

OBI

SUSTAINABILITY STATEMENT 2025



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Imprint

About this report

This sustainability statement for the OBI Group has been prepared on a voluntary basis. Its structure and contents are based on the European Sustainability Reporting Standards (ESRS). The reporting therefore serves as specific preparation for the future reporting requirements as set out in the EU Corporate Sustainability Reporting Directive (CSRD).

The scope of consolidation for this sustainability statement is the same as that for the annual financial statements. Accordingly, the information presented in this sustainability statement relates to OBI Group Holding SE & Co. KGaA (OGH) and all companies in which OGH, directly or indirectly, is a majority shareholder (hereafter referred to as "OBI" or "OBI Group"). This includes all OBI headquarters and country units (Store Support Centers, SSC) as well as all 492 centrally managed OBI stores. (reporting date 31 December 2025). Of the total of 647 OBI stores, 132 are run by independent franchise partners. Furthermore, OBI holds shares in an additional 23 OBI stores. Unless indicated otherwise, these 155 stores are not included in this report.

The sustainability statement generally covers OBI's entire value chain, as illustrated in the diagram under **Corporate strategy** . At present, there is not yet full transparency at every stage, particularly in the complex upstream value chain. OBI has based its identification and assessment of material impacts, risks and opportunities (IRO) on the ESRS topical standards.

A lack of sufficient data in some areas means that some of the key figures quoted in the sustainability statement are based on estimates. These key figures are clearly marked. In addition, OBI is working hard to continue improving and refining the quality of its data. The aim is to ensure that all data is reliable, comparable and consistent.



General information

About OBI

Business model

- The OBI Group is an internationally operating retail company headquartered in Wermelskirchen, Germany, and a leading player in the European DIY (Do It Yourself) market. OBI offers wholesale and retail products and services in the areas of DIY, construction, leisure and gardening.
- At its heart, the business model comprises 647 brick-and-mortar stores, which are operated either directly by OBI or by independent business partners. Besides its home market in Germany, OBI is also represented in a further nine European countries: Austria, Poland, Italy, the Czech Republic, Hungary, Slovakia, Switzerland, Slovenia and Bosnia and Herzegovina. OBI also operates sourcing offices in Hong Kong, China and Vietnam.
- OBI's business is defined by partnerships. The franchise model, which currently encompasses 132 stores, forms the historical foundation for the Group's growth across Europe. In addition, OBI is expanding its ecosystem by entering into strategic partnerships in the product and services sector to expand the range it offers beyond the traditional DIY business.
- As a modern omnichannel retailer, OBI operates an online platform and leverages digital customer and advisory communication through the heyOBI app. Just under ten million registered users in Germany, Austria, Italy, Poland, the Czech Republic, Slovakia and Hungary use this app.
- Beyond its core business, OBI offers new marketing opportunities for brand partners in the home and garden sector through its Retail Media division.
- OBI reaches a diverse target audience spanning all age groups through its integrated online and offline channels. This presence across different channels generates around 200 million customer contacts across Europe each year, with the brand firmly established as a key point of reference for DIY activities in Europe.
- OBI is part of the Tengelmann Group.

Key figures for the 2025 financial year (as at 31 December 2025)

OBI in total
(incl. franchise partners & equity stores)

8.1 billion euros

Sales

37,571

Employees

Within the reporting scope
(stores operated by OBI + SSCs only)

5.9 billion euros*

Sales

29,568

Employees

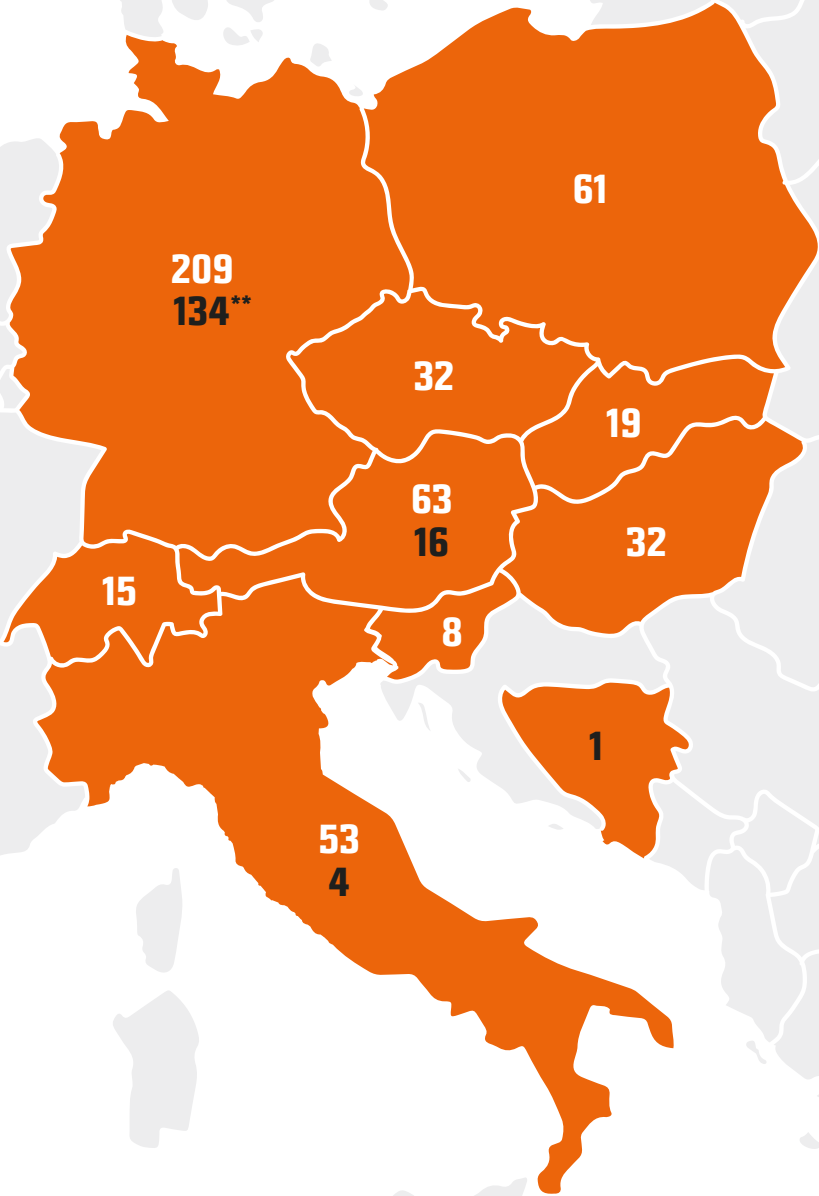


Fig.: Overview of OBI's brick-and-mortar stores in Europe.

○ Stores operated by OBI ● Franchise partners & equity stores

* Group sales without VAT

** Thereof 23 equity stores

Value chain

As an international retailer, OBI collaborates with many suppliers and other business partners to offer customers the greatest possible variety of products and services. The overarching goal is to enable customers to handle even complex projects thanks to the extensive services and support provided by OBI and its partners. And the supply chains are just as diverse as the needs of the OBI customers.

Upstream

- The OBI range consists primarily of products from brand manufacturers (retail business) and, to a lesser extent, private label items (wholesale business) to cater for the needs of OBI customers and offer the widest possible variety of products.

- In the retail sector, almost all suppliers are based in Europe and usually deliver their products directly to OBI stores.

- In the wholesale sector, goods are sourced mainly through OBI's sourcing offices in Hong Kong, China and Vietnam. From the production sites, the goods are packaged and shipped directly to Europe by ship, train or lorry to the three central warehouses in Wermelskirchen, Bedburg and Swiebodzin (Poland). From there, goods are delivered to all stores in Europe by lorry.

Midstream

- OBI generates by far the largest share of its revenue from selling products in its brick-and-mortar stores. The e-commerce business operates as follows: depending

on the availability of stock, customers who order online will have their orders dispatched directly from the store or one of the warehouses, or via drop shipping.

- The e-commerce business has evolved from a simple online shop into a comprehensive platform ecosystem. In addition to the heyOBI app, which is used to provide advice and handle purchases, OBI operates its own online marketplace. This complements the existing range with products and services from third-party providers (partners). In addition to selling products, various services are also arranged via the platform and its partners. B2B offerings such as the heyOBI Profi app, which provides services for tradespeople, are also integrated.

Downstream

- To ensure that all customers can make the most of the products they purchase from OBI, the packaging (or operating instructions) will always contain information on how to use and dispose of the products correctly. In addition, the service staff working in OBI stores are always on hand to answer any questions – including by phone and online.

- End-of-life products can be returned to the OBI recycling collection point in accordance with the legal requirements (e.g. waste oil, car and household batteries, rechargeable batteries, energy-saving light bulbs, fluorescent tubes, LEDs, paints, varnishes and cans of polyurethane foam). OBI also offers a take-back service for old equipment when you purchase new equipment.

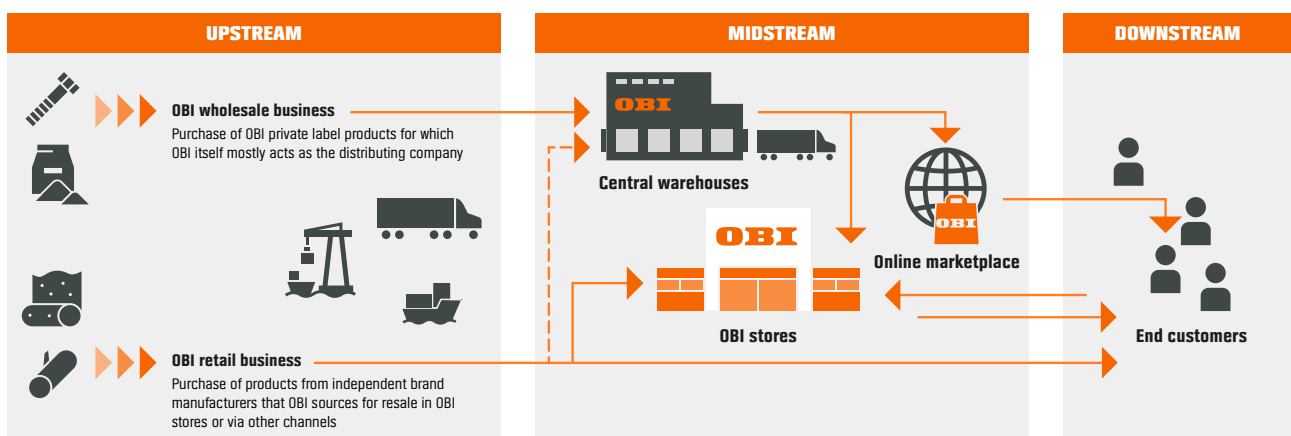


Fig.: A very simplified depiction of the OBI value chain.

Corporate strategy

OBI's vision is to become Europe's go-to destination for home and garden products. The company is doing this by transforming itself from a simple product retailer into a complete project companion. The strategic focus is on empowering customers to give their homes their own personal touch and transform them into their perfect retreat.

To achieve this objective, OBI is integrating the expertise from its brick-and-mortar stores with digital services to create a comprehensive ecosystem. This solution allows OBI to support its customers on the journey from the initial idea right through to the finished project, including the appropriate experts if required.

Franchising

Thanks to its close cooperation with independent entrepreneurs, OBI has the most extensive network of stores in Germany. OBI aspires to scale up this model by increasing the involvement of franchise partners in new areas of growth and offering customers and partners even more opportunities to engage with the brand.

Partnering model

The partnering model expands the vertical value chain by incorporating external specialists. This is how OBI is transforming itself from a pure retail business into an ecosystem provider for people's home and garden needs. With "on-demand" solutions, customers are supported throughout the entire project cycle – from initial planning to final implementation. This model combines both traditional DIY (Do it Yourself) approaches and professional services (Do it for Me) so that OBI can cater for different market segments in the most efficient way possible.

Retail media

Through its subsidiary OBI First Media Group, OBI entered the fast-growing retail media sector back in 2018. In a market environment in which data-driven forms of advertising are becoming increasingly important, OBI offers its brand partners the opportunity to place their products in the appropriate context close to the point of purchase. By doing this, OBI wants to make the OBI ecosystem even more relevant for external partners.

We enable you

This promise was, is and will remain the unwavering core at the heart of everything OBI does.

OBI's responsibility to people and the environment is part of its **"WE ENABLE YOU promise"**. OBI has identified a total of seven action fields that have been prioritised to contribute to a liveable present and future. These are outlined in the ESG strategy **"Every Day A Little Better"** and the three pillars PRODUCT, PLANET and PEOPLE as well as the foundation GOVERNANCE.

ESG strategy

Responsible assortment

OBI views its wide product offering as an important lever for reducing negative impacts on people and the environment. This is why OBI wants to align its own assortment strategy with key sustainability criteria. The focus is on protecting the climate, respecting biodiversity and ecosystems, using resources responsibly and maintaining fair working conditions. OBI maintains active communication with suppliers so they can deliver positive improvements together.

Climate protection

OBI recognises the urgent need to take action to combat global climate change. This is why OBI is committed to reducing CO2 emissions along the entire value chain and aligning its value creation strategy with the requirements of the Paris Agreement on Climate Change.

Community engagement

OBI believes it has a duty to foster social cohesion, especially in the local communities surrounding OBI's sites. In line with the "OBI is a good neighbour" principle, OBI therefore supports local and selected national initiatives that promote community cohesion and environmental protection. In times of crisis, if there is a natural disaster in the local region, for example, OBI provides quick and effective assistance wherever it is needed the most.

Green business models

OBI seeks to merge innovation and sustainability to transform traditional retail into a sustainable ecosystem that combines economic success with environmental benefits. To help it do this, OBI is increasingly focusing on cooperation beyond the DIY sector..

Circular economy

For OBI, doing business sustainably means respecting the general ecological conditions. That is why OBI aims to minimise resource consumption and waste within its business activities as much as possible. As far as OBI is concerned, aligning its internal processes with principles of the circular economy is therefore a vital element for ensuring the company acts in a way that is fit for the future.

