



DILLE &
KAMILLE

SUSTAINABILITY REPORT

2025





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‘Not every product needs to be bought, sometimes temporary use is enough.’

PREFACE

At Dille & Kamille we believe sustainability isn't a goal – in and of itself – but a way of doing business. This conviction has been part of our DNA since we were founded in 1974. At the time, disposable products were booming and yet we opted for natural materials, timeless products and simplicity. That choice still constitutes the foundation of everything we do.

Now, more than ever, we are conscious of the paradox we operate in as a retailer. After all, often the most sustainable choice is not to buy something new. This is why we will never assert that selling new products is intrinsically sustainable. We do however believe that, if people consciously choose to purchase something new, we have the responsibility to offer them the most sustainable alternative possible: products that last a long time, are made from natural or renewable materials with respect for humans, animals and the planet.

To us, sustainability means more than merely reducing CO₂ emissions or reducing the use of plastic. It is also about honest cooperation in our chain, good working conditions, a liveable wage and supporting communities we cooperate with. Because we can make the most impact using our range

and the accompanying suppliers in the chain, we have invested in exactly this and have appointed a Sustainability & Impact Specialist.

Change is effected by taking small, concrete steps every day. A good example is the pilot for the Dille & Kamille Leenservice [D&K Lending Service]: members can borrow selected items for a week. This concerns pre-compiled packs of products that are used sporadically or often remain unused after purchase. Lending these products, we substantiate a different form of consumption. Not every product needs to be bought, sometimes temporary use is enough.

Continuous learning, collaboration with suppliers, societal organisations and our customers as well as a ceaseless search for points of improvement. It's no surprise that our slogan: 'Good can always be better' suits us so well.

This Sustainability Report shows which steps we have taken over the past year, where progress has been made and where there are still challenges. To us, transparency entails not just sharing our successes but also being honest about what didn't work out yet. Only by making our impact measurable can we continue to make targeted improvements.

Our ambitions go far beyond reducing our negative footprint. Ultimately, we want to give more back to the planet and society than we take. This demands cooperation, patience and the willingness to continually keep developing. Not because it is easy, but because we believe that responsible entrepreneurship is the only way to also create long-term value.

I hereby invite you to read about our progress, our dilemmas and our ambitions. Because no one can create sustainable change alone. That can only be achieved together.

Hans Geels
CEO Dille & Kamille

Introduction

Sustainability has been in Dille & Kamille's DNA since the company was founded in 1974. From 2020 onwards, this was further organised under the motto 'from culture to structure'. A few highlights included publishing our first sustainability report (for 2020 and 2021), becoming B Corp certified (2022) and the first time we calculated our entire CO₂ footprint (2023).

2024 was all about preparing for the CSRD (Corporate Sustainability Reporting Directive), a reporting obligation that now no longer applies to our company due to the expansion of the criteria (annual turnover and FTE). We decided to continue reporting on sustainability and we will do so again below in our report for the year 2025.

About this Report

This report presents our progress and results in 2025 in the Environment, Social and Governance fields or ESG. In our sustainability strategy we have translated these themes into two core pillars: **'in harmony with nature'** (E) and **'in harmony with each other'** (S). Both core pillars consist of four underlying programmes. Good governance (G) provides the foundation and ensures we choose carefully, transparently and responsibly.

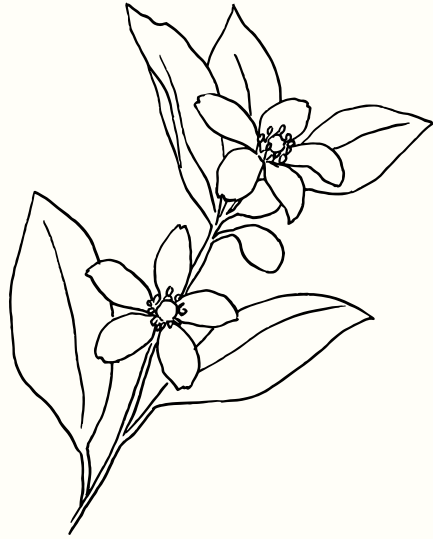
Double Materiality Analysis (DMA) constitutes the basis for our strategy in which we and our stakeholders have laid down material sustainability themes (see Page. 42). For Dille & Kamille **Raw Materials Consumption & the Circular Economy, Social Chain Responsibility** and **Emissions are of particular importance**. These three themes are therefore noticeably present in our strategy (applicable from 2025 – 2027). This new strategy expands our ambitions. We are proud of what we are already doing and have achieved, yet are simultaneously aware that there is much yet to be improved. This report therefore also shares our objectives for 2027.

