

KIABI

Extra-financial performance declaration **2024**

♥ **KIABI ACTS FOR A BETTER WORLD***

*Kiabi agit pour un monde meilleur





At a time when our communities are becoming increasingly divided, Kiabi has chosen to reaffirm its human values and commitment to openness in 2024. One of my proudest moments has been the launch of our Kiabi Foundation initiative to restore young people's confidence. A cause like this one is a positive force in the world which we live in. It's a helping hand and an open door to all, and is in line with our values of simplicity and respect. We are a brand which appeals to all and which is accessible to all families. This people-focused ethos has always been an integral part of our approach.

We are continuing to cultivate this mindset with the opening of our new headquarters, Kiabi Village. This site is a genuine platform for innovation and will facilitate discussions and exchanges between our employees and our entire ecosystem.

2024 has also been a year of economic performance and resilience for Kiabi, a company which manages to grow without compromising its core values.

We are united around a common goal and a strong sense of purpose, and this enables everyone to embrace our long-term vision.

In 2025, we must continue this work, drawing on the energy and confidence which these successes have given us. We will continue to innovate, be forward-thinking and adapt with our characteristic agility. We're steeped in a culture of humility, but that doesn't mean we can't be confident and proud of what we achieve every day with our employees and customers. .

Elisabeth Cunin
President of Kiabi





2024 has consolidated our strategies and direction, with the first milestones of our Vision 2035 put in place. The opening of Kiabi Village, our new head office, is a real cornerstone and a source of great pride. It brings together all our teams and all our departments, together with an experimental shop and a very customer-focused approach. The result creates a powerful impetus for action.

In 2024, we also acquired our first company, Beebs, which operates using the second-hand model. In terms of CSR, the creation of a social joint venture with our Le Petit Magasin project, as well as the launch of our Kiabi Foundation are just some of the elements which will enable us to achieve our Vision. Environmental and social indicators are now integrated at all levels, from our management committee to communications with all our employees and in all Kiabi's transformation projects. However, in 2024, these strategies were implemented against a backdrop of geopolitical change which had an impact on transport and on a competitive fashion market also undergoing continued change. Internally, we have begun to develop ways of working so that we can be more agile in the face of these challenges and meet the aims of our Vision 2035.

The support of our shareholders, the commitment of our employees and their ability to act independently on their ideas, combined with decentralised decision-making, are what drive us forward towards achieving our Vision.

Patrick Stassi
Managing Director of Kiabi



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KIABI

Challenges & strategies

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Our key figures for 2024.

Environment

-4.3%

reduction in CO₂ equivalent emissions in absolute terms (compared with 2022), or 2.28 Mt eq. CO₂.

9.6%

Percentage of our textile products purchased which are designed using raw materials and manufacturing processes which have a lower impact on the environment.

0.43%

of second-hand products out of all items sold by Kiabi.

176 M m³

net fresh water consumption.

KIABI

Social

69%

of factories audited and assessed at the highest level of compliance with international and regulatory social standards for our Tier 1 and 2 suppliers.

43%

of Kiabi employees trained in skills development.

75%

of employees think that Kiabi is a great place to work. (Trust Index® Great Place to Work®)

394

people joined as part of professional integration since 2020.

KIABI

Governance

63%

of employee shareholders.

35%

female senior executives.

0.52%

sustainable business volume.

89%

IT security compliance rate.

70

Net Promoter Score customers.

KIABI

Economics

2.3 Bn

turnover (euros).

+5%

compared with 2023.

23.7 M

customers (+6% vs 2023).

298 M

items sold.

KIABI



ACT FOR THE ENVIRONMENT

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

#sustainability #secondhand
#circularmodel #desirability

VISION
Kiabi
2035

Making life easier
for families by making
everyday sustainable
living accessible
to all.



ACT FOR ALL

BY CULTIVATING OUR UNIQUE
HUMAN CULTURE

#GPTW #inclusion
#humanculture #training

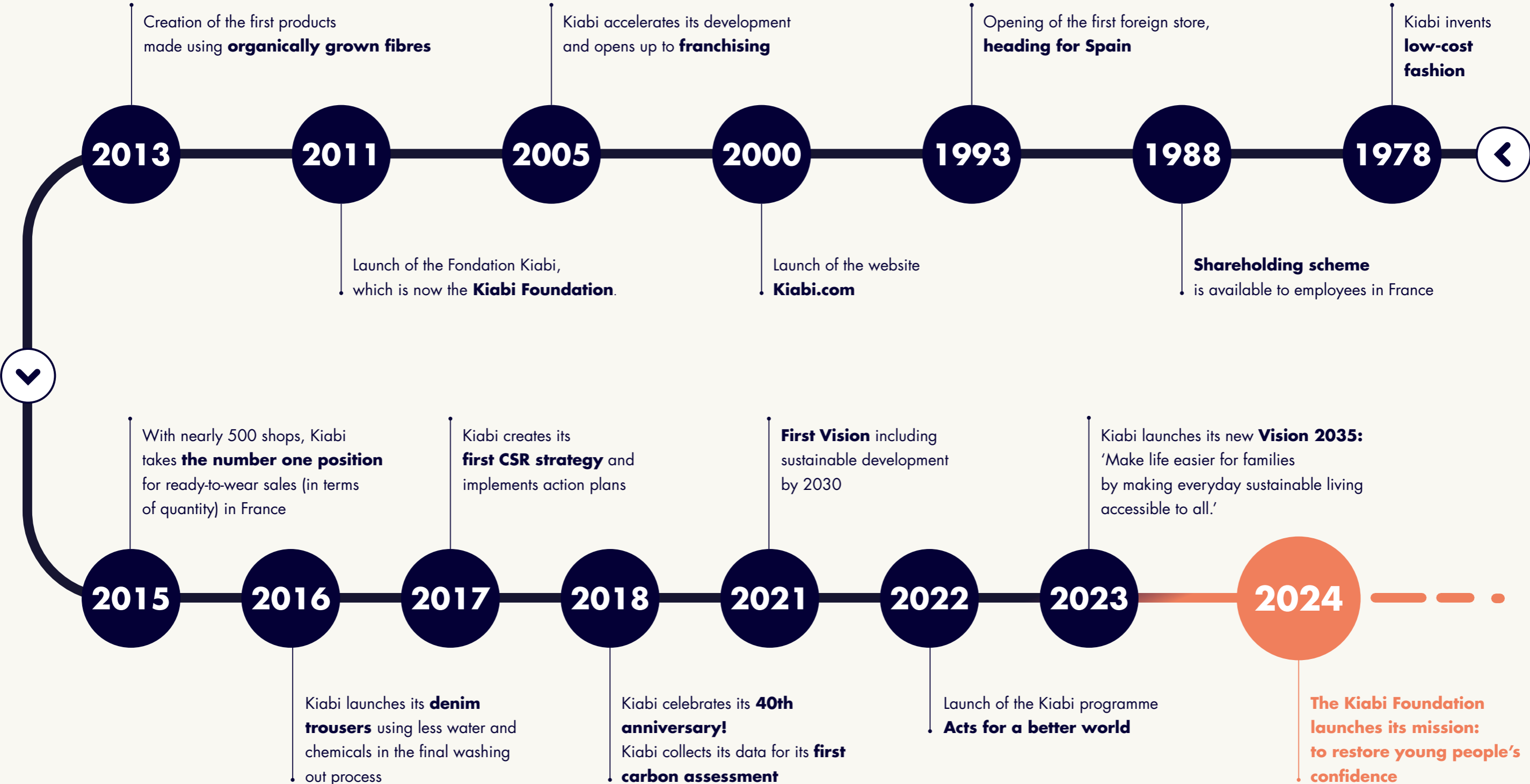


CREATING SHARED VALUE

BY GUARANTEEING SUSTAINABLE GROWTH AND PROFITABILITY

#omnichannel #innovation #international #shareholders #customers

40 years of fashion at low prices.



♥ **KIABI ACTS FOR A BETTER WORLD***

*Kiabi agit pour un monde meilleur

Kiabi acts for a better world*.

It is behind this positive and unifying message that we wish to engage families, our employees, our partners, our customers and the entire Kiabi ecosystem so **that everyone can play a part in bringing about change.** THROUGH our information platform 'Acts for a better world', we are aiming to highlight tomorrow's challenges in terms of fashion and consumption, but also to share our progress on environmental and societal issues, as well as the evidence associated with these actions.



Business model.

The strengths of Kiabi

- Leader in FRANCE in baby & children
- Control of our value chain
- Designer and creator
- Accessibility and inclusivity
- Physical shops, direct contact with our customers

→ Resources

Men and women who are committed

- 8,997 Kiabers, 81% of whom are women
- 79% of Kiabers are permanent contracts
- 4.5% of Kiabers have a disability

Teams dedicated to developing our products

- 179 Kiabers in the collections and 274 in our purchasing offices in China, Bangladesh, India and Turkey

An ecosystem supporting our mission

- 183 vendor suppliers for 503 assembly plants
- 1,175 social audits and 288 environmental audits carried out
- 3 vendor warehouses and one non-vendor warehouse in Europe
- 641 contact points (including 272 as partnerships)
- 90 franchise partners and affiliates
- 152 second-hand contact points
- 1 market place in France

Links with our communities

- 23.7 million customers
- 25 Petits Magasins (19 in partnership with 11 work-integration associations and 6 in a social joint venture with the Vitamine T group)

A financial structure

- A stable family shareholding
- A proactive investment policy

Etixia, a property company which brings new life to commercial and residential areas

- A team comprising 31 people
- 103 sites owned by Etixia

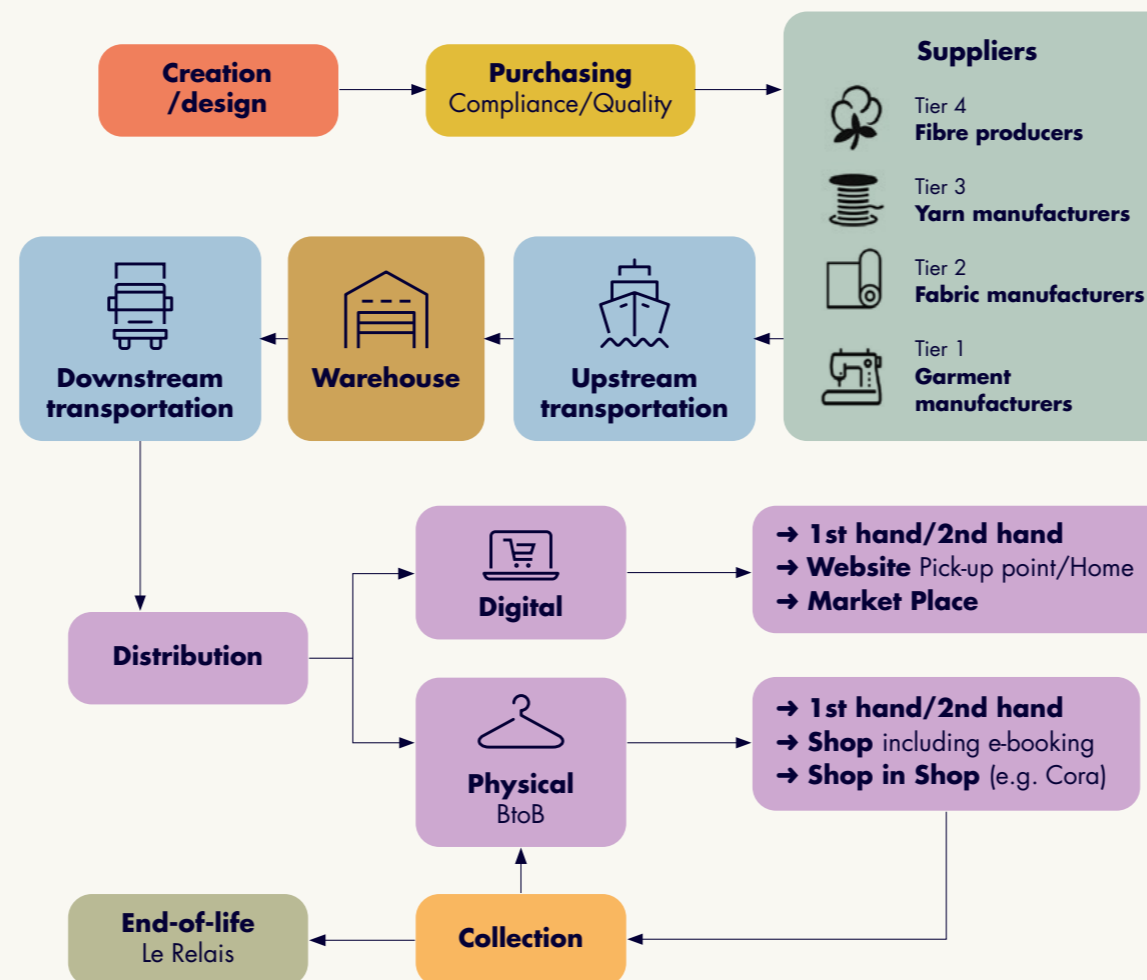
Challenges and opportunities

- Environmental emergency
- Buying power & inflation
- New societal expectations and changes in consumption
- Opportunities in terms of value for money/style
- Circular industrial and business model

Stakeholders

- Customers/supplier partners/affiliate partners and franchisees
- /service providers/associations/NGOs/media/employee or family shareholders

'Simplify life for families by making everyday sustainable living accessible to all.'



→ Value created

For men and women

- 75% of Kiabers satisfied (GPTW trust index)
- 43% of Kiabers trained in skills development.
- 35% of leadership positions are held by women
- 29% of results shared with employees
- 63% of Kiabers are shareholders

To reduce our environmental impact

- 2.28 million tonnes of CO₂ equivalent, i.e. -4.3% compared with 2022
- 176 million m³ of net fresh water consumed on our own sites
- 9% of our purchased textiles are made using raw materials and manufacturing processes which have less impact on the environment
- 1.3 second-hand items sold.
- 0.43% second-hand items in our products sold

For our partners

- 69% of factories audited and rated at the highest level of performance in terms of compliance with international and regulatory social standards
- 51% of factories audited and rated at the highest level of performance in terms of compliance with international and regulatory environmental standards
- 73% of turnover generated through our distribution channels (excluding franchises and affiliations)

For families and our customers

- A customer NPS of 70
- 232,230 families benefiting from solidarity shops
- 394 people joined as part of professional integration since 2020

To ensure our financial strength and the security of our organisations

- Share value up +53% in 5 years, with an average of increase of +9% per year
- 1% growth in turnover excluding taxes, i.e. €2.3 billion
- €47.9 million in rental revenues
- €3 million invested in renovating existing sites
- IT security rate of 88%

KIABI

KIABI across the world.



8,997
employees



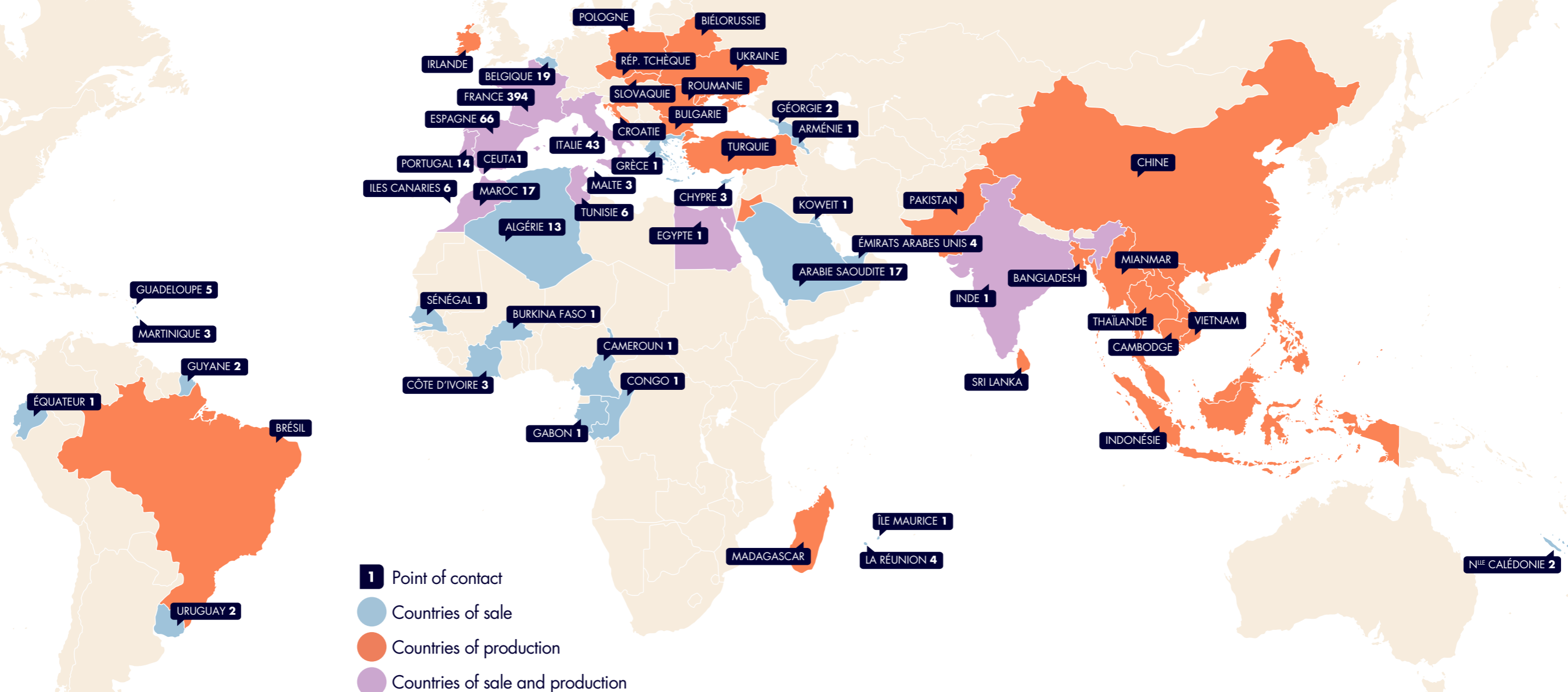
641
contact points



183 commercial suppliers
90 franchises & affiliations



27 distribution companies
21 countries of production
34 sales regions



Our double materiality assessment

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.

A review of our IROs

In order to meet the requirements of the CSRD (Corporate Sustainability Reporting Directive), we carried out an initial double materiality assessment in 2023, which highlighted new challenges for Kiabi. To take our approach a step further, we decided to reclassify these issues using the EFRAG (European Financial Reporting Advisory Group) classification, and to align them with all the issues relating to the activities of the entire Kiabi group (Bunsha International).

We worked with Deloitte to define our challenges in terms of impacts, risks and opportunities (IROs). This work was carried out during workshops with Kiabi leaders on environmental, social and governance issues in order to identify, classify, rate and validate each IRO.

We have identified 40 material impacts and 30 risks and opportunities. Our double materiality assessment has been reviewed in the light of these IROs.

Assessment methodology

In order to assess these IROs, we have implemented a methodology based on four main principles:

→ Including the entire Kiabi value chain, from upstream (raw material production) to downstream (product end-of-life).

→ A vision which is not limited to the short term, with the identification of IROs which could occur in the short (1 year), medium (2 to 5 years) and long term (more

than 5 years),

→ The consideration of proven or expected IROs.

→ A materiality assessment which takes into account the assumed impacts, regardless of the policies and remedial actions already implemented by the company.

Based on these principles, we have assessed impact materiality and financial materiality on the basis of:

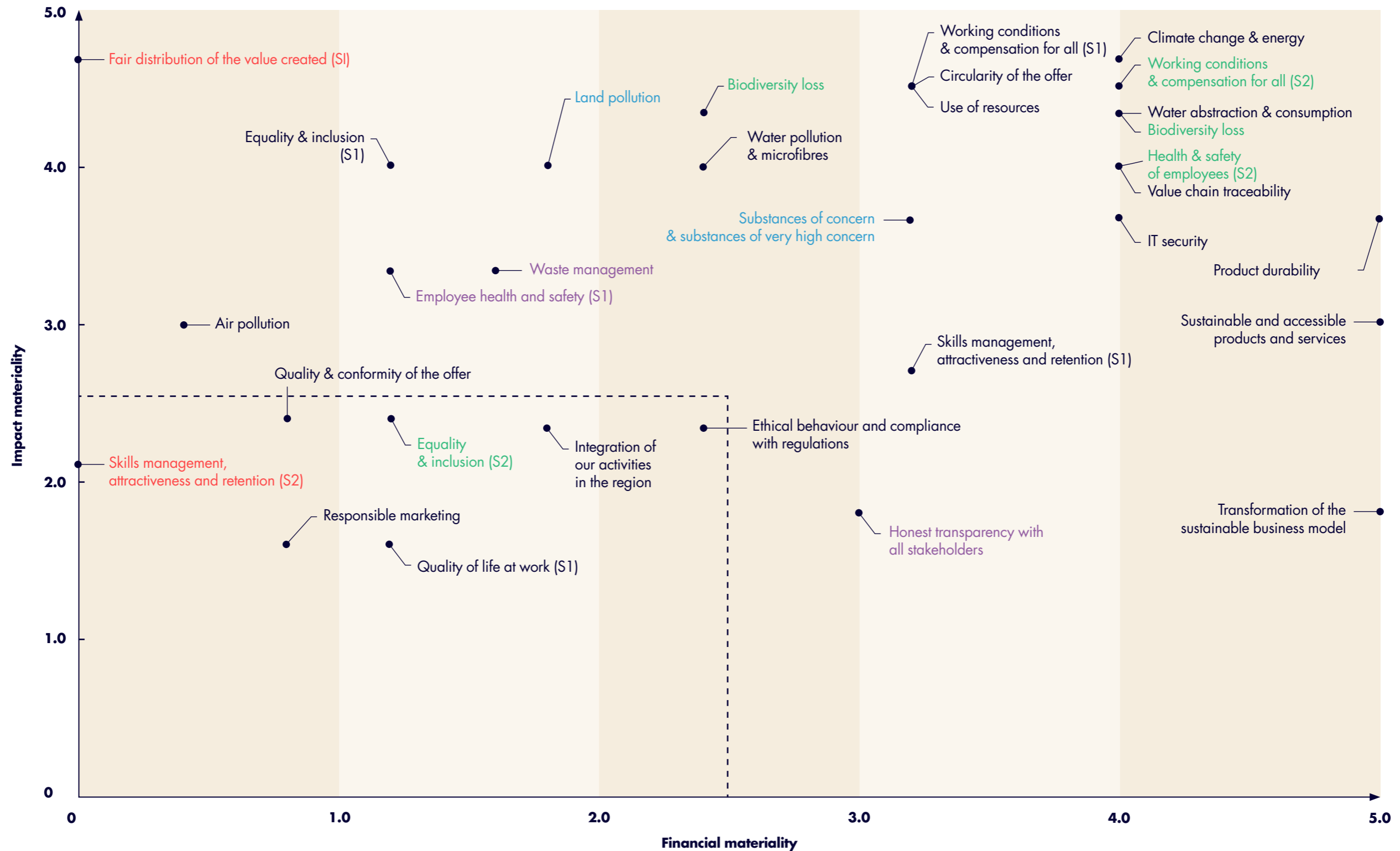
→ Resources researched by Kiabi in 2023 on our challenges and our financial materiality.

→ The textile, household linen and footwear (TLC) sector double materiality assessment carried out by the Trade Alliance in September 2024.

→ The peer-reviewed double materiality assessment.



Double materiality matrix - Kiabi Group



KIABI

Reduce our impact on the environment.

15

17

25

27

29



1. Issues & indicators

Carbon emissions, use of water resources, pollution, land use... we are aware of the many environmental impacts associated with the fashion industry. In order to reduce these impacts and help repair them, the challenge is therefore to take action both in terms of our current offer, by moving towards an eco-design approach, and in terms of the overall transformation of our business model.



Our strategic challenges and drivers

- 1 **Take action on new products**
 - by developing an eco-design approach for our first-hand offer.
 - by reducing pollution in our production and supply chains
 - by producing in different ways.
- 2 **Take action on the offer and the model**
 - by having alternatives to selling new products.
 - by diversifying our offer.
 - by engaging our customers, our employees and our partners.
- 3 **Take action on resilience**
 - by diagnosing and managing our impacts, risks and opportunities regarding environmental issues.

Performance 2024



-4.3%

reduction in CO₂ equivalent emissions in absolute terms. (compared with 2022), i.e. 2.28 Mt eq. CO₂.



176 M m³

consumption of net fresh water.



9.6%

of our textile items purchased designed using raw materials and industrial processes which have less impact on the environment*

*See impact. for our approach to design with less environmental



0.43%

% of second-hand products in all items sold by Kiabi.

Highlights

- 85% of our Tier 1 suppliers have been assessed using our internal Green Manufacturing Assessment tool. This provides an initial diagnosis of the environmental performance of our suppliers' factories and is essential for targeted action plans.
- The completion of an initial assessment of our net fresh water consumption to illustrate the impact of this raw material.
- The decision to join Cascale and adopt HIGG tools to track and measure our suppliers' social and environmental impacts.
- The development of traceability using the Textile Genesis tool.
- The integration of environmental maturity levels into the overall performance of our supplier partners.
- The introduction of an initial carbon impact assessment during the development phase of first-hand collections.
- The acquisition of Beebs, a second-hand platform specialising in second-hand items for families.



Olivier Lapere,
Chief Operating Officer.
KIABI

“Think differently about our offer and the design of our products.”

“Kiabi relies on a strong ecosystem and on men and women who are committed to working together to develop our vision and respond to environmental challenges.

We are, of course, aware of the importance of thinking differently about the design of our products, for example by taking into account issues related to materials and end-of-life considerations, and by adopting a more circular approach. To achieve this, we are adopting the most virtuous manufacturing approach possible together with our network of around 100 partners so that we can develop the partnerships required where our impact is the greatest.

However, we also have a responsibility to rethink our offer. In 2024, the acquisition of Beebs enabled us to launch our second-hand initiative and diversify our product offering, bringing a

wider range of solutions to families, with better-controlled impacts. Finally, we firmly believe that Kiabi has a role to play in informing families and offering them services and advice to support them in developing a new relationship with consumption and fashion.

In addition to this responsibility, we must also integrate and manage environmental and geopolitical risks in order to secure our supplies, our quality standards and our production. Given the economic climate of inflation, the challenge is to implement these measures while remaining accessible to families.”

2. Take action on climate issues

Reducing our impact on the climate means taking action on our carbon emissions throughout our value chain, starting with those generated by the manufacture of materials and the production of our first-hand products. This can be done by engaging with our suppliers. To achieve this, we are developing our capacity to collect, track and analyse the data linked to these emissions.

Our carbon footprint

In 2024, carbon emissions from Kiabi's activities in scopes 1, 2 and 3 amounted to 2.28 million tonnes of CO₂ equivalent, a decrease of 4.3% compared to our benchmark year (2022) and an increase compared to 2023. This increase between 2023 and 2024 is explained by a sharp rise in the manufacture and sale of our first-hand volumes. In addition, we have incorporated changes into our carbon footprint

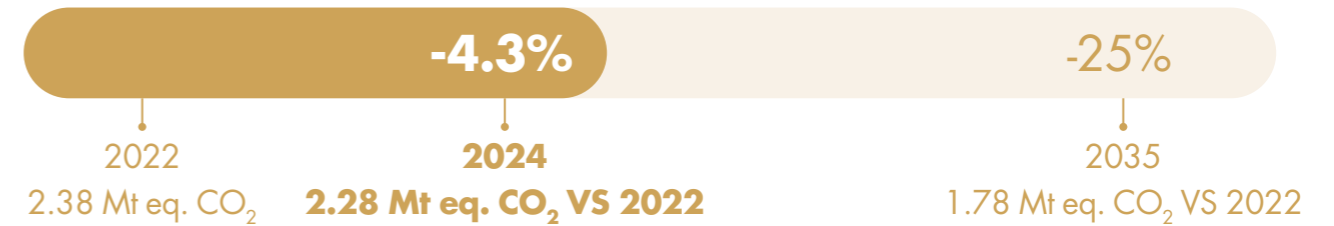
calculation methodology by updating the method used to calculate the mass of our finished products*. In order to analyse comparable data, we have recalculated our carbon footprints for 2022 and 2023 to incorporate these methodological changes.

* Historically, we calculated product mass as follows: quantity at standard commercial size multiplied by the weight of the standard commercial size. We realised that there could be weight discrepancies in the standard commercial size. We have therefore made the calculation of the product mass in 2024 more reliable and recalculated 2023 and 2022 using this method. The mass of products is now equal to the quantity at standard commercial size, multiplied by the average weight of the standard commercial size.