Employee promise

OBI regards its employees – at OBI stores and warehouse sites as well as in OBI Store Support Centers – as the cornerstone of the company's success. OBI therefore promotes a safe, inclusive and diverse working environment in which employees can thrive and develop their skills in the best way possible.

The foundation of the "Every Day A Little Better" strategy formulated in the 2023 reporting year is responsible interaction with all internal and external stakeholders. This approach is based on the OBI corporate values of Joy of Doing, Ownership, Community and Development and is in accordance with the OBI Code of Conduct.

Stakeholder management

As part of its international business activities, OBI is in contact with numerous stakeholders regarding a variety of different sustainability topics. Constantly sharing information via different communication channels is an important part of the company's day-to-day work and vital for coming up with new ideas around cost-effective and sustainable further development. The relevant specialist areas incorporate the concerns and interests put forward

by stakeholders into the corresponding company processes, simultaneously integrating them into management procedures.

Based on a thorough analysis of how value is created, eight key groups of stakeholders have been identified. The list below sets out their specific expectations and the established formats for joint dialogue.

Stakeholder	Stakeholder interests and goals	Engagement formats*
EMPLOYEES	• Job security and fair remuneration • A positive, inclusive and non-discriminatory working environment • Health and well-being • Work-life balance • Reduction of waste and paper • An employer with a strong brand and an impeccable reputation	Ongoing and constructive engagement with the works councils on all matters concerning the workforce is a cornerstone of OBI's internal dialogue structure. In addition, the company actively engages its employees through a range of different formats: OBI regularly provides updates on the latest developments at the company via internal newsletters, podcasts and the "oneOBI" intranet. To ensure that feedback across different countries is taken into account directly, OBI conducts employee surveys twice a year. In addition, as part of the employee panel, which is also convened twice a year, the company specifically surveys all the employees working at its stores to find out their views on specific technical topics, projects and processes. For those employees who work at the Store Support Centers, the regular All Hands In series of meetings and the Meet the CEO dialogue format provide a direct platform for discussion and feedback. The seven empowerment groups that have now been established also play an important role: they meet each month to discuss specific topics and provide valuable insights and practical recommendations for action from the perspective of each of the groups concerned. Focusing specifically on sustainability, the ESG team organises a virtual ESG Community Update once a quarter for any OBI employees who are interested.

* In addition to the engagement formats that are listed, all stakeholders are free to report any unethical activities or suspected cases anonymously and at any time using the "Speak Up" whistleblowing and complaints procedure.

Stakeholder	Stakeholder interests and goals	Engagement formats*
CUSTOMERS	• Good value for money and durable products • A secure shopping experience • Increase in electric vehicle charging points at OBI stores • Products and services for a healthy and energy-efficient home • Choice of environmentally friendly alternatives • More information about the environmental compatibility of products and services (e.g. in-store displays, eco certification)	The first port of call for customers are OBI stores, where they can find products, advice and services. Customer service staff can also be contacted via phone, e-mail, the OBI website or social media channels with any requests, questions or points of criticism. Regular customer surveys and market studies are also indispensable when it comes to meeting changing needs, ongoing interests and lasting concerns. In seven countries in which OBI operates, customers can use the heyOBI app to chat to OBI experts directly.
FRANCHISE PARTNERS	• A successful ecosystem • Fair and stable conditions for franchisees • A strong, well-known brand • Design flexibility	OBI's Franchise Partner Management acts as the central point of contact for any partner-related issues and, alongside the mandatory annual bilateral meetings, organises various national formats for engagement. While the expert committees, which meet twice a year, focus on discussing operational and technical matters, in Germany the advisory board, which meets three times a year, discusses management of the overarching strategy. Close engagement in relation to current projects is supported by regular meetings with the operationally active franchise partners (aFP) and culminates with the annual conference in the autumn, which provides a key networking platform for all partners. In addition, the store managers of the partner stores attend the annual OBI store manager conferences. A biannual newsletter, ad-hoc surveys and informal formats such as regional round tables and the international "Next Generation Day" are used to ensure that knowledge is transferred continuously and the mood among partners is captured.
SUPPLIERS & BUSINESS PARTNERS	• Access to end customers • Collaboration on innovations • Stable, long-term business relationships • A fair, collaborative partnership	In addition to the mandatory annual reviews, the company maintains an ongoing dialogue with its suppliers. A key component of this is the regular "We Enable You Supplier Days" (held most recently in 2023 and 2025). In addition, there is individual engagement when the need arises via designated points of contact in key roles within the Group – particularly in the Category Management, Global Sourcing, Indirect Procurement and Solution & Product Partnering departments.
SHAREHOLDERS & SUPERVISORY BOARD	• Transparency regarding business performance and ESG progress • Profitable investment: strong financial performance • Continuity of the business	Sustainability is an issue of paramount importance to shareholders. This is why any issues with relevance to the environment and people are discussed not only in Supervisory Board meetings, but also in the regular Sustainability Roundtables attended by various holdings of Tengelmann Twenty-One KG. OBI's ESG team represents OBI in these round-table formats.

* In addition to the engagement formats that are listed, all stakeholders are free to report any unethical activities or suspected cases anonymously and at any time using the "Speak Up" whistleblowing and complaints procedure.

Stakeholder	Stakeholder interests and goals	Engagement formats*
FINANCING PARTNERS	• Transparency regarding business performance and ESG progress • Strong financial performance and hedging of credit risk against transitory and physical climate risks • Compliance with dedicated regulatory requirements	The primary point of contact for OBI's collaboration with financing partners is the Group Treasury & Corporate Finance department, working in close coordination with the ESG team. In addition to ad hoc exchange formats (including responses to specific ESG questionnaires), this department organizes an annual dialogue forum, during which relevant ESG aspects are also presented and discussed as needed.
POLITICS, ASSOCIATIONS & NGOS	• Preservation of jobs • Compliance with the law • Fair and safe working conditions in the value chain • Development of industry-specific solutions • Reduction of CO2 along the entire value chain • No negative impacts for the general public arising from economic activity • Sustainable product offering	OBI is primarily involved in various national and international industry associations such as BHB (the German trade association for DIY, construction and gardening retailers), EDRA/GHIN (European DIY Retail Association/Global Home Improvement Network) and HDE (German Retail Federation). These associations convene regularly to exchange information and ideas, particularly in relation to regulatory requirements pertaining to sustainability. This commitment is supported by ongoing dialogue with NGOs, which the company engages with closely through strategic consultation and collaboration on specific topics.
PUBLIC & MEDIA	• Information about commercial activities and products, particularly any changes or new developments • Insights into the company and the OBI brand • No negative impacts for the environment or general public arising from economic activity	The first port of call for the general public is the OBI corporate website, social media channels or direct contact with the OBI Corporate Communications & PR department. OBI ensures that it can be contacted at any time by providing a 24/7 press hotline and a central e-mail address. Active press relations also involve regularly issuing press releases and publishing them on the OBI corporate website. In addition, the company promotes direct engagement through the professional preparation and on-site coordination of any speaker engagements, interviews or TV recordings.

* In addition to the engagement formats that are listed, all stakeholders are free to report any unethical activities or suspected cases anonymously and at any time using the "Speak Up" whistleblowing and complaints procedure.

Governance at OBI

National laws and articles of incorporation provide the regulatory framework for managing and monitoring OBI. Accordingly, OBI operates with a two-tier Board structure comprising a Board of Directors and a Supervisory Board, which have four and six members, respectively.

The members of the Board of Directors consult with one another in regular Board meetings – which may also include relevant specialists, depending on what is being discussed. The management is monitored and advised by the Supervisory Board. Supervisory Board meetings are held at least four times a year and when required. Furthermore, the Chief Executive Officer updates the Chair of the Supervisory Board regularly on significant developments and decisions. The management of any ESG-related impacts, risks and opportunities is discussed at the meetings of the Board of Directors and Supervisory Board whenever this is required.

ESG governance

At OBI, any issues related to sustainability are managed through a combination of central coordination and decentralised departmental responsibility. The ESG department is primarily responsible for overseeing all the companies in the Group and, in organisational terms, has been firmly embedded within the newly created People and Organisational Development department since January 2025. It is responsible for managing the methods used and monitoring the impacts, risks and opportunities associated with environmental, social and governance issues right across the Group. The ESG department is responsible for conducting the double materiality

assessment and ensures that the sustainability strategy is consistent. The Chief People and Organisational Development Officer has overall responsibility for ESG matters at Board level and is also responsible for franchise partnering, people, legal and compliance, and real estate.

The defined sustainability targets are implemented operationally through close consultation between the ESG department and the relevant OBI specialist departments. While the ESG department is primarily responsible for establishing the general framework and defining strategic concepts, responsibility for actually implementing the measures usually rests directly with the relevant functional areas.

At present, no specialist ESG committees have been set up at management level. Instead, matters are coordinated through the existing line management structures and regular coordination meetings between the ESG department and the other OBI specialist departments. The aim is to create strong, lasting structures in which the topic of sustainability can continue to be developed and firmly established within the company.

Sustainability-related incentive schemes

To safeguard the company's profitability, OBI focuses on the achievement of financial Group targets as the primary factor in determining the level of variable remuneration. ESG targets account for a low double-digit percentage of the variable remuneration for the Board of Directors. This takes account of the key performance indicators of employee satisfaction (eNPS), customer satisfaction (NPS) and the preparation of the sustainability statement.

The OBI Supervisory Board receives a fixed level of remuneration.

ESG risk management

The OBI Group monitors the opportunities and risks associated with business development using a risk management system that is implemented throughout the company. OBI considers opportunities or risks to be potential developments or events that may lead to a positive or negative deviation from the Group's objectives. Using consistent criteria right across the Group, the managers of each business division identify, analyse and assess opportunities and risks, supported by the risk management system. This makes it possible to introduce appropriate measures for managing risk and monitor whether and how they are implemented. Risk management creates transparency, enables targeted measures to be taken and helps to counteract any risks that are deemed unacceptable or a threat to the company's existence. At the instigation of the Board of Directors, the results are reported every six months in order to provide information about possible opportunities and risks, measures taken and the associated need to take action at an early stage. OBI risk reporting is a net assessment of the risks that still remain after considering the measures that have been taken. The OBI Risk Management Manual sets out all the details of the methods and processes involved in

risk management. Responsibility for risk management rests with the Corporate Legal department. To ensure that assessments of potential ecological, social or governance risks along the entire supply chain are comprehensive and up to date, the risk management system already in place at OBI has been expanded and upgraded with a specific focus on ESG risks. This is based on the double materiality assessment that was carried out in the 2025 financial year and identifies the key opportunities and risks for the sustainability strategy. A detailed description of the company's approach to human rights can be found in the policy statement on the company's website (under the "Compliance" section). All areas of the OBI Group affected by the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz, LkSG) have been included in the risk analysis and incorporated into LkSG risk management.

The approach to the rest of the ESG topics is explained on the next two pages under "Double materiality assessment" and is the responsibility of the ESG department.

Double materiality assessment

Methodology

The double materiality assessment (DMA) was carried out using a multi-stage, systematic process based on the requirements of the ESRS. The aim was to identify key ESG-related impacts, risks and opportunities and assess how relevant they are to OBI. An initial list of potentially relevant sustainability topics was drawn up based on the range of topics covered by the ESRS and relevant aspects of OBI's value chain. In addition, activities undertaken by comparable companies were identified and current industry trends were reviewed.

1. Stakeholder mapping & engagement

The first step was to identify OBI contacts who would act as representatives of the eight relevant **stakeholder groups** .

This involved selecting subject-matter experts who are in regular contact or engage in regular dialogue with the relevant stakeholders. To ensure that the topics relevant to OBI were assessed using solid data, structured interviews were conducted with the subject-matter experts. These interviews served as the basis for producing an overall assessment of stakeholder relevance in respect of OBI.

2. Identification of material impacts, risks and opportunities

Building on the findings from the stakeholder mapping exercise, internal ESG experts held workshops to define a catalogue of all possible IROs for OBI. In this step, the IROs that were identified were classified systematically according to their time horizon, the type of impact (actual vs potential) and their position within the value chain.

3. Assessment of materiality

During this phase, the OBI ESG experts carried out a comprehensive assessment of the materiality factors for each identified IRO.

■ **Impact materiality:** The materiality of the impacts was assessed by considering the scope, scale and irreversibility of the impacts, as well as the likelihood of positive and negative potential impacts. In assessing any impacts on human rights, the severity of the impacts was given precedence over their likelihood of occurring.

■ **Financial materiality:** As part of its financial materiality analysis, OBI assessed the economic significance of ESG risks and opportunities based on their likelihood of occurring and their financial impacts.

To address internal gaps in its knowledge, OBI made use of existing analyses of its product range and the upstream value chain that were carried out in collaboration with an external consultancy specialising in sustainability. This firm analysed OBI's entire wholesale and retail product range to ascertain levels of greenhouse gas emissions, environmental pollution, water consumption, biodiversity and the use of resources, and modelled the core product ranges on a statistical basis. This took into account both the location data for each supplier and the economic significance of different product ranges. OBI then used the results of this analysis to filter and prioritise material aspects.

4. Validation

Once the materiality assessment had been completed, the results were validated where necessary by internal subject-matter experts, who specifically verified the lines of argument and the results. Depending on the specific results, more in-depth scrutiny may be required. Finally, the definitive findings were agreed with OBI's senior management and Board of Directors.

By adopting this structured approach, OBI ensures that the key sustainability issues can be clearly identified, assessed and linked to the company's strategy. Alongside this general approach, in some cases topic-specific processes and assessment methods were carried out for the material impacts, risks and opportunities, which are explained in more detail below.

Additional information about the climate-related materiality assessment

The list of IROs for the topic of climate change includes both physical and transitory risks and opportunities along the whole value chain.

