

***EVERY DAY
A LITTLE BETTER***

OBI
Sustainability Report
FY 2023





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Dear Readers,

In 2023, OBI received a special honour – the German Sustainability Award in the DIY Retail category. This award is an acknowledgement we are proud of and serves as a motivation to continue advancing the sustainable development of our company.

The need for this has never been clearer than in 2023, a year defined by multiple crises, rising raw material and energy costs, and a resulting reticence from consumers. The Intergovernmental Panel on Climate Change (IPCC), in its sixth assessment report, starkly illustrated the catastrophic consequences of climate change, emphasising the urgent need for action. Meanwhile, the growing loss of ecosystems and biodiversity has increasingly captured public attention.

These challenges remind us that, as a company with over 40,000 employees and more than 250 million customer interactions annually, we have a significant social and environmental responsibility. We aim to inspire our employees to shape the future in their everyday work, empower our customers to design their homes in an environmentally friendly way, and become consistently more sustainable as a business.

In response, we developed clear, measurable medium- to long-term ESG targets, contributing to ten of the seventeen UN Sustainable Development Goals. Our approach is anchored in seven key areas of action, collectively forming our ESG strategy under the motto "Every Day A Little Better." Within these areas, we apply the same "We Enable You" mindset that our customers know and expect from us. In this Sustainability Report, we are committed to presenting our corporate culture and business practices with full transparency.

2023 was marked by numerous ESG achievements. We demonstrated our commitment to diversity, equity and inclusion by signing the Diversity Charter. We also transitioned nearly all OBI stores in Germany to renewable energy and committed to phasing out climate-damaging peat from our soil products by 2025. To address emissions across the entire value chain, OBI became a founding member of the EDRA/GHIN Scope 3 Taskforce in 2023. Additionally, as a founding member of the Euro Plant Tray initiative, we are working towards reusable plant tray solutions in the industry, with pilots already launched in our stores. And our Green Home Services help customers make their homes more energy-efficient.

For OBI, these milestones – including winning the German Sustainability Award 2023 – are just the beginning. We understand sustainability as a journey. Becoming a little better every day is our guiding principle.

Join us on our journey throughout this report.

Dr. Sebastian Gundel
Chief Executive Officer



ABOUT THIS REPORT



The information presented in this Sustainability Report relates to OBI Group Holding SE & Co. KGaA (OGH) and all companies in which OGH, directly or indirectly, is a majority shareholder (hereafter referred to as “OBI” or “OBI Group”). This includes all national and international OBI Store Support Centers (SSC) as well as 482 stores operated by OBI (reporting date December 31, 2023). Of the 644 total OBI stores, 137 are run by franchise partners and are not included in this report. Furthermore, OBI holds shares in an additional 25 stores, which are also excluded from this report, unless otherwise stated.

This report covers all significant activities in the Financial Year 2023, which aligns with the 2023 calendar year. It also includes activities and results that are critical to assessing sustainability success in 2023, even if they occurred prior to 2023 or after, up to the editorial deadline of June 30, 2024. This applies particularly if processes initiated or measures adopted in previous years are relevant to 2023 or if milestones were achieved in early 2024.

Various OBI departments have worked on this report and approved the corresponding information. The reported key financial figures were taken from the OBI Group Holding SE & Co. KGaA financial reports for FY 2023. The OBI Corporate Carbon Footprint was calculated by OBI in collaboration with service provider ClimatePartner.

This report was created in reference to the Global Reporting Initiative (GRI) standards and focuses on content that will become increasingly relevant under the European Sustainability Reporting Standards (ESRS). OBI aims to meet the European Corporate Sustainability Reporting Directive (CSRD) requirements from the 2025 financial year onwards, and each future sustainability report will align more closely with the ESRS framework. The OBI Group is committed to continuous improvement, in line with its motto: **Every Day A Little Better.**

ABOUT OBI

Facts and Figures – the Business Model at a Glance

KEY FIGURES FOR THE FY 2023*

	OBI in total (incl. franchise partners & equity stores)	Within the reporting scope (stores operated by OBI only)
Employees	40,635	30,512
Sales in EUR billions	8.2	5.7
Differences arise from rounding figures		
Sales in EUR billions	of which retail sales	5.0
	of which sales from services	0.6
	of which from OBI e-commerce	0.2

* (Reporting date December 31, 2023)

- The OBI Group is an internationally operating retail company headquartered in Wermelskirchen, Germany, and a leading player in the European DIY (Do It Yourself) market. OBI offers products and services in the areas of DIY, construction, leisure and gardening.
- The core of the OBI business model is built around 644 brick-and-mortar stores, located in the domestic German market as well as nine other European countries: Bosnia and Herzegovina, Italy, Austria, Poland, Switzerland, Slovenia, Slovakia, the Czech Republic and Hungary. OBI also operates sourcing offices in Hong Kong, China and Vietnam.
- As a modern omnichannel retailer, OBI also runs an online platform and leverages digital customer and advisory communication through the heyOBI app, which has more than six million registered users in Germany alone.
- With its seamless integration of online and offline channels, OBI reaches 250 million customers annually across Europe. With an aided brand awareness score of 93 %, OBI is one of the most well-known brands in Germany. As a popular national brand, OBI connects DIY enthusiasts of all ages. One key element of the OBI brand identity is the OBI beaver mascot.
- Partner models are central to OBI's DNA: a total of 137 OBI stores are operated by franchise partners, who have been instrumental in driving the company's remarkable growth story. Simultaneously, OBI increasingly collaborates with experts and partners on both products and services to expand business beyond the traditional DIY market.
- Beyond its core business, OBI offers new marketing opportunities for brand partners in the home and garden sector through its Retail Media division. OBI is also increasingly investing in start-up companies through the venture capital arm OBI Squared Ventures.

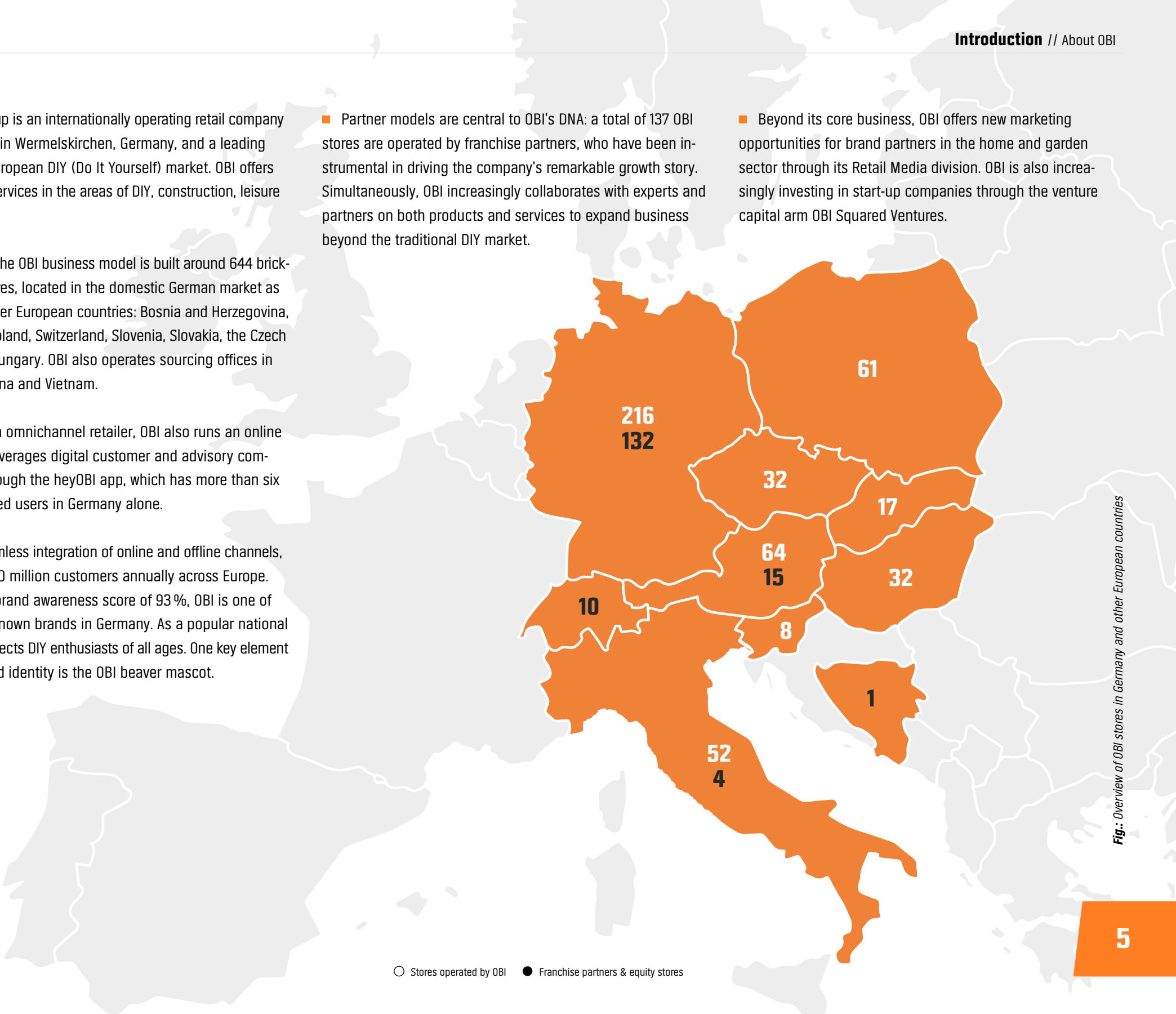
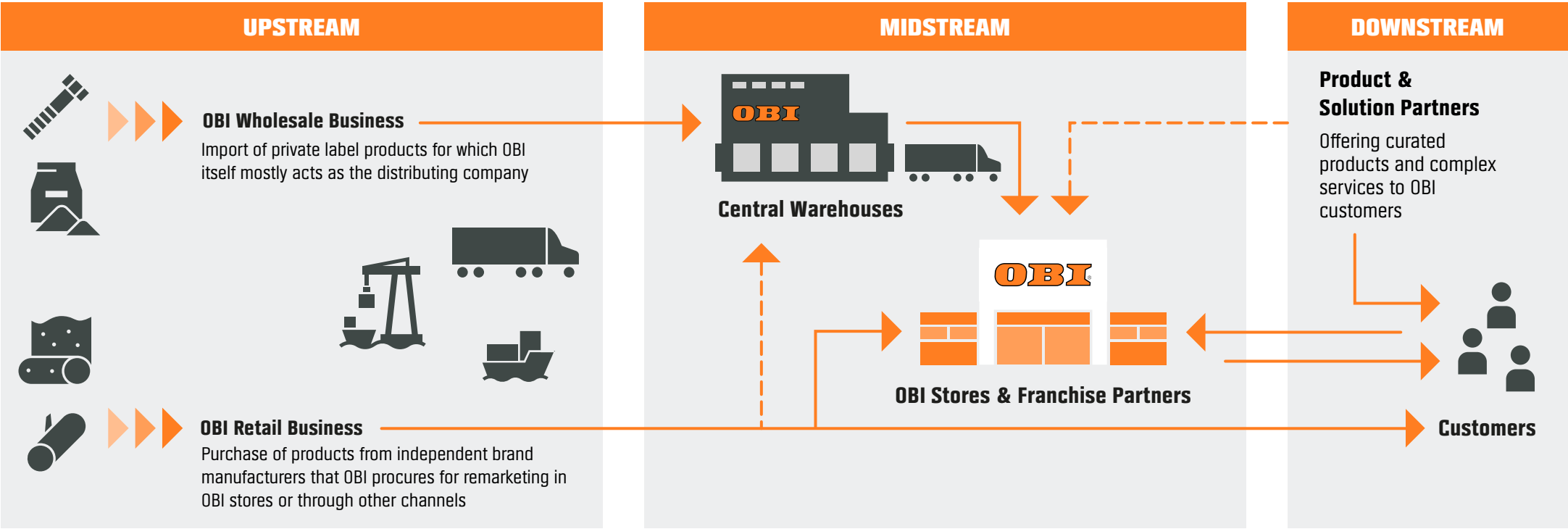


Fig.: Overview of OBI stores in Germany and other European countries

VALUE CHAIN

As an international retailer, OBI collaborates with many suppliers and other business partners to offer customers the greatest possible variety of products and services. The overarching goal is to enable customers to handle even complex projects thanks to the extensive services and support provided by OBI and its partners. In FY 2023, the number of product suppliers alone reached over 2,100 – with supply chains just as diverse as the needs of the OBI customers.

In a very simplified scheme, the value chain can be represented as follows:



Upstream Chain

Purchasing of raw materials and primary products in order to manufacture new products

Manufacturers/Suppliers

Manufacturing, packaging and dispatch of products to OBI warehouses, stores and/or even directly to OBI customers

OBI Warehouses & Dispatch

Operation of three central warehouses in Wermelskirchen, Bedburg (both Germany) and Świebodzin (Poland). Storage and dispatch to OBI stores or directly to OBI customers via the OBI online shop, particularly for OBI private label brands

OBI Stores

Operation of a total of 644 OBI stores by OBI and its franchise partners, where customers can access 40,000 to 60,000 products on average and receive advice from trained OBI staff

Customers

Use and disposal of products and product packaging sold by OBI

Potential ESG Risks

- Greenhouse gas emissions
- Unfair working conditions
- Deforestation and loss of biodiversity
- Resource consumption

- Greenhouse gas emissions
- Unfair working conditions

- Greenhouse gas emissions
- Energy consumption and costs
- Waste from transport packaging
- Resource consumption

- Greenhouse gas emissions
- Energy consumption and costs
- Waste from transport packaging
- Resource consumption

- Greenhouse gas emissions
- Loss of biodiversity
- Pollution
- Waste from disposal

HISTORY

The OBI Founding Fathers: Manfred Maus and Emil Lux

The encounter of these two men back in the 1950s laid the foundation for a unique success story.



Manfred Maus and Emil Lux (from left to right)

Oh, and by the way:

The brand name OBI is derived from the French pronunciation of the word "hobby".



1970

Launch in Hamburg

OBI opens its first DIY store in Hamburg-Poppenbüttel, making it the first DIY store in the whole of Germany.



1987

Relocation to Wermelskirchen

OBI relocates the corporate headquarters (Store Support Center, SSC) from Remscheid to Wermelskirchen, which is where the company is still headquartered today.



1991

Expansion into the rest of Europe

OBI opens its first store in Italy, followed by Hungary (1994), Austria, the Czech Republic and Poland (1995), Slovenia (1998), Bosnia and Herzegovina (2003) and Slovakia (2015).



2015

Growth in Austria

OBI takes over 49 former Baumax stores in Austria and converts them in just 12 weeks.



2017

Foundation of innovation unit OBInext in Cologne

OBI's transformation into a customer-centred cross-channel DIY store of the future begins.