Preview 2026

Whilst compiling and publishing this report we have continued organising and structuring sustainability within Dille & Kamille. In part due to the various impending statutory obligations such as the EU Deforestation Regulation (EUDR), the Digital Product Passport (DPP) and the Packaging and Packaging Waste Regulation (PPWR), we have prioritised data collection and transparency. We are therefore also busy implementing software for ESG, sustainability and compliance management. At the same time, we have started the process of B Corp re-certification. The B Corp framework and community still provide tools to further increase sustainability and improve in the field of ESG.

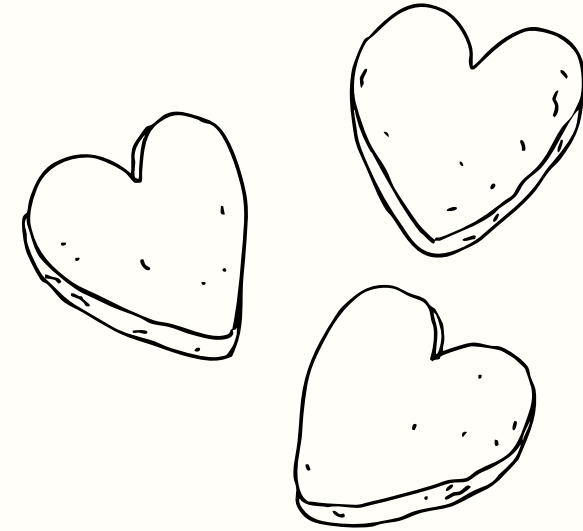


DILLE & KAMILLE'S SUSTAINABLE MISSION



Dille & Kamille's Vision

A world in which humanity lives in harmony
with itself, others and nature.



Dille & Kamille's Mission

To inspire more people to enjoy a more conscious,
more natural life with our products and services.

SUSTAINABILITY PRINCIPLES

We strive to act with respect and care for the environment and for the people around us as much as possible. Not because sustainability is a trend today, but because it is something we have believed in for more than 50 years. Our 10 sustainability principles help ensure that our customers can trust the products they buy from Dille & Kamille. While we still have progress to make, we are committed to becoming a little more sustainable every day.



1 – Dille & Kamille prioritises natural materials and ingredients.



2 – Dille & Kamille opts for the best quality and timeless design.



3 – Dille & Kamille uses as few plastics and other man-made materials as possible. We do not opt for electrical appliances.



4 – Dille & Kamille opts for as little packaging as possible.



5 – Dille & Kamille adheres to internationally recognised sustainability standards.



6 – Dille & Kamille wants an honest price for everyone in the chain. Our suppliers should treat their staff well and not utilise child labour.



7 – Dille & Kamille prefers to have products manufactured as close to the home market as possible, yet paradoxically often opts for a product's country of origin. A good example being our felt products from Nepal.



8 – Dille & Kamille always seeks to use the right materials for its products – the most sustainable materials that are the best fit.



9 – Dille & Kamille inspires people to live consciously, in harmony with one another and nature. We give customers tips and inspiration to help them enjoy their purchase for as long as possible.



10 – Dille & Kamille opts for sustainably produced energy.