The assessment was conducted using internal information, such as OBI's Corporate Carbon Footprint, along with external information and desktop research. In the 2025 financial year, a systematic physical climate scenario and resilience analysis at the site level was also initiated. The aim is to assess the potential impacts of climate change on OBI's sites and the business model as a whole, identify areas for action based on this assessment, and bolster the company's long-term resilience to climate-related developments. This assessment is based on scenarios defined by the Intergovernmental Panel on Climate Change (IPCC). In this context, OBI's focus is on Representative Concentration Pathway (RCP) 4.5 and RCP 8.5.

Overview of results

OBI offers a large number of products across all channels that it procures from all over the world and sells throughout Europe. The impacts, risks and opportunities in the area of sustainability along the whole value chain are equally diverse – from procuring raw materials for manufacturing products through to selling and marketing these products in-store and online. As part of the 2025 double materiality assessment, a total of 30 material IROs were identified across seven topical standards; they are visualised and placed in context in OBI's business model and value chain in the overview below. Detailed descriptions of these IROs are provided in the sections for the relevant topics in this report.



				Upstream	Midstream	Downstream
Environment	Climate change	1	⚡	Weather risks		
		2	—	Emissions		
		3	⚡	Energy cost risks		
		4	—	Energy consumption		
	Biodiversity & ecosystems	5	—	Land-use changes		
	Resource use & circular economy	6	—	Resource consumption		
		7	—	Product disposal		
		8	—	Industrial waste		
Social	Own workforce	9	+	Job security		
		10	+	Remuneration equity		
		11	—	Work-life balance		
		12	—	Health protection		
		13	+	Co-determination		
		14	+	Diversity		
		15	—	Equal opportunities		
		16	—	Cases of discrimination		
		17	—	Accessibility		
	Workers in the value chain	18	—	Working conditions		
		19	—	Equal opportunities		
		20	—	Other rights		
	Consumers & end users	21	—	Health protection		
		22	—	Product safety		
Governance	Corporate policy	23	+	Corporate culture		
		24	+	Value-driven behaviour		
		25	—	Whistleblower protection		
		26	—	Cases of corruption		
		27	⚡	Risks of corruption		
		28	⚡	Data protection risks		
		29	⚡	IT security risks		
		30	—	Stakeholder data		

Fig.: An overview of the material impacts, risks and opportunities for OBI and their position in the value chain.

 Potentially positive impact
 Actual positive impact

 Potentially negative impact
 Actual negative impact

 Risk
 Opportunity



II.

***Environmental
information***

Climate change

The impacts of human-induced climate change on ecosystems and society are one of the greatest challenges of our time. OBI is also directly and indirectly affected by increasingly changing climatic conditions, for example in the form of potentially less stable supply chains, rising operating costs, changes to the regulatory framework or shifting customer demand.

This chapter starts off by outlining the impacts on the climate that have been identified as material and also the material risks and opportunities for OBI. It then goes on to describe the concepts, targets and measures that have been implemented to help prevent and remedy the situation.

Material impacts, risks and opportunities

Subtopic	Type of materiality	Time horizon	Position within the value chain	IRO description
Adapting to climate change	Financial risk	Short, medium and long term	Own business activities	1 Planning uncertainty caused by unpredictable and fluctuating weather conditions (e.g. droughts or heavy rainfall) may lead to a drop in profits during the gardening season, for example in the form of lost sales or more write-offs on unsold seasonal stock.
Climate protection	Actual negative impact		Whole value chain	2 Through its own business activities as well as along the upstream and downstream value chain, OBI generates greenhouse gas emissions that contribute to climate change.
Energy	Financial risk		Own business activities	3 Rising energy prices could increase OBI's operating costs, particularly in its stores, which could have a negative impact on the company's profitability and ability to compete.
Energy	Actual negative impact		Whole value chain	4 Energy is consumed throughout OBI's value chain, particularly in manufacturing, transporting and using products, and in operating the OBI stores.

Management of material impacts, risks and opportunities

Concepts and targets

■ **OBI climate strategy:** The OBI climate strategy applies to the entire OBI Group and has been refined continuously since 2023. It adopts a holistic approach to decarbonisation, with the aim of reducing or avoiding greenhouse gas (GHG) emissions. The strategy is based on the Paris Agreement on Climate Change, which aims to limit global warming to well below 2°C compared to pre-industrial levels, and ideally to 1.5°C. To meet this global commitment, OBI aligns itself with the requirements of the Science Based Targets initiative (SBTi), a globally recognised organisation that helps companies set science-based targets for reducing emissions. Initially, the main priority is to reduce greenhouse gas emissions in the short to medium term. As OBI has greater scope to act in the areas of Scope 1 (direct emissions) and Scope 2 (indirect emissions from purchased energy), binding internal targets were defined and a roadmap for implementing them was drawn up for these areas back in 2023. This roadmap focuses in particular on boosting energy efficiency, optimising processes and transitioning to renewable energy sources. Under Scope 3, specific climate targets for the OBI Group are currently being drawn up and an action plan is being developed. In 2024, OBI also formally committed to submit targets to the Science Based Targets initiative (SBTi) to ensure that OBI's climate targets are fully aligned with the objectives set out in the Paris Agreement on Climate Change. As part of the preparations for the validation process, the existing Scope 1 and Scope 2 targets are being reviewed to establish if they meet the current requirements of the Science Based Targets initiative. At the same time, the Scope 3 targets that are currently under development are being aligned with the applicable requirements.

These are the current objectives:

🎯 **Scope 1 and 2:** A 50% reduction in greenhouse gas emissions within ten years (with 2021 as the base year).

🎯 **Scope 3:** Development and publication of targets for Scope 3 emissions (indirect emissions from the value chain, e.g. products and transport) by 2026.

🎯 **SBTi validation:** Validation of the climate targets (near-term targets) by the Science Based Targets initiative (SBTi) by 2026.

■ **Energy management system in accordance with DIN EN ISO 50001:** OBI's energy policy for OBI Germany is a mandatory company policy and forms the basis for an energy management system in accordance with DIN EN ISO 50001. This document sets out the fundamental obligations for the senior management of OBI Group Holding and establishes the framework for all energy-related activities in Germany. The introduction of the international standard DIN EN ISO 50001 in the 2025 financial year will also ensure that energy efficiency is incorporated as a mandatory criterion into the assessment process for operating the stores and processes.

■ **Environmental management system in accordance with ISO 14001:** OBI Italy manages its environmental performance using an environmental management system (EMS) that is certified to the internationally recognised standard ISO 14001. This framework ensures a systematic approach to identifying, monitoring and continuously improving key environmental aspects of the company. Particular emphasis is placed on increasing the efficient use of resources and energy and also on process-oriented waste management at all operating locations and retail sites.

■ **OBI car policy:** OBI has a Group-wide company car policy whose country-specific implementation and provisions are designed to take account of the national legal and economic framework conditions that exist in each country. In Germany, a tiered cost structure encourages employees to choose low-emission vehicles. This is intended to help reduce the fleet's greenhouse gas emissions. The policy utilises a flat-rate monthly charge, which makes fully electric vehicles (EVs) more financially attractive as it allows users to choose a higher-quality or better-equipped model within the budget they have available. OBI provides a subsidy of 500 euros to fund the installation of a private EV charging point. Furthermore, petrol-powered vehicles are no longer permitted in the fleet if a certain annual maximum mileage is exceeded. In the other countries in which OBI operates, the gross list price is still the key criterion for choosing a vehicle.

Measures

■ **Electricity from renewable energy sources:** The procurement of electricity from renewable energy sources is a key lever for reducing Scope 2 emissions. Since the 2023 financial year, almost all OBI branch stores in Germany have been sourcing 100 % of their electricity from renewable energy sources, backed by wind power guarantees of origin. In the 2025 financial year, this measure was also implemented in Poland, where almost two-thirds of all stores now also purchase green electricity with guarantees of origin from renewable sources.

■ **Expansion of photovoltaic systems:** OBI is continuously expanding its photovoltaic capacity on the roofs of its stores, office buildings and warehouse sites. When it does this, OBI primarily adopts a partnership-based approach, where operators construct and maintain the facilities while OBI purchases the electricity generated directly. Since the programme was launched in 2024, OBI has installed solar panels at a total of 28 OBI stores in three countries.

■ **LED lighting:** Systematic conversion of OBI's sites to modern, energy-efficient LED technology is intended to reduce electricity consumption (Scope 2). After completing the transition to new lighting fixtures, OBI is now continuing to modernise its stores with lighting systems that are fit for the future. In the 2025 financial year, a

total of 18 projects focusing on this were implemented in Germany and Austria, along with two projects in Italy.

■ **Switchover to heat pumps:** To help OBI decarbonise its demand for heating, it has begun replacing or supplementing fossil-fuel-based heating systems with efficient heat pumps, where it is technically and economically feasible to do so. During the reporting period, a heat pump to support the heating system was installed at a total of six OBI stores in Germany.

■ **Electrification of the company car fleet:** OBI is pursuing the ongoing electrification of its fleet of company cars, supported by an amendment to its car policy that is intended to make electric vehicles more appealing. As a result, OBI was able to significantly increase the proportion of fully electric company cars in Germany during the reporting period.

■ **Scope 3 Taskforce and "Make it Zero":** As a founding member of the Scope 3 Taskforce of the global industry association EDRA/GHIN, OBI is actively involved in the "Make it Zero" initiative. OBI is convinced that the complex challenge of decarbonising Scope 3 emissions can only be tackled successfully through industry-wide cooperation. In this context, OBI has also committed to work with a significant number of suppliers to ensure that they are also pursuing ambitious measures to protect the climate. OBI intends to remain a prominent member of the EDRA/GHIN "Make it Zero" initiative in the future.

■ **Range of energy-saving products:** OBI sells a wide range of products to support energy-efficient living right across Europe. Through its collaboration with specialist partners, OBI is able to support its customers in implementing complex energy-related renovation projects, including providing guidance and advice. In addition, the company is constantly expanding its range of energy-saving solutions. In the 2025 financial year, for example, OBI developed the heyOBI Energy Tracker and offered it for sale for the first time. This enables customers to keep track of their energy costs and conserve resources as a result. In addition, since spring 2025, OBI has been teaming up with partners to offer end-to-end smart home solutions to help customers save energy in Germany.

■ **Expansion of the charging infrastructure:** OBI currently provides space for electric vehicle charging points at 51 store sites in Germany, 21 of which were commissioned in 2025 alone. Collaborating with four partners that operate the facilities, OBI is gradually equipping

both owned and rented properties with an average of six charging points at each site. As the charging columns are generally accessible to the public even outside store opening hours, the company is making a significant contribution to the local infrastructure.

Gross GHG emissions from Scope 1, 2 and 3 categories and total GHG emissions

Corporate Carbon Footprint (tCO ₂ e)	2021	2024	2025	vs previous year (2024)	vs base year (2021)
Scope 1	67,818	51,710	54,434	5%	-20%
Heat (direct)	58,218	43,535	46,495		
Fleet (direct)	9,600	7,847	7,694		
Coolants*		328	245		
Scope 2 (location-based)	113,186	66,773	70,929	6 %	-37 %
Scope 2 (market-based)	107,512	50,666	37,762	-25%	-65%
Electricity (indirect)	93,828	42,063	29,510		
Buildings	93,828	41,759	29,468		
Fleet	N/A	304	42		
Heat (indirect)	13,685	8,603	8,252		
Scope 3	8,379,608	6,837,953	6,737,671	-1%	-20%
Upstream**	4,618,048	3,805,546	3,792,568		
Downstream**	3,761,560	3,032,407	2,945,103		
Total emissions	8,554,939	6,940,329	6,829,867	-2%	-20%

* Coolants have only been recorded since 2024 due to a lack of collected data

** Purchased goods and services, capital goods, emissions associated with fuel and energy, upstream transport and distribution, waste from operations, business trips, employees getting to work

*** Downstream transport and distribution, use phase, disposal of products that have been sold, franchises

Methodology

OBI's Corporate Carbon Footprint was calculated in accordance with the requirements set out in the corporate standards of the Greenhouse Gas (GHG) Protocol. The emissions were divided into three scopes and a total of 20 sub-categories. All categories relevant to business activities were included in the calculation. Categories 3.8 (Upstream Leased Assets), 3.10 (Processing of Sold

Products), 3.13 (Downstream Leased Assets) and 3.15 (Investments) were classified as not material due to OBI's business model.

The definition of organisational boundaries is based on the GHG Protocol's operational control approach. All branch stores, Store Support Centers and logistics sites as well as the equity stores under the Group's control

were included in the footprint. As OBI has no operational control over the sites of its franchise partners, they have not been included in Scopes 1 and 2. In accordance with the GHG Protocol, the Scope 1 and Scope 2 emissions of the franchise partners were instead reported as indirect emissions under Scope 3 (downstream). Products that franchise partners purchased independently from third-party suppliers were not included in the calculation of the footprint. On the other hand, products sourced through OBI Group Sourcing (OGS) and delivered to franchise sites are included in full.

When it comes to quantifying figures, OBI prioritises the use of primary data (e.g. actual energy consumption, specific heating technologies and location-specific electricity mixes).

- **Scope 1 & 2:** Any remaining gaps in the data were extrapolated on the basis of valid comparative values.
- **Scope 3:** Particularly when determining the material emissions of products, the figures are still based partly on well-founded assumptions and estimates. OBI is aiming to gradually improve the quality of data in Scope 3 by collaborating more closely with suppliers.

Recalibration of previous years and change of service provider

In October 2025, the service provider responsible for calculating OBI's Corporate Carbon Footprint was changed. To ensure that the data series can be compared, the figures for 2021 and 2024 have been recalculated. This was necessary because the change to the emission factor databases resulted in significant discrepancies.

In addition, the scope of category 3.1 (Purchased Goods and Services) has been adjusted so that products that OBI's franchise partners procure independently from third-party suppliers are no longer included in the OBI Group's Scope 3 emissions. This is in line with current industry standards.

Progress

Overall, OBI's Corporate Carbon Footprint shows a continuation of the downward trend compared with the base year of 2021, although there are varying trends across the individual scopes when a year-on-year comparison is made. Total emissions in 2025 amounted to approximately 6.8 million tCO₂e. This represents a 2% reduction compared with the previous year and a significant reduction of 20% compared with the base year of 2021.