Performance 2024

Reduction in scope 1/2/3 carbon emissions in absolute terms compared with 2022:



The breakdown of our carbon emissions

→ 2.28 Mt eq. CO₂



- Product manufacturing: **53.6%**
- Raw materials: **19.2%**
- Visitor travel: **9.9%**
- Product use: **4.3%**
- Purchases of non-market goods and services: **3.6%**
- Fixed assets: **3.5%**
- Transport: **2%**
- End-of-life of products: **1.6%**
- Scopes 1 and 2: **0.4%**
- Other: **1.9%**





Camille Caron,
Leader in Environmental Transition.
KIABI

“A year of learning and challenges.”

“2024 was a special year, marked by a genuine commitment to manage our carbon footprint. It has been a year of learning, as we have gone from carrying out a carbon audit every four years and then every year from 2022 onwards, to forecasting a carbon audit every three months. 2024 was also challenging. We faced the complex task of ensuring a course of action which would result in a reduction in greenhouse gases in absolute terms alongside a business model which

outperformed expectations. Setting commitments and objectives is not enough. The challenge lies in being able to manage and drive forward these objectives within the teams in order to work out realistic action plans which are closely monitored over time and which are integrated into the workflow of the company and all of its transitions.”

Decarbonise our production

Since emissions linked to the manufacture of our products and the extraction of raw materials account for over 70% of our carbon footprint, it is vital that we work closely with our suppliers to identify ways of reducing these emissions. In addition to our compliance audits, since 2023 we have been working with our suppliers to collect environmental data relating to carbon emissions, net fresh water consumption, land use and waste management using the Green Manufacturing Assessment (an internal tool). The data collected enables us to determine a score, initially for each Tier 1 supplier, and to draw up an action plan with them. In the first year of data collection in 2023, three of our suppliers achieved the highest score using this new tool. *“These results were insightful, and we took action to engage more suppliers regarding these issues, in line with the objectives of our Vision,”* recalls

Connie Wong, Kiabi Compliance Leader, *“As a result, in 2024, we implemented a broad training and awareness plan across our Tier 1 manufacturing plants, with major improvements in India, Bangladesh, Turkey and China for example.”* Internally, we have initiated monthly monitoring of these results in each country with the teams responsible for compliance in order to support Kiabi leaders with their responsibilities relating to the environmental and social performance of their suppliers' factories.

In 2024, 220 Tier 1 factories shared their data with us (85% of our business volume*) and 41 Tier 1 factories achieved the highest score in the Green Manufacturing Assessment. *Business volume 2023.

Build long-term relationships: the example of India



Production in India currently accounts for 15% of Kiabi's product range, with 33 suppliers, 8 of whom have achieved the highest score in the Green Manufacturing Assessment in 2024. *“The challenge is to support the transformation of factories using this analysis tool,”* explains **Caroline Joire, India leader for Kiabi,** *“It has enabled us to understand where our suppliers stand on issues of energy, water, waste or land use.”*

Following the assessment of each factory, the Kiabi teams worked with the suppliers to implement an action plan based on their needs. *“We help them to assess the investments needed and we work with them on a timetable to help them make progress on renewable energies and energy efficiency, which are our priority issues. These needs may vary depending on the supplier and its location in a province which has or has not invested in these areas,”* points out Caroline Joire. To support these investments, Kiabi is also making a long-term commitment to the suppliers concerned. The next step is to carry out the same environmental assessment at the dyeing and weaving/knitting suppliers' factories.

Act fashion: contribute collectively to the challenges facing the fashion industry

The ACT (Accelerate Climate Transition) initiative, launched in 2015 by ADEME, **the CDP** (Carbon Disclosure Project) and the **World Benchmarking Alliance**, supports companies in assessing their decarbonisation approach and implementing action plans.

In 2024, the fashion industry got together to propose a specific methodology for their sector, based on the ACT methodology. This initiative, led by Paris Good Fashion and ADEME, brought together twelve companies, including Kiabi, to test the methodology and give their feedback on the trial. The ACT Fashion methodology now covers companies in the fashion sector as well as manufacturers and retailers.

Highlights 2024

- **85% of business volume*** from our Tier 1 suppliers assessed by our internal Green Manufacturing Assessment tool.
- **27% of our suppliers** have achieved the maximum score using the Green Manufacturing Assessment tool.

*Business volume 2023.

The challenges to be met

- Steer the course of our carbon trajectories to achieve our 2035 target.
- Standardise the reading of our carbon indicators.
- Empower internal teams on data governance issues, data robustness and reliability.

More efficiency and quality in the collection of data from our suppliers

One of our challenges is to ensure more robust collection of environmental data from our suppliers. Until now, we have collected this data via various computer files, which posed risks in terms of both data quality and the time needed to collect it.

In 2024, we chose to work with **Cascale**, which brings together **300 leading clothing, footwear and textile brands, retailers and manufacturers, etc.** who are working towards a shared vision of the fashion industry. We have adopted HIGG tools to monitor and measure the social and environmental impacts of our suppliers. The HIGG tools enable us to collect verified data from the Worldly platform, standardising the data collection process of our in-house Green Manufacturing tool. From 2025, all our suppliers will be invited to use the HIGG tools offered by Cascale. This will enable us to increase the quality of the data and the efficiency of the assessment process.

Ensure the traceability of our data

Optimising the traceability and quality of our environmental data addresses several challenges:

- Knowing our supply chain inside out, knowing which regions our materials come from, which factories and suppliers have assembled our products.
- Collecting data from reliable sources which is essential for our impact measurements.
- Controlling our quality risks by detecting discrepancies in the composition, standards and quantities of orders placed.
- Complying with various regulations such as the AGECE law in France, and anticipating certain future requirements such as the Digital Product Passport at a European level.

To improve the traceability of our data, in 2024 we tested a new tool with our 50 largest suppliers: Textile Genesis™.

Until now, we have had an internal tool based on entries from Tier 1 suppliers and verification by our teams. The new tool incorporates third-party authentication and automatic checks for greater reliability. The Textile Genesis™ platform now makes it possible to collect verified data from our Tier 4 suppliers, from the origin of the fibres used to make our products, right through to the weaving mills or the factories where our garments are assembled.

In order to support our suppliers with this new tool, we onboarded them in waves so that we could take the time to capitalise on best practices and report back on areas for improvement in the tool during the second half of 2024. We are embarking on a second consolidation phase with a view to having the majority of our textile, household linen and footwear suppliers on the Textile Genesis platform.

At the same time, after an initial audit which was carried out in 2023, we carried out a new Ecocert Greenlife audit (licence number 271 316) in 2024. This approach

enables us to certify our products, which are made from organically grown and recycled materials. Thanks to the commitment of our purchasing, collections and IT teams, since 2025 we have been able to display the GOTS (Global Organic Textile Standard), OCS (Organic Content Standard), GRS (Global Recycled Standard) and RCS (Recycled Claim Standard) certifications on the products concerned, using an explanatory label. Finally, we also pay particular attention to the traceability of cotton, which accounts for 65% 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 also partner with Oritain to determine the geographical origin of the cotton we use. Oritain has developed a scientific method based on the biological analysis of cotton fibre to determine its production area.

The challenges to be met

- Improving the reliability of processes for collecting environmental data from our suppliers' factories.
- Engaging our Tier 2 and Tier 3 suppliers, who account for the largest share of our carbon emissions.

Lay the foundations for environmental data governance

In order to calculate and manage our carbon emissions, we collect environmental data from a wide range of internal sources, as well as from our partners and suppliers. To improve the quality and use of this data, in 2024 we began coordinating and making available Kiabi's environmental and social data, starting with the greenhouse gas data. After listing the existing indicators, and categorising and grouping them, we were able to define 150 underlying indicators. The challenge now is to:

- Clearly define each of these indicators.
 - Identify a data manager for each of them.
 - Detail these underlying indicators with their component data, sources and associated calculation rules.
- We are only at the beginning of this process, and significant efforts are still needed to make progress on data related primarily to carbon indicators and those on which we are required to report under the upcoming CSRD (Corporate Sustainability Reporting Directive).

Traceability: our certifications

In 2024, some of the materials used by KIABI were certified by Ecocert Greenlife 271316 according to the following standards:



Organic Content Standard (OCS)



Organic textiles Global Organic Textile Standard (GOTS)



Recycled Claim Standard (RCS)



Global Recycled Standard (GRS)

From design to manufacture: greater efficiency to reduce our emissions

In order to support Kiabi's new product design strategy (over and above manufacturing), we work with our suppliers to improve the efficiency of manufacturing processes so as to achieve an improved environmental impact and control of production costs.

We do this through various initiatives:

- Supporting our suppliers in implementing more efficient industrial processes which are more cost-effective and carbon-efficient.
- Involving our suppliers in our 'Design for the Future'

workshops, which are opportunities for co-creation with our design teams to rethink the design methods used for iconic products in order to reduce their monetary cost and environmental impact.

→ Assisting in production to optimise the placement of cut materials, limiting production waste using Shape Shifter software.

In addition, in 2024 we also collaborated with Cambridge University in England and the Paris Good Fashion collective on a number of initiatives designed to stimulate our thinking regarding production efficiency issues in order to overcome environmental challenges.



The challenges to be met

- Support the use of lower-impact energy sources with essential work on energy efficiency and conservation.



Terry Broderick,
operations leader/ technical services and procurement.
KIABI

“A new way of working with our suppliers.”

“My role is to work with our suppliers and design teams to improve together, support the Kiabi Vision and our approach to moving towards an eco-design model for our products. In order to engage and support our suppliers on these issues, we need to move beyond a commercial relationship and enter into a genuine partnership so that we can understand how we can help them with these complex challenges. It's a real change in the way we approach our relationship with them. This approach enables us, for example, to

identify all best practices in each country so that we can share them with our various suppliers and also incorporate them into our discussions during workshops to improve product design.”

Decarbonise our transport and logistics

After an initial phase of developing our transport environmental strategies between 2021 and 2024 — thanks in particular to Fret 21 (a programme of voluntary commitment by transport players to climate issues) — we began a second phase in 2024 to accelerate the decarbonisation of our supply chain. The challenge was also to realign our objectives with the new Kiabi Vision. That's why we've decided to recommit to the Fret 21 programme for three years, this time including transport linked to our e-commerce activities. In addition, we have invested in Sightness, a new tool which enables us to calculate and manage carbon emissions relating to transport. By the end of 2025, this same tool could be used to inform our customers of the impact of their choice of delivery method when they place their order on the Kiabi website.

Despite our efforts in the transport sector, our 2024 carbon footprint is nevertheless impacted by the suspension of maritime operations through the Suez Canal. Several

shipowners elected to take this action in light of the risks encountered in this area. The diversions used to sail from Asia to Europe via the Cape of Good Hope increased the carbon emissions linked to transport by ship by 50%. As a result, we had to increase our use of air transport to get certain products to our warehouses on time.

The challenges to be met

- Develop last-mile delivery solutions.
- Industrialise our reverse flows to support the diversification of the Kiabi offer and the second-hand offer.
- Develop opportunities related to our omnichannel presence by pooling certain stores and e-commerce.

Cease express deliveries

Our strong commitment to reducing our transport-related emissions has led us to make certain sacrifices, such as not offering our customers express delivery options, as these are very high in carbon emissions. At the same time, we are experimenting with solutions to guarantee fast delivery times for our customers, while considerably minimising the carbon impact of transporting their orders.

We have therefore chosen to promote alternatives such as:

- **Local delivery** outside the home, with new solutions such as Pick Me, a network of neighbours who can pick up and deliver items, or Qomod, a local locker service.
- Collaborative **solutions** like WePost!, which allows passengers using the train between Lille and Marseille to transport our customers' parcels.
- **Bicycle delivery** for our customers in the Paris region.



Highlights 2024

- Re-engagement in 2024 and for 3 years in the **Fret 21** programme.
- Acquisition of a **new tool for calculating** carbon emissions in transport for e-commerce.
- **Significant increase in the share of multimodal transport** for our inter-site flows, rising from 43% in 2023 to 68% in 2024.
- 57% of French shops supplied by trucks using **alternative fuels**, such as **biofuels**.
- 92% of containers transported between ports and our warehouses in the North are transported using **low-carbon transport solutions** (multimodal transport or biofuels).



Decarbonise our sites and shops

The environmental challenges associated with our sites encompass two aspects: their buildings and their operation. On the building side, following two years of work on our environmental strategy, our property division Etixia has set up an environmental committee to determine and assess the primary key actions related to the implementation of this strategy. For example, in 2024, Etixia launched its first carbon emissions monitoring programme by implementing life cycle analyses for all construction projects. This work enables data to be collected on the use of buildings, which may be useful to tenants.

Solutions for reducing the carbon emissions of buildings also rely on choosing less impacting materials, such as those from the dry construction sector or wood, and improving installation techniques. In 2024, for example,

we used Métisse®, an insulation material from the textile reuse sector, for the first time in one of our renovation projects at the Saint-Martin-lez-Boulogne shop in France. We were the first to try out this solution, which was initiated by the Emmaus network.

In addition, we are also taking action in our shops, focusing mainly on energy savings to reduce our carbon emissions:

→ Use of LED lights in shops to reduce our electricity consumption by 50%.

→ Remote control using timed programmes for lighting, air conditioning and heating in our shops to monitor and regulate consumption.

→ Reuse of furniture, lighting or signs. We are currently testing a logistics flow to create a stock of second-hand furniture in Amiens, from which shops can place their orders directly.

“Our shop teams are very receptive to and mindful of these changes, as they quickly see the environmental and economic benefits which these actions can bring,” stresses **Isabelle Virenque, Stores & Branches Technical Director, France.** ■

The challenges to be met

→ Roll out our range of second-hand furnishing products and expand it to building materials such as tiles, for example.

Highlights 2024

- -7% reduction in energy consumption in French shops (branches).
- Use of a trailblazing insulating material from a textile recycling process in the renovation of our Saint-Martin-lez-Boulogne shop in France.
- Creation of an environmental committee within our real estate subsidiary Etixia.
- Integration of Etixia's environmental indicators into the agreements negotiated with its banks.



3. Reduce water use and its pollution

In addition to carbon emissions, the fashion industry also has a major environmental impact on water. This is mainly due to natural fibre crops, which use water via irrigation systems throughout the plant's development. However, water is also used in the manufacturing processes in our suppliers' factories, which require a lot of water for dyeing clothes, for example. At Kiabi, we are particularly aware that cotton alone accounted for 65% of our tonnages in 2024.

Our water balance

In 2024, as a result of the increased production and sales of our first-hand products, our water balance rose: Our net freshwater consumption was 176 million m³. Our target for 2035 is to reduce this consumption by 40% compared with 2022. Nevertheless, thanks to more judicious choices of raw materials and improved washing processes, we have reduced the average volume of water needed to manufacture our products.

Our main drivers for action to reduce these impacts are:

- Use crops which consume less water.
- Use recycled materials, such as recycled cotton, to limit the use of virgin natural materials.
- Support our suppliers in implementing manufacturing processes which consume less water.
- Develop a second-hand offer to avoid the impacts associated with the use and processing of virgin resources.

Reduce our water consumption

In order to reduce our water consumption, we are developing the use of less water-intensive industrial processes by adopting the following actions

- **Washing out and pre-washing:** on 91% of Kiabi denim garments, we use washing out and washing

processes which have saved 993 million litres of water compared to conventional washing or washing out.

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 team in charge of industrial processes) and finally a score must be calculated using Environmental Impact Measurement (EIM) software. The aim is to extend this process to all Kiabi washed and pre-washed products.

- **Uncoloured:** no bleach or dyes are used in the process. An uncoloured product saves a significant amount of fresh water.

Combat the chemical pollution of water

The use of chemical substances in the manufacture of our products requires an extremely responsible approach in order 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. That's why we comply with international legislation governing the use of these substances in the manufacture of products or on finished products, 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 drive for continuous improvement, and to take direct action on our supply chain, in 2024 we also became a signatory of the ZDHC (Zero Discharge of Hazardous Chemicals) organisation. This programme aims to achieve the ambitious objective of 'zero discharge of hazardous substances' in order to reduce the impact

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 increased 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 to go beyond current regulations (notably REACH). For several years, we have not issued any product recalls due to chemical non-compliance.



The ultimate guarantee for our products with OEKO-TEX® STANDARD 100 certification

Kiabi uses the OEKO-TEX® STANDARD 100 certification to ensure maximum safety regarding harmful chemicals. By 2024, 68% of all our products will be certified, including over 88% of our baby range, an increase of 55% on 2023.

For the underwear in this same range, Kiabi has achieved as much as 99.56% OEKO-TEX® STANDARD 100 certification. In 2024, we also extended the scope by certifying our products made from recycled fibres. The challenge is to continue rolling out this certification to the majority of our products and to consider OEKO-TEX® certification for our organically grown cotton products from 2025.

Combat plastic and microfibre pollution

In the fashion industry, plastic and microfibre pollution is caused by release into the water used in the manufacturing process and into the water used for garment care (washing). Plastic pollution is caused by the use of synthetic materials derived from oil, such as polyester, in the manufacture of our products. Microfibre pollution concerns all the fibres we use, both synthetic and natural. We are working with our quality teams and our suppliers to find ways of reducing this pollution. ■

The challenges to be met

- Capitalise on recycled materials to avoid using virgin fibres, which require a lot of water to grow.
- Use natural materials created from crops which consume less water.
- Engage our suppliers in more advanced actions regarding the use of water resources and wastewater treatment.

Highlights in 2024

- 176 M m³ of net freshwater consumption.
- 0 product recalls due to harmful chemicals.
- 99.56% of baby underwear is OEKO-TEX® standard 100 certified
- Integration into ZDHC's Roadmap to Zero programme.
- 94 factories working with Kiabi committed to ZDHC.



4. Integrate and repair our impacts on biodiversity and soil

The production of textile fibres has a major impact on agricultural land and on living organisms. As a result, we are measuring our use of land and developing trials to promote more sustainable agriculture and greater awareness of biodiversity preservation.



Our land use assessment

In 2024, our land cover will be 90,000 hectares. The key to reducing this impact primarily lies in reducing the amount of land used to grow the crops needed to produce textile fibres.

Today, the natural fibres used by Kiabi which have an impact on this rate are:

- Cotton, which alone accounts for 65% of our tonnages.
- Flax.
- Hemp.

Support more sustainable farming practices

In order to reduce the impact of growing cotton, which consumes a lot of water and pesticides in its conventional approach, we are developing the use of:

- Organically grown cotton. This type of cultivation does not use genetically modified seeds or synthetic fertilisers and promotes sustainable irrigation practices.
- In-conversion cotton to support farmers in their transition from conventional to organic farming.

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, we have strengthened this commitment by taking a seat on the Board of Directors of OCA. *“The idea is to make a long-term commitment to this partner by increasing our purchases of organic and in-conversion cotton year on year,”* points out **Virginie Cayzelle, Kiabi Materials Leader**. *“As a result, in 2024 we have doubled our commitment. This investment by brands is essential to support the development of the offer and reassure farmers. Science is now proving the benefits of regenerative agriculture, not only for biodiversity but*

also for yields, making it possible to improve land use.”

In 2025, together with OCA, we plan to contribute to a trial designed to better measure our impact on soil and biodiversity. This will be done by conducting a pilot study to develop a life cycle assessment at the field plot scale. The results of this trial will be shared with us in the first half of 2025.

Organic cotton and in-conversion cotton now account for 38% of the virgin cotton we use to make our products.

Restore forest ecosystems and promote regenerative agriculture*

In order to further improve the management of our impact on soil and biodiversity, since 2020 we have been working with Reforest'Action on projects which incorporate nature-based solutions. On the one hand, we have been supporting the regeneration of forest ecosystems in several countries since 2020, while on the other, we have been supporting a regenerative agriculture project which includes a socio-economic approach which also benefits the farmers involved. Following an initial pilot in 2023, we accelerated our efforts in 2024 to take action across our value chain. We have started a 25 hectare experiment with the Pratima agricultural cooperative in India, a member of the OCA (Organic Cotton Accelerator) network, of which we are a partner. This pilot should make it possible to:

→ Vary the plant species present by planting trees in cotton fields with the aim of diversifying farmers' incomes and reducing the economic risks associated with market fluctuations.

→ Integrate fruit species which benefit local people and provide additional income for farmers.

→ Produce biofertilizers or biopesticides using planted species,.

→ Contribute to preserving the natural capital of soils, increase their water retention capacity and combat erosion.

The aim is to continue with these types of trials and by 2025 to propose a business model for a possible roll-out on a larger scale. ■

*Implementation of the four principles of regenerative agriculture: crop rotation, little or no ploughing, soil cover, agroforestry.

Integrate biodiversity issues into the construction of our sites

In addition to managing our impact in relation to materials, we also integrate biodiversity issues into the construction and operation of our sites. Our real estate subsidiary **Etixia** has introduced CBS into its projects, a coefficient which incorporates the proportion of areas favourable to biodiversity. In addition, Etixia launched **an initiative on biodiversity issues with ARP Astrance in September 2024**. The aim is to be able to monitor the level of vegetation and naturalisation on the sites, and to carry out an audit to map the main risks in terms of biodiversity and climate.

Highlights in 2024

- Kiabi becomes **board member** of the Organic Cotton Accelerator (OCA) initiative.
- Experimenting with the four main principles of **regenerative agriculture*** with our partner Reforest'action on 25 hectares of cotton fields used to manufacture our products, located in the Pratima agricultural cooperative in India.

→ The challenges to be met

- Launch in 2025, with OCA, of a pilot to develop a life cycle assessment at the field plot scale.
- Extend the trials conducted with Reforest'action to a second agricultural cooperative,
- Measure concrete benefits on soil regeneration using scientific assessments.



5. Rethink the use of resources and the circularity of our offer

In order to address the challenges identified during our carbon, water and land use assessments, we are reviewing our offer and business model, and involving our teams, suppliers, customers and the entire textile industry in the process.



Rethinking our first-hand offer

The activities required to manufacture our first-hand products, from the extraction of raw materials to the manufacturing processes, account for 72.8%. This is the largest proportion of our environmental impact in our current business model. We must therefore make it a priority to reduce the impact of manufacturing our new products. We are focusing on four drivers to achieve this:

- The creation of a first-hand product range which is tailored to the needs of each market, optimising the structure, breadth of the offering and number of items.
- The development of a strategy to reduce seasonality, with ranges of colours, materials and patterns which allow products to be worn season after season without becoming tired.
- The implementation of a design strategy with ambitious targets for product types, tonnages of raw materials and manufacturing processes which have less impact on the environment (see 'Towards an eco-design approach').
- Guaranteeing the quality of our products and designing products which are more physically durable over time.

Think about making our offer less seasonal

While the fashion industry has become accustomed to the rapid and frequent renewal of trends, we have chosen to implement a less seasonal approach to part of our offer. This approach is based on:

- A base range of seasonally neutral colours.
- The use of undyed fabric for all ecru colours.
- The development of clever products which can be worn over different seasons or by different family members: designing pyjamas to grow with the child or be passed on to other siblings, designing baby bodysuits with two rows of press studs, or designing reversible coats or coats

with removable sleeves so that they can worn for longer.

- A focus on the product families most worn throughout the year and seasons: T-shirts, jeans, pyjamas, etc.

- A focus on trends which are in keeping with the challenges of seasonality. For example, we've chosen to follow one of the major trends of 2024, the return of the midi denim skirt, because this type of product can be worn in both summer and winter.

"This strategy is particularly exciting because it requires us to make choices from among emerging trends and to take a stance which gives our brand identity edge and strength, while remaining true to our vision of offering product ranges which are timeless," points out **Lindsay Watrelos, Kiabi style leader.**





Julie Silvert,
leader of the offer and merchandising.
KIABI

“Ensure our offer provides lasting feelings of satisfaction.”

“The development of our offer to meet our environmental objectives is based on a number of drivers. First of all, we are working on our range, with the aim of reducing the breadth of our offer by 25% over the next three years.

The challenge is to combat duplication and, above all, to emphasise a strong bias with a powerful base of permanent products designed to last season after season. We are also developing our work on textile selection, with the goal of using 100% materials with a lower impact on the environment in all our products by 2035, while developing less polluting industrial processes such as non-dyeing. We also have a major challenge in terms of seasonality, with materials, colours and prints which ensure lasting satisfaction over time. We have therefore launched a range of 'Essentials'. These are iconic items for which we seek the best balance between quality, price, style

and durability.

There are still many challenges to be met, such as thinking about the second or third life of items right from the design stage of the first-hand product. For example, this can be achieved by investing in heavier materials which can be passed on within a family; thinking about recyclability through the use of single materials and the right level of accessories on our products, and developing our approach in terms of R&D to make progress on using materials which have less impact and on circularity issues, etc.

The challenge is to strike the right balance with profitability so that we can continue to invest in these impact-reduction initiatives and raise our standards while maintaining a price positioning which is accessible to families.”

* A 25% reduction between 2025 and 2027 on first-hand textile products excluding new lines.

Improve the physical durability of products

The physical durability of our products is one of the ways in which we can reduce our environmental impact. Clothes which last are less likely to be replaced, can be passed on or sold second-hand, thus avoiding the need to produce a new garment and consume the resources needed to make it.

As from 2019, we launched the Best In Class initiative to improve the physical quality of our clothes and, as a result, their lifespan. We test our products and compare them to entry, mid-range and top-of-the-range brands to identify our strengths and weaknesses.

We can then prioritise the improvements which need to be made to our products, such as:

- Use of the Archroma Dyes technique to increase the longevity of our colours.
- The implementation of a Tough Cotton™ treatment to limit pilling after repeated washing has been applied to 1,587,945 textile items, mainly T-shirts, trousers and

shorts.

→ Optimising fibre composition and material weight to control product deformation over time.

To take things a step further, in 2022 we joined the Durhabi working group led by the IFTH (Institut Français du Textile et de l'Habillement), which delivered its initial conclusions in 2024. This major study brought together more than 75 French ready-to-wear and sportswear brands to find the best way of estimating and measuring a garment's physical durability, i.e. its ability to perform its function for as long as possible. This work, based on laboratory tests, is intended to influence European discussions on the subject. We have already begun to align ourselves with the forthcoming requirements and are improving the sustainability of our products in preparation for the publication of the European Sustainability ratings. This rating includes a physical durability multiplier, the IDM (Intrinsic Durability Multiplier), which is calculated on the basis of laboratory tests. Kiabi will monitor the percentage of products with an IDM greater than 1 from 2025, the level set by the future European-wide digital product passport, and will then increase its requirement year on year.

In addition, we have also increased the number of items declared to ReFashion, the French eco-organisation for textiles, household linen and footwear, which has defined sustainable specifications. By 2023, 233 product references had been validated by ReFashion. In 2024, 704 product references were validated against physical durability criteria, representing over 14 million items. Compliance with these specifications gives us an indication of the durability of our products. In the coming years, we want to increase the number of product references declared and accepted by ReFashion.



Highlights in 2024

- Participation in the **Durhabi working group** led by the Institut Français du Textile et de l'Habillement on the criteria and measurement of the physical durability of textile products.
- **874** product references declared under the **ReFashion** eco-modulation scheme based on physical durability criteria.