OUR 8 SUSTAINABILITY PROGRAMMES

CORE PILLAR 1 – IN HARMONY WITH NATURE

Programme 1 – Sustainable Materials	P. 11
Programme 2 – Sustainable Stores and Construction	P. 16
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Programme 4 – CO ₂ -Programme	P. 21

CORE PILLAR 2 – IN HARMONY WITH EACH OTHER

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CORE PILLAR 1

In Harmony with Nature

Nature is dear to our hearts and that is why we want to care for it properly. This first pillar aims to provide an active contribution to the environment and nature, to help the earth and restore a sustainable balance.

OBJECTIVE

Striving to become a company that makes the most sustainable choices for humans, the environment and nature in every area.



Programme 1 | Materials

Dille & Kamille prefers natural, renewable materials with a small footprint. In this way we try to retain and sustainably manage natural resources to the best of our ability, thereby keeping our impact on the planet to a minimum.

Themes: Raw Materials Consumption & the Circular Economy (doubly material), Emissions (singly material), Deforestation & Biodiversity (singly material), Water Management in the Chain (singly material).

Objectives for 2025 - 2027:

- Non-Food Packaging: 100% sustainably packaged (not packaged or certified, recycled or recyclable)
- Food Packaging: 100% more sustainably packaged (certified, recycled or recyclable)
- Transport Packaging: 100% recyclable and must meet minimum recycling percentages
- 100% Sustainable Cotton (GOTS or recycled)
- 100% RWS-certified wool (felt) or sustainable (circular) alternative
- 100% Sustainable Paper (certified, recycled, agricultural waste)
- 100% plant-based, biodegradable cosmetics
- 92% plants supplied in reusable trays
- 100% growers with MPS A+ or A standard and Global Gap
- 100% organic soils and seeds
- 90% certified coffee, tea, chocolate, spices (e.g. Fairtrade, Rainforest Alliance, Organic or comparable).



Materials & Ingredients

Non-Food

We have worked to increase the proportion of materials from recognised, recycled and certified sources. This applies to materials including wood (now 64%), paper (now 95%) and textiles (virtually the same at 95%). We have also started using more recycled stainless steel reclaimed from melted down steel factory 'waste'. All materials that play an important role in Dille & Kamille's range.

Materials (NON-FOOD)	2024	%	2025	%
Total number of SKU marketed	3.293		3.250	
Number of wooden products	401		367	
Of which certified for sustainability (FSC, PEFC)	222	57,4%	225	63,5%
Of which other sustainable (recycled) *	8		8	
Number of paper products	427		339	
Of which certified for sustainability (FSC)	260	91,1%	213	94,7%
Of which other sustainable (recycled, agricultural waste) *	129		108	
Number of cotton products	531		549	
Of which certified for sustainability (organic, GOTS)	430	95,7%	443	95,3%
Of which sustainable other (recycled, fair trade, non-toxic, BCI)*	78		80	16,7%
Number of glass products	288		282	
Of which recycled glass*	52	18,1%	47	16,7%
Number of plastic products	1		0	
Of which recycled plastic (PET)	1	100%	0	0,0%
Number of metal products	498		489	
Of which recycled metal*	16	3,2%	29	5,9%



Food

For our food range we have our own Dille & Kamille food standard. We hereby opt for artisanal, local and sustainable products with a preference for vegetarian. This line was continued in 2025. For example, our range has no products containing palm oil and the percentage of organic food has risen from 51.5% to 52.8%. These days 91.4% of our chocolate has a recognised certification (Rainforest Alliance, Cocoa Horizons) and we have renewed our coffee range with, once again, certified coffee.

Materials (FOOD)	2024	%	2025	%
Number of SKU marketed	427		432	
Of which organic	220	51,5%	228	52,8%
Of which palm oil free	424		429	
Number of tea products	73		61	
Of which organic	54	74,0%	45	73,8%
Number of chocolate products	30		35	
Of which certified (Rainforest Alliance, Cocoa Horizons)	25	83,3%	32	91,4%
Number of coffee products	7		15	
Of which organic	-		6	
Of which organic and Fairtrade	5	100,0%	4	100,0%
Of which Rainforest Alliance	2		5	



Packaging

We continue to reduce consumer packaging. 85% of the non-food range comes unpackaged. The products that are packaged are because this is a statutory requirement (e.g. care products) or they consist of multiple parts. If products have to be packaged Dille & Kamille opts, where possible, for the most sustainable packaging available (recycled, FSC, natural materials).

