



# Statement of ESG performance 2025





The context we experienced in 2025 enabled us to strengthen our convictions and assert how we want to shape the future.

2025 was marked by major projects. There was the opening of Madagascar, for which we initiated a societal aspect from the outset by allocating part of the store's turnover to local education concerns. This societal commitment was also embodied in our new head office, Kiabi Village, which hosts associations and a branch of the École des XV. On the environmental side, we continued to structure our offer and work on quality.

We still have important issues for which we have not yet found a solution: we must go further in the decarbonisation of our model. Despite a relatively unfavourable context, we must speed up and initiate structural changes to stay on course and honour our commitments. I am thinking of the issue of second-hand goods in particular, for which major strategic projects still need to be launched. Finally, we must consider new partnerships and reinvest with our suppliers to build industrial recycling and circularity solutions together.

All this must drive us to go further in our ability to innovate and to make more radical efforts in these areas. The commitment and resilience of our employees never cease to impress me; I know that every one of us is ready to meet these challenges.

**Elisabeth Cunin**

President of Kiabi





In a disrupted and changing geopolitical context, we managed to stay on the of course our Vision 2035 in 2025. On the environmental front, we continued in-depth work on our first-hand offer, with actions that set us apart in terms of reducing the breadth of our range, developing permanent products, using materials with a lower environmental impact, and securing strong involvement from our suppliers in our manufacturing processes.

I am also very proud of the roll-out of environmental labelling, a tool for our customers which also helps us internally to guide our actions and set us apart from competitors. On the social side, the Great Place to Work® results demonstrate the satisfaction of our employees in working on the Kiabi project.

2025 thus saw a number of strong actions converging towards our Vision 2035, with the diversification of our offer - embodied by our new brands such as Kitchoun or WeKrew - and the development of new services such as our "En famille+" subscription programme. We have set and are maintaining an ambitious course, in line with our social and environmental commitments.

Challenges still lie ahead for us; we are falling short of our second-hand targets. 2025 nevertheless taught us a lot about the challenges of second-hand collection, sorting and customer experience. We must draw on these teachings and continue our efforts to redress this crucial concern. More broadly, we need to devise solutions to circularity challenges and thus change the industry, with local, country-specific responses. Lastly, we must develop a dual perspective on our environmental indicators, such as carbon emissions, managing them in terms of intensity in addition to our absolute-value trajectory. The challenge is still to invest in the future without losing sight of our core aim to serve accessibility and families.

**Patrick Stassi**

Managing Director of Kiabi



# Summary

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# 1. Challenges & Strategy



# ACT FOR THE ENVIRONMENT

BY SHIFTING OUR MODEL TOWARDS A SUSTAINABLE, LOW-COST BRAND

#sustainability #secondhand  
#circularmodel #desirability

VISION

**KIABI**  
**2035**

Simplify families' lives by making a sustainable lifestyle **accessible to all, all the time.**

# ACT FOR ALL

BY NURTURING OUR UNIQUE HUMAN CULTURE

#GPTW #inclusion  
#humanculture #training

# CREATE SHARED VALUE

BY ENSURING SUSTAINABLE GROWTH AND PROFITABILITY

#omnichannel #innovation #international #shareholders #customers

# 1.2 Business model

## Kiabi's strengths

- French leader in baby & children
- Control of our value chain
- Designer and creator
- Accessibility and inclusiveness
- Physical shops, direct contact with our customers

## Resources

### Committed men and women

- 10,063 Kiabers, 81% women
- 73% of Kiabers on permanent contracts

### Teams dedicated to developing our products

- 207 Kiabers in collections and 200 in our purchasing offices in China, Bangladesh, India and Turkey

### An ecosystem supporting our mission

- 169 vendor suppliers for 456 assembly plants
- 1,148 social audits and 711 environmental audits carried out
- 3 vendor warehouses and one non-vendor warehouse in Europe
- 646 contact points (including 246 with a second-hand offer) including our Beeps website
- 1 marketplace in France

### Links with our communities

- 24.7 million customers
- 35 Petits Magasins

### A financial structure

- A stable family shareholding
- A proactive investment policy

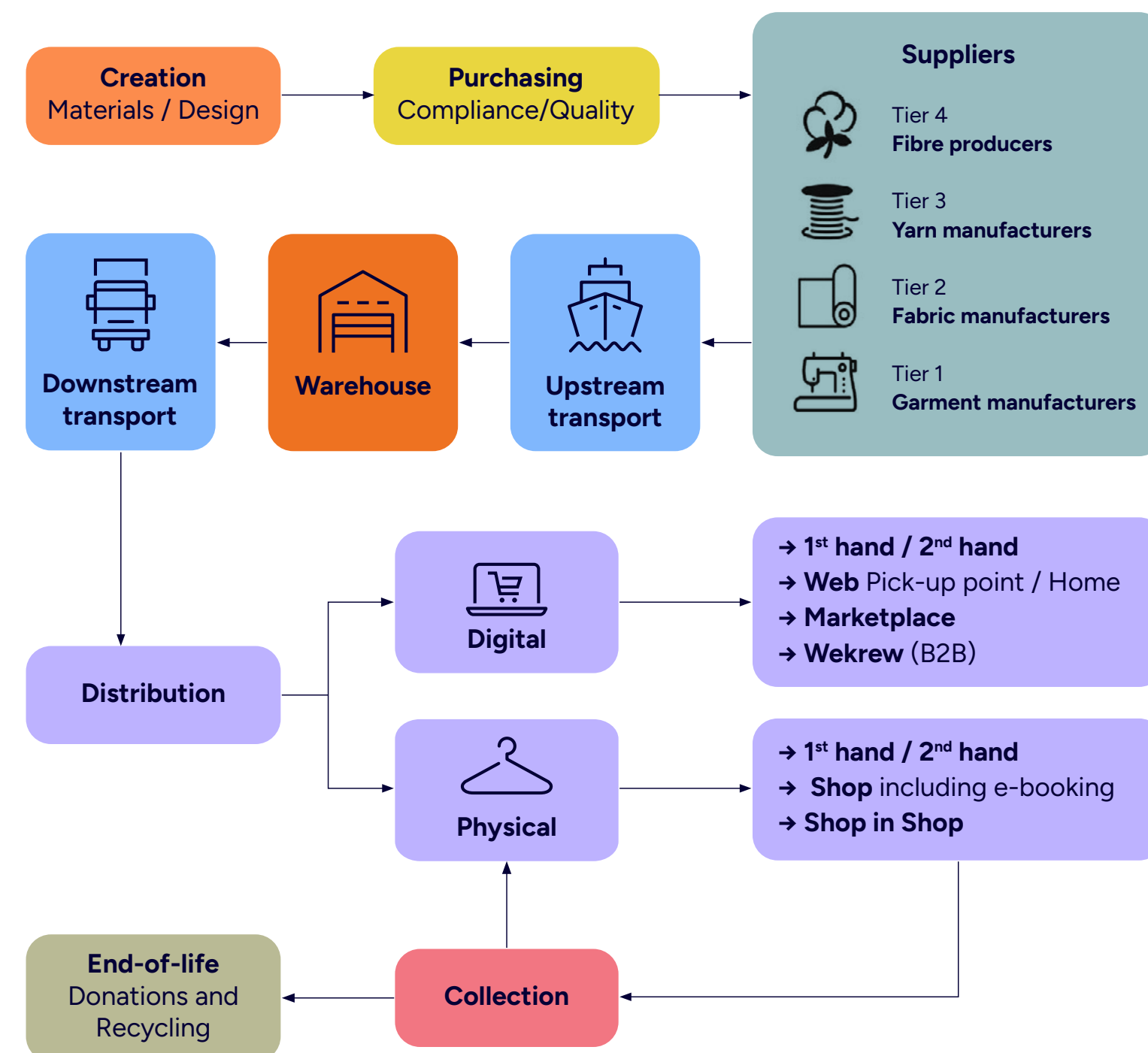
### Etixia, a property company bringing new life to commercial and residential areas

- A team of 32 people
- 91 sites owned by Etixia

## Challenges and opportunities

- Environmental emergency
- Purchasing power & inflation
- New societal expectations and changes in consumption
- Value-for-money /style opportunity
- Circular industrial and business model

“Simplify families’ lives by making everyday sustainable living accessible to all, all the time.”



## Stakeholders

- Customers / partner suppliers / affiliated and franchised partners / service providers / associations / NGOs / media / employee or family shareholders

## Values created

### For men and women

- 81% of Kiabers satisfied (Trust Index® Great Place to Work®)
- 57% of Kiabers trained (excluding mandatory training)
- 96% for French gender equality index
- 33% of results shared with employees
- 72% of employee shareholders (eligible countries: France, Spain, Italy)

### To reduce our environmental impact

- 2.27 million tCO<sub>2</sub>e (new methodology), down since 2022 <sup>(1)</sup>
- 177 million m<sup>3</sup> of net fresh water consumed on our own sites
- 87 % of our raw materials are lower-impact
- 26% of our raw materials are recycled
- 0.55% second-hand items in our products sold

### For our partners

- 75% of audited Tier 1 and Tier 2 factories rated A or B in accordance with international and regulatory social standards
- 72% of turnover generated through our distribution channels (excluding franchises, affiliation and marketplace)

### For families and our customers

- A customer NPS of 71
- 542 people hired under vocational integration since 2021
- 50,695 young beneficiaries of the Kiabi Foundation's initiatives since 2024

### To ensure our financial strength and the security of our organisations

- Share value up by 65% over 5 years with an average of +11% per year
- €2.5 billion in turnover
- IT security rate of 95%

(1) Explanations regarding these methodological changes are available in the appendix of this report.



# 1.4 40 years of affordable fashion

## 1978

Kiabi invents **low-price fashion**

## 1988

**Shareholding** opens to employees in France

## 1993

Opening of the first store abroad, **in Spain**

## 2000

Launch of the **kiabi.com** website

## 2005

Kiabi scales up development and opens up to **franchising**

## 2011

Creation of La Fondation Kiabi, which is now the **Kiabi Foundation**

## 2013

Creation of the first products made from **organically-farmed fibres**

## 2015

With nearly 500 stores worldwide, Kiabi is **No.1 for sales** of ready-to-wear (in quantity) in France

## 2016

Kiabi launches its **denim trousers** using less water and chemicals for the final washing

## 2017

Kiabi formalises its first **societal commitments** and implements action plans

## 2018

Kiabi celebrates its **40th anniversary!**  
Kiabi collects its data for the first **carbon footprint assessment**

## 2021

**First Vision** including **sustainable development** by 2030

## 2023

Kiabi launches its new **Vision 2035**: "Simplify families' lives by making sustainable living accessible to all, all the time."

## 2024

The Kiabi Foundation launches its mission to restore confidence to **young people**

Launch of **Kiabi Home** (home textiles) and **Beebs** (second-hand)

## 2025

Launch of our brands **Kitchoun** (first-step shoes) and **WeKrew** (customised clothing for companies, organisations, etc.)

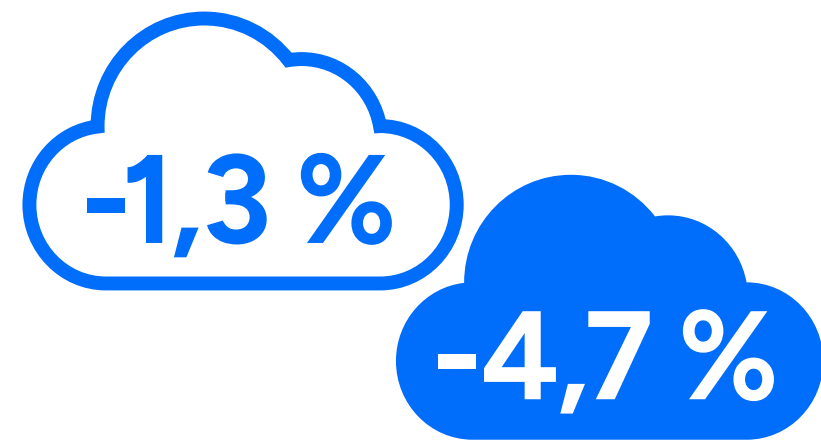
Opening of **Kiabi Village**

Launch of our **new logo** unifying our brand ecosystem

 **KIABI**  
La mode à petits prix



# 1.5 Key figures 2025



Reduction in carbon emissions of -4.7% compared to 2022, including -3.4% related to methodological changes and -1.3% on a like-for-like (historical methodology) basis <sup>(1)</sup>

**177 M m<sup>3</sup>**

net fresh water use



**87%**

of our raw materials are lower-impact, and 26% are recycled.



of second-hand products among all items sold by KIABI

**314 M**

items sold (first-hand, second-hand, shops, digital, marketplace)

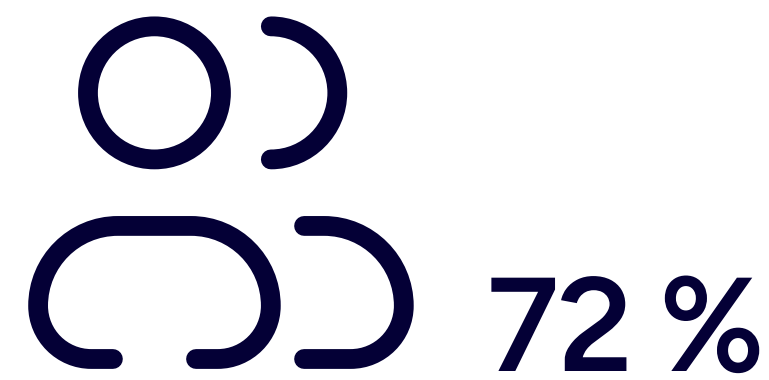
**0.75%**

less impactful business volume\*

\* Less impactful business volume covers the volume of business from second-hand, customisation, the "En Famille +" subscription and retail media activities.

**57%**

of Kiabi employees trained (excluding compulsory training courses)



employee shareholders

(Eligible countries: France, Spain, Italy)

**542**

People hired under vocational integration since 2021



women in the TOP 100

**50,695**

young beneficiaries of the actions of the Kiabi Foundation since 2024

**75%**

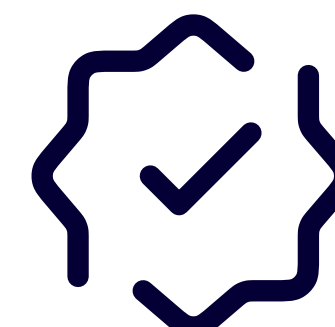
of audited Tier 1 and Tier 2 factories rated A or B in accordance with international and regulatory social standards <sup>(1)</sup>

**81%**

employees believe that Kiabi is a great to work (Trust Index® Great Place to Work®)

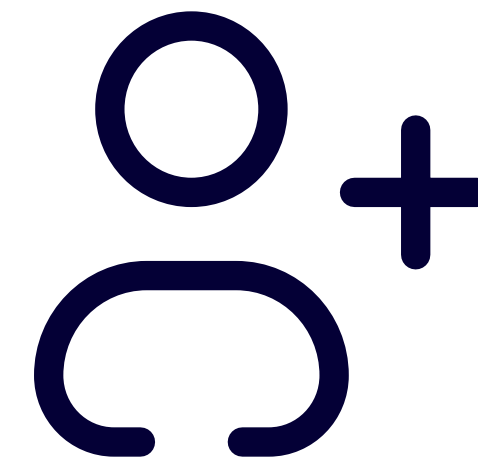
**95%**

IT security compliance



**71**

Customer Net Promoter Score



**24.7M**

customers (+4 % vs 2024)

<sup>(1)</sup> Explanations regarding these methodological changes are available in the appendix of this report.

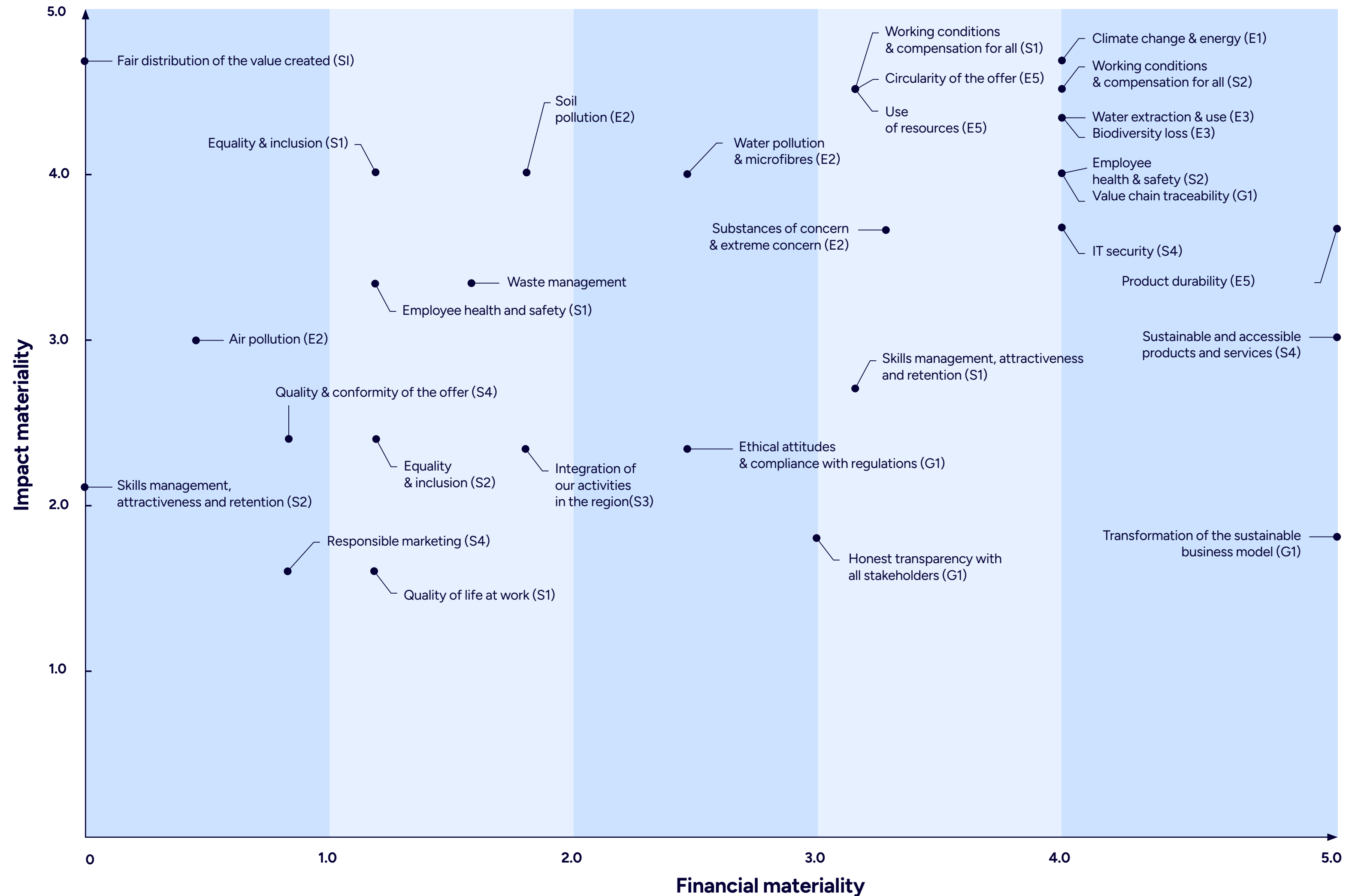
# 1.6 Double materiality analysis

The double materiality assessment takes into account the impact of our activities on the environment and society, and conversely the risks and opportunities which these issues represent for Kiabi's economic and financial situation.

## Identification of our Impacts, Risks and Opportunities (IRO)

In order to meet the requirements of the CSRD (Corporate Sustainability Reporting Directive), we carried out an initial double materiality assessment in 2023, which then fine-tuned by Deloitte. In terms of methodology, we drew on both our in-house knowledge and external sources such as the sectoral double materiality analysis for textiles, household linen and footwear (THF) carried out by the Alliance du Commerce.

In order to start taking the CSRD approach into account, we organised the information in our 2025 NFPS according to ESRS logic (European Sustainability Reporting Standards) and the associated IROs. However, some IROs are not addressed at present – e.g.: water and microfibre pollution (E2) – and will be the subject of action plans by the time the sustainability report comes into force, i.e. 2028 for Kiabi.



# 2. Environment



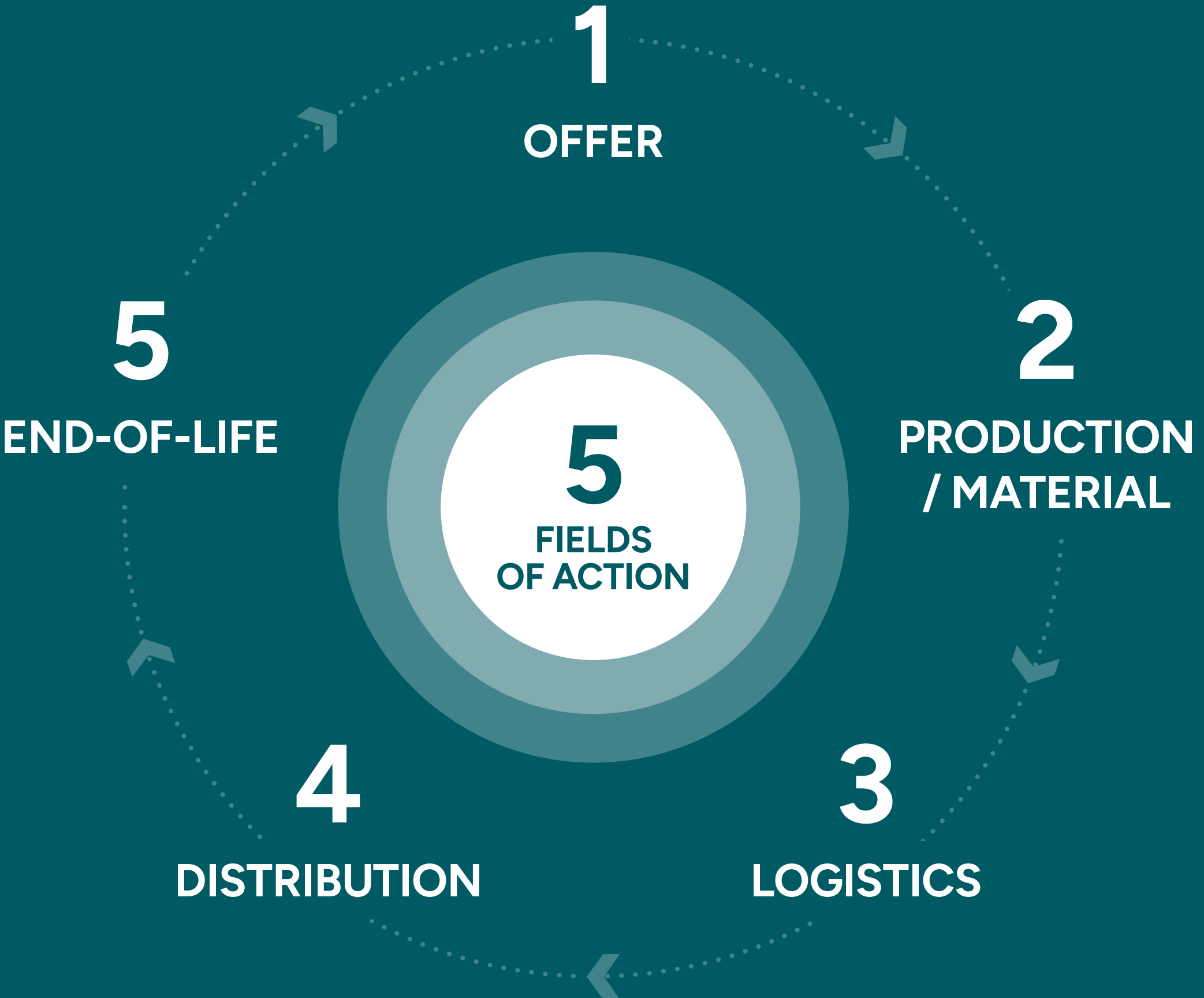
# 2.

Environment

## 2.1 Summary

# A business model with less impact on the environment

Our 5 areas of action.



## 5 AREAS OF ACTION

### 1. OFFER

- 1<sup>st</sup> hand / 2<sup>nd</sup> hand**  
Physical and emotional durability
- Services**  
En Famille + subscription  
Customisation  
Retail Media

### 3. LOGISTICS

- Upstream**  
Transport to our warehouses
- Warehouse**  
Flow optimisation
- Downstream**  
Transport to our shops

### 5. END-OF-LIFE

- Collection**  
2<sup>nd</sup> hand  
Sales to discounters  
Donations
- Recycling**  
Extended Producer Responsibility (EPR)

### 2. PRODUCTION / MATERIAL

- Design / Creation**  
Choice of materials  
Quality
- Purchasing**  
Compliance & Quality
- Suppliers & factories**  
Manufacturing processes  
Material recycling

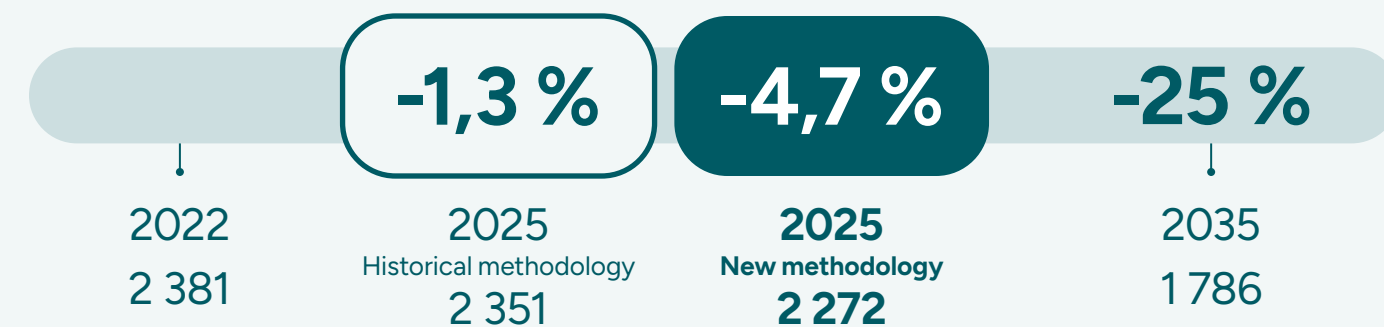
### 4. DISTRIBUTION

- Shops**  
1<sup>st</sup> hand / 2<sup>nd</sup> hand  
Shop including e-booking  
Shop in Shop
- Digital**  
1<sup>st</sup> hand / 2<sup>nd</sup> hand  
Web Pick-up point / Home  
Stock shifting  
Wekrew (B2B)

# Summary Environment 1/2

## Key indicators

### • Reduction in carbon emissions compared to 2022 (KtCO<sub>2</sub>e)<sup>(1)</sup>



### • CO<sub>2</sub> intensity of business volume



### • Breakdown of our carbon emissions (2025 new methodology) 2.27 MtCO<sub>2</sub>e



### • Share of second-hand products in sales

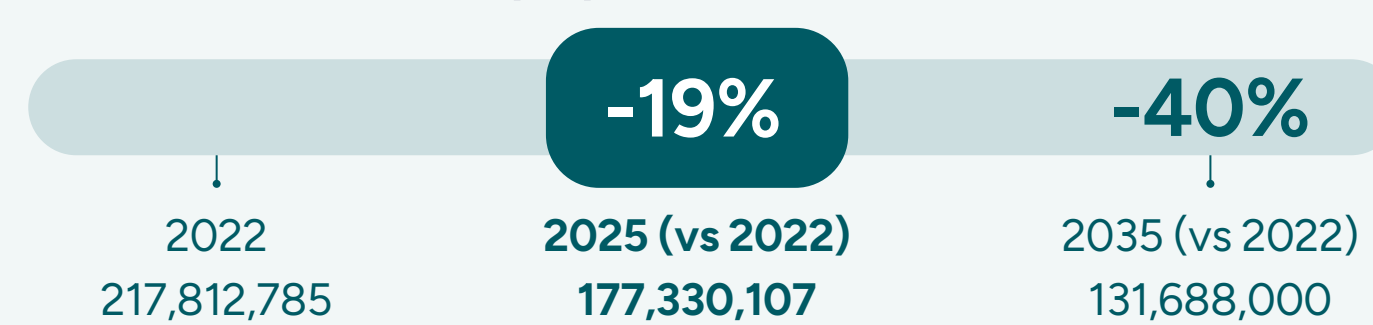


(1) Details of the methodological changes are available in appendix of this report.

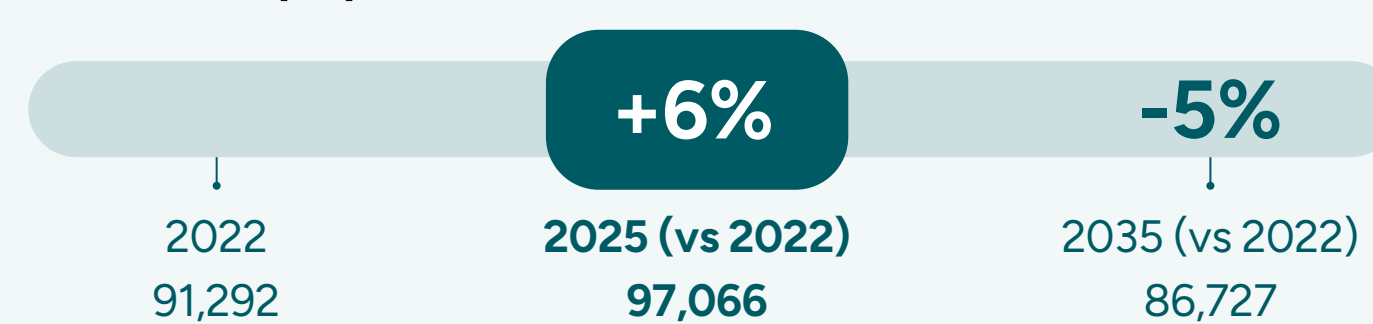
### • Share of lower-impact business volume\*



### • Net freshwater use (m<sup>3</sup>)



### • Land use (ha)



\* Lower-impact business volume covers the volume of business from second-hand, customisation, the "En Famille +" subscription and retail media activities.

## Summary

A **carbon trajectory in absolute value** impacted by Kiabi's improving commercial performance.

An **encouraging carbon intensity trajectory** thanks to the activation of major decarbonisation levers on the level of our first-hand product manufacturing (work on raw materials with lower environmental impact, roll-out of renewable energies by our suppliers, implementation of less polluting manufacturing processes, etc.).

## Key events

### Governance

- **Structuring of a broader and more expert "environmental transition" team** to support the development of the company's skills and maturity on environmental issues and enhance the model. This team is made up of an impact division, a projects division, an Extended Producer Responsibility (EPR) and circularity division, and draws on links within each role and department.

- Creation of a **strategic committee for environmental transition**, which met five times in 2025. Made up of external figures from the worlds of fashion, industry and the circular economy, a representative of the executive committee and of the Kiabi group strategic board. This committee is responsible for examining how well Kiabi's economic model aligns with environmental challenges and for driving the transformations necessary to meet these challenges.