2020

Launch of the free heyOBI platform

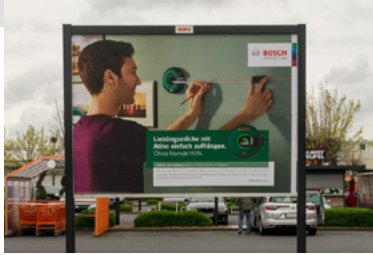
OBI offers opportunities to shop and be inspired via a web browser or an app, as well as access to professional advice from trained experts via video chat.



2022

Establishment of retail media subsidiary

The OBI First Media Group opens its successful retail media business for various brand partners.



You can find more details and other milestones in in OBI history here:
[OBI history](#)

MANAGEMENT & STRATEGY

Management of the OBI Group

National laws and articles of association provide the regulatory framework for managing and monitoring OBI. The OBI Group Holding SE & Co. KGaA, Wermelskirchen, is the parent company of the whole Group. The management of OBI is the responsibility of its personally liable partner, OBI Group Holding Management SE. The following individuals have been appointed to its **Management Board**:

All members of the Management Board coordinate their activities at regular Board meetings, which may also include relevant experts, depending on the issues being discussed. OBI Management is monitored and advised by the Supervisory Board, which meets at least four times a year and on additional occasions, if required. Furthermore, the OBI Chief Executive Officer keeps the Chair of the Supervisory Board constantly informed about important developments and decisions.

Dr. Sebastian Gundel
Chief Executive Officer



Brigitte Wittekind
Chief Operations Officer



Jochen Ludwig
Chief Commercial Officer



Peter Tapaß
Chief Officer Central Europe



Manuel van de Kamp
Chief Product Officer



Miguel Müllenbach
Chief Financial Officer

WE ENABLE YOU!

**THIS PROMISE WAS, IS AND WILL REMAIN THE UNWAVERING CORE AT THE HEART OF EVERYTHING OBI.
THE COMPANY'S RESPONSIBILITY TO PEOPLE AND THE ENVIRONMENT IS AN INTEGRAL PART OF ITS "WE ENABLE YOU" PROMISE.**

The OBI Corporate Strategy

It is OBI's vision to become the first port of call for home and garden in Europe and to enable customers to design their home based on their very own wishes and choices. The whole OBI organisation works together on clearly defined pillars of growth with the aim of creating a comprehensive ecosystem for customers.

The strategy's main focus is on OBI customers and their transformed buying habits, as well as on the importance of technology and digitalisation in terms of how they interact with brick-and-mortar stores.

Connected Store

For OBI, a home is more than simply four walls and a roof. That is why OBI enables customers to design their home based on their own wishes and choices. As a partner that collaborates on equal terms, this means that OBI is where its customers are: both offline and online, OBI provides the expertise, inspiration and support needed in every project. When the analogue and digital worlds come together, and when OBI experts are ideally equipped to play their part, irrespective of the channel or customer requirement, OBI calls that "connected store".



Franchising

Together with its franchise partners, OBI has built the densest network of stores in Germany. By adding more franchise partners and ensuring they participate in growth areas, OBI can scale this model and offer customers and partners even more opportunities to make contact with the brand.



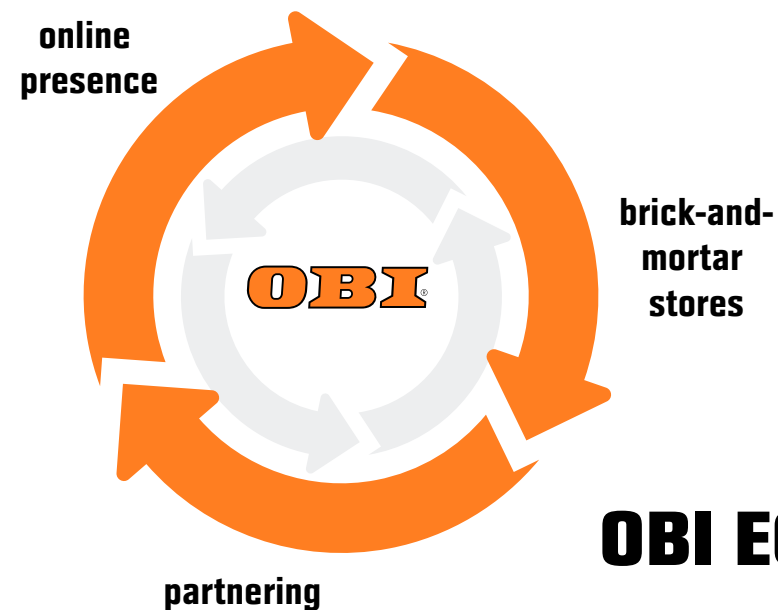
Retail Media

Leading international economic experts predict that, by 2026, one in every four US dollars in the marketing mix will be invested into the as-yet fledgling retail media sector. Through OBI First Media Group, an OBI subsidiary, OBI has been successfully providing brand partners with retail media services since 2018. The right product fit at the right time – this is the promise made by OBI First Media Group.



Partnering

OBI is growing with capable partners, offering products and solutions on demand and, in doing so, enabling customers to make every home and garden project a reality – from inspiration and planning to implementation and beyond, based on either a do-it-yourself or do-it-for-me concept.



STAKEHOLDER MANAGEMENT

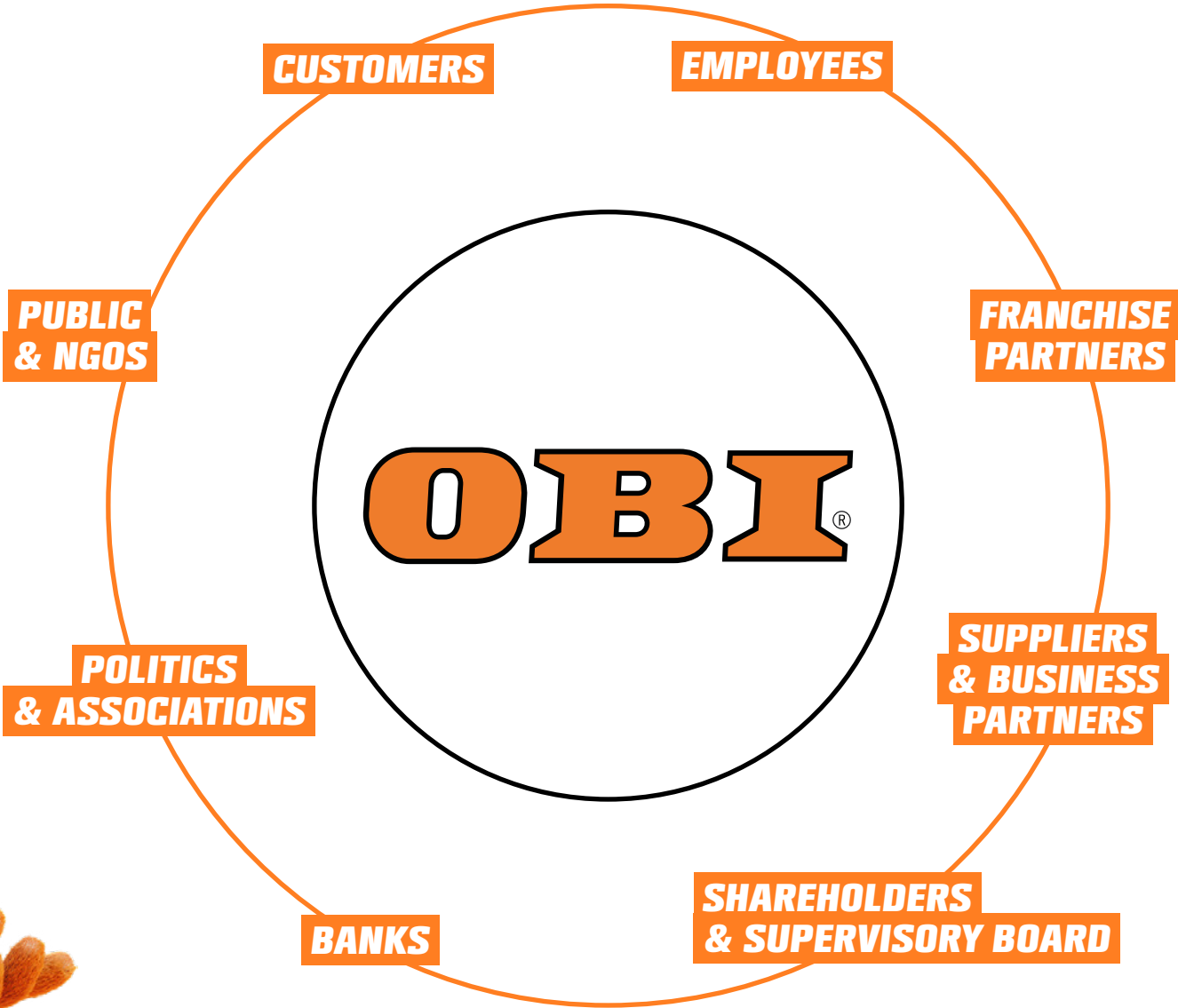
As part of its international business activities, OBI is in contact with numerous stakeholders regarding a variety of different sustainability topics. Continuous exchange via various dialogue formats is a key component of daily work and essential to gaining ideas for the economic and sustainable development of OBI. The relevant corporate departments incorporate the concerns and interests put forward by stakeholders into the corresponding company processes, and simultaneously integrate them into management procedures.



A selection of the most relevant stakeholder concerns is listed below:

- Reduction of waste and paper
- More sustainable product offering
- More information about the environmental impact of products & services (in-store displays, eco certifications, etc.)
- Reduction of carbon emissions along the entire value chain
- Employee health & wellbeing
- Work-life balance
- Increase in electric vehicle charging points at OBI stores
- Fair & safe working conditions along the value chain

Eight groups of stakeholders have been identified by systematically evaluating the OBI value chain:



Customers

Thanks to the seamless integration of stationary and digital business, OBI reaches around 250 million customers across Europe every year. The first point of contact for customers are OBI stores, where they can find products, services and advice. In addition, service employees are available by phone, email, via the OBI homepage or social media to respond to requests, questions and criticism. Regular customer surveys and market studies are also indispensable in order to take account of changing needs as well as long-term interests and concerns.

Employees

Pulse surveys are conducted periodically to gather feedback from employees across all OBI countries. Furthermore, all target groups in the German OBI stores are surveyed regarding their thoughts on certain topics, projects and processes within the so-called employee panel, which is held three times a year. The regular All Hands In meeting series as well as the Meet the CEO format encourage employees to address their opinions and ask questions. Ongoing exchange with the works council is, of course, another important pillar. Every quarter, the ESG team hosts a virtual ESG Community Jour Fixe for OBI employees interested specifically in sustainability and informs the ESG community on the oneOBI social intranet.

Franchise Partners

A total of 137 OBI stores are run by franchise partners, making OBI's unprecedented growth story possible. The OBI Franchise Partner management team is the central point of contact for all issues relating to OBI franchise partners. It organises various exchange formats – for example, semi-annual conferences

and regular advisory board meetings or expert committees. Store managers of franchise partners also attend the annual OBI store manager conferences.

Suppliers & Business Partners

It is crucial for OBI to collaborate with business partners on equal terms, to grow together and to benefit from each other. Alongside mandatory annual evaluations for suppliers and the OBI Supplier Day, which was established in 2023, OBI fosters a continuous, individual and content-driven exchange via defined contact persons in various Group functions, especially within Category Management, Global Sourcing, Indirect Procurement as well as Solution & Product Partnering.

Shareholders & Supervisory Board

Sustainability is of paramount importance to the OBI shareholders. For this reason, relevant social and environmental issues are discussed not only in the quarterly Supervisory Board meetings, but also in the regular Sustainability Roundtables attended by various holdings of Tengelmann Twenty-One KG. The Strategy & Investor Relations department, in which the ESG Team is centrally anchored, is responsible for communication with shareholders and the Supervisory Board.

Banks

The Finance department is the main point of contact for OBI's cooperation with banks. It hosts an annual Bankers' Day, which includes presentations and discussions about relevant ESG issues. In addition, OBI initiates other topic-specific exchange meetings; for example, in the context of the materiality analysis.

Politics & Associations

As one of the leading DIY players in Europe, sharing experience and expertise is a matter of course for OBI. Therefore, OBI is primarily involved in various national and international industry associations such as BHB (the German trade association for DIY, construction and gardening retailers), EDRA/GHIN (European DIY Retail Association/Global Home Improvement Network) and HDE (German Retail Federation). The topic of sustainability plays a role everywhere. For example, through its involvement in EDRA/GHIN, OBI is one of the founding members of the Scope 3 Task-force, an initiative to reduce carbon emissions in the supply chain.

Public & NGOs

The first points of contact for the public are the OBI corporate website, social media channels and direct contact with OBI's Corporate Communications & PR department, which in turn actively seeks dialogue. In 2023, the extensive interviews with Handelsblatt, Manager Magazin and the industry newspaper DIY are particularly noteworthy, as is CEO Dr. Sebastian Gundel's appearance on the popular OMR podcast, which focused on the topics of strategy, digital transformation, energy-efficient renovation and partnership models.





ESG AT OBI



MATERIALITY ASSESSMENT

OBI has Identified 17 Material Sustainability Topics

Economic Environment in 2023

OBI offers more than 250,000 products across all channels, which are procured internationally and sold throughout Europe. The potentially material sustainability aspects that could affect the company are just as diverse. The European market, in which OBI mainly operates, was characterised by relatively high inflation, high energy prices and corresponding consumer reticence in the 2023 Financial Year. At the same time, companies in Europe were confronted with ongoing economic uncertainty and labour shortages. OBI monitors opportunities and risks for business development with the help of a company-wide risk management system. In order to ensure a comprehensive and up-to-date assessment of potential social and environmental risks along the entire supply chain, OBI's existing risk management system was expanded and upgraded specifically with regard to ESG risks. In addition, a materiality analysis was carried out in the 2023 financial year to determine the key topics for the sustainability strategy.