Packaging (NON-FOOD)	2024	%	2025	%
Number of unpackaged products	2.770	84,1%	2.760	84,9%
Number of products with consumer packaging	523	15,9%	490	15,1%
Of which including recycled materials	117		98	
Of which other sustainable (FSC, cotton, biodegradable)	49	31,7%	39	28,0%



Plants

Cultivating plants often involves the use of pesticides. Dille & Kamille aims to limit their use and therefore opts for growers with MPS A or A+ certification, which means they use environmentally-friendly cultivation methods. Global Gap-status is comparable to MPS A status.

In 2025, 94% of our growers were certified. This is slightly lower than last year because the range was reduced and so we stopped cooperating with a number of MPS A-certified growers. The number of MPS A+ growers has increased though. We aim to further expand this number towards solely A+-certified growers and are therefore augmenting our requirements to include social standards. Our garden herbs and flower bulbs are already 100% organic.

		2024	%	2025	%
Number of growers		180	100,0%	168	100,0%
MPS ABC	A+	58	32,2%	69	41,1%
	A	115	63,9%	88	52,4%
	B	1	0,6%	0	0,0%
	C	0	0,0%	0	0,0%
	Blank	6	3,3%	11	6,5%
MPS GAP	Yes	149	82,8%	134	79,8%
	Blank	31	17,2%	34	20,2%
MPS Socially Qualified	Yes	81	45,0%	80	47,6%
	Blank	99	55,0%	88	52,4%
Global GAP	Yes	161	89,4%	130	77,4%
	Blank	19	10,6%	38	22,6%

Dille & Kamille also opts for more sustainable options in the field of transport. Plants are generally transported in disposable plastic trays. In 2025, 85% of our plants were supplied in reusable trays (78%), cardboard boxes (6%) or even unpackaged (1%). This helps us reduce our packaging waste in this area too.



Programme 2 | Stores and Construction

The stores are Dille & Kamille's essence. Sustainability is top priority when it comes to building, remodelling and maintaining our stores, the service office and the distribution centre. We hereby aim to 'green' our buildings. We do so, for instance, by using sustainable materials, saving energy and using green electricity.

Themes: Raw Materials Consumption & the Circular Economy (doubly material), Emissions (singly material).

Objectives for 2025 - 2027:

- Reducing gas consumption to zero
- CO₂ hotspot reduction objective to be drawn up for the construction of new stores and the remodelling of existing ones
- 100% use of low Global Warming Potential (GWP) refrigerant-based air-conditioning units in new stores / replace systems during renovation or replacement
- 100% green electricity (stores, service office and DC)
- 5% annual reduction in energy consumption (stores, service office and DC)
- 2% annual reduction in water consumption (stores, service office and DC).



Remodelling

In 2025, we remodelled 5 new stores (4 own, 1 franchise) before opening, and laid them out according to the conditions listed in our own green building manual. Since its introduction in 2021, we have remodelled new stores in line with this internal guideline. 40 sustainability criteria help us to consciously opt for solar panels, heat pumps, recycled materials, sustainable paint, water saving solutions and modular design for ease of maintenance and repair.

Lighting Plan

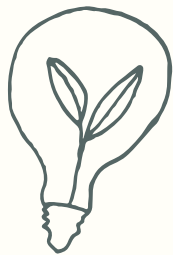
In recent years, an important aspect of making our construction more sustainable has been a focus on lighting. New stores are always fitted with LED lighting. We have also converted existing stores and by now all our stores have LED lighting. LED lights use much less electricity and have a much longer lifespan than, for instance, halogen lights or incandescent bulbs. Furthermore, we use timers to only switch the lights on when necessary and, at our offices, we have installed sensors that switch the lights off as soon as the last person leaves.