### Materials and design

- **Roll-out of environmental labelling** on 59% of Kiabi products (75% of textile products and underwear).

- **Strengthening our initiatives** for design with less impact on the environment, with the aim of eliminating certain fibres such as standard cotton and standard polyester.

.../...

# Summary Environment 2/2

- **New "material effort" indicator**, calculated by integrating a rate of 60% recycled fibres and 40% of fibres with a lower impact on the environment, to further highlight and encourage the use of recycled fibres.

% BY TONNAGE	2022	2023	2024	2025	2035 target
Fibres with less impact on the environment (weighted at 40%)	55%	55%	73%	87%	92%
Recycled fibres (weighted at 60%)	5%	10%	16%	26%	42%
<b>Material Effort Score</b>	<b>25</b>	<b>28</b>	<b>39</b>	<b>50</b>	<b>62</b>

## Suppliers

- Fresh suppliers in Benin, Egypt, Tanzania and Cambodia as part of our new sourcing plan to secure our model in the face of the international geopolitical context and the consequences of global warming
- Implementation of new tools to develop **traceability** and **data collection** with our suppliers: TextileGenesis™ and Higg Index (Cascale).
- Significant increase in the **number of suppliers** declaring their environmental data in our in-house tool: 593 tier-1, -2 and -3 factories compared to 260 the previous year.
- Experimentation of a **regenerative agriculture project** with our partner Reforest'Action, in the province of Odisha, India, on a cotton plot managed by the Organic Cotton Accelerator initiative

## Transport and logistics

- Reduction in the use of **air transport** for our upstream transport: 1.7% in 2025 vs. 3% in 2022.
- **67% of our French stores** are supplied by vehicles using biofuels, biogas or electric power.
- Re-commitment to the **Fret 21 programme** supported by Ademe.

## Site operation

- In 2025, our **energy use** for shops in France decreased by 7% compared to 2024 (replacement of lighting with LED lamps and remote control of lighting, air conditioning and heating in our shops via a building management system).

## Circular economy

- **Creation of a circular sorting hub** within Kiabi logistics to develop logistic activities specific to the development of our circular activities, in particular the management of second-hand items received.
- **Roll-out of clothing collection** in 100% of our shops in France, for resale of these products via our Beebs second-hand offering.
- **Rallying of producer-marketers and their eco-organisation Refashion** for the reopening of the specifications brief for the EPR textiles, household linen and footwear sector, to build a more sustainable, more efficient and fairer sector for all stakeholders.
- **Structuring a recycling ecosystem** on a local and global scale.

## Challenges to overcome

- In view of our commercial success, achieve our **carbon trajectory** in absolute terms and in intensity, activating new levers that realign us with scientific aims
- Align **physical durability** and **carbon trajectory**
- Move towards **new, lower-impact materials** and **more recycled natural materials**
- Increase the share **second hand** products among our customers, by working to replace first-hand goods
- Continue to improve traceability across our entire value chain, by strengthening our requirements for **material certifications** and involving an ever-growing number of suppliers and product categories in TextileGenesis™
- Develop the **service offering**
- Broaden our **environmental strategies** to biodiversity and water pollution concerns

# 2.

Environment

## 2.2 Climate change

CARBON FOOTPRINT (KtCO <sub>2</sub> eq) <sup>(1)</sup>	2022 Historical methodology	2023 Historical methodology	2024 Historical methodology	2025 Historical methodology	Change 22-25 Historical methodology	2025 New methodology	Change 22-25 New methodology
<b>Scope 1: Direct emissions</b>	<b>3,2</b>	<b>3,1</b>	<b>3,2</b>	<b>1,8</b>	<b>-43 %</b>	<b>1,8</b>	<b>-43 %</b>
<b>Scope 2: Indirect emissions related to energy (location-based)</b>	<b>6,4</b>	<b>6,4</b>	<b>6,7</b>	<b>6,6</b>	<b>+3 %</b>	<b>6,6</b>	<b>+3 %</b>
<b>Scope 3: Other indirect emissions</b>	<b>2 372</b>	<b>2 144</b>	<b>2 270</b>	<b>2 343</b>	<b>-1 %</b>	<b>2 261</b>	<b>-5 %</b>
3.1.1 Indirect emissions related to purchased goods and services - retailer	1 826	1 567	1 657	1 697	-7 %	1 739	-5 %
3.1.2 Indirect emissions related to purchased goods and services - non-trading	59	71	81	66	+11 %	31	-48 %
3.2 Indirect emissions related to capital goods	33	68	80	81	+146 %	36	+9 %
3.3 Indirect emissions related to fuel- and energy-related activities (not included in scopes 1 and 2)	3	3	3	3	+6 %	3	+6 %
3.4 Indirect emissions related to upstream transport and distribution	27	15	27	29	+6 %	29	+6 %
3.5 Indirect emissions from waste generated in operations	5	5	5	6	+7 %	6	+7 %
3.6 Indirect emissions related to business travel	2	3	3	2	+12 %	2	+12 %
3.7 Indirect emissions related to employee commuting	15	14	13	15	+1 %	15	+1 %
3.8 Indirect emissions from upstream leased assets	4	5	5	5	+22 %	5	+22 %
3.9 Indirect emissions related to upstream transport and distribution	23	20	19	30	+31 %	27	+18 %
3.11 Indirect emissions related to the use of products sold	100	90	97	112	+12 %	112	+12 %
3.12 Indirect emissions related to end-of-life treatment of products sold	43	39	38	44	+2 %	44	+2 %
3.13 Indirect emissions from downstream leased assets		7	4	4		4	
3.14 Indirect emissions from franchises	16	13	11	12	-24 %	13	-16 %
3.16 Indirect emissions related to visitors' travel	217	226	226	238	+10 %	197	-9 %
<b>TOTAL</b>	<b>2 381</b>	<b>2 154</b>	<b>2 280</b>	<b>2 351</b>	<b>-1,3 %</b>	<b>2 270</b>	<b>-4,7 %</b>
<b>Change VS 2022 (Historical methodology)</b>		<b>-9,5 %</b>	<b>-4,3 %</b>	<b>-1,3 %</b>		<b>-4,7 %</b>	

## 2.2.1 Climate report

Our carbon emissions have decreased by **-4.7%** compared to 2022, including **-3.4%** related to methodological changes and **-1.3%** on a historical methodology basis. These methodological changes were implemented to refine Kiabi's carbon footprint and better reflect reality<sup>(1)</sup>.

This slowdown in the reduction of our emissions is explained by **growth in commercial activity** at Kiabi and in the volumes manufactured. To meet our customers' demands and in view of our commercial success, we carried out additional purchasing campaigns for finished products. As the manufacture of our products accounts for more than 76% of the emissions in our carbon footprint, the increase in quantities produced therefore has a significant impact on our annual environmental performance.

Thus, if **the carbon intensity of our revenue decreases** thanks in particular to our design efforts and the development of renewable electricity among our suppliers, our emissions curve in absolute terms is stagnating compared to 2024 (vs 2025 new methodologie).

In order to continue driving this issue within our teams, we are considering new indicators for 2026/2027, to integrate issues such as physical quality, repair, or avoided emissions.

Regarding our calculation method, we are progressing with more accurate data thanks to our new traceability tools and environmental data collection tools: TextileGenesis™ and Cascale (see page 23).

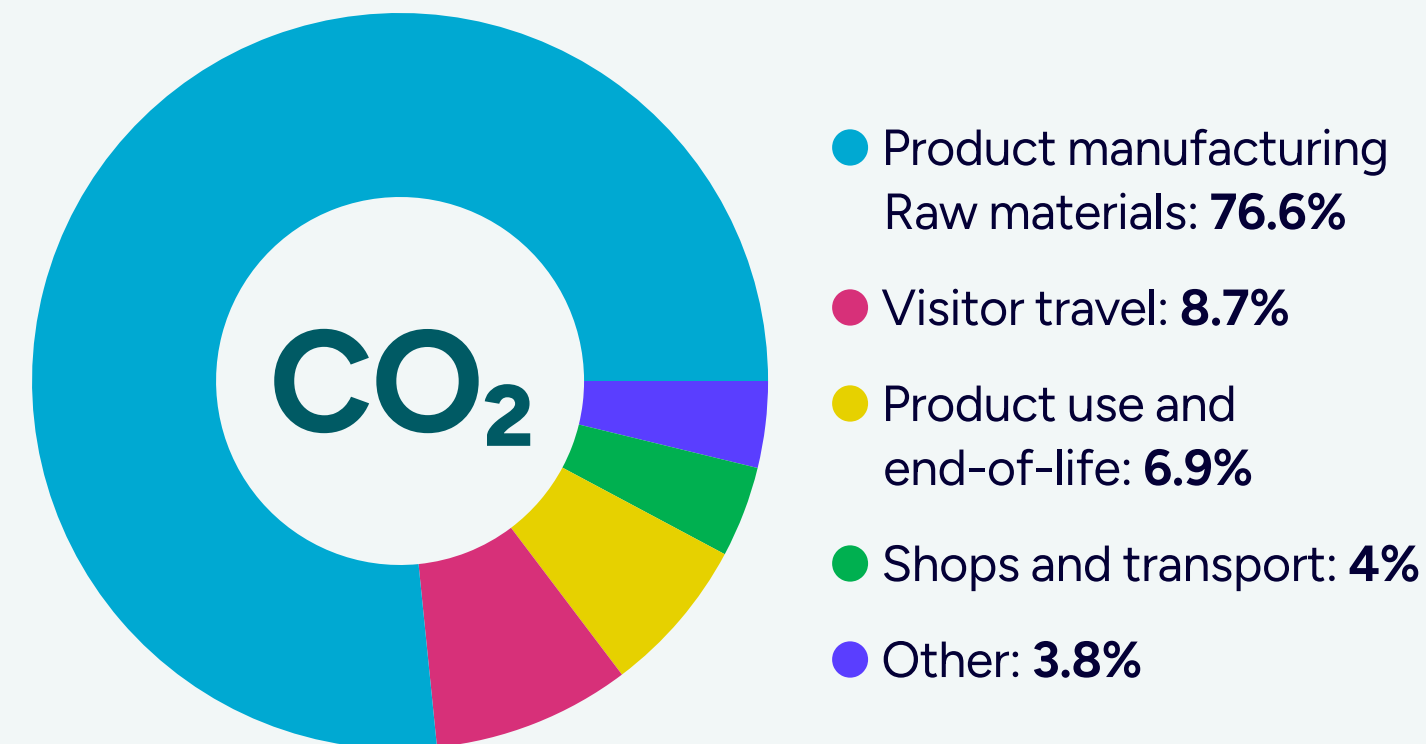
Beyond the Kiabi scope, we contribute to discussions on the reduction of carbon emissions in the fashion industry: in 2025, we thus took part in collective work on the decarbonisation pathway of the fashion sector, initiated by Paris Good Fashion.

<sup>(1)</sup> Explanations regarding these methodological changes are available in the appendix of this report.

## Key indicators 2025

CARBON INTENSITY OF REVENUE <sup>(1)</sup>	2022 Historical methodology	2023 Historical methodology	2024 Historical methodology	2025 Historical methodology	Change 22-25 Historical methodology	2025 New methodology	Change 22-25 New methodology	2025 target
Turnover in €M	2	2	2	2	+13 %	2	+13 %	6
Carbon emissions in KtCO <sub>2</sub> e.	2	2	2	2	-1 %	2	-5 %	1
Turnover / CO <sub>2</sub> intensity	1,08	0,97	0,98	0,94	-13 %	0,91	-16 %	0,30

### • Breakdown of our carbon emissions (new methodology) 2.27 Mt CO<sub>2</sub>e



To reduce our carbon emissions, we act on our main emission factors using different levers:

→ **materials and design:** with the use of recycled materials or materials with less impact on the environment,

→ **suppliers and production:** by increasing the use of renewable energy and optimising energy use,

→ **transport and logistics:** by controlling the use of air transport and developing multi-modal transport

→ **operation of our sites and shops:** by reducing our energy use.

<sup>(1)</sup> Explanations regarding these methodological changes are available in the appendix of this report.

## 2.2.2 Materials and design

The manufacture of our new products, from raw materials to creation and transport, accounts for more than 76% of our carbon emissions. We must therefore act as a priority on this issue by integrating environmental impacts from the design stage, using an approach that takes into account all the stages in a product's life cycle, right up to its end-of-life.

### The design approach

In order to reduce the carbon emissions linked to the design of our products, we draw inspiration from the eco-design approach, from which we drafted our own **5-step strategy** in 2023 to reduce the environmental impact of our products (see diagram on the next page).

In 2025, we strengthened this framework with stricter criteria:

→ in step 1 concerning materials, we therefore introduced the objective of eliminating conventional cotton and conventional polyester for all Kiabi textile products.

→ for step 2 concerning industrial processes, we introduced, in addition to our existing criteria, the use of water-based glue, which was used for the manufacture of 29% of our shoes in 2025. We also redefined three levels for our washing and fading processes (see page 28).

→ at step 5 concerning product use and end-of-life, we will adjust our physical durability criteria by aligning them with the Refashion durability tests.

Finally, we removed from this framework the criteria relating to social audits, as these are subject to specific and close monitoring for all our suppliers (see page 52).

## Design indicators and coordination

In 2025, we also introduced a new indicator: **the material effort**. This indicator replaces the one we had been using up to now for the share of our purchased items made with materials and manufacturing processes that are less harmful to the environment.

This material effort is calculated by including 60% the rate of recycled fibres and 40% the rate of fibres with a lower environmental impact, such as organically-grown cotton (see page 21 for the list of our lower-impact materials on the environment).

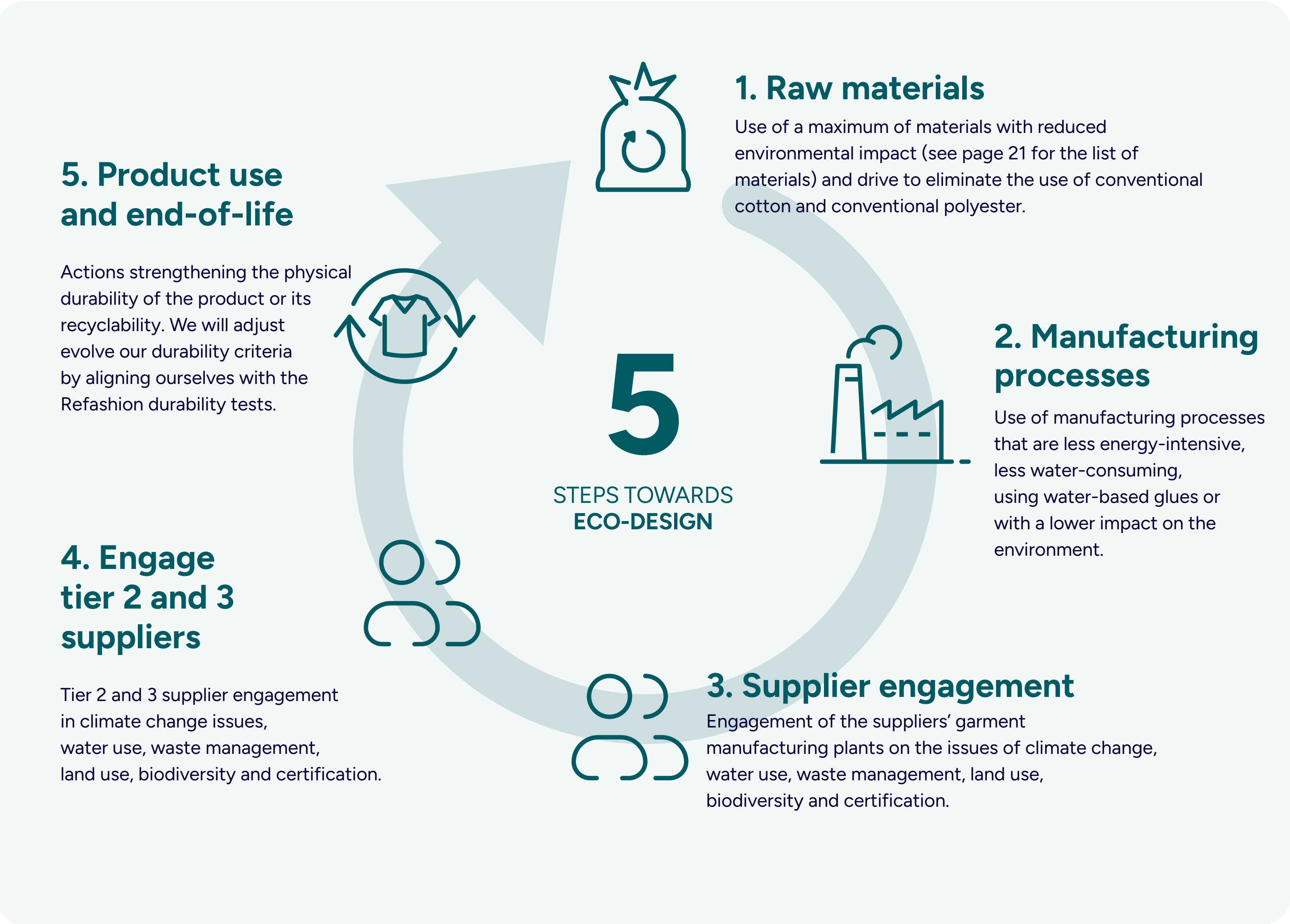
This weighting aims to take into account the strong levers of carbon impact reduction linked to the use of recycled fibres. In 2025 **the Kiabi material effort score was 50** with 26% recycled fibres and 87% less impactful fibres.

We also worked on four other secondary indicators:

- the share of **lower environmental-impact fibres**<sup>1</sup> used in the manufacture of our products,
- the share of **recycled fibres** used in the manufacture of our products,
- the share of **natural fibres** used in the manufacture of our products,
- the share of **traced products** in our TextileGenesis tool<sup>TM1</sup>.

To present all of these indicators to the Kiabi Collections teams, we set up a monthly review in 2025 with the support of a management controller. This monitoring helps familiarise teams and provides insight into the progress of these various goals. This information has made it possible to equip the teams, support more informed decision-making on non-financial issues and anticipate the impacts of our decisions on the carbon trajectory.

1. A product is considered traced when we have identified and stored proof (factory certifications, transaction documents invoices, shipping documents, volumes ordered, contacts, factory location) from the fibre suppliers to the finished product supplier (including traders) involved in manufacturing the product. This applies to each order, whether the materials are certified or not.



BREAKDOWN OF MATERIALS USED (IN TONNAGE OF FINISHED PRODUCTS)	2022	2023	2024	2025	Change 22-25
<b>Materials with less impact on the environment</b>	<b>33,136</b>	<b>30,445</b>	<b>43,878</b>	<b>57,943</b>	<b>+75%</b>
BCI cotton or other More sustainable cotton	25,160	17,913	17,518	20,333	-19%
Organic cotton	4,043	4,327	12,476	15,602	+286%
Recycled polyester	2,305	4,218	6,128	11,978	+420%
Cotton in conversion	423	1,343	2,422	3,040	+619%
Recycled cotton	808	1,309	2,704	2,897	+258%
LENZING™ ECOVERO™	17	931	1,475	1,338	+7,735%
Recycled polyamide	23	157	492	1,031	+4,458%
Others	357	247	663	1,722	+382%
<b>Other Materials</b>	<b>26,991</b>	<b>24,598</b>	<b>16,385</b>	<b>8,890</b>	<b>-67%</b>
Polyester	9,905	8,775	6,817	2,910	-71%
Cotton	8,667	8,347	3,885	937	-89%
Polyamide	1,563	1,462	1,077	855	-45%
Elastane	642	572	671	755	+18%
Cellulosic fibres	2,807	1,991	907	727	-74%
Acrylic	1,274	1,255	722	387	-70%
Other (including PVC)	2,134	2,195	2,306	2,319	+9%
<b>Total tonnage</b>	<b>60,126</b>	<b>55,042</b>	<b>60,263</b>	<b>66,833</b>	<b>+11%</b>

We will continue to provide our teams with new decision-support tools, such as the Peftrust simulation module, the tool for simulating the environmental impact and cost of products, from 2026 onwards. In addition, we are continuing to familiarise our Collections teams with

the challenges of eco-design: by the end of 2025, all our Collections employees will have been trained in the Textile Fresco. We also organised an Eco-Day in October, bringing together more than 130 participants, with seven themed workshops (second-hand, rental, end-of-life, post-consumer recycled materials, product impact, traceability, overall Kiabi impact), run with external partners such as Decathlon, Les Tissages de Charlieu, TextileGenesis™ or Peftrust.

**We also rolled out environmental labelling in 2025 on 59% of our products** (75% of textiles and underwear covered). This voluntary approach is part of a national and collective initiative led by the French government and Ademe. Our participation in this initiative contributes to our drive to develop a more detailed in-house impact assessment of our products, and to engage our Collections teams in this issue, while providing families with tools for more informed consumption in terms of environmental issues.

## Key events

→ Simplification and strengthening of the requirements of our five-step framework for less impactful product design, including **the aim of eliminating conventional cotton and conventional polyester**. We still use 4% conventional polyester and 1.4% conventional cotton a present (a decrease of 89% compared to 2022) in our textile products.

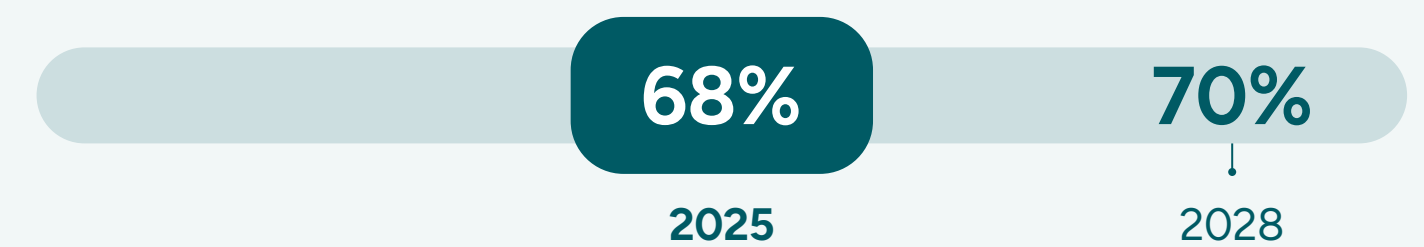
→ Creation of our **"material effort indicator" 1**, including the use of recycled fibres and fibres with a lower environmental impact.

→ **Roll-out of environmental labelling** on 59% of Kiabi products (75% of textiles and underwear products.)

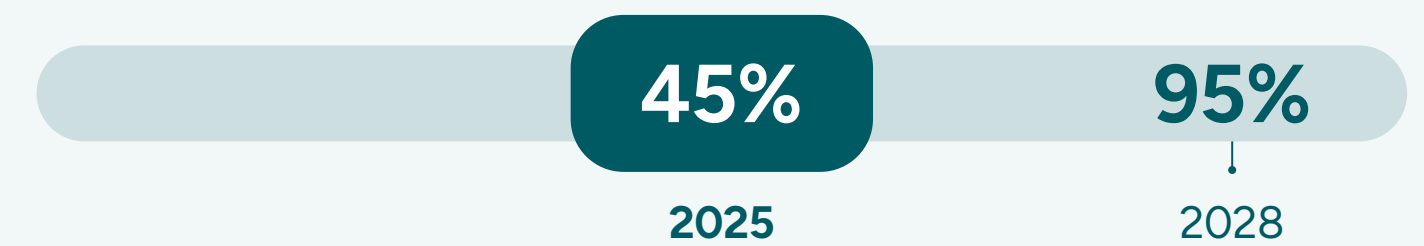
## Key indicators 2025

% BY TONNAGE	2022	2023	2024	2025	2035 target
Fibres with less impact on the environment (weighted at 40%)	55%	55%	73%	87%	92%
Recycled fibres (weighted at 60%)	5%	10%	16%	26%	42%
<b>Material Effort Score<sup>(1)</sup></b>	<b>25</b>	<b>28</b>	<b>39</b>	<b>50</b>	<b>62</b>

• **Share of natural fibres** in our textile products



• **Share of traceable products<sup>(2)</sup>** in our Textile Genesis™ tool



(1) The material effort score is calculated by factoring in the recycled fibre rate at 60% and the rate of fibres with a lower environmental impact at 40%. In 2025 our recycled fibre rate was 25%, and that of fibres with a lower environmental impact was 86%.

(2) A product is considered traceable when we have identified and stored proof (factory certifications, transaction documents, invoices, shipping documents, volumes ordered, contacts, factory locations) from the fibre suppliers to the finished product supplier (including traders) involved in the manufacture of the product. This applies to each order, whether the materials are certified or not.

## 2.2.3 Production and suppliers

**As the manufacturing phase of our products accounts for more than half of our carbon emissions, it is essential to work with our suppliers on decarbonising production sites.**

### Change to our purchasing policy to better manage social, environmental and traceability risks

- **With our direct tier 1 suppliers (manufacturers)**

To secure our supplies in a tense international geopolitical context, control our costs and factor in the consequences of global warming, we are adapting our sourcing plan with our garment makers (tier 1 suppliers). The goal is to gradually reduce our dependence on Asia and rebalance our sourcing areas.

To this end, we are working to consolidate the number of tier 1 suppliers working for us in these countries, and thus minimise the impact of this plan on our strategic suppliers.

In addition, we are continuing to open up suppliers in new countries such as Benin, Egypt, Tanzania and Cambodia. These new commercial relationships also reflect our desire to develop local production serving local distribution areas. Each supplier opening is based on a trio of audits: quality, social and environmental.

- **With our indirect tier 2 and 3 suppliers (weavers and spinners)**

In 2025, we implemented a new supplier strategy that categorises two types of suppliers:

- **appointed factories**, which represent 30 partners. Our objective is to manufacture more volumes in these factories, which are committed to environmental certifications, renewable energy use and A or B results in our social and environmental audits (see page 52). These partners secure

our ability to align with investments serving quality, environmental and social objectives.

- **authorised factories**, which meet Kiabi's minimum requirements (code of conduct, social and environmental audits).

Appointing and authorising tier 2 and 3 suppliers also allows us to improve the traceability of our fabrics, and therefore our products, enabling us to measure more precisely the environmental impact of these manufacturing stages.

- **With our tier 4 suppliers, by guaranteeing our social and quality requirements.**

### Decarbonising the manufacture of our products

To boost the decarbonisation of the manufacturing phase of our products, we work with our suppliers along three lines, adopting targets adapted to the conditions and maturity of the various countries and tiers:

- **the efficiency** of manufacturing processes,

- the use of **raw materials** with a lower impact,

- the development of **renewable energies**, in particular renewable electricity, by promoting on-site energy production or the signing of PPAs (Power Purchasing Agreements, long-term contracts with renewable energy suppliers). In 2025, we notably reiterated our priorities in this field with our suppliers, such as our zero-coal target by 2027 for our tier 1, 2 and 3 suppliers. We are also paying close attention to the use of biomass as a thermal energy source, which must not contribute to deforestation nor be produced at the expense of food crops.

We are also working with our suppliers on energy efficiency. In 2025, we therefore launched a one-year programme with **Cambridge University** (Institute of Manufacturing), which implemented its Sustain 8 method for the textile industry for the first time in Asia, with one of our main suppliers in Bangladesh. This method aims to help industrial companies improve their energy efficiency by analysing their energy use and operational

performance, then supporting factory staff in identifying and monitoring action plans and transformation programmes. This programme is being tested in two factories, which have set targets to reach by the end of the programme: a 4% reduction in electricity use at the spinning mill, -5% electricity use and -3% thermal energy use (gas and biomass) for the knitting and dyeing factory.

### Collecting environmental data from our suppliers

In addition to our environmental compliance audits, we implemented a tool in 2023 to collect our suppliers' environmental data and manage an action plan to improve their performance. This tool assesses the factory performance and impacts related to the use of energy and water, wastewater discharge and waste management. We also encourage the implementation and certification of an environmental management system, as well as to building certifications such as BREEAM or LEED. In 2025, we expanded the scope of assessed suppliers, thereby enabling us to develop a more detailed view of our supply chain performance. We also drew on more reliable data collected via the sectoral HiggFEM questionnaire, developed by Cascale. In 2025, we therefore collected environmental data (for the 2024 calendar year) from:

- **244 tier 1 factories**, compared to 220 the previous year. Of these, 96 factories that produced the Summer / Winter 2025 collections obtained "Green" status. These factories account for 32% of the quantities produced by Kiabi.

- **302 tier 2 factories**, compared to 25 the previous year,

- **47 tier 3 factories**, compared to 15 the previous year.

Our objective is to direct our purchases towards "green" factories.

## Key events

Opening of **new suppliers** in Benin, Egypt, Tanzania and Cambodia as part of our new sourcing plan to secure our model in view of the international geopolitical context and the consequences of global warming

→ Significant increase in the **number of suppliers** declaring their environmental data in our internal tool: 593 tier-1, -2 and -3 factories compared to 260 the previous year.

→ Experimentation on **energy efficiency** with one of our suppliers in Bangladesh and Cambridge University

## Key indicator 2025

**32%** of Kiabi volumes are produced in factories that have obtained the status "**Green**" via our internal tool

## 2.2.4 Traceability and certifications

**Reducing our carbon emissions requires the management of reliable data throughout our value chain. We are therefore making progress on the traceability of our suppliers' environmental data in order to manage our impact measurements, while also covering other issues:**

→ Know our **supply chain** precisely, from which regions our materials come, in which factories and by which suppliers our products have been assembled,

→ **Control our quality risks**, by enabling the detection of discrepancies in composition, standards and quantities of orders placed,

→ Comply various **regulations** such as the AGEC law in France, and anticipate certain upcoming obligations such as the Digital Product Passport (DPP) on a European level.

## Our new traceability tools

BY the end of 2025, we will have engaged 115 Asian textile and footwear suppliers, i.e. 100% of our panel of active tier 1 suppliers in these categories, in our traceability tool: **Textile Genesis**™. This tool incorporates third-party authentication and automatic checks for greater reliability in data collection. We thus collect information such as:

- the supplier contact,
- the factory location,
- the composition of manufactured products,
- certifications relating to the product, factory or social aspects,
- invoices,
- documents related to order shipments,
- and, optionally, the transaction documents.

We are continuing our awareness-raising work in order to integrate other suppliers into this tool, in particular our European suppliers. **From 2026, this data will also feed into the calculation of the environmental cost of our products, published for our customers since November 2025 on our website, as part of the roll-out of the voluntary environmental labelling initiative in France** (see page 61 for more information on our environmental labelling initiative).

This will enable us to make the calculation of this cost more accurate. The environmental cost of products will also be rolled out in-house via a simulation tool, in order to support decision-making by the Collections and Purchasing teams. This tool will be a new environmental impact indicator monitored by the teams concerned.

## Our certifications

We also draw on certifications to ensure the traceability of certain materials such as organically-farmed cotton or certain recycled materials. In 2025, we were audited once again by **Ecocert Greenlife** (licence number 271 316), extending the scope of this audit to our three main warehouses. In 2025 and for the first time, we also displayed for our customers the **GOTS (Global Organic Textile Standard)**, **OCS (Organic Content Standard)**, **GRS (Global Recycled Standard)** and **RCS (Recycled Claim Standard)** certifications on our product labels of our products and on the Kiabi website product pages. This information contributes to our transparency efforts towards our customers, based on reliable data audited by third-party bodies. In 2025, we also tested the **Cradle to Cradle®** certification on a collection of baby and children's clothing made with 100% organically-grown cotton. The Cradle to Cradle® certification is a multi-criteria, science-based approach to designing, producing and tracing products, integrating circularity issues and manufacturing that takes environmental and human challenges into account.