Working towards a comprehensive and complete eco-design approach

We are developing a strategy which incorporates the principles of eco-design to reduce the environmental impact of our new products' design. We have therefore defined five levels of action covering the entire product

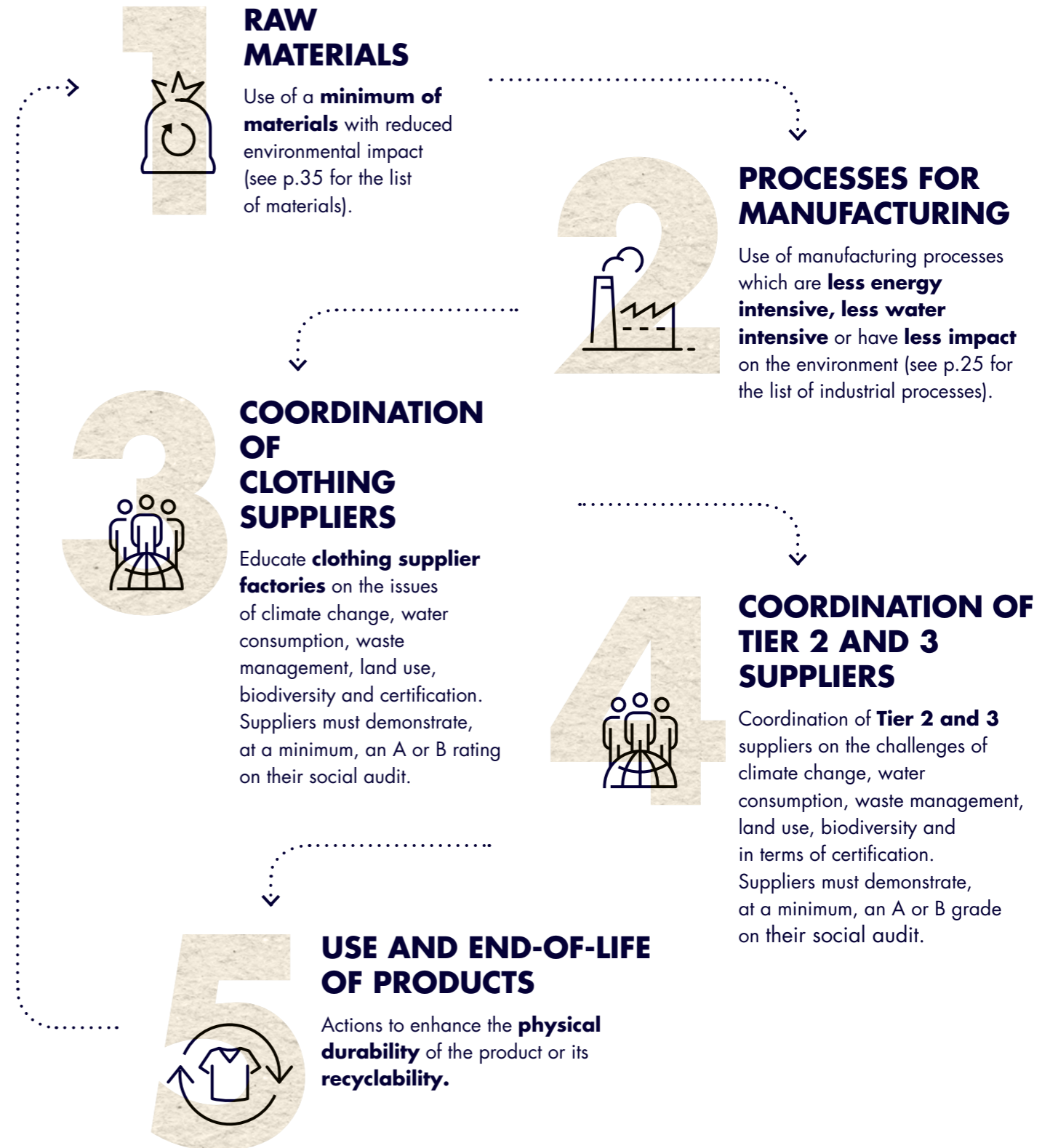
life cycle, enabling us to chart a path towards eco-design for our first-hand offer, from the use of raw materials with a lower environmental impact to the integration of end-of-life issues.

In 2024, 9% of the textile products purchased for our Summer/Winter 2024 collections were designed using raw materials and manufacturing processes which have less impact on the environment, compared with 6% in 2023. While we have increased the use of organically grown cotton (20.7% of tonnages used in 2024 compared with 7.9% in 2023) and recycled materials (15.8% of tonnages used in 2024 compared with 10.4% in 2023), we have reduced the proportion of our products made from a single composition in 2024 (40% of our textile products) compared with 2023 (46% of our textile products).

In terms of manufacturing processes, we have mainly developed the design of undyed products, a technique which avoids the bleaching and dyeing stages: in 2024, 1,891,707 undyed textile items were manufactured, compared with 252,001 textile items in 2023, i.e. a sevenfold increase in volume. We have also developed the use of water-based glues in the manufacture of our shoes.

In 2024, we worked on our objectives to move towards a comprehensive eco-design approach for all our first-hand products by 2025 by developing work on raw materials, manufacturing processes which have a lower impact and issues related to the use and the end-of-life of items. This work was supported by the management control and data teams, who helped develop reports to monitor these new design criteria.

Our approach in five steps to move towards eco-design.



Raise our teams' awareness of the **eco-design approach**

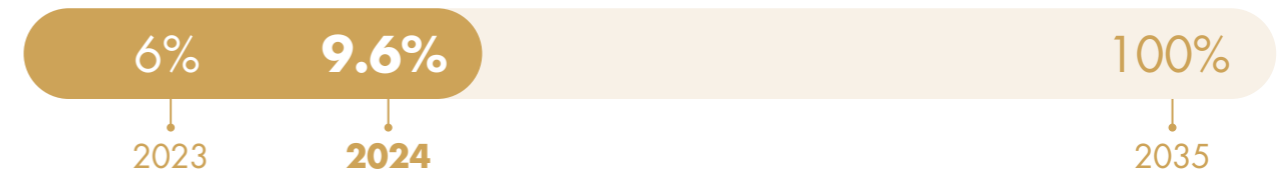
To drive our design strategy on environmental issues, we carried out two major awareness-raising campaigns in 2024:

- Organisation of an **'Eco Day' training day** for all teams working on the design of our products. Half the day was devoted to talks (environmental indicators, sustainability, chemical product management, etc.) and the other half to themed workshops on subjects such as recycling, traceability and an environmental score simulation module,
- Leading an **in-house textile workshop** for new arrivals in the collections teams at central departments to bring everyone up to speed.
- **Training our production teams** on the multi-stage, multi-criteria approach to reducing environmental impact in India, Bangladesh, China and Hong Kong.



Performance in 2024

Proportion of our purchased textile items designed with raw materials and manufacturing processes which have less impact on the environment (see table 'Five steps towards an eco-design approach')::



87% of our products made with materials which have less impact on the environment.
9% of our products have benefited from a manufacturing process with a lower environmental impact.

Key events

- Organisation of a workshop **'Design for the future'** in India with our suppliers and purchasing team to identify solutions for physical sustainability, reducing environmental impact and optimising costs.
- Development of **external partnerships**, with, for example, Participation in the 'footwear' and 'lingerie' working groups of ReFashion, the French eco-organisation for the clothing, household linen and footwear textile sector. We also participate in the Acts and Facts 'eco-design' working group, an initiative born out of the ecosystem of companies in the Association Familiale Mulliez.

↳ **The challenges to be met**

- Develop actions to move towards an eco-design approach for footwear and accessories.
- Reduce the use of conventional fibres.
- Track our objectives as closely as possible to the decision-making process to enable product managers to integrate environmental impacts right from the product design stage.

Ensure the quality of our products

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 engage our teams through 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 250 queries per season.

The findings of the surveys are used in our continuous

improvement process: in collaboration with the relevant internal teams and our suppliers, we identify the root causes of the problem and implement a corrective action plan. We are updating our best practices for manufacturing and inspection 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 that we can be as close as possible to the factories.

This close relationship enables us to develop a partnership of trust with our manufacturers and to 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 the use of resources and limit waste.

Highlights in 2024

In 2024, the return rate for **Kiabi products** was **3.09%**:

- Two-thirds of returns are due to a decision by the customer concerning neither the cut nor the quality of the product.
- Some of the returns relate to product size. The returned garments were then returned to the shelves.
- Another proportion of returns concern a quality problem with a defective product (washing problems, broken accessories, holes, etc.).

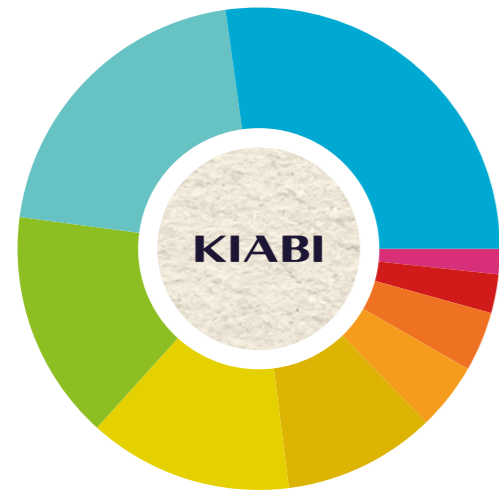
The return rate for **defective products** in **2024 was 0**.

The ISO 9001 2015 certification

Product quality also depends on operational excellence. We therefore strengthened our continuous improvement approach in 2024 by obtaining the ISO 9001 certification: 2015: Quality management systems for our purchasing and production monitoring unit in Hong Kong. This certification will be extended year by year to our other entities around the world.

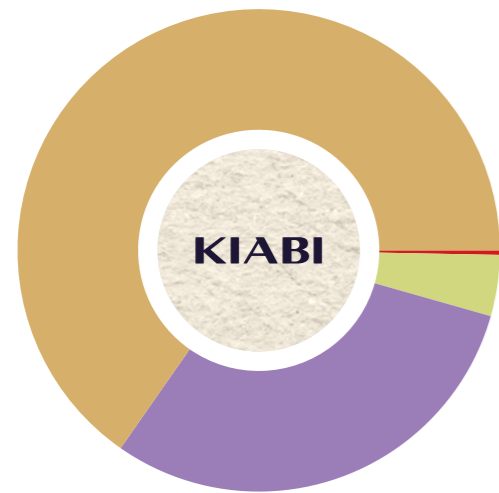


The distribution of fibres with reduced environmental impact



- Conventional fibres: **27.2%** (44.7% in 2023)
- Organically grown cotton: **20.7%** (7.9% in 2023)
- Cotton Better Cotton Initiative (BCI): **15.4%** (32.5% in 2023)
- US cotton: **13.7%**
- Recycled polyester: **10.2%** (7.7% in 2023)
- Recycled cotton: **4.5%** (2.4% in 2023)
- Cotton from farms in conversion to organic farming: **4%** (2.4% in 2023)
- TENCEL™ Modal, TENCEL™ Lyocell and LENZING™ ECOVERO™: **2.6%** (1.7% in 2023)
- Other fibres with less impact (linen, hemp, recycled acrylic, recycled polyamide, wool, etc.): **1.7%** (0.7% in 2023)

The distribution of types of fibre used by Kiabi



- Natural fibres : **65.3%**
- Synthetic fibres: **30.3%**
- Cellulosic fibres : **4.1%**
- Animal matter : **0.3%**

Optimise the use of resources and materials

To reduce the tonnage of raw materials used in the design of our new products, we work throughout the year with our teams in charge of collections, our production

offices and our suppliers to find new solutions. We are developing :

→ The use of recycled raw materials, which now account for 15.8% of our tonnages used (mainly polyester and cotton). Our aim is to stop using all virgin polyester in favour of recycled polyester by 2026.

→ Standardising and limiting the number of materials: with the aim of reducing the number of materials we use, and favouring materials which have the least impact on the environment. We organised a workshop with our suppliers in 2024 to look at ways of reducing the use of materials in heavy knitwear. We have gone from 31 materials for heavy knitwear for the winter 2024 collections to 17 materials for the 2025 collections, a reduction of 45%.

Engage our customers through the use of voluntary information

To support the work on our range of first-hand products, and to inform our customers about the environmental impact of their clothing purchases, in 2024 we took part in the working group on the display of textile environmental costs, initiated by the Ministry of Land

Use Planning and Ecological Transition. Displaying the environmental cost on clothing products is part of a voluntary initiative by companies. It enables information to be attached to each product sold, giving consumers details of its environmental cost in the form of impact points. In 2024, we were able to share our feedback during the various consultation phases to define a common methodology for this labelling. We also shared our experience on the environmental assessment of products, as well as our internal and external surveys on the subject. We plan to publish the environmental cost for products in France on our website.





Speed up the development of the second-hand offer

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

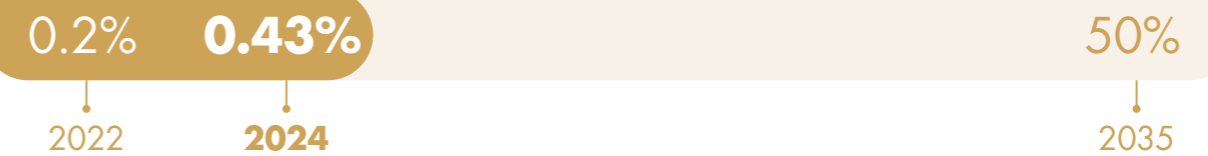
- It is a way of decarbonising our offer by avoiding the environmental impacts associated with the manufacture of new products,
- Second-hand also represents a new type of offer, which is in line with our Vision 2035.
- Finally, it meets the needs of our customers, particularly in terms of access to a wider range of products for children at an affordable price.

While we have been developing second-hand products for several years in our shops in France, Spain, Portugal, Belgium and Italy, and on our second-hand website, 2024 marks a turning point in our vision. We had to cope with the closure of Rediv, our partner for the supply of second-hand products, at the beginning of 2024.

In May 2024, we also acquired the Beebs brand, a digital platform as well as an application for selling second-hand children's products which is already well known among families. This acquisition has enabled us to diversify our offer with products which meet all the family's needs in terms of childcare, toys, decoration, etc. This new

Performance 2024

Second-hand products as a percentage of all items sold by Kiabi:



Other trials involving second-hand items

- The deposit/sale format, with our partner **Crushon**.
- **'La petite braderie'**: a service trialled in five shops, with the opportunity for our customers to hire a stand to put their second-hand goods on sale.
- **KidKanai**, a second-hand children's and baby concept store being trialled in Leers in the Nord department.

Develop the collection and repurchase of clothing

In 2024, we developed a clothing collection service for our customers, buying back products of all brands so that they could be resold second-hand in our stores. We bought back 75,000 items from 43 French shops.

'Beebs by Kiabi' offer has been integrated into Kiabi's digital ecosystem as well as in our shops in order to develop an omni-channel offer for our customers and prospective customers. In 2024, 100 French shops and 6 Belgian shops were equipped with Beebs by Kiabi shelves, making them directly integrated into the first-

hand shopping experience.

In addition, Beebs by Kiabi is also offering a new collection service in 43 French shops, with an immediate buy-back scheme for our customers' products in exchange for a voucher.



Morgan Hilmi,
CtoC leader / co-founder of Beebs.
KIABI

“Developing hybrid consumption.”

“The acquisition of Beebs was an opportunity to accelerate Kiabi's digital expertise in second-hand clothing, to capitalise on a brand which is already known by two million families and to seek external expertise in these areas.

Second-hand goods represent a real evolution in our business compared to the design and distribution of new goods, with two types of customers – buyers and sellers – a highly fragmented supply and demand, and data and digital expertise to gain in-depth insight into customer usage and experiences. The challenge now is to develop omni-channel retailing and its

benefits for our customers, with a multi-brand, multi-category approach and effective inventory management. I'm convinced that we'll be able to drive the market forward with a hybrid of first and second-hand consumption. Kiabi is naturally one of the proven leaders supporting this transition.”

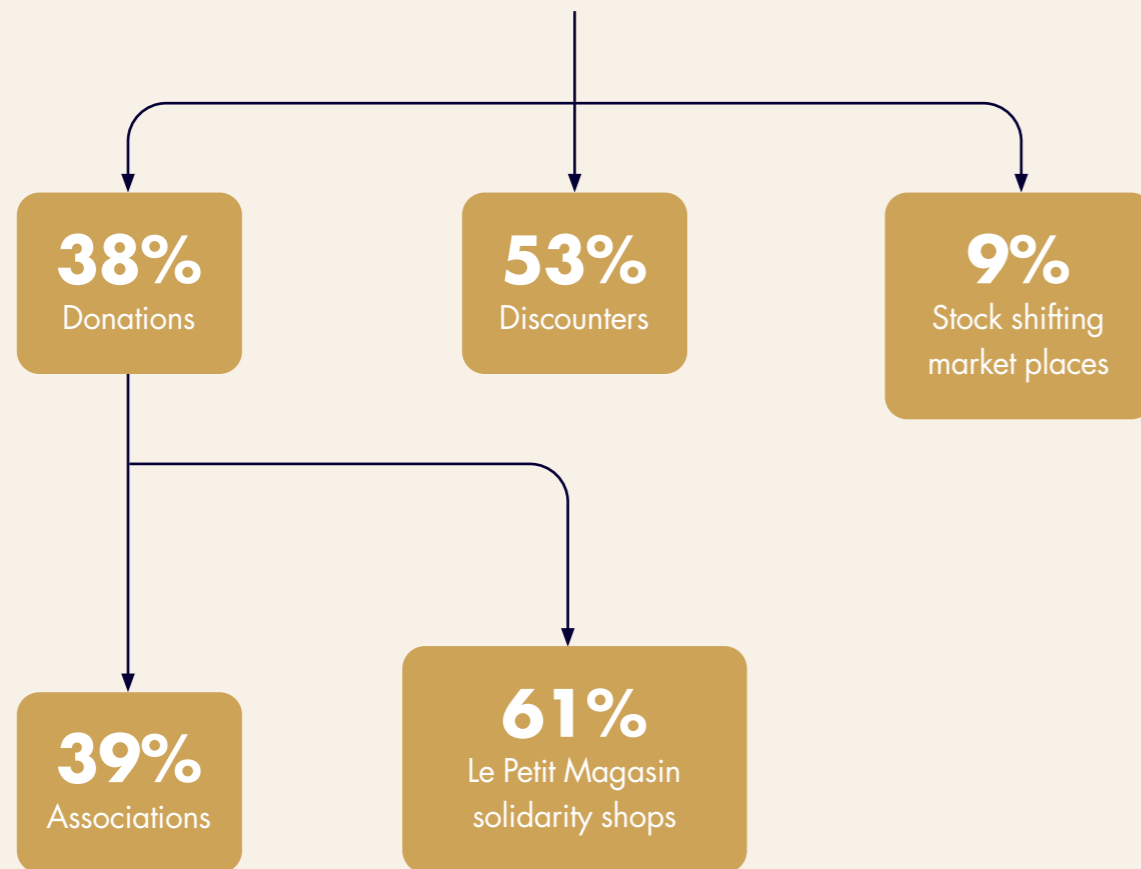
Manage the end-of-life of our unsold and defective goods

Managing unsold or defective products is primarily a matter which 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 4.3 million units in 2024). These unsold new products are sold in 3 ways:
 → **Donations** to local associations in France,

- **Discount retailers**, to whom we sell our unsold stock from warehouses and shops in countries other than France. They then resell them in areas where we have no point of contact.
- **Marketplaces**, which offer us digital sales solutions (like Showroom Privé, for example).

Our goal is that by 2026, **100% of our unsold stock** will be destined for our Petits Magasins.

Our unsold clothes in 2024. What happens to them?



Re-Viste, the new recycling collective for the textile and footwear sector in Spain



In order to accelerate and contribute to the deployment of solutions across the textile and footwear sector in Spain, Kiabi has joined the **Re-Viste collective**, which was founded by the Spanish Association for the **management of textile and footwear waste** in 2024 in Madrid. Re-Viste brings together brands from the fashion industry to work collectively on implementing circular industrial solutions in Spain by developing tools for waste management and recycling textiles and footwear. Using a voluntary approach, the Re-Viste collective is addressing the challenges of the Collective Producer Extended Responsibility System (SCRAP) and preparing for compliance with the European directive on extended producer responsibility.

Contribute to the challenges of collecting and sorting waste in France and in Europe

As the challenges surrounding the end-of-life of textile products affect the entire industry, we are playing an active role in these issues by joining collective initiatives. As a shareholder and board member of ReFashion, the eco-organisation for the textile, clothing, household linen and footwear sector, in 2024 we contributed to several working groups on end-of-life issues for textile products:
 → We participated in collectives working on specific issues for lingerie and footwear products.
 → We have joined an operational working group on eco-modulation, designed to clarify the specifications.
 → We participated in the strategic working group on the call for tenders aimed at increasing the quantities collected and sorted in France, in order to identify open-loop and closed-loop recycling operators and to scale up recycling capacities.

→ Finally, we are part of the Comité Observatoire du Coût du Tri to ensure fair financial compensation for operators who sort textiles collected in France in accordance with the reimbursement procedures for operators, in order to ensure fair implementation.

In addition, we are participating in the standardisation of future EPR schemes at European level through the Euratex federation, with a view to standardising eco-modulation criteria and methods for calculating eco-contributions across Europe. *"It's about sharing some of our time and expertise to help find collective solutions for the common good,"* explains **Caroline Bottin, Ecotech Collections leader at Kiabi**, *"It's our responsibility as leaders to be able to advise the sector and our customers on all of these issues."* ■

KIABI

Getting involved for everyone.



1. Our challenges and indicators

Human issues are at the heart of the project and of our Vision 2035, which will be rolled out with our employees, suppliers, franchise partners and customers, as well as with families to whom we want to be even more useful through having a stronger social role.

These transformations involve profound changes in our expertise, skills and operations, while drawing on values and a corporate culture which must guide our transition now more than ever.



Our key priorities for women and men

- 1 **Working conditions**, in terms of health, safety and well-being, for our employees and also for employees working with our suppliers.
- 2 **Skills management and development**: to support our new Vision, and the employability of our employees, both now and in the future.
- 3 **Inclusion and equal opportunities**: for our employees, our customers and for society.
- 4 **The Kiabi Foundation's mission** is to restore young people's confidence.

Performance in 2024



69% of factories audited and assessed at the highest level of performance for compliance with international and regulatory social standards at our Tier 1 and 2 suppliers.



43% of male and female employees at Kiabi have been trained in skills development.



394 people who have been excluded from the labour market have been involved in a professional integration programme since 2020 via the solidarity shops and Le Petit Magasin.



75% employees feel that KIABI is a great company to work for. (Trust Index® Great Place to Work®).

Key events

- **Roll-out of the Agility programme** across all business lines to align organisations with the goals of Kiabi's Vision 2035.
- **Creation of an internal training plan** to meet the challenges of Kiabi's Vision 2035.
- **Development of an innovative business model in the area of a social and solidarity economy** in the form of a social joint venture with Vitamine T. This is aimed at promoting social inclusion, supporting families and meeting the challenges of circularity through the 'Le Petit Magasin' scheme.
- **Defining a unique Kiabi Foundation initiative** focused on young people and the issue of confidence.



Franck de Saintignon,
Human Resources Leader.
KIABI

“Supporting profound and rapid transformation while preserving our people-focused culture.”

“2024 has been a year of transformation, with a real need to question our organisations, our human resources policy and our skills framework. The challenge was to determine whether our organisations were capable of delivering the changes needed to achieve our Vision 2035 and hybridise our business model by supporting our transition from retailer to a brand platform serving families

THROUGH the Agility programme, which was launched in 2024. The aim has therefore been to make our organisations more efficient and agile, and to clarify local and global responsibilities while simplifying our operating processes. To do this, we need to measure what needs to change in our operations, make this shift while preserving our people-focused culture and our values, and remain very vigilant about our core values. Finally,

we are going to move from a business assessment approach to a skills-based approach. The business observatory we launched in 2023 has enabled us to carry out a skills diagnosis within Kiabi. This will serve as a basis for rolling out an internal training plan. It's a fabulous journey to embark on, based on a clear assessment of the skills we have today and those we'll need in the future.”

2. Combine meaning and transformation

The implementation of our Vision 2035 and the evolution of our business model require us to question our organisations and our businesses, while preserving our corporate culture which is still one of Kiabi's core values.



Support transformation with the Agility programme

In 2024, Kiabi launched the Agility programme, a strategic programme which covers all its business lines. The aim is to optimise operating methods and adapt organisations to better serve our Vision 2035, and to move from being a designer and distributor of fashion products to a brand platform serving families. Each

business line leader has been supported by a human resources leader and a change management leader to carry out a three-stage process:

- Consideration of operating procedures.
- Definition of trajectories.
- Writing the action plan.

This work involved diagnostic phases, listening sessions and workshops with the teams concerned...

"This programme should embed the practice of regularly questioning our organisations and habits in order to respond to the Kiabi Vision," explains **Eloïse Lamidel, Internal Communication and Change Management Leader**. The challenge in managing these changes is also to involve all employees in the various stages of the process, and to support everyone in the same way. "It is vital to unify in purpose the key stages of this change and the individual and collective support which this entails. This programme affects our jobs, and therefore people. It's important to nurture relationships," Eloïse Lamidel emphasises. As a result, the Agility programme was accompanied by an internal communications programme designed to ensure that the messages were consistent and shared by everyone.

Launched in 2024, the Agility programme has been rolled out to 100% of Kiabi's business lines and will continue to be implemented in 2025. In particular, it

will enable us to identify the impacts in terms of skills and training needs, so that we can effectively align this programme with all of Kiabi's transformation challenges.

Taking care of our people-focused culture

Human values have always been at the heart of Kiabi's uniqueness - 'doing a job I love, with people I love and for customers I love'. This mantra, upheld since Kiabi was founded by our founder Patrick Mulliez in 1978, is the foundation of our culture. "These strong human values will drive the expected behaviour from our employees and leaders, who must embody this culture and our values of simplicity, trust, commitment, respect and sharing," explains **Aurélie Prudhomme, Human Resources Leader for Central Services and Kiabi People-Focused Culture Leader**. "In a period of change, and in an increasingly challenging environment, it is more important than ever that these core values remain in place."

That is why, in 2024, work began on formalising our corporate culture, with the appointment of a corporate culture leader. "With the arrival of new team members, and the development of older ones, we realised that a large part of our culture was implicit and oral. However, for this culture to become an essential part of our day to day work, we need to formalise it in order to make it happen," emphasises Aurélie Prudhomme. The aim of this work is to provide teams with concrete tools to share this culture, as well as to ensure consistency across tools such as the 'Kiaber' profile sheets, 'leader' profiles and key principles for managers.

2024 has enabled us to establish the framework for a people-focused culture and to compile benchmark data. The issue will continue to be developed in 2025, in particular by listening to employees, company retirees, suppliers and new arrivals, etc. ■



→ The challenges to be met

- Develop employees' skills and soft skills to meet the challenges of the Kiabi Vision, based on the skills framework created in 2024.
- Incorporate fully an agile and regular review of organisations.
- Ensure the development of IT tools to support change as regards people.

3. Encourage development and nurture future talent

In order to respond to changes in our business and ensure the employability of our employees, we develop programmes and tools which enable everyone to develop their soft skills and expertise.

Identify training issues

One of our responsibilities is to enable all our employees to play an active role in their own career plans and in developing their skills and employability. In addition, the Observatoire des Métiers, launched in 2023, has enabled us to identify the training challenges associated with the implementation of our Vision 2035. Against this backdrop of transformation, our main areas of focus in terms of skills development are:

- Supporting the operational efficiency of each business.
- Supporting change management.
- Supporting and strengthening leadership.

To this end, 43% of our employees have received skills development training.

A new training platform for everyone

To facilitate access to training for our employees, as well as to improve the quality of content and its international scope, we rolled out the Yoobic platform in November 2024. This global platform, translated into all the languages of the countries in which we operate, is accessible to all our employees worldwide and replaces two pre-existing platforms, one for face-to-face training and one for online training.

This roll-out has been accompanied by work on training content, with a large amount of the content on soft skills being updated. The roll-out has been helped by the support of several external partners, who have enabled us to speed up and gain expertise in the design of training courses and the quality of their content.

Support the development of leaders

One of the challenges in terms of skills development is supporting and strengthening leadership. *"To support the transformation of our model and our Vision 2035, we must stand alongside our leaders to empower them to embrace these changes and share their meaning,"* points out **Adriana Pereira Silva, Kiabi Talent and Learning Leader.**

In 2024, part of the training for leaders has been overhauled and will be available to employees in 2025. In addition, a new programme involving twelve internal coaches was launched in November 2024 to help employees, whether leaders or not, with their questions.

Accelerate language skills

In order to create greater cohesion between the different teams and countries, and to support Kiabi's expansion

into new territories, in 2024 we stepped up our efforts to improve our employees' language skills through a

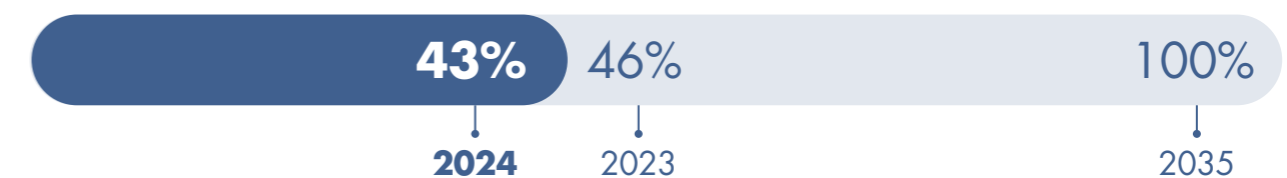
partnership with Teletungues. These courses are mainly in English and French. ■

Career management in a changing world

An agreement on career management was initiated in 2024 and will be finalised in 2025. As the company and its businesses continue to evolve, the aim is to support employees in the early stages of change, whether it is the evolution of their job, the integration of new challenges or the disappearance of certain functions. In 2024, a collective performance agreement in France put an end to the visual merchandiser and flow manager roles. With the aim of maintaining jobs, the 250 employees concerned have been helped to find a position as a sales adviser, if they so wish, or supported in the implementation of another career plan.

Performance in 2024

Kiabi employees trained to develop their skills:



Key events

- The launch of the global and international platform **Yoobic**, to make the training offer available to all employees worldwide.
- Revision of **training** and **mentoring** for fashion consultants in France to facilitate the adoption of new in-store processes.
- The launch of a new programme of **internal coaches**.

4. Promote equal opportunities and inclusion

Over and above our responsibility as a company, integrating societal issues enables us to draw on a diverse range of talent and experience.

We are also taking action on these issues through innovations such as our 'Le Petit Magasin' model.