Methodology & Validation

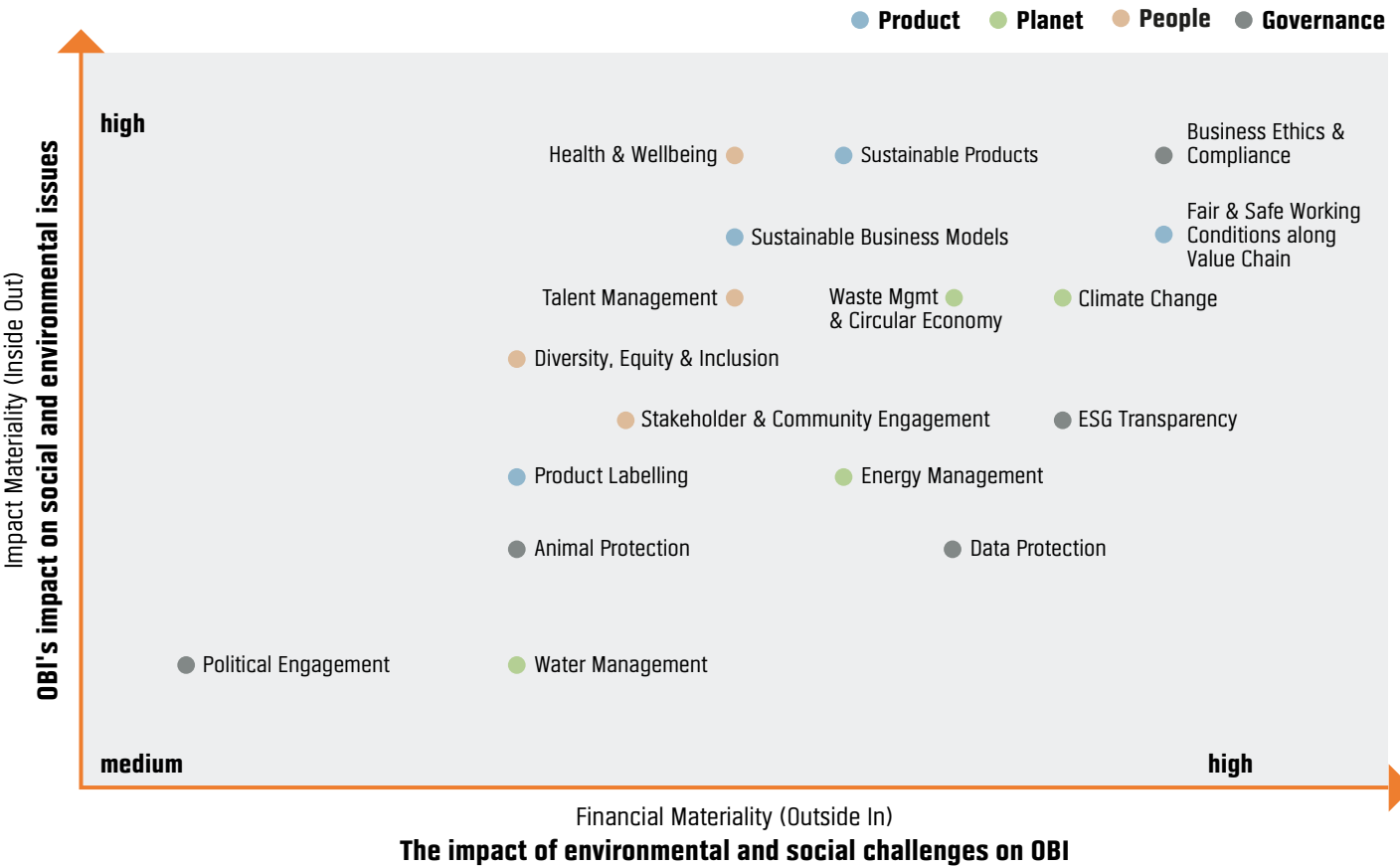
The starting point for the materiality assessment was a range of topics derived from common sustainability standards such as GRI, ESRS and SASB, which were analysed regarding their relevance for OBI. Additionally, relevant aspects from comparable companies were identified and current industry trends were examined. Based on this compilation of topics, the ESG team, together with experts from other OBI departments, selected 17 material topics and prioritised them, taking into account the inside-out and outside-in perspective. The results of the analysis were validated through internal stakeholder interviews, external bank interviews and an employee survey. The results are presented in the materiality matrix. To improve comprehensibility, selected topics have been adapted in terms of their terminology.

Opportunities & Risks

The greatest ESG opportunities for OBI lie in the development of new growth options, operational efficiency gains, the growing attractiveness of OBI as an employer and more attractive financing options.

Systematically integrating sustainability into the product range by picking up on hot topics such as energy-efficient living, renovating, repairing, upcycling and natural gardening will lead to new products and business models, which will then speak to new target groups. In the medium-term, focusing on waste management, circular economy and energy management will lower operating costs thanks to optimised processes and use of resources. Credible sustainability efforts with a focus on employee health and wellbeing are a key factor in the search for skilled workers, reduce staff turnover and enhance the OBI Group's good reputation. Finally, a convincing ESG performance is becoming

OBI MATERIALITY MATRIX



increasingly important for investors and has a positive impact on the company's value.

In contrast to that, OBI faces several transitory risks associated with increased regulatory requirements, in particular with regard to energy and resource efficiency, as well as carbon pricing along the supply chain. Increased energy and raw material prices are one consequence of this. OBI is also directly and indirectly affected by changing climatic conditions. Physical risks include, above all, potentially more unstable supply chains; for example,

due to severe weather events and conflicts. In addition, the growing level of digitalisation of the business model increases the risk of a potential threat from attacks on OBI data and data systems. To mitigate the aforementioned risks, OBI has initiated various countermeasures, which are outlined in the following sections of this report.

ESG STRATEGY

ESG is an Integral Part of the OBI “We Enable You” Promise

OBI’s social and environmental responsibility is part of the “We Enable You” promise. Being a DIY retailer, sustainability principles such as repairing and upcycling are firmly rooted in OBI’s DNA. This is why acting responsibly is a top priority for OBI. With around 250 million customer contacts every year, OBI takes on the responsibility to make a difference, to influence and change things. Under the motto **Every Day A Little Better**, the OBI organisation constantly reduces the environmental and social impact of its own business activities, while enabling OBI customers to design environmentally friendly homes that are fit for a more sustainable future.

Based on the 17 sustainability topics identified as material, OBI has defined seven action fields that have been prioritised to contribute to a liveable present and future. These are outlined in the ESG strategy “Every Day A Little Better” under the three pillars PRODUCT, PLANET and PEOPLE as well as the foundation GOVERNANCE. All sustainability aspects deemed to be material for OBI can be assigned to the action fields of the ESG strategy.

The foundation of the “Every Day A Little Better” strategy is a responsible interaction with all internal and external stakeholders in line with the OBI corporate values of JOY OF DOING, DEVELOPMENT, COMMUNITY and OWNERSHIP – all in accordance with the OBI Code of Conduct. Consistent compliance with existing and planned (sustainability) laws as well as transparency and reporting on the basis of relevant sustainability indicators is a matter of course for OBI.



The **Every Day A Little Better** strategy

focuses on the sustainability aspects identified as material for OBI, taking into account the current sustainability standards GRI, SASB and ESRS. OBI is also committed to making a contribution to achieving the global Sustainable Development Goals of the United Nations.



WE ENABLE YOU PROMISE

ESG strategy: Every Day A Little Better

PRODUCT



Responsible Assortment

OBI considers its extensive product range as an important lever for reducing negative social and environmental impacts. Accordingly, OBI wants to align its assortment strategy with key sustainability criteria. The focus here is on climate protection, respect for biodiversity and ecosystems, responsible use of resources and ensuring fair working conditions along the value chain. OBI actively collaborates with suppliers to drive improvements together.

PLANET



Climate Protection

OBI recognises the urgent need for action to mitigate climate change. That is why OBI is dedicated to reducing carbon emissions along the entire value chain and aligning its value creation with the requirements of the Paris Agreement on Climate Change.

PEOPLE



Employee Promise

OBI values its employees as the cornerstone of the company's success, whether they work in stores, warehouses or support centers. OBI therefore promotes a safe, inclusive and diverse working environment in which employees can thrive and fully develop their potential.

Green Business Models

OBI seeks to merge innovation and sustainability to shape its corporate development in a responsible way. A significant aspect of this effort is the expansion of the OBI Green Home ecosystem, which empowers customers to adopt more sustainable lifestyles and save energy through a range of eco-friendly products and services.



Circular Economy

OBI respects the planetary boundaries that determine economic activity on earth. Therefore, OBI aims to minimise resource consumption and waste within its operations as far as possible. OBI considers the alignment of internal processes with principles of circular economy as a key component of successful business in the future.



Community Engagement

OBI believes it has a duty to foster social cohesion, especially in the communities surrounding OBI locations. Under the slogan "OBI is a good neighbour", OBI supports many local and selected national initiatives focused on social development and environmental protection. In times of crisis – such as local natural disasters – OBI provides prompt and effective assistance wherever it is most needed.



GOVERNANCE

Business Ethics, Compliance & Transparency

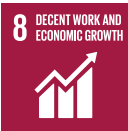


Fig.: OBI ESG strategy

ESG GOVERNANCE & ORGANISATION

ESG is Firmly Anchored in the OBI Organisational Structure

Within the OBI organisation, ESG is managed by a central ESG team in the Strategy & Investor Relations department. The Senior Vice President Strategy & Investor Relations assumes management responsibility for this topic and reports directly to the OBI Chief Executive Officer. Operational responsibility lies with the Head of ESG, who manages the ESG team and is in charge of developing the ESG strategy and monitoring the achievement of targets.

The implementation is organised in a decentralised approach. OBI aims to create strong and permanent structures to further develop sustainability and thoroughly anchor it within the company. Several decentralised roles take end-to-end responsibility for selective ESG topics. This means that they draft an independent agenda and implement measures, while the central ESG team acts as an overarching coordinator. Other ESG topics are dealt with more intensively by the central ESG team and are supported or implemented by colleagues in the various departments involved.

In the context of this organisational setup, the OBI countries of Germany, Austria, Czech Republic, Hungary, Slovakia and Slovenia are managed by the OBI Store Support Center. In the OBI countries of Poland and Italy, dedicated ESG coordinators have been appointed. These are in regular exchange with the central ESG team and drive the implementation of local initiatives. Legal requirements are also implemented in a decentralised setup with appropriate responsibilities. Further control mechanisms (committees, governance, internal reporting) are currently being established.

ESG steering

OBI has specified clear, long-term ESG targets and measures in all defined ESG action fields. The consistent and continuous implementation of these targets is organised within the responsible OBI departments. The predefined contact persons in the individual departments report regularly to the ESG team in order to ensure a coordinated, company-wide way of working.

In order to track sustainability targets systematically, the focus in the 2023/2024 financial years lies on improving data quality and accuracy. Above all, this includes implementing processes and systems for collecting product and packaging data, especially for OBI private label brands, and gradually establishing a system of sustainability accounting within the organisation. Anchoring this system in the Accounting department aims to ensure the reliability, comparability and consistency of the data. There is also a particular focus on digitalising the OBI waste management and human capital management.

The adopted targets are continuously updated, further refined and supplemented with additional relevant performance indicators.

ESG as part of incentive schemes

When determining variable remuneration, OBI focuses on the achievement of financial Group targets. The variable remuneration model applies to all employees above a certain level and is intended to ensure that the employees concerned make an active and direct contribution to the OBI Group's targets.

Satisfied employees and customers are a key factor in OBI's long-term business success. By considering employee and customer satisfaction (eNPS and NPS) as key target dimensions, the sustainability aspect of employee and customer concerns is taken into account within OBI remuneration. OBI focuses on various other financial indicators to secure long-term economically sustainable value creation. Systematic quantitative targets encourage employees to optimise processes and increase profitability. A further ESG component of the variable remuneration is the preparation of the sustainability report for the 2023 financial year in order to raise employees' awareness of sustainability matters and help them work together to achieve this goal. This also applies to the Management Board remuneration.

ESG HIGHLIGHTS 2023

OBI Wins German Sustainability Award 2023

On November 23, 2023, OBI officially received the German Sustainability Award, Europe's most prestigious award for environmental and social commitment, in the DIY Retail category. The German Sustainability Award recognises pioneering steps towards a sustainable future in all competitions and honours companies which demonstrate successful and exemplary contributions to transformation.

For OBI, the award is both a confirmation of the path it has chosen and an incentive to keep improving in the future.

Sustainability is a journey. The goal is to become "Every Day A Little Better".

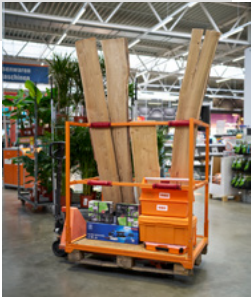


OBI LOOKS BACK ON NUMEROUS ESG HIGHLIGHTS OF 2023

Introduction of green electricity in Germany – **OBI fosters the use of electricity from more sustainable sources within the company.**



Piloting of reusable racks in logistics – **OBI establishes circular processes along the entire value chain.**



Signing of Diversity Charter – **OBI commits to diversity, equity and inclusion.**



Successful piloting of the Euro Plant Tray system in 47 OBI stores – **OBI advocates for reusable solutions in the industry.**



One year without paper leaflets – **OBI is a pioneer in phasing out paper leaflets, saving around 9,000 tons of paper per year (estimate based on own calculations).**



Decision to no longer purchase peat-containing soils centrally for OBI stores in Germany and Austria from 2025 onwards – **OBI wants to preserve the function of peatlands as important climate protectors.**



Adoption of the updated Code of Conduct for Suppliers and Business Partners – **OBI puts a stronger focus on human rights and environmental aspects.**



RESPONSIBLE ASSORTMENT

OBI considers its extensive product range as an important lever for reducing negative social and environmental impacts. Accordingly, OBI wants to align its assortment strategy with key sustainability criteria. The focus here is on climate protection, respect for biodiversity and ecosystems, responsible use of resources and ensuring fair working conditions along the value chain. OBI actively collaborates with suppliers to drive improvements together.



Priorities within the OBI assortment

This section outlines various measures OBI implements to create a more sustainable assortment. These measures and priorities are based on an impact analysis conducted across OBI's entire product portfolio. Four key priorities were identified:

Promote climate protection within the value chain | Use resources responsibly | Protect biodiversity and ecosystems | Ensure fair working conditions throughout the supply chain

Alongside these four priorities, OBI also guarantees product quality and safety as fundamental standards. The activities supporting these priorities are detailed on the pages that follow. Only those assortment activities related to climate protection are described in the "Climate Protection" section of this report.



Targets	Timing	Status
■ Optimise private label packaging <ul style="list-style-type: none">a) Achieve maximum recyclability (~100 %)b) Certify 100 % of paper and cardboard packaging (FSC® or PEFC)c) Reduce the use of plastic packaging in OBI wholesale brands Lux & Euromate by 25 % (compared to 2023, in relation to sales)b) Increase the share of recycled materials in plastic packaging to 40 %	2028	<div><div></div><div></div><div></div><div></div><div></div></div>
■ Implement a biodiversity check for OBI locations and selected product ranges	2023	<div><div></div></div>
■ Develop a sustainability strategy for OBI's assortment	2024	<div><div></div></div>
■ Eliminate peat in soils purchased for OBI-operated stores in Germany and Austria	2025	<div><div></div></div>
■ Improve data quality for products and packaging	2026	<div><div></div></div>
Material aspects	SDG	
■ Sustainable Products		
■ Fair & Safe Working Conditions along the Value Chain		
■ Product Labelling		

Fig.: Targets related to "Responsible Assortment"

USE OF RESOURCES IN OBI ASSORTMENT

A key element of OBI's corporate responsibility is to significantly improve the use of natural resources along the entire value chain and to increase resource efficiency.