## Cotton traceability

We are particularly attentive to the traceability of cotton, which represents 64% of our raw materials. We are a signatory to the US Cotton Protocol, which ensures the traceability of cotton bales produced in the USA up to Tier 4. We are also a partner of Oritain, to determine the geographical origin of the cotton we use. Oritain developed a scientific method based on the biological analysis of cotton fibre to determine its production area.

Finally, in 2025 we carried out a trial with our partners Organic Cotton Accelerator (OCA) and US Cotton Trust Protocol® to calculate, at field plot scale, the CO<sub>2</sub> emissions per kilo of cotton produced. This data enabled us to complete a comparison of the emissions linked to the various fibres used at Kiabi, and thus engage the Collections teams in this aspect.

## Key events

→ Implementation of new tools to develop **traceability** and **data collection** with our suppliers: TextileGenesis™ and Higg Index (Cascale)

→ Display of **material certifications** on our product labels and on the Kiabi website for greater transparency for our customers

## Key indicator 2025

**100%** of our active Asian tier 1 suppliers for textiles and footwear integrated in Textile Genesis™

## 2.2.5 Transport and logistics

**Our main levers for decarbonising transport and logistics activities are limiting the use of air transport, using multi-modal solutions for downstream transport, and geographically optimising our flows.**

### Transport activities

TRANSPORT	2022	2023	2024	2025	Change 22/25
<b>Upstream transport</b>					
<b>Departure from country of origin</b>					
By sea	94%	95%	95%	96%	+2 pts
By air (including sea + air)	3%	1%	2%	1.7%	-1 pt
By rail	3%	0%	0%	0%	-3 pts
By road	0%	4%	3%	2.6%	+3 pts
<b>Arrival in Europe</b>					
Diesel route	88%	80%	48%	35%	-53 pts
Road biofuel (B100, HVO)	0%	0%	44%	61%	+61 pts
Multimodal (train + barge)	12%	20%	8%	4%	-8 pts
<b>Downstream transport</b>					
By road	92%	91%	90%	90%	-2 pts
By sea	7%	9%	9%	9.1%	+2 pts
By air (including sea + air)	0%	0%	1%	0.9%	+1 pt

In 2025, our transport activities continued to be affected by the **suspension of maritime operations via the Suez Canal**, decided by many shipping companies given the risks encountered in this geographical area. The diversion implemented to connect Asia to Europe via the Cape of Good Hope increased transit times and affected our CO<sub>2</sub> emissions due to the additional kilometres travelled.

Moreover, faced with an increase in activity in 2025 and to secure certain key commercial periods, we had **to resort to air transport for 1.7% of our upstream transport**, which increases our carbon footprint.

This just-in-time flow context has also impacted the use of the multi-modal flow between ports and warehouses. We nevertheless limited the carbon impact by switching part of our transport to low-carbon solutions to promote the use of biofuels.

Regarding downstream transport, we continue to develop the use of biofuels, biogas and electric power: in France, **67% of shops were delivered by lorries using these types of energy**. Our goal is to reach 100% by 2027.

Finally, we are also continuing our tests to act on the **"last kilometre"** of e-commerce deliveries, with the implementation of solutions such as WePost (shipping via train passengers).

We wish to pursue our efforts in these areas in collaboration with e-commerce carriers; in 2025 we therefore organised workshops and round tables to present our aims to carriers, and find shared solutions and ways to support them actively in the decarbonisation of e-commerce activities.

In order to continue our progress on the decarbonisation of transport activities, we renewed our commitment in 2025 to the **programme Fret 21**, a French voluntary commitment programme on climate issues for transport stakeholders supported by Ademe, by adding to the scope of our e-commerce-related transport, thus enabling us to cover 100% of the transport activities controlled by Kiabi.

We were also recognised in 2025 by ADEME as the company that achieved the best progress in reducing the carbon footprint of its transport activities.

## Logistics activities

Regarding our logistics activities, we revised our master plan to 2030 in 2025, which is based on four levers, including one dedicated to reducing the carbon footprint of our logistics activities. The objective is to reduce our CO<sub>2</sub> emissions by 13% on export flows outside Europe. To achieve this, we defined the creation of a new logistics supply hub at the heart of our distribution areas, in addition to our North Europe and South Europe hubs.

This third hub will enable us to avoid routing via Europe when delivering to our franchised countries, and to avoid the environmental and financial costs incurred up to now. It will also be implemented to reduce shipping times and the number of weeks our products spend in stock.

### Key events

- Ongoing **suspension of maritime operations** via the Suez Canal
- Recommitment to the **programme Fret 21** supported by Ademe

### Key indicators 2025

Reduction in the use of air transport for our upstream

transport: **1.7%** in 2025 compared to 3% in 2022

**67%** of French shops delivered with low-carbon transport

## 2.2.6 Construction and operation of our sites and shops

**Our fixed assets are the source of just under 2% of our carbon emissions. In the construction and operation phase of our buildings, the main levers for reducing our emissions relate to building insulation and reduced energy use.**

### Construction and life-cycle analysis applied to property

To address environmental challenges, Etixia has defined three KPIs relating to carbon emissions, energy use and biodiversity. More specifically, decarbonisation is monitored by 2 KPIs:

→ the carbon intensity of the building, expressing the CO<sub>2</sub>-eq weight CO<sub>2</sub> per m<sup>2</sup> of the surfaces built during the year. The target is an annual reduction of 2%.

→ the carbon intensity of operations, expressing the CO<sub>2</sub> equivalent weight per m<sup>2</sup> of energy consumption related to building use. The target is an annual reduction of 5%.

**As part of managing these goals, the Etixia teams systematised the implementation of life-cycle analyses on all property projects (construction, refurbishment, restructuring) in 2025.**

In terms of energy use, Etixia appointed a service provider to identify the sites with the highest use in order to undertake insulation work and raise tenants' awareness of how they operate their building.

In 2025, seven roofs were therefore renovated across the Etixia portfolio in order to offset energy losses.

## Shop operation

The main impact related to greenhouse gas emissions from the operation of our shops comes from our energy use. **In 2025, our energy use for French shops fell by 7% compared to 2024.** Our aim was to achieve a 10% reduction this year. However, the heatwaves in France during the summer of 2025 led to an increase in energy consumption linked to the use of our air conditioners, which affects our annual results.

We are continuing the projects undertaken:

→ replacement of in-store lighting with LED lamps. In 2025, 210 French shops were thus equipped with LED lighting,

→ Remote control using timed programmes for lighting, air conditioning and heating in our shops via a building management system, to monitor and regulate power use. In 2025, 100% of our French shops were equipped.

→ systematic reuse of lighting and furniture in good condition following renovation work or shop restyling. In 2025, 10 stores thus benefited from this type of equipment.

We will continue these projects in 2026 with, in particular, substantial investment in new, less energy-intensive air conditioners for 12 of our French shops.

## Key events

→ Implementation of **life-cycle analyses** on all new projects of our property company, Etixia.

## Climate challenges to be met

→ In view of our commercial success, achieve our **carbon trajectory** both in absolute terms and in intensity, activating new levers that realign us with scientific goals

→ Align **physical durability** and **carbon trajectory**

→ **Be more granular in our ability to model our carbon impacts** and to integrate our additional levers for action such as quality, repair, the substitution of second-hand for first-hand, etc.

→ **Equip ourselves to manage and secure** all environmental assessments, notably with regard to carbon

→ Continue to improve traceability across our entire value chain, by increasing our requirements for **material certifications** and involving an ever-growing number of suppliers and product categories in TextileGenesis™<sup>tt</sup>

→ **Develop our multi-source data lake** to improve traceability and meet certain forthcoming regulatory obligations (such as the Digital Product Passport)

→ **Gain in agility** and in **proactiveness** to make the best possible use of all decarbonisation levers, particularly those linked to production, and to manage our carbon trajectory as closely as possible

# 2.

Environment

## 2.3. Use of water resources & and their pollution

## 2.3.1 Water balance

**In 2025, we reduced our net freshwater consumption by 19% compared with 2022, in line with our reduction target of 16%.**

Our net freshwater consumption was therefore 177 million m<sup>3</sup> for our activities.

Our 2035 target remains to reduce this use by 40% (compared to 2022). We also plan to define a new measurement indicator for water pollution.

CO <sub>2</sub> INTENSITY OF TURNOVER	2022	2023	2024	2025	Change 22/25	target 2035
Turnover in €M	2,201	2,216	2,319	2,494	+13%	6,000
Net freshwater use in Mm <sup>3</sup>	218	159	176	177	-19%	131
Turnover intensity / m <sup>3</sup> of water	99	71.7	75.9	71.1	-28%	22

## 2.3.2 Materials and design

**Cotton alone accounts for 64% of the raw material tonnages used for all our products. To reduce the high water use required for its cultivation, and the impacts linked to the use of pesticides, we are increasing the use of recycled cotton, which accounts for 4.3% of raw material tonnages used to manufacture Kiabi products.**

We are also increasing the use of certain types of cotton whose cultivation has a lower impact in terms of water and pesticide use:

→ **Organically-grown cotton.** This type of farming does not use genetically-modified seeds or synthetic fertilisers and develops controlled irrigation. Organic cotton represents 23.3% of the raw material tonnages used for all our products.

→ **Cotton in conversion,** in order to support farmers in their transition between conventional and organic farming. Cotton in conversion accounts for 4.5% of the fibre tonnages used at Kiabi. To contribute to the development of this offer, in 2021 we joined the Organic Cotton Accelerator (OCA) initiative, which aims to support the development of a global organic cotton offering by engaging all players in the textile sector, from farmers to manufacturers. Since 2024, our commitment has been further strengthened by our seat on the OCA's Board of Directors.

→ **Cotton from regenerative agriculture**<sup>1</sup>, with our partner Reforest'Action, which helps preserve soil moisture by planting trees on the crop plots managed by OCA, in order to integrate these efforts into our value chain.

1. Implementation of the four principles of regenerative agriculture: crop rotation, no or minimal tillage, soil cover, agroforestry.

## 2.3.3 Manufacturing processes

**In order to reduce water use and pollution during the manufacturing phase of our products, for several years we have been supporting our suppliers in the use of processes that consume less water:**

→ **Washing and pre-washing processes that use less water:** already used on all our denim, these processes were extended in 2025 to all our product categories requiring washing, such as shirts or T-shirts, which in total represent one third of Kiabi products.

This technique is subject to four criteria: an environmental audit must be carried out in the factory concerned; the chemicals used during washing

out or pre-washing must be reduced (REACH and AFIRM standards); technologies must be used to reduce water consumption (defined by our industrial processes team), and finally a score must be calculated using Environmental Impact Measurement (EIM) software. These processes enabled us to save 479 million litres of water for the 2025 product purchasing campaigns.

→ **Non-dyed:** no bleach or dye is used in the process. A non-dyed product saves a significant amount of fresh water.

→ Tests on **dyes that use less water.**

In 2025, we internally redefined three levels of progress to assess and support our suppliers in this area:

→ **bronze level:** use at least one of the washing/pre-washing processes that consume less water or use a water reuse system (with at least 80% of water reused),

→ **silver level:** use at least one of the washing/prewashing processes and use a water reuse system (with at least 80% reused water) or use 100% of washing/prewashing processes that consume less water,

→ **gold level:** use 100% washing/pre-washing processes that consume less water and implement a water reuse system (with at least 80% of water reused).

In 2025, we also began a OEKO-TEX® STeP certification process for our suppliers with pre-washing and washing plants, to eventually obtain the Made in Green traceability label. 11 plants have been OEKO-TEX® STeP-certified.

## 2.3.4 Fighting chemical pollution

**The use of chemical substances in the manufacture of our products requires an extremely responsible approach to control the risks of water and environmental pollution and to protect the health of the workers who make our products and the families who use them.**

This is a priority for Kiabi. We therefore comply with international legislation governing the use of these substances during product manufacturing or on the finished product, such as the European REACH regulation.

We are also working with a number of major retailers, such as AFIRM (Apparel and Footwear International RSL Management), to update the Restricted Substances List (RSL). As part of our continuous improvement approach, and to act directly on our supply chain, we also became **a signatory of the ZDHC organisation** (Zero Discharge of Hazardous Chemical) in 2024. This programme aims to achieve the ambitious goal of 'zero discharge of hazardous substances' to reduce impacts on water and biodiversity.

Our commitment to ZDHC's Roadmap to Zero programme will enable us to monitor the management and use of chemical substances throughout the production process with greater rigour. The aim is to continue our drive to reduce our environmental impact in order to control and limit water and air pollution during our manufacturing processes, and go beyond current regulations (notably REACH).

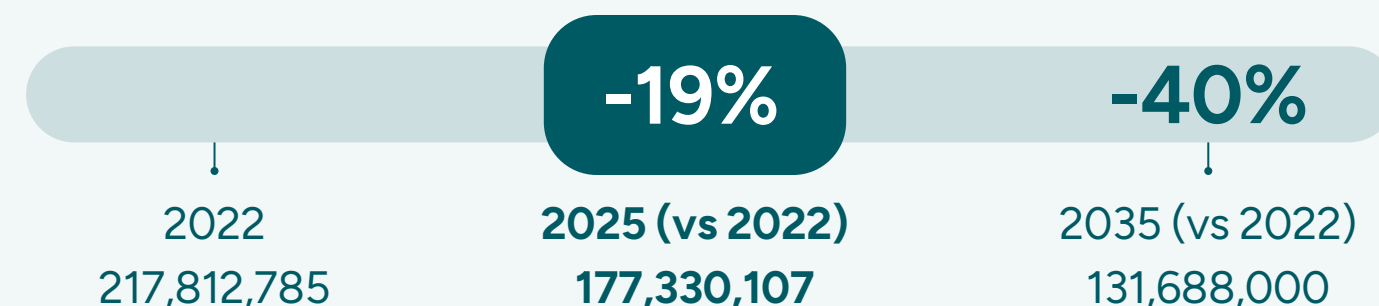
In 2026, we will notably initiate **ZDHC's Clearstream approach** with our suppliers to measure and reduce environmental impacts on water. In order to guarantee maximum safety with regard to chemical risk, Kiabi relies on OEKO-TEX® STANDARD 100 certification. In 2025, 78% of all our textile products (in number of items) are covered by this certification, including more than 98% of the products in our baby range, an increase of 14.7% in 2025 compared to 2024. In 2025, all recycled fibres and organic cotton fall within the scope of OEKO-TEX® STANDARD 100 certificates. Work is under way to apply the same approach to our purchasing via importers.

## 2.3.5 Building and operation of our sites and shops

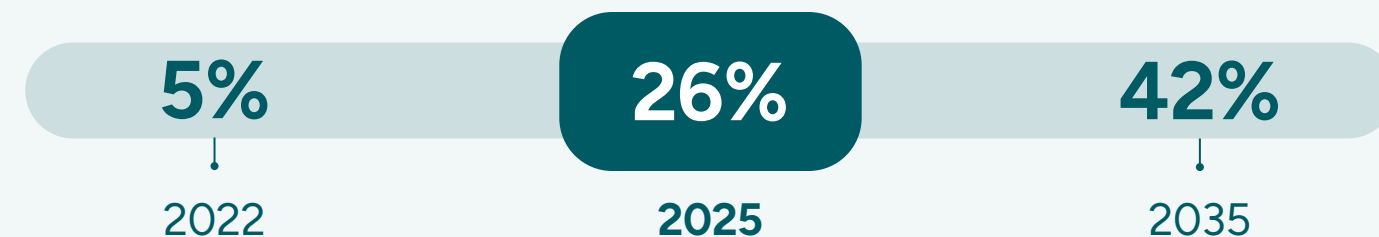
Regarding the operation of our sites, in order to detect water leaks upstream and intervene as quickly as possible, in October 2025 we installed probe meters in 57 of our 322 French company-owned shops. Our aim is to help preserve water resources and save 15% of our annual use in shops.

### Key indicators 2025

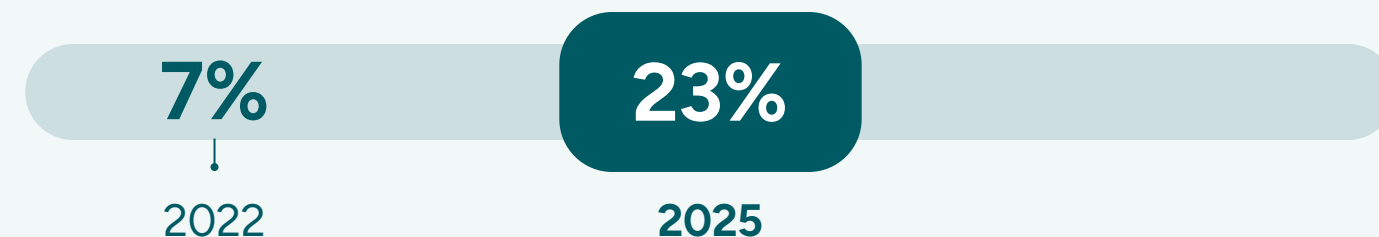
#### • Net freshwater use (m³)



#### • Share of recycled fibres in all our products



#### • Share of products made with organic cotton



### Key events

- Use of **industrial washing processes that consume less water** for all Kiabi products requiring washing
- **Engaging our suppliers** in water use on three levels
- **Kiabi is strengthening its position** in Everdye capital through the Asterion investment fund, to move forward in reducing the environmental impacts linked to industrial dyeing processes

### Challenges to be met for water resources and pollution

- Increase the use of **recycled materials** to reach 42% recycled fibres and materials in our products by 2035
- Define a strategy and lead an action plan for **water management**
- **Equip ourselves to manage and secure** all environmental assessments, notably with regard to carbon
- Integrate a **new measure** for water pollution

# 2.

Environment

## 2.4 Biodiversity & land use

## 2.4.1 Assessment of land use rate

In 2025, our land use rate was 97,066 hectares, a 6% increase vs 2022. As with our carbon footprint, the increase in volumes produced and placed on the market by Kiabi explains this rise. In addition, this assessment includes the impacts linked to our growing use of organic cotton, whose land take is higher than for conventional crops.

## 2.4.2 Materials

**Our impact on land is mainly due to our use of cotton, which accounts for 64% of the raw material tonnage used for all our products.**

### Recycled materials

The main material lever for reducing our land occupation rate is to develop the use of recycled natural materials as well as optimising the use of virgin natural raw materials. In 2025, we therefore used 4.3% recycled cotton fibres in the manufacture of our products.

### Virgin raw materials

To reduce the impacts on soil and biodiversity linked to cotton-growing, which is highly pesticide-intensive in its conventional approach, we are developing the use of:

→ **Recycled cotton**, which helps reduce the impacts on soils linked to the use of virgin fibres.

→ **Organically-grown cotton**. This type of farming does not use genetically-modified seeds or synthetic fertilisers and promotes sustainable irrigation practices.

→ **Cotton in conversion**, to support farmers in their transition from conventional to organic farming. To contribute to the development of this offer, we joined the Organic Cotton Accelerator (OCA) initiative in 2021, which supports the development of a global organic cotton offering by engaging all players in the textile sector, from farmers to manufacturers. Since 2024, our commitment has been further strengthened by our seat on the OCA's Board of Directors.

→ **Cotton from regenerative agriculture**<sup>1</sup>, with our partners Reforest'Action, OCA and US Cotton Trust Protocol®.

To go further in managing our impacts on soils and biodiversity, since 2020 we have been experimenting, in collaboration with Reforest'Action, with projects that integrate nature-based solutions, on the one hand through support for the regeneration of forest ecosystems in several countries since 2020, and on the other with a regenerative agriculture project including a socio-economic approach that also benefits the farmers concerned.

In 2025, we therefore continued a test in the state of Odisha, India, on plots managed by OCA. In addition to the water savings achieved, the reduction of soil erosion and the preservation of local biodiversity, this experiment helped to increase farmers' income through the sale of products from the fruit trees planted. We are looking into extending this initiative to other states such as Madhya Pradesh.

1. Implementation of certain principles of regenerative agriculture: crop rotation, no or minimal tillage, soil cover, agroforestry.

## Manufacturing processes

In order to assess and optimise our cotton consumption, we carried out a test with US Cotton Trust Protocol® and one of our suppliers in Bangladesh in 2025. The aim was to measure cotton losses at each stage of production, from the reception of the cotton bale through to the finished product.

We therefore compared two cottons, a Brazilian cotton and a US Cotton

Trust Protocol® cotton. The conclusions of this test are currently being formalised; they should provide us with greater transparency in terms of our costs and the quality of the fibres used. Following this test, the technical branch of US Cotton Trust Protocol® – Cotton USA Solutions – also assists our supplier in adjusting factory machines and minimising material losses during the various manufacturing stages.

## 2.4.3 Site and shop operation

The retail property industry is directly concerned by the issue of **land take**, having contributed to this through the creation of business parks on the outskirts of towns. Etixia's strategy and approach are now firmly focused on transforming and improving existing areas.

Among the areas for improvement, the re-greening of spaces is a key priority. This approach is monitored by **the BAF (Biotope Area Factor)**, which assesses the plant dimension in all components of an urbanised site (car park, walls, roofs, etc.). Our aim is an annual 8% increase in the BAF for the portfolio subject to transformation programmes.

## Key events

→ **Development of tests** carried out with our partner Reforest'Action in India on an OCA (Organic Cotton Accelerator) plot.

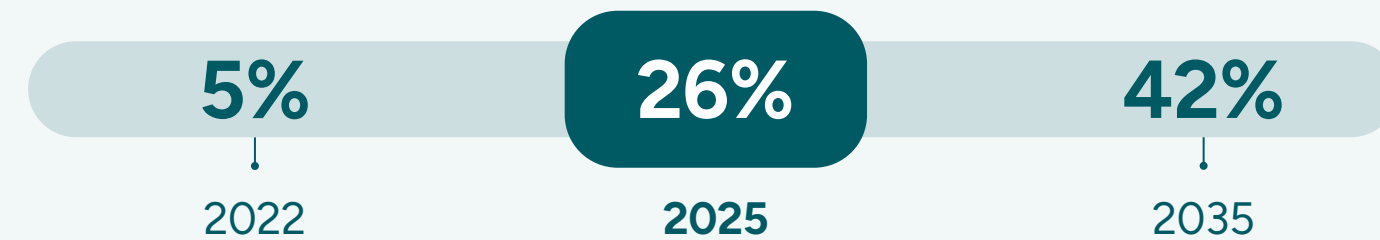
→ **Experimentation to limit cotton losses** along the production chain with one of our partners in Bangladesh and the US Cotton Trust Protocol®.

## Key indicators 2025

### • Land use (ha)



### • Share of recycled fibres in all our products



**23%** of products designed with organic cotton

## Challenges to be met in biodiversity and land use

→ Define a **strategy** and implement a comprehensive **action plan** for biodiversity, including our property company Etixia

→ Equip ourselves to **manage** and **enhance** all environmental assessments, particularly in favour of biodiversity

→ **Develop tests** carried out with our partner Reforest'Action for scaling up

→ **Improve the crop yield** in the production of our natural fibres

# 2.

Environment

## 2.5 Use of resources & circular economy

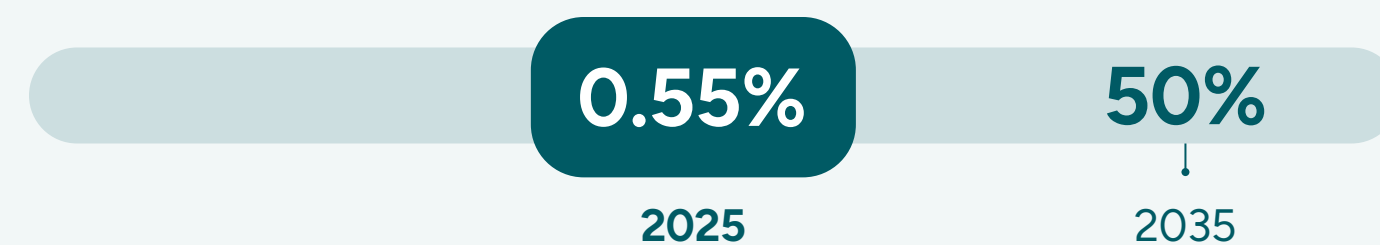
## 2.5.1 Assessment of resource use and circular economy

The indicators we draw on for the development of the circular economy are the percentage of our products sold second-hand, as well as the share of less impactful revenue, which includes second-hand, customisation, the "En Famille +" subscription, and our retail media activities. In 2025, second-hand accounted for 0.55% of the products sold by Kiabi, and less impactful revenue was 0.75%. These performances fall short of our targets set at 1.6% and 1.1% respectively. We are also working on the use of recycled materials and carrying out initial experiments to manufacture our textile products from post-industrial or post-consumer waste. (see page 35).

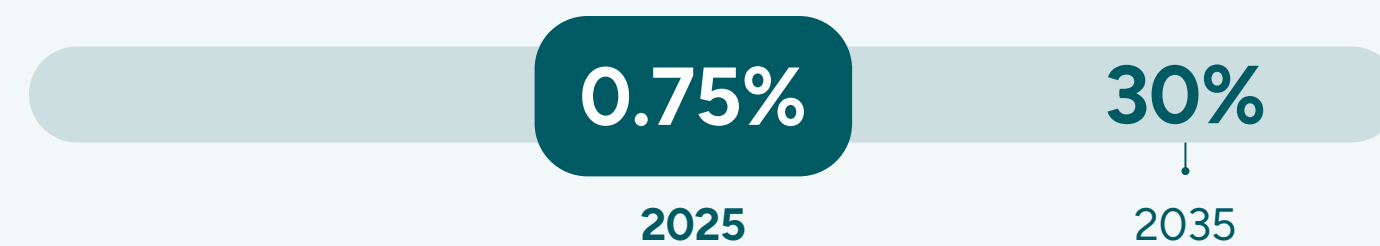
In 2025, we appointed a circularity leader, which led to the drafting of our first "loop in the loop" circularity master plan. This plan aims to identify

### Key indicators 2025

#### • Share of second-hand products in all items sold by Kiabi



#### • Share of revenue classified as less impactful



industrial, technological and digital solutions to develop circularity on every level of our value chain, from materials to the end customer.

## 2.5.2 Materials and design

Our main lever for reducing the use of natural resources and developing circularity is based on the use of recycled fibres. We currently use 26% of these fibres in our products with the aim of reaching 35% in 2028 and 100% for recycled synthetic fibres.

In 2025, we strengthened the criteria of our five-step framework to reduce the environmental impact of our products, notably introducing the aim of eliminating conventional polyester use in our textile products (see page 20 for the lower environmental impact design framework). We currently have 4% conventional polyester and 1.4% conventional cotton.

In order to pursue this drive, which represents a strong lever in the reduction of resource use, we have integrated it into our "material effort" indicator. The latter is calculated by including 60% for the rate of recycled fibres and 40% for the rate of lower-impact fibres, such as organic cotton (see page 21 for the list of our materials with less environmental impact).

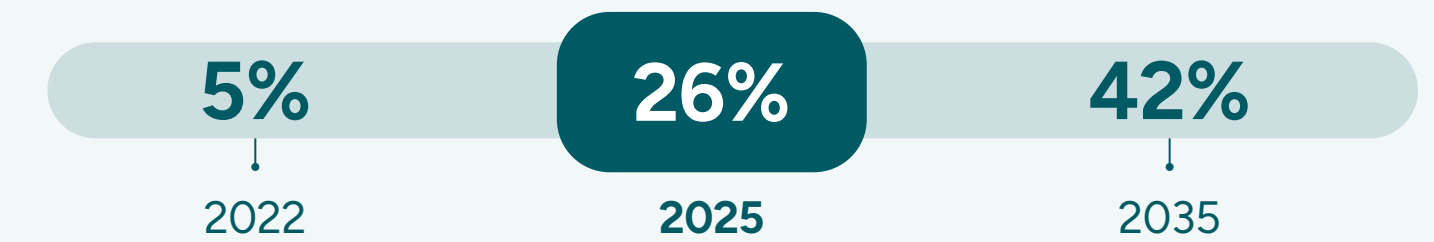
We also monitor the share of our mono-material products to facilitate their recycling: in 2025, 48% of our textile products were mono-material.

### Key event

→ Strengthened criteria for our five-step framework to **reduce the environmental impact of our products**, notably introducing the aim of phasing out conventional polyester and conventional cotton to develop the use of recycled materials

### Key indicator 2025

#### • Share of recycled fibres in all our products



## Initial "textile-to-textile" experiments

In 2025, we launched three tests to manufacture our products using textile waste:

→ By the end of 2025, we had recycled four tonnes of shredded cotton from post-consumer denims. This material was sent to one of our Asian suppliers to produce new yarn.

→ We took part in the call for projects by the eco-organisation Refashion, to support the implementation of industrial solutions designed to incorporate materials from post-consumer streams into the manufacture of textile products.

This work will enable us to bring to market, as of 2026, denims, tote bags and foutas made from this recycled material via a local ecosystem.

→ We launched a "textile-to-textile" test with one of our Asian suppliers who had been using material from recycled plastic bottles up to now. In 2025, this supplier tested the use of worn clothes for the manufacture of new products, with the aim of being able to process European clothing waste by 2027.

### 2.5.3 First-hand offer: physical and emotional durability

We integrate issues related to the use of resources and circularity into our first-hand offer through work on quality, physical and emotional durability, as well as by reducing the scope of our offer.

## Quality

2025 was marked by an increased focus on the quality of our products, while preserving our stand-out affordability. Quality is a key factor in ensuring customer satisfaction and guaranteeing that the products bought meet our customers' needs. Our quality department for first-hand products works from the moment orders are received in our European warehouses right through to listening to all customer feedback. In all our countries, on both e-commerce and in-store channels, we analyse the various data on return rates.

We also pay close attention to the comments left by our customers on the Kiabi website. In addition, our teams form part of the Viva Engage community, which enables 1,900 employees to report quality issues, mainly from shops. All these reports lead to investigations and checks, and total an average of 200 queries per season.

The findings of the investigations are used in our **continuous improvement process**: in collaboration with the relevant in-house teams and our suppliers, we identify the root causes of the problem and implement a corrective action plan. We are updating our best manufacturing and inspection practices to limit the risk of the same defect occurring with other suppliers.

To this end, we have teams dedicated to monitoring quality with our suppliers in India, Bangladesh, China, Turkey and Cambodia so as to strengthen our closeness to factories. This close relationship helps us to develop a partnership of trust with our manufacturers and harmonise good manufacturing and inspection practices across our supplier base. The aim is to limit the risk of known defects and non-conformity of products before they are dispatched, but also to optimise resource use and limit waste.