In terms of direct emissions (Scope 1), OBI recorded a 5% increase compared with 2024. This increase is primarily due to an increase in heat consumption caused by weather conditions or operational factors (+6.8% compared with the previous year).

OBI achieved a significant 25% reduction in Scope 2 emissions (market-based) compared with the previous year. Total electricity consumption fell by 1%. The main reason for this sharp reduction was the strategic shift towards electricity obtained from renewable sources, in particular due to the large-scale procurement of renewable energy at the sites in Poland. This highlights the effectiveness of the levers in energy procurement.

Indirect emissions within the value chain (Scope 3) remained the biggest challenge, accounting for more than 98% of total emissions. Emissions fell slightly by 1% compared with the previous year. This was driven mainly by the volume of goods purchased and sold. As this volume remains at a stable level compared with the previous year, the changes are marginal. Fluctuations in smaller Scope 3 categories (e.g. Business Travel or Waste) are attributable to improved primary data (activity data) or updated emission factors.

Energy consumption and energy mix

Energy consumption and energy mix (in MWh)	2025
Fuel consumption from coal and coal products	0
Fuel consumption from crude oil and petroleum products	13,542
Fuel consumption from natural gas	245,093
Fuel consumption from other fossil sources	293
Consumption from purchased or acquired electricity, heat, steam and cooling and from fossil sources	74,157
Total consumption of fossil-fuel-based energy	333,085
<i>Proportion of total energy consumption accounted for by fossil sources (in %)</i>	68 %
Consumption from nuclear sources	14,540
<i>Proportion of total energy consumption accounted for by nuclear sources (in %)</i>	3 %
Fuel consumption involving renewable sources, including biomass (also industrial and municipal waste of biological origin, biogas, hydrogen from renewable sources, etc.)	1,949
Consumption from purchased or acquired electricity, heat, steam and cooling and from renewable sources	140,667
Consumption of self-generated renewable energy that is not in the form of fuel	8
Total consumption of renewable energy	142,623
<i>Proportion of total energy consumption accounted for by renewable sources (in %)</i>	29 %
Total energy consumption	490,083

Methodology

The scope of reporting corresponds to the scope of the carbon footprint and covers all sites under OBI's operational control. This includes all branch stores, Store Support Centers and logistics sites in Germany, Austria, the Czech Republic, Slovakia, Slovenia, Hungary, Switzerland, Italy and Poland, and the office locations in Asia. The controllable equity stores are also included. Non-controllable equity investments and franchise stores were not taken into account.

Electricity and heat consumption figures were collected at all sites under the company's operational control. Depending on the location, electricity and heat data were collected either via continuous data transmission or by collecting the data manually each year. Any gaps in the data were filled using time-series predictions or

degree days figures. The energy mix is determined primarily on the basis of the specific tariff explanations provided by the respective suppliers. In the absence of site-specific information, the key figures were calculated using the relevant national standard for each country. Fuel consumption figures for employees with a company car were compiled using fuel consumption data from fuel card statements and, in some cases, on a cost basis.

As the key figures for the 2025 financial year were fully prepared in accordance with the CSRD requirements for the first time, a tabular comparison with the previous year's figures was omitted to prevent any misinterpretation as a result of the change to the data basis.

Biodiversity & ecosystems

Biodiversity refers to the biological diversity of species and ecosystems and is fundamental to the survival of life on Earth. In particular, agricultural and forestry activities within OBI's value chain can have an impact on local ecosystems and biodiversity. OBI sells many natural products such as timber, plants and soils. It is therefore important for OBI to respect the ecosystems in the countries where its products are made and reduce any negative impacts.

This chapter starts off by outlining the impacts on biodiversity that have been identified as material and also the material risks and opportunities for OBI. It then goes on to describe the concepts, targets and measures that have been implemented to help prevent and remedy the situation.

Material impacts, risks and opportunities

Subtopic	Type of materiality	Time horizon	Position within the value chain	IRO description
Direct causes of biodiversity loss	Actual negative impact	Short, medium and long term	Upstream	5 The sourcing of high-risk raw materials (e.g. timber, peat, plants, sand or stone) contributes to land-use changes, which can disrupt ecological systems and lead to a loss of biodiversity.

Management of material impacts, risks and opportunities

Concepts and targets

■ **Responsible assortment strategy:** Based on an analysis of its product range, OBI has defined a responsible assortment strategy for the entire OBI Group that focuses on four strategic priorities. One of them is the protection of biodiversity. In this context, the prevention of deforestation and the protection of peatlands were initially defined as priorities in the upstream value chain. In addition, the responsible assortment strategy describes OBI's potential to empower its customers so they are able to make their own contribution to protecting biodiversity in their own homes. The objectives of the Kunming-Montreal Global Biodiversity Framework have been included within the responsible assortment strategy.

■ **OBI timber policy:** OBI's internal timber policy outlines the principles for sourcing timber and timber products from legal sources and sustainable forestry. It applies to the OBI Group's entire range of timber products, i.e. to both its own-brand products and to products from brand manufacturers. The policy establishes a due diligence system for sourcing timber products. The timber policy includes a risk matrix for the most common types of timber and countries of origin. The respective risk levels are reassessed regularly by the internal quality management team.

Measures

■ **Membership of Forest Stewardship Council (FSC®):**

As a founding member of FSC® Germany, OBI has been committed to an internationally recognised standard for responsible forestry since 1998 and requires proof of FSC certification for types of timber that, according to the risk matrix, may present an increased risk because of their origin. The FSC® sets out environmental and social standards and has accredited certification companies conduct audits to verify whether these standards are actually being complied with.

■ **Preparing for the EU Deforestation Regulation**

(EUDR): The EU Regulation on deforestation-free supply chains (EUDR) aims to systematically combat deforestation and thereby bolster the protection of existing forests and global biodiversity in a sustainable way. OBI spent the whole of 2025 doing the necessary groundwork to ensure compliance and implementing the required digital infrastructure and comprehensive due diligence processes.

■ **Reforestation:** As OBI has a high proportion of timber products in its range, reforestation is a relevant issue alongside sourcing.

- For the past five years, OBI has partnered with the Las na Zawsze organisation in Poland to protect existing natural forests and plant new ones that will become habitats and ecosystems rather than being intended for commercial exploitation. With the help of many OBI employee volunteers, the thirteenth OBI forest was planted in 2025.
- OBI apprentices regularly take part in the annual tree-planting campaign organised by the BHB industry association.

■ **Phasing out peat-based soils:** Peatlands are unique ecosystems that are home to highly specialised species of plants and animals. The extraction of peat for use in potting soil damages valuable habitats. That is why OBI has decided only to purchase peat-free potting soils centrally for its stores in Germany and Austria from 2025 onwards. The peat content of the soils in the OBI range has already been reduced over recent years. The last remaining contracts expired in 2025.

■ **Switching selected plants to peat-free soil:** As almost all OBI stores feature large garden centres, OBI is committed to gradually making its range of plants more sustainable and is working with selected suppliers to help achieve this. After the "Grow by OBI Vitalfutter" range was successfully switched over to peat-free soil during the previous reporting period, all Grow by OBI pond plants followed suit in the 2025 financial year. Grow by OBI plants are currently available to buy in Germany, Austria, Switzerland, Slovenia, Slovakia and Hungary.

■ **Transport packaging made from paludiculture biomass:** Working with partners along the value chain, in 2025 OBI developed a new box for transporting plants that is made from 10 % reed canary grass – a raw material that can be cultivated on rewetted peatlands. This pilot project aims to provide incentives for wet management of dried-out peatlands and thus restore the valuable climate protection function of peatlands. The initiative received the German Packaging Award in the Sustainability – Material Substitution category. The transport packaging made from paludiculture biomass is available exclusively in Germany.

Resource use & circular economy

OBI is committed to conserving resources and minimising waste across all its business activities. A large part of the range is based on natural raw materials and it is extremely important to ensure they are used and disposed of responsibly. Improving the efficient use of resources along the entire value chain is therefore a key element of OBI's responsibility as a company.

This chapter starts off by outlining the impacts on natural resources that have been identified as material and also the material risks and opportunities for OBI. It then goes on to describe the concepts, targets and measures that have been implemented to help prevent and remedy the situation.

Material impacts, risks and opportunities

Subtopic	Type of materiality	Time horizon	Position within the value chain	IRO description
Resource inflows	Actual negative impact	Short, medium and long term	Upstream	6 Various natural resources are used to manufacture the products that OBI offers, and this may lead to increased resource consumption and potential impacts on the environment, such as the depletion of natural raw materials and the loss of ecosystems.
Resource outflows			Downstream	7 The disposal of products and packaging by OBI customers contributes to the overall volume of waste, which may cause damage as a result of incineration or waste being released into the environment.
Waste			Own business activities	8 Disposal at OBI's sites contributes to the overall volume of waste, which may cause damage as a result of incineration or waste being released into the environment.

Management of material impacts, risks and opportunities

Concepts and targets

■ **10-R strategies:** OBI is endeavouring to align the OBI Group's business model more closely with circular processes. OBI is embracing the 10-R strategies, a framework designed to minimise resource consumption, ex-

tend the lifespan of products and prevent waste. The 10 Rs cover the full life cycle of a product. They complement the sustainable range strategy, which prioritises the conservation of resources in accordance with the principles of the circular economy.

OBI uses the following application hierarchy as a framework for defining measures and levers:

- **R0 Refuse:** Deliberately refuse products and services that are unnecessary or have harmful effects.
 - **R1 Rethink:** Rethink products and business models to utilise resources more efficiently and minimise waste.
 - **R2 Reduce:** Reduce the overall consumption of materials and energy.
 - **R3 Reuse:** Reuse products or components, for example by selling used products or offering returnable deposit schemes.
 - **R4 Repair:** Repair broken products rather than throwing them away to extend their lifespan.
 - **R5 Refurbish:** Refurbish and resell used products.
 - **R6 Remanufacture:** Thoroughly overhaul products to restore them to good-as-new condition.
 - **R7 Repurpose:** Use products for a different purpose or in a new way.
 - **R8 Recycle:** Recycle waste materials to make new products.
 - **R9 Recover:** Generate energy from waste, for example through incineration.
- **Environmental management system in accordance with ISO 14001:** OBI Italy manages its environmental performance using an environmental management system (EMS) that is certified to the internationally recognised standard ISO 14001. This framework ensures a systematic approach to identifying, monitoring and continuously improving key environmental aspects of the company. Particular emphasis is placed on increasing the efficient use of resources and also on process-oriented waste management at all operating locations and retail sites.
- **OBI packaging policy:** Transport and product packaging are a key factor for reducing the consumption of resources in the product range. OBI feels a particular responsibility to optimise the packaging of its wholesale products. The OBI packaging policy applies to the wholesale trade and governs all questions related to the legal and technical requirements for sales and transport packaging. Key aspects include product protection and ensuring that the sales packaging complies with the law, preventing excessive waste, eliminating critical materials, providing guidance for customers on how to dispose of

products correctly, improving the recyclability of packaging waste, and reusing packaging. For example, PVC, EPS, cardboard boxes lined with plastic and black plastics (except in special cases) are excluded.

- **Sustainable packaging policy – private label brands:** This supplementary packaging policy, which was published in 2024, forms the basis for a systematic improvement in the packaging of OBI's private label products in respect of sustainability. There is a particular focus on reducing plastic packaging and on using certified and recycled materials. The new packaging policy also describes OBI's requirements in relation to the recyclability of packaging in order to help achieve effective recycling loops. The following four targets are explicitly set out in the sustainable packaging policy for the product packaging of private label products:

 **Recyclability:** Maximum (~100 %) recyclability by 2028

 **Certification:** 100 % certification (FSC® or PEFC) of paper packaging by 2028

 **Reduction in the use of plastic:** Reduce the use of plastic in OBI's LUX and Euromate brands by 25 % (in 2028 compared with 2023) in relation to the volume purchased

 **Recycled material:** Increase the proportion of recycled material in plastic packaging to 40 % by 2028

- **Country-specific guides for separating waste:** Many different types of waste are generated at OBI stores and warehouse sites in particular. When new products arrive, for example, packaging materials are often disposed of, even though some of the items like cardboard boxes, plastic films and polystyrene are recyclable. To provide operational support to its workforce, OBI provides detailed guides on commercial waste separation that are adapted for each specific country. They serve as a mandatory guideline on how to correctly sort a number of categories of waste. Particular emphasis is placed on handling hazardous waste materials in accordance with the regulations.

■ **Waste prevention plan in accordance with DIN**

SPEC 91436: A waste prevention plan was devised to help establish an internal systematic approach in the organisation to reduce waste along the entire value chain and actively involve all the relevant stakeholders, ranging from suppliers to employees. A clearly defined organisational structure ensures compliance with all legal requirements in relation to waste management, disposal and the circular economy. In addition, OBI has developed and implemented innovative approaches for reducing and preventing waste. The waste prevention plan so far applies primarily to Germany. There are already plans to update and develop it further. The waste prevention plan contributes to this overarching objective:



Waste prevention: A 40 % reduction in the proportion of (materially) non-recyclable waste within the company (OBI Group) by 2028 (compared to 2023)

Measures

■ **Change to the packaging of OBIprivate label**

products (Rethink): During the 2025 reporting period, OBI optimised the packaging of various private label products with a view to meeting the targets defined in the sustainable packaging policy. These changes focused on recyclability, making increased use of environmentally sustainable alternatives such as FSC-certified cardboard boxes and paper, reducing the amount of plastic used and substituting plastic with recycled plastic.

■ **Software solution for packaging data (Rethink):**

To provide a more comprehensive understanding of and information about the sustainability of its private label packaging, OBI is currently rolling out a software solution that consolidates and visualises various packaging data. The aim is to enable the company to better track and manage aspects such as recyclability, the proportion of recycled material used or the material composition of OBI's private label packaging.