OBI offers a wide range of products in the DIY, construction and gardening sector. The product assortment mainly consists of various building and raw materials, plants and complex products such as electrical appliances. In this context, OBI does not manufacture any products itself, but rather procures the final products from a diverse range of suppliers.

OBI is currently analysing the specific raw materials deployed within its assortment, which serves as a basis for developing action plans to mitigate related sustainability risks. OBI quantifies the ecological impact of various raw materials based on their purchase weight. An indicative analysis has identified the ten most important raw materials in OBI's product portfolio, as

listed below. Moving forward, OBI aims to gather more comprehensive data for deeper analysis and resulting sustainability measures.

THE TEN MOST RELEVANT RAW MATERIALS IN THE OBI PRODUCT RANGE:



The packaging used for products in the OBI assortment primarily consists of cardboard and various types of plastic.

USE OF RESOURCES IN PACKAGING

The reduction of packaging waste is a global challenge that OBI is committed to addressing. OBI is working to support recycling loops and minimise the amount of plastic waste entering the environment.

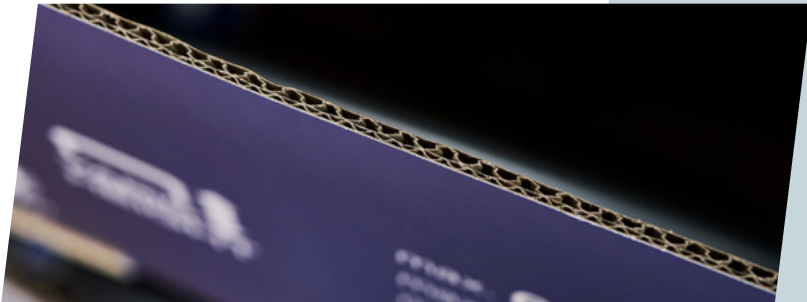


Clear targets for improving OBI private label packaging

OBI is able to directly influence the packaging design of its private label brands. As a result, the company has defined clear targets for optimising this packaging to fulfil its responsibility to reduce packaging waste and enable recycling. For its private label product packaging, OBI has defined the following four targets to be achieved **by 2028**:

- Achieve maximum (~100%) recyclability
- Certify 100% of paper & cardboard packaging (FSC® or PEFC)
- Reduce the use of plastic packaging in OBI wholesale brands Lux & Euromate by 25% (vs 2023 | in relation to sales)
- Increase the share of recycled material in plastic packaging to 40%

To meet these targets, OBI is adapting the packaging requirements and guidelines for private label suppliers. Additionally, unnecessary (external) packaging is continuously eliminated, and packaging sizes are optimised. OBI is committed to making continuous improvements in line with the principle "Every Day A Little Better."



The **OBI Packaging Policy** applies to OBI's wholesale division and regulates all issues related to legal and technical requirements for sales and transport packaging. Key aspects include product protection, legal compliance of sales packaging, minimising excessive waste, eliminating critical materials, providing customer guidance on proper disposal, improving the recyclability of packaging waste, and reusing packaging. For example, PVC, EPS or black plastics (except in special cases) are prohibited. The packaging policy is currently being updated to align with ESG packaging targets.



BIODIVERSITY AND DEFORESTATION

Biodiversity is fundamental to survival on Earth. Respecting ecosystems and minimising the negative impacts of the company’s business activities are important aspects for OBI.

Making biodiversity a priority

The processes of extracting various raw materials and manufacturing products can put biodiversity and ecosystems at risk. In simple terms, biodiversity refers to the biological variety of species and ecosystems. OBI sells many natural products such as timber, plants and soils, which implies that the company is also dependent on ecosystem services. It is therefore important for OBI to respect ecosystems in the sourcing countries and reduce negative impacts within the value chain. With a large percentage of timber products within its assortment, efforts to prevent deforestation are paramount for OBI. Protecting peatlands is another priority, since peat is still an important raw material within plant production.

To better understand the wider OBI impact on biodiversity, OBI performed a **biodiversity check** in collaboration with the Global Nature Fund in 2023. The focus was put on the company’s own business activities as well as various product ranges. OBI is currently working to derive additional priorities and action plans from the results of this analysis.

Reducing peat and protecting peatlands

Global peatlands store twice as much carbon as the biomass of all forests combined. However, peat extraction is one of the reasons why peatlands are being drained and thus deprived of their climate protection function. Thanks to its ability to store water, peat has traditionally been the most important component of flower and potting soil. But by using various peat substitutes such as coconut, wood fibres or compost, it is now easy to avoid peaty soils. That is why OBI has decided **to buy no more peat-based soils centrally for OBI stores in Germany and Austria as of 2025**. The peat content of soils in OBI’s product range has already been reduced significantly over the years. There are currently 76* different peat-free or reduced-peat alternatives in the OBI range in Germany.

With the intention of promoting the rewetting of dried-out peatlands, OBI joined the “Alliance of Pioneers – an initiative of toMORROW” as part of Tengelmann Twenty-One KG in 2023. This alliance of various companies wants to establish paludiculture biomass as an environmentally-friendly raw material that can be used, for example, in packaging, and thus help to rewet peatlands that have dried out.

Sourcing timber responsibly

Timber is a versatile raw material with many advantages for sustainable development – especially in the construction sector. However, it is also associated with risks for biodiversity and ecosystems. For this reason, OBI places great importance on establishing clear guidelines for the responsible sourcing of timber and timber products.

The **OBI Timber Policy** outlines the principles for sourcing timber and timber products from legal and sustainable forestry practices. It applies to both OBI’s private label brands and independent brand manufacturers establishing a due diligence system for timber procurement. This ensures not only the verification of the origin and legality of timber products, but also the review of any necessary sustainability certifications. Thanks to this stringent policy, over 75 percent of OBI’s wholesale timber range is now FSC®-certified. OBI continues to further enhance these internal policies and inspection processes, particularly in light of the new EU Regulation on deforestation-free supply chains.





* Source: BUND Einkaufsführer für torffreie Erden 2023 (German Federation for the Environment and Nature Conservation – Buyers’ Guide to Peat-Free Soils 2023)

HUMAN RIGHTS & FAIR WORKING CONDITIONS ALONG THE SUPPLY CHAIN

Compliance with human rights and international social standards along the entire supply chain is fundamental to OBI's business activities and is non-negotiable. Violations are tolerated neither in our own operations nor in those of suppliers. In accordance with the German Supply Chain Due Diligence Act (LkSG), OBI pursues the goal of preventing and minimising human rights risks and ending violations of human rights-related obligations.

The OBI Group has appointed a **Human Rights Officer**, who performs duties in accordance with Section 4(3) of the LkSG and reports directly to the Chief Executive Officer. The Human Rights Officer monitors the LkSG risk management system, which is managed by OBI top management (LkSG steering group) and implemented by a cross-functional working group.

In addition, the OBI Group has developed a Code of Conduct for **Employees**  and a separate one for **Business Partners** . These Codes of Conduct include obligations to respect internationally recognised human rights. The OBI Code of Conduct for Business Partners furthermore contains a duty to take immediate action in case of potential violations, in order to prevent,

rectify or mitigate negative impacts. It grants OBI monitoring rights and requires suppliers to inform their employees of human rights risks. It also outlines the necessary steps to address any violations. Currently, OBI is in the process of integrating the Code of Conduct for Business Partners into its standard contractual framework based on a risk-oriented approach.


Risk analysis and auditing

In order to identify potential environmental and human rights risks within OBI and its supply chain, the existing risk management system was expanded during the reporting period and specifically extended to include human rights and environmental risks. The starting point for this was a risk analysis conducted in 2023 which addressed OBI's own operations and its direct suppliers. The **risk analysis of the company's own business** is based on the evaluation of information requested by a working group across all LkSG-relevant areas of the OBI Group. The analysis also takes into account other internal and publicly available risk indicators. This information was checked for plausibility, evaluated and aligned with those responsible for the individual risk areas. Against the backdrop of the risk profile and the preventative measures already in place, the OBI Group does not see any need to prioritise specific risk positions relating to human rights within its own business based on the results of this analysis. However, OBI will continue to focus on ensuring a safe and discrimination-free working environment.

Regarding the **risk analysis of direct suppliers**, the OBI Group focused on merchandise suppliers, i.e. retail and wholesale suppliers, who supply the products sold at OBI. The results showed that almost 99 percent of suppliers with an increased abstract risk exposure can be categorised within the wholesale business (see the "Value chain" section for details on the classification). In this context, OBI benefits from its long-standing practice


– more than 15 years – of auditing production facilities of all wholesale suppliers located in amfori risk countries (such as China, Vietnam, Turkey, India and Bangladesh) for compliance with the applicable BSCI Code of Conduct through **external social audits**. These audits are primarily based on amfori BSCI (Business Social Compliance Initiative).

OBI requires suppliers to achieve a BSCI (or comparable) rating of A, B or C, which corresponds to an overall rating of "outstanding," "good" or "acceptable." This rating is a prerequisite for acceptance as a new supplier in the OBI wholesale division. Suppliers with a D or E rating (overall rating "insufficient" to "unacceptable") are disqualified from becoming OBI Group suppliers.

Currently, OBI has audited more than 90 percent of the production facilities of its direct suppliers in risk countries (Tier 2 level) in the wholesale sector. Going forward, OBI aims to audit 100 percent of all goods suppliers with an abstract risk exposure at Tier 2 level. In the 2023 fiscal year, social audits revealed the need for further investigation and preventive measures, particularly concerning compliance with appropriate working hours and break times. OBI remains committed to expanding its risk management system, enhancing transparency and mitigating risks. Further details on human rights risks and the risk analysis methodology are available in OBI's published **Declaration of Principle** .

Speak Up whistleblowing platform

The OBI Group has implemented an internal whistleblowing platform (Speak Up), which gives both employees and third parties the opportunity to report human rights risks or violations that have arisen as a result of OBI's own business activities or those of a direct or indirect supplier of OBI. The whistleblowing platform is internationally applicable and supports German

and English as well as 13 other languages that are relevant in the corporate context of OBI. Whistleblowers have the option to submit reports anonymously via Speak Up. By creating a mailbox, it is also possible to communicate with anonymous whistleblowers. The whistleblowing platform can be easily accessed via the OBI website under **Compliance**  or via QR code.

OBI also endeavours to make potential whistleblowers aware of the ability to report violations or risks. For example, in 2024, OBI stores and warehouse locations (in the incoming goods area) were equipped with signs containing the QR code and an explanation of the whistleblowing platform. OBI follows up all information in a structured manner and takes immediate action where the information is substantiated.



Scan to go to Speak Up

ENSURING QUALITY STANDARDS

OBI wants to ensure reliable access to high-quality products for all customers, in order to enable them to design their homes according to their own wishes while simultaneously reducing environmental impacts.



Quality management

The OBI Product and Quality Management departments work closely together to ensure that OBI private label products meet all agreed quality and price requirements. The Quality Development department develops and formulates specific requirements and specifications based on current norms, laws and market standards, as well as additional internal specifications that are also decisive for product management. This allows OBI to have a clear impact on the properties of the product. In addition, suppliers are strictly assessed in relation to quality and social aspects. As an integral part of quality management, the Retail & Environmental Social Compliance department prepares all relevant legal, social and environmental product requirements for wholesale, retail and the digital marketplace and supports their implementation.

Within the OBI retail business, Category Management fosters dialogue and collaboration with suppliers to continuously improve the sustainability of products. Long-term action plans and schedules for their implementation were developed together with selected suppliers during the 2023 financial year. OBI will intensify this type of collaboration with suppliers in future.

The **OBI Policy for Chemical Testing of Goods and Packaging** defines chemical requirements for products, ensuring compliance with legal regulations and consumer safety. This guideline is directed at wholesalers, laboratories and in-house quality management, and explicitly regulates permissible substances and quantities to protect consumers.

Customer feedback

Customer feedback is a key component of OBI's quality management. Concerns are directed to the After-sales Service, managed by the E-Commerce Operations department, via the service hotline available on the OBI website. After-sales and Quality Management teams work closely to ensure that feedback is channelled back into product improvements, resulting in an ongoing product enhancement process.

Information on hazardous substances and sustainability certifications

OBI has a legal manual for the labelling of private label packaging, in which both legal and additional internal requirements are defined. The document is continuously updated with regard to new developments and legal changes. In future, the use of sustainability labels for products and packaging – such as FSC®, Blauer Engel or ÖKO Test – will be outlined in the manual to an even greater extent than before.



GREEN BUSINESS MODELS

OBI seeks to merge innovation and sustainability to shape its corporate development in a responsible way. A significant aspect of this effort is the expansion of the OBI Green Home ecosystem, which empowers customers to adopt more sustainable lifestyles and save energy through a range of eco-friendly products and services.



Innovations at OBI

OBI is continuously working on innovative solutions for its customers and exploring new business models in order to maintain competitiveness. The foundation of OBI's innovation efforts lies in the ongoing identification of DIY trends and collaborations with cutting-edge companies in the DIY market. This approach also includes thorough research into current and future legal regulations, conducting detailed market studies and gathering feedback. Key focus areas include sustainability, digitalisation, and electrification.

These new business models aim to decouple value creation from resource consumption while putting a focus on sustainable living. OBI's current priorities include:

- 1) The Green Home Ecosystem
- 2) OBI Squared Venture Capital
- 3) The OBI Rental Model with Boels Rental






Targets	Timing	Status
■ Increase Gross Merchandise Value (GMV) from Green Home use cases to EUR 15 million	2024	●
■ Electrify at least 95 % of OBI's rental products (replacement of petrol-powered machines)	2026	●
Material aspects	SDG	
■ Sustainable Business Models	<div><div><div>7</div><div>AFFORDABLE AND CLEAN ENERGY</div><div></div></div><div><div>11</div><div>SUSTAINABLE CITIES AND COMMUNITIES</div><div></div></div><div><div>17</div><div>PARTNERSHIPS FOR THE GOALS</div><div></div></div></div>	

Fig.: Targets related to "Green Business Models"

● Target achieved ● Being implemented ○ Being planned

THE GREEN HOME ECOSYSTEM

Energy-efficient renovation of existing buildings plays a key role in achieving global sustainability goals. The EU Green Deal aims to make the building stock climate-neutral by 2050 in order to achieve the goals of the Paris Agreement on Climate Change.