In 2025, the quality department also supported the diversification of Kiabi's range and its new brands, around products such as household linen (Kiabi Home), first-step shoes (Kitchoun) and the development of our new sports brand Ekstract. Our teams assisted the purchasing

## Key indicator 2025

**3.52%** Return rate for Kiabi products in 2025

→ Two-thirds of returns are linked to a **customer decision** not related to either the size or quality of the product

→ A portion of returns concerns **the size** of the products. Returned garments are then put back on the shelves

→ Another portion of returns concerns a **quality issue** with a defective product (problem when washing, broken accessory, hole, etc.) which decreased in 2025

and product range departments in drawing up specifications for these new product types. We are also extending our quality approach to our second-hand offer via quality processes for the collection and purchase of second-hand products.

Product quality also depends on operational excellence. We therefore strengthened our continuous improvement approach in 2024 by obtaining ISO 9001 certification: 2015: Quality management systems for our purchasing and production monitoring entity in Hong Kong. We continued to develop ISO 9001 certification in 2025 by certifying our Shanghai office.

## Improving physical durability

Durability issues are addressed right from the design phase of our products, which is why we have strengthened the durability criteria of our 5-step framework to reduce the environmental impact of our products (see page 20). Our aim is to align with standardised criteria using the durability tests defined by the eco-organisation Refashion.

**We also launched workshops to consider specific issues such as pilling.** We thus led a multidisciplinary workshop on sweater pilling, which resulted in a guide to facilitate the work of the teams in this area. This guide will be available in 2026.

Addressing sustainability issues also implies a clear understanding of the industrial processes chosen to manufacture our products. In 2025, we therefore listed our suppliers for the weaving stage, in order to begin an initial quality assessment of the manufacturing processes implemented.

## Rethinking emotional durability

In 2025, we continued our work on the range by reducing the scope of the first-hand textile offer in favour of a more appropriate depth of offer. We are also incorporating second-hand issues with clear stances. In 2025, we therefore organised a workshop with our collection directors to work on a coherent first-hand/second-hand assortment. We are also incorporating considerations on extrinsic durability into the work on our collections, to combat the obsolescence of fashion products. This involves identifying the colours and patterns that customers will not tire of, or the fashion trends that will endure over time.

### Key events

- Launch of the **"Our Essentials"**, range, offering the best value for money
- Strengthened criteria for our five-step framework to **reduce the environmental impact of our products**, notably by introducing standardised durability tests

In 2025, we also requalified our customer offer, notably with **the launch for in early 2025 of an "Our Essentials" range, our best answer to customers' needs in terms of value for money.** "Our Essentials" covers timeless product types, basic wardrobe staples, for which we have carried out significant work on materials: natural, recycled or certified materials, higher weights to increase durability, timeless colours.

## 2.5.4 Second-hand offer

The development of the second-hand offer addresses several challenges for Kiabi:

- It is way to **decarbonise our offer**, by avoiding the environmental impacts linked to the manufacture of new products,
- Second-hand also represents a **new form of offer and a new value-creation lever**, in line with our 2035 Vision,
- Finally, it meets **our customers' needs**, particularly in terms of access to a wider range of products at affordable prices.

Following the acquisition of the Beebs platform in 2024, we continued in 2025 to structure our approach to second-hand with the creation of a second-hand shop division, which complements Beebs' historic digital division. This shop division, made up of a second-hand leader, 3 project managers, a purchasing and offer team, and an omnichannel marketing team, aims to support and train shop teams in second-hand, and to create the most optimal customer experience. In 2025, these teams worked on:

- a **unified customer journey experience** via the Beebs and Kiabi apps.
- the roll-out of second-hand across **the entire French shop network** (excluding affiliates) via a collection service, to complement the digital experience on the Beebs app and create a hybrid offer. This collection service also allows our customers to benefit from a Kiabi voucher in

exchange for the collection of their fashion products intended for resale as second-hand.

→ the initiation of a **second-hand product bale purchasing strategy** with our supplier Eureka, in addition to collection, to add to our stock of second-hand offerings in shops. These bales were thus delivered to our circular sorting hub in Douai to be processed by our service provider Simastock, before redistributing the products to shops in the north of France. We also consolidated and optimised the transport of these products to our shops in France by creating a shared flow with our new products.

In addition, we are pursuing various tests to learn more about second-hand:

- **the small clearance sale:** a stall rental format for private individuals to resell fashion products, within Kiabi stores, available in five shops,
- **KidKanaï:** the laboratory brand of Beebs, which enabled us to test a sales area in 2025 within an EasyCash shop in Neuville En Ferrain, in northern France.

We plan to expand second-hand (offer and collection) to our shops in Belgium, Spain, Portugal and Italy, and to work on identifying new suppliers of second-hand bales in Europe.

## Key events

- Creation of a **second-hand hub** for shops.
- Initiation of a purchasing strategy for **bales of second-hand products** to supply our shop stocks.
- Creation of a **circular hub** for sorting within Kiabi's logistics
- Implementation of **second-hand product collection** in all French shops (excluding affiliates)

## Key indicator 2025

- **Share of second-hand products in all items sold by Kiabi**



## 2.5.5 Product use and end-of-life

Managing unsold or defective products is primarily a matter we deal with upstream of our shops, by calculating our sales forecasts and product allocations by distribution channel (in-store or online) as accurately as possible. Nevertheless, at the end of the season, new products remain unsold (over 6.4 million units in 2025). These unsold new products are moved on in 3 ways:

- **Donations** to local charities in France,
- Donations to our solidarity shops "Le Petit Magasin"
- **Discounters**, to whom we resell our unsold warehouse and store stocks from countries other than France. They then resell them in areas where we have no point of contact.
- **Marketplaces**, which offer us digital clearance solutions (such as Showroom Privé, for example).

## Industry working groups

As the challenges surrounding the end-of-life of textile products affect the entire industry, we play an active role in these issues by joining collective initiatives. As an administrator and member of the Refashion council, the eco-organisation for the textile, clothing, household linen and footwear sector, we contributed to several working groups in 2025 on the end-of-life challenges of textile products:

- participation in the **eco-design footwear collective**,
- participation in the **eco-design lingerie collective**,
- participation in the **expert working group on eco-modulation**.

We also take part in the eco-design working group **Acts and Facts**.

## Extended Producer Responsibility (EPR)

With the strike by certain textile collector-sorters in France in the summer of 2025 and the reopening of the specifications brief for the EPR scheme for textiles, household linen and footwear, 2025 was marked by in-depth considerations the viability of the end-of-life chain for used items in the fashion sector.

With ever-growing deposits, declining quality and very few outlets,

the entire sector is being called into question. As of late 2024, as the leading textile retailer and board member of Refashion, Kiabi requested the reopening of the specifications brief for the EPR scheme for textiles, household linen and footwear.

It was therefore only natural that Kiabi took part in the Re\_Actt working group, an initiative led by the Refashion eco-organisation to reopen these specifications and provide the sector with the means to achieve its objectives. In line with this, we contributed to multi-stakeholder public consultations initiated by the ministry, by participating in public consultations both individually and collectively via Refashion and our federation, the Alliance du Commerce.

**We also joined the Task Force collective made up of more than 40 stakeholders committed to developing the sector** and representing all the links in the value chain: upstream and downstream players, producers, professional federations and experts. This group made a major contribution to a study carried out by the (RE)SET consultancy, coordinated by Paris Good Fashion and co-financed by DEFI, CTC, SynergiesTLC and Circ, the aim of which was to model an optimised end-of-life management sector for textiles, household linen and footwear by 2035.

At Kiabi, we believe it is essential to make all the stakeholders in the sector work together on this issue, to bring about an efficient and sustainable recovery chain, of which local recycling will be a major pillar.

In addition, after joining the Spanish eco-organisation RE-VISTE in 2024, we joined Erion Textiles in 2025, the Italian eco-organisation which brings together the producers in the sector in response to the implementation of the textile EPR in European Member States.

We also worked on the introduction of the new EPR scheme for professional packaging in 2025, which will come into force in 2026.

Finally, we are constantly carrying out in-depth work to map the EPR schemes in effect in all the countries we sell to and ensure our legal compliance.

## Key events

- Participation in the **Re\_Actt working group**, led by Refashion, on the rewriting of the specifications for the textile EPR
- Membership of the eco-organisation **Erion Textiles** in Italy

## Challenges to be met in resources and the circular economy

- Increase the share of **second-hand products** among our customers, by working towards the replacement of first-hand products → Roll-out of our **second-hand offering** in Spain, Portugal and Italy
- Identify new **second-hand bale** suppliers in Europe
- Roll-out of **mixed materials collection** to supply our industrial recycling programme

# 3.

## Social & Societal



# 3.

Social & Societal

## 3.1 Summary

# Social and societal engagement strategy

10 key issues applied to our 4 areas of action.



## OUR AREAS OF ACTION

1

### EMPLOYEES & CONTRIBUTORS

→ Kiabi teams

2

### VALUE CHAIN WORKERS

→ Suppliers and factories

3

### AFFECTED COMMUNITIES

→ Beneficiaries of Kiabi Foundation actions  
→ Populations in vocational integration

4

### CONSUMERS & USERS

→ Customers and users of Kiabi products and services

# Social & Societal summary

## Key indicators

• Percentage of employee shareholders (eligible countries: France, Spain, Italy)



• Proportion of employees who think that KIABI is a great place to work (Trust Index© Great Place to Work®)

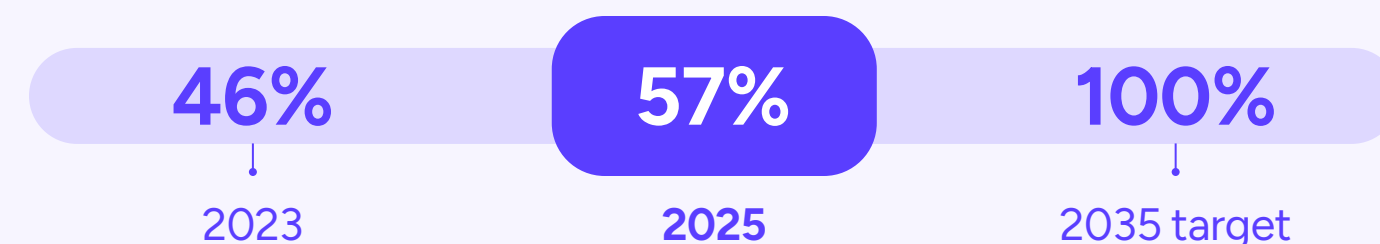


• Proportion of women in the TOP 100  
**51%** in 2025 (2035 target: 50%)

• Customer Net Promoter Score (NPS)



• Proportion of trained employees (excluding mandatory training)



• Number of young beneficiaries of Kiabi Foundation initiatives (cumulatively since 2024)



• People joining under vocational integration schemes cumulatively since 2021)



• Proportion of factories audited and assessed at the highest level of compliance with international and regulatory social standards amongst our tier 1 and 2 suppliers



• IT security rate



## Key events

- Drafting of a **social and societal engagement strategy** as well as a **diversity and inclusion charter**
- Roll-out of the **Alex platform**, to support employees with disabilities, illness or who are carers
- Sharp rise in the portion of trained employees (excluding mandatory training) thanks to the new international platform, **Yoobic**
- Roll-out of the new employer brand "**Ici c'est Kiabi**" (**Here it's Kiabi**)
- Kiabi ranked first in the **Great Place to Work® 2025** survey in the category of companies with more than 2,500 employees
- Roll-out of **environmental labelling** visible to customers on 59% of our products
- Opening of **10 Solidarity Mini Shops** in 2025
- Development in **Madagascar** with a strong societal dimension for the benefit of Malagasy schoolchildren

## Challenges to be met

- **Roll out** the new social and societal engagement strategy for leaders and train them in these issues
- **Support** skills development and the evolution of roles in a context of transformation at Kiabi
- **Continue** our efforts to monitor and guide our suppliers towards a high level of social compliance
- **Develop** the number of employees acting within charities supported by the Kiabi Foundation
- **Improve** our customer NPS

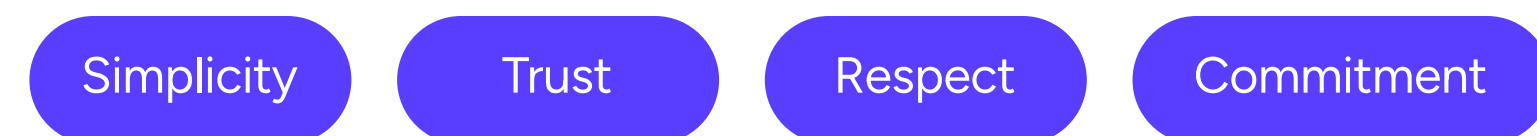
# 3.

Social & Societal

## 3.2 Company workforce

Kiabi's human culture is built around a mantra: "I do a job I love, for customers I love, with people I love".

This mantra is based on our values:



These values are embodied daily by our employees, and guide our strategies to foster autonomy, empowerment, subsidiarity within a clear framework, working life quality, skills development and inclusiveness. In 2025, we thus rolled out our new employer brand "**Ici c'est Kiabi**", which presents Kiabi's strong values and culture to our future employees.

### 3.2.1 Our salaried workforce

WORKFORCE AT THE END OF DECEMBER	2022	2023	2024	2025	Change 22/25
Headcount (number)	9,646	9,151	9,080	10,063	+4%
France	6,781	6,381	6,206	7,079	+4%
Spain	1,373	1,271	1,393	1,504	+10%
Italy	772	757	748	760	-2%
Portugal	112	137	145	124	+11%
Belgium	308	315	313	321	+4%
Asia	300	290	275	275	-8%
Contract types					
Permanent	70%	72%	79%	73%	+3 pts

Temporary	30%	28%	21%	27%	-3 pts
Turnover (12-month rolling period, permanent contracts)	21%	21%	25%	18%	-3 pts

### 3.2.2 Fair distribution of created value

Our employees are committed to the success of the Kiabi project: sharing the value generated together allows us to distribute the fruits of this joint effort, while integrating environmental and social benefits.

#### Variable remuneration

We share a remuneration policy with all our employees that associates everyone with Kiabi's performance. This is reflected, in addition to fixed remuneration, in the introduction of variable remuneration:

- Bonuses linked to Kiabi's performance (PPK),
- Result-based profit-sharing,
- Profit-sharing.

Since 2023, we have integrated, via an **ESG Index**, Kiabi's environmental and social performance into the variable remuneration of the global executive committee, the country executive committees and central services. In 2025, we adapted this ESG Index in order to focus it solely on our CO<sub>2</sub> aims.

Due to Kiabi's business growth, in 2025 we did not achieve our CO<sub>2</sub> emission reduction targets in absolute terms compared to 2022 (see page 18). So as not to penalise our employees while continuing to drive this issue, we are therefore adjusting this ESG Index in 2026 so that it rewards team performance in terms of efforts to reduce CO emissions<sub>2</sub> (eco-design, use of renewable energies etc.) by setting new intensity targets rather than absolute ones.

### Shareholding

In addition to this remuneration scheme, we offer our employees in France, Spain and Italy the opportunity to become shareholders. This is an opportunity to become fully involved in the Kiabi project and play a part in the company's performance. In 2025, we rolled out communication plans on shareholding in these three countries, to raise our employees' awareness of this opportunity.

These actions enabled us to increase the proportion of employee shareholders.

OF EMPLOYEE SHAREHOLDERS (ELIGIBLE COUNTRIES)	2022	2023	2024	2025	Change 22-25	Target 2035
France	74%	77%	76%	78%	+4 pts	
Spain	59%	45%	40%	51%	-8 pts	
Italy	21%	26%	31%	37%	+16 pts	
Total eligible shareholding countries	69%	69%	68%	72%	+3 pts	100%

Kiabi's share value is audited by external experts annually. After a dry run in 2024, in 2025 we integrated, for the first time in this exercise, Kiabi's environmental and social performance in the form of a bonus-malus, calculated on a score of 100 points.

With a score of 68/100 in 2025, this performance enabled us to enhance the unit value in the form of a bonus for employee shareholders.

### Key event

→ **Adjustment of the criteria** for the environmental and social performance index integrated into the variable remuneration of management committee members, now focused on reducing CO<sub>2</sub> emissions

### Key indicator 2025

• **Percentage of employee shareholders (eligible countries: France, Spain, Italy)**



## 3.2.3 Quality of life in the workplace

### Great Place to Work® certification

We renewed our participation in the Great Place to Work® initiative in 2025, in order to measure how our employees perceive us and the quality of their experience within the company. This initiative is structured around various fields of analysis, such as management, conviviality, fairness, respect and pride, in line with our people-focused culture. This certification is based in particular on the results of a survey sent to all our employees worldwide (France, Spain, Italy, Belgium, Portugal and sourcing offices).

In 2025, it involved 6,220 respondents, i.e. 486 more than the previous year, representing a participation rate of 88%.

QUALITY OF LIFE IN THE WORKPLACE	2022	2023	2024	2025	Change 22-25	2035 target
GPTW	74%	74%	75%	81%	+7 pts	85%

The main indicator that we monitor is the **Trust Index® Great Place to Work®**, which assesses the proportion of employees who consider that Kiabi is a great place to work.

In 2025, our Trust Index® Great Place to Work® stood at 81%, a significant increase compared to the previous year (75% in 2024). These scores are consistent across all our countries, with the exception of Hong Kong (69%), which is nevertheless showing an improvement. The logistics sector, which generally lags behind in this survey, has risen by seven points to reach 75%, thanks in particular to the introduction of better working conditions.

We also welcome the scores achieved on points such as the fair treatment of employees regardless of their sexual orientation (98%) and their ethnic origin (96%), in line with our diversity values.

**The main reasons given to justify this overall performance are:**

- the move into the new Kiabi Village head office in Lezennes, for central services employees,
- the development of the training offer via the new Yoobic platform,
- the value sharing that benefited employees in a 2025 context of commercial out-performance by Kiabi (profit-sharing, share value),
- better adherence to our 2035 Vision, thanks to greater embodiment by leaders.

**The main aspects that remain below the score of 70% positive responses are:**

- fair pay,
- merit-based promotion,
- recognition of individual merit.

In addition, we were also retained in the Best Workplace™ for Women ranking, which highlights the most advanced companies in terms of gender equality. We are also in the Best Workplaces™ 2025 list for France, Spain, Italy and Belgium.

### Labour relations

To support Kiabi's transformations in line with our Vision 2035, we signed a **jobs and career path management agreement (GEPP)** with our social partners in early 2025. This agreement aims to anticipate the transformations that will impact certain roles, by identifying positions destined to decrease or disappear, and by offering internal or external solutions via the nine-month mobility leave, paid at 75% of the gross remuneration of the employee concerned. This agreement aims to empower employees in their own career paths, highlighting the role of vocational training.

In addition, we signed a collective voluntary redundancy agreement in 2025, open to 16 positions in our Collections teams, to support the evolution of roles and skills at Kiabi, and the career paths of the employees concerned.

In this context of transformation, Kiabi maintains high-quality labour relations with its partners, as illustrated by the unanimous signing of our 2026 mandatory annual negotiation (NAO) by all trade union representatives.

The list of agreements signed can be found in the appendix to this document.

### Key indicator 2025

• **Percentage of employees who consider that Kiabi is a good place to work (Trust Index® Great Place to Work®)**



### Key event

→ Kiabi ranked first in the **Great Place to Work®** 2025 survey, in the category of companies with more than 2,500 employees

## Remote working and parenthood

To define the framework for remote working, Kiabi introduced an agreement in 2023 on remote working and the right to disconnect. We defined three types of remote working:

→ **Regular remote working**, for a maximum of two days per week and per employee.

→ **Occasional teleworking**, for employees whose job does not allow them to be eligible for regular teleworking.

→ **Exceptional teleworking**, which may be granted for medical reasons, for example.

This document also covers the right to disconnect, established in our 2022 quality of life and working conditions agreement.

In 2025, we continued to roll out our agreement on professional gender equality, signed in 2024, which includes the work/life balance. This agreement introduces changes to existing schemes, including notably:

→ The option of two hours' paid leave (compared to one hour in the previous agreement) to accompany and pick up children on the first day of school, from nursery school to to the start of middle school,

→ The option to work part-time until the end of the child's primary schooling, i.e. until they are 10 or 11 years old.

## 3.2.4 Diversity and inclusion

**Equity for all our employees is a fundamental value, strengthened in 2025 by the drafting of a new diversity and inclusion charter.**

DIVERSITY	2022	2023	2024	2025	Change 22-25
% men	18%	19%	19%	19%	+1 pt
% women	82%	81%	81%	81%	-1 pt
% < 30 years old	43%	39%	40%	42%	-1 pt
% 30- 50 years old	45%	48%	46%	44%	-1 pt
% > 50 years old	12%	13%	14%	13%	+1 pt
% management	16%	17%	17%	17%	+1 pt

### Gender equality

In 2025, the professional equality index, which measures equal pay between women and men, was 96/100 for Kiabi, three points higher than in 2024. This result is broken down as follows:

- pay **gaps** (39/40),
- increase rate **gaps** (20/20),
- promotion rate **gaps** (15/15),
- return from maternity leave **indicator** (15/15),

→ number of employees of the under-represented sex among the 10 highest remunerations indicator (5/10).

EQUALITY INDEX MEN/WOMEN FRANCE	2022	2023	2024	2025	Change 22-25
Equality index men/women France	94	94	93	96	+2 pts

In 2025, we continued the roll-out of our agreement on professional gender equality, signed in 2024. Its purpose is to promote the principles of parity and fairness among all male and female employees. It comprises five areas of commitment designed to promote and ensure professional equality:

- Access to employment,
- Information and professional training,
- Access to mobility and internal promotion,
- Pay,
- Working conditions, work-life balance and the exercise of parental responsibility.

In 2024, endometriosis leave was included in this agreement, to the amount of 10 days per year for female employees who so request, subject to the recognition of disabled worker status.

## Key indicator 2025

- **Proportion of women in the TOP 100**

**51%** in 2025 (2035 target: 50%)

## A new charter

In November 2025, we finalised the drafting of our charter for **diversity** and **inclusion**, setting out the principles and commitments of an inclusive, respectful and fair working environment, in which every individual is valued regardless of their differences. This charter initiates the "Act for diversity" approach, which is based on five pillars:

- Work towards **gender** equality,
- Accelerate **the inclusion** of people with disabilities,
- Encourage **diversity** in terms of culture and socio-economic background,
- Value and take into account people of **all ages** and generations,
- Include and value **different profiles**, taking each moment of life into account .

This charter is intended to guide employees in their collaborations with other employees, as well as with our suppliers, partners, charities, etc. A related training course has been created. All HR teams have been made aware of this issue thanks to the diversity fresco. This charter is currently being rolled out in all our countries.

## Employees with a disability

In 2025, the calculated proportion of employees with disabilities increased from 4.4% to 5.1%. This rise is explained by the roll-out of our agreement on the integration of employees with disabilities, signed in 2024. It sets out Kiabi's future priorities in this area:

- Sustain and develop **permanent employment and the hiring of work-study students**,
- Develop **communication** on policy measures to promote the inclusion of people with disabilities,
- Develop **measures to prevent job losses and keep people in employment**,
- Promote and **implement this agreement**, train and raise awareness among all our employees.

EMPLOYEES WITH DIFFERING ABILITY	2022	2023	2024	2025	Change 22-25
% of employees with a disability	2.9%	4%	4.4%	5.1%	+2 pts

This agreement was driven in 2025 by a roadmap for shop and regional relays, which enabled active awareness of the subject on a local level. In addition, Kiabi rolled out the **Alex platform**, aimed at all employees. It answers the questions and needs of all Kiabi employees regarding support for an employee with a disability.

The platform also provides information to support employees who are ill or care-givers, with a dedicated telephone helpline.

## Key event

→ Roll-out of the **Alex platform** to support employees with disabilities, illness or care-giving responsibilities.

## Key indicator 2025

• **Proportion of employees with disabilities worldwide**



## 3.2.5 Skills development

**To support our transformations and meet future skills needs, we support our employees of today and tomorrow through training.**

### Professional training

The year 2025 marked a major and record milestone in our commitment to skills development. We are proud to announce that 57% of our employees benefited from training (excluding compulsory training), which represents a noteworthy increase of 14 points compared to 2024 (44%).

TRAINING COURSES & SKILLS	2023	2024	2025	Change 23-25	Target 2035
% of Kiabers trained (excluding compulsory training)	46%	44%	57%	+11 pts	100%
Number of hours of training per trained Kiaber (excluding compulsory training)	4.50	4.76	5.50	+22%	

This significant rise is the result of the strategic coherence between our training initiatives and the company's challenges, as well as collective mobilisation:

→ **Many new strategic projects:** 2025 was marked by the launch of numerous strategic projects, directly linked to our vision and three-year plan. To ensure their success, the acquisition of new skills by our employees was essential. Training played a key role in mastering these developments.

→ **Drive by our leaders:** our Kiabi leaders played an essential role in leading and actively promoting the culture of training throughout the year. Their commitment encouraged their teams to engage in training, thus creating a continuous learning momentum.

→ **The roll-out of the new training platform, Yoobic:** the introduction of our new international training platform has made access to training easier. The platform offers a seamless digital experience and a wealth of content available in five languages. It is a powerful lever for democratising upskilling and ensuring a relevant and accessible training offer.

Beyond the figures, training is an essential lever to support the major transformations at Kiabi and strengthen our market positioning. We have

actively supported several strategic initiatives through targeted training programmes:

→ **Technological and operational support:** we have trained our teams in the roll-out and use of our new tools and systems, which are essential for improving customer experience and operational efficiency. This includes the new "En famille" loyalty programme, RFID technology for better stock management, and the new Kiabi app, which streamlines the customer journey and their engagement.

→ **Strengthened ESG engagement:** aware of the growing importance of Environmental, Social and Governance issues, we have intensified our training in ESG. New modules, available in all languages, enable our employees to better understand and incorporate these principles into their daily practices, thus actively contributing to our sustainable development approach.

→ **Preparing for the AI era:** to anticipate technological developments and prepare our teams for the jobs of the future, awareness sessions on the use of artificial intelligence tools have been put in place. The aim is to familiarise our employees with these new technologies and to explore their potential to optimise our processes, innovate and create value.

→ **Leadership development:** strengthening our managerial skills is a priority to ensure inspiring and high-performing leadership. We have therefore organised four cohorts of our "Explore your leadership" programme, including one in English.

"Learning expeditions" have also been organised for our HR, collections and logistics leaders, and for the executive committee, offering them inspiring perspectives and external best practices to stimulate innovation and performance.

## Key event

→ Roll-out of the international training platform **Yoobic**, available in five languages.

## Key indicator 2025

• **Proportion of employees trained (non-mandatory training)**



1. For employees present from 1 January to 31 December of the year.

## Work-study

Welcoming work-study students at Kiabi addresses the issues of our forward-looking employment and skills management plan (GPEC), and enables us to develop a talent pool for the future. Contributing to the training of young people through work-study programmes also reflects our values as a learning company, by offering positions of responsibility and high-quality support.

To maintain this momentum, in 2025 we organised a **"Welkome Day"** which brought together, at our Kiabi Village head office in Lezennes, 300 participants – from all entities – all work-study students within Kiabi. Over two half-days, participants were able to take part in workshops and thus develop an overall vision of Kiabi, including in-store life, logistics, supply chain, human culture, the Collections, and the Kiabi Foundation.

In addition, an **e-learning course, "Managing work-study at Kiabi"**, was updated and supplemented by five meetings in 2025 to guide tutors and leaders of work-study students in their role as mentors.

## Internships: a partnership with the NPO Toi Demain

We launched a partnership five years ago with the non-profit group Toi Demain, which supports **young people without a network** in their career guidance. We thus took in groups of lower secondary pupils and upper secondary pupils on work experience placements. These efforts have made it possible to mix profiles of young people with and without networks, as they discover Kiabi's career paths and jobs. This week ends with a project presented to a panel of employees.

## 3.2.7 Health and safety

The health and safety of our employees is a priority. This takes the form of training designed to reduce the risk of work-related accidents, illness and absenteeism.

We offer each employee training tailored to their job: evacuation exercises, psychosocial risks, or limiting muscular-skeletal disorders, etc. Several initiatives are under way in association with our employee representative bodies.

These initiatives consist in particular of implementing action plans for the return of Kiabers on sick leave, in addition to the continuous improvement of working conditions through two aspects:

→ the analysis of our accidents and illnesses to implement preventive measures,

→ ergonomic studies to adapt equipment and thus prevent occupational accidents or illnesses.

## Challenges to be met in the company workforce

→ Roll out the new **social and societal engagement strategy among leaders** and train them in these issues

→ Rethink and expand the **ESG indicators** integrated into the variable remuneration of our employees

→ Continue to expand **share ownership** to other countries

→ Roll out and drive our new **charter for diversity and inclusion**

→ Maintain the **proportion of women** in the TOP 100

→ Bolster **skills development** and **jobs** to support Kiabi's transformation

→ Integrate **the challenges of AI and new technologies**

# 3.

Social & Societal

## 3.3 Value chain workers

We integrate our social and societal responsibilities towards all stakeholders in our value chain, with particular attention to the our suppliers' workers manufacturing our products. We therefore address here issues related to the respect of human rights and the social compliance of our factories.

### 3.3.1 Our production factories

FACTORIES	2022	2023	2024	2025	Change 22-25
Number of tier-1 factories	388	590	503	456	+18%
China	97	97	86	87	-10%
Bangladesh	60	51	46	48	-20%
India	46	40	36	43	-7%
Turkey	33	39	34	34	+3%
Cambodia	13	18	20	25	+92%
Pakistan	6	8	9	12	+100%
Vietnam	3	5	4	5	+67%
Others (Egypt, Tanzania, Benin, Indonesia, Algeria)	2	5	5	5	+150%
Myanmar	15	14	8		-100%
Morocco	4				-100%
Sri Lanka	1				-100%
European importers stores	108	126	119	111	+3%

European importers online	187	136	86		
Number of declared Tier 2 factories	428	421	457	402	-6%
China	131	138	151	136	+4%
Bangladesh	131	120	122	108	-18%
India	86	75	66	76	-12%
Turkey	57	59	88	43	-25%
Pakistan	13	17	16	23	+77%
Cambodia	3	5	6	7	+133%
Indonesia	1	2	3	3	+200%
Vietnam	2	3	3	3	+50%
Others (Hungary, Portugal, Myanmar, Sri Lanka, Egypt, Thailand)	4	2	2	3	-25%

### 3.3.2 Our code of conduct

Regulations concerning working conditions vary in all our production countries. This is why we developed a code of conduct, integrated into the contracts signed with the suppliers with whom we contract directly, which outlining Kiabi's social and environmental requirements. This code of conduct is based on recognised international standards such as the United Nations Charter, the International Labour Code, the Universal Declaration of Human Rights and local legislation. Among other aspects, it prohibits child labour, forced labour and discrimination, and guarantees freedom of association. It also sets out the safety conditions,

working hours and environmental requirements required by Kiabi. In 2025, we updated this code to adjust certain requirements relating to health and safety, the question of migrant workers, or animal welfare. This new code of conduct will be available in early 2026 and communicated to our employees and suppliers.

### 3.3.3 Human rights audits at our suppliers

To ensure compliance with this code of conduct, we carry out regular audits of our tier 1 and 2 suppliers' factories.