Promote gender equality in the workplace

Following on from the previous agreement, the new agreement on professional equality between men and women, signed in 2024, aims to promote the principles of parity and equity among all employees. It comprises five areas of commitment designed to promote and ensure professional equality:

→ Access to employment,

- Vocational information and training,
- Access to mobility and internal promotion,
- Remuneration,
- Working conditions, work-life balance and the exercise of parental responsibility.

However, the new agreement includes a new feature, with the introduction of ten days of endometriosis leave per year for female employees who request it, in accordance with recognition as a disabled worker.

The index of professional equality

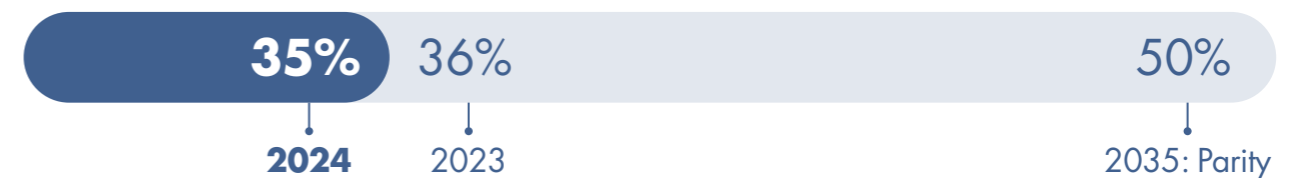
The Law of 5 September 2018 on the freedom to choose one's professional future requires companies with more than 50 employees to publish their professional equality index. This index is based on five criteria, which allow us to assess the level of equality between men and women in a company on the basis of one hundred points:

1. The **pay gap** between women and men
2. The difference in the distribution of **individual increases**
3. The difference in the distribution of **promotions** (only in companies with more than 250 employees)
4. The percentage of employees receiving pay rises on their return from **maternity leave**
5. Parity among the 10 **highest earners**

In 2024, Kiabi scored **93 points** out of 100 on this index, one point less than in 2023.

Performance in 2024

% of **senior executives** (on management committees worldwide, in those of our distribution countries: France, Spain, Italy, Belgium, Portugal, and on the Etixia Management Committee):



Support parenthood among our employees

As families are at the heart of Kiabi's plan and vision, parenting issues are very important to us and are naturally integrated into our agreement on professional equality between men and women, with a good work-life balance being a prerequisite for this equality. The agreement signed in 2024 therefore contains a

number of improvements to existing arrangements, including:

- The option of two hours' paid leave (compared with one hour under the previous agreement) to accompany and collect children on the first day of school, from nursery to sixth grade.
- The option of part-time work until the end of the child's primary education, i.e. until they are 10 or 11 years old.



Support the employment of people with disabilities

In 2024, a new three-year agreement on the integration of disabled employees was signed. It sets out Kiabi's future priorities in this area:

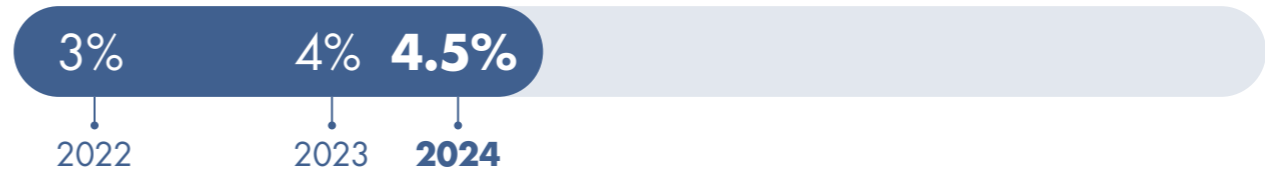
- Sustain and develop permanent employment contracts and the hiring of work-study students.
- Develop communication on policy measures to promote the inclusion of people with disabilities.
- Develop measures to prevent job losses and keep people in employment.
- Promote and implement this agreement,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

Among other things, this new agreement provides for the introduction of disability focal points in each French shop to support its implementation, as well as the launch of a disability support platform, which should be up and running by 2025.



Performance in 2024

% of employees with **disabilities** worldwide :





Provide an inclusive and fair working environment

In addition to the agreements we have signed on gender equality in the workplace and the employment of people with disabilities, we also wished to draw up a diversity and inclusion charter. We are convinced that diversity is a major asset and that it enriches us thanks to the unique value which each individual brings. We are also fully aware of our responsibility on these issues as an international company. The aim of this charter is to set out the principles and commitments of an inclusive, respectful

and fair working environment, where each individual is valued regardless of their differences. This charter was finalised in 2024 and will be rolled out in 2025 based on five principles:

- Working for gender equity.
- Accelerating the inclusion of people with disabilities.
- Encouraging multicultural and socio-economic diversity.
- Valuing and taking into account people of all ages and generations.
- Integrating and valuing different backgrounds, taking into account every stage in life.

Highlights in 2024

- Introduction of endometriosis leave in the new gender equality agreement.
- Finalisation of the Kiabi Diversity and Inclusion Charter.

Develop inclusiveness in our offer

Supporting families in their daily lives also means offering them products which suit all families, at all stages of their lives. With this in mind, for a number of years we have been offering inclusive collections which meet different needs:

- **Large sizes:** Kiabi offers styles up to size 6XL, to suit all body shapes. The aim is to continue to enhance this offering and develop the large maternity range.
- **Disabilities:** with easy-to-slip-on So Easy collections (available online as well as in selected shops in France), designed for children and adults with disabilities. Everyday life is made easier thanks to the designs and opening features which allow you to dress independently,
- **Health:** with post-operative collections for women affected by 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 collections tailored to suit premature babies.



Roll out a new social model with 'Le Petit Magasin'

Since 2017, Kiabi has been supporting the 'Le Petit Magasin' project, run by a number of professional integration associations across France. The Petits Magasins are integrated wherever they are needed and meet a number of objectives:

- **Helping** people back to work and boosting their self-esteem.
- **Offering** a range of new clothes for families facing difficult circumstances.
- **Creating** links between the various local stakeholders.



Kiabi's support will continue until 2024 in the form of sponsorship, donations of products and equipment, and the sharing of skills: each solidarity shop is supported by a Kiabi mentor store before it opens and for duration of the project.

2024 marks a turning point in the 'Le Petit Magasin' project: "We have strengthened our commitment and our responsibility by creating Kivi, a social joint venture with the Vitamine T Group," explains **Pierre Alcalá, Deputy Managing Director of Kivi**, "Until now we have been patrons, we now we are fully involved. It is an empowering approach which makes us take a step back and requires us to work together with organisations which are very different culturally."

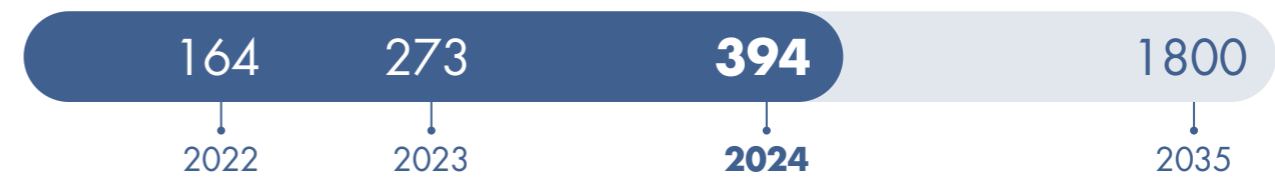
In 2024, Kivi defined its strategy and roadmap for 2025-2027, and structured its organisation accordingly. A resource team has been set up, comprising network coordinators, a project coordinator, a logistics manager and a management controller. The integration process has also been strengthened with the recruitment of a vocational integration adviser. At the same time, a logistics platform has been set up through a work integration project run by Vitamine T in Charleville-Mézières. The challenges for 2025 lie in consolidating our expertise and increasing our skills at every stage of the project, getting people back to work for the first time, developing new partnerships and identifying other product opportunities.

"The development of the Petit Magasin programme in 2024 is fully in line with Kiabi's values of work and sharing," points out Pierre Alcalá "This project strengthens Kiabi's commitment and the pride of its employees by enabling them to contribute to social issues. It is also a unifying project, carried out with the support of the legal teams, management control, sponsor shops and logistics. It's a real company project!" ■



Performance in 2024

Number of people entering the world of work as part of professional integration since 2020 thanks to the 'Le Petit Magasin' programme:



Key events

- 19 shops in France under the old sponsorship model, 4 shops in partnership with Vitamine T and 2 new shops opening in 2024 in Reims and Lens under the Kivi model.
- Obtaining SSE and ESUS* accreditation:
- 2027 targets: 43 Petits Magasins opened, 150 jobs created, 150,000 families benefiting and 15 areas revitalised.

*SSE accreditation recognises companies in the social and solidarity economy, which focus on the collective interest rather than profit. ESUS accreditation is more specific. It is awarded to companies which have a social purpose, democratic governance and reinvest their profits in their social mission. These accreditations give access to specific funding and tax benefits.

5. Improve working conditions for our employees

The safety and well-being of our employees are at the heart of our responsibility, as is our support with current issues in the wider world such as inflation.

Measuring our employees' experience

Great Place To Work® is a tool used by Kiabi to measure employee perceptions and the quality of their experience within the company.

In 2024, we were once again certified Great Place To Work® and a winner in two categories:

- Number 6 in Best Workplace™ in the category of companies with over 2,500 employees,
- We are once again Best Workplace™ for Women, the ranking of the 30 companies most advanced on the road to professional equality.

In 2024, the Trust Index®, i.e. the average number of positive responses to the questionnaire as a whole, was 75%, compared with 74% in 2023. The participation rate was slightly down (499 respondents less compared to 2023), mainly due to stricter application of the General Data Protection Regulation.

The main areas of improvement for 2024 are:

- Enjoying benefits which are specific and unique to the company.
- Paying employees fairly for their work.
- The provision of resources and equipment necessary for the performance of tasks.

The themes which less prominent in 2024 are:

- The clarity and meaning of the new Kiabi Vision 2035.

- The opportunity to be a driving force behind innovation.
 - Easily finding your way around the organisation.
- Each year, this survey enables us to obtain results for each country and each team. The results are then given to each leader, who must implement and lead an action plan with the support of his or her human resources manager.

2024 results GREAT PLACE TO WORK®

5,734 respondents

The 5 items on the Trust Index®:

Credibility: 77% (76% in 2023)

Respect: 73% (71% in 2023)

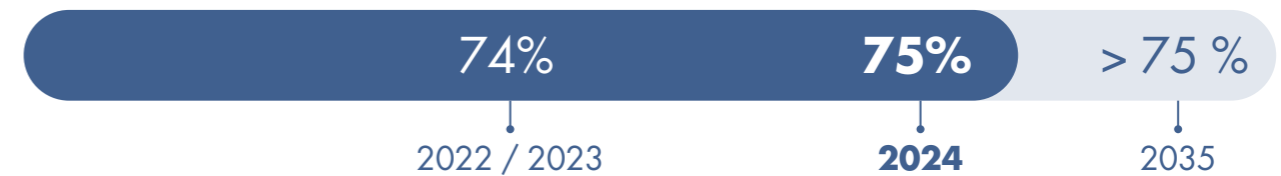
Fairness: 74% (72% in 2023)

Pride : 74% (unchanged from 2023)

Camaraderie: 78% (77% in 2023)

Performance in 2024

Percentage of employees who think Kiabi is a good place to work (Trust Index® Great Place to Work®)



Prevent health and safety risks

The health and safety of our employees is our 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 his or her job: evacuation exercises, psychosocial risks, limiting musculo-skeletal disorders, etc.

Support new ways of working

Since the Covid crisis, remote working has revolutionised and altered working habits. It contributes to well-being at work and can make it easier for employees to balance their personal and professional lives by reducing travel time. This flexibility can also be an attractive advantage when it comes to recruitment - for example, in occupations where there is a shortage.

In order to provide a framework for these uses, Kiabi introduced an agreement on remote working and the right to disconnect in 2023. We have defined three types of remote working:

- Regular remote working, up to a maximum of two days per employee.
- Occasional remote working, for employees whose

job does not qualify them for regular remote working.
 → Exceptional remote working, which can be granted for medical reasons, for example.
 This document also addresses the issue of the right to disconnect, set out in our 2022 Quality of Life and Working Conditions agreement. ■



An internal solidarity association to support employees in difficulty

In 2024, an internal solidarity association was set up to help employees in great difficulty, such as bereavement, violence, financial difficulties, etc. Kiabi employees were given the opportunity to show their solidarity with colleagues in difficulty by making a donation from their pay slip. During 2024, 14 employees in France received support from this association from a total aid pot of €15,229. This helped them pay unpaid rent or energy bills and provide emergency assistance following financial difficulties.



6. Ensure that our suppliers are socially responsible

Ensuring the safety, health and well-being of the workers employed by our suppliers is a responsibility which we must fulfil throughout our production chain, regardless of the countries involved. Our requirements in this area are formalised in our code of conduct and audited to ensure they are applied.

Our code of conduct

In all our production countries, regulations concerning working conditions vary. This is why we have established **a code of conduct**, integrated into the contracts signed with the suppliers with whom we contract directly, which outlines 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 locally applicable legislation. It prohibits, among other things, **child labour, forced labour, discrimination** and guarantees **freedom of association**. It also sets out the safety conditions, working hours and environmental requirements required by Kiabi.

The organisation of our audits

To ensure compliance with this code, **we carry out regular audits of our suppliers' factories**. There are a number of ways in which they are done:

- A proportion of these audits are carried out by our employees (18% of social audits), particularly in Asia and Turkey.
- We can call on external firms to carry out these audits (2.6% of social audits).

→ We can also obtain audits via international platforms such as the Business Social Compliance Initiative (BSCI), Smeta or the Initiative for Compliance and Sustainability (ICS), the Social & Labor Convergence Program (SLCP) (79.4% of social audits). In this case, we have created conversion grids of the results of these platforms in order to convert them to our type of rating so as to obtain comparable results for all our suppliers. We adopt the 'Taking Turns' audit protocol: if the first audit is carried out by the internal Kiabi team, the second will be conducted by a third party and the third will again be carried out by the Kiabi team. This protocol enables inappropriate links and habits between the suppliers and audits to be avoided. **These audits enable us to assess our suppliers on a scale ranging from A to E**. This rating grid has been worked on the basis of BSCI (Amfori), ICS, SMETA (E.T.I.), and SLCP audit methodologies. The higher the score, the more infrequent the audits. However, one audit is carried out per year for each garment factory. The less good the score is, the more frequent the audits are. A rating of E, which is unacceptable, indicates severe problems and the need for immediate corrective action. The supplier must improve its rating immediately, or within 3 to 6 months, failing which we will terminate our commercial relationship. In the event of a serious breach, we will immediately halt activity pending corrective action. Whatever the situation, **we encourage our suppliers to take**

ownership of these compliance issues in the spirit of continuous improvement. Under our Zero Tolerance Violations (ZTV) policy, 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.

International audit platforms used by Kiabi

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

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

SMETA: SMETA audits use the ETI Base Code, founded on the conventions of the International Labour Organisation, as well as relevant local laws. SMETA audits can be conducted against two or four auditing pillars. The two pillars mandatory 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 deepen the social responsibility aspect of SMETA audits.

ICS: ICS (Initiative for Compliance and Sustainability) is an international sectoral initiative with the aim of 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 collaborate with common tools, to mutualise audits, contributing 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 mission is to implement a converged assessment framework (CAF) to reduce duplication of audits and support efforts to improve working conditions in global supply chains.

What action plans should be drawn up in the event of non-compliance with audits?

In the event of con-compliance in one of our audits, **the supplier must share their intentions regarding corrective action plans within two weeks.** This time period may differ depending on the case:
 → In the event of non-compliance relating to fire safety,

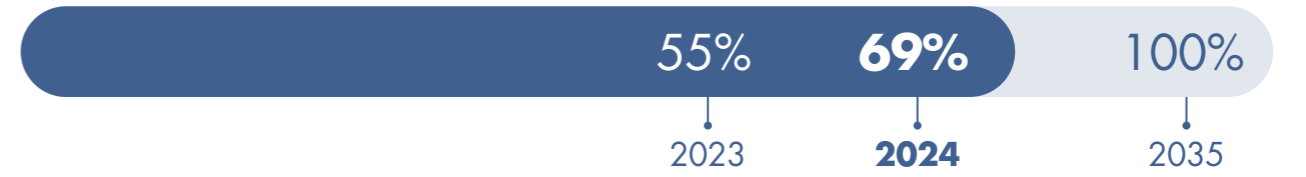
wages, licences, permits, authorisations and legal certificates, we require an immediate action plan within a maximum of one week.

→ In the event of a critical non-conformity, or if an aspect cannot be verified, we also require an immediate action plan within a maximum of one week. → In the event of major non-compliance (e.g. an insufficient number of fire extinguishers), the deadline for sharing the action plan is four weeks.



Performance in 2024

% of factories audited and assessed at the highest level of compliance with international social and regulatory standards among our Tier 1 and 2 suppliers.



	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

Breakdown of factory audits by rating:

	A	B	C	D	E
TIER 1	23%	64%	9%	3%	1%
TIER 2	18%	41%	36%	4%	2%

→ In the event of minor non-compliance (e.g. a lack of monitoring of safety training), the deadline for sharing 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 timeframe determined by the rating obtained by the supplier.

In 2023, **we have raised our requirements regarding the rating of our suppliers:** whereas until now we have focused on a target of A, B or C audited suppliers, our ambition is now for all our suppliers to be rated A or B only. In addition, 100% of newly listed factories must achieve an A, B or C rating. ■



Léa Cervellin, Leader of Societal Engagement and Managing Director of the Kiabi Foundation.
KIABI

“The challenge is to give all employees the opportunity to get involved.”

“The aim of our commitment to society is to act beyond our business activities and bring positive value to society by bringing together our entire ecosystem. To achieve this, the biggest change in 2024 was to align the Kiabi Foundation's actions around a single mission and on a subject where we have credibility, commitment and the ability to make a difference. We have chosen to focus our action on the idea of restoring young people's confidence. It's a universal issue, affecting all social classes, everywhere in the world. It's also an issue which supports our Vision 2035 and our goal of doing even more for families. We identified this mission through family listening workshops in France, Spain and India, as well as through questionnaires with our customers, employees and

suppliers. Our partners in the voluntary sector have also told us about the issues surrounding young people's lack of self-fulfilment and confidence in their future. 81% of young people give up on their project due to a lack of confidence*. To support this, we work alongside a number of associations involved in education and family support, for example.

34,000 young people have already been supported by the Kiabi Foundation. The challenge for 2025 is to give all our employees the opportunity to get involved in these projects and to fully embrace this new initiative by the Kiabi Foundation.”

*Baromètre Jeunesse & Confiance 2023

Kiabi Village: strengthening links between employees and the voluntary sector

In 2024, Kiabi opened its new headquarters in Lezennes, in the north of France. The site houses a shop and central services teams. However, from the outset of the project, Kiabi Village was also designed to be rooted in its local area and to serve the local communities. As soon as the site was marketed, we chose a partner to host a crèche with thirty cots, 15 of which are reserved for our employees. The crèche also has 5 community cots available to local residents in emergency situations.

In addition, the site hosts a **Maison des Associations**, supported by the Kiabi Foundation, which welcomes local associations working to build young people's confidence. "These stakeholders regularly interact with our employees and organise events on site such as forums to present their work," explains **Rémy Codeville, Kiabi Village Site Leader**, "Our aim is to create bridges between Kiabi and local stakeholders to make it easier for our employees to get involved with the voluntary sector."

This commitment will continue in 2025 with the integration of the Ecole des XV, an organisation for students at risk of dropping out of school.

A new loyalty programme to support families in their daily lives

As part of our new loyalty programme, to be rolled out in 2024, we are offering families who join the programme a range of services designed to make their day-to-day lives easier. They can earn one point for every five euros spent. These points can be used in the form of vouchers, but they can also give access to services such as domestic help, tutoring or cultural outings.

Highlights in 2024

- Launch of the **Kiabi Foundation initiative** to build young people's confidence.
- **34,000 young people** supported by the Kiabi Foundation.
- Launch of the platform **Ki'act**, to enable employees to find out about the projects supported by the Kiabi Foundation.
- **1,100 employees** involved in Foundation projects through the Ki'act platform.

The challenges to be met

- Raising awareness of the Kiabi Foundation and its mission.
- Engage more employees in the Kiabi Foundation's mission.
- Expand our impact in all countries where Kiabi is present.



KIABI

Governance & value creation.

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1. Our challenges and indicators






In order to address the environmental and social challenges facing Kiabi, and the fashion industry as a whole, our Vision 2035 invites us to rethink our business model and the governance associated with it. Our triple-capital approach guides all our strategies.



Our challenges

- 1 Advance our governance to drive our **Vision 2035**
- 2 Share the **value created** with our employees
- 3 Be a guarantor of **diversity** and of **parity**
- 4 Guaranteeing our customers' **satisfaction**
- 5 Ensuring the **security** of our information systems

Performance 2024

-  **63%** of employee shareholders
 -  **35%** of female senior executives
 -  **0.52%** in sustainable turnover*
 -  **89** Cyber security compliance rate
 -  **70** Customer Net Promoter Score
- * Sustainable turnover is derived from the sale of our second-hand products and our products designed using raw materials and manufacturing processes which have less impact on the environment.

Key events

- Training for members of our Management Committee and Board of Directors in **the management of triple capital**.
- Integration of **environmental and social criteria** into the Kiabi share value assessment method.
- **Launch of the ESG data project** to establish data governance aimed at improving the reliability of our data.



Mehdi Mourid,
Performance Leader.
KIABI

“A transition phase to align financial and non-financial considerations.”

“In 2024, we continued to develop our business model, moving away from a purely financial approach towards a triple-capital approach. The aim is to develop this model by integrating our environmental and social KPIs alongside economic KPIs in order to guarantee the objectives of our Vision 2035.

We are in a transitional phase, with the development of an eco-design strategy and offers such as second-hand goods and services which should enable us to generate sales which are less carbon-intensive. For the first time this year, we have incorporated non-financial recommendations into the preparation of our budgets.

To support this transition, we are also working hard on ESG data.

This phase should enable us to prepare for the transition to CSRD.

Our challenge is clearly to align financial and non-financial performance in order to successfully transform the company, balancing short- and long-term decisions as well as making sacrifices which will transform our understanding of profitability. To achieve this, we need to involve our shareholders, our employees and our entire ecosystem so that we can all move forward together.”

2. Governance for long-term performance

The aim of Kiabi's governance is to ensure the performance and long-term future of the company by integrating the environmental and social issues raised by our business Vision 2035.

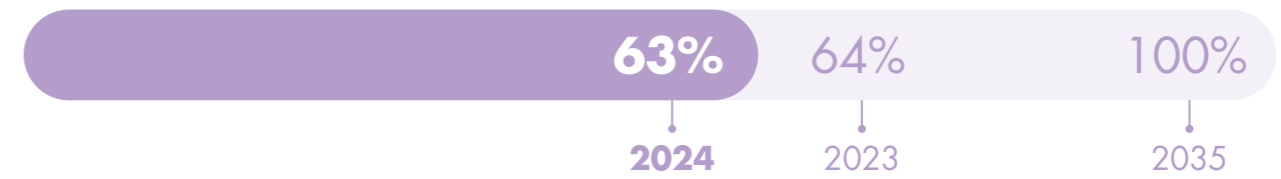
A family and employee shareholder base

With the possibility of becoming shareholders in the company, our employees are fully involved in Kiabi's performance, whose values they share.

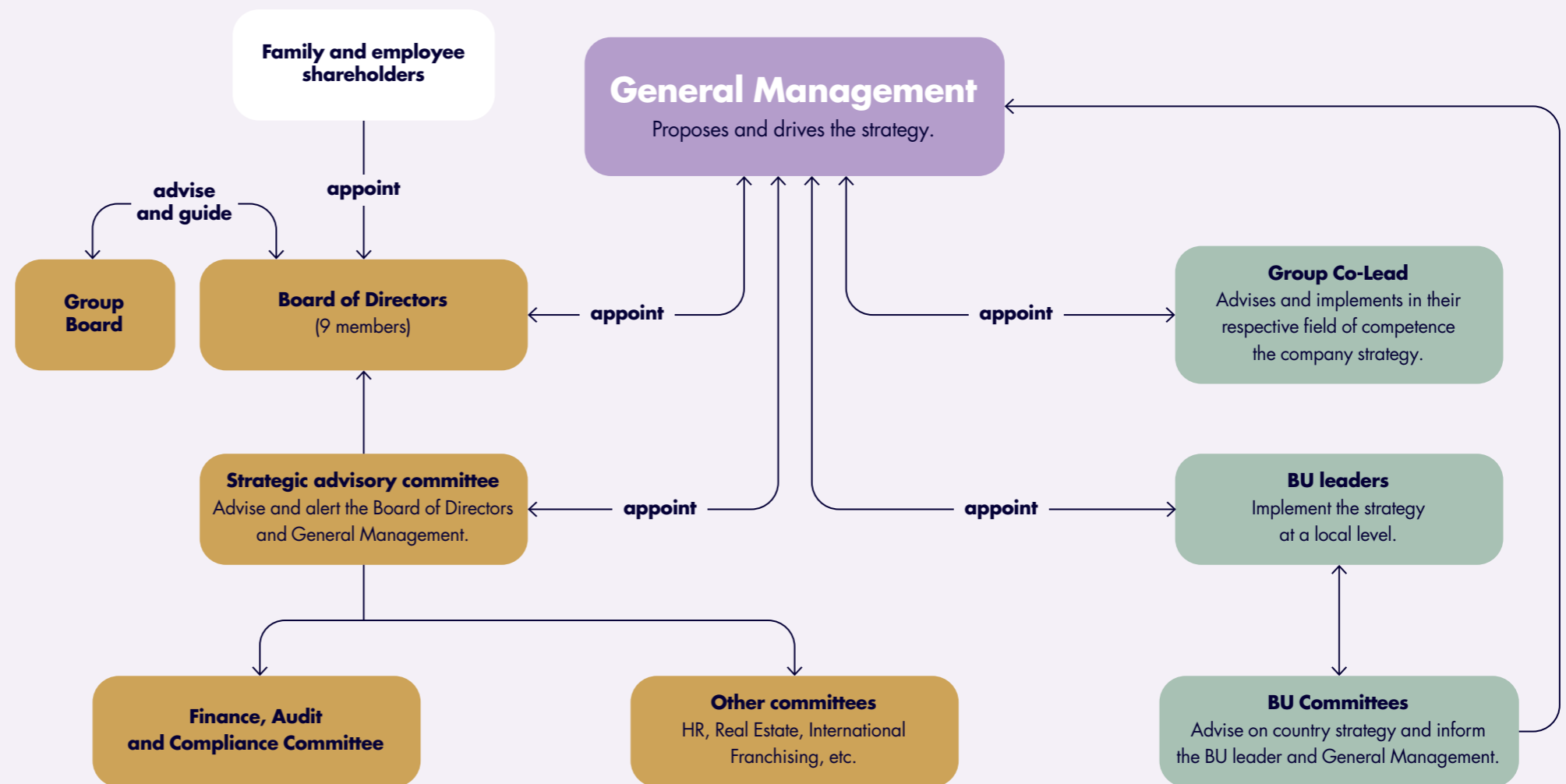
The Board of Directors is the guarantor of the company's long-term strategic vision. They define the company's key strategic objectives, including environmental and social issues, and ensure that they are being implemented. They also ensure that measures to prevent corruption and influence peddling are implemented, as well as a policy of non-discrimination and diversity within the company. The Board of Directors' main goals are to increase the company's environmental, social and economic value and to defend its social interest. ■

Performance in 2024

% of employee shareholders:



Governance KIABI



3. Share the value we create together

As all 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.

A policy of variable remuneration

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

- Bonuses linked to Kiabi's performance (PPK),
- Optional profit sharing,
- Obligatory profit sharing.

Since 2023, we have been incorporating Kiabi's environmental and social performance into the variable remuneration of the worldwide management committee, country management committees and central services. Called the Positive Index in 2023, this variable premium became the ESG Index in 2024. Its development in 2024 responds to the need to build on the strategic elements of our triple-capital approach. In 2024, the ESG Index represented 20% of the PPK of employees on the worldwide, country and services management committees. It was made up of:

- For a third, performance linked to sustainable sales*.
- For a third, performance linked to the Trust Index® Great Place To Work® results.
- For a third, the result of our NPS (Net Promoter Score), which enables us to assess customer satisfaction.

We will continue to develop the ESG Index in 2025, with the aim of making it more meaningful, and focusing on our challenge to reduce our carbon emissions in

line with our Vision 2035. From 2025, the ESG Index will therefore be based on a single indicator - carbon emissions - and will represent 15% of the PPK of the employees concerned.

*Sustainable sales come from the sale of our products designed using materials or manufacturing processes which have less impact on the environment, and from the sale of our second-hand products.