In response to the growing demand for energy-efficient living and home renovations, OBI has introduced the Green Home ecosystem. This comprehensive offering not only provides over 4,000 products aimed at saving energy and water, but also offers customers assistance with executing complex renovation projects by providing expert advice, guidance and services. The alignment of environmental protection with cost savings is what makes the Green Home offering so attractive. OBI actively supports its customers in reducing energy consumption, conserving resources and lowering long-term costs, all while contributing to a more sustainable future.

The Green Home product and service range focuses on four main topics: (1) saving electricity, (2) reducing heating costs and improving the indoor climate, (3) reducing water consumption and (4) intelligent networking in the home/smart home. Numerous solutions within these areas have already been implemented. For instance, OBI offers assistance with the installation of photovoltaic systems, wall boxes, heat pumps and energy-efficient windows and doors, among other products. The product and service range is continuously expanding. Due to the complexity of these projects, OBI collaborates with specialised partners to help customers complete their projects both in-store and online, expanding beyond the traditional DIY retail scope.

Recognising the challenges of energy-efficient renovations, OBI provides customers with a starting point on its website. On a dedicated Green Home landing page, OBI offers access to an individual renovation roadmap (ISFP) as a first step towards building a more sustainable home. Additionally, customers receive guidance on how to access relevant subsidies, in partnership with the start-up 42watt.

OBI Squared Ventures invests in start-up 42watt

The venture capital arm OBI Squared identifies future-proof business models and works on expanding OBI's expertise through targeted investments. In 2023, Squared Ventures invested in start-up company 42watt, enhancing OBI's expertise in the field of energy and subsidy advice as well as the execution of renovation projects.

OBI GREEN HOME PRODUCTS & SERVICES

Electricity	Heating/Cooling	Water	Smart Home
↓	↓	↓	↓
> 50 photovoltaic products			
> 900 smart home lamps			
> 800 water-saving taps and shower heads			
> 1,000 insulation products			
> 7 Green Home use cases (e.g. photovoltaic installation, electric vehicle charging point)			

RENT, DON'T BUY

The OBI Rental Model Can Help to Conserve Resources.

Does it always have to be a new product? The OBI rental concept contributes to the overarching vision of decoupling value creation from the use of resources. Through its partnership with Boels Rental, OBI provides customers with access to a wide range of tools and equipment for temporary use, allowing them to complete projects without the need for ownership. This approach promotes the mindful use of consumer goods, as customers can rent items instead of buying new ones that may be used only a few times.

As part of its commitment to becoming more sustainable all the time, OBI is continuously improving its rental concept to encourage responsible resource use. One key initiative involves the gradual replacement of petrol-powered tools, such as scythes and chainsaws, with electric alternatives. Therefore, OBI defined the goal to electrify at least 95 percent of its rental equipment by 2026, with the ambition to power all tools using electricity eventually.



CLIMATE PROTECTION

OBI recognises the urgent need for action to mitigate climate change. That is why OBI is dedicated to reducing carbon emissions along the entire value chain and aligning its value creation with the requirements of the Paris Agreement on Climate Change.



OBI commits to climate protection

The impacts of man-made climate change on ecosystems and society are one of the greatest challenges of our time. OBI is also directly and indirectly affected by increasingly severe weather events and changing climatic conditions. These changes pose physical and transitional risks, contributing to greater uncertainties and potentially destabilising supply chains. In addition, climate change negatively affects biodiversity and the availability of essential ecosystem services.

To respond to that, OBI is dedicated to reducing greenhouse gas emissions both within its own operations and along its upstream and downstream value chain, in alignment with the Paris Agreement on Climate Change. The OBI ESG strategy adopts a comprehensive approach aimed at both mitigating and avoiding greenhouse gas emissions. The following section details OBI's key climate protection figures and efforts.

Targets	Timing	Status
■ Reduce scope 1&2 emissions by 50 % (vs. 2021)	2031	●
■ Develop and validate climate targets according to SBTi	2026	●
■ Expand photovoltaic capacity on the roofs of OBI stores	2028	●
■ Improve data quality & calculation methodology for Corporate Carbon Footprint	2026	●
■ Introduce an energy management system in accordance with ISO 50001 in Germany	2025	●
Material aspects	SDG	
■ Climate Change ■ Energy Management		

Fig.: Targets related to "Climate Protection"

EMISSIONS AT OBI

The OBI Corporate Carbon Footprint accounts for all emissions within the Scopes 1 to 3 in accordance with the Greenhouse Gas (GHG) Protocol. The breakdown of emissions shows that only around 1 percent of emissions are released within GHG Scopes 1 and 2, while the upstream and downstream activities of GHG Scope 3 account for around 99 percent of emissions. Among these, purchased goods and services represent the largest share, with the use phase of products and the logistics also being particularly significant.

The calculations were based on the operational control approach and were conducted in cooperation with service provider ClimatePartner. The selected calculation approach also includes ten equity stores that can be operationally controlled by OBI. OBI uses primary data as well as assumptions and extrapolations, with higher data quality in Scopes 1 and 2, and varying data quality in Scope 3, where OBI is constantly working on improving the use of primary data. Future plans involve increasing the use of specific emissions data from suppliers in Scope 3.

Changes in emissions

In the FY 2023, emissions in GHG Scopes 1 and 2 decreased significantly, achieving a 41 percent reduction compared to the 2021 baseline. This reduction is detailed in the "Energy Management" section of this report.

In contrast, GHG Scope 3 emissions rose by 56 percent compared to the previous year. This increase is attributed to methodological changes in corporate carbon accounting that negatively affect comparability to previous years. In the interest of continued methodological improvements, more product groups were analysed on a more detailed level than before. As a result, only 5 percent of the purchased product range (by purchase weight) was extrapolated with an average value in 2023. In previous years, 20 percent of the product range (by purchase weight) was extrapolated. The emission factors of these newly calculated product groups were comparatively high. In addition, emissions data from customer travel to OBI stores were included within downstream transport, whereas in previous years, this category focused on OBI's own outbound logistics. In total, these adjustments significantly impacted the calculated emissions, especially in categories 3.1 (purchased goods and services) and 3.9 (downstream logistics).

OBI is committed to pursuing ambitious climate targets

OBI is committed to reducing emissions across all three GHG Scopes, in alignment with the Paris Agreement on Climate Change. Specific targets have already been defined for Scopes 1 and 2, where data quality is higher and emissions can be directly influenced. OBI aims to set a target for Scope 3 within the next two years and obtain validation for its climate targets from the Science Based Targets Initiative (SBTi).

OBI target: Reduce scope 1 and 2 emissions by 50% in ten years (vs. base year 2021)

OBI is active in the EDRA/GHIN Scope 3 Taskforce

In order to develop effective strategies for GHG Scope 3, OBI joined the Scope 3 Task Force of the industry association EDRA/GHIN as a founding member in 2023. As part of this initiative, OBI contributed to the development of a joint Scope 3 strategy for the industry and subsequently made a public commitment to the initiative's two pledges at the 10th Global DIY Summit:

1) OBI will set climate targets for GHG Scopes 1 to 3 within the next two years, contributing to the Paris Agreement on Climate Change. 2) OBI will collaborate with a significant number of suppliers to ensure they also set climate targets aligned with the Paris Agreement within five years.

OBI remains dedicated to this initiative and believes that successful decarbonisation of Scope 3 requires collective industry efforts.

OBI CORPORATE CARBON FOOTPRINT (IN tCO₂e)

OBI Corporate Carbon Footprint (tCO ₂ e)	2021	2022	2023	vs. previous year (2022)	vs. base year (2022)
Scope 1*	67,818	63,316	55,217	-13%	-19%
Heat (direct)	58,218	53,344	45,856		
Fleet (direct)	9,600	9,972	9,360		
Scope 2 (location-based)	113,186	91,978	63,516	-31 %	-44 %
Scope 2 (market-based)	107,513	79,854	49,081	-39%	-54%
Electricity (indirect)	93,828	74,342	41,831		
Buildings	93,828	74,341	41,795		
Fleet		1	36		
Heat (indirect)	13,685	5,512	7,250		
Scope 3	7,049,376	6,399,370	9,955,955	56%	41%
Upstream**	5,551,008	5,007,245	7,500,628		
Downstream***	1,498,368	1,392,125	2,455,327		
Total emissions	7,224,707	6,542,540	10,060,253	54%	39%

Change to calculation methodology

* Coolants not yet included due to a lack of collected data. Data collection is planned for future.
** Purchased goods and services, capital goods, fuel and energy related emissions, upstream transport and distribution, waste from operations, business travel, employee commuting
*** Downstream transport and distribution, use phase, disposal of sold products, franchises

ENERGY MANAGEMENT

OBI Invests in Energy Efficiency and Renewable Energy Sources.

OBI reduces energy consumption

In 2023, OBI significantly reduced its energy consumption, achieving a 10 percent reduction in heating energy and a 23 percent reduction in electricity consumption compared to the previous year. These savings were driven by behavioural changes and targeted investments in energy efficiency. One of the most impactful measures has been the systematic transition of OBI stores to modern, energy-saving LED lighting, which began in

2016. By 2023, the conversion of market halls and garden centers had been largely completed, with further conversions planned for ancillary areas.

The reduction of heat consumption is mainly caused by strict savings measures, such as the reduction of heating temperatures in OBI stores and office buildings. Fuel consumption of diesel and petrol has remained more or less stable compared to previous years. The OBI Group aims to reduce fuel consumption in the future by continuously electrifying the OBI company car fleet.

In order to further professionalise energy management within the company, OBI plans to establish a certified energy management system in accordance with ISO 50001 in Germany.

OBI invests in green electricity and expands photovoltaic capacities

A key driver for the decarbonisation of GHG Scopes 1 and 2 in 2023 was the switch to green electricity: since January 1, 2023, almost all store locations operated by OBI in Germany have sourced electricity from renewable sources, specifically wind power. The expansion of renewable energies is planned and linked to the quantitative targets for GHG Scope 1 and 2. Looking ahead, OBI will also increasingly drive forward the expansion of photovoltaic systems on OBI store roofs.

OBI focuses on electromobility

OBI is actively promoting electromobility among its employees and within its store infrastructure. As part of its corporate car policy, OBI provides all store managers, field staff and management employees with a company car on request – ranging from small cars to fully electric vehicles. OBI supports employees who opt for electric vehicles by offering a free pre-check for wallbox installations at their homes and subsidising the installation with 500 euros.

OBI also plans to equip up to one hundred stores with e-charging points by the end of 2024, including both properties owned by OBI as well as rental properties. At the time of the editorial deadline, sixteen stores have already been fitted and eleven more are in progress. Each store will have an average of six charging points, which will be accessible to the public also outside store hours, contributing to local city infrastructure. This initiative is being implemented in partnership with four companies, ensuring the gradual rollout of charging stations across Germany. The OBI Store Support Center (SSC) in Wermelskirchen is also equipped with e-charging stations.

ENERGY CONSUMPTION

	2023	vs previous year (2022)	vs base year (2021)
Electricity (kWh)	178,016,266	-23%	-29%
of which exclusively from renewable energy	76,884,264		
of which a mix of conventional and renewable energy	101,132,002		
Heat* (kWh)	261,977,014	-10%	-27%
Fleet			
Diesel (l) vehicles	2,192,319	-3 %	2 %
Petrol (l) vehicles	1,362,151	-3 %	1 %
Natural gas (kg) vehicles	151,525	-25 %	-35 %
Electric (kWh) vehicles	116,942	8,889 %	N/A**

* Where heat carriers are concerned, it has been assumed that only fossil fuels are involved (primarily natural gas, heating oil and district heating). The source of the district heating is unknown, which is why a country-specific mix is assumed.

** OBI did not yet have any electrically powered vehicles in 2021.



CIRCULAR ECONOMY

OBI respects the planetary boundaries that determine economic activity on earth. Therefore, OBI aims to minimise resource consumption and waste within its operations as far as possible. OBI considers the alignment of internal processes with principles of circular economy as a key component of successful business in the future.



Establishing circular concepts within the organisation

Within its operations, especially in stores and warehouses, OBI utilises various resources and generates different types of waste. A significant aspect, for instance, is the disposal of transport packaging such as recyclable materials including cardboard or plastic film. In contrast to that, OBI estimates that its water consumption across stores, warehouses and office buildings is relatively low compared to other industries, especially manufacturing sectors. In order to obtain a better understanding of water use in future, OBI is currently working on systematically measuring water consumption in all OBI locations.

OBI aims to consistently reduce resource use in internal processes and fully align the company's operations with the principles of circular economy. Therefore, OBI has implemented a dedicated Circular Economy Management system, which combines waste management with principles of circularity. The organisation continually explores and adopts new recycling concepts to reduce resource use in its operations. OBI regularly reviews its processes with the aim of applying circular approaches more consistently day by day. Core principles such as Avoid, Reduce, Reuse and Recycle form the basis of these efforts. Several achievements and initiatives supporting this broader goal are detailed in the following sections of this report.

Targets	Timing	Status
■ Reduce the share of residual waste by 10 % (vs. 2023)	2024	●
■ Reduce the share of residual waste by 40 % (vs. 2023)	2028	●
■ Certify 10 stores in DE & SSC Wermelskirchen with DIN SPEC 91436	2025	●
■ Digitalise waste management in Germany and Austria	2024	●
■ Introduce reusable plant trays (Euro Plant Tray) in German OBI stores	2025	●
■ Introduce reusable racks in logistics for store delivery (80 stores)	2024	●
Material aspects	SDG	
■ Waste Management & Circular Economy	<div>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</div>	<div>15 LIFE ON LAND</div>
■ Water Management		

Fig.: Targets related to "Circular Economy"

OBI ZERO WASTE VISION

OBI Wants to Reduce Waste to a Necessary Minimum and Increase Recycling Rates.



Reducing the amount of waste we generate and avoiding pollution is one of the key challenges of our time. OBI strives to constantly reduce its own waste volumes by carefully monitoring waste as well as recyclable material flows and continuously improving processes – thus, transforming its waste management in a sustainable manner.

The digitalisation of waste management creates more transparency, which allows optimisation potential to be identified and location-specific waste reduction measures to be initiated and implemented. In 2023, OBI rolled out software across all stores in Germany to digitise the entire waste disposal process, unlocking various areas of potential for reducing waste and improving recycling rates, among other aspects.



OBI has defined three overarching waste management targets:

- By the end of 2024, OBI aims to direct a significant portion of waste from its operations towards reuse, recycling or recovery.
- By the end of 2024, OBI seeks to reduce the share of residual waste within the company by 10 percent.
- By early 2028, OBI seeks to reduce the share of residual waste within the company by 40 percent.

OBI plans to certify ten OBI stores in Germany as well as the Store Support Center in Wermelskirchen with DIN SPEC 91436 ("Zero Waste Vision") by mid-2025.

