17	Indicator number 10 of Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II, Delegated Regulation (EU) 2020/1818, Article 12 (1)		S4-1
ESRS S4-4 Human rights issues and incidents paragraph 35	Indicator number 14 of Table #1 of Annex 3				S4-4
ESRS G1-1 United Nations Convention against Corruption paragraph 10 (b)	Indicator number 15 of Table #3 of Annex 1				G1-1
ESRS G1-1 Protection of whistleblowers paragraph 10 (d)	Indicator number 6 of Table #1 of Annex 3				G1-1
ESRS G1-4 Fines for violations of anti-corruption and bribery laws paragraph 24 (a)	Indicator number 17 of Table #3 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		G1-4
ESRS G1-4 Standards of anti-corruption and anti- bribery paragraph 24 (b)	Indicator number 16 of Table #3 of Annex 1				G1-4