Shareholding structure

Our employees in France, Spain and Italy have the opportunity to become Kiabi shareholders. This opportunity is a chance to become fully involved in the Kiabi project and to play a part in the company's performance.

Every year, Kiabi is audited by experts to reassess the share value. For the first time in 2024, we conducted a zero-based budgeting year incorporating ESG (Environmental/Social/Governance) performance into this assessment in the form of a bonus-malus system, calculated on a 100-point scale, comprising:

- 50 points for Kiabi's environmental performance, based on our indicators: carbon emissions, fresh water consumption, products designed with materials which have less impact on the environment or less polluting manufacturing processes, second-hand products.
- 25 points for social performance, based on indicators: factories of our suppliers audited A or B for social aspects, employee training, Trust Index® Great Place To Work®,

professional integration.

- 25 points for performance in terms of governance: share of employee shareholders, gender equality, customer satisfaction, sustainable sales.

Above a score of 70 points, the share value is multiplied

by 1.1. Below 50 points, it is reduced by a factor of 0.9. After an initial zero-based budgeting year in 2024, this performance will be used to calculate our share value in 2025. ■



Key events

- The introduction of the ESG Index, a variable remuneration scheme based on environmental and social performance, for employees on the world, country and central services management committees.
- The integration of ESG performance in the assessment of Kiabi's share value using zero-based budgeting in 2024.

4. Develop a triple capital outlook

To support the transition of our business model and our Vision 2035, we have defined 12 ESG indicators which require us to change the way we look at Kiabi's performance and how it is run.



Involving our ecosystem in the hybridisation of our model

In order to commit our entire ecosystem to our Vision 2035 and to promote ESG at all levels, we have launched a number of initiatives in 2024:

- Training members of our worldwide management committee and members of our board in ESG and triple bottom line accounting.
- Integration of environmental and social indicators into the share value of our employee shareholders. We conducted an initial dry run in 2024, incorporating these new indicators into the share value assessment, which increase or decrease the value. (see 'our remuneration and shareholding policy'). These changes were communicated to all employee shareholders at our Annual General Meeting,
- Presentation of our 35 ESG indicators to all our employees every quarter. We are therefore aligning our non-financial reporting with the milestones of our financial reporting.

To motivate us and accelerate our progress in these areas, we are tracking a new indicator: sustainable revenue, derived from the sale of our second-hand products and products designed using raw materials and manufacturing processes with a lower environmental impact.

Performance 2024

% of sustainable sales from the sale of our second-hand products and products designed using raw materials and manufacturing processes which have less impact on the environment:



Key events

- A **Net Promoter Score (NPS)** of 70, unchanged from 2023.

The challenges to be met

- Develop trials around services to continue decarbonising our activities, such as with subscriptions, for example.
- Building data governance to make our ESG data more reliable.

Working towards more structured and reliable ESG data

To manage this transition and drive forward our ESG objectives, but also to ensure compliance with the requirements of the CSRD (Corporate Sustainability Reporting Directive), we are conducting in-depth work on our non-financial data in order to define, structure and

organise it, and to identify the employees responsible for each type of data. In this way, we are laying the foundations for data governance, first prioritising workstreams around carbon data (see 'Laying the foundations for environmental data governance').

Customer satisfaction at the heart of our performance

The Kiabi experience, as perceived by our customers, is also a key element of our strategy and a driver of our performance. We measure this area using the Net Promoter Score (NPS). This is a customer experience measurement indicator which establishes performance based on a score, incorporating the percentage of customers who recommend the brand and the percentage of customers who are critical of it. In 2024, Kiabi's NPS for all countries combined was 70, the same score as in 2023. ■

5. Business ethics

Integrating ethics and an informed view of risk into all our activities is a responsibility which we must promote at every level of the company, by giving every employee the means to act in accordance with our code of conduct and ethics.

Our drivers for acting ethically

Since 2022, one of our departments has been specifically dedicated to business ethics within the performance management division. The Data Protection Officer coordinates matters relating to personal data protection to ensure compliance with the General Data Protection Regulation (GDPR). He is responsible for coordinating the company's anti-corruption measures, in accordance with the Sapin II law. This department also supports the issues raised by the Duty of Vigilance Act in terms of human rights and environmental protection.

Our approach to ethical issues is based on three drivers:

- Educating our teams about ethical issues.
- Complying with laws and regulations for strict compliance.
- Integrating ethical practices into all Kiabi organisations and processes.

Educating our employees

Guided by the Finance, Audit and Compliance Committee, in conjunction with the human resources teams, we are raising awareness among our employees to enable them to act with transparency and integrity in accordance with the applicable laws and regulations. We have also given them training in adopting a voluntary, safe and responsible approach to issues relating to men and women, the environment, the company and all our stakeholders. In particular, we support direct and indirect

purchasing leaders operating in an international context. We also support development teams in terms of risk control when opening up new points of contact. In 2024, we organised three presentations on these subjects to the Finance, Audit and Compliance Committee and one to a board meeting.

Ensure compliance with laws and regulations

In accordance with the GDPR, we are mobilising teams to protect personal data.

To achieve this, we are focusing on three key issues:

- Monitoring the compliance of procedures and practices.
- Ensuring that customer and employee rights are respected.
- Keeping legal information up to date.

With regard to the Sapin II law, we are using the recommendations of the Agence Française Anticorruption (AFA) (an anti-corruption organisation) to define a prevention and anti-corruption programme based on eight drivers:

- Guidelines such as the anti-corruption code of conduct (internal) and the partner code of ethical conduct.
- The implementation of an internal and external reporting system.
- Mapping corruption risks.
- The assessment of third parties.



- The implementation of accounting controls,
- Corruption prevention actions.
- The implementation of a disciplinary system.
- Measuring the performance of the anti-corruption system.

Our anti-corruption code of conduct is underpinned by our internal regulations in France and is based on the disciplinary regime set out therein. It is therefore

accessible to all our French employees. Our internal and external reporting system is available in twenty languages, including the languages of our production and distribution countries, to facilitate whistleblowing. Internally, this tool complements a range of reporting channels, including local management and social partners.



Ethical governance

Kiabi integrates ethical practices at all levels of the organisation. We want ethical attitudes and practices to be present and integrated into all our operations. This is why we have integrated these issues into the Finance,

Audit and Compliance Committee so that we can respond as effectively as possible to the concerns of our teams. In our triple capital approach, ethical issues are assessed at the same level as financial issues.

Duty of care

Our duty of vigilance plan is based on audits in all of our suppliers' production plants, where our risks are greatest in terms of non-compliance with human rights and environmental protection. These risks are analysed on social and environmental issues using our audit grid: child labour, forced labour, discrimination, disciplinary practices, health/safety, freedom of association, working hours, wages and benefits, environment, ethical standards.

For each of these subjects, we analyse the risks country by country, supplier by supplier, plant by plant, using the results of all the audits carried out in 2024.

The main risks which have emerged and which we are working on concern excessive working hours, health and safety issues in buildings and ethical standards in factories. On a monthly and annual basis, our head of environmental and social compliance in Asia shares these areas of concern with the country purchasing managers and their teams so that operational action plans can be put in place, as well as with the business ethics, CSR and internal audit managers.

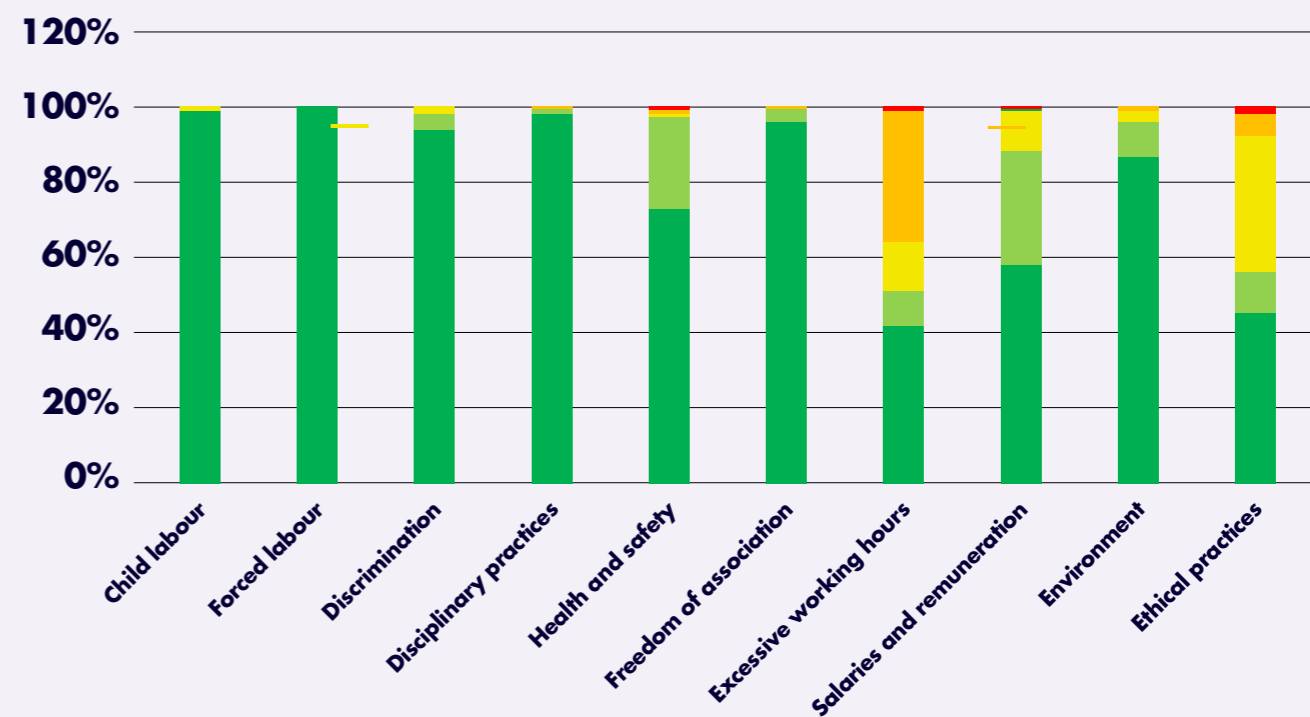
In 2024, the action plans focused on:

Excessive working hours: the procurement, merchandising, capacity and compliance teams work together to understand the root cause of excessive working hours in the factories in question and look for ways to mitigate the risk, such as:

→ Ongoing work on our permanent products. This enables our suppliers to plan further ahead so that we can smooth out order flows and avoid production peaks.

Social risk analysis by area

2024 results for Tier 1 supplier factories.



→ Assessments by teams in charge of planning production capacity regarding the option of dual sourcing to ease the suppliers' workloads.

→ These same teams are alerted in the event of an overload situation.

Health and safety: most of the problems identified relate to fire and electrical safety, as well as insufficient personal protective equipment.

→ The compliance team constantly reminds suppliers and factories of these aspects, which can be overlooked by factories, particularly during peak production periods. Ongoing training and self-assessment by suppliers and factories is required.

Ethical standards: we ask our suppliers to share the Kiabi code of conduct not only with their Tier 1 factories, but also with Tier 2 and 3 factories. Suppliers are required to carry out an internal audit of their factories and to keep a record of the business ethics risk analysis.

It should be noted that an E risk rating is sanctioned by a termination of collaboration with the supplier if no remedial action is taken within six months.

Managing IT risks

The security of our information systems is vital to the smooth running of Kiabi's business activities. It is also vital to ensure that we meet our contractual and legal responsibilities (RGPD, NIS2, etc.) and comply with the certifications (EOA) and standards (PCIDSS) which apply to us. IT risks have become a major concern, and one which requires the monitoring of both compliance and IT teams.

In 2024, we continued to make progress in the area of IT security: our IT security compliance rate is now 88%, four points higher than in 2023. Calculated by the Bitsight rating agency, this rate is the result of 18 checkpoints divided into 4 categories on all our IT services exposed to the Internet. Each checkpoint is awarded a number of points, giving a final mark out of 820. The indicator is then presented in % to make it easier to understand. The actions which enabled us to make progress in 2024 are:

- The professionalisation of two security teams dedicated to digital security and operational security. In particular, we have implemented a cybersecurity plan for the digital side of our business, and initiated action plans to upgrade our e-commerce sites.
- Sustained management of our operational security.

- Upgrading the disaster recovery plan.
- The acquisition of a global and local IT security governance tool.
- The industrialisation of the process of integrating safety into projects (ISP).

Integrating ESG into our supplier relations

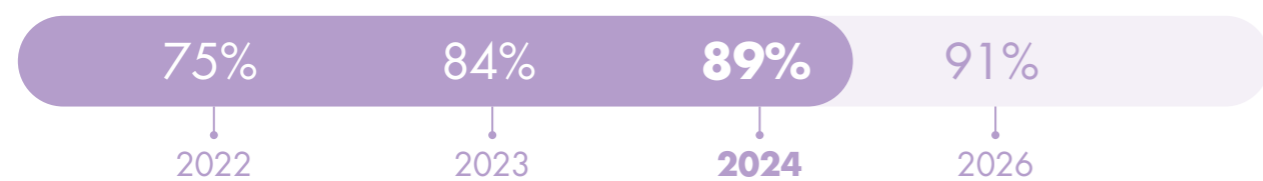
Relations with suppliers of products manufactured for our customers are governed by our Code of Conduct, which is incorporated into the contracts signed with the suppliers with whom we contract directly, and which outlines Kiabi's social and environmental requirements. This code of conduct is based on recognised international standards such as the United Nations Charter, the International Labour Code, the Universal Declaration of Human Rights and local legislation. Among other things, 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.

We conduct regular audits of our suppliers to ensure compliance with this code of conduct (see on the organisation of our audits and our action plans in the



Performance 2024

IT security compliance rates:



event of non-compliance).

As regards our indirect purchases, in 2024 we worked on drafting an indirect purchasing policy, which refers to our internal code of ethics as well as the Kiabi code of conduct. This new policy is based in particular on criteria for qualifying our suppliers, which enable the following points to be assessed:

- Alignment with the requirements of our code of conduct.

- Environmental approach.
- Respect for compliance.
- Financial stability.
- Operational capacity.
- References and reputation.
- Risks.

We divide our database of over 4,000 suppliers for indirect purchases into groups in order to focus our efforts on the most strategic and high-impact suppliers.



Incidents of fraud and corruption

During internal audits, we discovered in 2024 that we had been the victim of financial fraud. The issue was immediately taken up by the company's senior management. All necessary steps, including legal

action, have been taken to identify those responsible and recover the amount defrauded. This was an extremely sophisticated fraud, carried out by an organised gang on an international scale.

Internal procedures and control operations within the company have also been strengthened.

This fraud in no way calls into question Kiabi's financial situation and has no impact on our continued progress and future goals. The case has been referred to the courts. A judicial inquiry has been opened and investigations are ongoing.

Political influence and lobbying activities

Beyond the walls of Kiabi, we are contributing to the challenges facing our industry, so that we can collectively address environmental and social challenges. As a result, we are a shareholder and board member of ReFashion, the eco-organisation for the textile, clothing, household linen and footwear sector (see *'Contribute to the challenges of collection and sorting waste'*).

In addition, we are also a member of the Alliance du Commerce and the Procos Federation, through which we have contributed to discussions on the French bill aimed at reducing fast fashion through a bonus-malus system, known as the anti-fast fashion law.

In 2024, we were also part of the working group on environmental labelling, led by the French Ministry of Land-Use Planning and Ecological Transition. We were able to share our expertise and feedback on methodology and display, and shared our customer research on the subject. We will be one of the volunteer companies rolling out the eco-score in 2025. ■



6. Operate within an open ecosystem

Addressing new environmental and societal issues and evolving our models to adapt to these challenges requires Kiabi to be highly open to its ecosystem and stakeholders. It is by working together to find answers that we will be able to propose solutions which will nourish the entire fashion industry and enable cooperation with all those involved.

Our stakeholders:

→ **Kiabi committed** to fashion which is available to all budgets, styles, moments in life, body shapes and differences. We measure their satisfaction via an anonymous annual survey (Great Place to Work).

→ **Partner suppliers** that we support and with whom we work for more social and environmental responsibility.

→ **Customers** who guide us by sharing their expectations. We take into account their satisfaction/recommendation via the NPS and their comments on social media.

→ **Affiliated and franchise partners** all over the world who we support in terms of shop openings, training teams and managers, and who we include in our strategic initiatives.

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

→ **Organisations/NGOs** that we support via our Endowment Fund, the Petit Magasin project, or through acts of solidarity in all of our countries.

→ **Media**, with whom we gladly interact in a pragmatic, transparent and sincere way

→ **Employee and family shareholders** who are our resources, they control and ensure investments for a resilient and sustainable company

Our partners:

ACTS AND FACTS actsandfacts.org

This is a movement of individuals and companies working together to lead concrete actions to accelerate the 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

Kiabi joined Amfori in 2018. We share the values and mission of Amfori, which believes that today it is important to take people and the planet into account regarding our actions, in addition to the economic aspect. We are jointly committed to improving our use of natural resources and to 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 impact of cotton on the environment. 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 cultivation. Kiabi has been supporting the Better Cotton Initiative since 2019.

CETIA cetia.tech

CETIA, which we have been a member of since early 2022, builds solutions to transform textile and leather articles into sources of material ready for recycling. Thanks to automation, robotics and artificial intelligence, we are building efficient systems to make recycling operations competitive. We support marketers, collectors/sorters and recyclers in the design and deployment of innovative solutions to bring their textile and leather recovery projects to life.

CITEO citeo.com

Citeo is a company set up by consumer goods and distribution companies to reduce the environmental impact of their packaging and paper by offering them solutions for reducing, reusing, sorting and recycling.

THE CIRCULAR FASHION FEDERATION federationmodecirculaire.fr

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

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 them in December 2021 to collaborate on common tools and share our factory audits. In this way, we contribute to reducing supplier audit fatigue, sharing our knowledge and best practices and working together to build

traceability in our supplies.

ILO (INTERNATIONAL LABOUR ORGANIZATION) ilo.org

The COVID-19 crisis has caused severe economic disruption throughout the clothing industry. The ILO's Call to Action, a body linked to the United Nations, aims to protect the income, health and employment of workers in the sector during this period.

This global action also invites us to move towards a sustainable social protection system for a fairer and more resilient fashion industry, which is in line with our Vision at Kiabi.

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, the guardians of the earth. By supporting farmers, we are strengthening the cotton sector and saving the planet. Kiabi joined OCA in 2021.

ORSE orse.org

The Observatory on Corporate Social Responsibility is a multi-stakeholder body that supports companies' CSR strategies.

PARIS GOOD FASHION parisgoodfashion.fr

This is an association that aims to make Paris the capital of more responsible fashion by 2024, the year of the

Olympic Games. Created in 2019 as an initiative of the Paris city authorities, Paris Good Fashion brings together more than a hundred players (major groups, retailers, NGOs, federations, start-ups, etc.), with a common objective: to accelerate environmental and social transition in the sector. On a daily basis, Kiabi is working to improve and transform industry practices through its participation in working groups since the end of 2021.

ReFashion

ReFashion.fr

This is the textile, clothing, household linen and footwear industry's eco-organisation. It manages the prevention of waste and management of the end-of-service life of products on behalf of the 5000 companies placing goods onto the market. At the heart of the Textile, Clothing, Linen and Footwear industry, ReFashion offers tools, services and information to facilitate and accelerate the transformation 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 board of directors and also in multi-company working groups such as the nomenclature, eco-modulation and communication committees.

REFOREST'ACTION

reforestation.com

Reforest'Action supports companies in transforming their business model towards models that regenerate the living world. Reforest'Action operates in three areas: developing carbon projects, promoting regenerative agriculture, and research and innovation as regards impact.

TEXTILE EXCHANGE

textileexchange.org

This is a non-profit organisation generating a positive climate change impact for the textile and clothing

industry. It supports a growing community of brands, manufacturers and farmers towards rethinking production from the beginning of the supply chain.

By 2030, its goal is for the industry to reduce its greenhouse gas emissions by 45% in fibre production. Its approach is comprehensive and coordinated, with the aim of accelerating the adoption of agricultural practices that improve water, soil and biodiversity. For real change, everyone needs a clear direction towards positive impact.

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

RE-VISTE

re-viste.org

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

→ Media

Media, with whom we gladly interact in a pragmatic, transparent and sincere way. Since 2019, we have been giving an annual press conference in France and we respond to their occasional requests.

→ Associations / NGOs

that we support via our Endowment Fund, the Petit Magasin project, or through acts of solidarity in all of our countries. Kiabi has been a signatory to an agreement with Business Social Compliance Initiative / Business Environmental Performance Initiative since 2018.

We support numerous associations mostly through our Endowment Fund, including the League Against Cancer, the 'Agence du Don en Nature', 'Humana Italia', the Red Cross, etc. We work in partnership with professional integration associations in the context of the development of 'Le Petit Magasin' solidarity shops.



Annexes.

Details of indicators from 2018 to 2024

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Details of collective agreements by country

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DETAILS OF INDICATORS FROM 2018 TO 2024

1. Act for the environment

Climate change	2018	2019	2020	2021	2022	2023	2024
Carbon emissions in millions of T eq CO ₂ - scope 1/2/3	2.8			2.686	2.436	2.082	2279
Based on 2022 recalculated using methodological changes						2.211	2279
% reduction in equivalent CO ₂ emissions in absolute terms compared with 2022 recalculated						-5.8%	-4.3%
Carbon intensity per kg of product purchased in Kg eq. CO ₂					42.76	41.32	37.60
Carbon intensity of product sold in Kg eq. CO ₂	9.3			8.8	7.7	7.1	7.6
% of reduction in carbon intensity of product sold compared to 2018				5%	17%	24%	1.2%

Water consumption	2018	2019	2020	2021	2022	2023	2024
Water consumption at our own sites in m ³						98975	
Consumption of net freshwater in m ³					217.8	158.8	175.9
% change in net freshwater consumption						-27%	-19%

Land use	2018	2019	2020	2021	2022	2023	2024
Land use in kha							90.3

Ecodesign products	2018	2019	2020	2021	2022	2023	2024
% eco-designed offer excluding online exclusives, shoes and accessories (in items)		19%	34%	66%	74%	75%	87%
% of quantities of textile products purchased at level 1 eco-design (reduced environmental impact raw materials)					72%	73%	93%
% of quantities of textile products purchased at level 2 eco-design (manufacturing processes with reduced environmental impact)					6.0%	9.6%	
% of quantities of products purchased at level 3 eco-design (manufacturing in a Tier 1 factory meeting our 'green manufacturing assessment' criteria)					6.4%	5.9%	
% of textile products purchased with ecodesign tier 1+2					6.0%	9.6%	
% of textile products purchased with ecodesign tier 1+2+3					0%	0.1%	

Breakdown of materials used (in tonnage of finished products)	2018	2019	2020	2021	2022	2023	2024
- Organic cotton					6.7%	7.6%	20.7%
- BCI Cotton*					41.7%	31.3%	29%
- In-conversion cotton					0.8%	2.4%	4%
- Recycled cotton					1.3%	2.4%	4.5%
- Conventional cotton					14.4%	15.2%	6.5%
- Linen, hemp...					0.3%	0.4%	0.5%
- Wool					0.3%	0.3%	0.3%
- Recycled polyester					3.8%	7.8%	10.2%
- Polyester					16.4%	16.6%	11.3%

*BCI cotton represents 15,976 tonnes of finished products (excluding production offcuts, i.e. an estimated 27,160 tonnes including production offcuts).

- Cellulosic materials with reduced environmental impact (Ecovero, Lyocell, Tencel, etc.)	0.3%	2.1%	2.8%
- Conventional cellulosic materials	4.7%	3.5%	1.3%
- Other recycled synthetic materials (polyester, polyamide, acrylic)	0%	0.3%	1.1%
- Other conventional synthetic materials	5.9%	6.2%	4.1%
- Other	3.4%	3.9%	3.7%

Breakdown of fibres used (in tonnage of finished products)

- Natural materials	65.5%	65.5%	69.2%
- Synthetic materials	29.5%	28.9%	26.6%
- Cellulosic materials	5.0%	5.6%	4.1%

% of recycled materials (in tonnage of finished products)

% single-fabric textile products	45%	46%	48%	51%	47%	47%	38%
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Circularity	2018	2019	2020	2021	2022	2023	2024
% of second-hand products in all items sold					0.2%	0.5%	0.4%

End-of-life	2018	2019	2020	2021	2022	2023	2024
Tonnes of textiles and shoes collected	38	112	119	180	388	477	
% of tonnes of textiles and shoes collected out of the tonnes marketed two years previously						0.9%	

Product origin	2018	2019	2020	2021	2022	2023	2024
% of quantities shipped by country of production							
- Bangladesh	34%	37%	39%	41%	42%	42%	41%
- China	29%	26%	26%	28%	23%	20%	21%
- India	18%	16%	13%	12%	12%	15%	15%
- Cambodia	8%	7%	6%	6%	6%	7%	10%
- Pakistan	2%	3%	4%	5%	4%	3%	5%
- Myanmar	3%	6%	6%	2%	7%	6%	2%
- Indonesia	3%	2%	2%	3%	3%	1%	2%
- Vietnam	2%	1%	1%	1%	1%	1%	2%
- Turkey	1%	1%	2%	3%	3%	4%	3%
- Egypt	0%	0%	0%	0%	0%	0.2%	0.1%
- Ethiopia	0%	0.1%	0.1%	0%	0%	0%	0%
- Sri Lanka	0%	0.1%	0.3%	0.2%	0.1%	0%	0%
- Morocco	0%	0%	0.3%	0.1%	0.1%	0%	0%
% Distant sourcing	95%	95%	96%	96%	96%		
% Importers	5%	5%	4%	4%	4%		

Transport	2018	2019	2020	2021	2022	2023	2024
Upstream transport							
• Departure from country of origin							
By sea	93%	92%	87%	90%	94%	95%	95%
By air (including sea + air)	5%	5%	10%	6%	3%	1%	2%
By rail	1%	1%	1%	1%	3%	0%	0%

By road	1%	2%	2%	4%	0%	4%	3%
• Arrival in Europe							
By road	82%	72%	65%	89%	82%	70%	89%
Multimodal (train + barge)	18%	28%	35%	11%	18%	30%	11%
Downstream transport							
By road					92%	91%	90%
By sea					7%	9%	9%
By air (including sea + air)					0%	0%	1%

2. Supporting Kiabers

Workforces	2018	2019	2020	2021	2022	2023	2024
Consolidated group data	10315	10052	9052	9107	9536	9049	8997
Detailed workforce by country	10315	10052	9052	9107	9536	9049	8997
- French Territory	6426	6508	6204	6206	6770	6381	6202
- Spain	1532	1513	1262	1255	1372	1265	1392
- Italy	609	579	533	616	690	676	686
- Portugal	53	99	67	98	97	133	146
- Belgium	208	303	246	294	308	305	297
- Asia	572	306	298	301	299	289	274
- Russia	816	653	545	517			
- Brazil	99	91					
- % management				18%	16%	17%	17%
- % employees				82%	84%	83%	83%
- % men				18%	18%	19%	19%
- % women				82%	82%	81%	81%
- % full time				54%	54%	56%	56%
- % part time				46%	46%	44%	44%
- % age < 30 years old				41%	43%	39%	40%
- % age 30- 50 years old				47%	45%	48%	46%
- % age > 50 years old				12%	12%	13%	14%
- % temporary contract				19%	25%	20%	21%
- % permanent contract				81%	75%	80%	79%

Kiaber Satisfaction (Great Place to Work Trust Index)	2018	2019	2020	2021	2022	2023	2024
Consolidated group data				73%	74%	74%	75%
- French Territory				71%	72%	72%	74%
- Spain				79%	78%	75%	79%
- Italy				77%	79%	80%	76%
- Portugal				89%	87%	85%	77%
- Belgium				82%	82%	86%	81%
- Asia				81%	78%	79%	77%
- Russia				76%			

Turnover	2018	2019	2020	2021	2022	2023	2024
Consolidated group data				9.7%	18.4%	19.2%	20.4%
- French Territory	16%	18.0%	10.6%	14.4%	18.9%	14.6%	19.5%
- Spain		10%	3.1%	15.4%	19.7%	45.5%	28%
- Italy		9.0%	6.8%	5.9%	6.6%	14.0%	10.4%
- Portugal		97.8%	42.6%	56.1%	21.9%	17.2%	10.4%
- Belgium			8.0%	18.5%	23.0%	19.6%	19.8%
- Russia			26.7%	45.2%	0%		
- Asia		0.7%	0.9%	0.9%	33.5%	12.7%	30.4%