OBI WASTE BALANCE 2023

Waste produced (in tons)	
Total amount of waste	69,905.5
of which timber waste	20,261.2
of which paper, paperboard, cardboard	14,527.4
of which municipal and other non-hazardous waste	13,230.4
of which mixed construction waste	12,578.2
of which plastic and rubber waste	3,289.6
of which biological waste	2,665.9
of which scrap metal	1,548.3
of which hazardous waste	1,218.8
of which electrical waste	242.2
of which sludge	216.2
of which other waste*	127.4

* Including chemical waste, incineration waste, glass, textiles and drop-in bioplastics
OBI assigns an external service provider to deal with the issue of waste management. This service provider makes the waste data from stores available on a quarterly basis. OBI receives the data for warehouse sites and the Store Support Center in Wermelskirchen from the relevant waste disposal service providers. OBI receives transport packaging data from service provider Interzero.

IMPLEMENTATION OF CIRCULAR CONCEPTS

Alongside ongoing efforts to reduce resource use in the assortment, OBI is focusing on optimising its internal business processes. This section describes several key initiatives which OBI implemented in 2023 and which had a significant impact on resource use and outflow. More initiatives are being planned for the future, with the aim of further reducing resource consumption within OBI operations.

AVOID No more paper leaflets from OBI

OBI was the first DIY retailer to stop sending out paper leaflets in mid-2022, resulting in a saving of around 9,000 tons of paper in 2023 (estimate based on own calculations). This avoids the use of water and energy as well as environmentally harmful chemical processes. With this decision, OBI became a pioneer in the retail industry. Instead of relying on paper, OBI focuses on long-term and tailor-made communication with customers, both through the employees in the OBI stores and through digital channels – such as the heyOBI platform.

REDUCE Project Paperless Store

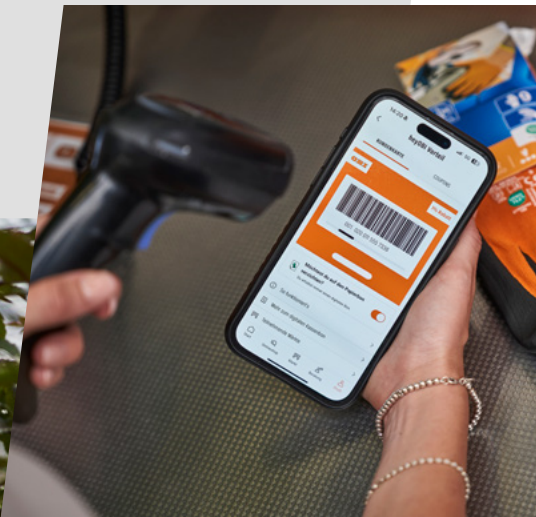
OBI strives to continuously optimise store processes. The Paperless Store initiative aims at combining future-proof digital processes with the conservation of resources. Several high-resource activities, particularly in checkout, service, administration and logistics, have been identified and are being replaced with digital alternatives where possible. For example, customers can now opt for a digital receipt via the heyOBI app, eliminating the need for paper receipts.

REUSE Introduction of reusable solutions

A relevant topic for OBI in the context of store delivery are what are known as **plant trays** – containers used to transport and display plants. For some time now, OBI has transitioned to a closed-loop recycling system for these trays, returning them to a central collection point for sorting, reuse or recycling. Defective trays are converted into pure polystyrene, which is then reintegrated into the production process.

However, as a major industry player, OBI recognises the need for more responsibility and rethinking in the industry. This is why OBI became an early supporter and founding member of the **Euro Plant Tray e.V.** initiative, committing to an industry-wide reusable system. In 2023, 47 OBI stores were equipped with 1,880 reusable plant trays in a pilot phase. The aim is to start implementing reusable trays in OBI stores from 2025 onwards.

Furthermore, OBI is introducing **reusable racks** for store deliveries. In some cases, special wooden racks had to be used to transport long or bulky products and were then disposed of by OBI stores. OBI has decided to gradually replace these racks with reusable alternatives. After a successful pilot in 2023, OBI is now rolling out the reusable racks in one region of Germany, reducing waste and the need for new resources, thus lowering the ecological footprint of the entire process.



INTERVIEW

Christian von Hegel, Senior Vice President of Marketing & Retail Media at OBI, spearheaded the phase-out of paper leaflets in mid-2022, a decision that caught attention in the industry. In this interview, he reflects on the journey, the first year without leaflets, and the reasons behind the decision, encouraging others to do the same.



**“Have the
Courage.
Be Bold.”**

*Printed leaflets prevent
both economic and
ecological progress.*

Christian, in June 2022 OBI stopped printed leaflets across the board, making the company a pioneer in the retail sector. Other notable companies followed suit in 2023. How did OBI come to make this decision?

Christian: OBI’s withdrawal of printed leaflets in summer 2022 was the result of a long journey. It was not a spontaneous idea, but a well-considered decision. What many people don’t know is that we are talking about a ten-year process. Ten years in which we carried out extensive tests as part of the “Beyond the Leaflet” project. We used all kinds of analytical methods: from simple analyses, to market research directly in the context of leaflet usage, to econometric models. The results were clear: 88 percent of our inserts were simply thrown away unread. However, our market tests have delivered the most impressive results. Regardless of whether we halved print runs over a period of months or completely cancelled inserts, not a single KPI was negatively affected when we switched to digital communication instead.

As a marketing expert through and through, you led the leaflet phase-out at OBI. Was the decision purely based on marketing strategy?

Christian: There are many arguments against leaflets. If so many inserts simply end up unread in the bin, it is neither effective nor sustainable. From a marketing perspective, printed leaflets have limitations: they use a “spray and pray” approach, reaching a limited audience and lacking flexibility. Print advertising in the form of a flyer that is distributed widely through letterboxes is much less flexible than digital advertising. It has to be planned well in advance and does not allow for spontaneous adjustments.

For example, I might end up advertising barbecues in a flyer at a time when it’s been raining cats and dogs all week. However, not all print advertising is the same. We still use daily newspapers to a small extent, because it doesn’t lead to any wastage and doesn’t require long lead times. However, even this channel is declining, so I don’t see a long-term future for it. We also still use print advertising as part of customer relationship management, CRM, very specifically for highly relevant customer target groups.

In terms of sustainability, OBI believes that using the resources required for printed leaflets, which mostly end up unread, is no longer justifiable. By eliminating paper leaflets, we save around 9,000 tons of paper per year, which equates to 12,392 tons of carbon emissions. To put it in perspective, if we stacked just one edition of our leaflet, the paper tower would be about 8,000 meters high — nearly as high as Mount Everest. We firmly believe that retail companies today can reach customers in a different, more effective and resource-efficient way. Our move has attracted widespread attention, and in July 2024, Environmental Action Germany (Deutsche Umwelthilfe) publicly urged others to follow our example.

Continued on the next page



But is sustainability really an argument for stopping printed leaflets? Digital advertising has an environmental impact as well.

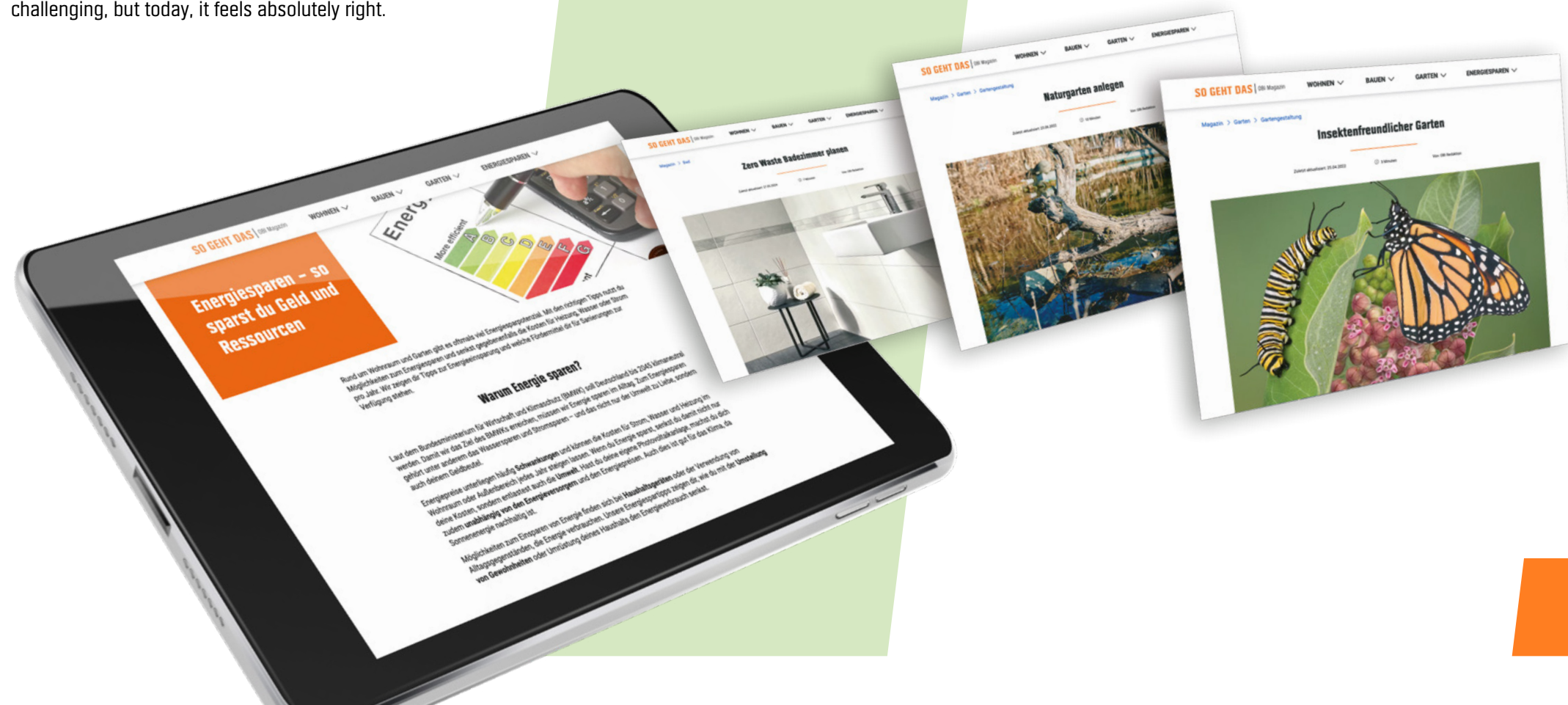
Christian: That's true, and we're often asked to compare the carbon footprint of printed versus digital leaflets. However, this comparison isn't entirely constructive. Economically, we can't give up both, especially not digital, which is critical for future-proof communication, the value of which nobody seriously questions these days. However, we can eliminate print advertising that, in addition to producing carbon emissions, wastes resources like paper, water and energy. So, for us, it's not an "either/or" decision.

Some companies have already followed your example. What do you think about this? Will others follow suit? Why are some still hesitating?

Christian: Many retailers have reached out to us, and I know that others are already thinking about an exit or at least a significant reduction of printed leaflets. Several of them will follow suit in the near future. My message to them: Be bold. Have the courage to rethink your strategy. Does it make sense to spend 50 percent of your budget on a medium that reaches only 10 percent of your customers? I believe many companies are taking a huge risk by clinging to print out of fear. However, as shown by successful exits from companies like OBI, REWE, KIK, Woolworth and Fressnapf, this fear is rationally unfounded.

Is it therefore an easy decision to stop producing leaflets? Certainly not, because printed leaflets are ingrained in retailer culture. It is a major transformation effort and not just a media decision. I understand the hesitation, and we made mistakes too. But the good news is that others can learn from us. For example, initially, we didn't invest enough in commercial power after the phase-out, relying too heavily on our own channels. But once we strengthened our digital communications with paid media, our sales exceeded previous print-influenced figures. From both a marketing and sustainability standpoint, the decision was challenging, but today, it feels absolutely right.

To empower customers to live and work more sustainably, OBI increasingly offers various digital formats focused on sustainability. For example, the digital magazine "So geht das" provides numerous instructions on natural gardening, renovating, repairing, upcycling, energy-saving tips and energy-efficient refurbishments. Additionally, various YouTube tutorials help customers implement their own projects step by step.



EMPLOYEE PROMISE

OBI values its employees as the cornerstone of the company’s success, whether they work in stores, warehouses or support centers. OBI therefore promotes a safe, inclusive and diverse working environment in which employees can thrive and fully develop their potential.



Development of all OBI employees

OBI firmly believes that motivated and skilled employees are essential to delivering outstanding customer experiences. To attract and retain top talent, OBI strives to foster a safe and positive work environment. For this reason, the company has established a range of initiatives across four key areas:

Protecting employee rights | Promoting diversity & inclusion | Improving health & wellbeing | Developing talent

In order to keep improving the focus on employees, anonymous employee surveys are conducted at regular intervals, and are evaluated and analysed transparently for the entire workforce. These surveys assess internal processes, managers, and procedures.

OBI is a Top Employer 2023

In 2023, OBI Group Holding SE & Co. KGaA was honoured as a Top Employer by the globally active Top Employer Institute for its outstanding employee focus. This recognition places OBI once again among the best employers in Germany, Austria, Poland and Italy. The award acknowledges organisations with excellent working conditions, and 2023 marks OBI’s 16th win in Germany, its 8th in Italy, 4th in Austria and 2nd in Poland.

Targets	Timing	Status
■ Ensure that women are appointed to at least one third of management positions in OBI stores and SSCs	2030	●
■ Roll out company-wide AGG* and inclusive leadership training for all managers	Planned	○
■ Launch DEI** certification across all OBI departments	Planned	○
■ Introduce a diversity package for OBI stores (3 pilot stores)	2024	●
■ Implement an awareness campaign addressing discrimination in daily life	2024	●
Material Aspects	SDG	
■ Health & Wellbeing	<div><div>3GOOD HEALTH AND WELL-BEING</div><div></div></div>	<div><div>4QUALITY EDUCATION</div><div></div></div>
■ Diversity, Equity & Inclusion		
■ Talent Management		
	<div><div>5GENDER EQUALITY</div><div></div></div>	

Fig.: Targets related to “Employee Promise”

*AGG = German General Act on Equal Treatment (Allgemeines Gleichbehandlungsgesetz) ** DEI = diversity, equity, inclusion

PROTECTING EMPLOYEE RIGHTS

OBI places special emphasis on respecting employees' rights across the entire organisation and strictly complies with all national regulations regarding wages, working hours as well as occupational health and safety standards. In the vast majority of cases, OBI exceeds the legal requirements.

OBI values and respects employees' rights to **freedom of association** and the formation of interest groups, allowing them to protect their interests within the bounds of national laws. In Germany, retail employees are generally represented by the Ver.di trade union, which has access to companies in accordance with legal frameworks and supreme court decisions.