Energy Consumption

Partly due to the activities described above and by our staff being conscious of their energy usage, we – as an organisation – have made significant strides in 2025 in the field of energy consumption. Total consumption has increased, though this was attributable to our growth in 2025. Naturally, we solely consume green electricity at our stores, our service office and our distribution centre.

Electricity consumption at our stores is down 4% per square metre (from 110.2 to 105.4 kWh) and gas consumption decreased by 9% (from 1.1 to 1 m3).

9% more energy was used at the distribution centre, in particular because much more goods were handled: 8.5% more shops and 7% more incoming goods. The service office also consumed more energy, mainly due to an increase in the number of staff and the fact that more work took place in the office instead of at home.



2025: All stores have LED lighting!

energy consumption 2025

Category	Number	Surface area (m²)	Electricity (kWh)	per m²	Gas (m³)	per m²
Stores	51	15.004,8	1.581.919,2	105,4	14.794,3	1,0
Service office	1	1.770,0	60.297,6	34,1	0,0	0,0
Distribution centre	1	7.145,0	123.068,0	17,2	0,0	0,0
Total	53	23.919,8	1.765.284,9	73,8	14.794,3	0,6

energy consumption 2024

Category	Number	Surface area (m²)	Electricity (kWh)	per m²	Gas (m³)	per m²
Stores	47	13.928,7	1.535.274,7	110,2	14.904,9	1,1
Service office	1	1.770,0	48.943,0	27,7	0,0	0,0
Distribution centre	1	7.145,0	112.841,0	15,8	0,0	0,0
Total	49	22.843,7	1.697.058,7	74,3	14.904,9	0,7

Programme 3 | Operations

Another important aspect of Dille & Kamille's chain is operations: the daily activities required to keep the company running. Our ambition is to first reduce emissions as much as possible and then compensate for them.

Themes: Raw Materials Consumption & the Circular Economy (doubly material), Emissions (singly material).

Objectives for 2025 - 2027:

- Outbound transport: 75% of the km driven were driven with hybrid trucks
- Outbound transport: 100% fuel consumption HVO100
- Data management: 100% complete fields of product and supplier data pertaining to recording sustainability
- Returns are processed in a circular manner (returned to stock – donated – waste separated)
- 100% waste-free stores (with the exception of residual waste)
- Online store: <6% returns
- Online store: shipping packs are recyclable and meet the minimum recycling and air percentage
- Fleet: 100% electric cars
- Business trips: 100% of business trips under 850 km are made by train (preferred method) or electric vehicle
- Annual increase in km cycled >5%.



Distribution Centre

The distribution centre is entirely gas free. The roof is home to 3,560 solar panels and in 2025 a total of 1,569,990 kWh of energy was generated.

Transport

We utilise both our own trucks as well as those of external transportation partners to supply our stores and those of our fulfilment partner. We use hybrid trucks that run on electricity in city centres.

The fuel used for the non-electric part of the journey is HVO100 (Hydrotreated Vegetable Oil) a 100% fossil free, synthetic diesel made from renewable raw materials. In 2025, 80% of the fuel used was HVO100.

Reusable Crates

We supply goods to our stores in sturdy, reusable plastic crates. This is a closed system. This way no unnecessary, one-time packaging is required.

Incoming Transport

Incoming containers (maritime freight) are always filled to the max and moreover we ship as much as possible in a large type of container (40 ft). This means we have to send fewer containers and this makes the CO₂ emissions per product lower as well as requiring less packaging materials than if the shipments were to be transported in smaller portions.

We also avoid air freight as much as possible as the shipping method has the highest CO₂ emissions. In 2025, a mere 0.88% of incoming freight arrived by air.

Waste Processing

In 2025 we once again paid ample attention to managing our waste flows. We only have non-hazardous waste and no waste containing harmful components that could present a risk to health or the environment.