Training courses	2018	2019	2020	2021	2022	2023	2024
Total number of training hours provided			59757	97040	90957	97676	98404
Number of hours of non-compulsory training provided						72484	73336
- French Territory						35139	36416
- Spain						29902	28808
- Italy						2898	2996
- Portugal						603	1680
- Belgium						2716	1169
- Asia						1467	2191
% of Kiabers trained in skills development (excluding compulsory training courses)						46.4%	43.8%
- French Territory						46.1%	41.9%
- Spain						56.8%	58.2%
- Italy						42.1%	35.2%
- Portugal						36.4%	32.2%
- Belgium						22.1%	29.9%
- Asia						51.8%	59%
No. of Kiabers trained for development development (excluding compulsory training courses)						7457	6752
- French Territory						5322	4854
- Spain						1317	1246
- Italy						447	357
- Portugal						64	47
- Belgium						148	67
- Asia						159	181
No. of training hours per Kiaber trained to develop skills (excluding mandatory training)						4.5	4.8
- French Territory						3.00	3.10
- Spain						12.90	13.45
- Italy						2.73	3.03
- Portugal						3.40	11.50
- Belgium						3.70	5.20
- Asia						4.78	7.14

Health/safety of Kiabers	2018	2019	2020	2021	2022	2023	2024
Occupational diseases				0.3%	0.3%	0.4%	0.4%
- French Territory	0.3%	0.5%	0.4%	0.5%	0.4%	0.6%	0.6%

- Spain	0.3%	0.2%	0%	0%	0%	0%	
- Italy	0%	0%	0%	0%	0%	0%	
- Portugal	0%	0%	0%	0%	0%	0%	
- Belgium	0%	0%	0%	0%	0%	0%	
- Russia	0%	0%	0%				
- Asia	0%	0%	0%	0%	0%	0%	
Absenteeism			5.3%	6.3%	6.7%	7.1%	
- French Territory	10%	5.0%	5.2%	5.5%	5.9%	6.0%	6.5%
- Spain		5.4%	6.5%	6.0%	9.9%	10.4%	10.9%
- Italy		1.6%	2.0%	2.6%	3.0%	2.0%	2.3%
- Portugal			31.8%	21.9%	2.9%	6.3%	4.6%
- Belgium			3.2%		14.4%	23.2%	16.1%
- Russia			2.1%	4.1%			
- Asia	0.7%	0.6%	0.8%	1.0%	1.1%	0.9%	
Frequency rate of accidents at work			15.4	23.9	23.3	19.9	
- French Territory	40.7	22.1	16.0	17.2	26.1	24.7	21.2
- Spain			14.1		19.7	18.0	17.7
- Italy			5.2	3.3	7.6	10.9	7.3
- Portugal				541.1	15.5	397.7	
- Belgium				4.9	8.7	16.7	15.1
- Russia							
- Asia		374.6					

3. Inclusive fashion

Le Petit Magasin: social enterprise	2018	2019	2020	2021	2022	2023	2024
No. of openings	0	0	3	6	7	7	3
Total number of Petits Magasins	1	1	4	10	17	24	25
Cumulative number of people joining as part of professional integration via the Petits Magasins since 2020				75	164	273	394
Garments donated			100000	427740	858084	1398943	1001240
Hours of training given to people in job integration by Kiabers				1541	2515	3346	1741
No. of people in job integration				36	89	130	152
No. of beneficiary families				27632	93502	185752	232230
No. of jobs created (or successful outcomes)				4	19	41	41
Endowment funds: Kiabi Life	2018	2019	2020	2021	2022	2023	2024
Donations to partner associations				106430	163508	130695	322298
Beneficiaries							34112
No. of Kiabers involved				6850	9000		1100
Acts of solidarity	2018	2019	2020	2021	2022	2023	2024
Donations to associations by group entities				984216	500917	220000	297540
€ donated to associations via our customers					751931	625261	483012
Trees planted in partnership with Reforest' Action				500000	683564		

4. Governance and value creation

Shared value created	2018	2019	2020	2021	2022	2023	2024
% of employee shareholders						64.5%	63.4%
- French Territory						77%	76%
- Spain						45%	40%
- Italy						26%	31%
- Portugal						0%	0%
- Belgium						0%	0%
- Russia							
- Asia						0%	0%

Diversity	2018	2019	2020	2021	2022	2023	2024
% of employees with different abilities				2.8%	3.0%	4.0%	4.5%
- French Territory		5.4%	5.0%	3.6%	3.6%	5.1%	5.9%
- Spain		3.5%	2.9%	3.2%	1.8%	1.7%	1.2%
- Italy		2.8%	0.9%	1.3%	1.4%	2.4%	2.9%
- Portugal		0%	0%	0%	0%	0.3%	0%
- Belgium		0%	0%	0%	0.3%	0%	0.3%
- Russia		0.9%	0.9%	0.8%			
- Asia		0.3%	0.3%	0.3%	0.3%	0.3%	0.4%

Equality Between Men and Women	2018	2019	2020	2021	2022	2023	2024
% female senior executives						36%	35%
Gender equality index (France)	93	97	92	98	94	94	93

Customer Net Promoter Score	2018	2019	2020	2021	2022	2023	2024
Global NPS				67	68	70	70
France				65	67	69	69
Spain				70	70	69	67
Italy				74	73	72	72
Belgium				68	68	71	71
Portugal				77	77	78	77

Product conformity	2018	2019	2020	2021	2022	2023	2024
Number of products which have been the subject of a customer alert		52	39	48	37	32	32
Number of products withdrawn from sale		20	12	15	1	0	0
Number of product recalls regarding our customers		2	2	1	0	0	0

Model transformation	2018	2019	2020	2021	2022	2023	2024
% volume of sustainable business						0.28%	0.52%

Cyber security	2018	2019	2020	2021	2022	2023	2024
Cyber security compliance rate (Bitsight index)					75%	84%	89%

5. Work with ethics

Suppliers	2018	2019	2020	2021	2022	2023	2024
Number of contracted direct suppliers (tier 1)	150	137	138	144	204	195	183
China	63	60	63	54	54	55	54
Bangladesh	21	23	22	23	20	21	17
India	20	15	17	21	18	16	18
Indonesia	3	1	1	1	1	1	1
Pakistan	4	5	6	6	5	6	7
Turkey	4	5	7	17	16	17	17
Morocco	5	5	4	4	4	0	0
Sri Lanka					1	0	0
Vietnam							1
Others (Egypt, Benin)							2
European importers stores	30	22	18	17	19	21	17
European importers online					66	58	49

Factories	2018	2019	2020	2021	2022	2023	2024
Number of tier-1 factories		414	387	405	388	590	503
China			103	112	97	97	86
Bangladesh			64	61	60	51	46
India			42	49	46	40	36
Indonesia			1	1	1	1	1
Pakistan			7	7	6	8	9
Turkey			16	23	33	39	34
Morocco			4	4	4	0	0
European importers stores			111	106	108	126	119
European importers online						187	136
Sri Lanka			1	1	1	0	0
Ethiopia			1	1	0	0	0
Vietnam			3	4	3	5	4
Cambodia			18	17	13	18	20
Myanmar			16	19	15	14	08
Others (Egypt, Tanzania)					1	4	4
Number of declared Tier 2 factories		434	519	428	428	421	457
China		141	155	166	131	138	151
Bangladesh		138	209	140	131	120	122
India		92	89	74	86	75	66
Indonesia		6	6	1	1	2	3
Pakistan		9	14	17	13	17	16
Turkey		17	17	20	57	59	88
Morocco		13	16	1	0	0	0
European importers		8	7	0	0	0	0
Sri Lanka		0	0	2	1	0	0
Vietnam		0	0	1	2	3	3

Cambodia	4	3	4	3	5	6
Myanmar	6	3	0	1	0	0
Other	0	0	2	2	2	2

Number of declared tier 3 factories		2023	2024
		33	35
China		0	0
Bangladesh		21	21
India		10	12
Indonesia		0	0
Pakistan		2	1
Turkey		0	1
Morocco		0	0
Cambodia		0	0
Myanmar		0	0

Environmental compliance	2018	2019	2020	2021	2022	2023	2024
Number of tier 1 and 2 factory environmental audits	25	49	90	138	201	168	288
China	6	17	54	56	55	38	63
Bangladesh	19	32	30	43	69	58	79
India	0	0	4	19	25	25	61
Indonesia	0	0	0	1	0	1	1
Pakistan	0	0	1	14	17	12	13
Turkey	0	0	0	3	32	29	65
Cambodia	0	0	1	2	2	1	2
Myanmar						1	0
Vietnam					1	2	1
Egypt						1	1
Tanzania							1
Number of environmental audits of Tier 2 factories wet process		43	78	111	168	169	183

% of tier 2 very-high water consumption factories audited	24%	46%	74%	91%	64%	83%
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% of conformity of environmental audits (tier 1 and 2 factories)		2022	2023	2024
Former definition: A+B+C scores on all audits carried out for all our factories (distant sourcing and importers)		87%		
New definition: A+B scores on the most recent audits of each factory - distant sourcing only			71%	51%

Social compliance	2018	2019	2020	2021	2022	2023	2024
Number of tier 1 and 2 factory social audits	607	835	832	1016	1167	1209	1175
China	218	255	288	328	350	321	318
Bangladesh	113	206	215	244	279	206	210
India	167	145	104	163	182	128	144
Indonesia	4	1	2	4	2	3	3
Pakistan	11	20	25	37	38	47	45
Turkey	9	21	27	78	145	148	165
Morocco	19	14	13	4	0	0	0

	2018	2019	2020	2021	2022	2023	2024
European importers stores	5	125	123	106	113	124	118
European importers online						164	129
Sri Lanka	5	2	2	7	0	0	0
Ethiopia	0	1	1	0	0	0	0
Vietnam	6	6	6	5	9	11	9
Cambodia	28	21	12	22	17	30	26
Myanmar	18	18	14	15	25	20	4
Others	4	0	0	3	7	7	4
% of tier 1 and 2 factories audited						90%	91%
China						95%	95%
Bangladesh						88%	81%
India						85%	88%
Indonesia						67%	75%
Pakistan						88%	80%
Turkey						85%	89%
Morocco						0%	0%
European importers stores						97%	99%
European importers online						85%	95%
Sri Lanka						0%	0%
Ethiopia						0%	0%
Vietnam						100%	100%
Cambodia						96%	85%
Myanmar						86%	50%
Others						83%	33%
% of compliance with social audits of Tier 1 and 2 factories (previous definition: A+B+C scores on all audits carried out for all our factories (distant sourcing and importers))	90%	96%	97%	98%	90%		
% compliance of social audits of Tier 1 and 2 factories (new definition: A+B scores on the most recent audits of each factory - distant sourcing only)						55%	69%
China						25%	53%
Bangladesh						62%	67%
India						87%	87%
Indonesia						100%	100%
Pakistan						91%	90%
Turkey						72%	82%
Morocco						0%	0%
European importers stores						55%	53%
European importers online						45%	44%
Sri Lanka						0%	0%
Ethiopia						0%	0%
Vietnam						38%	86%
Cambodia						55%	73%
Myanmar						75%	50%
Other						100%	100%

	2018	2019	2020	2021	2022	2023	2024
of existing E-rated Tier 1 factories with better grades within 6 months					91%	100%	100%
% of newly referenced tier-1 factories with an A, B or C grade (compliant)					100%	100%	100%

DETAILS OF COLLECTIVE AGREEMENTS BY COUNTRY

1. France

Type of agreement	Subject	Company concerned	Aims of the agreement	KPI of the agreement	Committee follow-up with our elected representatives	Validation date	Signature date
QVCT + DISCONNECTION	Well-being at work	UES	Maintain a safe working environment to improve the quality of life at work while encouraging performance	GPTW survey	Once/year	05/07/2022	05/04/2023
REMOTE WORKING	Well-being at work	UES	Maintain balance between employees' quality of life and company performance	GPTW survey	Once/year	05/07/2022	05/04/2023
Social dialogue within CSE	Well-being at work	UES	Build a new organisation together consisting of UES representatives and staff representatives (CSE, CSEC, committees and local representatives)	None	N/A		24/01/2019
Gender equality men/women	Gender equality men/women	UES	To guarantee, promote and act towards professional equality amongst staff, regardless of their gender. 5 commitment areas: employment, professional training, career mobility and internal promotion, pay, working conditions / work-life balance / parental responsibility	Examples: - Creation of an e-learning module to promote diversity: 100 % of staff involved in recruitment must take the course - Number of people who have received training within 12 months of returning from extended absence. - Tracking the gender pay gap for staff in the same role with the same level of expertise in the function. - Number of employees on parental leave deciding to retain their cover	Once/year		01/09/2024
Disability	Inclusion	UES	Embedding and reaffirming this social commitment to people with disabilities by - developing our policy aiming to improve on-boarding and recruitment of people with disabilities within our teams - by keeping them in employment - by guaranteeing their professional development	- Number of people recruited and internship contracts - Number of specialist organisations we work with - Rate of accessibility to training for employees with disabilities	Once/year		01/01/2024
Age diversity / Accord GPEC (resource planning agreement)	Inclusion	UES	Facilitate the sustainable integration of young people in employment, encourage recruitment and job retention of older employees, ensure the transmission of knowledge and skills	Examples: - Recruitment of at least 500 young people under 26 years old into permanent roles - Percentage of employees over 55 years old (goal 2.5% of total headcount)	Once/year		23/01/2025
French working hours regulation 1999 + amendment	Well-being at work	UES	Working hours arrangement and reduction as part of the French Law dated 13 June 1998.	No	No		17/06/1999
Tailored working hours agreement	Well-being at work	KIA	Develop the in-store resource planning system for employed staff	No	Once/year		24/02/2004
Sunday working agreement	Buying power	KIA + LOG (2 agreements)	Set up Sunday working and compensation for employees who work on Sundays	No	No		29/01/2010
In-store working hours agreement	Well-being at work	KIA	Set up standard working arrangements for all in-store employees	No	Once/year		11/07/2014
Profit-sharing agreement	Buying power	KIA + LOG + BUN		No	No		18/03/2022
Participation agreement	Buying power	UES		No	No		16/05/2007
On-call	Well-being at work	UES (BUNSHA + KLO)	Clarify and sustain the on-call system, by redefining the outlines of this system (definition, time slots, compensation)	On-call monitoring - number of people - recurrences over one year	Once/year		01/09/2021

2. Spain

Type of agreement	Subject	Company concerned	Aims of the agreement	KPI of the agreement	Committee follow-up with our elected representatives	Validation date	Signature date
'Workload' agreement	Work-life balance	KES	Rules and regulations to promote work-life balance.	Turnover & Absenteeism	4 times/year		16/01/2023
'Benefits' agreement	Well-being at work	KES	Benefits such as extra leave, birthdays, maternity/paternity leave, etc.		4 times/year		16/01/2023
Digital disconnection	Work-life balance	KES	Limiting the use of digital devices to encourage and increase disconnection	n/a	4 times/year		16/01/2023
Pour Être de KIABI (BEING KIABI)	Buying power	KES	Access to discounts on leisure services such as restaurants, cinemas, gyms, etc.	Rate of Participation	1 time/year		12/23
Equality and Diversity Plan	Gender equality	KES	To guarantee, promote and act towards professional equality amongst staff, regardless of their gender.	Turnover & Absenteeism	1 time/year		6/22
Improving consistency	Buying power	KES	Bonus to teams for purchasing KIABI clothing for their workstations.	Rate of Participation	2 times/year		16/01/2023
Flexible pay	Buying power	KES	Access to particular services (training, travel tickets, restaurant vouchers, medical insurance) at discounted prices with tax benefits.	Rate of Participation	1 time/year		12/24
Social inclusion plan	Inclusion	KES	Agreement with associations to recruit people from disadvantaged groups.	eNPS & Rate of Engagement	3 times/year		2025
KIABI Live Committee	Inclusion	KES	Developing activities aiming to improve quality of life for disadvantaged people involving Kiabers.	eNPS & Rate of Engagement	4 times/year		2025
Share ownership	Buying power	KES	Option to participate in the KIABI share ownership scheme.	Rate of Participation	2 times/year		2025

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

3. Italy

Type of agreement	Subject	Company concerned	Aims of the agreement	KPI of the agreement	Committee follow-up with our elected representatives	Validation date	Signature date
Parental Leave	Work-life balance	SEKI / CIA	Guaranteeing that all employees can return to work stress free through the creation of the CODEV (collective intelligence team) at the end of their 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 the mandatory leave period is used continuously for six months, the company will add an additional 30% of the salary to the 30% state contribution.	GPTW survey, FP rate, % Turnover			
End of work advance (TFR)	Well-being at work	SEKI / CIA	Option for the employee to request a TFR (end-of-work) advance in certain situations beyond those defined by the law.	GPTW survey, % Turnover			

Type of agreement	Subject	Company concerned	Aims of the agreement	KPI of the agreement	Committee follow-up with our elected representatives	Validation date	Signature date
Special leave	Well-being at work	SEKI / CIA	A special one-week leave for serious issues to enable employees to take time off without any problems when needed.	GPTW survey, FP rate, % Turnover			
Payment for Sundays and festive days worked	Buying power	SEKI / CIA	Additional increase beyond what is required contractually. Increasing our employees' buying power.	GPTW survey, FP rate, % Turnover			
Assigning three leave weekends that employees can link to the start of a week of holiday.	Work-life balance	SEKI / CIA	Improve worklife balance	GPTW survey, % Turnover			
Allowing additional flexible hours beyond weekly working hours	Buying power	SEKI / CIA	Additional hours for part-time workers to increase our employees' buying power.	GPTW survey, FP rate, % Turnover			
Launch of a Welfare project for employees with a permanent contract: 250 Euros for all employees with a permanent contract and possibility of converting the Kiabi performance bonus into welfare (with tax saving, without taxes)	Welfare/ buying power	SEKI / CIA	Increase the buying power of our employees and improve their work-life balance. Possibility of buying various types of services and products through the Welfare portal.	GPTW survey, % Turnover			

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

4. Belgium

Type of agreement	Subject	Company concerned	Aims of the agreement	KPI of the agreement	Committee follow-up with our elected representatives	Validation date	Signature date
Maternity	Well-being in the workplace.	KSCB	Global protection plan as part of the protection of maternity (CDV role)	N/A	No		
Sunday working agreement	Work/life balance	kSCB	Introduction of compensation for Kiabers working on Sundays, i.e. 100% extra pay or the choice of having a day off, as well as regulations guaranteeing family life/weekends.	N/A	Previously negotiated with social partners	21/12/2021	21/12/2021
2022 → Plan for employment of workers 45 and over	Work/life balance	KSCB	Actions aiming to increase the rate of employment for workers over 45 years old and promoting job retention.	absenteeism	Previously negotiated with social partners. Review and areas for improvement once/year	11/10/2022	

Type of agreement	Subject	Company concerned	Aims of the agreement	KPI of the agreement	Committee follow-up with our elected representatives	Validation date	Signature date
2022 → Collective labour agreement on the non-recurrent advantages linked to results (or CCT90)	Buying power	KSCB	Collective labour agreement (annual) with social partners enabling an exemption from social security contributions and taxes for Kiabers.	N/A	Results regularly monitored in employee representative committee meeting		
2023 → Collective labour agreement on the non-recurrent advantages linked to results (or CCT90)	Buying power	KSCB	Collective labour agreement (annual) with social partners enabling an exemption from social security contributions and taxes for Kiabers.	N/A	Results regularly monitored in employee representative committee meeting		
2024 → Collective labour agreement on the non-recurrent advantages linked to results (or CCT90)	Buying power	KSCB	Collective labour agreement (annual) with social partners enabling an exemption from social security contributions and taxes for Kiabers.	N/A	Results regularly monitored in employee representative committee meeting	30/01/2024	31/01/2024
2024 → Absenteeism policy	Buying power	KSCB	Sustainable and positive absenteeism management policy: aimed at reducing absenteeism combined with a policy of well-being at work.	N/A	Previously presented to social partners	19/12/2024	
2024 → Right to disconnect	Buying power	KSCB	Agreement aimed at guaranteeing rest time, work/life balance & governing the use of digital tools.	N/A	Previously presented to the social partners	18/01/2024	18/01/2024
2024 → Meal vouchers	Buying power	KSCB	Collective labour agreement with social partners allowing annual bonuses to be converted into meal vouchers, thereby increasing the purchasing power of Kiabers.	N/A	Previously presented to the social partners	30/01/2024	30/10/2024

5. Portugal

Type of agreement	Subject	Company concerned	Aims of the agreement	KPI of the agreement	Committee follow-up with our elected representatives
Collective labour agreement	the retail, wholesale and e-commerce sector	APED	The aim is to monitor and keep a close eye on issues vital to the sector and contribute to more informed and sustainable decision-making.	N/A	No union representation at the PT

Anexo 3: datos específicos de España

Este anexo complementario de KIABI España KSCE, S.A. a la declaración de resultados extrafinancieros de Bunsha Internationale SAS. ha sido elaborada de acuerdo con las exigencias de la Ley 11/ 2018, de 28 de diciembre, de Información no Financiera y Diversidad -que modifica el Código de Comercio-, el texto de la Ley de Sociedades Anónimas, aprobado por el Real Decreto-Ley 1/2010, de 2 de julio, y la Ley 22/2015, de 20 de julio, de Auditoría de Cuentas, en materia de información no financiera y diversidad. Este anexo trata exclusivamente de la información no financiera regulada por el artículo 49.1.2 de la Ley de Información Financiera. Todos los datos facilitados corresponden al ejercicio 2024 (1 de enero - 31 de diciembre de 2024) y al ejercicio 2023. Han sido revisados de forma independiente por Mazars.

Calidad y medio ambiente

KIABI ha renovado el certificado ISO 14001 de Gestión ambiental e ISO 9001 de Gestión de la Calidad, acreditado por AENOR. La ISO 9001 certifica la calidad de los procesos y servicios, fomentando la mejora continua y la satisfacción del cliente. Esta certificación asegura que los servicios proporcionados por KIABI cumplen con los más altos estándares de calidad, lo que se traduce en una mayor satisfacción del cliente y resultados consistentes.

Por otro lado la ISO 14001 permite identificar, controlar y reducir los impactos ambientales, garantizar el cumplimiento de los requisitos legales y la confianza de las partes interesadas.

Asimismo, los properties con los que trabaja KIABI tienen el compromiso de implementar políticas de sostenibilidad para reducir su impacto en el entorno y fomentar prácticas inmobiliarias sostenibles, incorporando los objetivos de Desarrollo Sostenible de la Agenda 2030. Algunas de las acciones con los properties han sido la colaboración para alcanzar la certificación BREEAM de

los activos inmobiliarios, estrategias de cero residuos o reciclaje, fomento de la movilidad sostenible, aumentar el bienestar de las personas, reducción de las emisiones de gases de efecto invernadero y optimización de los consumos energéticos. Desde Kiabi exigimos que todos los partners y colaboradores adquieran compromisos en la toma de decisiones de una forma ética, responsable y sostenible.

Energía :

- El consumo de energía en 2024 frente a 2023 en nuestros centros de trabajo fue de 16.415.449 Kwh (2024) vs 15.276.043 Kwh (2023). Este incremento del consumo es debido al número de aperturas.
- Contratación de energía con empresas de Grupo SRS procedente de fuentes renovables (energía verde 100 %) y con certificados de garantía de origen.
- Puesta en marcha de instalación de paneles solares en una de nuestras tiendas.
- Instalación de máquinas de clima más eficientes, ampliación de luminarias tipo LED, sustitución de cortinas de aire, instalación de detectores de presencia,

de baterías de condensadores en nuestros centros de trabajo.

- Instalación de electroválvulas para reducir las posibles fugas en cisternas en aseos.
- Formación de nuestros equipos en buenas prácticas de ahorro energético, Sostenibilidad y buenas prácticas ambientales.

Consumibles :

- Bolsas clientes: utilizamos en nuestras tiendas bolsas de papel 100% reciclado de 3 tamaños diferentes las cuales poseen el certificado FSC (papel proviene de bosques gestionados de manera responsable) punto verde y símbolo para el reciclado de envases
- Rollos térmicos: libres de bpa.
- Perchas: material procedentes de plástico reciclado.

Envases :

- Kiabi está adherido y cumple sus obligaciones en materia de RAP a través del SCRAP de envases domésticos y comerciales de Ecoembes.
- Adhesión a los Planes Empresariales de Prevención (PEP) de residuos de envases, programa elaborado por Ecoembes, en el cual ponemos en marcha buenas prácticas relacionadas con: reducción del impacto ambiental, aligeramiento de envases; utilización de material procedente de procesos de reciclado.
- Cumplimiento del RD 1055/2022 de Envases y Residuos de Envase mediante el reporte la declaración de envases comerciales y domésticos puestos en el mercado español, registro de productores, impuesto al plástico de un solo uso.

Gestión de residuos :

- Gestión de residuos: trabajamos con gestores de residuos autorizados para la recogida, gestión y tratamiento de los residuos generados en nuestros centros.
- Concienciación de los equipos en la segregación de

residuos (plástico, cartón y fracción resto).

- Gestión de Tóners: colaboramos con la empresa de gestión de cartuchos y tóner gastados.
- Gestión de RAEEs (residuos de aparatos eléctricos y electrónicos) a través de gestor autorizado.

Economía Circular :

Taller de Personalización para hacer de cada prenda una pieza única. Un taller de transformación para ofrecer una segunda vida a la ropa. Los talleres están animados por Kiabers formados en la personalización y customización de ropa y accesorios (parches, estampados, bordados).

Nuestros equipos

Empleo

Desde que se fundó la marca en Francia en los años 70, nuestra marca ha sido un claro compromiso para facilitar la vida de las personas. En nuestro caso, democratizando la moda, a precios precios para toda la familia. Y esa palabra, FAMILIA, está en el corazón de nuestro ADN. Cuidamos de nuestros empleados como si fueran de la familia, lo que significa que también cuidamos de sus familias. Y del mismo modo, los Kiabers cuidamos de nuestros clientes y de nuestro ecosistema, formando una gran comunidad de personas que comparten el mismo propósito, valores y creencias.

“ Facilitar la vida a las familias creando juntos una moda responsable y soluciones sostenibles. ”

Esta es la frase que da sentido a nuestra nueva Visión 2035, y es la base de todo lo que hacemos en la empresa, para empleados, clientes, socios, etc. Es el objetivo, el faro, de los Kiabers en todo el mundo, estemos donde estemos. Los siguientes cuadros muestran el desglose de los equipos españoles sobre una base consolidada. Los desgloses se basan en el número de empleados a 31 de diciembre de 2024 y 2023 respectivamente.

Número total y distribución de los empleados por sexo, edad y la clasificación profesional.

Kiabi España cerró 2024 con una plantilla de 1.392 personas repartidas por todo el país. A finales de 2024, contaba con 72 tiendas, incluida una franquicia, y servicios centrales.

Número total de empleados

Año fiscal 2024

Número total de personas	Hombres	Mujeres	% hombres	% Mujeres
1392	167	1225	12%	88%

Año fiscal 2023

Número total de personas	Hombres	Mujeres	% hombres	% Mujeres
1265	155	1110	12%	88%

Por categoría profesional

Año fiscal 2024

Categoría Profesional	Hombres	Mujeres	Total	% Hombres	% Mujeres
Directores	5	2	7	71%	29%
Gestores intermedios	45	87	132	34%	66%
Empleados	117	1136	1253	9%	91%
Total general	167	1225	1392	12%	88%

Año fiscal 2023

Categoría Profesional	Hombres	Mujeres	Total	% Hombres	% Mujeres
Directores	6	3	9	67%	33%
Gestores intermedios	43	78	121	36%	64%
Empleados	106	1029	1135	9%	91%
Total general	155	1110	1265	12%	88%

Por edad

Año fiscal 2024

Edad	Hombres	Mujeres	Total
<25	32	258	290
25-35	64	428	492
36-55	68	520	588
>55	3	19	22
Total	167	1225	1392

Año fiscal 2023

Edad	Hombres	Mujeres	Total
<25	24	163	187
25-35	61	429	490
36-55	66	505	571
>55	4	13	17
Total	155	1110	1265

Número total y distribución de los tipos de contratos de trabajo

En Kiabi España estamos comprometidos con las personas que forman parte de este gran proyecto, por lo que hacemos todo lo posible para impulsar la carrera profesional de todos y cada uno de los Kiaber. En Kiabi, todos son protagonistas de su propio desarrollo, trabajando en planes de acción individuales que les permitan asumir nuevas responsabilidades. Trabajar en Kiabi significa formar parte de una empresa en continuo desarrollo, con un extraordinario ambiente de trabajo en el que la comunicación y el trabajo en equipo son pilares fundamentales.

¿Qué es ser kiaber? Ser kiaber es una actitud, cuyas cualidades o comportamientos más representativos serían :

1. Ser emprendedor: tomar las riendas de tu desarrollo en la empresa, tener voz propia, aportar y proponer, sea cual sea el rol que asumas dentro de Kiabi. Equivocarse, aprender, volver a intentarlo y tener éxito (cultura del

error/aprendizaje/derecho). Un claro ejemplo de la puesta en práctica de esta cualidad son las asignaciones y la gestión de proyectos dentro de la empresa por parte de los comerciales, los jefes de tienda o los servicios centrales, o nuestra política de movilidad interna.