OBI also has a Group works council, three general works councils, a joint works council and approximately 100 local works councils in its German stores. Furthermore, there are works councils in Hungary and Austria. OBI maintains respectful collaboration with all interest groups, fully complying with and even exceeding the requirements for information, notification and participation.

Understanding the importance of an **adequate retirement income** to ensure a proper standard of living, OBI regularly evaluates and adjusts its company pension plans with regard to returns, transparency and risk. OBI offers a subsidised company pension plan in the form of direct insurance with either a fixed interest rate or investment in funds. Employees also have access to a traditional provident fund.

Data protection is a priority at OBI. Therefore, the company ensures compliance with all applicable **data protection laws** and provides information on the principles of data protection and data economy throughout the Group. Personal data is handled with the utmost care, and its collection, storage, use and processing is done in accordance with legal requirements and based on appropriate legal foundations. Employees are regularly trained on data protection principles, while employee representatives keep a close watch on data protection matters. OBI also routinely reviews and enhances its data protection processes.

OBI values **appropriate and fair pay**. At OBI stores and warehouse locations, this is based on collective agreements for retail and logistics sectors. Equal pay for men and women is guaranteed according to these collective agreements. Employees are placed into pay scale groups based on their job roles without gender-specific differences. In our Store Support Centers, remuneration is also determined by function. Generally, OBI uses a criteria-based job evaluation system as a regulatory framework that ensures there is no gender-specific differentiation in pay. Hence, gender-specific differentiation is not possible in any of the established systems.

Implementing German Standards on an International Level

OBI operates internationally – predominantly in Europe. Due to its German headquarters, OBI applies many of Germany's high standards across its global operations. The company also adheres to the core labour standards of the International Labor Organization (ILO) and the Universal Declaration of Human Rights, which are anchored in the International Covenants on Civil and Political Rights and Economic, Social and Cultural Rights. Additionally, OBI has implemented internal regulations to further promote gender-neutral pay practices outside of Europe.



PROMOTING DIVERSITY AND INCLUSION

A diverse workforce is essential for OBI's corporate success and innovative strength. Support for women in management positions and the promotion of diversity in all areas of the company are key components of the corporate culture and strategic vision.

Diversity at OBI

Diversity is not only part of the corporate values, but also represents an essential competence within OBI's competence model. It is considered in all major decisions related to hiring, dismissal and promotion. Signing the Diversity Charter was a signal from top management, and in particular the CEO, both internally and externally, to emphasise the importance and relevance of diversity and inclusion. OBI is aware that diversity is more than a buzzword; it is a responsibility that the company takes seriously, with commitment and determination.

To further promote diversity, OBI has introduced six key initiatives:

1. Implement mandatory training on the General Equal Treatment Act (AGG)* and inclusive leadership for all managers to ensure they handle discrimination cases responsibly and foster an inclusive work environment
2. Increase awareness of diversity, equity and inclusion (DEI)** through campaigns and educational initiatives
3. Promote responsible approaches to diversity and discrimination through "diversity packages" which include regular training on topics such as racism, sexism, homophobia and ableism
4. Embed diversity and inclusion into departmental processes by introducing DEI** certification programmes
5. Establish working groups led by professionals to address diversity-related topics relevant to OBI
6. Foster social justice by collaborating with other companies and associations

An international DEI strategy aimed at raising awareness, providing information and ensuring legal compliance has been introduced in various OBI countries, and is being implemented with corresponding measures. To encourage open communication and the anonymous reporting of discrimination or bullying, OBI has introduced the Speak Up platform, which operates independently and complies with data protection regulations.

In OBI's Store Support Centers, stores and warehouses, there are dedicated contact persons for employees with severe disabilities. Recognising the need to further support disabled employees, OBI plans to intensify efforts in this area.



Discrimination Incidents and Corrective Actions

OBI has two AGG* officers in Germany who thoroughly investigate reported discrimination cases and process them according to a standardised procedure. During the reporting period, no cases of discrimination were reported in OBI's Store Support Centers in Germany. Two incidents occurred in German stores. In both instances, OBI took decisive action by parting ways with the individuals responsible after the matters were fully resolved. In Poland, cases of discrimination are also systematically tracked, but no reports were made during the same period. OBI plans to implement systematic tracking of discrimination cases in its remaining countries going forward.

Since autumn 2023, a centrally established diversity team within OBI's People department, headed by an appointed Diversity Manager, has been tasked with investigating discrimination reports and conducting preventive workshops and training sessions in the teams concerned. To ensure a consistent, responsible approach to addressing discrimination across the Group, OBI is currently rolling out diversity packages in its stores and introducing mandatory AGG* and inclusive leadership training for all managers.

*AGG = German General Act on Equal Treatment (Allgemeines Gleichbehandlungsgesetz) ** DEI = diversity, equity, inclusion

OBI supports women in leadership roles

OBI is actively committed to identifying and removing existing barriers in order to ensure equal treatment of women in terms of their development and career opportunities. In the 2023 financial year, OBI set a goal to increase the proportion of women in management roles to at least one third by 2030. This target applies to top and middle management positions in the OBI Store Support Centers as well as store managers and deputy store managers in OBI stores. Key initiatives include raising awareness among decision-makers, offering more flexible working conditions, creating internal networks and empowerment groups, promoting visible female role models and success stories, and establishing sponsorship programmes.

Work-life balance

OBI aims to provide HR tools that support employees through different life stages, helping them maintain a healthy work-life balance. In addition to family services that offer support and guidance on childcare and caring for relatives, OBI provides 30 daycare slots for children of employees aged 0 to 6 at its Wermelskirchen location.

For employees at Store Support Centers, OBI offers a variety of options tailored to individual life phases, such as mobile working (including from other EEA countries), extended part-time options beyond statutory requirements, the ability to purchase up to ten additional vacation days, sabbaticals, and emergency leave.

At OBI stores, employees have the flexibility to work a four-day week or convert salary increases into additional time off. Work schedules are designed to accommodate the personal needs of employees with children or relatives requiring care, and OBI guarantees store employees at least one work-free Saturday per month.



DIVERSITY IN GOVERNANCE BODIES AND AMONG EMPLOYEES

Diversity in the OBI Board	2023	in %
Number of Board members	6	100%
of which female	1	17 %
of which male	5	83 %

Diversity among employees	2023	in %	Diversity among employees	2023	in %
Total number of employees	30,506	100%	Store Support Center (SSC) employees	3,890	100%
of which in Germany	14,242	47 %	of which female in middle & top management*	90	2 %
of which in the rest of Europe and worldwide	16,264	53 %	of which male in middle & top management*	284	7 %
of which up to 30 years of age	5,356	18 %	of which other female employees**	1,788	46 %
of which 31 to 50 years of age	16,355	54 %	of which other male employees**	1,728	44 %
of which over 50 years of age	8,795	29 %	Store employees	25,981	100%
of which full time	22,877	75 %	of which female managers	1,320	5 %
of which part time	6,313	21 %	of which male managers	1,998	8 %
of which on a fixed-term contract	298	1 %	of which female employees	11,980	46 %
of which temporary workers	1,018	3 %	of which male employees	10,683	41 %
			Logistics employees	635	100%
			of which female employees	205	32 %
			of which male employees	430	68 %

* OBI level D–F ** OBI level G–J

"PROUD OP KÖLLE": OBI IN RAINBOW COLOURS

OBI's heart beats orange – and all the other colours of the diversity rainbow. OBI is committed to standing for acceptance, tolerance and diversity.



Proud op Kölle

Celebrate community and take responsibility. OBI brought these values to life with its "Proud op Kölle" initiative in 2023. During this campaign, OBI highlighted the vibrant spirit of Cologne, which is like a second home for the company alongside its Wermelskirchen headquarters. In preparation for Cologne Pride, OBI created a special rainbow flag that was distributed for free at OBI stores in Cologne and nearby areas.

"All of us have our own reasons for loving Cologne. But what unites us is the shared 'Jeföhl' – a feeling of joy, tolerance and acceptance that makes this city so special. We believe in community, we want to help people grow, and we take responsibility for promoting this important social issue. Achieving this with OBI fills us with pride!" said Christian von Hegel, Senior Vice President Marketing & Retail Media at OBI, about the initiative.

The goal of the campaign was to see 12,000 flags hanging from balconies across Cologne, waving along the streets and sending a powerful message of equality. As part of the campaign, OBI also supported a fundraising initiative for the local organisation anyway e.V., which provides resources and assistance to queer young adults. The initiative supports young lesbian, gay, bisexual and transgender individuals in their personal and social development, with the aim of preventing or reducing inequality.

OBI goes CSD

With its own float at the Cologne Pride Parade (CSD), featuring over 100 employees from stores and the Store Support Centers, OBI proudly demonstrated its commitment to diversity and inclusion. Participating in the Cologne CSD parade on July 9, the highlight of Cologne Pride 2023, was a key moment for OBI. As a company that values inclusivity, OBI celebrates the idea that DIY is for everyone, regardless of age, ethnicity, social background, sexuality, gender identity, physical or mental abilities, religion, or beliefs.



IMPROVING HEALTH & WELLBEING

The wellbeing of all employees is a matter close to OBI’s heart. OBI endeavours to offer all employees safe workplaces and, beyond that, preventive services for physical and mental health.



Occupational health & safety

In Germany and Austria, OBI employs a dedicated team of internal occupational safety specialists. In other countries, OBI relies on external services. OBI also collaborates with occupational health services at all its locations. The management of occupational safety specialists and company doctors is centrally coordinated, as is the development of overarching health and safety policies.

To mitigate hazards and prevent accidents, OBI conducts risk assessments, performs effectiveness checks and implements preventive measures. Furthermore, the company regularly updates instruction documents, operating procedures, as well as overarching processes and conducts accident analyses. In general, employees are provided with personal protective equipment based on the specific risks associated with their roles.

Employee wellbeing

OBI offers a broad range of services aimed at promoting both physical and mental wellbeing, including fitness programmes (both digital and in-person), nutritional counselling, coaching and workshops. In 2023, OBI worked in partnership with a health insurance provider to launch a pilot project featuring regular health campaigns. These campaigns will be rolled out company-wide in 2024. The company believes in the importance of long-term health promotion and addressing the unique needs of each workplace.

Employee participation, consultation and communication on occupational health & safety

In German OBI stores, OBI has established local and national occupational health and safety committees (ASA), which have been active for years in driving improvements in this area. Every year, all employees receive training on key health and safety topics, including fire protection. Health and safety training is also a core part of OBI’s management development programmes to ensure that leaders at all levels understand and prioritise occupational safety.

All relevant documents and instructions related to health and safety are readily accessible on the intranet and updated regularly. Internal communication channels are used to keep employees informed about safety campaigns and seasonal health

initiatives. Safety officers regularly inspect workspaces and address health and safety concerns. In addition, first aiders and fire protection/evacuation assistants are trained at all locations to respond effectively in case of emergencies.



EMPLOYEE HEALTH 2023

Number of reportable injuries at work

of which in Store Support Centers

of which in Stores

of which in Logistics

Accident rate (accidents per 1,000 employees)

Number of deaths

888

7

849

32

23.4

0

DEVELOPING TALENT

The systematic training and continuous development of employees is crucial to OBI's sustainable growth. OBI's long-term goal is to prepare its workforce for future challenges, promote internal recruitment for specialist and management roles, and retain motivated talent over the long term.



OBI wants to grow as a team

In the 2023 financial year, OBI launched the **OBI competency model** aligned with its values and the OBI strategy as the engine of transformation. This model encompasses Group-wide, career and professional competencies – each with specific descriptions and behavioural benchmarks. In this way, OBI creates a common understanding of further development, provides employees and managers with guidance and promotes internal permeability between divisions, stores and countries. The aim is to establish a dynamic internal job market. By doing so, OBI supports employee growth and provides opportunities for development within the company. In addition, **international exchange programmes** enable employees to learn from one another and apply those insights to their daily work.

OBI's People Development team continually works to update and expand its training offerings to meet evolving needs in the best possible way. New topics and formats – such as learning videos, peer group exchanges, and app-based solutions – are introduced in close collaboration with relevant departments. In future, OBI plans to further develop interactive formats that align with the company's strategic direction.

Training opportunities at OBI

- Comprehensive onboarding and regular employee meetings
- OBI Academy: digital training platform with over 230 e-learning courses
- We Enable You campus: training sessions by employees for employees
- Toolboxes: detailed specialist training sessions
- OBI Lernbar (Learning with OBI): access to external training platforms for OBI employees
- Sales and soft-skills training sessions for store employees
- Manager training sessions and programmes

Apprenticeship programmes

OBI offers a variety of apprenticeship programmes, including dual study options, to provide targeted training for young talent and address the industry's need for talent. In 2023, OBI trained 950 apprentices and junior managers across Germany. These apprenticeships span retail clerks, a high school graduate programme and a Bachelor of Arts in Business Administration specialising in retail, along with apprenticeship programmes in Store Support Centers and logistics locations. In 2023, around 300 apprentices and students completed their programmes, with approximately 65 percent offered permanent positions.

As a large employer, OBI also participates in Chamber of Industry and Commerce (IHK) examination committees to support training initiatives.

Trainee programmes

In 2023, alongside apprenticeships, OBI offered graduate trainee programmes in IT, Category Management, Logistics, Sales, and Finance & Accounting. These programmes provide a structured induction period similar to apprenticeships, including project work and business simulations. Trainees gain comprehensive insights into various departments and processes, with close supervision and strong networking opportunities, enhancing their connection to the company. In 2023, 17 OBI employees successfully completed trainee programmes.



COMMUNITY ENGAGEMENT

OBI believes it has a duty to foster social cohesion, especially in the communities surrounding OBI locations. Under the slogan “OBI is a good neighbour”, OBI supports many local and selected national initiatives focused on social development and environmental protection. In times of crisis – such as local natural disasters – OBI provides prompt and effective assistance wherever it is most needed.



OBI is committed to being a good neighbour

OBI strives to be a “good neighbour” by actively supporting local groups and institutions close to OBI locations. For this reason, OBI has defined minimum standards for all German stores that aim at directly benefitting the surrounding communities:

- 1. Jersey sponsorship of a regional youth soccer team with a donation of 500 euros
- 2. Support for a local daycare center project (by providing play equipment or fruit trees, for example) worth 500 euros
- 3. Donation of five to ten Christmas trees to local food banks and kindergartens

Beyond these initiatives, stores are encouraged to engage in or support additional social activities. OBI often receives suggestions from its own employees, who are well-connected to their communities and understand local needs. In 2023, for instance, many stores organised fundraising campaigns for children’s cancer charities, as well as aid for earthquake victims in Turkey and war victims in Ukraine. Additionally, OBI stores hosted family events such as filling children’s stockings for St. Nicholas Day.