FACTORIES AUDITED	2023	2024	2025	Change 23-25
% of tier 1 and 2 factories audited	90%	91%	94%	+4 pts
China	95%	95%	98%	+3 pts
Bangladesh	88%	81%	87%	-1 pt
India	85%	88%	79%	-6 pts
Indonesia	67%	75%	100%	+33 pts
Pakistan	88%	80%	97%	+9 pts
Turkey	85%	94%	94%	+9 pts
Vietnam	100%	100%	100%	+0 pts
Cambodia	96%	85%	100%	+4 pts
Others	83%	33%	100%	+17 pts
European importers stores	97%	99%	100%	+3 pts
European importers online	85%	95%	100%	+15 pts

Audits are carried out in various ways:

→ Some audits are carried out by **our employees** (18% of social audits), particularly in Asia and Turkey.

→ We also use **external firms** (2.6% of social audits).

→ Finally, most audits are carried out via **international platforms** such as Business Social Compliance Initiative (BSCI), Smeta or Initiative for Compliance and Sustainability (ICS), Social & Labor Convergence Program (SLCP) (79.4% of social audits).

In this case, we created conversion grids to convert the results of these platforms to our rating typology, and thus obtain results that are comparable across all our suppliers.

We adopt the "Taking Turns" audit protocol : if the first audit is carried out by the in-house Kiabi team, the second will be conducted by a third party and the third audit will revert to the Kiabi team. This protocol avoids inappropriate links and habits between the suppliers and auditors. These audits enable us to assess our suppliers on a scale ranging from A to E. This rating is based on BSCI (Amfori), ICS, SMETA (E.T.I), and SLCP audit methodologies.

Higher performance can extend the intervals between audits, while guaranteeing at least one annual audit for each garment factory.

Conversely, lower performance leads to more frequent audits, thereby strengthening our risk-based duty of vigilance and our commitment to continuous improvement in social compliance.

An E rating, deemed unacceptable, indicates critical issues and the need to implement corrective actions immediately. The supplier must improve their rating immediately, or within 3 to 6 months, failing which we will terminate our business relations. In the event of a serious breach, we will halt activity immediately pending corrective action.

Regardless of the situation, we encourage our suppliers to contribute actively to these compliance issues, in the spirit of continuous improvement. Under our **Zero Breach Tolerance (ZTV)**, we reserve the right to terminate our relationship with a supplier at any time in the event of serious non-compliance with our code of conduct or a lack of intention to make progress.

	A	B	C	D	E
COMPLIANCE GRID	Exceptional	Good	Satisfactory	Inadequate	Unacceptable
FINAL RATING	> 95% No ZTV No critical points	> 90% No ZTV No critical points	> 85% No ZTV Critical point <= 1	> 80% No ZTV Critical point <= 2	> 80% and/or ZTV and/or critical point > 2

SOCIAL COMPLIANCE	2023	2024	2025	Change 23-25	2035 target
% of social audit compliance for tier 1 and 2 factories (A+B ratings on the latest audits of each factory - major import only)	55%	69%	75%	+19 pts	100%
China	25%	53%	74%	+49 pts	
Bangladesh	62%	67%	77%	+15 pts	
India	87%	87%	68%	-19 pts	
Indonesia	100%	100%	100%	+0 pts	
Pakistan	91%	90%	80%	-11 pts	
Turkey	72%	82%	71%	-1 pt	
Vietnam	38%	86%	88%	+50 pts	
Cambodia	55%	73%	77%	+23 pts	
Others	100%	100%	89%	-11 pts	
European importers stores	55%	53%	52%	-3 pts	
European importers online	45%	44%	35%	-10 pts	
% of existing tier 1 factories rated E with improved score within 6 months	100%	100%	100%	+0 pts	
Number of tier-1 factories listed having scored A, B or C (compliant)	100%	100%	100%	+0 pts	

## Key indicator 2025

• Proportion of factories audited and assessed at the highest level of performance (A and B) with regard to international and regulatory social standards at our tier 1 and 2 suppliers



### 3.3.4 Action plans in the event of non-compliance

In the event of non-compliance in one of our audits, the supplier must provide us with their corrective action plans within two weeks. This deadline may differ according to the case:

→ In the event of non-compliance related to fire safety, wages, licences, permits, authorisations and legal certificates, we require an immediate action plan, within a maximum period of one week.

→ In the event of **critical non-compliance**, or if an element is impossible to verify, we also require an immediate action plan, within a maximum period of one week.

→ In the event of **a major non-conformity** (for example in the event of inadequate insurance cover), the deadline for providing the action plan is four weeks.

→ In the event of **minor non-compliance** (for example a lack of safety training monitoring), the deadline for providing the action plan is eight weeks.

→ If an aspect cannot be audited, we require a corrective action plan. Once the corrective action plan has been provided, a follow-up audit is carried out within a time frame determined by the supplier's rating.

**Our aim is that all our suppliers are rated A or B only. In addition, all new listed factories must obtain an A, B or C rating.**

### 3.3.5 Use of international audit platforms

BSCI, ICS, SMETA and SCLP audits are based on international standards for work organisation.

**BSCI:** Based on the labour standards of the International Labour Organization, BSCI (Business Social Compliance Initiative) is a sectoral movement developed in 2003 by Amfori, a global trade association. It enables companies to control and evaluate their suppliers' social performance improvements relative to Amfori's BSCI code of conduct requirements.

**SMETA:** SMETA audits use the ETI Base Code, founded on International Labour Organisation conventions, as well as relevant local laws. SMETA audits can be conducted along two or four auditing pillars. The two compulsory pillars for any SMETA audit are Labour Standards and Health & Safety. The two additional pillars of a 4-pillar audit are Business Ethics and Environment. They were introduced to further the social responsibility aspect of SMETA audits.

**ICS:** ICS (Initiative for Compliance and Sustainability) is an international sectoral initiative aimed at enhancing working conditions along the global supply chains of its member retailers and brands. ICS is composed of 67 multinational retailers and brands in the sectors of textile, retail, footwear, electronics and furniture. ICS members work with common tools, to pool audits, contribute to the reduction of the "audit fatigue" and share knowledge and best practices.

**SLCP:** The Social & Labor Convergence Program (SLCP) is an independent, multi-stakeholder initiative of the Sustainable Apparel Coalition (SAC).

SLCP's task is to implement a converged assessment framework (CAF) to reduce audit duplications and support efforts to improve working conditions in global supply chains.

### Challenges to be met regarding value chain workers

→ **Roll out** our new code of conduct

→ **Continue** our efforts in terms of monitoring and supporting our suppliers towards a high level of social compliance

# 3.

Social & Societal

## 3.4 Affected communities

**Integrated into local areas and internationally, we initiate societal actions that are consistent with the needs of the communities around our sites and production basins.**

### 3.4.1 Impact on local communities

Our impacts on communities take the form of experiments with social business models, such as our "Le Petit Magasin" concept, or through actions supported by our Kiabi Foundation.

#### Vocational integration: "Le Petit Magasin", a social business model

Since 2017, Kiabi has supported and is now fully committed to the development of the "Le Petit Magasin" concept.

This solidarity project pursues several complementary goals:

- To help people back into work and boost their self-esteem,
- Make new clothes accessible to families in a precarious situation,
- Create and strengthen lasting bonds between the local stakeholders of the area.

LE PETIT MAGASIN: SOLIDARITY BUSINESS	2022	2023	2024	2025	Change 23-25	2035 target
No. of openings	7	7	3	10	+43%	
Total number of Petits Magasins	17	24	25	35	+106%	
No. of people hired on vocational integration via the Petits Magasins cumulatively since 2021	145	254	375	542	+274%	1,800

For Kiabi, this project also represents an opportunity to "take a step aside", by experimenting with an innovative model that is fully aligned with its human values and promise to act for all families.

**Since the creation in 2024 of the KIVI social joint venture with the Vitamine T group, the "Le Petit Magasin" project has reached a key milestone: Kiabi has moved from the role of patron to that of a fully-committed operational player.**

To assume this increased responsibility in 2025, and in particular the challenges related to support for vocational integration, the Resources team was strengthened by a new member devoted to the coordination of socio-professional projects.

At the same time, structuring alliances were set up within our third places to strengthen the support actions led by the project.

2025 thus marked the launch of new cooperation around socio-professional support, entrepreneurship and integration through sport, in association with the charities Rebond and Positiv.

These co-building initiatives led to the implementation of initial advisory, awareness-raising and support workshops for vocational integration, aimed at people supported via the "Le Petit Magasin" project.

With a view to spreading the culture of integration within the network, the managers of "Le Petit Magasin" shops took part in a day event devoted to these issues.

Designed to be an opportunity for sharing experiences and inspiration, this event was notably punctuated by a talk from French basketball player Diandra Tchatchouang, who presented her career path and commitment, providing the teams with an inspiring perspective on the values of inclusion, resilience and support for professional paths.

**In 2025, the development of a logistics platform to supplying "Le Petit Magasin" shops was a structuring lever for vocational integration.**

Run by CONFECTIO as an integration project, this platform enables the people supported to acquire and consolidate operational skills in logistics roles (order preparation, flow management, compliance with procedures, teamwork), thus fostering their skills development and employability.

Today, more than 20 people are supported and contribute daily to preparing orders for 17 "Le Petit Magasin" shops, while building a professional project towards employment.

#### Key events

- **10** "Le Petit Magasin" shops opened in France in 2025
- **432,000 items** distributed from unsold Kiabi stock
- **542 people** hired under vocational integration since 2021

## The Kiabi Foundation

Since the repositioning in 2024 of its mission to (re)build young people's confidence, the Kiabi Foundation has supported more than **50,000 young people** via projects in **11 countries**, supporting **51 partner charities** locally. These initiatives have involved 2,200 committed employees.

KIABI FOUNDATION	2024	2025	Change 24-25	Target 2035
Donations to partner associations	322,298	617,168	+91%	
Beneficiaries (cumulative since 2024)	34,112	50,695	+49%	500,000
No. of Kiabers involved	1,100	2,571	+134%	

In 2025, the Kiabi Foundation strengthened its partnerships with:

- the **Emergence** programme of **Areli**, an organisation which helps young people from disadvantaged backgrounds to pursue their studies. 10 employees are thus entrusted with the role of mentor in this framework.
- **the Ecole des XV**, a charity that fights against school drop-out. Our head office, the Kiabi Village in Lezennes, integrated a branch of the Ecoles des XV in 2025, to support 60 young people,
- the NGO **Le Projet Imagine**, which works for civic engagement to promote a fairer, more inclusive and more sustainable society,
- the charity **Grameen Shikka** in Bangladesh, to support the development of five schools, with other stakeholders such as the We ACT for Kids Foundation,
- **the Ecole de la deuxième chance [Second Chance School]**, which trains and supports people distanced from employment.

For the first time, the Kiabi Foundation also launched a joint call for projects with the Decathlon Foundation to boost young girls' self-esteem through sport and fashion. This call for projects rallied 6 Kiabi

shop employees and supported 15 winning charities with an overall budget of €100,000.

In addition, the Kiabi Foundation teams worked on a five-year impact-measurement roadmap in 2025 to measure the real impacts on beneficiaries of the various projects supported. As of 2026, this should enable better identification of the most relevant projects and partners.

### Integrate societal challenges in Kiabi's development: the example of Madagascar

For the opening of our first shop in **Madagascar**, Kiabi included a societal aspect in the project's DNA. Inaugurated in September 2025 in Antananarivo, the shop includes a partnership with the company **Sodim** to allocate part of its turnover to the **funding of school fees and educational materials for Malagasy children**. In addition, the Kiabi Foundation will contribute to the expansion of a school, which Kiabi employees can contribute to by helping the 400 new pupils.

### Key indicator 2025

• **Number of young beneficiaries of Kiabi Foundation initiatives (cumulatively since 2024)**



### Challenges to be met in affected communities

- Pursue the roll-out of **Kivi**, our social business model embodied by Le Petit Magasin
- Develop initiatives to promote **vocational integration** internationally
- Increase the number of **employees** involved in charities supported by the Kiabi Foundation

# 3.

Social & Societal

## 3.5 Consumers & end users

### 3.5.1 Customer experience and inclusive offering

To support **families' needs**, we measure and seek to improve their satisfaction. We also offer deals tailored to all their life moments, such as designs created for all sizes or inclusive collections.

#### Customer satisfaction

The Net Promoter Score (NPS) annually measures the proportion of Kiabi customers who are promoters following their in-store or online experience: in 2025, this score stood at 71, three points higher than in 2022, with an NPS of 70 for shops and 72 for the web. This performance has been stable for Kiabi for several years.

NET PROMOTER CUSTOMER SCORE	2022	2023	2024	2025	Change 22/25	2035 target
Global NPS	68	70	70	71	+3 pts	80
France	67	69	69	71	+4 pts	
Spain	70	69	67	68	-2 pts	
Italy	73	72	72	72	-2 pts	
Belgium	68	71	71	75	+7 pts	
Portugal	77	78	77	77	+0 pts	

Among the problematic areas, the launch of our new "En Famille" loyalty programme generated questions from our customers regarding the savings associated with this programme. In Spain, issues with e-commerce order deliveries have also been a source of complaint.

In 2025, we also **structured tools and a governance framework** in France to move forward on customer culture issues and win new customers. We thus rolled out a customer cockpit, enabling shop teams and central services to access and manage specific indicators related to customer culture. We have set up a **cross-functional customer committee**, to identify and address our customers' main complaints.

Lastly, we **rallied French employees** around this issue during a customer culture week in November. The aim was to raise awareness among shop teams of the new customer indicators, and enable head office teams to work in a shop for a day and encounter these issues in the field.



#### Inclusive and accessible offer

To meet the needs of all families, at every stage of their lives, we offer tailored collections:

→ **Plus sizes:** Kiabi offers styles up to size 6XL, to suit all body shapes.

→ **Easy to put on:** with the "Easy to put on" collection (400 styles available online as well as in the Kiabi Village store in Lezennes), designed for children and adults with disabilities, and for anyone who has difficulties getting dressed.

Everyday life is made easier thanks to the designs and opening features which allow users to dress independently.

→ **Health:** with post-operative collections for women with breast cancer (available online). The post-surgery lingerie range is designed with front fastening systems, cups adapted to prostheses, wider straps and soft fabrics for greater comfort.

→ **Birth:** with specially-designed collections for premature babies.

In 2025, we notably reworked our "Easy to put on" collection with designs based on uses, in response to the needs of care-givers and people with disabilities.

We also showcased this collection, as of spring 2025, with a dedicated area at our head office in the Kiabi Village shop in Lezennes. This is also where we organised, with partner care institutes, a fashion show in November 2025 to present the collection, modelled by elderly or disabled people.

### 3.5.2 Consumer safety

**The safety of families who use our products and services is a priority. We therefore act to protect our customers' personal data entrusted to us, and guarantee safe products for everyone.**

#### Cyber security

The security of our information systems and the protection of data, including that of our customers, partners and suppliers, are vital to the

smooth operation of Kiabi's activities. It is also vital to ensure that we meet our contractual and legal responsibilities (RGPD, NIS2, etc.) and comply with the certifications (OEA - Approved Economic Operator) and standards (PCIDSS) which apply to us.

IT risk is a major and ongoing concern, given the daily emergence of risks and vulnerabilities, which requires constant monitoring by the compliance and IT teams.

We measure our effectiveness in these areas via our IT security rate. This rate is the result of **18 check points** divided into **4 categories** across all our IT services exposed on the Internet, representing a score out of a total of 820 points expressed as a percentage.

In 2025, the Bitsight agency awarded us an IT security score of **780/820**, i.e. **95%**, which represents an increase of 6 points compared to 2024.

CYBER SECURITY	2022	2023	2024	2025	Change 22/25	2035 2035
Cyber security compliance rate (Bitsight index)	75%	84%	89%	95%	+20 pts	95%

This result is explained by:

- The efficiency of our operational security management, the SOC (Security Operation Centre) and local teams, now operating 24/7,
- The regular, tool-assisted management of remediation plans with progress KPIs and the support of 28 security ambassadors among the teams,
- The business continuity plan and drills for new cloud solutions,
- The commissioning of an "anti-bot" solution to counter automated bot attacks,
- Security audits extended to suppliers and service providers.

In addition, we have defined two indicators to coordinate all IT teams: one on security policy compliance, the other on action plan progress. We have also acquired a new IT security governance tool: **Tenacy**.

We must nevertheless face increased risks in this field due to **artificial intelligence**, which facilitates and multiplies large-scale attacks. In 2025, we therefore reported to the French Computers and Freedom Commission (CNIL) an attack targeting the personal data of some 20,000 customer accounts.

Following this attack, and to prevent renewed attempts, we implemented an action plan including two-factor authentication for customers, and a ban on reusing passwords known to be compromised on the dark web.

### Key indicator 2025

• IT security rate



### Product quality & compliance

2025 was marked by heightened focus on the quality of our products, while preserving our stand-out affordability. **Quality is a key factor in ensuring customer satisfaction and guaranteeing that the products bought meet our customers' needs.** Our quality department for first-hand products works from the moment orders are received in our European warehouses right through to listening to all customer feedback. In all our countries, on both e-commerce and in-store channels, we analyse the different data on return rates.

We also carefully study the comments left by our customers on the Kiabi website. In addition, **we involve our teams, with the Viva Engage community, which enables 1,900 employees to report quality issues**, mainly from shops. All these reports lead to investigations and checks, and total an average of 200 queries per season.

The conclusions of the investigations are used in our continuous improvement process: in collaboration with the relevant in-house teams and our suppliers, we identify the root causes of the problem and implement a corrective action plan.

We are updating our manufacturing and inspection best practices to limit the risk of the same defect occurring with other suppliers. To this end, we have teams dedicated to monitoring quality with our suppliers in India, Bangladesh, China, Turkey and Cambodia so as to strengthen our closeness to factories. This close relationship enables us to develop a partnership of trust with our manufacturers and harmonise good manufacturing and inspection practices across our supplier base.

The aim is to limit the risk of known defects and non-conformity of products before they are dispatched, but also to optimise resource use and limit waste.

In 2025, the quality department also supported the diversification of Kiabi's range and its new brands, around products such as household linen (Kiabi Home) and first-step shoes (Kitchoun). Our teams assisted the purchasing and product range departments in drawing up specifications for these new product types.

We are also extending our quality approach to our second-hand offer via quality processes for the collection and purchase of second-hand products.

Product quality also depends on operational excellence. We therefore strengthened our continuous improvement approach in 2024 by obtaining ISO 9001 certification: 2015: Quality management systems for our purchasing and production monitoring unit in Hong Kong. We continued to develop ISO 9001 certification in 2025 by certifying our Shanghai office.

PRODUCT CONFORMITY	2022	2023	2024	2025
Number of products subject to customer alert	37	30	17	32
Number of products withdrawn from sale	1			2
Number of product recalls from our customers				3

### 3.5.3 Value chain traceability

In 2025, we saw the completion of several initiatives aimed at ensuring greater transparency in the information we share with our customers and supporting them in changing their consumption patterns.

### Material certifications

As of early 2025, we display our various material certifications (GOTS Global Organic Textile Standard, OCS Organic Content Standard, GRS Global Recycled Standard and RCS Recycled Claim Standard) on product labels in shops as well as on the Kiabi website product pages.

The aim is to provide our customers with more reliable information regarding the use of organic or recycled materials, and offer reassurance in terms of traceability.

### Environmental labelling

By the end of 2025, the environmental labelling had been rolled out on **75% of our textile products and underwear**, i.e. 59% of all Kiabi products on the app and the kiabi.com website.

This voluntary initiative forms part of a national, collective scheme led by the French government and Ademe. Our participation in this initiative contributes to our desire to develop a more precise internal measurement of our product impacts, and to provide families with tools for more informed consumption in terms of environmental issues.

The roll-out of this display, which appears on our product pages as a number of impact points, is the result of a 5-year task carried out in-house and with the various external stakeholders. It also enables us to stand out from our competitors.

To strengthen the educational aspect of this new tool, we chose to add additional information: the equivalent in CO2 emissions, which we translate into equivalents in train journeys, kilometres travelled by car and number of emails sent.

At Kiabi, a project manager has been entrusted to this issue for three years, responsible for coordinating the various stakeholders (traceability, IT, web, communication, service provider for the calculation solution, etc.) and participating in working groups with other committed brands and the General Commission for Sustainable Development (CGDD).

This collective approach enabled us to share our data and customer perception surveys at different stages, and to welcome a CGDD delegation to the Kiabi Village in Lezennes in 2025 to share operational feedback with experts on this subject.

In addition, we also participate in working groups for environmental labelling on a European level. We hope for a standardisation of tools and methodologies on French and European levels, to enable the roll-out of this labelling for our other European customers.

### Challenges to be met regarding consumers and end users

- Ensure the **IT security** of our systems and data for which we are responsible, in a context of increased risks
- Expand the range of products covered by **environmental labelling** and fully comply with the French decree by the end of 2026
- Improve our **Customer NPS** across all our countries and distribution channels

# 4. Governance



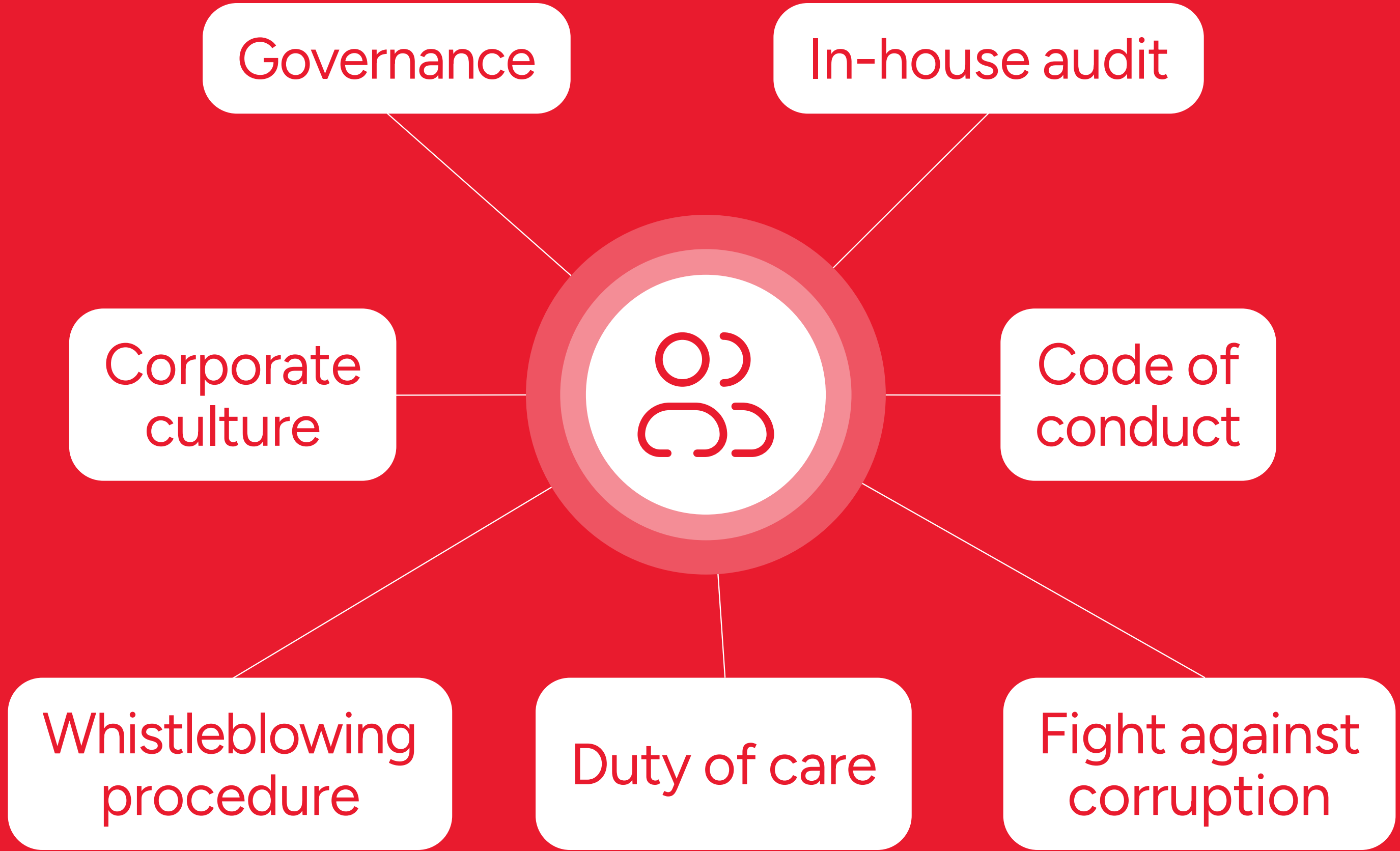
# 4.

Governance

## 4.1 Summary

# An ethical approach to business conduct

Our risk management system.



## At Kiabi, our aim is to always do more for families.

To carry out all our activities in coherence with this mission, we act within a fair and responsible framework, in compliance with **ethical principles**.

Aware of the inherent risks of its activities and international value chain, Kiabi implements a structured system **to prevent, detect and manage corruption risks**, in compliance with the applicable regulatory requirements, in particular the Sapin II law.

This responsibility is shared at all levels of the company, and our requirements in these matters are formalised in our **codes of conduct** for employees and partners.

We ensure compliance with these codes through strengthened **governance** in this matter, an internal inspection and audit policy and the implementation of whistle-blowing procedures to report breaches of these principles.

As part of the law on the **duty of care**, Kiabi also implements actions aimed at preventing human right and environmental breaches throughout its value chain.

## Challenges to be met

- Continue to strengthen our global system for **managing ethical risks**
- Align with the requirements of the **CSRD**

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## 4.2 Business conduct

## 4.2 Business conduct

**Integrating ethics and an informed approach to risk management across all our activities is a shared responsibility, borne at every level of the company.**

This approach aims to give each employee the means to act in compliance with our **Code of Conduct** and our ethical principles, and is based above all on individual, daily actions.

In this respect, Kiabi undertakes to:

- Act with integrity and probity, in compliance with the laws, regulations and applicable standards,
- Promote an ethical culture, based on respect for human rights and fundamental values,
- Contribute to the creation of sustainable value, for the benefit of the company and all its stakeholders.

### Ethical governance

Kiabi has a dedicated department for Compliance and Business Ethics, created in 2022 and active on the Group level. Initially a part of the Performance Department, this department now reports to the **Administrative and Financial Department**.

A new **Legal, Corporate and Compliance** leader will support the teams while performing their duties independently, regardless of their hierarchical reporting line. Senior management provides it with the necessary resources and guarantees its autonomy, thus ensuring that issues of compliance, ethics and risk prevention are handled impartially and effectively across the entire scope of the Group.

In 2025, the "Compliance and Business Ethics" department was strengthened by the appointment of a new leader, who integrated and

consolidated this department within the Legal and Corporate division, thereby strengthening governance and the cross-functional nature of ethical matters within the Group.

In the same year, the strengthening of the Internal Control department and the restructuring of the Internal Audit department contributed to strengthening the systems managed by Compliance and Business Ethics, by improving risk management and the coordination of second and third line functions.

The Compliance and Business Ethics division leads and coordinates:

- The **anti-corruption prevention and control system**, in accordance with the Sapin II law and equivalent regulations applicable internationally,
- The **compliance with international sanctions** and the coordination of measures to **prevent and fight against fraud and AML-CFT**,
- **Support for issues related to the law on the duty of care**, and in particular respect for human rights and environmental protection.
- Matters related to **personal data protection**, in compliance with the General Data Protection Regulation (GDPR) and equivalent local legislation in the countries where the Group operates,

In line with our **triple capital vision**, ethical issues are assessed at the same level as financial issues, thus ensuring full and consistent integration into all strategic and operational decisions.

These matters are monitored and overseen by the **Audit, Finance and Risk Committee** at Group level and by the **Board of Directors**, with regular interventions by the department according to a predetermined schedule.

### Corporate culture

At Kiabi, ethics is at the heart of all our activities. We ensure that ethical behaviour and practices are systematically integrated into our operations,

processes and decisions.

Kiabi's aim is to **develop an ethical culture** within the company, by remaining attentive to teams' concerns, contributing to the development of projects, and providing elements that enable informed decision-making on a daily basis. It is based on the principles of **Privacy by Design and Ethics by Design**, aimed to systematically integrating ethical and data protection considerations into the company's design and development processes, far beyond new technological systems and devices alone.

To achieve this, we rely on a **network of officers** dedicated to GDPR, Compliance and Ethics within all our Business Units, to ensure familiarisation and maintain closeness.

With the support of the Human Resources teams, we **raise awareness among our employees from the moment they arrive** to enable them to understand the company's ethical values, in-house policies, the scope of Compliance and Business Ethics, as well as key contacts and the whistle-blowing procedure. This awareness-building aims to encourage transparent and honest conduct as of newcomers' first day, in compliance with applicable laws and regulations.

Thanks to an **active listening to the needs** of teams and employees, we encourage everyone to adopt a voluntary, safe and responsible approach, taking into account respect for people, environmental protection and the interests of the company and all our stakeholders

In 2025, particular attention was paid to the Indirect Purchasing Department (DAI) and to the teams in charge of International Development.

With the DAI, a **campaign to disseminate the Partners Code of Conduct** was launched with the aim that all KIABI business partners commit to the ethical principles therein. As part of calls for tender, Compliance and CSR criteria are taken into account for the selection of partners, and teams are now made aware of the conflict-of-interest issues, adopting a reflex of reporting to Compliance and preventive management of identified situations.

For International Development, **Country Studies** are systematically carried out by the Business Compliance & Ethics department to inform developers on geopolitical, security, corruption, financial transparency and international sanction risks, as well as respect for human rights in the countries of expansion. These analyses help to identify and manage the risks associated with opening new markets and partnerships in an international context.

The importance of ethics and compliance is regularly reiterated to our employees through awareness-raising and **communication initiatives**. Each year, Kiabi places particular emphasis on these topics during the **International Anti-Corruption Day**, the **Privacy Day** and the **World Whistleblowers' Day**, in order to strengthen ethical culture, remind everyone of good practices and encourage each employee to act with integrity and responsibility

## Whistleblowing procedure and protection of whistleblowers

At Kiabi, an alert procedure is available via a **secure platform**, accessible in **21 languages**, including those of the production and distribution countries. It enables all stakeholders — employees, partners, suppliers, etc. — to report any breach of the Codes of Conduct, as well as any situation contrary to the respect of human rights or environmental requirements. Reports can be made anonymously.

**Access to the platform** is facilitated by **several channels**: the Kiabi website, the Ethics at Work intranet, a direct link integrated into the e-mail signatures of the Compliance Officers, QR codes on the travel and business cards of the Compliance Officer-Auditors in Asia, as well as the "Yes Integrity" posters. The latter, equipped with QR codes, are displayed in each production plant and translated into the corresponding local language; they are also present in our shops.

This procedure complements **other communication channels** already in

place, in particular the line management route and the Human Resources department, to ensure that any risk situation can be reported and dealt with appropriately.

Kiabi **encourages** its stakeholders to speak out in complete confidence when they witness behaviour that runs counter to the company's values, the law or ethics. The company is fully committed to complying with the provisions of Law no. 2022-401 of 21 March 2022 aimed at improving the protection of whistleblowers. **No act of retaliation is tolerated** against persons who, responsibly and in good faith, report an actual or suspected breach posing a risk to individuals or to the company. Any form of intimidation or retaliation exposes its perpetrator to disciplinary sanctions.