2. Ser generoso: COMPARTIR, con capitales; conocimientos, tiempo, recursos, con acciones de la Fundación Kiabi, etc. Pedir y dar ayuda cuando sea necesario, con humildad y para un objetivo común. Con esta idea se puso en marcha el programa de participación interna de la empresa, para compartir el éxito con las personas más importantes de la familia de los empleados de Kiabi.

3. El servicio al cliente: nuestra razón de ser, el centro de todas nuestras decisiones y por el que todos trabajamos como objetivo común. Es el principio y el fin de todo lo que hacemos en la empresa.

4. Ten pasión: por lo que haces, por el cliente, por la moda, por la familia, por los amigos, por las aficiones que todos tenemos, por el planeta, ... Vive cada día como si fuera único. Nuestros procesos de selección, en los que involucramos a personas de toda la empresa,

representan perfectamente esta pasión.

5. Estar cerca: no importa cuál sea tu función en la empresa, todos se relacionan entre sí de forma sencilla e individual, independientemente de la jerarquía o la estructura organizativa. Fomentamos una cultura de retroalimentación constructiva continua, basada en la

honestidad y la ambición de mejorar individualmente y como equipo.

6. Exigente: con uno mismo y con los demás. Porque el objetivo colectivo está por encima del individual, y cada persona da lo mejor de sí misma, con responsabilidad, para conseguirlo.

Distribución de los empleados por tipo de contrato permanente o temporal, tipo de contrato a tiempo completo y/o a tiempo parcial.

Año fiscal 2024

Tipo de contrato	Hombres	Mujeres	Total
Empleo a tiempo completo	66	202	268
Empleo a tiempo parcial	101	1023	1124
Total general	167	1225	1392

Año fiscal 2023

Tipo de contrato	Hombres	Mujeres	Total
Empleo a tiempo completo	67	199	266
Empleo a tiempo parcial	88	911	999
Total general	155	1110	1265

Año fiscal 2024

Tipo de contrato	Ilimitado	Plazo fijo	Total
Empleo a tiempo completo	264	4	268
Empleo a tiempo parcial	872	252	1124
Total general	1136	256	1392

Año fiscal 2023

Tipo de contrato	Ilimitado	Plazo fijo	Total
Empleo a tiempo completo	264	2	266
Empleo a tiempo parcial	900	99	999
Total general	1164	101	1265

Año fiscal 2024

Tipo de contrato	Hombres	Mujeres	Total
Ilimitado	145	991	1136
Plazo fijo	22	234	256
Total general	167	1225	1392

Año fiscal 2023

Tipo de contrato	Hombres	Mujeres	Total
Ilimitado	141	1023	1164
Plazo fijo	14	87	101
Total general	155	1110	1265

Por tipo de contrato y edad

Año fiscal 2024

Edad	Empleo a tiempo completo	Empleo a tiempo parcial	Total
<25	3	287	290
25-35	80	412	492
36-55	179	409	588
>55	6	16	22
Total general	268	1124	1392

Año fiscal 2023

Edad	Empleo a tiempo completo	Empleo a tiempo parcial	Total
<25	3	184	187
25-35	77	413	490
36-55	179	392	571
>55	7	10	17
Total general	266	999	1265

Año fiscal 2024

Edad	Ilimitado	Plazo fijo	Total	% Indefinido
<25	162	128	290	56%
25-35	401	91	492	82%
36-55	553	35	588	94%
>55	20	2	22	91%
Total general	1136	256	1392	82%

Año fiscal 2023

Edad	Ilimitado	Plazo fijo	Total	% Indefinido
<25	155	32	187	83%
25-35	448	42	490	91%
36-55	545	26	571	95%
>55	16	1	17	94%
Total general	1164	101	1265	92%

Por tipo de contrato y categoría profesional

Año fiscal 2024

Categoría profesional	Ilimitado	Plazo fijo	Total	% Indefinido
Directors	7	0	7	100%
Intermediate managers	132	0	132	100%
Employees	997	256	1253	80%
Total general	1136	256	1392	82%

Año fiscal 2023

Categoría profesional	Ilimitado	Plazo fijo	Total	% Indefinido
Directores	9	0	9	100%
Gestores intermedios	116	2	118	98%
Empleados	1039	99	1138	91%
Total general	1164	101	1265	92%

Número de despidos por sexo, edad y clasificación profesional

Por grupo de edad y sexo

Año fiscal 2024

Edad	Hombres	Mujeres	Total
<25	0	0	0
25-35	0	5	5
36-55	3	14	17
>55	0	2	2
Total general	3	21	24

Año fiscal 2023

Edad	Hombres	Mujeres	Total
<25	0	0	0
25-35	1	6	7
36-55	5	17	22
>55	0	2	2
Total general	6	25	31

Por categoría profesional y sexo

Año fiscal 2024

Categoría profesional	Total
Directores	0
Gestores intermedios	6
Empleados	18
Total general	24

Año fiscal 2023

Categoría profesional	Total
Directores	0
Gestores intermedios	17
Empleados	14
Total general	31

La estrategia de Kiabi España es posicionar los salarios y beneficios en torno a la mediana del mercado. Nuestra referencia será tanto el mercado general, que proporciona una aproximación válida por la estabilidad de su evolución, a tener en cuenta especialmente en el caso de los Servicios Centrales, como el mercado de la distribución, útil para medir la competitividad de las retribuciones en relación con la competencia directa en los equipos de tienda. En cuanto a las condiciones laborales, se pretende estar por encima de la media de las empresas del sector.

KIABI España cuenta con un paquete de remuneración que incluye salario fijo y variable y beneficios. Además de nuestra cultura y valores corporativos, ofrecemos oportunidades de formación y desarrollo y un entorno de trabajo agradable. Todo ello forma parte de un enfoque holístico de la remuneración. La experiencia laboral, un aspecto menos tangible pero muy valorado por los empleados, determina en gran medida el sentido de la permanencia, e implica cuestiones tan variadas como:

- Cultura y valores
- Reconocimiento
- Igualdad-Diversidad-Inclusión
- Conciliación de la vida laboral y familiar
- Comunicación abierta, publicación de vacantes
- Encuestas de clima y experiencia de los empleados
- Herramientas de trabajo
- Responsabilidad social de las empresas
- Lugares de trabajo confortables
- Entorno de trabajo internacional

Salud y seguridad

KIABI ESPAÑA KSCE ha obtenido la certificación ISO 45001 para su Sistema de Gestión de Seguridad y Salud en el Trabajo.

La certificación, basada en estándares internacionales, promueve prácticas seguras en los centros de trabajo y contribuye a la reducción de riesgos laborales. Estos logros no solo benefician a la empresa misma, sino que también contribuyen al bienestar de sus empleados y a la confianza de sus clientes en su capacidad para cumplir con los más altos estándares de excelencia.

Entre sus beneficios también destacan la mejora de la imagen de marca de la empresa, se facilita el cumplimiento legal, una mayor confianza de los empleados, mayor implicación en la seguridad y salud en el trabajo y la reducción de la siniestralidad. Asimismo, durante el año 2024 se han realizado las Auditorías reglamentarias de Prevención obteniendo unos resultados favorables.

En conclusión, la certificación ISO 45001 por parte de KIABI y sus certificaciones adicionales reflejan su compromiso con la seguridad, la calidad y la protección del medioambiental. De esta forma, KIABI ha integrado todos sus sistemas de gestión de manera integral, plasmada a través de su Política de calidad, medio ambiente y SST (seguridad y Salud en el trabajo).

En cuanto a la siniestralidad, en 2024 se produjeron 25 accidentes con baja (en 2023 se produjeron 27 accidentes con baja). El índice de incidencia en jornada (entendido como la relación porcentual entre

los accidentes de trabajo con baja en jornada de trabajo (bajas sin recaída) y la plantilla.) representa el 1,18 %, por debajo del índice de incidencia de accidentes en jornada de trabajo con baja en 2024, en la actividad de comercio minorista.

A continuación se presentan los datos correspondientes al número de accidentes de trabajo con baja, desglosados por género:

Sexo	2022	2023
Hombres	1	2
Mujeres	24	25
Total	25	27

Relaciones sociales

Kiabi España está acogido a su propio convenio colectivo de empresa, que se aplica al 100 % de sus trabajadores, por lo que a finales de 2024 el porcentaje de trabajadores acogidos al convenio era del 100 %. En Enero de 2023 se firmó el nuevo convenio colectivo de Kiabi España que hace referencia al Convenio de grandes almacenes en determinadas materias laborales. Kiabi España cuenta con un comité de empresa intercentros formado por miembros de los agentes sociales y de la empresa. A través de reuniones periódicas y mecanismos de negociación colectiva, se mantiene el diálogo con los representantes de los trabajadores, siendo un ejemplo de este canal de información los acuerdos de mantenimiento del empleo, el acuerdo de posicionamiento de la jornada laboral y el acuerdo de desconexión digital.

Asimismo, Kiabi España cuenta con un Comité de Seguridad y Salud, órgano paritario y colegiado de participación para la consulta regular y periódica de las actuaciones necesarias en materia de prevención de riesgos. Los comités de seguridad y salud se encargan de defender los intereses de los trabajadores en materia de prevención de riesgos laborales.

Por último, Kiabi España vela por el cumplimiento de los

objetivos de igualdad recogidos en su Plan de Igualdad, manteniendo un canal regular de comunicación, con el que mantiene el establecimiento de un protocolo contra el acoso sexual y el acoso por razón de sexo, tal y como se recoge en nuestro convenio colectivo, cuyo capítulo XI contiene el acuerdo para la prevención y tratamiento de las situaciones de acoso moral y sexual.

El acuerdo establece los tipos de acoso (artículos 57 y 58) y el procedimiento de actuación (artículo 59) de acuerdo con las recomendaciones legislativas. Durante el año 2024 se tramitaron dos quejas y se procedió a la apertura del correspondiente expediente de investigación, conforme lo establecido en el Protocolo de prevención y actuación en situaciones de acoso laboral vigente en la Empresa.

Formación

La política de formación de la empresa responde a las necesidades detectadas por la empresa y a las que pueden transmitir las personas en el marco de sus procesos de evaluación del desempeño. El catálogo de formación es visible para todos los empleados. Toda la formación tiene lugar durante el horario laboral. Las personas que tienen que realizar exámenes pueden inscribirse en ellos a través de una aplicación interna de asignación. La estrategia de formación de la empresa se basa en el modelo de aprendizaje 70/20/10. El 70 % se adquiere a través de la formación en el puesto de trabajo, el 20 % se aprende de otros (por ejemplo, experiencias de tutoría) y el 10 % a través de la formación formal.

A continuación se presenta el número total de horas de formación por género.

Sexo	Horas 2023	Horas 2022
Mujeres	27611	27354
Hombres	5432	5204
Total	33043	32558

Igualdad

Como buscadores de talentos, nos enorgullecemos de ofrecer igualdad de oportunidades y nos comprometemos a contratar a los mejores talentos, independientemente de su raza, sexo, edad u otras capacidades.

Kiabi España mantiene sus planes de seguimiento y actuación de acuerdo con la Ley Orgánica 3/2007, de 22 de marzo, y se rige, tanto en la interpretación como en la aplicación de su actual y vigente convenio colectivo Kiabi España, por el principio de igualdad y no discriminación por razones personales consagradas en el artículo 14 de la Constitución y en el artículo 17.1 del Estatuto de los Trabajadores, y sobre todo por el principio de igualdad efectiva de mujeres y hombres que se desarrolló a partir de la Ley 3/2007, de 22 de marzo. Dichas disposiciones se consideran una referencia interpretativa primordial del citado convenio colectivo. Asimismo, Kiabi España cuenta con un plan de igualdad para mujeres y hombres que recoge el compromiso de la empresa con los siguientes puntos:

1. Selección.
2. Contratación de personal.
3. Promoción.
4. La formación.
5. Remuneración.
6. La reconciliación.
7. La salud en el trabajo.
8. Prevención del acoso sexual y/o de género y de la violencia de género.
9. Comunicación y sensibilización.

En este contexto y continuando en la línea de trabajo mencionada, en fecha 14 de septiembre de 2022 se firmó el 2º Plan de Igualdad, de Kiabi España.

Promedio de remuneración por Categoría, franja de edad y sexo.

	Nº trabajadores	Total Remuneraciones	Media Remuneración
Directivos Hombres	3.97	439926.99	110812.84
Mandos Hombres	44.07	1824388.34	41397.51
Empleados Hombres	71.36	1456064.46	20404.49
Directivos Mujeres	2.43	285399.36	117448.30
Mandos Mujeres	82.31	2913822.39	35400.59
Empleados Mujeres	686.32	13880922.99	20225.15
Total Remuneración Hombres	119.39	3720379.79	31161.57
Total Remuneración Mujeres	771.07	17080144.74	22151.22

	Nº trabajadores	Total Remuneraciones	Media Remuneración
Directivos Hombres <25	0.00	-	-
Directivos Hombres 25-35	0.00	-	-
Directivos Hombres 36-55	3.97	439926.99	110812.84
Directivos Hombres >55	0.00	-	-
Mandos Hombres <25	0.00	-	-
Mandos Hombres 25-35	12.28	431401.29	35130.40
Mandos Hombres 36-55	30.79	1325319.11	43043.82
Mandos Hombres >55	1.00	67667.94	67667.94
Empleados Hombres <25	12.58	227712.26	18101.13
Empleados Hombres 25-35	36.01	744379.18	20671.46
Empleados Hombres 36-55	21.15	455967.14	21554.65
Empleados Hombres >55	1.60	28005.88	17503.68

	Nº trabajadores	Total Remuneraciones	Media Remuneración
Directivos Mujeres <25	0.00	-	-
Directivos Mujeres 25-35	0.00	-	-
Directivos Mujeres 36-55	2.42	285399.36	117933.62
Directivos Mujeres >55	0.00	-	-
Mandos Mujeres <25	1	10335.90	10335.90
Mandos Mujeres 25-35	27.31	860056.81	31492.38
Mandos Mujeres 36-55	52.82	2003916.50	37938.59
Mandos Mujeres >55	1.18	39513.18	33485.75
Empleados Mujeres <25	114.19	2065857.67	18091.41
Empleados Mujeres 25-35	259.47	5239334.55	20192.45
Empleados Mujeres 36-55	299.62	6316555.77	21081.68
Empleados Mujeres >55	13.04	259175.00	19875.38

El cálculo del N.º de trabajadores se ha realizado siguiendo el criterio de jornada anual efectiva trabajada (Full Time employee)
Estos datos no incluyen los trabajadores que prestan servicios para otros países.

KIABI

Methodology & definitions.



Context

In accordance with the French Order No. 2017-1180 of 19 July 2017 on the publication of non-financial information by certain companies meeting the criteria, as well as French Law No. 2017-399 of 27 March 2017 on the monitoring duty of parent companies and instructing businesses, the KIABI Group has drawn up this extra-financial performance declaration which includes:

- Measures to identify and prevent social, corporate and environmental damage related to its activity, within the framework of an obligation of means, for the year 2024.
- Reasonable due diligence measures to identify and prevent serious harm on human rights, fundamental freedoms, the health and safety of individuals and the environment, within the framework of an obligation of means, for the year 2024.

The Kiabi Group has chosen to produce only one document, meeting the obligations set out above. This document, even though it includes the elements of the monitoring plan, will be called an 'extra-financial performance declaration'.

This declaration covers all the companies belonging to the Kiabi Group, i.e. all the French and foreign companies controlled directly and indirectly, within the meaning of Article L.233-3 of the French Commercial Code, by BUNSHA INTERNATIONAL (parent company), as well as all its suppliers and subcontractors (hereinafter referred to as 'Suppliers') with whom it has an established commercial relationship. There is an established commercial relationship, in accordance with French case law, provided that there is a stable and regular business relationship

In this declaration, the term 'stakeholders' is to be understood as suppliers, subcontractors, service providers, customers, franchisees, affiliates, agents,

associations and employees of the Kiabi Group.

By 'employees', we mean all the employees of the KIABI Group, whether they are on permanent or fixed-term contracts, part-time or full-time, or corporate officers (sometimes referred to as 'Kiabers').

Article L. 225-102-1 of the French Commercial Code requires that certain information be systematically included in the EFPD (Extra-Financial Performance Declaration), in addition to the extra-financial risks specific to our business.

Mandatory elements to be covered in the EFPD:

- The circular economy: covered in section 5. Building a more circular distribution and consumption model for the *Act for the Environment* section.
- Climate change: covered in section 1. Issues and indicators in the *Act for the Environment* section.
- Collective agreements concluded in the company and their impact on the economic performance of the company and on the working conditions of employees: covered in section 3. Promote equal opportunities and inclusion in the *Social Commitment for All* section. The details of the collective agreements can be found in the Appendix. It should be noted that we have 1 Central Social and Economic Committee (CSEC) - 4 Social and Economic Committees (CSE), 3 of which have a Health, Safety and Working Conditions Committee (CSSCT) as well as in-store Staff Representatives. The 4 ESCs concern the French companies Kiabi Europe, Kiabi Logistique, Kiabi Logistique Hem and Bunsha. The signed agreements apply to these French companies, which have specific legislation and obligations. The other countries do the same based on their legislation.

- Diversity: covered in section 3. Promote equal opportunities and inclusion in the *Social Commitment for All* section.

- Disability: covered in section 3. Promote equal opportunities and inclusion in the *Social Commitment for All* section.

- Respect for animal welfare is considered irrelevant because in our designs:
 - 0.03% of accessories and footwear in the SUMMER and WINTER 2024 collections contain leather
 - 0.25% (of all our purchases excluding footwear) of the SUMMER and WINTER 2024 collections contain wool
 - no clothing contains fur.

- The fight against food waste is not considered relevant to our business.

- The fight against food insecurity is not considered relevant to our business.

- Responsible, fair and sustainable food is not considered relevant to our business.

- Initiatives to promote physical activity and sport are not considered relevant to our business.

- Initiatives to promote the National Army link and support commitment to the reserves are not considered relevant to our business.

Note on methodology and definitions

1. Period and scope of the report

Reporting period:

- The social, societal and environmental data covers the period from 1 January to 31 December 2024.
- The collection data is based on the purchasing period for the 2024 summer and winter collections.

2. Business model

Franchise partner

Is an independent company with a contractual right to use KIABI's knowledge, brand, trade name and commercial processes, in return for the payment of royalties.

Affiliated partner

Commission-affiliation is a distribution method whereby a trader, the Commissionaire-Affiliate, sells products belonging to another person (the principal, in this case KIABI), on behalf of the latter and under its brand name, in return for payment of a commission calculated based on the turnover made.

Vendor suppliers

Vendor suppliers: natural or legal person co-contracting with the KIABI group, involved in the context of supplying products to companies of the group, who are responsible, directly or through commercial partners, for selling the products to the final consumer.

Non-market purchases

indirect purchases are goods and services which companies need in order to operate, but which are not part of their core business.

Collections teams

all teams who work 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 to a brand. The NPS evaluates to what extent the customer recommends a certain company, product or service to their friends, family or colleagues.

Points of contact

By point of contact, we mean all the devices that enable us to sell products or provide a service to our customers, whether physical or digital (shops, shop-in-shop, which are KIABI corners in other stores, websites, market places, etc.).

3. Strategy and governance

Business unit (or BU)

Means 'organisational unit' or 'business area' and defines an entity of the company and/or a department of the company that acts as a distinct part and has some form 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.

Link between our extra-financial risk mapping and the Impacts, Risks and Opportunities (IROs) of double materiality

In 2024, we updated our double materiality matrix and decided to integrate it into the EPFD following work which enabled us to break down the reading to the IROs (Impacts, Risks and Opportunities) level as required by the CSRD. As the EPFD's requirements are based on risk mapping, we have drawn up a correlation table between the old extra-financial risks and the new issues arising from the double materiality assessment (see table below).

Area	Challenges	Main extra-financial risks	IROs CSRD	Key indicators for monitoring
Environmental	Environmental impacts linked to the production of KIABI articles	<ul style="list-style-type: none"> Climate change (increase in greenhouse gas emissions) Depletion of non-renewable resources Deterioration of biodiversity 	<p>Negative impacts:</p> <ul style="list-style-type: none"> - GHG emissions throughout the value chain - Energy consumption and overuse of air conditioning systems - Use of means of transport which emit high levels of greenhouse gases - Land use change and degradation (artificialisation, intensive farming, deforestation, etc.) - Over-exploitation of natural resources for the production and transport of goods - Creation of complex products which cannot be recycled - Marketing of less durable products - Production not in line with demand (overproduction) - Frequently renewing collections and encouraging over-consumption - Over-packaging of products - Non-recovery of materials used and generation of waste which is difficult to recover - Intensive use of water throughout the product life cycle (raw materials, manufacturing, use) <p>Positive impacts:</p> <ul style="list-style-type: none"> - Use of regenerative agriculture - Eco-design practices - Deployment of business models which reduce the use of virgin resources - Helping to develop recycling channels <p>Risks:</p> <ul style="list-style-type: none"> - Economic: Shutdown of sales outlets or production sites and warehouses following an extreme climatic event, Increase in the cost of raw materials (scarcity or exhaustion), rise in insurance costs linked to the increase and frequency of climatic events, shortage of financing due to insufficient consideration of climate issues, drop in sales and loss of attractiveness following the imposition of an environmental penalty linked to product ratings, increase in energy costs. - Legal: More stringent regulations, Breaches of obligations (duty of care) - Procurement: Decline in the quality and availability of raw materials (drought, disease, rising temperatures, etc.) - Reputational: Loss of customers, partners, financing or talent due to failure to take climate issues into account and failure to achieve the company's carbon impact mitigation targets. <p>Opportunities:</p> <ul style="list-style-type: none"> - Economic: development of new offers or products which offer a better price and enable market share gains, climate bonus, new customers thanks to the use of natural and new materials, support from a committed customer base. - Reputational: Brand awareness among stakeholders and alignment with consumer expectations 	<ul style="list-style-type: none"> % change in scope 1/2/3 carbon emissions in absolute terms compared with 2022 Breakdown of materials (in tonnages of finished products purchased) Percentage of our textile purchases reaching a level of eco-design 1+2 Percentage of second-hand products in all items sold by KIABI Water consumption at our own sites
	Environmental impacts linked to the end-of-life of products	<ul style="list-style-type: none"> Waste and pollution linked to the lack of product recovery and recycling 	<ul style="list-style-type: none"> Proportion of second-hand products in all items sold by KIABI Tonnes of textiles and shoes collected 	
	Health - safety of customers	<ul style="list-style-type: none"> Regulatory non-compliance (REACH...) Damage to health / safety of customers (Medical problems, Disability, Injuries) 	<ul style="list-style-type: none"> Net Promoter Score 	

Area	Challenges	Main extra-financial risks	IROs CSRD	Key indicators for monitoring
Social	Internal social climate	<ul style="list-style-type: none"> Deterioration of social dialogue and working conditions linked to the social policy Reputational risk for KIABI 	<p>Negative impacts:</p> <ul style="list-style-type: none"> Job insecurity Failure to respect working hours (stress, burn out) Arduous nature of work Significant gender pay gap, representation gap in management bodies Wages below subsistence level, Failure to pay decent wages Obstruction of social dialogue, freedom of association, non-compliance with collective agreements Pressure to take leave Remote working policy not adapted to employees' needs Poor prevention of work-related accidents, invalidity, death and failure to comply with safety standards Inhalation of microfibres and volatile organic compounds, exposure to toxic substances Discrimination Physical and mental violence Economic instability, relocation, economic and health crises Use of child and forced labour Dispossession of local communities of their land, obstruction of the fundamental rights of local communities Lack of transparency towards consumers Customer accidents at the point of sale Promotion of non-inclusive beauty standards which reinforce stereotypes. Limited range of sizes Commercial and promotional practices which encourage over-consumption. The practice of cheapflation <p>Positive impacts:</p> <ul style="list-style-type: none"> Accessibility of physical points of sale for people with reduced mobility Website accessibility for people with disabilities (particularly visual impairments) Implementation of awareness-raising programmes for responsible consumption Promoting inclusive and diverse beauty standards, inclusive design Support for professional development, feedback culture Creation of direct jobs, including professional integration jobs (people who are long-term unemployed, in precarious situations, or with disabilities) Continuous development of skills, particularly IT skills, and employee know-how (design, retail, etc.) Contributing to the development and professional fulfilment of our employees by enabling them to acquire new skills and expertise Inclusion policy for people with disabilities, improving the accessibility of premises for people with reduced mobility (PRM) Diversity and inclusion policies (ethnic, sexual orientation, gender, socio-professional category, etc.) Policies to promote inclusion and equality of gender, pay and treatment among applicants and employees Remuneration and salary package Responses to employee concerns through open forums for social dialogue Support for professional development, feedback culture Indirect job creation, contribution to local wealth creation Traceability process and implementation of reporting channels Ongoing development of skills, in particular IT skills and know-how, for chain employees in production countries <p>Opportunities:</p> <ul style="list-style-type: none"> Reputational: Improved brand image, Greenwashing-free communication on the company's socio-environmental commitments and support for customers in moving towards a more virtuous consumption model, Employer brand to build employee loyalty and develop attractiveness. Economic: Lower recruitment costs due to improved attractiveness and retention of staff through actions and policies aimed at training and developing staff skills. <p>Risks:</p> <ul style="list-style-type: none"> Procurement: Production stoppages following incidents/accidents and/or industrial action affecting production Economic: Loss of funding, revenue and/or value due to a poor ESG rating, Disputes with local communities, governments or other stakeholders, Drop in sales due to complaints and/or scandals, Loss of customer and commercial data due to a cybersecurity breach, Drop in productivity due to sick leave and/or high turnover (loss of talent), Loss of expertise, Loss of competitiveness due to lack of adaptation to innovative tools and methods. Legal: Non-compliance with laws and regulations in France and/or abroad leading to sanctions, new regulations or developments Reputational: Damage to brand image as a result of scandals and/or lawsuits and/or media campaigns, Loss of customer confidence, Loss of credibility of employer brand, Difficulty recruiting and retaining talent. 	<ul style="list-style-type: none"> Turnover Great Place To Work Trust index
	Health – safety of employees	<p>Deterioration of health/safety of employees which may lead to:</p> <ul style="list-style-type: none"> musculoskeletal disorders linked to logistics and shop activities, leading to repetitive work stoppages, partial disability (and ultimately a reduction in resources) psychological problems following attacks, particularly in shops accidents in the workplace psychological fragility among people affected by organisational changes illness or anxiety in the event of epidemics 		<ul style="list-style-type: none"> Frequency rate of accidents at work % of the workforce with an occupational disease Absenteeism rate
	Management of skills and employability of employees	<ul style="list-style-type: none"> Obsolescence of skills due to a lack of support from KIABI Inability to attract, retain and motivate the talent required for the smooth running and development of the company's activities Loss of attractiveness amongst potential candidates 		<ul style="list-style-type: none"> Number of training hours % of employees trained in skills development
	Health - safety of workers + human rights	<ul style="list-style-type: none"> Lack of guarantees regarding the physical safety of workers in the workplace Failure to protect the workers' health <p>- Human rights violations (child labour, forced labour, discrimination, harassment, freedom of association, non-compliance with ILO rules, etc.)</p> <ul style="list-style-type: none"> Non-compliance with rules relating to payment and working time 		<ul style="list-style-type: none"> % of factories audited A and B T1&2 - ITFAS textiles, accessories & shoes % new referenced factories rated A, B or C (tier 1) % of E-rated factories whose level has improved or whose contract has ended within 6 months (tier 1)

Area	Challenges	Main extra-financial risks	IROs CSRD	Key indicators for monitoring
Governance	Ethics, compliance, supplier relations, cybersecurity	<ul style="list-style-type: none"> • Risk of corruption, especially in certain subsidiaries concerning relations with stakeholders due to our significant purchase volumes 	<p>Negative impact:</p> <ul style="list-style-type: none"> - Data leakage, cyber attacks, dishonest use of confidential data - Lobbying to slow down ambitious social or environmental regulations - Disclosure of confidential information identifying whistleblowers - Lack of visibility and control over the impact on the value chain - Violation of intellectual property rights, plagiarism - Lack of processes to ensure correct behaviour towards suppliers, putting suppliers at economic risk and damaging relationships with suppliers <p>Positive impacts:</p> <ul style="list-style-type: none"> - Sustainable value creation through Kiabi's governance bodies and organisational structures which define and manage ESG strategy, objectives and targets - Increase in sales thanks to better adaptation of the business model to the expectations of stakeholders (investors, suppliers, customers, etc.) - Environmental or social lobbying to push forward environmental and social regulations - Controlling environmental and social risks along the value chain <p>Risks:</p> <ul style="list-style-type: none"> - Economic: Incidents leading to high staff turnover and loss of talent, loss of key suppliers and expertise in the event of a breakdown in relations or supplier failures, loss of financing and/or value following a poor ESG rating, plagiarism of models by a third-party brand, slowdown in production, disruption of supplies, etc. - Legal: Fines in the event of regulatory non-compliance, Breach of duty of care, Regulatory non-compliance, Non-compliance with rules on conflicts of interest, Prosecution and litigation relating to intellectual property infringement, Regulatory reinforcement - Reputational: Damage to image as a result of scandals, campaigns or accusations of cultural appropriation or plagiarism, or of a supplier not applying animal welfare standards, failure of affiliates and franchisees to comply with Kiabi policies, failure to achieve Kiabi ESG objectives, loss of product traceability. <p>Opportunities:</p> <ul style="list-style-type: none"> - Procurement: Optimising the supply chain and controlling risks, strengthening supplier relations - Reputational: Lower transition costs to a more sustainable business model across its value chain, Increased employee and stakeholder engagement thanks to Kiabi's strong corporate culture 	- Cyber security index (Bitsight score)

Act for the environment

Definitions of terms listed

1. BIODIVERSITY

(source I 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, the diversity of ecosystems and the interactions between living organisms.