■ **Optimisation of plant trays (Reuse + Recycle):**

Plant trays are containers in which plants are delivered to OBI and displayed in the stores. OBI switched these to a closed-loop recycling system in Germany quite some time ago. This means that the trays are transported back to a central collection point, sorted and prepared

for reuse or recycling. Any trays that are broken or cannot be reused are recycled into single-type polystyrene, which is then reintroduced into the production process. In addition, as one of the founding members of the Euro Plant Tray e.V. initiative, OBI introduced reusable plant trays in its German stores during the 2025 financial year. The focus in 2025 was on gradually rolling out and establishing the associated processes. The intention is to further increase the number of reusable plant trays in 2026.

■ **OBI rental model (Rethink):** In partnership with Boels Rental, OBI provides equipment and tools for hire as needed in nearly all OBI stores across Europe. By doing this, OBI promotes a more mindful approach to consumer goods and prevents customers from having to buy a new device that might only be used a few times. Within the rental model, OBI is aiming for constant optimisation and is working on the ongoing electrification of its stock. For example, work is already under way to replace petrol-powered trimmers and chainsaws with electric versions. At the end of the 2025 financial year, the majority of motorised rental equipment had already been electrified.

■ **Partner for innovation and sustainability (Rethink):**

For OBI, cooperation along the value chain is a key component of developing in a more sustainable and resource-efficient way. This is why OBI engages with manufacturers and suppliers as a cooperative partner to deliver more sustainable products and solutions. For example, OBI, as the exclusive retail partner, has launched the limited Closed Loop Edition of the Bosch Universal Impact 800 drill in its stores. The housing of this edition (all externally visible components of the main product, excluding cables and accessories) consists of 78 % recycled plastic that has been recovered from end-of-life power tools. This is also affirmed by the certification of the closed loop by TÜV Süd. By adopting this collaborative approach, OBI is positioning itself as a relevant partner for brand manufacturers looking to develop more sustainable solutions.

■ **"Bring Back Pot" pilot project (Reuse):** OBI and its partners launched a pilot project on the German market in the form of the "Bring Back Pot" plant pot. Customers were able to return the reusable container, which was purchased using the deposit scheme, to their local OBI store after repotting their plants at home. Following this

pilot project, OBI decided not to continue rolling out the concept for the time being, but to focus on reusable plant trays instead.

■ **Introduction of "Bring Back Box" (Reuse):** During the reporting year, OBI introduced the "Bring Back Box" scheme in almost all countries in which OBI operates. The container, which is made from 100 % recycled plastic material, is suitable for plants and smaller items. Customers can reuse the box multiple times to help them carry their shopping or return it in undamaged condition. In the latter case, OBI will voluntarily refund the purchase price.

■ **Training and raising awareness (Reduce):** Several countries in which OBI operates run training schemes to help raise awareness of environmental issues and ensure that waste is sorted correctly. In Germany, knowledge is communicated specifically through e-learning modules and information materials to accompany them. Hungary relies on annual waste management audits and external consultancy, while in Poland instruction on this issue is already an integral part of the onboarding process for new employees. In the Czech Republic and Slovakia, measures are taken to raise awareness in the event that internal inspections highlight discrepancies in waste management practices.

■ **Certification of the "zero waste" vision (Reduce):** As part of its efforts to consistently reduce non-recyclable waste right across the company, in the 2025 financial year OBI arranged for ten selected OBI stores in Germany and the Store Support Center in Wermelskirchen to be certified to DIN SPEC 91436 (the "zero waste" vision), achieving "Silver" status.

■ **Preventing waste through product donations (Reduce):** OBI Italy established a partnership with the Regusto platform as a process for preventing waste. Under this initiative, products that are still suitable for use are donated specifically to more than 1,300 charities. By the end of the 2025 financial year, the project had been rolled out to all 52 stores and both Store Support Centers, saving 54 tonnes of goods from being destroyed.

■ **Scaling up of "Too Good to Go" (Reduce):** To ensure that plants no longer meeting the necessary sales stan-

dard can still be put to good use, OBI expanded its co-operation with the "Too Good To Go" platform in Germany and Austria during the 2025 financial year. By the end of the 2025 financial year, over 250 stores in Germany and more than 60 stores in Austria had already signed up to take part in this initiative, which allowed more than 100,000 plant bags to be marketed successfully. Given the positive response and the high level of operational efficiency, OBI plans to roll out the concept in other countries in the near future and, in the longer term, to expand this offer to include other product groups.

■ **Process optimisation for reusable racks (Reuse):** When certain long items are transported from warehouse locations to OBI stores, we use wooden racks that we designed ourselves. These wooden racks were generally disposed of after they had been used in the OBI stores. OBI decided to gradually replace these single-use racks with reusable ones in one region to start with. In total, just under 80 OBI stores in the West region have already been supplied with reusable racks. OBI is currently working on optimising its operational processes to enable the concept to be expanded still further.

■ **Introduction of outer packaging bags (Reduce):** When bagged goods such as cement, screed or mortar are loaded, damage is regularly caused at OBI stores, which means that the products can no longer be sold at their standard price. To reduce avoidable waste, OBI has developed a special outer packaging bag. This allows any damaged bags to be safely repackaged and sold at a reduced price. Since December 2025, the outer packaging bags have been available in all countries in which OBI operates and can be ordered by OBI stores as required.

■ **Taking back end-of-life products (Recycle + Recover):** To enable raw materials to be returned to the recycling loop, end-of-life products can be returned to OBI stores right across Europe in accordance with the legal requirements (examples of such products are waste oil, car and household batteries, rechargeable batteries, energy-saving light bulbs, fluorescent tubes, LEDs, paints, varnishes and cans of polyurethane foam). OBI also offers a take-back service for old equipment when you purchase new equipment. OBI makes this offer to its customers specifically in stores and via digital channels.

Details of resource outflows

Waste balance (in t)	2025
Total amount of waste	72,121
of which non-hazardous waste	70,129
of which hazardous waste	1,992
Timber waste	23,136
Paper, paperboard, cardboard	13,939
Municipal and other non-hazardous waste	11,407
Mixed construction waste	13,008
Plastic and rubber waste	2,922
Biological waste	3,428
Scrap metal	1,399
Hazardous waste	1,992
Electrical waste	141
Other waste*	749

* This includes chemical waste, incineration waste, glass, textiles, waste paint and varnishes

Methodology

The waste disposal volumes recorded cover all branch stores, Store Support Centers and logistics sites in Germany, Austria, the Czech Republic, Slovakia, Slovenia, Hungary, Switzerland, Italy and Poland, and the office locations in Asia. Controllable and non-controllable equity investments and franchise stores were not taken into account.

The waste disposal volumes are based primarily on the reports submitted by the contracted waste disposal companies. Missing reports were extrapolated using empirical data. For the sites in Switzerland, data from two existing stores was used as the basis for extrapolating the total waste disposal volumes in Switzerland, following the takeover of former franchise stores and the opening of new stores.



III.

***Social
information***

Own workforce

OBI regards its around 30,000 employees – at OBI stores and warehouse sites as well as in OBI Store Support Centers – as the cornerstone of the company's success. The Group therefore promotes a safe and inclusive working environment in which employees can thrive and fully develop their skills. Having a diverse workforce is essential for OBI's success and capacity for innovation.

This chapter starts off by outlining the impacts on the company's own workforce that have been identified as material and also the material risks and opportunities for OBI. It then goes on to describe the concepts, targets and measures that have been implemented to help prevent and remedy the situation.

Material impacts, risks and opportunities

Subtopic	Type of materiality	Time horizon	Position within the value chain	IRO description
Working conditions	Actual positive impact	Short, medium and long term	Own business activities	9 By creating secure jobs and offering a high proportion of permanent contracts, OBI helps to provide a stable income for its employees and improve their quality of life.
	Potential negative impact	Short term		10 OBI helps to make sure its employees are satisfied and motivated by offering appropriate remuneration systems, including consideration of voluntary collectively agreed wages, bonuses under collective agreements, and pay that does not discriminate on the basis of gender. 11 An inadequate work-life balance, long working hours and inflexible working arrangements could contribute to health issues such as stress, exhaustion and burnout, and have a negative impact on employees' well-being. 12 Any shortcomings in health and safety or misconduct could lead to serious accidents and jeopardise the well-being and health of the company's employees.

Subtopic	Type of materiality	Time horizon	Position within the value chain	IRO description
Equal treatment and equal opportunities for everyone	Actual positive impact	Short, medium and long term	Own business activities	13 The right to freedom of association, which is upheld within the company, enables employees to stand up for their own interests and needs – through works councils, for example.
				14 Diversity within a company, such as encouraging different perspectives and promoting an inclusive working environment, has a positive impact on the level of satisfaction among employees.
	Potential negative impact	Medium term		15 Inequalities in promotion and career development, and limitations in achieving a work-life balance, could hinder individual employees' career prospects and have a negative impact on their quality of life, financial situation, health and long-term career prospects.
		Short term		16 A lack of measures to prevent discrimination, harassment or violence could lead to such incidents occurring, undermine the well-being of those affected, and create a feeling of insecurity and a stressful working environment among employees.
				17 Any barriers that exist in the working environment could limit the ability of employees with disabilities to work and lead to disadvantages, which could have a negative impact on both their performance and their integration into the team.

Management of material impacts, risks and opportunities

Working conditions

Concepts and targets

OBI's workforce is based almost exclusively in Europe, where respect for human rights is largely demanded by law. OBI aims to provide attractive jobs and continuously enhance the level of satisfaction among its employees. To do this, OBI ensures that applicable employee rights and all country-specific regulations governing pay, working hours and other aspects relating to health and safety at work are complied with or exceeded. As the Group head office is in Germany, many standards that are relevant in Germany are applied across the entire Group.

OBI follows the core labour standards of the International Labour Organization (ILO) and the United Nations Universal Declaration of Human Rights, which are reflected in the following guidelines:

■ **Declaration of Principle:** In its Declaration of Principle, which complies with the requirements of the German Supply Chain Due Diligence Act, OBI sets out its strategic approach to respecting human rights – and in particular also to ensuring fair working conditions – both within its own area of business and throughout the value chain. It provides the key framework that sets out clear standards of conduct for all employees and partners. Minimum social standards, such as no discrimination, health and safety at work, and protection of the natural environment, are ensured through preventive measures and a transparent complaints procedure.

■ **OBI Code of Conduct:** As the highest level of OBI's policy and management instruction structure, the OBI Code of Conduct is the mandatory code governing day-to-day conduct. This Code of Conduct applies to all employees, including managers, the Board of Directors and the Supervisory Board, across all companies in the OBI Group, and sets out overarching standards.

The topics covered include:

- No discrimination, violence or harassment in the workplace
- Freedom of association

- Occupational health and safety
- Working hours, wages and salaries

All management instructions and rules are based on the standards defined in the Code of Conduct.

■ **Local occupational health and safety standards and ISO 45001:** To ensure that all employees can work in a safe environment, all European countries in which OBI operates have established national standards governing health and safety at work, based on the legal requirements that apply in each case. In almost all countries, occupational safety specialists within the company manage key processes and oversee collaboration with occupational health professionals. In addition, health and safety officers and, in some cases, interdisciplinary health and safety committees facilitate dialogue between the management, works councils and medical professionals to ensure that standards designed to promote health can be implemented across different countries. Beyond the statutory minimum requirements, OBI Italy has implemented a specific management system for occupational health and safety. This system includes continuous risk monitoring, detailed accident analyses and regular internal audits. As a result, OBI Italy is certified to ISO 45001 by TÜV.

■ **Improving work-life balance:** OBI encourages a healthy work-life balance to help it retain its employees and promote equal opportunities. A family-friendly working environment is regarded as a strategic factor for success in recruitment and personnel development. At the heart of the strategy is a comprehensive offering comprising flexible working arrangements and benefits tailored to suit the needs of employees.

Mandatory guidelines, company agreements and management instructions provide the transparent framework for this and firmly embed flexibility, care and equality within the corporate culture.

The following guidelines currently apply in Germany and to some extent have been adopted by other countries in which OBI operates:

- Company agreements on remote working with various employee representative bodies
- Company agreements on work-life balance with various employee representative bodies
- National management instruction on "New Work", setting out provisions on temporary part-time working arrangements, sabbaticals/emergency leave and Holiday 2.0

Measures

■ **Objective remuneration structures and standards agreed on a collective basis:** OBI values appropriate and fair pay. In OBI countries that have established pay scales for the retail sector, OBI consistently follows these standards. In Germany, Austria and Italy, remuneration is determined across the board on the basis of, or in accordance with, the relevant collective agreements. This also applies to the logistics sites that are bound by the provisions of the collective agreements governing the retail and logistics sectors. In addition, OBI regularly reviews the passing on of any collectively agreed pay increases. In countries where there are no sector-specific collective agreements, OBI ensures that it offers fair pay through market-based agreements and by making annual adjustments to reflect statutory minimum wages. Classification into pay scales or job categories is based solely on the work performed and an assessment of the job using objective criteria, without any specific differentiation based on gender. At the central locations, a criteria-based system for assessing each job also serves as an objective framework. As employees have a legally guaranteed right to receive information under the EU Pay Transparency Directive for the purpose of reviewing the fairness of their pay, OBI does not consider it necessary to draw up any further measures to ensure that its employees receive a fair level of pay.

■ **Profit-sharing and voluntary additional benefits:** In addition to the regular remuneration, OBI has company agreements regarding variable remuneration in place in several countries. To determine the level of variable remuneration, OBI takes particular account of whether Group targets are achieved and the arrangements that are agreed with the employee representative body. OBI also offers other attractive benefits such as shopping discounts and bikes for employees to use to travel to work. These benefits vary from country to country.