Overview of Waste Flows and Processing Methods

		2024	2025
Type of waste flow	Waste removal method	Weight (kg)	Weight (kg)
C-wood	Other useful applications	596	1.720
Foil	Recycling	11.740	14.690
Green and food waste - Category 3	Fermentation	4.650	4.650
Glass	Recycling	8.167	8.320
Cardboard	Recycling	301.410	332.312
PD	Recycling	0	231
PMD	Recycling	221	221
Residual waste	Other useful applications	72.149	67.467
Scrap goods	Other useful applications	156	3.900
Swill - Category 3	Fermentation	6.253	6.252
Total		405.342	439.763
		Separation percentage	82,16%
		83,77%	
		Recycling percentage	79,33%
		80,90%	

By neatly separating everything in a disciplined manner and by collecting it all centrally, we have managed to slightly increase our separation percentage from 82.16% to 83.77% in 2025. This also increased the recycling percentage slightly from 79.33% to 80.90% in 2025.

ICT

We prolong the lifespans of our equipment as much as possible. We first try to repair broken devices and hardware we write off is purchased by a third party that reuses the parts. Using Microsoft 365, our activities have been entirely cloud-based since 2023 for our service office and since 2024 for the entire store chain.

Mobility

Our mobility policy stimulates staff to commute by walking, cycling or public transport and, if all else fails, by car. We also critically assess flying: business flights are permitted as long as there are good reasons (no unnecessary trips, only fly if there is no other way or it is very far). We also provide a cycling allowance. In 2025 our staff cycled some 92,313 km.

Fleet

We have been converting our fleet to electric vehicles since 2020. All the original 12 fossil fuel vehicles have now been phased out and we have also bid farewell to the last standard hybrid car in 2025. We have now leased 24 cars for our fleet. 22 are entirely electric and 2 are plug-in hybrids.

Flights

For business trips we consciously try to fly as little as possible. In 2025, we yet again flew less and only took 32 (one way) flights. This represents a decrease from 58 in 2023 and 44 flights in 2024.

Mode of transport	consumption	unit	consumption	unit
Wagenpark: Benzine	4.571	liter	6.673	liter
Wagenpark: Diesel	0	liter	0	liter
Wagenpark: Elektrisch	69.788	kWh	77.799	kWh
Eigen auto van medewerkers	571.257	km	556.700	km
Trein	872.931	km	1.002.263	km
Fiets	89.519	km	92.313	km
Vliegreizen	44	enkele reis	32	enkele reis



Programma 4 | CO₂ Programme

Our CO₂ programme focuses on measuring, reducing and compensating for our CO₂ emissions.

Many of the activities within Programmes 1 – 3 listed above, are a continuation of our CO₂ programme and are aimed at reducing CO₂ emissions.

Themes: Emissions (singly material).

Objectives for 2025 - 2027:

- Implement software to measure, record and analyse our CO₂ emissions
- > 5% CO₂ reduction per year for Scope 1, 2 and 3
- Setting up an internal CO₂ pricing system as the basis for decision making processes and budgeting positive environmental and societal impact.



	2025		2024	
Sources of CO ₂ emissions	tons CO ₂	of total	tons CO ₂	of total
Scope 1	138,7	0,5%	131,0	0,5%
Cooling	110,6	0,4%	95,2	0,4%
Fleet (non-electric)	28,1	0,1%	35,8	0,1%
Scope 2	52,5	0,2%	53,2	0,2%
Electricity consumption*	0,0	0,0%	0,0	0,0%
Gas consumption	30,6	0,1%	30,5	0,1%
Fleet (electric)	21,9	0,1%	22,7	0,1%
Scope 3 (upstream)	27.558,5	93,5%	23.579,6	93,2%
Purchased goods and services	25.394,0	86,2%	21.044,6	83,2%
<i>Production process and raw materials range</i>	21.591,5	73,3%	18.130,5	71,7%
<i>Packaging materials range</i>	859,6	2,9%	594,0	2,3%
<i>Other goods and services</i>	2.942,9	10,0%	2.320,1	9,2%
Capital resources	1.072,4	3,6%	1.414,2	5,6%
Fuel and energy-related activities	76,5	0,3%	61,1	0,2%
Transport and distribution	805,5	2,7%	859,6	3,4%
Waste flows	27,0	2,7 0,1%	31,3	0,1%
Mobility	183,1	0,6%	168,9	0,7%
Scope 3 (downstream)	1.725,9	5,9%	1.533,8	6,1%
Sold products use phase	705,6	2,4%	659,5	2,6%
End-of-life of sold products	978,4	3,3%	767,9	3,0%
Franchise branches	183,1	0,6%	168,9	0,4%
Total	29.475,6	100%	25.297,6	100%

*electricity consumption: because we use green electricity, the accompanying CO₂ emissions amount to zero.