2. BIODIVERSITY ASSESSMENT, MAIN PRESSURES

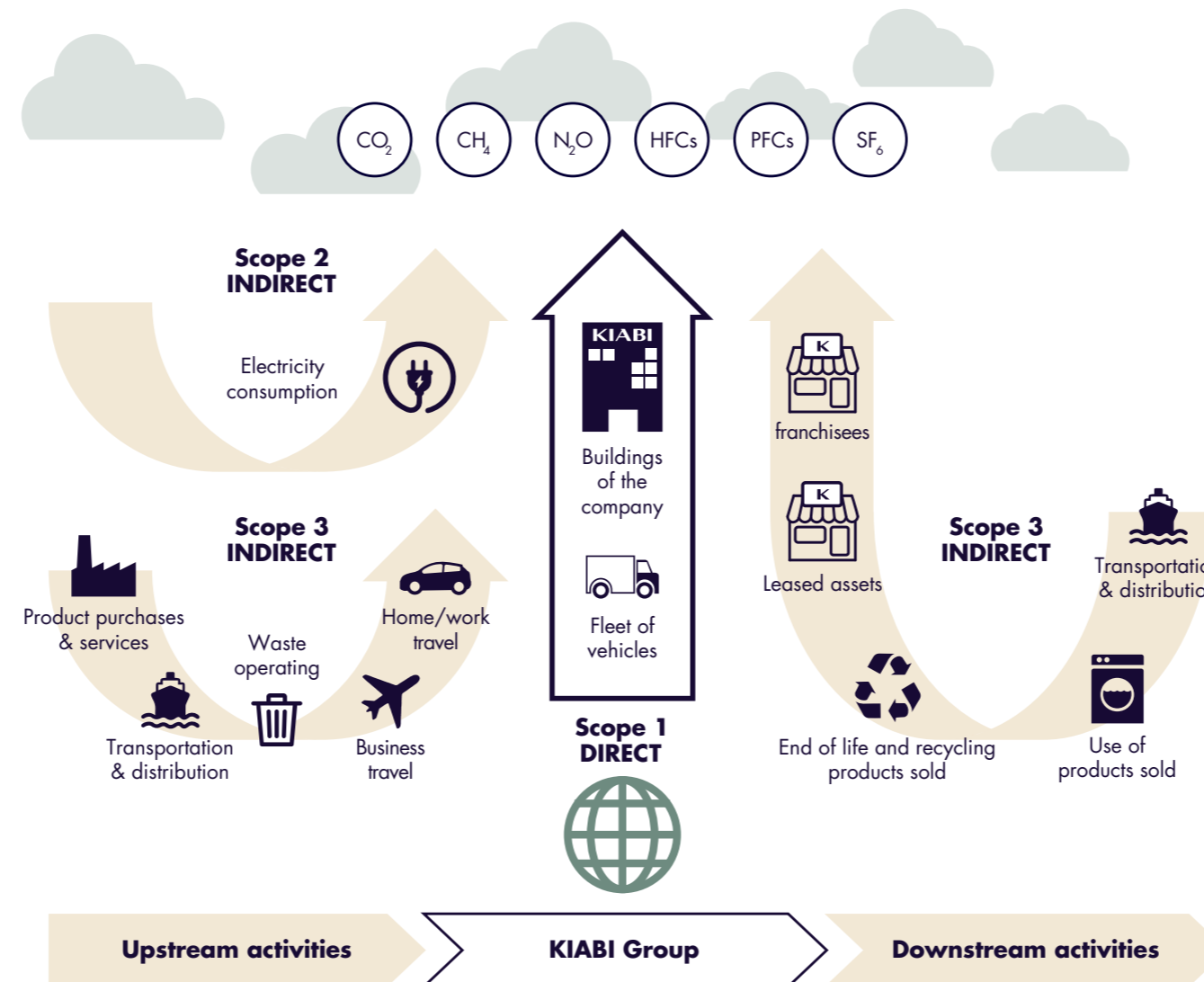
- (source Millennium Ecosystem Assessment, 2005):
- **Habitat degradation:** destruction, fragmentation, disturbance of natural environments which disturb the life of species (fauna, flora).
 - **Climate change:** it influences natural environments through rising sea levels and the intensity of extreme events, increased rainfall, ocean acidification.
 - **Pollution:** toxic substances are emitted and disperse in the air, spread in water, spill into the ground.

3. CARBON FOOTPRINT

Scope 1-2-3 covers : (source I Care and Consult, adapted from GHG Protocol)

4. TEXTILE FIBRES

Fibre: raw material derived from agriculture (vegetable, animal), the processing of petroleum products (synthetic) or the chemical processing of wood cellulose (artificial).



A carbon footprint is calculated as follows, based on all of the company's activities (see diagram above):

$$\text{Carbon diagnosis (tCO}_2\text{e)} = \text{Physical and monetary streams (tons, €, m}^2\text{, kWh ...)} \times \text{Emissions factors (tCO}_2\text{e / quantity)}$$

Logos for **Empreinte** and **ecoinvent** are also present.

→ Natural fibres

Vegetable fibres existing in their natural state are listed below:

- Cotton: used at Kiabi.
- Organic cotton: grown with natural compost which replaces chemical fertilisers and pesticides, it is GMO-

free and uses half the water of conventional cotton. Its fibre is bleached using oxygenated water and not chlorine. Dyeing is carried out without heavy metals or other carcinogenic substances. The cultivation 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: Better Cotton Initiative is a non-profit organisation that promotes better cotton growing standards and practices in 24 countries. Cotton from farmers trained in the initiative now accounts for about 19% of global cotton production.

- In-conversion cotton: cotton grown according to organic standards but which has not yet been certified; indeed, it takes soil at least 3 years to be purified of past chemical inputs before being certified as organic soil.

- Recycled cotton: cotton produced by recycling cotton clothing or cotton textile off-cuts. After cutting, grinding and shredding the fabrics, they return to their original state of cotton fibres.

- Conventional cotton: cotton produced using conventional farming methods, with a high water input and the use of pesticides and fertilisers.

- Linen: used at Kiabi.
- Jute, hemp, latex and sisal: not used at Kiabi.

Animal fibres are not included here as they are not used at Kiabi (except for wool at 0.25% of our material use).

→ Chemical fibres:

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 using textile products, used clothing, as well as plastic bottles. They therefore provide a second life to end-of-life products, while reducing our dependence on petrol as a source of raw materials.

Man-made fibres obtained from plant pulp called cellulose. This organic material is chemically treated to

obtain a so-called man-made fibre. These include the following:

- Viscose: used at Kiabi.
- Lyocell, Tencel™, Eco Vero™: used at Kiabi. These come 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.

5. MANUFACTURING PROCESSES

Spinning: the process of transforming a fibre into yarn by twisting, for natural fibres (vegetable, animal). For artificial or synthetic fibres, the process allows a continuous filament to be obtained directly, used alone or combined.

Weaving: making a fabric (also called cloth) by interweaving threads (warp in one direction, weft in the other) at right angles, using a loom.

Knitting: the construction of a knitted fabric by forming interlocking loops (stitches) on a continuous thread using a knitting machine.

Washing: a process that gives a finished (made) product an aged, faded appearance. Often used for denim trousers. Stone washing is usually carried out in a drum machine with water and limestone to give smoothness and visually irregular wear.

Dye: action of modifying the colour of a product through the absorption of 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 on a sewing machine.

Denim (de Nîmes): cotton or cotton blend fabric which is very strong because of its weaving. It is traditionally two-coloured: blue warp and white weft.

REACH European Union regulation: REACH is

a European Union regulation adopted to better protect 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 hazardous substances to reduce the number of animal tests.

AFIRM: Founded in 2004, the Apparel and Footwear International RSL Management (AFIRM) group is trade association in the apparel and footwear sector, which collaborates to promote the management chemical products in the global supply chain. AFIRM is facilitated by the Phylmar Group, an environmental health & safety and sustainability consulting company based in California. Since its founding, AFIRM's focus has been the continuous advancement of chemicals management including phasing out or limiting restricted substances to established limits in apparel, footwear, and accessories.

6. LIFE CYCLE ASSESSMENT (LCA) OF A PRODUCT

The life cycle assessment is a standardised assessment method (ISO 14040 and ISO 14044) which allows the environmental assessment of a product from the extraction of the raw materials necessary for its manufacture to its end of life (landfill, recycling, etc.), also considering its use, maintenance and transport phases.

CIRCULAR ECONOMY

"The circular economy involves producing goods and services in a sustainable manner, while limiting the consumption and waste of resources and the production of waste. It involves moving away from a throwaway society to a circular economy model."

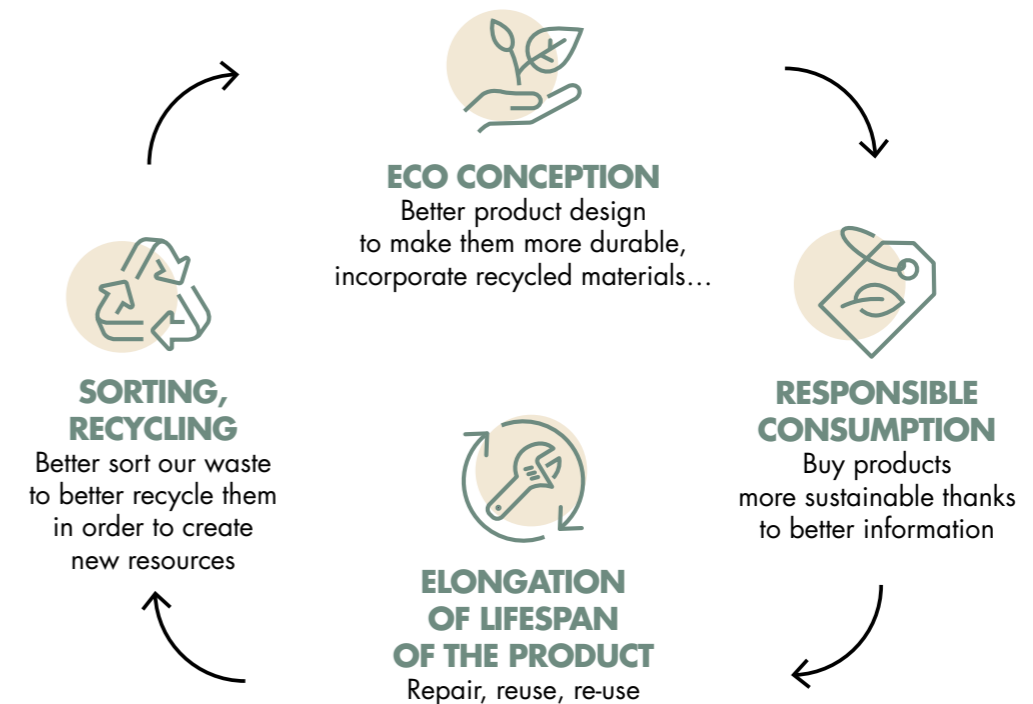
(Ministry for Ecological Transition and Territorial Cohesion).

8. LOGISTICS AND TRANSPORT

Logistics warehouse: our warehouses are located in Lauwin Planque in Northern France and La Bisbal del Penedes (near Barcelona, Spain).

Circular economy model

Sustainable resource management (extraction, rational exploitation)



Transport platform: to consolidate the flows between our warehouses and the regional distribution areas, we work with Logistics/Transport platforms operated by partner carriers. These platforms are the starting point for distribution transport to each store and can carry out some logistics tasks.

As regards product manufacturing:

- Change in product weighting methodology: we have added a weighting of reference weights based on average size (vs. reference weight based on size in N-1).
- Improving material emission factors to provide greater detail in our mix
- Addition of a washing step for Denim products
- Change to the ecowash methodology, which is now applied to the washing step added previously.
- Improved data on renewable energy sources applied in the 2024 report and retroactive projection on previous reports
- More precise alignment of manufacturing processes with a commercial benchmark
- Consideration of a unique drop rate for each manufacturing process

Definition of indicators

1. CARBON INDICATOR

Carbon emissions for the baseline year, 2022 in this case, are recalculated each year to take account of methodological changes. For 2022, we have therefore recalculated scope 1/2/3 carbon emissions based on the following methodological changes:

On the use of products by the consumer:

- Compliance with the Product Environmental Footprint (PEF) conditions of use for washing, drying and ironing.
- Change in product weighting methodology: we have added a weighting of reference weights based on average size (vs. reference weight based on size in N-1).

As regards the end of a product's life:

- Change in product weighting methodology: we have added a weighting of reference weights based on average size (vs. reference weight based on size in N-1).

As regards downstream transport:

- Integration of emissions per parcel transported, transmitted directly by the pick-up point and home delivery carriers (vs. estimation of km in N-1).

As regards the travel of visitors and customers:

- Distance in kms based on the median of our customer data (vs average in N-1)
- Number of shops visited and means of transport used based on a survey of our customers
- Journeys to and from the pick-up point have been moved to downstream transport.
- % reduction in scope 1/2/3 carbon emissions in absolute terms compared with 2022

Definition: Change in the carbon emissions of the Bunsha International group (i.e. retail and real estate activities) for scope 1/2/3 in absolute value calculated in Teq CO2 compared with the baseline year (2022).

Calculation formula: (Scope 1/2/3 carbon emissions in absolute terms in 2024) / (Scope 1/2/3 carbon emissions in absolute terms in the 2022 baseline year, recalculated) -1

- % change in scope 1/2/3 carbon emissions in terms of kg of products purchased compared with 2022
- Definition: Change in carbon intensity per kg of product purchased compared with the 2022 baseline year

Formula for calculating carbon intensity per kg of product purchased: Carbon emissions linked to the manufacture of products in year N / kilos of finished products purchased in N

Calculation formula: (Carbon emissions linked to the manufacture of products in year N / kilos of finished products purchased in N) / (Recalculated carbon emissions linked to the manufacture of products in year 2022 / kilos of finished products purchased in N) -1

- % change in scope 1/2/3 carbon emissions in terms of kg of products purchased compared with 2022

Definition: Change in carbon intensity per product sold compared with the 2022 baseline year

Formula for calculating the carbon intensity of the product sold: Carbon emissions in year N / total quantities sold in year N.

Calculation formula: (Carbon emissions in year N / total quantities sold in N) / (Carbon emissions in year 2022 / total quantities sold in 2022) -1

2. WATER INDICATORS

Net fresh water consumption

Definition: Net freshwater consumption quantifies the volume of water withdrawn and not returned to the aquatic environment by all of Kiabi's activities.

The net freshwater consumption indicator replaces the water consumption indicator for our own sites.

The net freshwater consumption figures for 2022 and 2023 have been calculated using the same method as for 2024, in order to replace the water consumption indicators for our own sites and ensure consistent comparisons.

3. ECODSIGN INDICATORS (PRODUCTS WITH REDUCED ENVIRONMENTAL IMPACT)

Scope for all indicators:

- Buying campaigns for SUMMER N and WINTER N collections
- Quantities ordered

→ Exclusions: defective products identified during factory quality checks, which are therefore not purchased by KIABI.

→ Top layer

Proportion of our textile purchases achieving eco-design tier 1

Definition : use of a minimum of materials with reduced environmental impact.

Textile products:

The textile components of the product must contain a minimum amount of fibres with a reduced environmental impact:

- At least 50% organic cotton or cotton in conversion to organic or BCI cotton or USTCP cotton or recycled synthetic fibres or cellulose fibres with a reduced environmental impact (Viscose Eco Vero®, Tencel® Lyocell, Tencel® Modal).
- Or at least 20% recycled cotton or recycled wool or RWS-certified wool

Non-textile products:

The product must contain at least 20% of materials with a reduced environmental impact (usually recycled materials) out of the total weight of the product.

Shoes:

As regard slippers: the product must contain at least 20% of materials with a reduced environmental impact (usually recycled materials) out of the total weight of the product. As regards other types of shoes: 50% of the sole must be made from recycled materials.

NB 1: An accessory made from recycled materials is not enough to categorise a product as having a reduced environmental impact.

NB 2: There is no disclosure on products containing BCI cotton or USTCP cotton because the traceability process is inadequate.

Calculation formula: total number of textile products using a main material with a reduced environmental impact (see definition above) ordered / total products ordered

Proportion of our textile purchases achieving eco-design tier 2

Definition: products that use industrial processes that consume less energy and water or have less impact on the environment.

The processes considered to have the least impact are the following:

- Eco-wash (washing that uses less water, chemicals or energy)
- Eco-dye (dyeing method that uses less water and energy)
- Undyed (no dyeing, so no bleaching or colouring)
- Durable fabric finish
- Tough cotton® (technology which helps products last longer)
- Low waste pattern (optimised design for maximum fabric usage and minimum wastage during cutting)
- Water-based adhesive

Calculation formula: total textile products with a reduced environmental impact ordered / total products ordered

Proportion of our textile purchases achieving eco-design tier 1+2

Definition: Proportion of items with a material with a reduced environmental impact (level 1) and cumulatively a process with a reduced environmental impact (level 2)

Calculation formula: total number of textile products using a material with a reduced environmental impact and having undergone a process with a reduced environmental impact ordered / total number of products ordered

Breakdown of materials (in tonnages) of finished products purchased)

Definition: breakdown of raw materials used as a % of tonnages of finished products purchased

Scope:

- All materials of purchased products
- Offcuts whether during material production or cutting are not included

4. TRANSPORT INDICATORS

Breakdown of our inbound modes of transport

Definition: Share of our inbound transport methods for quantities purchased from distant sourcing and transported to our warehouses.

Breakdown of our outbound modes of transport

Proportion of our outbound modes of transport for quantities delivered from our warehouses to our shops, pick-up points and online outlets.

5. CIRCULARITY INDICATORS

Proportion of second-hand products in all items sold by KIABI

Definition: Proportion of quantities sold 2nd hand (corners, C2C platform, Kidkanai) out of total quantities sold by the company.

Calculation formula: total of quantities sold 2nd hand (corners, C2C platform, Kidkanai) / total quantities sold by the group, whether through our branch shops, affiliates, franchises, shop-in-shop or online, to which are added to the quantities sold on the C2C platform and the quantities from the Kidkanai concept store.

Scope:

- 2nd hand corners in all countries
- Dedicated website (C2C platform) including parts sold by Rediv on the website
- Kidkanai including parts sold in clearance sales (C2C)

Social commitment for all

The social data includes only persons with an employment contract in 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 mentioned for each of the indicators below.

The basis for calculating the majority of the quantitative indicators is taken from our CEGEDIM (Smart RH) payroll software. This software is present in France and Spain. For other countries, we use different software or have opted for payroll service providers.

Definitions of terms listed

AMFORI: the world's leading trade association for open and sustainable trade. Its members are able to share their social (via BSCI) and environmental (via BEPI) audit results.

A 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 social performance of suppliers. It includes a factory visit (unannounced), document checks referring to supporting evidence on a sample basis, interviews with workers, etc. The themes of social audits are building safety, fair payment for hours worked, non-forced labour, etc.

Definitions of indicators

1. SOCIAL INDICATORS

Workforce at 31/12/N

This is the total number of Kiabers (fixed-term / permanent

and work-study contracts) present on 31/12/N. Kiabers are classified according to their gender, age, SPC (Management = Executives / Employees = Employees + Supervisors), type of contract (fixed-term, permanent), and working hours (full-time/part-time).

Difference between a full/part-time contract: part-time is understood to mean that the Kiaber works less than the legal working time of the country concerned. For example, France uses a 35 hour basis, whereas Portugal uses 40 hours.

GPTW® Trust Index

The Great Place to Work™ Trust Index® is an anonymous survey of all employees who have a contract with the company, based on 5 aspects (credibility, respect, fairness, pride and camaraderie) to determine what defines a quality employee experience.

The Trust Index™ forms the basis of the Great Place to Work® certification programme in association with the Culture Brief™.

Turnover

Calculation formula: (No. of permanent leavers in year N + No. of permanent recruits in year N) / 2 / workforce on 01/01/N

Scope: permanent contracts only

- By leavers, we mean: the number of people who left one of our French entities during the year. Leavers on 31/12 are not taken into account as departures in year N but in year N+1.
- By recruits, we mean: the number of people hired during the year on permanent contracts. Each contract counts as one unit whether it is full-time or part-time.
- Leavers/recruits do not include changes in contract type and intra-company transfers within the country.

Absenteeism rate

Definition: This represents the number of calendar days of absence in relation to the number of calendar days

theoretically worked.

Calculation formula: Number of calendar days of absence / number of calendar days of the contract in N

• The number of theoretical calendar working days is the number of contractual working days if there had been no absence during the year. The number of calendar days is equivalent to 365. A theoretical number of working days would be 365 – holidays – public holidays.

- For managerial employees, the calculation is as follows: Number of calendar days of absence (number of days of absence due to maternity, work accident, etc.) / Number of calendar days (one person present all year = 365). All types of absences are taken into account.

Scope: Permanent contract

Please note:

- In Belgium, the number of calendar days is understood as the number of theoretical contractual days worked in the month, i.e. 20 days on average, whereas for the other countries, the number of calendar days is 28.
 - In Italy, the absenteeism rate is calculated based on hours and not days of absence; this country is not included in the consolidated global indicator.
- The consolidated indicator does not include Italy.

Frequency rate of accidents at work

Calculation formula: Number of accidents at work x 1,000,000 / Number of hours of paid work

Accidents at work with more than one day off work, leading to several days of leave. Rate expressed in terms of hours worked. Commuting accidents are not included in this calculation.

They are classified by type of activity: store, head office, warehouse, land.

Scope: Fixed-term, permanent and work-study contracts.

Rate of occupational disease

Calculation formula: Number of occupational diseases declared in N / Number of employees on 31/12/N.

Scope: Fixed-term, permanent and work-study contracts.

2. DIVERSITY INDICATORS

% of employees with a disability

Calculation formula: Number of employees recognised as disabled in that year*100 / (total number of employees with fixed-term, permanent and work-study contracts on 31/12/2024)

The notion of workers with disabilities may vary between countries, depending on the legislation (especially in Asia).

Scope: Permanent, fixed-term (increased activity, replacement) and work-study contracts.

→ Ok all Kiabi countries.

3. SKILLS MANAGEMENT INDICATORS

Number of training hours

Definition: The number of training hours carried out (based on participants) by Kiabi employees in the year 2024. Only the employees who signed an attendance sheet are included. For e-learning training: monitoring carried out based on real connection time (not exceeding 150% of theoretical hours) + with mention of the training course being 'completed' (via an assessment at the end of the course)

Exclusion of hours carried out in the previous year for courses which ended in 2024.

→ Internal or external training, leading to qualifications or not, with a distinction made between non-compulsory training regarded as skills development.

→ 'Non-mandatory' training includes: all training, regardless of the physical, online or hybrid format, linked to the development of employee skills (i.e. all business and personal development/life skills) - excluding mandatory training. This includes academic training, tutoring and mentoring.

Scope: Fixed-term/permanent and work-study contracts, interns excluded

→ Ok all Kiabi countries

Proportion of KIABI employees trained in skills development:

Calculation formula: Number of trained Kiabers who have received at least one non-mandatory training course in year N / Number of people enrolled with an employment contract throughout 2024, regardless of the duration

Scope: Fixed-term, permanent and work-study contracts, interns excluded

→ Ok all Kiabi countries

4. PROFESSIONAL INTEGRATION INDICATORS

No. of people joining as part of professional integration

Definition: Number of people who have recently joined an Integration through an Economic Activity programme and/or another professional integration programme. These pathways 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 2020.

Number of people on a pathway to integration

Definition: People on a pathway to integration as a result of the Petits Magasins are:

→ the long-term employed:

- Permanent contracts, including permanent contracts with the adapted employment sector and employment agencies

- Fixed-term or interim contracts of more than 6 months

- Business start-up

→ Transitional jobs:

- Fixed-term contract of less than 6 months at the end of the integration contract

- Temporary assignment of less than 6 months

- Assisted contracts

→ Positive outcomes (pre-qualifying or qualifying training, recruitment in another SIAE)

Number of beneficiary families

Definition: Number of vouchers generated by the Petits Magasins in the year N.

5. SOCIAL COMPLIANCE INDICATORS

The following are excluded from the scope of social and environmental compliance audits for 2023:

- 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 the purchasing office that manages them. Factories, on the other hand, are listed according to the country of production. This is why some countries such as Cambodia, Vietnam, Burma and Ethiopia have factories but no supplier listed.

The audits result in a grade between A and B based on the assessment of 10 different areas. Grades are calculated as follows:

A = $\geq 95\%$ AND no zero tolerance violation AND no critical point AND $A \geq 6, C=0, D=0, E=0$

B = $\geq 90\%$ AND no zero tolerance violation AND no critical point AND $C \leq 3, D \leq 2, E=0$

C = $\geq 85\%$ AND no zero tolerance violation AND no critical point AND $D \leq 3, E=0$

D = 80% AND no zero tolerance violation AND critical zero tolerance violation point ≤ 2 and $E \leq 3$

E = 2 AND/OR a 'zero tolerance violation' AND/OR critical 'zero tolerance violation' point > 2 AND/OR $E > 3$

% of factories audited and assessed at the highest level of compliance with international social and regulatory standards (A+B)

Definition: Proportion of Tier 1 and 2 factories with an A or B grade in their last social audit during the year.

Scope:

→ Tier 1 and 2 factories

→ Overseas import suppliers only (importers are not included in this calculation)

% of new factories listed and rated A, B or C

Definition: proportion of new listed factories (newly listed = created in the system) audited at social level A, B or C

Scope: Tier 1 only

% of factories with an E rating of which the level has improved or whose relationship ceased within 6 months

Definition: Proportion of factories with an E rating in a social audit between July 2023 and June 2024 and with a better rating or whose contract has ended within 6 months.

Scope: Only for existing Tier 1 factories.

Governance and value creation

Definitions of indicators

% of employee shareholders

Definition: Proportion of employee shareholders out of all Kiabi Group employees

Calculation formula: Number of employees on permanent contracts who were shareholders at 31/12 of reporting year N / Number of employees on permanent contracts with more than 4 months' service at 31/12 of reporting year N

% female senior executives

Definition: Proportion of women in leadership positions

out of all the leaders

Scope: for BUs excluding the management committees of so-called 'support' departments, i.e. the management committees listed below:

- Group Management Committee (reporting to Patrick S)
- Management Committee of the retail France BU
- Management Committee of the retail Belgium BU
- Management Committee of the retail Spain BU
- Management Committee of the retail Italy BU
- Management Committee of the retail Portugal BU
- Management Committee of the Etixia real estate division

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:

- The elimination of the pay gap between men and women 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.
- All employees given a raise on their return from maternity leave as long as raises were given in their absence count for 15 points.
- At least 4 women in the 10 highest earners counts as 10 points.

Data for France only.

% volume of sustainable business

Definition: Sustainable business volume (environmental dimension), which measures our ability to focus the KIABI model (retail business) on our 2 key drivers for environmental transformation:

- The volume of business generated by first-hand ecodesigned products (eco-design Tier 1+2+3).
- The volume of business generated by circular activities and services (currently second-hand and rental).

Scope sales achieved during the reporting year across all collections whether via our branch shops, affiliates, franchises, via our online platforms (Kiabi website, seconde main by Kiabi or the market place)

- Business volume at eco-design Tier 1+2+3 corresponds to standards meeting criteria 1 (less impactful materials), 2 (less impactful processes) and 3 (Tier 1 green manufacturing).
- Second-hand business volume from our corners, the platform for sales between private individuals and our Kidkanai concept store.
- Business volume from our rental trial.

Cyber security compliance rate 'displayed' (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 mark out of 820. The indicator is then presented in % to make it easier to understand.

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)

Net Promoter Score (NPS)

See explanation of business model terms.

KIABI

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