■ **Constructive cooperation with works councils:**

Across the Group, OBI respects and values its employees' right to freedom of association and their right to form representative bodies and to represent their interests in accordance with the national laws that apply in each country. In Germany alone, OBI has a Group works council, several central works councils, a joint works council and around 100 local works councils in the stores. There are also works councils at OBI's sites in Hungary and Austria. OBI maintains a respectful working relationship with all employee representative bodies and ensures that the relevant committees are constantly involved, in accordance with the legal regulations, in any short-term, medium-term and long-term (strategic) projects.

■ **Risk assessments and accident analyses:** To prevent hazards and accidents, risk assessments are produced, effectiveness checks are performed and measures to avoid risks are introduced in all European countries in which OBI operates. In addition, accident analyses are carried out. As a basic principle, all employees are provided with protective equipment, depending on the risks associated with their place of work.

■ **Occupational health and safety training:** All employees receive regular training in occupational health, safety, and fire safety. In Germany, this training is provided through interactive, practical e-learning courses; in other countries, it is also provided in the form of face-to-face workshops. The relevant training documentation, instructions and handouts are available to access via the intranet and internal communication channels. At almost all of its sites, OBI also ensures that first aid is provided by trained first-aiders and that there are assistants who are trained in fire safety and evacuation. In Germany (stores only) and Italy, occupational health and safety is firmly established in management development because of its strategic relevance to all levels of management.

■ **Preventative health measures:** OBI promotes the mental and physical well-being of its employees by offering a wide range of preventative measures, including fitness programmes (digitally and in-person), nutritional advice, coaching sessions and workshops. The programmes are designed to meet specific needs at a country level in order to take full account of local requirements and opportunities.

■ **Arranging flexible working hours:** To meet the individual needs of its employees at different stages in their lives, OBI offers a range of flexible working time arrangements. Employees in almost all OBI countries can temporarily reduce their contracted working hours for a period of three to twelve months (temporary part-time working). For longer, planned breaks from work lasting between one and six months, OBI offers sabbatical options. These options are available to all employees in Germany and to employees at the SSC in Slovenia. In Germany and Italy, all employees also have the option of extending their own individual time off work flexibly by taking up to ten additional days of holiday each year.

■ **Hybrid working and location flexibility:** In most countries in which OBI operates, employees at the Store Support Centers can take advantage of a hybrid working model. This gives employees the option to work remotely for at least two days each week. In addition, the "Workwide@OBI" programme allows employees in some OBI countries to work remotely on up to 20 additional days per calendar year in other European countries (EEA and Switzerland).

■ **Flexible rostering arrangements:** Employees working in OBI stores in Germany can also take advantage of schemes such as working a four-day week or converting any increase in salary into extra time off. The individual situations of employees who have caring responsibilities for children or other relatives are always taken into account when planning rosters. In addition, employees are entitled to one Saturday off per month and are given half a day's holiday if they have to work on their birthday.

■ **Benefits to support families:** To actively support a family-friendly working environment, OBI offers additional benefits that go beyond the statutory requirements in Germany. These benefits include a family support service offering assistance and advice on childcare and caring for relatives, as well as free online tutoring for the children of employees (ubiMaster). In addition, OBI provides childcare places close to its central locations.

Diversity & equal opportunities

Concepts and targets

■ **Diversity and inclusion strategy:** OBI pursues an international diversity and inclusion strategy with the aim of raising awareness, providing information and ensuring compliance with all legal requirements. The strategy encompasses the diversity pledge, the key priorities and the eight diversity dimensions that OBI focuses on when it is developing intersectional measures, and is aimed at employees, customers and the general public. In addition, the strategy includes appropriate global and local measures.

■ **Diversity Charter:** By signing the Diversity Charter in Germany, Austria, Italy and Poland, OBI is sending a clear message in support of inclusion. As part of this employer initiative, which was launched in 2006, OBI is actively committed to firmly embedding diversity and respect within its corporate culture.

■ **Global anti-discrimination policy:** OBI has published a comprehensive anti-discrimination policy that is binding for all countries and employees right across the Group and establishes a consistent framework for preventing, identifying and punishing any case of discrimination. The global anti-discrimination policy defines forms of discrimination and harassment, including real-life examples from the workplace, and sets out a standardised procedure for handling any complaints that are received. A key element of this is listing the reporting channels and the relevant points of contact for employees who may be affected.

■ **Manuals:** In addition, there are topic-specific guides for employees in Germany that are designed to promote an environment where people are aware of issues of discrimination and foster a sense of togetherness.

- "Being an active ally" guide
- "Generational diversity" guide
- "Diversity of ethnicities and nationalities" guide
- "Family diversity" guide
- "Gender diversity" guide
- "Transgender inclusivity" guide
- "Diversity of physical and mental abilities" guide

- "Neurodiversity" guide
- "Diversity of religions and beliefs" guide
- "Sexual identity diversity" guide
- "Diversity in social background" guide

OBI aims to embed diversity and inclusion in its corporate culture, prevent discrimination and foster an environment in which all people are respected to boost the level of satisfaction among its employees. In particular, creating fair career opportunities is a key focus of OBI's efforts to promote diversity and inclusion. This was formalised by setting a clear objective.

 **Managers:** At least one-third of managerial roles should be occupied by women by 2030.*

* In the OBI Store Support Center, this relates to senior and middle management (OBI Levels C – F), while in OBI stores it relates to (deputy) store managers.

Measures

■ **Training courses:** During the reporting period, OBI developed mandatory training courses on the German General Act on Equal Treatment (Allgemeines Gleichbehandlungsgesetz) as a new Group-wide quality standard for all managers. Participants who attend the courses will receive training on how to handle cases of discrimination responsibly and how to promote an inclusive working environment. The training courses will be rolled out gradually across all countries in which OBI operates in 2026.

■ **Educational work:** OBI is working hard to raise awareness of diversity and inclusion in several countries in which it operates through campaigns and educational initiatives. In this context, regular information calls on various diversity topics – such as social background, queerness or male allyship – took place during the reporting period. They include information about who to contact and complaints offices as well as about internal and external offers of advice and (social) support.

■ **Internal standards and awards:** To highlight examples of where equal opportunities are successfully championed within the company, OBI in Germany is currently piloting an internal "Diversity Certificate", with the aim of introducing it at an individual level in the SSC and in stores in 2026. The certificate is intended to establish measures to promote equal opportunities and then apply them across the relevant business areas.

■ **Empowerment groups:** In the 2024 and 2025 financial years, OBI established seven empowerment groups in Germany (SSC only) to enable members to share their experiences of discrimination in a safe space and take responsibility for developing measures themselves. These include the following groups: Multicultural@OBI (nt'I), Ü55@OBI for people over the age of 55, Women@OBI (nt'I), Alleinerziehende@OBI for single parents, NeuDiv@OBI for people who are neurodivergent, Wir.Eltern@OBI for parents, and a group for colleagues with a (chronic) physical or mental illness. Another development in the Czech Republic and Slovakia has seen dedicated employees from different departments set up a working group to improve the interaction between older and younger generations.

■ **Cooperation:** During the reporting period, OBI established long-term partnerships with the organisations Employers for Equality and Female Resources. These partnerships are designed to bring external expertise into the company, measure progress in the area of diversity and inclusion against industry standards, and provide all employees with access to cross-company networks and professional development opportunities.

■ **Internal networks:** In the fourth quarter of 2025, the Women@OBI empowerment group in Germany launched the internal networking event "Future Makers". This event invites all female colleagues to exchange ideas, learn from one another and come together across different teams to engage in valuable discussions and gain fresh inspiration to further their own career.

■ **Creation of new facilities:** OBI has introduced relaxation rooms and silent working areas in its Store Support Centers in Germany. These provide employees who have chronic health conditions, as well as pregnant and breast-feeding women, with a place to go for a short break, and allow employees who are particularly sensitive to noise to work in an environment where they can focus on their work without being distracted, including within open-plan offices.

■ **Quiet period:** In Poland, the "quiet period" has been introduced for four hours a day in all OBI stores across the country. This allows both customers and employees to shop and work in an environment where there are few distractions and minimal sensory stimuli.

Engagement with the own workforce

- **Internal communication:** All employees are kept regularly updated on the latest developments at the company through internal newsletters, podcasts and the OneOBI social intranet. OneOBI has now been rolled out across all OBI countries and can be utilised by all employees as a source of information and for sharing ideas.
- **Employee survey:** Twice a year, OBI conducts anonymous employee surveys that are evaluated and analysed in a transparent way for the entire workforce. These surveys ask employees to rate internal workflows, managers and processes.
- **Engagement with works councils:** OBI works constructively with all interest groups and exceeds its obligations in relation to rights to information, consultation and participation. When it comes to long-term and/or strategic projects, the relevant bodies are kept involved on an ongoing basis through regular meetings according to their remit.
- **Operational feedback:** OBI can use a dedicated app to identify workload drivers and additional burdens on employees in its stores by conducting surveys, and work to improve or eliminate them in future.
- **Town hall meeting:** The OBI Board of Directors reports several times a year in person to the SSC workforce on the company's strategic development and current financial position. As part of this process, employees are regularly given the opportunity to ask questions and make comments. For example, in the 2025 financial year, the "All Hands In" staff meeting was held on a monthly basis. Four of these meetings were organised with an international focus, enabling SSC employees from all OBI countries to take part.
- **Topic-specific dialogue formats:** Specifically on the topic of sustainability, the ESG department provides a virtual ESG community update each quarter for OBI employees who are interested. This update outlines current projects and provides an opportunity for people to discuss the topic of sustainability. Once a year, the Diversity & Inclusion department organises a digital Diversity Day with employees from lots of different countries participating. The seven empowerment groups that have now been established also play an important role: they meet each month to discuss specific topics and provide valuable insights and practical recommendations for action from the perspective of each of the groups concerned.
- **Complaints system:** The Speak Up whistleblowing and complaints procedure enables people to report any violations of human rights, environmental regulations, anti-money laundering regulations or other laws at any time, free of charge and anonymously. An IT infrastructure developed by experts prevents the identity of the whistleblower from being disclosed.

Characteristics of employees

Employees by gender	2025
Entire workforce	29,568
of which female	14,827
of which male	14,741
of which non-binary	0

Methodology

On the reporting date of 31 December 2025, OBI employed a total of 29,568 staff. Unless specified otherwise, the data provided as headcounts is based primarily on OBI's internal HR master data systems. The "Non-binary" category is not presented in the following metrics as it has a nominal value of zero.

The figures include all branch stores, Store Support Centers and logistics sites in Germany, Austria, the Czech Republic, Slovakia, Slovenia, Hungary, Switzerland, Italy and Poland, and the office locations in Asia. The members of the OBI Board of Directors are included in the figures. Non-controllable equity investments and franchise stores were not taken into account.

Employees by country	2025
Germany	13,846
of which female	6,674
of which male	7,172
Poland	4,545
of which female	2,319
of which male	2,226
Austria	2,923
of which female	1,565
of which male	1,358

Methodology

To provide sufficient transparency for OBI's largest

countries, countries that account for at least 10 % of the total workforce are reported separately.

Employees by contract type	2025
Permanent contract	26,228
of which female	13,424
of which male	12,804
Fixed-term contract	3,340
of which female	1,423
of which male	1,917

Methodology

Permanent and fixed-term employment contracts were classified primarily on the basis of standard definitions used across the company. In cases where local circum-

stances require a different approach, the relevant national legislation has also been taken into account. To provide a more detailed picture of the workforce structure, the methodology used to collect data was revised in

2025. From this reporting period onwards, temporary staff and apprentices will be included in the calculation of the fixed-term employment contracts. This expansion to the database meant that the number of fixed-term contracts was higher compared to the previous year.

A direct comparison with the key figures published in the 2024 report can therefore only be made to a limited extent, as the increase is attributable primarily to this new methodology rather than any structural change to employment policy.

Diversity indicators

Managers in middle and senior management by gender	2025	Proportion
Managers	1,178	
of which female	291	25 %
of which male	887	75 %

Methodology

On the reporting date of 31 December 2025, the proportion of female managers was 25 %. This figure includes the OBI Board of Directors and the first three levels of management below the Board of Directors (OBI Levels C to F) as well as the positions of store manager and deputy store manager. To calculate the correct figure, the number of

female managers at the defined levels was compared with the total number of all managers at these levels. As this figure only provides a snapshot of the situation on a specific date, fluctuations during the year or temporary variations over the course of the financial year are not reflected in this metric.

Employees by age group	2025
Up to 30 years of age	4,992
31 to 50 years of age	15,144
Over 50 years of age	9,432

Methodology

The age structure is presented by breaking down the workforce into defined age groups. The key figure is calculated by comparing the number of people in each

age group with the overall number (the total number of people on the reporting date). The age of each employee was determined as at 31 December 2025.

Health & safety

Occupational health and safety	2025
Number of reportable accidents at work	668
Rate of reportable accidents at work	13.2
Number of fatalities	0

Methodology

The rate of reportable accidents at work is calculated on the basis of a reference figure of 1,000,000 hours worked. This figure includes all reportable accidents at work based on the national legislation that applies in

the countries in which the employees work. During the 2025 financial year, no fatalities that can be attributed to work-related injuries or accidents were reported among the workforce.

Workers in the value chain

As a retail company that operates internationally, OBI relies on a large number of workers in the upstream and downstream value chain who are engaged in raw material extraction, product manufacturing, logistics, marketing and waste disposal. Respect for internationally recognised human rights, which are also protected by the German Supply Chain Due Diligence Act (Lieferketten-sorgfaltspflichtengesetz, LkSG), forms the basis for all business activities that the OBI Group engages in. The commitment to uphold human and environmental rights is reinforced along the entire supply chain.

This chapter starts off by outlining the impacts on the workers in the value chain that have been identified as material and also the material risks and opportunities for OBI. It then goes on to describe the concepts, targets and measures that have been implemented to help prevent and remedy the situation.