The Group is committed to **protecting whistleblowers** by ensuring the strict confidentiality of the identity of the person making the report (when identified), of the persons mentioned in the report and of the information provided.

Reports are dealt with by an **ad hoc committee**, set up according to the nature and seriousness of the reported facts. This committee jointly defines the **investigation plan** and assesses the best strategy for conducting investigations, whether carried out internally or outsourced. For the most sensitive situations, a **crisis committee** can be set up to ensure the rigour of investigations and appropriate risk management. The investigation process respects the **principle of adversarial proceedings** and guarantees the **presumption of innocence** of the persons implicated, allowing them to express themselves and present their observations. It is also based on **the independence of the investigators**, whether in-house or external, in order to ensure impartial and objective handling of reports.

The findings of the investigations may give rise to various measures:

→ process reviews to improve the organisation or procedures,

→ strengthening in-house and accounting audits,

→ communication and awareness-raising actions,

→ targeted training,

→ or disciplinary sanctions, applied in a proportionate and consistent manner.

Decisions relating to disciplinary sanctions are taken in a **collegial manner**, involving the business line leaders, the leaders of the country concerned and the line managers.

Moreover, the **statistics** from the whistleblowing platform are presented regularly to the Board of Directors as well as to the Audit, Finance and Risk Committee. The increase in the number of reports observed in 2024 and 2025 is interpreted as an **indicator of strengthened confidence** in the system, as well as a reflection of **enhanced knowledge and accessibility** of the tool, including for external stakeholders.

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## 4.3 Supplier relations

## 4.3 Supplier relations

### Management of our suppliers

Kiabi applies a **rigorous policy** to manage its supplier relations, aimed at ensuring proper, responsible and sustainable behaviour throughout its supply chain. This policy incorporates social, environmental, economic and reputational risks, as well as the potential impacts on sustainability issues. It is based on several structuring pillars:

#### → Selection and evaluation of suppliers:

Suppliers are selected and assessed according to strict social, environmental and ethical criteria, notably including respect for human rights, working conditions, health and safety, and environmental performance.

Kiabi prioritises responsible partners with integrity in their business dealings, a proven track record of reliable performance, sufficient financial and technical resources, appropriate insurance cover and a solid reputation. Suppliers presenting a high level of risk or considered vulnerable are subject to enhanced monitoring.

#### → Support and dialogue with suppliers:

The teams in charge of purchasing and the supply chain adopt an approach based on collaboration and constructive dialogue with suppliers. Incentives linked to quality, price, innovation and sustainability are put in place to encourage the continuous improvement of responsible practices and strengthen the resilience of the supply chain.

#### → Fair business relations

Kiabi endeavours to maintain transparent, balanced and predictable business relations with its suppliers.

#### → Monitoring, audit and performance assessment

The social and environmental performance of commercial suppliers is monitored regularly through on-site visits, social and environmental audits, and the implementation of corrective action plans in the event of non-compliance (see social section page 55).

For non-trading suppliers within the scope of the Indirect Purchasing Department (DAI), the assessment is based on SQSCI (Supply, Quality, Service, Competitiveness, Innovation) and CSR criteria. These assessments feed into the Business and Performance Reviews and enable the definition of continuous improvement plans.

### Focus on indirect purchasing

Kiabi is committed to adopting **purchasing practices** that promote environmental and social responsibility. Suppliers offering products and services with a low environmental impact, reducing resource use and respecting ethical labour practices are a priority.

KIABI encourages its suppliers to demonstrate their commitment to sustainability **in** a spirit of transparency and **collaboration**. Supplier selection is based on an objective and fair assessment of offers, using predefined criteria that incorporate ethical and sustainability requirements, enabling the level of maturity of partners to be assessed with regard to the **Partners' Ethical Code of Conduct** and a process of continuous improvement.

The Source to Contract procedure ensures that purchasing decisions are aligned with Kiabi's commitments in terms of responsibility, value for money and sustainable supplier relationships. Contract negotiations are conducted in a responsible manner to reach balanced agreements that protect the interests of both parties.

The Indirect Purchasing Department (DAI) is responsible for the assessment of new non-trading suppliers at Group level. It continuously monitors the effectiveness of purchasing activities and ensures that the

purchasing strategy is aligned with the company's overall goals. The scope of the Indirect Purchasing Department (DAI) is defined according to a risk-based approach, taking into account:

→ the amount of expenditure,

→ value creation opportunities (cost reduction, process optimisation, innovation, supplier collaboration, risk reduction, compliance and sustainability),

→ the level of risk for the company (financial, legal, reputational, supply, service, quality),

→ the level of complexity (nature of the purchase, market conditions, regulatory requirements, strategic impact)

→ the impact on people and the environment (human rights, working conditions, health and safety, energy, waste and emissions).

In this context, certain purchases may be made without the direct involvement of the Indirect Purchasing Department (DAI), but via a formalised and auditable delegation process, designed to enable all employees to select their partners independently and responsibly, in compliance with Kiabi's in-house rules, ethical requirements, compliance criteria, and the company's social and environmental commitments.

# 4.

Governance

## 4.4 Ethical risk management

## 4.4 Ethical risk management system

### The fight against corruption

The fight against corruption is a core pillar of Kiabi's ethical commitment and a key driver of trust with all its stakeholders.

Aware of the risks inherent to its activities and its international value chain, Kiabi implements a structured system to prevent, detect and manage corruption risks, in compliance with the applicable regulatory requirements, in particular the **Sapin II law**.

This system forms part of a **continuous improvement approach** and is based on policies, procedures, training and awareness-raising activities, as well as audit and monitoring mechanisms, aimed at ensuring the integrity of practices and promoting a culture of ethics and responsibility within the Group.

In accordance with the recommendations of the French Anti-Corruption Agency (AFA), Kiabi structures its anti-corruption programme around three inseparable pillars:

**1. Commitment of the governing body:** this commitment is based on leading by example in terms of integrity and probity, active promotion of the anti-corruption framework, provision of the necessary resources for its management, and deciding on sanctions in the event of non-compliance.

**2. Knowledge of risks:** the Group develops and updates a risk map of breaches of integrity, aligned with the company's overall risk map.

**3. Management of identified risks:** measures and procedures are implemented to prevent, detect and remedy behaviour or situations that are contrary to the Code of Conduct or likely to constitute breaches of integrity. This management draws in particular on:

→ internal and external benchmarks, including the in-house Code of Conduct and the Partners' Ethical Code of Conduct,

→ awareness-raising and training activities for employees

→ third-party assessment,

→ the implementation of an in-house and external whistleblowing procedure,

→ in-house and accounting audits,

→ the implementation of corrective measures and a disciplinary system.

In 2025, Kiabi assessed the **effectiveness** of its anti-corruption framework with the support of an external consultancy specialised in compliance and anti-corruption. This approach provided an accurate view of the maturity level of each pillar, helped to identify areas for improvement, and guide the management of priorities and the development of the framework. TO the knowledge of the Head of Compliance and Business Ethics, Kiabi group companies have never been convicted of corruption.

### Compliance with international sanctions

Kiabi ensures compliance with international sanctions and the implementation of measures to prevent and combat fraud, money laundering and the financing of terrorism (AML/CFT). These actions are carried out in coordination with the Group's key roles to ensure consistent and effective practices within the Group and across all its operations.

### Duty of care

In accordance with the **duty of care law**, Kiabi implements actions aimed at **preventing** harm to human rights and the environment throughout its value chain. This system is based on a cross-functional and coordinated approach between the various Business Units, enabling the identification,

assessment and management of risks related to the Group's activities as well as those of its partners.

The Group's practices are based on recognised **international standards**, including the Guiding Principles of **the United Nations** on Business and Human Rights and **the International Labor Organization (ILO)**, standards to ensure respect for workers' fundamental rights, working conditions and environmental protection throughout all its operations.

The relationship with suppliers of products intended for customers is governed by the **Partner Code of Conduct**, which is incorporated into agreements concluded with Kiabi's direct-contract suppliers. This code sets out the **Group's social and environmental requirements**. In particular, it prohibits child labour, forced labour and any form of discrimination, guarantees freedom of association, and sets requirements relating to safety conditions, working hours and environmental protection. This approach draws specifically on:

→ the mapping and assessment of risks related to human rights and the environment,

→ support and awareness-raising for operational teams,

→ the implementation of prevention and detection measures, notably via social and environmental audits (see page 54), as well as remediation measures, via action plans drawn up in collaboration with the partners concerned and subject to rigorous monitoring,

→ regular monitoring and reporting of the system's effectiveness.

# 4.

Governance

## 4.5 Our stakeholders & ecosystem

## 4.5 Stakeholders and ecosystem

**As a major player in its market, Kiabi is an integral part of the fashion industry and cooperates with different types of stakeholders and partners.**

### Our stakeholders

→ **Staff members** committed to fashion that is accessible to all budgets, styles, life moments, body types and differences. We measure their satisfaction via an anonymous annual survey (Great Place to Work).

→ **Partner suppliers** whom we support and work alongside for greater social and environmental responsibility.

→ **Customers** who guide us by sharing their expectations. We take note of their satisfaction/recommendations via the NPS and their comments on social media.

→ **Affiliated and franchise partners** all over the world, who we support in shop openings as well as team and manager training, and are included in our strategic policies.

→ **Service providers** (works, training, IT, reception, etc.) with whom we build partnerships.

→ **Charities / NGOs** that we support via the Kiabi Foundation, the "Le Petit Magasin" project or solidarity initiatives in all our countries. Kiabi has been a signatory to an agreement with Business Social Compliance Initiative / Business Environmental Performance Initiative since 2018.

We support numerous voluntary organisations, notably through our Kiabi Foundation. We work in partnership with vocational integration organisations via the development of "Le Petit Magasin" solidarity shops

→ The **media**, with whom we are happy to interact pragmatically, transparently and sincerely.

Since 2019, we have organised an annual press conference in France to

respond to their occasional requests.

→ Some **employee and family shareholders** who form part of our resources. They oversee and ensure investments for a resilient and sustainable company.

### Our corporate ecosystem

#### REFOREST'ACTION

***reforestaction.com***

Reforest'Action supports companies in shifting their business model towards those that regenerate the living world. Reforest'Action operates in three areas: developing carbon projects, promoting regenerative agriculture, and research & innovation for impact.

Kiabi has forged a solid partnership with Reforest'Action to develop regenerative agriculture projects within its value chain. Together, and with the help of local agricultural cooperatives, we are developing agroforestry to reduce crop impact and regenerate soils.

### Our EPR ecosystem

#### CITEO

***citeo.com***

Citeo is a mission-driven company created by businesses in the consumer goods and retail sector to reduce the environmental impact of their packaging and paper, by providing solutions for reduction, reuse, sorting and recycling.

Kiabi is a member of the Citeo eco-organisation and, as such, declares the products sold in France with packaging falling under this EPR scheme, and pays the eco-contribution to cover the prevention and end-of-life management costs of this packaging.

#### REFASHION

***ReFashion.fr***

This is the textile, clothing, household linen and footwear industry's eco-organisation. It manages waste prevention and product end-of-life on behalf of more than 5,000 retail market companies. At the heart of the Textile, Clothing, Household Linen and Footwear eco-system, ReFashion offers tools, services and information to facilitate and accelerate the shift towards a circular economy. Kiabi has been a member of ReFashion for over 10 years and a shareholder for 3 years. We participate in the administrative and strategic boards, calls for tender, and in multi-company working groups such as eco-modulation and eco-design committees.

#### RE-VISTE

***re-viste.org***

RE-VISTE is an Extended Producer Responsibility System (EPRS) collective for textile waste (clothing, household textiles, footwear and leather goods).

Its mission, in collaboration with the other stakeholders, is to organise and finance efficient and sustainable waste management, including that of recyclable waste, in accordance with the principles of the circular economy; to energise recycling chains and to promote good eco-design practices, in line with the regulations in effect.

To help roll out solutions across the textile and footwear sector in Spain, Kiabi joined the Re-Viste collective, founded in Madrid by the Spanish Association for Textile and Footwear Waste Management in 2024.

#### ERION TEXTILES

***eriontextiles.it***

Erion Textiles is the Italian compliance scheme for producers of clothing, accessories, leather goods, household linen and footwear. It is Italy's main EPR organisation for the management of textile waste. To help roll out solutions across the textile and footwear sector in Italy, Kiabi joined the Erion Textiles collective, founded by the EPR organisation Erion, which already manages several EPR schemes in Italy.

## **BEBAT**

***bebat.be***

Bebat is the Belgian environmental organisation responsible for the collection, sorting and recycling of batteries and accumulators. It coordinates a national network of collection points, raises citizen awareness and oversees battery waste management to limit its environmental impact.

Kiabi is a member of the Bebat environmental organisation and, as such, declares the products sold in Belgium falling under this EPR scheme, and pays the eco-contribution to cover the prevention and end-of-life management costs of these products.

## **CONAI**

***conai.org***

Conai is the Italian national consortium for packaging management. It organises the prevention, collection, recycling and recovery of packaging waste, supporting businesses and local authorities in developing an efficient circular economy.

Kiabi is a member of the Conai eco-organisation and, as such, declares the products sold in Italy with packaging falling under this EPR scheme, and pays the eco-contribution to cover the prevention and end-of-life management costs of this packaging.

## **ECOEMBES**

***ecoembes.com***

Ecoembes is the Spanish environmental organisation dedicated to household packaging. It funds and organises their separate collection, sorting and recycling, supports municipalities and businesses, and carries out awareness-raising activities to improve the circularity of materials. Kiabi is a member of the Ecoembes eco-organisation and, as such, declares the packaging sold in Spain falling under this EPR scheme, and pays the eco-contribution to cover the prevention and end-of-life management costs of this packaging.

## **ECOMAISON**

***ecomaison.com***

Ecomaison is the French eco-organisation for the household items and materials sector. It organises the collection, re-use and recycling of furniture, toys, DIY items and decorative textiles to reduce waste and preserve resources.

Kiabi is a member of the Ecomaison eco-organisation and, as such, declares the sales in France of games and toys falling under this EPR scheme, and pays the eco-contribution to cover the prevention and end-of-life management costs of these products.

## **ECOSYSTEM**

***ecosystem.eco***

Ecosystem is the French eco-organisation responsible for electrical and electronic equipment and lamps. It develops solutions for collection, de-pollution, re-use and recycling, while raising awareness among stakeholders of more responsible consumption.

Kiabi is a member of the Ecosystem eco-organisation and, as such, declares the electric and electronic goods sold in France falling under this EPR scheme, and pays the eco-contribution to cover the prevention and end-of-life management costs of these products.

## **FOST PLUS**

***fostplus.be***

Fost Plus manages the selective collection and recycling of household packaging in Belgium. It coordinates material flows, supports municipalities, innovates to improve environmental performance and promotes the circular economy of packaging.

Kiabi is a member of the Fost Plus eco-organisation and, as such, declares the packaging sold in Belgium falling under this EPR scheme, and pays the eco-contribution to cover the prevention and end-of-life management costs of this packaging.

## **PONTO VERDE**

***pontoverde.pt***

Sociedade Ponto Verde is the Portuguese eco-organisation for packaging. It manages packaging from collection through to recycling, supports companies in meeting their environmental obligations and promotes best practices for a more circular economy. Kiabi is a member of the Ponto Verde eco-organisation and, as such, declares the packaging sold falling under this EPR scheme, and pays the eco-contribution to cover the prevention and end-of-life management costs of this packaging.

## **BATRIBOX**

***batribox.fr***

Batribox is the French environmental organisation specialising in batteries and accumulators. It organises their collection, recycling and recovery, develops awareness-raising initiatives and supports producers in limiting the environmental impact of these products.

Kiabi is a member of the Batribox environmental organisation and, as such, declares the batteries and accumulators sold, and pays the eco-contribution to cover the prevention and end-of-life management costs of these products.

## **VALDELIA**

***valdelia.org***

Valdelia is the French eco-organisation for the professional furniture sector, now extended to household furniture. It organises the collection, reuse and recycling of business and household furniture, promotes eco-design and supports the circular economy in the tertiary and industrial sectors.

Kiabi is a member of the Valdelia environmental organisation and, as such, declares the furniture products sold falling under this EPR scheme, and pays the eco-contribution to cover the prevention and end-of-life management costs of these products.

## Our NGO ecosystem

### **The Circular Fashion Federation** *federationmodecirculaire.fr*

This federation represents 180 members from the circular fashion and textile recycling industries.

Kiabi has set strong ambitions in terms of circularity. As such, to support the sector and act at the heart of issues, Kiabi joined the Circular Fashion Federation in 2024.

### **CASCALE**

*cascale.org*

Cascale brings together more than 300 brands and retailers, manufacturers and suppliers, governments, academic institutions and non-profit members from across the consumer goods sector to fight climate change and support decent work for all. Joining Cascale offers Kiabi several advantages, including:

- Access to a diverse network
- Sustainability benchmarking
- Supply chain knowledge
- Community advocacy
- Sector collaboration

These advantages enable Kiabi to contribute to a more responsible and fair fashion industry.

### **USCTP - US Cotton Trust Protocol®**

*trustuscotton.org*

USCTP brings together all stakeholders involved in American cotton – academics, researchers and the entire supply chain, from the fields to shop shelves – to develop a programme aimed at proving, measuring and verifying responsible farming practices, while encouraging innovation and supporting producers through information and resources. The American Cotton Trust Protocol® was launched in 2020.

The Cotton Trust Protocol® tracks progress against measurable environmental targets using verified data. They focus on what matters:

land use, soil health, water, emissions and energy; all areas where improvements can boost both efficiency and farm profitability.

The traceability solution, the Protocol Consumption Management Solution (PCMS), tracks cotton from farms to the finished product, thereby providing data-based information for responsible sourcing.

Kiabi joined USCTP in 2023; our suppliers use cotton from OCA farms. We commit to an annual tonnage. We have sat on their Administration Board for 2 years.

### **ACTS AND FACTS**

*actsandfacts.org*

This is a movement of individuals and companies working together to lead concrete actions to boost ecological transition.

Kiabi has been a member since 2019 and participates in working groups on the eco-design of products, employee awareness of environmental issues and the recycling of end-of-life textiles.

### **AMFORI**

*amfori.org*

Amfori is a global business association that facilitates risk management for companies of all sizes and sectors in order to build more resilient and sustainable supply chains.

Kiabi joined Amfori in 2018. We share the values and mission of Amfori, which believes that, in addition to the economic aspect, it is important at present to take people and the planet into account in our actions.

We are jointly committed to improving our natural resource use and open trade relations.

### **BETTER COTTON INITIATIVE**

*bettercotton.org*

This is a global non-profit organisation that aims to train cotton farmers in more sustainable agricultural practices to improve their quality of life and reduce the environmental impact of cotton. This support aims to inform growers of the conditions required to comply with workers' rights, how to use water efficiently, take care of the soil and habitats,

and reduce the use of the most harmful chemicals in cotton-growing. Kiabi has supported the Better Cotton Initiative since 2019. We are currently withdrawing our support, as BCI cotton no longer meets our expectations in terms of data and traceability.

### **ICS (INITIATIVE CLAUSE SOCIALE)**

*ics-asso.org*

ICS is an international initiative that aims to improve working conditions throughout the supply chain of its retailers and brand members. We joined in December 2021 to collaborate on common tools and pool our factory audits.

We thus contribute to reducing supplier audit fatigue, sharing knowledge and best practices and working together to build our supply traceability.

### **EIS - Employment Injury Scheme**

*eis-pilot-bd.org*

The pilot Employment Injury Scheme (EIS) in Bangladesh is a social insurance initiative aimed at providing financial compensation to workers in the ready-to-wear sector in the event of death or permanent disability occurring at work. This programme is managed by the Bangladesh Ministry for Labour and Employment via the Central Fund, with the technical support of the ILO and GIZ.

Joining the ILO/EIS programme entails the following for Kiabi:

- Contribution to the programme on a voluntary basis, thereby demonstrating its commitment to the well-being of workers in the ready-to-wear sector.
- Support for the programme by contributing to the fund, which helps to cover EIS-related costs.
- Raising workers' awareness of the EIS, ensuring that they are informed of their rights and benefits.

### **ORGANIC COTTON ACCELERATOR**

*organiccottonaccelerator.org*

OCA unites the textile sector to unlock the potential of organic cotton and generate positive change for people and the planet. OCA believes

that by working together, it is possible to create the conditions for organic cotton to thrive.

Every dollar invested in their programme improves farmers' prosperity, contributes to sustainability and ultimately strengthens the integrity of the cotton sector. OCA supports farmers because they are the catalysts for change and the guardians of the earth. By supporting farmers, they strengthen the cotton sector.

Kiabi joined OCA in 2021; our suppliers use cotton from OCA farms. We commit to an annual tonnage. We have sat on their Administration Board for 2 years.

## **ORSE**

***orse.org***

The Observatory on Corporate Social Responsibility is a multi-stakeholder body that guides companies' CSR strategies. Kiabi is a member of this initiative.

## **PARIS GOOD FASHION**

***parisgoodfashion.fr***

This is an NPO that aims to make Paris the capital of more responsible fashion. Created in 2019 under the initiative of Paris City Hall, Paris Good Fashion brings together more than a hundred players (major groups, retailers, NGOs, federations and start-ups, etc.), with a common goal: to boost environmental and social transition in the sector.

On a daily basis, Kiabi works to improve and transform industry practices through its participation in working groups since late 2021.

## **TEXTILE EXCHANGE**

***textileexchange.org***

This is a non-profit organisation which works on climate change impact in the textile and clothing industry. It guides a growing community of brands, manufacturers and farmers towards rethinking production from the beginning of the supply chain.

Its goal by 2030 is for the industry to reduce its greenhouse gas emissions by 45% in fibre production. It has a comprehensive and coordinated

approach, aimed at accelerating the adoption of agricultural practices that improve water, soil and biodiversity.

Textile Exchange thus believes that an accessible, continuous improvement approach combined with collective actions can shift the paradigm to make more sustainable materials and fibres a mainstream option, by rallying industry leaders through achievable strategies, concrete solutions and a motivated community.

TE is a source of data, reports and conferences, and enables brands and textile stakeholders to connect during the annual conferences.

# 5.

# Appendices

Details of collective agreements by country

# 5.

Appendices

## Details of collective agreements by country

## 5.1 France

TYPE OF AGREEMENT	Subject	Company concerned	Agreement aims	Agreement KPI
QWL + Disconnection	Well-being at work	UES	Maintain a safe working environment to improve the quality of life at work while promoting performance	GPTW survey
Remote working	Well-being at work	UES	Maintain balance between employees' quality of life and company performance	GPTW survey
Social dialogue within CSE	Well-being at work	UES	Co-build the new organisation of UES employee representative bodies with staff representatives (CSE, CSEC, committees and local representatives)	
Gender equality	Gender equality	UES	Guarantee, promote and act towards professional equality amongst staff, regardless of their gender. 5 areas of commitment: employment, vocational training, access to mobility and internal promotion, pay, working conditions / work-life balance work life / personal life / exercise of parental responsibility	Examples: Provision of an e-learning module to promote diversity: All recruitment stakeholders must complete the module. Number of people benefiting from training action within 12 months of return-to-work following a long absence. Monitoring pay gaps between women and men holding the same position, and same level of proficiency depending on the ED. Number of employees on parental leave having decided to retain their health insurance
Disability	Inclusion	UES	Sustain and reaffirm this civic commitment to people with disabilities by pursuing the policy to improve their onboarding and inclusion within teams, retaining their employment, and ensuring their career development.	Number of people recruited and internship contracts Number of specialist organisations we work with Rate of accessibility to training for employees with disabilities
Age diversity / Accord GPEC	Inclusion	UES	Facilitate the long-term integration of young people in employment, encourage recruitment and the retention in employment of older employees, ensure the transfer of knowledge development.	Examples: Recruitment of at least 500 young people under 26 on permanent contracts. Rate of employees over 55 (target 2.5% of the total workforce).
1999 Working time agreement + amendment	Well-being at work	UES	Working hours arrangement and reduction pursuant to the French Law of 13 June 1998.	
Tailored working hours agreement	Well-being at work	KIA	Develop the system for organising working time within shops for employees with staff status	
Sunday working agreement	Purchasing power	KIA + LOG (2 agreements)	Introduce Sunday work and the agreed compensation for employees working on Sundays	

## 5.1 France (continued)

TYPE OF AGREEMENT	Subject	Company concerned	Agreement aims	Agreement KPI
In-store working hours agreement	Well-being at work	KIA	Set up standard working arrangements for all in-store supervisors	
Profit-sharing agreement	Purchasing power	KIA + LOG +BUN		
Participation agreement	Purchasing power	UES		
On-call	Well-being at work	UES ( BUNSHA + KL + KIABI EUROPE)	Clarify and sustain the on-call system, by redefining its scope (definition, time slots, compensation)	On-call monitoring - number of people - recurrences over one year
Annual compulsory negotiations (NAO)	Purchasing power	UES (BUNSHA + KLO + KIABI EUROPE)	Maintain purchasing power and negotiate measures related to improving working conditions and benefits	

## 5.2 Spain

TYPE OF AGREEMENT	Subject	Company concerned	Agreement aims	Agreement KPI
"Workload" agreement	Work-life balance	KES	Rules and regulations to foster work-life balance	Turnover & Absenteeism
"Benefits" agreement	Well-being at work	KES	Benefits such as extra leave, birthdays, maternity/paternity leave, etc.	
Digital disconnection	Work-life balance	KES	Limit the use of digital devices to encourage and increase disconnection	
Bekiabers	Purchasing power	KES	Access to discounts on leisure services such as restaurants, cinemas, gyms, etc.	Participation rate
Equality and Diversity Plan	Gender equality	KES	To guarantee, promote and act towards professional equality amongst staff, regardless of their gender.	Turnover & Absenteeism
Improving consistency	Buying power	KES	Bonus for teams for buying KIABI garments to wear at work	Rate of Participation
Flexible pay	Buying power	KES	Access to particular services (training, travel vouchers, restaurant vouchers, medical insurance, etc.) at reduced prices and with tax benefits	Participation rate
Social inclusion plan	Inclusion	KES	Agreement with NPOs to recruit people from disadvantaged groups.	eNPS & Rate of Engagement
KIABI Live Committee	Inclusion	KES	Developing activities involving Kiabers to improve quality of life for disadvantaged people	eNPS & Rate of Engagement
Share ownership	Purchasing power	KES	Option to participate in the KIABI share ownership scheme	Participation rate

All agreements are renewed and signed every year. The digital disconnection agreement was signed for the first time in 2021.

## 5.3 Portugal

TYPE OF AGREEMENT	Subject	Company concerned	Agreement aims	Agreement KPI
Collective labour agreement	The retail, wholesale and e-commerce sector	APED	The aim is to monitor closely and audit vital issues for the sector and contribute to more informed and sustainable decision-making	

## 5.4 Belgium

TYPE OF AGREEMENT	Subject	Company concerned	Agreement aims	Agreement KPI
Maternity	Well-being at work	KSCB	Global protection plan as part of maternity care (sales role)	
Sunday working agreement	Work-life balance	KSCB	Implementation of compensation agreements for Kiabers who work on Sundays, 100% overtime pay or the option of a day off in lieu, as well as rules guaranteeing family life / weekend	
2022 → Employment plan for workers aged 45 and over	Work-life balance	KSCB	Actions aimed at increasing the employment rate of workers aged 45 and over by promoting their retention in employment	absenteeism
2022 → Collective labour agreement on non-recurrent benefits linked to results (or CCT90)	Purchasing power	KSCB	Collective labour agreement (annual) with social partners enabling an exemption from social security contributions and taxes for Kiabers	
2023 → Collective labour agreement on non-recurrent benefits linked to results (or CCT90)	Purchasing power	KSCB	Collective labour agreement (annual) with social partners enabling an exemption from social security contributions and taxes for Kiabers	
2024 → Collective labour agreement on non-recurring benefits linked to results (or CCT90)	Purchasing power	KSCB	Collective labour agreement (annual) with social partners enabling an exemption from social security contributions and taxes for Kiabers	
2024 → Absenteeism policy	Well-being at work	KSCB	Sustainable and positive absenteeism management policy: to reduce absenteeism combined with a well-being at work policy.	Absenteeism

## 5.4 Belgium (continued)

TYPE OF AGREEMENT	Subject	Company concerned	Agreement aims	Agreement KPI
2024 → Right to disconnect	Well-being at work	KSCB	Agreement aimed at guaranteeing rest periods, work-life balance and governing the use of digital tools	
2024 → Meal vouchers	Purchasing power	KSCB	Collective labour agreement with social partners enabling the transformation of annual bonuses into meal vouchers and consequent gain in purchasing power for Kiabers	
2025 → Collective labour agreement on non-recurring benefits linked to results (or CCT90)	Purchasing power	KSCB	Collective labour agreement (annual) with social partners enabling an exemption from social security contributions and taxes for Kiabers	
2025 → Employment plan for workers over 45	Work-life balance	KSCB	Actions aimed at increasing the employment rate of workers aged 45 and over by promoting their retention in employment	Absenteeism
Maternity protection	Well-being at work	KSCB	Subject to adaptation of the job description with the occupational health service, possibility of leave from the 6 <sup>th</sup> month of pregnancy instead of 1 week before the due date	GPTW, well-being, absenteeism
Working time modulation	Work / life balance	KSCB	Implementation of working time flexibility (annualisation of working time: per quarter at present)	Pay slip

## 5.5 Italy

TYPE OF AGREEMENT	Subject	Company concerned	Agreement aims	Agreement KPI
Parental Leave	Work-life balance	SEKI / CIA	Ensure a stress-free return to work for employees via the organisation of the CODEV (collective intelligence group) in completion of maternity leave	GPTW survey, results of HR listening day, % turnover
Parental Leave	Work-life balance	SEKI / CIA	Support and help employees during their maternity period. If optional leave is used continuously for six months, the company adds an additional 30% of the salary to the 30% state contribution.	GPTW survey, pay rate, % turnover
End of work advance	Well-being at work	SEKI / CIA	Option for the employee to request an end-of-work advance in certain situations beyond those defined by the law.	GPTW survey, % turnover
Special leave	Well-being at work	SEKI / CIA	One week of special leave in the event of a serious situation to allow employees to take time off easily when needed	GPTW survey, pay rate, % turnover
Payment for Sundays and festive days worked	Purchasing power	SEKI / CIA	Additional increase beyond that contractually required. Increasing employees' purchasing power.	GPTW survey, pay rate, % turnover
Allocation of three weekends' leave that employees can link to the start of their holiday weeks.	Work-life balance	SEKI / CIA	Improve work-life balance	GPTW survey, % turnover
Allocation of extra hours to the weekly working hours	Purchasing power	SEKI / CIA	Additional hours for part-time workers to increase employees' purchasing power	GPTW survey, pay rate, % turnover

CIA: integrated company contract that includes all of these conditions / benefits. Signed on 13 December 2021, in effect until December 2024

# 5.

Appendices

# Specific data about Spain

**This additional appendix is concerned exclusively with the non-financial information about KIABI Spain KSCE, S.A. All the data provided corresponds to the financial year ending 2025 (1 January - 31 December 2025) and the financial year ending 2024.**

## Quality and environment

KIABI has carried out the second follow-up audit for the ISO 14001 Environmental Management certificate and the first follow-up audit for the ISO 9001 Quality Management certificate, accredited by AENOR. The ISO 9001 certifies the quality of processes and services, promoting continuous improvement and customer satisfaction.