OBI’s Store Support Centers (SSC) also contribute to creating a better living environment. Depending on the situation, OBI provides financial and material donations to national and regional organisations, especially in response to natural disasters like earthquakes or floods. The SSC is also involved in various partnerships, which are outlined in this section.



Targets	Timing	Status
■ Continue the strong partnership between OBI and Acker e.V.	∞	●
■ Continue the social activities as part of the OBI Good Neighbour programme	∞	●
Material Aspects	SDG	
■ Stakeholder & Community Engagement	<div><div>11</div><div>SUSTAINABLE CITIES AND COMMUNITIES</div></div> <div><div>17</div><div>PARTNERSHIPS FOR THE GOALS</div></div>	

Fig.: Targets related to “Community Engagement”

COMMITMENT TO THE YOUNGEST

OBI is dedicated to supporting and empowering the youngest members of society. This aligns with its mission to promote a “do-it-yourself” spirit and foster a deeper connection with nature among children and young adults.

Partnership with Acker e.V.

Since 2022, OBI has partnered with the GemüseAckerdemie, an educational initiative by Acker e.V. Through this collaboration, OBI helps to bring children and young adults closer to topics like nature, responsibility and healthy nutrition as part of their school life. By cultivating their own school gardens, students learn how food is grown and how to handle it responsibly. Teachers involved in the programme continue to pass on this knowledge to new classes each year. In 2023, OBI sponsored three schools to participate in the programme. Additionally, OBI hosted its own Ackerpause workshops for employees in its Cologne and Wermelskirchen offices, focusing on vegetable planting, care, harvesting and tasting.



Social Projects during OBI's Apprenticeship Project Week

The apprenticeship project week is a key component of OBI's training programmes. Over the course of one week, 517 apprentices and dual students from 203 OBI stores came together at 58 project locations to collaboratively develop and execute social and creative projects. For instance, participants from the OBI store in Velbert chose to build a kitchen garden for the Velbert children's home, where the children can now enjoy fresh strawberries, blackcurrants, carrots, radishes, beans, and beets from their own garden. Other project teams created furniture and toys for animal shelters, mud kitchens for daycare centers and workbenches for after-school programmes, or renovated social facilities like children's homes.



OBI Wishing Tree Campaign

Christmas doesn't mean a peaceful celebration with the family or presents under the tree for everyone. That is why OBI held its second Wishing Tree campaign in 2023 at its Cologne, Wermelskirchen and Erfurt locations, as well as in five other countries — Austria, Switzerland, Hungary, Poland, and the Czech Republic — to bring joy to socially disadvantaged children and young adults. Nearly 900 wishes, written on small cards by the children and young adults, were fulfilled during the campaign.



REFORESTATION CAMPAIGNS

OBI is dedicated to respecting nature’s boundaries and minimising risks to biodiversity and ecosystems. Given its extensive range of timber products, reforestation plays a key role in OBI’s social responsibility initiatives.

Reforestation project in Poland

Active involvement is a core part of OBI’s corporate philosophy. As timber is a vital resource for the company, OBI employees in Poland have chosen to support reforestation projects. For the past five years, OBI has partnered with the Las na Zawsze organisation to establish biodiverse ecosystems. The organisation’s mission is to plant natural forests that will become habitats and ecosystems, not intended for commercial exploitation.

With the help of numerous OBI employee volunteers, the eleventh OBI forest was planted in 2023. In total, OBI has contributed to the creation of 140,000m² of forest — an area equivalent to about 24 OBI stores.



Apprentice tree planting campaign in Germany with the BHB

Under the motto “Tackle, shape and sustainably improve the future,” OBI apprentices from various stores and the Store Support Centers participated in a tree planting initiative. At four locations — Neuhausen, Drolshagen, Hennef and Bad Belzig — a total of 5,000 new trees were planted by the apprentices. The OBI initiative was part of the 15-year-old tree planting campaign organised by the German DIY, Construction and Gardening Trade Association (BHB). As part of “We plant trees”, retailers and manufacturers in the DIY sector have so far donated a total of 140,000 trees.



GOVERNANCE

The foundation of the “Every Day A Little Better” strategy, formulated in 2023, is responsible interaction with all internal and external stakeholders, guided by OBI’s corporate values and aligned with the OBI Code of Conduct. Consistent compliance with existing and planned (sustainability) laws as well as transparency and reporting on the basis of relevant sustainability indicators is a matter of course for OBI.



Responsible Management

Responsible corporate governance underpins OBI’s business operations. This section elaborates on OBI’s core values and Code of Conduct, and also covers topics such as compliance, ESG reporting, data security, animal welfare and political engagement.



Targets	Timing	Status
■ Revise and introduce new OBI corporate values	2023	●
■ Update Code of Conduct for employees and business partners	2024	●
■ Implement the company-wide whistleblower platform Speak Up	2023	●
■ Publish OBI's first Sustainability Report for the 2023 financial year	2024	●
■ Implement sustainability reporting in compliance with CSRD requirements	2025	●
■ Establish a centrally managed system for monitoring stakeholder concerns	2025	○
Material Aspects		
■ Business Ethics & Compliance		
■ ESG Transparency		
■ Data Protection		
■ Political Engagement		
■ Animal Protection		

Fig.: Targets related to “Governance”

OBI operates based on clearly defined values

Ethical and value-driven actions are fundamental to OBI, which is why the company has established clear and understandable principles to guide its business activities. These values are integral to the strength of the OBI brand, bridging its heritage with its future. In 2023, OBI took an inclusive and international approach, gathering input on the underlying corporate value system from employees and key cultural figures, including OBI co-founder Manfred Maus.

Based on this feedback, a dedicated team developed four new corporate values, incorporating all insights and adapting the language to resonate with the DIY sector. OBI placed great im-

portance on ensuring that these values were developed from within the organisation, rather than being imposed top-down.

The four corporate values were officially unveiled by CEO Sebastian Gundel, along with a member of the values team, during an employee event in Wermelskirchen on March 28, 2023. The celebratory launch event was also live-streamed in local languages to all OBI countries, ensuring all employees were included.

The OBI Code of Conduct

The OBI Group aims to be a leading international company in the DIY sector, with its strong reputation playing a decisive role in achieving this goal. Protecting and enhancing this reputation is essential. To that end, it is vital that employees

consistently adhere to all applicable local, national and international laws, regulations, and internal policies in the course of their work. The Code of Conduct represents the highest level of OBI's policy and business directive framework. Rooted in OBI's vision, mission and values, it serves as a binding guide for day-to-day conduct, ensuring that all business decisions and internal regulations align with the standards defined in the Code.



The OBI Group's Code of Conduct was fundamentally revised in the 2023 financial year and adopted at the beginning of 2024. The revised Code of Conduct covers the following topics in line with business risks:

- No discrimination, violence or harassment in the workplace
- Freedom of association
- Health and safety at work
- Working hours, wages and salaries
- Handling assets belonging to the OBI Group
- Handling IT systems in the OBI Group
- Protecting trade secrets and intellectual property
- Conflicts of interest

- Prohibition of bribery and corruption
- Donations and sponsoring
- Combating of money laundering and terrorist financing
- Fair competition and prohibition of cartels
- Data privacy
- Human rights
- Sustainability and environmental protection
- Reputation of the OBI Group

OBI's Code of Conduct

Animal Welfare

OBI provides a range of products for pets, including dogs, cats, small animals and birds, as well as a limited selection of aquaristics. OBI places a high priority on ensuring that all legal requirements for the handling, care and sale of fish are strictly followed in all stores, with trained specialists available to assist and advise customers. OBI takes all inquiries and concerns regarding animal welfare extremely seriously and conducts thorough investigations when needed.



Fig.: OBI's corporate values: Joy of doing, development, community and ownership

COMPLIANCE

All OBI Board members, managers and employees are responsible for complying with the relevant laws and internal regulations, in particular the principles set out in the OBI Code of Conduct. This responsibility of the corporate departments is flanked by a compliance organisation that is continuously being developed.

The OBI compliance organisation is led by the Senior Vice President Legal & Compliance, who reports directly to the Management and Supervisory Board, with appropriate escalation channels in place. On top of that, designated officers oversee specific areas such as data protection, anti-money laundering, equality and occupational safety.

OBI’s compliance activities are built on three key pillars: Prevention, Detection and Response. The primary goal is to prevent compliance violations through proactive measures, training and designated compliance contacts. If violations do occur, they are detected and addressed as early as possible, with corrective actions taken as necessary. Regular audits conducted by an independent auditing company, along with the work of the internal audit department, play a crucial role in maintaining compliance.

All employees are required to promptly report any behaviour or incidents involving actual or suspected violations of legal or internal regulations to their line manager or designated compliance contact. Early detection of risks or violations allows OBI to take immediate action and prevent harm to both the OBI Group and the public. Reports can also be made via the whistleblower platform, Speak Up, which ensures strict confidentiality. Speak Up allows for anonymous reporting, if preferred, and is available free of charge, 24/7.

Whistleblower protection is a priority at OBI. Employees who report suspected legal violations or breaches of internal guidelines (such as the Code of Conduct) in good faith or who refuse to

engage in potentially illegal activities are safeguarded from retaliation, penalties or other disciplinary actions. More details can be found in the rules of procedure for the whistleblower and complaints process.

The OBI Group follows a zero-tolerance policy for violations of legal provisions or compliance regulations. All reports of potential violations are thoroughly investigated, and confirmed breaches result in appropriate disciplinary actions.

During the reporting period, no cases of corruption or bribery were identified, either among OBI employees or business partners. Additionally, no significant fines or non-monetary sanctions were imposed for non-compliance with laws or regulations in the social and economic sectors.

ESG REPORTING

With this document, OBI has published its first Group-wide Sustainability Report. The company is committed to continuously enhancing and expanding its reporting practices. OBI aims to offer all stakeholders a clear and transparent view of the company’s operations and sustainability initiatives. Currently, OBI focuses on implementing the Corporate Sustainability Reporting Directive (CSRD) and the EU Taxonomy starting from the 2025 financial year. To achieve this, OBI is establishing processes and systems across the organisation to facilitate the reporting of relevant performance indicators.



DATA SECURITY

Given the increasing digitalisation of its business model, OBI places critical importance on the secure processing and transmission of all data, both internally and externally. The primary focus is on three key protection goals: Confidentiality, Availability and Integrity.

The Information Security department oversees data security at OBI, developing guidelines and standards that serve as a framework for the organisation. These guidelines are based on international standards such as ISO/IEC 27001 and incorporate recommendations from BSI and NIST.

Under the direction of the Chief Information Security Officer, the following objectives are pursued:

- Implement clear and comprehensive information security management across all company areas
- Manage and mitigate information security risks through robust risk management practices
- Conduct awareness campaigns to train employees to recognise and address security threats in their daily activities
- Provide continuous advice to employees and managers on information security matters
- Integrate information security requirements into OBI's business processes

POLITICAL ENGAGEMENT

OBI does not participate in political activities or campaigns. In accordance with this principle, OBI does not support political parties or organisations or their representatives with monetary or in-kind donations.

However, OBI is organised in a number of industry associations and initiatives – the most important associations and initiatives for OBI are listed below:

- **Handelsverband Heimwerken, Bauen und Garten e.V. (BHB, the German trade association for DIY, construction and gardening retailers):** [Source](#)
Peter Tapaß, Chief Officer CE at OBI, has been a member of the Board of the Handelsverband Heimwerken, Bauen und Garten (BHB) since 2018 and is its spokesperson.
- **European DIY Retail Association (EDRA)/ Global Home Improvement Network (GHIN):** [Source](#)
- **Handelsverband Deutschland e.V. (HDE, the German Retail Federation):** [Source](#)
OBI is represented on the committee for product safety and the committee for sustainable supply chain management.
- **EHI Retail Institute (EHI):** [Source](#)
- **Deutscher Franchiseverband e.V. (DFV, the German Franchise Association):** [Source](#)
- **Vereinigung Bergischer Unternehmerverbände e.V. (VBU, the Association of Bergisch Employers' Organisations), Wuppertal:** [Source](#)

INITIATIVES WITH A SUSTAINABILITY FOCUS

OBI is involved in various cross-industry initiatives to work together on sustainable development.

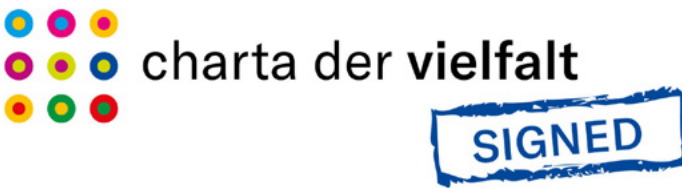


amfori Business Social Compliance Initiative (amfori BSCI): For more than 15 years, OBI has been a member of the Business Social Compliance Initiative (BSCI). This corporate initiative aims to improve working conditions along global supply chains. As a member, OBI adheres to the BSCI Code of Conduct, which aligns with the International Labor Organization (ILO) conventions, the United Nations Universal Declaration of Human Rights, the UN Global Compact and OECD guidelines. [Source](#)

Forest Stewardship Council (FSC®): OBI has been a member of the FSC® since 1998 and sells tropical wood or wood from risk areas only if it is FSC®-certified. The FSC® is a non-profit, non-governmental organisation that promotes responsible, environmentally friendly, socially equitable, and economically viable forest management. The organisation sets environmental and social standards and accredits certification bodies to ensure these standards are met. [Source](#)

EDRA/GHIN - Scope 3 Taskforce: Launched in June 2023 at the annual Global DIY Summit, the EDRA/GHIN Scope 3 Taskforce aims to reduce carbon emissions along the DIY industry supply chain through collaborative efforts. OBI is a founding member of the Scope 3 Taskforce and is actively developing strategies to reduce Scope 3 emissions. [Source](#)

Diversity Charter: The Diversity Charter, established in 2006, is an employer initiative aimed at promoting diversity within companies and institutions. Central to the initiative is the voluntary pledge made by signatories, who commit to fostering diversity and respect in the workplace. More than 5,000 companies and institutions, representing over 14.7 million employees, have signed the Diversity Charter, including OBI in Germany, Austria and Poland. [Source](#)



Euro Plant Tray e.V.: OBI is a founding member of the Euro Plant Tray e.V. initiative, which is creating a reusable system for plant trays across the industry. This system is designed to reduce plastic waste by up to 40,000 tons annually. [Source](#)



The basics of ethical business practices

Allianz der Pioniere / toMOORrow: Established in 2023 by the toMOORrow initiative, Allianz der Pioniere (Alliance of Pioneers) aims to create value chains for paludiculture biomass, promoting the use of rewetted peatland in agriculture and forestry. By participating, OBI is actively supporting climate and biodiversity protection and will contribute to the development of paludiculture biomass in the future. [Source](#)



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