Material impacts, risks and opportunities

Subtopic	Type of materiality	Time horizon	Position within the value chain	IRO description
Working conditions	Potential negative impact	Short term	Upstream	18 If OBI does not exert sufficient influence over its (upstream) suppliers or service providers, this could have a negative impact on the working conditions of workers in the value chain (e.g. breaches of regulations governing working hours and breaks, fair pay, freedom of association, and health and safety at work). This may have a detrimental effect on the health and well-being of the workers concerned and lead to negative social consequences right along the supply chain.
Equal treatment and equal opportunities for everyone				19 If OBI does not exert sufficient influence over its (upstream) suppliers or service providers, this could have a negative impact on the equal treatment and equal opportunities of workers in the value chain (gender inequality, harassment and violence in the workplace). This may have a detrimental effect on the health and well-being of the workers concerned and lead to negative social consequences right along the supply chain.

Subtopic	Type of materiality	Time horizon	Position within the value chain	IRO description
Other labour-related rights	Potential negative impact	Short term	Upstream and downstream	20 If OBI does not exert sufficient influence over its (upstream) suppliers or service providers, this could have a negative impact on other labour-related rights of workers in the value chain (in particular child labour and forced labour). This may have a detrimental effect on the health and well-being of the workers concerned and lead to negative social consequences right along the supply chain.

Management of material impacts, risks and opportunities

Concepts and targets

OBI follows and recognises the core labour standards of the International Labour Organization (ILO) and the United Nations Universal Declaration of Human Rights. In accordance with the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz, LkSG), OBI is pursuing the goal of preventing or minimising risks to human rights and stopping breaches of human rights obligations.

For this purpose, OBI has appointed a human rights officer, who performs their duties as per Section 4(3) of the LkSG and reports directly to the Board of Directors. The human rights officer monitors the LkSG risk management system, which is managed at an operational level by designated leaders (LkSG steering group). Group-wide working groups are responsible for implementation.

To safeguard human rights, all suppliers and business partners of the entire OBI Group must recognise the following policies:

- **Declaration of Principle:** OBI has published a Declaration of Principle in accordance with the requirements of Section 6(2) of the LkSG. It

describes the procedure that OBI adopts to fulfil the obligations it has under the German Supply Chain Due Diligence Act. It also sets out the results of the risk analysis and the expectations that the company has of its employees and suppliers. The Declaration of Principle was updated in the 2025 financial year to reflect the risk analysis that was carried out.

- **Code of Conduct for Business Partners:** In addition to a Code of Conduct for Employees, the OBI Group has also adopted a Code of Conduct for Business Partners. Both place particular emphasis on adherence to internationally recognised human rights. The OBI Code of Conduct for Business Partners grants OBI rights of oversight, requires suppliers to inform their employees about risks pertaining to human rights and stipulates which measures need to be taken in the event of violations. Business partners are instructed to put an immediate stop to any violations and to take action to prevent or minimise any negative impacts.

Measures

■ **Conducting risk analyses:** The starting point for identifying risks is the annual risk analysis that is conducted within the OBI Group's area of business and among its direct suppliers. This analysis was expanded in the 2025 financial year.

The risk analysis of the OBI Group's area of business is based on evaluating information that is requested and regularly updated in all LkSG-relevant areas of the OBI Group. The analysis also takes account of other risk indicators, both internal and publicly available. This information is verified, evaluated and agreed with the specific people who are responsible for the individual areas of risk. Consequently, given the risk profile and the preventative measures already in place, OBI does not currently see any need to prioritise specific risks pertaining to human rights within its own area of business. But OBI will continue to focus on guaranteeing a safe working environment that is free from any discrimination in this area.

When it comes to the risk analysis for direct suppliers, the OBI Group focuses on suppliers of merchandise. These are retailers and wholesalers that supply products to be sold in the OBI stores. As a first step to identify abstract risks, these suppliers are assessed according to recognised country and sector indices, taking account of materiality thresholds. The second step involves gathering additional information about the identified potential risk suppliers so that specific risks can be determined and evaluated.

■ **Auditing:** OBI has been a member of the amfori Business Social Compliance Initiative (amfori BSCI), a business initiative that seeks to improve working conditions in global supply chains, for more than 15 years. As part of this commitment, OBI has the production facilities at all of its wholesale suppliers in high-risk countries (e.g. China, Vietnam, Turkey, India and Bangladesh) inspected via external social audits, in particular by amfori BSCI, to ascertain whether they comply with the applicable BSCI Code of Conduct. OBI requires them to achieve a BSCI rating (or comparable rating) of A, B or C (overall rating of "Very Good", "Good" or "Acceptable"). This rating is a requirement for any new wholesale supplier

to be accepted by the OBI Group. Suppliers with a D or E rating (overall rating of "Insufficient" or "Unacceptable") cannot become suppliers to the OBI Group.

Based on the specific risk analysis findings, in which risks have mainly been presented in the area of working hours in China, the OBI Group will prioritise this area of risk where this is possible given the specific characteristics of the market.

■ **Standardised procedure if violations occur:** OBI does not tolerate any violations of human rights or environmental concerns, either in its own area of business or among its suppliers, and expects the same level of commitment from all its business partners. Compliance with the specified principles is essential for a business partner to have a contractual relationship with OBI. If business partners violate any principles or obligations related to human rights, OBI is entitled to terminate the business relationship with the business partner in question with immediate effect, subject to the legal provisions applicable to the contractual relationship (in particular in relation to the setting of a deadline and issuing a warning). At its own discretion, OBI may choose not to terminate the contract and may require the business partner to draw up and implement a plan to remedy or minimise the violation and prevent any future violations. In the event of an actual or suspected violation, OBI reserves the right to temporarily suspend the business relationship.

■ **Training courses:** During the 2025 reporting period, work began on devising a comprehensive training scheme for employees. The first employees from the procurement department have already received training on human rights in the supply chain.

Engagement with workers in the value chain

OBI has two ways of monitoring adherence to human rights along the value chain. Besides conducting social audits, the OBI Group has implemented "Speak Up", its internal whistleblowing and complaints procedure. This allows both employees and third parties to report any human rights risks or violations that have arisen or could arise as a result of OBI's business activities within its own area of business or the business operations of a direct or indirect supplier to OBI. "Speak Up" is international in scope, supporting German, English and 13 other languages that are relevant to the OBI Group's business activities. Whistleblowers can remain anonymous when using "Speak Up". A mailbox can be set up to enable communication even with anonymous whistleblowers.

The whistleblowing and complaints procedure can be accessed easily via the Compliance section of the OBI website or by scanning a QR code. OBI is also striving to make potential whistleblowers aware of "Speak Up". For example, notices were displayed at OBI stores and warehouse sites (in the goods-in area), which included the QR code and an explanation of the procedure.

OBI systematically follows up on all tip-offs and takes action immediately where the information is substantiated.

Consumers and end users

Every year, OBI reaches around 200 million customers across Europe through all its physical and digital channels. OBI is committed to providing these customers with a safe, positive shopping experience. All customers should also find products that are consistently high quality and enable them to design and improve their home however they wish.

This chapter starts off by outlining the impacts on consumers and end users that have been identified as material and also the material risks and opportunities for OBI. It then goes on to describe the concepts, targets and measures that have been implemented to help prevent and remedy the situation.

Material impacts, risks and opportunities

Subtopic	Type of materiality	Time horizon	Position within the value chain	IRO description
Personal safety of consumers and/or end users	Potential negative impact	Short term	Downstream	21 If health and safety requirements are not adequately communicated and implemented in OBI stores, the health of customers could be put at risk.
				22 If safety instructions are not communicated effectively, high-risk products could be used incorrectly or left unattended, which could have a negative impact on the health and safety of customers.

Management of material impacts, risks and opportunities

Health and safety requirements in the stores

OBI is committed to providing a safe workplace for all its employees and a safe shopping experience for all its customers. This is why customers also benefit equally from the approaches to managing health and safety at work that have been outlined above. **Own workforce** 

Product safety

Concepts and targets

The OBI range comprises products from brand manufacturers (retail) as well as private label items (primarily wholesale). The Quality Management department deals with the regulatory requirements for OBI's wholesale and retail business units, including both physical and digital sales channels. Following current regulations and legislation, established market standards and additional internal OBI guidelines, the department develops cross-functional concepts and oversees their implementation.

This allows OBI to have a clear impact on the properties of its products and how they are presented.

Requirements for the chemical testing of goods, including packaging: The OBI Chemical Compliance Policy sets out the chemical requirements for products and their packaging. In particular, the OBI Chemical Compliance Policy provides clarity on which substances and quantities may not be used, or may only be used to a limited extent, to comply with legal requirements and to protect consumers and the environment. It is aimed at wholesale suppliers and at the laboratories where wholesale products are tested.

Measures

■ **Systematic minimisation of risk through master data management:** The system automatically identifies any high-risk products directly within the product master data. The resulting safety requirements are managed through automated process chains and implemented in practice by the relevant product managers and store managers. This ensures, for example, that sensitive

product ranges are stored locked away and can only be sold by qualified staff.

■ **Inspection of retail goods:** OBI ensures compliance with the legal requirements by following a standardised process. Almost all suppliers of retail goods are based in Europe and are governed by strict legal requirements. OBI also has agreements in place with suppliers to ensure that partners provide only goods that meet European product and safety requirements. In addition, OBI carries out both documentary and physical checks to ensure that the product compliance requirements are met.

■ **Inspection of wholesale goods:** Regular inspections ensure that goods comply with OBI's quality standards. However, in addition to performing checks on manufacturing and production, quality and social audits are also conducted to ensure that all suppliers are rigorously vetted and selected in advance.

Engagement with consumers and end users

Getting direct feedback from customers is essential when it comes to product safety. In addition to the channels described under **Stakeholder management** , any concerns are passed on directly to the after-sales service via the service hotline on the OBI website where necessary. The close links between after-sales service and quality management ensure that these responses are fed back directly into quality development, thereby ensuring that processes and products can be continuously improved.

The basis for delivering service quality that is reliable and focused on the needs of the customer is provided by mandatory guidelines that govern communication, service levels and processes, while taking account of rights to information. The complaints process is conceptually rooted in a central process and knowledge database and forms the material basis for qualifying external service providers.

IV.

Governance information

Business Conduct

Responsible corporate governance underpins OBI's business activities. This includes ensuring that all employees consistently adhere to the applicable local, national and international laws, as well as internal guidelines, as they perform their business activities, to prevent a loss of trust among stakeholders and to protect the OBI Group's good reputation.

This chapter starts off by outlining the impacts on employees and society that have been identified as material and also the material risks and opportunities for OBI. It then goes on to describe the concepts, targets and measures that have been implemented to help prevent and remedy the situation.

Material impacts, risks and opportunities

Subtopic	Type of materiality	Time horizon	Position within the value chain	IRO description
Corporate culture	Actual positive impact	Short, medium and long term	Own business activities	23 A corporate culture that is driven by values and promotes diversity, mutual respect and constructive collaboration creates a positive working environment that helps employees to feel satisfied and motivated and supports ethical practices.
			Own business activities and downstream	24 OBI creates added value for society as a whole by implementing social projects at a local level and providing support when it is required in emergencies. This commitment demonstrates our internal value-based culture to the outside world.
Protection of whistle-blowers	Potential negative impact		Whole value chain	25 Insufficient safeguards for whistleblowers could jeopardise their anonymity, professional standing or personal safety. This can have a negative impact on the well-being of the people in question. Furthermore, if a system designed to protect people is flawed, this can undermine confidence in internal reporting mechanisms and so compromise the effectiveness of compliance and risk management processes.
Corruption and bribery	Potential financial risk		Own business activities	26 In the course of OBI's business activities, cases of corruption or bribery may occur and may have a negative impact on the parties concerned (incidents).
				27 Cases of corruption can result in fines and significant damage to a company's reputation, which in turn can have a negative impact on confidence among stakeholders.

Subtopic	Type of materiality	Time horizon	Position within the value chain	IRO description
Data protection and cyber security (company-specific)	Financial risk	Short term	Own business activities	28 A breach of personal data could have a negative financial impact on the company – both directly through fines and indirectly through a loss of trust among stakeholders. 29 Company data (operating systems) could be misused by unauthorised third parties as a result of leaks of data or attacks by hackers, which would jeopardise the company's general business operations.
	Potential negative impact		Own business activities and downstream	30 Stakeholder data could be misused by unauthorised third parties as a result of leaks of data or attacks by hackers, which would jeopardise the privacy of the people concerned.

Management of material impacts, risks and opportunities

Corporate culture and compliance

Concepts and targets

■ **Values:** Ethical and values-based conduct is an integral part of OBI's corporate culture. To embed this commitment within its operations, OBI updated its set of values in 2023 by embracing an inclusive, international approach. The values are:

Joy of doing: We love creating.

Development: We grow together.

Community: We believe in partnership.

Ownership: We take ownership and share responsibility.

■ **OBI Code of Conduct:** Based on OBI's vision, mission and values, a Code of Conduct has also been developed and an updated form of this code was adopted in 2024. As the highest level of the policy and management instruction structure, the OBI Code of Conduct is the mandatory code governing day-to-day conduct. It applies to all employees, including managers, the Board of Directors and the Supervisory Board, in all companies belonging to the OBI Group. It is intended to serve as a guide and

raise awareness among employees so they can identify potential risks, such as those relating to bribery and corruption, and find responsible solutions. All management instructions and rules are based on the standards defined in the Code of Conduct. It is available in all relevant languages for OBI.

Reflecting the risks associated with the business activities, the Code of Conduct covers the following topics:

- No discrimination, violence or harassment in the workplace
- Freedom of association
- Occupational health and safety
- Working hours, wages and salaries
- Handling assets belonging to the OBI Group
- Handling IT systems in the OBI Group
- Protecting trade secrets and intellectual property
- Conflicts of interest
- Ban on bribery or corruption
- Donations and sponsorships
- Measures against money laundering and terrorist financing
- Fair competition and ban on cartels
- Data protection

- Human rights
- Sustainability and environmental protection
- Reputation of the OBI Group

The Board of Directors of OBI Group Holding SE & Co. KGaA asks all employees of the OBI Group to familiarise themselves with the Code of Conduct and to adhere to it for all decisions and measures taken within the scope of the work they do for the OBI Group. All directors, managers and employees are responsible for complying with applicable laws and internal specifications, especially the Code of Conduct.