This certification ensures that the services provided by KIABI meet the highest quality standards, resulting in greater customer satisfaction and consistent outcomes. ISO 14001, on the other hand, helps organizations to identify, control and reduce environmental impacts, ensure compliance with legal requirements and build trust among stakeholders.

In addition, the property owners and managers that KIABI works with are committed to implementing sustainability policies to reduce their impact on the environment and promote sustainable real estate practices, incorporating the Sustainable Development Goals outlined in the 2030 Agenda. Key initiatives have included collaborating with property owners and managers to achieve BREEAM certification for real estate assets, implementing zero waste or recycling strategies, promoting sustainable mobility, enhancing people's well-being, reducing greenhouse gas emissions and optimising energy consumption. At Kiabi we require all partners and collaborators to commit to ethical, responsible, and sustainable decision-making.

## Energy

→ Energy consumption in 2025 compared to 2024 in our workplaces was 16,812,708 kWh (2025) vs 16,019,188 kWh (2024).

→ Procurement of renewable energy (100% green, renewable sources) through SRS Group companies, by Guarantees of Origin.

→ We are committed to deploying solar energy at one of our work sites.

→ Installation of more efficient air conditioning units, expansion of LED-type lighting, replacement of air curtains, installation of presence detectors and capacitor banks at our work sites.

→ Management and automation of facilities through BMS systems across our work sites.

→ Installation of solenoid valves to reduce potential water loss from leaking toilet cisterns.

## Consumables

→ Customer bags: in our stores we use 100% recycled paper bags in 3 different sizes. These bags are FSC-certified (paper from responsibly managed forests), and feature both the Green Dot and packaging recycling symbol.

→ Thermal rolls: BPA-free.

→ Hangers: material made from recycled plastic.

## Packaging

→ Kiabi is a member of the Ecoembes collective system (SCRAP) and fulfils its EPR obligations for household and commercial packaging.

→ Adherence to the Business Packaging Waste Prevention Plans (PEP), a programme developed by Ecoembes, in which we implement best practices related to: reducing environmental impact, lightweighting packaging; using recycled materials.

→ Compliance with Royal Decree 1055/2022 on Packaging and Packaging Waste through the submission of declarations for commercial and

household packaging placed on the Spanish market, product producers' registry and single-use plastic tax.

## Waste management

→ Waste management: we work with authorised waste management companies for the collection, management and treatment of the waste generated at our facilities.

→ Raising team awareness about waste segregation (plastic, cardboard and residual waste).

→ Toner management: we work with a company specializing in the management of used cartridges and toner.

→ Management of WEEE (waste electrical and electronic equipment) through a licensed waste manager.

## Circular Economy

→ Customisation workshop, transforming every garment into a unique piece. A repurposing workshop, breathing new life into old clothes. The workshops are run by Kiabers trained in the personalisation and customisation of clothing and accessories (patches, prints, embroidery).

→ Ecodesign Training

## Carbon Footprint

→ Compliance with the provisions of Royal Decree 214/2025 of 18 March, which established the Carbon Footprint, Offsetting, and Carbon Absorption Projects Registry, mandating the calculation of carbon footprints and the implementation of GHG reduction strategies.

→ Corporate policy to reduce Scope 1 and 2 emissions.

## Our teams

### Workforce

Since the brand was founded in France in the 1970s, our brand has been firmly committed to making people's lives easier. We do this by democratising fashion, at family-friendly prices.

And that word, FAMILY, is at the heart of our DNA. We look after our employees as if they were family, which means we also look after their families. And in the same way, we Kiabers look after our customers and our ecosystem, forming a large community of people who share the same purpose, values and beliefs.

*"Empowering families through shared responsible fashion and sustainable solutions."*

This statement defines our new 2035 Vision and serves as the foundation for everything we do as a company - for our employees, customers, partners, etc. It is the goal and guiding light for Kiabers worldwide, wherever we may be. The following tables provide a breakdown of the Spanish teams on a consolidated basis. The breakdowns are based on the number of employees as of 31 December 2024 and 2025 respectively.

## Total number and distribution of employees by sex and age and job classification

At the close of 2025, Kiabi Spain had a total workforce of 1,505 employees distributed across the country. At the end of 2025, it had 75 stores, including 4 franchises, and central offices.

## Total number of employees

### Fiscal year 2024

Total number of people	Men	Women	% Men	% Women
1,392	167	1,225	12%	88%

### Fiscal year 2025

Total Workforce	Men	Women	% Men	% Women
1,505	161	1,344	11%	89%

## By job category

### Fiscal year 2024

Job category	Men	Women	Total	% Men	% Women
Directors	5	2	7	71%	29%
Middle managers	45	87	132	34%	66%
Employees	117	1136	1253	9%	91%
Total	167	1,225	1,392	12%	88%

### Fiscal year 2025

Job category	Men	Women	Total	% Men	% Women
Directors	4	2	6	67%	33%
Middle managers	43	90	133	32%	68%
Employees	114	1,252	1,366	8%	92%
Total	161	1,344	1,505	11%	89%

## By age

### Fiscal year 2024

Age	Men	Women	Total
<25	32	258	290
25-35	64	428	492
36-55	68	520	588
>55	3	19	22
Total	167	1,225	1,392

### Fiscal year 2025

Age	Men	Women	Total
<25	38	376	414
25-35	50	400	450
36-55	69	547	616
>55	4	21	25
Total	161	1,344	1,505

## Total number and distribution of employment contracts

In Kiabi Spain we are committed to supporting everyone who is part of this great project which is why we do everything we can to boost the professional careers of each and every Kiaber. At Kiabi, everyone takes ownership of their own development, working on individual action plans that allow them to take on new responsibilities. Working at Kiabi means being part of a constantly evolving company, with a fantastic work culture, built on the core pillars of communication and teamwork.

What does it mean to be a Kiaber? Being a Kiaber is an attitude characterised by the following defining qualities and behaviours:

**1. Being entrepreneurial:** taking ownership of your career development in the company, having a voice, and contributing and proposing ideas, regardless of your role within Kiabi. Making mistakes, learning, trying again and succeeding (positive error culture/learning/freedom to fail). A practical illustration of this can be seen in the way projects are managed and assigned within the company - whether by sales teams, store managers, and central offices - as well as in our internal mobility policy.

**2. Being generous:** SHARING, in capitals; knowledge, time, resources, through the Kiabi Foundation's initiatives, etc. Asking for and offering help when necessary, working with humility, towards a shared, common goal. With this in mind, the company launched its internal participation programme to share our success with those who matter most - the families of Kiabi's workforce.

**3. Customer service:** our raison d'être, at the heart of everything we do, and the common objective that drives us all. It informs every aspect of our work, from inception to delivery.

**4. Being passionate:** about what you do, about the customer, about

fashion, about family, about friends, about your personal interests, about the planet etc. Make every day count. Our recruitment processes, which involve employees from across the company, are a true reflection of this passion.

**5. Being close-knit:** regardless of role or hierarchy, our team members engage with one another in a straightforward, personal way. We foster a culture of continuous constructive feedback, based on honesty and a shared ambition to improve both as individuals and a team.

**6. Demanding:** of oneself and others. Because the collective objective takes precedence over the individual, and everyone gives their all, working conscientiously in pursuit of that goal.

## Distribution of employees by contract duration (permanent or temporary), and working hours (full-time and/or part-time)

### Fiscal year 2024

Type of contract	Men	Women	Total
Full-time employment	66	202	268
Part-time employment	101	1,023	1,124
Total	167	1,225	1,392

### Fiscal year 2025

Type of contract	Men	Women	Total
Full-time employment	64	207	271
Part-time employment	97	1,137	1,234
Total	161	1,344	1,505

### Fiscal year 2024

Type of contract	Permanent	Fixed-term	Total
Full-time employment	264	4	268
Part-time employment	872	252	1,124
Total	1,136	256	1,392

### Fiscal year 2025

Type of contract	Permanent	Fixed-term	Total
Full-time employment	266	5	271
Part-time employment	908	326	1,234
Total	1,174	331	1,505

### Fiscal year 2024

Type of contract	Men	Women	Total
Permanent	145	991	1,136
Fixed-term	22	234	256
Total	167	1,225	1,392

### Fiscal year 2025

Type of contract	Men	Women	Total
Permanent	132	1,042	1,174
Fixed-term	29	302	331
Total	161	1,344	1,505

## By type of contract and age

### Fiscal year 2024

Age	Full-time	Part-time	Total
<25	3	287	290
25-35	80	412	492
36-55	179	409	588
>55	6	16	22
Total	268	1,124	1,392

### Fiscal year 2025

Age	Full-time	Part-time	Total
<25	4	410	414
25-35	76	374	450
36-55	185	431	616
>55	6	19	25
Total	271	1,234	1,505

### Fiscal year 2024

Age	Permanent	Fixed-term	Total	% Indefinite
<25	162	128	290	56%
25-35	401	91	492	82%
36-55	553	35	588	94%
>55	20	2	22	91%
Total	1,136	256	1,392	82%

### Fiscal year 2025

Age	Permanent	Fixed-term	Total	% Indefinite
<25	226	188	414	55%
25-35	352	98	450	78%
36-55	573	43	616	93%
>55	23	2	25	92%
Total	1,174	331	1,505	78%

## By type of contract and job category

### Fiscal year 2024

Job category	Permanent	Fixed-term	Total	% Indefinite
Directors	7	0	7	100%
Middle managers	132	0	132	100%
Employees	997	256	1,253	80%
Total	1,136	256	1,392	82%

### Fiscal year 2025

Job category	Permanent	Fixed-term	Total	% Indefinite
Directors	6	0	6	100%
Middle managers	133	0	133	100%
Employees	1,035	331	1,366	76%
Total	1,174	331	1,505	78%

## Number of redundancies by sex, age and job classification

### By age group and sex

#### Fiscal year 2024

Age	Men	Women	Total
<25	0	0	0
25-35	0	5	5
36-55	3	14	17
>55	0	2	2
Total	3	21	24

#### Fiscal year 2025

Age	Men	Women	Total
<25	0	3	3
25-35	3	10	13
36-55	5	11	16
>55	1	0	1
Total	9	24	33

## By job category and sex

#### Fiscal year 2024

Job category	Total
Directors	0
Middle managers	6
Employees	18
Total	24

#### Fiscal year 2025

Job category	Total
Directors	1
Middle managers	11
Employees	21
Total	33

Kiabi Spain's salary and benefits strategy is aligned with the market median. Our benchmark will be both the general market, which provides a valid approximation due to its stable trajectory - of particular relevance to Central Office - and the retail market, which is useful for measuring pay competitiveness against direct competitors in in-store teams. We strive to offer working conditions that surpass industry standards in the sector.

KIABI Spain's remuneration package includes fixed and variable pay and benefits. In addition to our corporate culture and values, we offer training and development opportunities and a pleasant working environment. This all forms part of our holistic approach to remuneration. Employee experience, a less tangible aspect but one that is highly valued by

employees, largely determines the sense of belonging and retention, and encompasses a wide range of elements including:

- Culture and values
- Recognition
- Equality–Diversity–Inclusion
- Work–life balance
- Open communication, posting of vacancies
- Work environment and employee experience surveys
- Resources and equipment
- Corporate social responsibility
- Comfortable workplaces
- International work environment

## Health and safety

KIABI SPAIN KSCE has successfully completed its first ISO 45001 certification audit, evaluating its Occupational Health and Safety Management System.

This certification, based on international standards, promotes safe practices in workplaces and contributes to the reduction of occupational risks. These achievements not only benefit the company itself but also enhance employee well-being and reinforce customer confidence in our ability to meet the highest standards of excellence.

Its benefits also include improving the company's brand image, facilitating legal compliance, increasing employee trust, greater involvement in occupational health and safety, and a reduction in accident rates. In addition, regulatory occupational risk prevention audits were carried out in 2024, with favourable results.

In conclusion, KIABI's ISO 45001 certification and its additional accreditations reflect its commitment to safety, quality and environmental protection. To this end, KIABI has implemented a fully integrated management system as set out in its Quality, Environment and OHS (Occupational Health and Safety) Policy.

With regards to occupational injuries, in 2025 there were 26 accidents

resulting in sick leave (in 2024 there were 28 accidents resulting in sick leave). The workplace accident incidence rate (defined as the percentage ratio between workplace accidents resulting in sick leave, excluding relapses, and the total workforce) stands at 1.22% which is below the 2025 workplace accident incidence rate for the CNAE 47 sector. Source: Statistical Yearbook of the Ministry of Labour and Social Economy detailing salaried employees by division of economic activity (CNAE-2009).

The following data shows the number of workplace accidents resulting in leave, broken down by gender:

Sex	2024	2025
Men	2	5
Women	26	21
Total	28	26

## Social relations

Kiabi Spain is covered by its own company collective agreement, which applies to 100% of its employees; consequently, 100% of workers were covered by the agreement as of year-end 2025. In January 2023, Kiabi Spain signed a new collective agreement, referencing the Department Store Industry Agreement on certain employment issues.

Kiabi Spain utilizes an inter-centre works council composed of representatives from both social partners and company management. Dialogue with employee representatives is maintained through periodic meetings and collective bargaining mechanisms. Key examples of this communication channel include employment maintenance agreements, the structuring of working hours, and digital disconnection policies.

Likewise, Kiabi Spain has a Health and Safety Committee, a joint and collegiate participatory body, established for regular and periodic consultation on necessary measures to prevent workplace accidents.

Health and Safety Committees are responsible for protecting workers' interests in relation to the prevention of workplace accidents.

Lastly, Kiabi Spain ensures compliance with the equality objectives set out in its Equality Plan, maintaining a regular communication channel to support its protocol against sexual and gender-based harassment, as set out in Chapter XI of our Collective Agreement, which outlines the formal procedures for the prevention and resolution of moral and sexual harassment in the workplace.

The agreement defines the specific types of harassment (Articles 57 and 58) and outlines the formal grievance procedure (Article 59), in accordance with current legislative recommendations. During 2024, two complaints were processed and the corresponding investigation files were opened, in accordance with the company's current Protocol for the prevention of, and response to, workplace harassment.

## Training

The company's training policy addresses the needs identified by the organisation as well as those expressed by employees as part of the performance appraisals process. The training catalogue is accessible to all employees. All training takes place during working hours. People who have to sit exams can register for them via an in-house allocation app. The company's training strategy is based on the 70/20/10 learning model. 70% is acquired through on-the-job training, 20% is learned from others (for example, mentoring experiences) and 10% through formal training. The total number of training hours by gender is presented below.

Sex	Hours 2024	Hours 2025
Women	27,611	27
Men	5,432	5
Total	33,043	33,185

## Equality

As talent seekers/recruiters, we pride ourselves on offering equal opportunities and are committed to hiring the best talent, regardless of race, gender, age, or other abilities.

Kiabi Spain maintains its monitoring and action plans in accordance with Organic Law 3/2007 of 22 March. Both the interpretation and application of Kiabi Spain's current, in-force collective agreement are governed by the principle of equality and non-discrimination on personal grounds as enshrined in Article 14 of the Constitution and in Article 17.1 of the Workers' Statute, and above all by the principle of effective equality between women and men, developed on the basis of Law 3/2007 of 22 March.

These provisions are regarded as a primary interpretative reference for the aforementioned collective agreement. In addition, Kiabi Spain has an equality plan for women and men that reflects the company's commitment to the following points:

1. Selection.
2. Recruitment of staff.
3. Promotion.
4. Training.
5. Remuneration.
6. Reconciliation.
7. Occupational health.
8. Prevention of sexual and/or gender-based harassment and gender-based violence.
9. Communication and awareness-raising.

Within this framework and in line with the aforementioned objectives, the 2nd Equality Plan for Kiabi Spain was signed on 14 September 2023.

<b>Total number of people with disabilities</b>	<b>17</b>
% of people with disabilities	1.13%
Active workforce 31/12/2025	1,505

## Average remuneration by category, age range and sex (2025).

	no. of employees	Total remuneration	Average remuneration
Executives Men	4.00	512,477.46	128,119.37
Middle management Men	44.31	2,053,240.57	46,337.04
Employees Men	66.94	1,589,749.14	23,749.93
Executives Women	2.00	268,022.51	134,011.26
Middle management Women	85.79	3,310,348.19	38,587.54
Employees Women	648.72	14,874,283.50	22,928.59
Total Remuneration Men	115.25	4,155,467.17	36,056.74
Total Remuneration Women	736.51	18,452,654.20	25,054.18
	no. of employees	Total remuneration	Average remuneration
Executives Men <25	-	-	-
Executives Men 25-35	-	-	-
Executives Men 36-55	4.00	512,477.46	128,119.37
Executives Men >55	-	-	-
Middle management Men <25	-	-	-

Middle management Men 25-35	11.21	414,574.25	36,992.44
Middle management Men 36-55	31.47	1,535,828.56	48,807.59
Middle management Men >55	1.64	102,837.76	62,859.27
Employees Men <25	11.73	296,814.00	25,305.99
Employees Men 25-35	29.17	702,590.66	24,089.37
Employees Men 36-55	24.37	560,421.22	22,995.41
Employees Men >55	1.67	29,923.26	17,907.40

	no. of employees	Total remuneration	Average remuneration
Executives Women <25	-	-	-
Executives Women 25-35	-	-	-
Executives Women 36-55	2.00	268,022.51	134,011.26
Executives Women >55	-	-	-
Middle management Women <25	0.37	8,901.79	23,929.54
Middle management Women 25-35	28.69	999,433.92	34,839.26
Middle management Women 36-55	56.73	2,302,012.48	40,579.83
Middle management Women >55	-	-	-
Employees Women <25	110.53	2,628,307.60	23,778.70

Employees Women 25-35	217.99	5,071,495.81	23,264.70
Employees Women 36-55	305.33	6,832,465.97	22,377.02
Employees Women >55	14.86	342,014.12	23,009.56

The number of employees was calculated using actual annual working hours (full-time employee). This data does not include employees who provide services to other countries.

### Press contacts

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# 5.

Appendices

# Methodology & definitions

## Preamble

With regard to the collection and consolidation of the information provided in this ESG performance statement, it is the Non-Financial Performance Department (PEF) that centralises all qualitative (i.e. narrative) and quantitative information. Most indicators are calculated by the operational departments, mainly the Environmental Transition Department and the Human Resources Department.

Regarding the checks carried out, this depends on the nature of the data in question; for example, it may involve consistency checks compared to the previous year or calibration with management or accounting data.

The details relating to the scope and organisational arrangements of this ESG performance statement are specified in a protocol drawn up by Kiabi's non-financial performance management entitled "Annual ESG Reporting – Modus Operandi (version 1 as at 31/12/2025)" and shared with the relevant in-house contacts. The key elements of this protocol, including assumptions and estimates, are presented in this methodological note. It is available upon written request to the following address: [laetitia.lafourcade@kiabi.com](mailto:laetitia.lafourcade@kiabi.com)

## 1. Context

Initially concerned by the Corporate Sustainability Reporting Directive (CSRD), Directive (EU) 2022/2464 of 14 December 2022, before the enactment of Law no. 2025-391 of 30 April 2025 known as 'DDADUE', the Kiabi group will ultimately only be required to produce a sustainability statement from the financial year starting on 1 January 2027, i.e., in 2028. In this context, the Kiabi group has chosen to maintain its previous requirements and to voluntarily publish an ESG performance statement, drawn up in accordance with its own framework entitled "Annual ESG Reporting – Modus Operandi (version 1 as at 31/12/2025)" available on request from the Bunsha International head office. The key elements of this framework are presented below.

Furthermore, the Kiabi group plans to progressively incorporate the

information required by the CSRD into its ESG performance statement and thus transform it into a sustainability statement compliant with the European Sustainability Reporting Standards (ESRS). Therefore, for the financial year ended 31 December 2025, the information provided does not constitute sustainability information established in accordance with Article L. 233-28-4 of the French Commercial Code.

## 2. Period and scope of the report

Reporting period:

→ The social, corporate and environmental data covers the period from 1 January to 31 December 2025.

→ Data relating to the summer and winter collections of the reporting year Y correspond to the purchasing campaigns required to create the summer and winter collections of year Y.

For example, the information on material tonnages used for the Spring/Summer and Autumn/Winter 2025 collections corresponds to the purchasing campaigns carried out in 2024 and 2025 to constitute the Spring/Summer and Autumn/Winter 2025 collections marketed between 2024 (week 44) and 2026 (week 17).

The present ESG performance statement covers all companies belonging to the Kiabi group, i.e., all French and overseas companies directly and indirectly controlled, within the scope of Article L.233-3 of the Commercial Code, by BUNSHA INTERNATIONAL (parent company), as well as all its suppliers and subcontractors (hereinafter referred to as "Suppliers") with whom it maintains an established commercial relationship. In accordance with French law, an established commercial relationship exists when there are stable and regular business dealings.

## 3. Business model / Definitions

**Stakeholders:** Should be understood as the suppliers, subcontractors, service providers, customers, franchisees, affiliates, agents, associations and employees of the Kiabi group.

**Employees:** Must be understood as all employees of the Kiabi group, whether on permanent or fixed-term, part-time or full-time contracts, and also includes company officers (sometimes referred to as 'Kiabers').

**Franchise partner:** An independent company that, by contract, avails of the right to operate KIABI's know-how, brand, trade name and commercial processes, in return for the payment of a fee.

**Affiliate partner:** The affiliation-commission model is a distribution method by which a trader, the Affiliate Commission Agent, sells products belonging to another person (the client - in this case, KIABI), on behalf of the latter and under their brand, in return for the payment of a commission calculated on the turnover achieved.

**Merchandise suppliers:** A natural or legal person co-contracting with the KIABI group, involved in the supply of products to the group's companies, which are responsible, either directly or through their business partners, for selling the products to end consumers.

**Indirect purchases:** Indirect purchases refer to the goods and services that companies require to operate but which are not part of their core business.

**Collection teams:** All the teams involved in designing products at KIABI (collection managers, market managers, product managers, assistant product managers, stylists, pattern makers, graphic designers, offer auditors, etc.)

**NPS = Net promoter score:** An indicator used by companies to measure consumer satisfaction and loyalty towards a brand. The NPS assesses the extent to which the customer recommends a certain company, product or service to their friends, family or colleagues.

**Points of contact:** By customer points of contact, we mean all the channels enabling us to sell products or provide a service to our customers, whether physical or digital (shops, shop-in-shops which are KIABI corners in other retailers, websites or marketplaces, etc.).

## 4. Strategy and governance / Definition

**Business unit (or “BU”)** means “organisational unit” or even “scope” and defines an entity of the company and/or a department of the company that acts as a distinct part and has a certain degree of autonomy in its operations. Examples of business units are: marketing, collections, finance, the distribution countries of France, Spain, Italy, etc. or international franchise operators.

## 5. Environment

### 5.1 Definitions

**Biodiversity** (source | Care, Kiabi 2020 biodiversity report). Biodiversity, or biological diversity, refers to the variability amongst living organisms from all sources, including terrestrial, marine and other aquatic ecosystems, and the ecological habitats to which they belong. It includes diversity within species and between species, diversity of ecosystems and interactions between living organisms.

**Biodiversity assessment, main pressures** (source: Millennium Ecosystem Assessment, 2005):

**Habitat degradation:** Destruction, fragmentation, disturbance of natural environments that disrupt the lives of species (fauna, flora)

**Climate change:** Influences natural environments through rising sea levels and the intensity of extreme events, increased rainfall, and ocean acidification.

**Pollution:** Toxic substances are emitted and dispersed into the air, spread into the water, and discharged into the soil.

**Carbon footprint:** Scopes 1-2-3 cover: (source | Care by BearingPoint, adapted from GHG Protocol)

### LES FIBRES TEXTILES

**Fibre :** Raw material obtained by farming (plant or animal), from petroleum product processing (synthetic), or from the chemical transformation of wood cellulose (artificial).

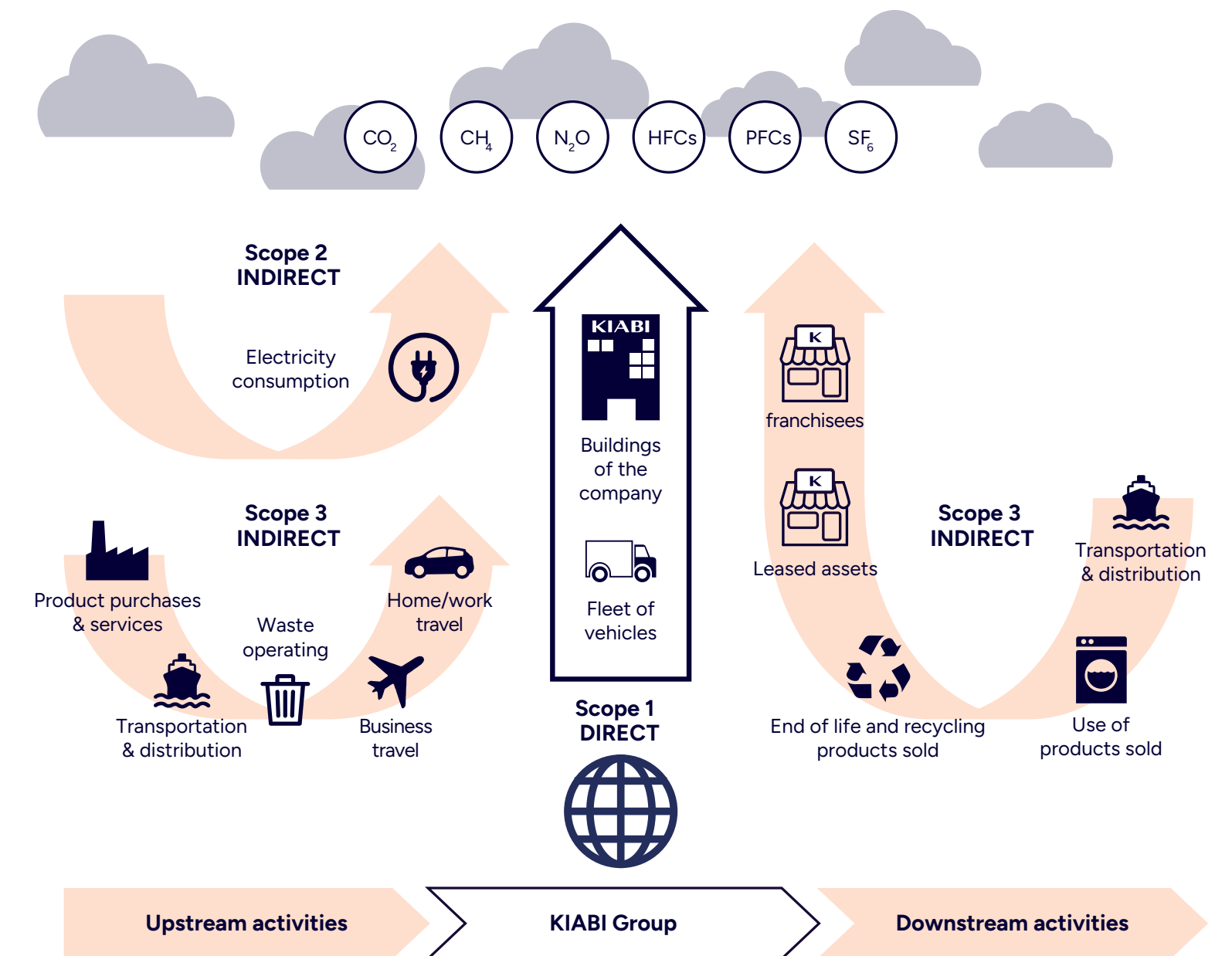
#### Natural fibres

→ **Natural vegetable fibres** are listed below:

- **Cotton:** used at Kiabi.

**Organic cotton:** Grown with natural compost that replaces chemical fertilisers and pesticides, it is GMO-free and the water required for its cultivation is reduced by half compared to conventional cotton. Its fibre is bleached using oxygenated water instead of chlorine. Dyeing is carried out without heavy metals or other carcinogenic substances. The farming of organic cotton allows producers to improve their working conditions, their health and that of those around them. Crop rotation in organic farming oxygenates the soil and preserves its richness.

**BCI Cotton:** The Better Cotton Initiative is a non-profit organisation that promotes better standards in cotton farming.



A carbon footprint is calculated as follows, based on all the company's activities (see diagram above):

$$\text{Carbon diagnosis (tCO}_2\text{e)} = \text{Physical and monetary streams (tons, €, m}^2\text{, kWh ...)} \times \text{Emissions factors (tCO}_2\text{e / quantity)}$$

The diagram also includes logos for **BASE Empreinte** and **ecoinvent**.

**USCTP Cotton:** The U.S. Cotton Trust Protocol is a voluntary sustainability programme that ensures more responsible production through measurable objectives and greater supply chain transparency.

**Cotton in conversion:** Cotton grown according to organic standards but not yet certified, as land takes at least three years to be cleansed of past chemical inputs before being certified as organic.

**Recycled cotton:** Cotton obtained from the recycling of cotton garments or scraps of cotton fabric. The fabrics are cut, ground and shredded to restore their original state of cotton fibres.

**Conventional cotton:** Cotton produced using standard farming methods, requiring significant amounts of water and the use of pesticides and fertilisers.

- **Linen, jute, hemp: used at Kiabi.**

Animal fibres are not included here as they are not used at Kiabi (except for wool, accounting for 0.26% and leather for 0.07% of our material use).

**Synthetic fibres:**

→ **The synthetic fibres** obtained by chemical reactions of hydrocarbons or starch are as follows:

- Polyester: used at Kiabi.
- Polyamide: used at Kiabi.
- Acrylic: used at Kiabi.
- Elastane (marketed as Spandex or Lycra): used at Kiabi.

Synthetic materials (polyester, polyamide, acrylic, elastane) can be recycled from textile products, used clothing, or plastic bottles. They therefore provide a second life to end-of-life products, while reducing dependence on petrol as a source of raw materials.

→ **The artificial cellulosic fibres** obtained from plant pulp called cellulose. This organic material is chemically treated to obtain a so-called artificial fibre. These include the following:

- Viscose: used at Kiabi.
- Lyocell, Tencel™, Eco Vero™: used at Kiabi. The cellulose comes from sustainably-managed forests, using non-toxic solvents in the transformation phase, which are 97% recycled.
- Cupro: not used at Kiabi.

Information source: Tricots et tissus by Pierre Hirsch published by Olifant (1988) Better Cotton Initiative, Global standard GmbH.

## MANUFACTURING PROCESSES

**Spinning:** Process of transforming a fibre into yarn by twisting for natural fibres (plant, animal). For artificial or synthetic fibres, the process allows a continuous filament to be obtained directly, used alone or combined.

**Weaving:** Production of a fabric (also called cloth) by interlacing threads (warp in one direction, weft in the other) at right angles, using a loom.