■ **Compliance management approach:** Compliance activity is based on three pillars: prevention, detection and response. The aim is to prevent compliance violations from occurring in the first place by taking preventative actions, providing training and having points of contact who are responsible for compliance matters and, if prevention is not possible, to identify violations as early as possible, remedy them and take any necessary follow-up actions. The aim is to expose any risk or violation at an early stage, which enables OBI to react without delay and take action to avert damage to the OBI Group and the general public.

■ **Group Directive on Anti-Corruption** The Group Directive on Anti-Corruption provides specific rules governing the ban on corruption that is covered in the OBI Code of Conduct and regulates the procedures for handling contributions, donations, sponsorships and conflicts of interest relating to the OBI Group's business activities. It applies to the whole Group and has been translated into all languages relevant to OBI. The management instruction has been communicated both in the Store Support Centers and in the OBI stores.

■ **"Speak Up" whistleblowing and complaints procedure:** Any unethical or criminal activities within the OBI Group can be reported via "Speak Up". All employees, customers, suppliers, business partners, service providers and other individuals can use this platform to report violations of human rights, environmental regulations or anti-money laundering regulations and submit relevant information. All tip-offs that are received are reviewed and handled in accordance with the German Act for the

Better Protection of Whistleblowers (Hinweisgeberschutzgesetz, HinSchG). "Speak Up" allows people to submit reports anonymously if they wish and is available to use free of charge at any time in 15 languages.

■ **Protection of whistleblowers and rules of procedure for "Speak Up":** Any tip-offs submitted via "Speak Up" and the identity of the whistleblowers are treated in the strictest confidence. Every tip-off is confidentially reviewed and processed by a dedicated team of people who process tip-offs at OBI. Only employees of a company within the OBI Group are authorised to process tip-offs. The OBI Group is committed to ensuring that those who process tip-offs act impartially, handle information confidentially and are professionally independent. Whistleblowers contribute to the common good by providing important information about legal violations and malpractice. Ensuring that they are protected is the key to encouraging them to report violations so they can help combat corruption and other misconduct. At OBI, whistleblowers do not have to worry about being demoted, punished or subjected to any other disciplinary action if they report a suspected violation of laws or internal specifications like the Code of Conduct in good faith or if they refuse to perform unlawful actions. More information about how tip-offs are submitted and processed can be found in the OBI procedural rules governing the whistleblowing and complaints procedure, which are also publicly available on the OBI website.

Measures

■ **Communication/training courses:** The Code of Conduct, the ban on corruption and the "Speak Up" whistleblowing and complaints procedure are covered in the OBI Group's onboarding sessions. In particular, all employees are required to report any conduct or incident that is, or is suspected to be, a violation of legal or internal regulations to their line managers or the compliance officers immediately. Alternatively, the report can also be made via "Speak Up". In addition, OBI provides face-to-face training courses both nationally and internationally to increase the level of awareness of these issues. These courses began in the year under review and will continue in the coming year. When OBI delivers these courses, it adopts a risk-based approach, with employees who work in higher-risk areas receiving more compre-

hensive and intensive training. This training is not limited just to Germany, but is provided in all countries in which the OBI Group operates.

Incidents of corruption

During the reporting period, no cases of corruption or bribery were identified in the OBI Group. There are no known cases among OBI's business partners either. In addition, no significant fines or non-monetary sanctions were imposed for non-compliance with laws or regulations in the social and economic spheres during the reporting period.

Value-driven behaviour

Concepts and targets

At OBI, engagement is inextricably linked to the value of "community". Treating each other as partners forms the foundation for responsible corporate governance that actively encourages social inclusion. By focusing on specific activities, OBI helps reinforce shared values and raises awareness of corporate responsibility both internally and externally.

Measures

■ **OBI Wishing Tree campaign:** The Wishing Tree campaign is an established part of OBI's social engagement and aims to bring joy to children and young people from low-income or socially disadvantaged households at Christmas. During the reporting period, a total of seven countries took part in the campaign, and the involvement of the workforce helped ensure that a total of 557 individual needs and wishes were fulfilled. The campaign is organised in cooperation with local social welfare organisations and actively helps promote social inclusion in the regions where the sites are located.

■ **"Machbarschaft" initiative:** In the 2025 financial year, OBI Austria launched the "Machbarschaft" initiative to strengthen social cohesion and the sense of local community. From numerous submissions, a panel of experts selected nine flagship projects, one from each state in Austria. OBI supported this initiative by providing building materials, technical expertise on the ground and a mobile workshop. The aim of the initiative is to strengthen the

■ **Regular audits:** Both regular audits performed by an independent audit firm and the work of the internal audit department are essential for uncovering any compliance violations at an early stage.

sense of community in the region and to refurbish social facilities by getting people to work together as a community.

■ **Apprentice project weeks:** During the 2025 financial year, as part of the apprentice project weeks that are held each year, over 250 young workers got the chance to demonstrate their technical expertise and social responsibility. In a total of 23 projects that were each implemented independently, workers with skills in specific trades helped provide long-term support to boost social facilities – the services provided ranged from designing school gardens and constructing outdoor facilities to carrying out comprehensive renovation work.

■ **Partnership with Regusto:** OBI Italy has been co-operating with the Regusto platform since 2024. This platform allows products with limited scope for sale to be distributed specifically to more than 1,300 registered charities. By the end of the 2025 financial year, all 52 OBI stores and the two Store Support Centers in Italy were involved, donating a total of 54 tonnes of products. OBI Italy is thus making a significant contribution to making sure resources are used responsibly and supporting local social organisations with much-needed donations of items.

■ **"GemüseAckerdemie" educational initiative:** In the 2025 financial year, OBI continued to expand its commitment to educating children about the environment and sponsored a fifth school as part of the "GemüseAckerdemie" initiative organised by the social enterprise Acker. This allows children and young people to gain valuable hands-on experience by cultivating the school's own gardens. The initiative, which is sponsored by OBI, uses a fun, interactive approach to teach children about connecting with nature, healthy eating and sustainable cultivation of vegetables.

Data protection

Concepts and targets

- **Group Works Agreement on the Implementation of GDPR:** Compliance with data protection is monitored by a robust data protection organisation encompassing different levels, whose structure and responsibilities are set out in a separate "Group Works Agreement on the Implementation of GDPR".
- **European standards and internal concepts:** In the European areas of its business, the OBI Group is subject to the EU's General Data Protection Regulation (GDPR) and the relevant data protection laws that apply in each country (e.g. the German Federal Data Protection Act (Bundesdatenschutzgesetz, BDSG) in Germany). OBI's business activities in Switzerland are governed by the Swiss Data Protection Act. OBI places special emphasis on complying with the applicable law on data protection and provides information right across the Group about the principles of data protection and data economy. Personal data is handled with the utmost care. Personal data is only collected, stored, used and processed to the extent permitted by law and with an appropriate lawful basis. Any data processing carried out by OBI is based on the principles of lawfulness, transparency, limitation of purpose, data minimisation, accuracy and restricted storage. Safeguarding integrity and confidentiality by adopting appropriate technical and organisational measures (TOMs) is essential for us to ensure that the rights of data subjects are guaranteed at all times.

OBI implements binding standards for all its employees. All internal policies are available on the intranet and in some cases are supplemented by policies tailored to specific topics, countries and/or target groups. Examples include:

- **Data protection manual for employees**
- **Business Directive for the Use of Artificial Intelligence**

Protection of privacy is a key part of corporate responsibility, particularly in the context of digital transformation, and is ensured by implementing the following measures:

Measures

- **Training courses:** All employees are required to attend regular, compulsory compliance training courses to make them aware of data protection issues and internal policies. The training courses explain the requirements that OBI employees are required to meet when they handle any personal data.
- **Approval of new IT systems:** The introduction of new IT systems is accompanied by a "data protection checklist" that is provided by the data protection organisation and ensures that all the information required for processing personal data is compiled and reviewed transparently before any new IT systems are approved.
- **Transparency:** Privacy notices for our digital offerings (e.g. at [www.obi.de](http://www.obి.de) and in the heyOBI app) and for our brick-and-mortar stores are available for customers and partners to read at any time and are updated proactively whenever there are any changes to our data processing procedures.
- **Control mechanisms:** OBI carries out regular audits to ensure compliance with data protection standards and the legal requirements.

Data security

Concepts and targets

All concepts and measures are based on international standards such as ISO/IEC 27001. Furthermore, recommendations from the German Federal Office for Information Security (BSI) and the US National Institute of Standards and Technology (NIST) are followed.

The following overarching policies apply to the whole Group:

- **Information Security Management System (ISMS):** Given the increasing digitalisation of its business model, all OBI data – particularly employee data and customer data – and secure processing and transmission of such data, both internally and externally, are crucial to OBI's success as a business. This is why OBI has introduced an Information Security Management System (ISMS) with three key protection goals: confidentiality, availability and integrity.

■ Information security organisation competence

Policy: The company-wide ISMS is based on the "Information security organisation competence guideline", which ensures the risk-based definition of responsibilities, processes and guidelines for OBI when it comes to handling sensitive information assets.

■ **Information security policy:** The information security policy sets out the objectives for information security management at OBI, its scope, as well as the organisation, strategy and management of requirements. It sets out the basic framework for the Information Security Management System (ISMS), thus providing the basis for all activities in this area.

■ **Information security manual (ISM):** The ISM contains all the information security policies and requirements that are mandatory for all employees and apply across the company, for example:

- **Security of information and documents:** This document is intended for all employees. It establishes a four-tier system for classifying information that specifies the level of protection required and sets out the appropriate actions that need to be taken to handle the information. Responsibilities for protecting information are assigned. The document also serves as a guide on how to handle information on a daily basis at work.
- **Dealing with security incidents:** This document is intended for all employees and sets out requirements for dealing with incidents that could compromise information security. Besides cyber attacks, unauthorised access to IT systems or confidential documents, unauthorised people in buildings, the loss of information and similar situations can also cause a security incident. This policy sets out requirements for assessing security incidents, the reporting chain, and how to handle, document and prevent such incidents.
- **Information security risk management:** This document is intended for anyone who is responsible for processes, IT systems and IT services (products) and sets out what needs to be done to manage

information security risks within their area of responsibility. The steps in the procedure include an analysis of the process and criticality assessment as well as a risk analysis and definition of measures.

- **Verifying the security of IT systems:** This policy is intended for anyone who is responsible for IT systems (e.g. applications, IT infrastructure, IT platforms, IT services) that are either operated in-house or procured externally (e.g. SaaS, PaaS, IaaS). It sets out the requirements for conducting and commissioning penetration tests and vulnerability scans to identify and address any vulnerabilities in the systems for which the person is responsible.
- **Passwords and authentication:** This policy is intended for all employees and sets out requirements governing the use of passwords, PINs and other login methods. It stipulates the requirements for password complexity and how to manage passwords. It also outlines the need for strong authentication mechanisms such as passwordless authentication, Windows Hello, multi-factor authentication (MFA) and certificates.
- **Access control:** This policy is intended for anyone who is responsible for information, processes or systems and sets out requirements for ensuring an appropriate level of protection by providing a structured access control system.

In addition, there are various more detailed guidelines intended for specific target groups.

Measures

Information security management is designed as a cyclical process based on continuous improvement. It includes the following annual measures:

- **Risk management:** Analysing and managing information security risks as well as integrating information security requirements into OBI's business processes.
- **Training courses:** Awareness campaigns train employees to detect threats and manage them in their day-to-day work. In addition, a compulsory e-learning

course entitled "Information security at OBI" is provided in the OBI Academy (for all employees).

■ **Advice:** Employees and managers receive extensive and ongoing advice on matters of information security.

■ **Integration:** Information security requirements are integrated into OBI's business processes.

■ **Prevention:** This involves training all employees and conducting preventive tests to assess the company's own digital systems using phishing simulations, vulnerability disclosure programmes (VDPs), bug bounty programmes, penetration tests of critical systems (internal and external) and purple teaming exercises. This strengthens the ability to identify and deal with threats.

Different aspects of the ISMS are regularly reviewed to establish their effectiveness as part of the annual audit and through dedicated audits conducted by external auditors. In addition, there are various reporting channels to the management of OST and the Board of Directors of OGH for providing reports about the ongoing activities of the ISMS and for receiving any work orders.

List of abbreviations

AGG	German General Act on Equal Treatment
amfori BSCI	amfori Business Social Compliance Initiative
BDSG	German Federal Data Protection Act
BHB	Handelsverband Heimwerken, Bauen und Garten e.V. (German trade association for DIY, construction and gardening retailers)
BSI	German Federal Office for Information Security
CSRD	Corporate Sustainability Reporting Directive
DMA	Double materiality assessment
GDPR	General Data Protection Regulation
EDRA/GHIN	European DIY Retail Association/Global Home Improvement Network
eNPS	Employee Net Promoter Score (a key indicator of employee satisfaction)
EPS	Expanded polystyrene (Styrofoam)
ESG	Environmental, Social and Governance
ESRS	European Sustainability Reporting Standards
EUDR	European Union Deforestation Regulation
FM	Stores operated by OBI
FP & BM	Franchise partners & equity stores
FSC®	Forest Stewardship Council
GHG	Greenhouse Gas Protocol
IPCC	Intergovernmental Panel on Climate Change
IRO	Impacts, Risks and Opportunities
ISMS	Information Security Management System
ISO	International Organization for Standardization
LkSG	German Supply Chain Due Diligence Act
NIST	National Institute of Standards and Technology
NPS	Net Promoter Score (a key indicator of customer satisfaction)
OGH	OBI Group Holding SE & Co. KGaA
PEFC	Programme for the Endorsement of Forest Certification Schemes
PVC	Polyvinyl chloride
RCP	Representative Concentration Pathway
SBTi	Science Based Targets initiative
SSC	Store Support Centers
GHG	Greenhouse gas
TOMs	Technical and organisational measures
EMS	Environmental management system

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