**Knitting:** Production of a knitted fabric by forming interlaced loops (stitches) from a continuous yarn using a knitting machine.

**Garment washing:** Process that gives a finished product (garment manufacturing) an aged, faded appearance. Often used for denim trousers. Stone washing is usually carried out in a drum machine with water and limestone to soften the fabric and offer visually-irregular wear.

**Dyeing:** The process of changing the colour of a material by absorbing a dye.

**Manufacturing:** All the operations involved in assembling a garment or accessory. The main stages are the cutting of the fabric and its assembly using a sewing machine.

**Denim (toile de Nîmes) :** very robust cotton or cotton-blend fabric due to its weaving. It is traditionally two-tone: blue warp and white weft.

**REACH European Union regulation:** REACH is a European Union regulation aimed at providing better protection for human health and the environment from the risks associated with chemical substances, while promoting competitiveness within the EU chemical industry. It also promotes alternative methods for assessing the substance hazard, to reduce testing on animals.

**AFIRM:** Founded in 2004, the **Apparel and Footwear International RSL Management (AFIRM)** group is an association of companies in the apparel and footwear industry that work together to promote chemical management in the global supply chain. AFIRM is led by the Phylmar Group, an environmental health & safety and sustainability consulting company based in California. Since its creation, AFIRM's focus has been the continuous advancement of chemical management including phasing out or limiting restricted substances to established limits in apparel, footwear, and accessories.

## LIFE-CYCLE ASSESSMENT (LCA) OF A PRODUCT

The life-cycle assessment method is a **standardised environmental evaluation** (ISO 14040 and ISO 14044) for a product, from the extraction of the raw materials necessary for its manufacture to its use, maintenance and transport phases and end-of-life (landfill, recycling, etc.).

## CIRCULAR ECONOMY

**“The circular economy** involves producing goods and services in a sustainable manner, while limiting resource use and waste and the production of other waste. It involves moving away from a throwaway society to a circular economy model”. (French Ministry for Ecological Transition and Territorial Cohesion)

## Circular economy model

Sustainable resource management  
(extraction, rational exploitation)



## LOGISTICS AND TRANSPORT

**Logistics warehouse:** Our warehouses are located in Lauwin Planque in the north of France and in La Bisbal del Penedes (near Barcelona, Spain)

**Transport hub:** To consolidate the flows between our warehouses and the regional distribution areas, we work with logistics/transport hubs operated by partner carriers. These platforms are the starting point for distribution transport to each shop and may also carry out some logistics tasks.

## 5.2 Indicators

### CARBON INDICATORS

#### Carbon emissions

The calculation of our carbon footprint is carried out according to the GHG Protocol methodology, drawing mainly on actual activity data. For example, purchased and sold products account for nearly 80% of this footprint. The use of this accurate data, derived directly from our activity, enables us to limit reliance on average data and thus significantly reduce calculation uncertainties. The uncertainty associated with the use of average emission factors is all the more limited as the calculation is refined by breaking down these factors using data from our own value chain.

**Definition:** Measurement of greenhouse gas emissions of the Bunsha International group for scopes 1, 2 and 3 in absolute value calculated in tCO<sub>2</sub>e.

**Scope:** Bunsha International group (i.e. KIABI's retail activities worldwide and its real estate company ETIXIA).

#### Main assumptions adopted in the absence of or with partial data:

→ Waste, business travel, and Scope 1 & 2: In the absence of actual reported data, these have been extrapolated based on the number of FTEs and data from previous years.

→ Logistics: To cover all our flows, we have added a 3% margin to take into account parts received directly without going through the usual import channels.

→ Manufacturing of purchased products: The carbon impact of product manufacturing includes: the impact of materials, the impact of industrial processes leading to the final product, the impact of production waste (offcuts). A series of industrial processes is assigned to each product depending on its type (knitted textile, woven textile, shoes, accessories, etc.) and material (cotton, polyester, etc.). The emission factors of each process are refined according to the country of manufacture (electricity

mix of the country) and factory data (distribution of electricity use versus other energies, share of renewable electricity).

→ Use of products sold: To estimate the impact of washing, drying and ironing, we use official European standards (PEF method), adapted to Kiabi nomenclatures. This allows us to apply the most realistic use scenarios.

→ End-of-life of products sold: To find out what happens to products at the end of their life, we rely on data from the European Commission. This data tells us how textiles are processed (landfill, incineration, etc.) in each country where we operate.

→ Visitor travel: To assess the impact of our visitors' travel, we projected transport habits (distances travelled, modal mix – car, public transport, walking, etc.) by major geographical area (Europe/Latin America and Asia/Africa/Middle East), based on the survey carried out on branch store customers.

#### Adjustments to methodology:

In 2025, the following methodological and scope changes were applied to:

#### Product manufacturing:

→ Addition of a new level of detail in the material mix to highlight recycled materials (recycled elastane, recycled wool, recycled viscose)

→ Update of emission factors for materials (USCTP cotton, cotton in conversion)

→ Update of process emission factors (EF):

- Specification of electricity emission factors by country
- Integration of renewable-electricity rate data by country and by process (greater granularity)
- Specification of the electricity share (vs other energies) in the energy mix by country and by process

→ Inclusion of emissions related to ironing processes for all textile products, and garment washing for textile products excluding denim

→ Inclusion of emissions related to ironing processes for all textile products, and garment washing for textile products excluding denim

#### Non-merchant purchases:

→ Update of the accounting method for non-merchant purchase amounts

→ Update of monetary emission factors

**Fixed assets:**

→ Addition of Etixia fixed asset amounts (excluding constructed and renovated m<sup>2</sup>)

→ Update of monetary emission factors

**Downstream transport:**

→ Update of biofuel emission factors

**Franchises:**

→ Addition of emissions associated with affiliated stores

**Customer and visitor movements:**

→ A new visitor survey was carried out in 2025:

- Update of modal mix assumptions, distances travelled and number of shops visited per trip

- Valuation of journeys made by electric and hybrid vehicles (previously considered as journeys by petrol vehicles)

→ Addition of customer journeys to collection points based on the number of orders

→ Update of emission factors

These methodological adjustments were made to refine Kiabi's carbon footprint, with the aim of reflecting the reality of the activity as accurately as possible. The footprint calculation remains in compliance with the GHG Protocol standard.

**% reduction in scope 1/2/3 carbon emissions in absolute terms compared to 2022**

Definition: Change in carbon emissions of the Bunsha International group (i.e. retail and property activities) for scopes 1/2/3 in absolute value calculated in Teq CO<sub>2</sub> compared to the reference year (2022)

Calculation formula: (Absolute value carbon emissions scope 1/2/3 for year Y) / (Absolute value carbon emissions scope 1/2/3 for the reference year 2022) -1

Main assumptions:

(See the assumptions in the 'Carbon emissions' section above). The carbon

emissions calculated in 2022 do not take into account the methodological and scope changes presented above and used for calculating carbon emissions as of 2025. We have yet to determine the impact this has on the -4.7% reduction percentage shown between these two years.

Furthermore, methodological adjustments were made in the aim of refining the quantification of the group's carbon emissions.

With a comparable methodology (2025 approach applied according to the former ISO methodology), carbon emissions in 2025 show a decrease of 1.3% compared to 2022. For information purposes, applying the new 2025 methodology to carbon emissions compared to 2022 (old methodology) results in a non-comparable variation of -4.7%.

**Scope 1/2/3 carbon emissions in turnover carbon intensity**

Definition: Carbon intensity of turnover

Carbon intensity calculation formula for turnover: Absolute value of scope 1/2/3 carbon emissions for year Y / Total revenue of the KIABI group for year Y

**WATER INDICATORS****Net fresh water use**

Definition: Net freshwater use quantifies the volume of water withdrawn and not returned to the aquatic environment by all Kiabi activities and is reported in m<sup>3</sup>.

Scope: Bunsha International group (i.e. KIABI's retail activities worldwide and its real estate company ETIXIA).

Assumptions / estimates: The data used for the net freshwater use assessment is the same activity data as that of the carbon footprint.

The updates applied to this indicator are as follows:

**Product manufacturing:**

→ Addition of a new level of detail in the material mix to highlight recycled materials (recycled elastane, recycled wool, recycled viscose)

→ Addition of uses related to the garment washing process on textile

products excluding denim

**Customer and visitor movements:**

→ A new visitor survey was carried out in 2025:

- Update of modal mix assumptions, distances travelled and number of shops visited per trip

- Valuation of journeys made by electric and hybrid vehicles (previously considered as journeys by petrol vehicles)

→ Addition of customer journeys to collection points based on the number of orders

**LAND USE INDICATOR**

Definition: The land use indicator measures the land occupation associated with Kiabi's activity for the given year and across the entire value chain. It is expressed in m<sup>2</sup>·per year.

Scope: Bunsha International Group (i.e. KIABI's retail activities worldwide and its property company ETIXIA).

Assumptions / estimates: The data used for the land use assessment is the same activity data as that of the carbon footprint.

The updates applied to this indicator are as follows:

**Product manufacturing:**

→ Addition of a new level of detail in the material mix to highlight recycled materials (recycled elastane, recycled wool, recycled viscose)

→ Addition of uses related to the garment washing process on textile products excluding denim

**Customer and visitor movements:**

→ A new visitor survey was carried out in 2025:

- Update of modal mix assumptions, distances travelled and number of shops visited per trip

- Consideration of journeys made by electric and hybrid vehicles (previously considered as journeys by petrol vehicles)

→ Addition of customer journeys to collection points based on the number of orders

## ECO-DESIGN INDICATORS (PRODUCTS WITH REDUCED ENVIRONMENTAL IMPACT)

### Scope for all indicators:

- Purchasing campaigns for SUMMER Y and WINTER Y collections
- Quantities ordered
- When different materials are layered, we only consider the material of the top layer in our analysis
- Exclusions: defective products identified during quality controls in the factory, which are therefore not purchased by KIABI

### Breakdown of materials (in tonnage of finished products)

Definition: breakdown of raw materials used as a percentage of purchased finished product tonnages

#### Scope:

- All materials of products purchased
- Offcuts, whether from material production or cutting, are not included

### Material effort score

Definition: Measures the use of materials with reduced environmental impact and recycled materials in the tonnage of finished products purchased

Calculation formulas: (tonnage of finished products purchased using a main material with reduced environmental impact x 40% + tonnages of finished products purchased using a recycled main material x 60%) / total tonnages of finished products purchased

#### Scope:

- All materials of purchased products (textiles, accessories, footwear)
- Quantities and product lists from orders for the summer 2025 + winter 2025 collections

### Assumptions / estimates:

- Selected composition corresponding to the upper layer of the first referenced item; for shoes, this refers to the composition of the sole
- Selected weight including the weight of the product packaging and weighted by orders by size
- If weight is missing for year Y, the weight from year Y-1 is used, and if not available, the average weight for the class, department, market, group, or the entire company is used
- Waste, whether from material production or cutting, is not included

## TRANSPORT INDICATORS

### Breakdown of our upstream modes of transport

Definition: Share of our upstream transport modes for amounts purchased in bulk import and delivered to our warehouses.

### Breakdown of our downstream modes of transport

Share of our downstream transport modes for the amounts shipped from our warehouses to our stores, pick-up points and web.

## CIRCULARITY INDICATORS

### Proportion of second-hand products in all items sold by KIABI

Definition: Share of second-hand amounts sold (corners, Beebs website, Kidkanai) out of the total amounts sold by the group.

Calculation formula: total second-hand amounts sold (corners, Beebs website, Kidkanai) / total amounts sold by the group whether through our own shops, affiliates, franchises, shop-in-shops or digitally (websites and marketplaces), including the second-hand amounts sold (corners, Beebs website, Kidkanai)

#### Scope:

- Second-hand corners in all countries
- Beebs website
- Kidkanai including items sold at clearance sales (C2C)

### % of lower-impact business volume

Definition: Less impactful business volume that measures our ability to pivot the Kiabi model around our two key levers of environmental transformation:

- Turnover generated by second-hand goods
- Business volume generated by our services: "En Famille", customisation, retail media

Scope: Turnover generated during the reporting year across all collections, whether through our own shops, affiliates, franchisees, via our digital platforms (Kiabi website, second-hand by Kiabi or the marketplace)

→ Second-hand turnover from our corners, Beebs, and our Kidkanai concept store

→ Turnover from our 'En Famille' loyalty programme, customisation and our retail media activities

## 6. Social & Societal

Social data refers exclusively to individuals with an employment contract within a Kiabi Group entity. It does not include data on temporary workers, self-employed workers, service providers or interns. However, work-study students (professional training contracts and apprenticeship contracts) are included in the scope.

The scope includes all Kiabers from the entities of the Bunsha International consolidated group. The scope is specified for each of the indicators below.

The social audit is an assessment of the social compliance of factories, the result of which, in the form of an audit report including a score, provides information on the suppliers' social performance. The audit includes a factory visit (unannounced), document checks tracing supporting proof on a sampling basis, interviews with workers, etc. The topics of social audits are Building safety, fair payment for hours worked, forced labour, etc., are the themes covered by the social audits.

## SOCIAL INDICATORS

### Workforce at 31/12/Y

This is the total number of Kiabers (fixed-term / permanent and work-study contracts) present on 31/12/N.

**Difference between a full-time / part-time contract:** a part-time contract is defined when the Kiaber works less than the legal duration of the country. For example, France uses a 35-hour basis, whereas Portugal uses 40 hours.

### % of employee shareholders

Definition: Proportion of employee shareholders among all employees in countries eligible for share ownership

Calculation formula: Number of permanent employees who are shareholders as of 31/12 in the reporting year Y / Number of permanent employees with more than X months' service as of 31/12 in the reporting year Y (X may vary depending on the country)

### Great Place to Work® Trust Index

The Great Place to Work® Trust Index™ is an anonymous survey conducted with all employees under contract with the company, based on five aspects (credibility, respect, fairness, pride and conviviality) which help to define the notion of a high-quality employee experience.

The Trust Index™ forms the basis of the Great Place to Work® certification programme in conjunction with the Culture Brief™ file.

### Turnover

Calculation formula: (No. of departures in year Y + No. of new recruits in year Y) / 2 / workforce on 01/01/Y

Scope: Permanent contracts only

- By departures we mean: the number of people who have left one of our entities during the year. Departures on 31/12 are not taken into account as departures in year Y but in year Y+1.
- By recruits, we mean: the number of people hired during the year on

permanent contracts. Each contract counts as one unit, whether full-time or part-time.

- Departures/recruits do not include changes in contract type and intra-company transfers within the country.

## DIVERSITY INDICATORS

### % of employees with a disability

Calculation formula: No. of employees recognised as disabled during the year\*100 / (total number of permanent and fixed-term contracts including apprentices present on 31/12 of year Y)

The notion of workers with disabilities may vary between countries, depending on the legislation (especially in Asia).

Scope: Permanent contract, fixed-term contract (increased workload, replacement) and apprentices. All Kiabi countries.

### % of women in the TOP 100

Definition: The TOP 100 consists of all people who are part of Kiabi's "Colead". The Colead, or leader committees, more traditionally correspond to the company's management committees and therefore include all of Kiabi's executives.

Calculation formula: Number of women leaders / Total number of leaders

Scope: All countries

### Gender equality index:

This index was set up by the French government in 2018. It aims to enable companies to measure their progress in terms of professional equality. The maximum number of points is 100. Below 75 points, companies must take corrective action or face financial penalties. 5 indicators are used to calculate the score:

- Elimination of the pay gap between women and men of comparable age and position counts for 40 points.
- Equal opportunities between men and women for obtaining a pay rise count for 20 points.

- Equal opportunities between men and women for obtaining a promotion count for 15 points.
  - Pay rises applied after returning from maternity leave when pay rises were granted in their absence, count as 15 points.
  - At least 4 women in the 10 highest earners counts as 10 points.
- Data for France only

## SKILLS MANAGEMENT INDICATORS

### Number of training hours

Definition: Number of training hours completed (based on participants) by Kiabi employees during year Y. Only employees who signed the attendance sheet are taken into account. For E-learning courses: monitoring is carried out based on actual connection time (not exceeding 150% of theoretical hours) + with "completed" status for the course (via an end-of-course assessment)

Exclusion of hours completed in Y-1 for training courses completed in Y.

- Internal or external training within the organisation, leading to qualifications or not, with a differentiation for non-compulsory training considered as skills development.
  - "Non-compulsory" training considered: all training, whether physical, digital or hybrid, related to the skills development of employees (i.e. all professional and personal/soft skills development) – excluding compulsory training. This includes academic training, tutoring and mentoring.
- Scope: Fixed-term / permanent contracts and apprentices, interns excluded. All Kiabi countries.

### Share of KIABI employees trained (excluding compulsory training):

Calculation formula: Number of Kiabers trained who have taken at least one non-compulsory training course during year Y / Number of employee registration numbers under contract during the year, regardless of duration.

Scope: Permanent contracts, fixed-term contracts, apprentices, interns excluded. All Kiabi countries.

## VOCATIONAL INTEGRATION INDICATORS

### No. of people joining under vocational integration

**Definition:** Number of people who have entered under an Integration through Economic Activity programme and/or another vocational inclusion programme. These paths enable people who have been excluded from the labour market to (re)connect with the world of work and business, thanks to a competent third-party entity, in which Kiabi is a partner in a process of sharing skills, expertise and interpersonal skills. This indicator has been tracked cumulatively since 2021.

## SOCIAL COMPLIANCE INDICATORS

The following are excluded from the scope of social and environmental compliance audits for 2025:

- Tier 2 factories who have not been declared to us by our Tier 1 suppliers.
- All our Tier 3 suppliers.

In general, suppliers are listed according to the location of their managing purchasing office. Factories, on the other hand, are listed according to the country of production.

Audits produce a grade from A to E based on the assessment of 10 points.

Grades are calculated as follows:

A =  $\geq 95\%$  AND no "zero-tolerance for breach" AND no critical issue AND  $A \geq 6$ , C=0, D=0, E=0

B =  $\geq 90\%$  AND no "zero-tolerance for breach" AND no critical issue AND  $C \leq 3$ ,  $D \leq 2$ , E=0

C =  $\geq 85\%$  AND no "zero-tolerance for breach" AND no critical issue AND  $D < 3$ , E=0

D =  $80\%$  AND no "zero-tolerance for breach" AND critical "zero-tolerance for breach" point  $\leq 2$  and  $E < 3$

E =  $< 80\%$  AND/OR a "zero-tolerance for breach" AND/OR critical "zero-tolerance for breach" point  $> 2$  AND/OR  $E > 3$

### % of factories audited and assessed according to international and regulatory social standards (grades A and B)

**Definition:** Share of tier 1 and 2 factories that obtained an A or B grade during their most recent social audit carried out in the year.

**Formula:** Number of tier 1 and 2 factories audited on the social component and having obtained a grade of A or B / total number of tier 1 and 2 factories

**Scope:**

- Tier 1 and 2 factories
- Large import suppliers only (importers are not included in this calculation)

### % of new referenced factories rated A, B or C

**Definition:** Proportion of newly- approved factories (newly approved = created in the system) audited at social level A, B or C

**Scope:** Tier 1 only

**Formula:** Number of new tier-1 factories audited on the social component and having obtained the grade A, B or C / total number of new tier-1 factories

### % of factories that were rated E and whose level has improved or the business relationship ceased within 6 months

**Definition:** Share of factories that received an E rating during a social audit and obtained an improved rating within 6 months.

**Scope:** Only for existing tier 1 factories

**Formula:** Number of factories that received an E grade during a social audit and achieved a better grade within 6 months / number of factories that received an E grade during a social audit

## CUSTOMER SATISFACTION AND SAFETY INDICATORS

### Net Promoter Score (NPS)

**Definition:** Indicator used by companies to measure a consumer's satisfaction and loyalty towards a brand. The NPS evaluates the extent to which the customer recommends a certain company, product or service

to their friends, family or colleagues.

**Formula:** Several questions asked in a survey among our customers about the in-store experience and 1 common question "Would you recommend KIABI to your friends and family?" Respondents must give a score from 0 to 10, which then allows the customer base to be segmented into three main categories: detractors (score from 0 to 6), passives (score of 7 or 8), and promoters (score of 9 or 10).  $NPS = \% \text{ of promoters} - \% \text{ of detractors}$   
**Scope:** The NPS is based on respondents from all core countries (France, Spain, Portugal, Italy, Belgium) as well as geographical areas covered by the KID legal entity (Kiabi International Development).

We survey two journeys:

- In-store journey: via questionnaires sent by email after the customer has made a purchase and via QR codes available in-store
- Online customer journey: the customer can freely answer the questionnaire, once the order has been placed, on their order confirmation page and via a questionnaire they receive by email, and once the parcel has been delivered, about their delivery experience.

### Cyber security "displayed" compliance rate (Bitsight index)

**Definition:** Calculated by the rating agency Bitsight: 18 checkpoints divided into 4 categories on all our IT services displayed on the Internet. Each checkpoint is awarded a number of points, giving a final score out of 820. The indicator is then presented in % for clearer understanding.  
**Scope:** All the IT applications and services displayed on the Internet for the entire KIABI Group and its countries.

It measures our compliance with the following 18 cyber security checkpoints:

- Compromised Systems (5 checkpoints: Botnet Infections / Spam Propagation / Malware Servers / Unsolicited Communications / Potentially Exploited)

- Diligence (11 checkpoints: SPF / DKIM / SSL Certificates / SSL Configurations / Open Ports / Web Application Headers / Patching Cadence / Insecure Systems / Server Software / DNSSEC / Web Application Security)
- User Behaviour (1 checkpoint: File Sharing)
- Public Disclosures (1 checkpoint: Security Incidents)

# 5.

Appendices

# Insurance report

## Bunsha International

Rapport d'assurance limitée de l'un des commissaires aux comptes portant sur une sélection d'informations ESG



## Rapport d'assurance limitée de l'un des commissaires aux comptes portant sur une sélection d'informations ESG

A la Direction Générale de Bunsha International  
4 A rue du Moulin de Lezennes  
59260 Lezennes

En notre qualité de commissaire aux comptes de votre société, nous avons mené des travaux visant à formuler une conclusion d'assurance limitée sur une sélection d'informations consolidées ESG déterminées et établies volontairement par Bunsha International (ci-après « l'Entité »), au regard de son référentiel interne intitulé « Reporting ESG annuel – modus operandi (version 1 au 31/12/2025) » (ci-après le « Référentiel »), pour l'exercice clos le 31 décembre 2025 (ci-après les « Informations »), présentées ci-après et figurant dans la « Déclaration de performance ESG 2025 » (ci-après le « Rapport RSE ») :

- KPI 1 : Réduction des émissions carbone depuis 2022 (KtCO<sub>2</sub>eq)
- KPI 2 : Consommation nette d'eau douce
- KPI 3 : Score effort matière
- KPI 4 : Part des produits de seconde main dans l'ensemble des articles vendus par Kiabi
- KPI 5 : % volume d'affaires moins impactant
- KPI 6 : % de collaborateurs actionnaires
- KPI 7 : GPTW® Trust Index
- KPI 8 : % de femmes dans le Top 100
- KPI 9 : Part de collaborateurs de Kiabi formés (hors formations obligatoires)
- KPI 10 : Nombre d'entrées en insertion professionnelle
- KPI 11 : % d'usines auditées et évaluées au regard de standards sociaux internationaux et réglementaires (A+B)
- KPI 12 : Net Promoter Score (NPS)
- KPI 13 : Taux de conformité cybersécurité « exposé » (indice Bitsight).

Notre intervention ne porte pas sur les informations relatives aux périodes antérieures, ni sur toutes les informations présentées, dans le Rapport RSE, autres que celles objet de notre rapport.

### Conclusion d'assurance limitée

Sur la base des travaux que nous avons mis en œuvre, tels que décrits dans la partie « Nature et étendue des travaux », et des éléments que nous avons collectés, nous n'avons pas relevé d'anomalie significative de nature à remettre en cause le fait que les Informations ont été établies, dans tous leurs aspects significatifs, conformément au Référentiel.

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Société d'expertise comptable inscrite au tableau de l'ordre de Paris - Ile de France. Société de commissariat aux comptes membre de la compagnie régionale de Versailles et du Centre. Société par Actions Simplifiée au capital de 2 510 460 €. Siège social : 63 rue de Villiers 92200 Neuilly-sur-Seine. RCS Nanterre 672 006 483. TVA n° FR 76 672 006 483. Siret 672 006 483 00362. Code APE 6920 Z. Bureaux : Bordeaux, Lille, Lyon, Marseille, Metz, Nantes, Rennes, Rouen, Strasbourg, Toulouse, Montpellier.

## Observation

Sans remettre en cause la conclusion exprimée ci-dessus, nous attirons votre attention sur le paragraphe « 1. Contexte » de la section « Méthodologie et définitions » figurant en annexe du Rapport RSE qui précise que les Informations ont été établies volontairement par Bunsha International selon le Référentiel et qu'à ce titre, elles ne constituent pas des informations en matière de durabilité établies conformément aux dispositions de l'article L. 233-28-4 du code de commerce, y compris aux ESRS.

## Préparation des Informations

L'absence de cadre de référence généralement accepté et communément utilisé ou de pratiques établies sur lesquels s'appuyer pour évaluer et mesurer les Informations permet d'utiliser des techniques de mesure différentes, mais acceptables, pouvant affecter la comparabilité avec celles d'autres entités et au fil du temps.

Par conséquent, les Informations doivent être lues et comprises en se référant au Référentiel disponible sur demande auprès du siège de l'Entité, dont les éléments significatifs sont présentés dans la section « Méthodologie et définitions » en annexe du Rapport RSE.

## Limites inhérentes à la préparation des Informations

Les Informations peuvent être sujettes à une incertitude inhérente à l'état des connaissances scientifiques et à la qualité des données externes utilisées. Certaines informations sont sensibles aux choix méthodologiques, hypothèses et/ou estimations retenus pour leur établissement.

En particulier, la quantification des gaz à effet de serre est soumise à une incertitude inhérente en raison des connaissances scientifiques incomplètes utilisées pour déterminer les facteurs d'émission et les valeurs nécessaires pour combiner les émissions de différents gaz.

## Responsabilité de l'entité

Les Informations ont été établies sous la responsabilité de la Direction, et il lui appartient de :

- sélectionner ou établir des critères appropriés pour la préparation des Informations (*i.e.* le Référentiel) ;
- préparer les Informations en appliquant le Référentiel ; et
- concevoir, mettre en œuvre et maintenir un contrôle interne qu'elle estime nécessaire à l'établissement des Informations, ne comportant pas d'anomalies significatives, que celles-ci proviennent de fraudes ou résultent d'erreurs.

## Responsabilité du commissaire aux comptes

Il nous appartient de :

- planifier et réaliser les travaux pour obtenir une assurance limitée sur le fait que les Informations ont été établies, dans tous leurs aspects significatifs, conformément au Référentiel et ne comportent pas d'anomalies significatives, que celles-ci proviennent de fraudes ou résultent d'erreurs ;

- formuler une conclusion indépendante basée sur les travaux que nous avons mis en œuvre et les éléments que nous avons collectés ;
- communiquer notre conclusion à la Direction de l'entité.

Comme il nous appartient de formuler une conclusion indépendante sur les Informations telles que préparées par la Direction, nous ne pouvons pas être impliqués dans la préparation desdites Informations, car cela pourrait compromettre notre indépendance.

### **Doctrine et Norme professionnelles appliquées**

Nos travaux décrits ci-après ont été effectués conformément à la doctrine professionnelle de la Compagnie nationale des commissaires aux comptes (CNCC) relative à cette intervention et à la norme internationale ISAE 3000 (révisée) *Assurance Engagements other than Audits or Reviews of Historical Financial Information* publiée par l'IAASB (International Auditing and Assurance Standards Board).

Ils ne constituent ni un audit ni un examen limité au sens des normes d'exercice professionnel (NEP) applicables en France. Ils ne constituent pas non plus une certification conformément aux lignes directrices de la Haute Autorité de l'Audit (H2A).

### **Indépendance et gestion de la qualité**

Notre indépendance est définie par les dispositions prévues par le code de commerce, le code de déontologie de la profession de commissaire aux comptes ainsi que par le Code d'éthique de l'IESBA (*International Code of Ethics for Professional Accountants (including Independence Standards)*). Celui-ci repose sur le respect des principes fondamentaux d'intégrité, d'objectivité, de compétence et diligence professionnelles, de respect de la confidentialité et du comportement professionnel.

Par ailleurs, nous appliquons la norme *International Standard on Quality Management 1* qui requiert la conception, la mise en œuvre et le maintien d'un système de gestion de la qualité, comprenant des politiques et des procédures visant à assurer le respect des règles déontologiques, des normes professionnelles, des textes légaux et réglementaires applicables ainsi que de la doctrine professionnelle de la Compagnie nationale des commissaires aux comptes (CNCC) relative à cette intervention.

### **Nature et étendue des travaux**

Nous avons planifié et effectué nos travaux, décrits ci-après, en prenant en compte le risque d'anomalies significatives sur les Informations. Dans le cadre de notre prestation d'assurance limitée et sur la base de notre jugement professionnel, nous avons :

- Pris connaissance de l'Entité, de son environnement y compris des éléments du contrôle interne pertinents pour la préparation des Informations ;
- Apprécié le caractère approprié du Référentiel au regard de sa pertinence, son exhaustivité, sa fiabilité, sa neutralité et son caractère compréhensible, en prenant en considération, le cas échéant, les bonnes pratiques du secteur ;
- Pris connaissance des procédures de contrôle interne mises en place par l'Entité visant à la conformité des Informations avec le Référentiel ;
- Apprécié si les méthodes utilisées par l'Entité pour établir les Informations sont appropriées au regard du Référentiel ;

- Vérifié que les Informations ont été déterminées sur l'ensemble du périmètre indiqué dans le Référentiel ;
- Pour les Informations soumises à nos travaux, nous avons :
  - Réalisé des tests de détail, sur la base de sondages ou d'autres moyens de sélection, consistant à vérifier la correcte application des méthodes de calcul et hypothèses décrites dans le Référentiel et à rapprocher les données sous-jacentes des pièces justificatives ;
  - Pour les estimations, par entretien avec la direction, nous avons pris connaissance de la méthode de calcul des données estimées. Nous avons apprécié le caractère approprié et la correcte application de cette méthode ainsi que le caractère approprié des sources d'informations utilisées ;
- Apprécié la cohérence d'ensemble des Informations par rapport à notre connaissance de l'Entité.

Nous estimons que les éléments que nous avons collectés sont suffisants et appropriés pour formuler notre conclusion.

Les procédures mises en œuvre dans le cadre d'une assurance limitée sont moins étendues que celles requises pour une assurance raisonnable effectuée selon la doctrine professionnelle de la Compagnie nationale des commissaires aux comptes ainsi que selon la norme internationale ISAE 3000 (révisée) ; une assurance de niveau supérieur aurait nécessité des travaux de vérification plus étendus.

Fait à Neuilly-sur-Seine, le 29 avril 2026

L'un des commissaires aux comptes  
**PricewaterhouseCoopers Audit**



**Nicolas Wilfart**

→ See the KIABI 2025 ESG Performance Statement in its condensed version



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