Scope 1 and 2

By now, we have a good impression of ‘our own’ emissions. These are the direct (Scope 1) and indirect (Scope 2) emissions resulting from our business operations. We have considerable control of the latter and in recent years have implemented a variety of targeted campaigns in this field such as, for instance, the transition to renewable energy contracts, minimising gas consumption and cooling usage, using certified air-conditioning systems and electrifying our fleet. By now, this amounts to less than 1% of our total CO₂ emissions – in part due to the above.

Scope 3

However, most emissions are caused externally in our value chain – from supplier to end user. Think, for example, of manufacturing processes, raw materials, transport and waste flows. These are Scope 3 emissions. Influencing these is much more complex and the impact measures have is often only noticeable later. We are actively working on this, particularly in product development, materials selection and the optimisation of transportation methods.

Growth

Despite our efforts in the field of CO₂ emissions reduction, our organisation's growth also creates additional CO₂ emissions (+17%). In 2025 we had more stores (+4), more staff (+15%), more turnover (+12%) and more purchased goods (+15%).

Additionally, we are also improving our data quality in this field. More accurately recording, for instance, materials and weights, directly influences the reported CO₂ emissions. For example, in the year under review, we focused on the data quality of our hotspot textiles and this revealed an additional 500 tons of CO₂ emissions to us.

Overview of CO₂ emissions

We determined our Corporate Carbon Footprint (CCF) for 2025 in conjunction with Climate Partner on the basis of the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard.

CO₂ compensation

To make a positive contribution to climate goals, we collaborate on CO₂ compensation with a number of climate initiatives (outside our value chain). We do so with three partners: Trees for All, Stichting Voedselbosbouw Nederland and Climate Partner.

Sustainable Forestry in Bolivia

This is the 4th year in succession that we have collaborated with the Trees for All foundation on a project in the Bolivian highlands whereby we once again compensated for **1,650 tons of CO₂**. The project helps prevent further deforestation in the Andes. Local farmers are helped to pursue sustainable agriculture which results in reforestation, less severe water shortages and improved living conditions for the local population. The project was certified by Plan Vivo, an internationally recognised standard that ensures the quantity of sequestered CO₂ (see box).

This project helps us contribute to the following UN Sustainable Development Goals:



Trees for All is a Dutch foundation with CBF recognition and ANBI [recognised, tax-exempt charity] status, that engages in forestry projects in the Netherlands and abroad aimed at improving the climate, creating more biodiversity as well as healthy living conditions. Trees for All works on (local) forest projects and certified (international) projects to create a positive impact. Find out more at: www.treesforall.nl.

Plan Vivo is a highly regarded international standard for CO₂ compensation that focuses on local communities. Besides CO₂ sequestration, Plan Vivo also guarantees improved living conditions, sustainable land management and the protection of biodiversity. Independent checks prove that CO₂ emissions have actually been sequestered. Find out more at: www.planvivo.org.



Cooking stoves and Plastic Bank

In cooperation with Climate Partner, Dille & Kamille supports a certified project (Verified Carbon Standard) in India which hands out improved cooking stoves to people across the country who can't afford them.

The majority of India's rural population use wood as the energy source for cooking. Wood fires are however incredibly inefficient and therefore emit huge quantities of CO₂. With the improved stoves we provide a **compensation contribution** amounting to **1,000 tons of CO₂**. Moreover, the improved cooking stoves reduce pressure on local forests as less firewood needs to be chopped. Households enjoy improved indoor air quality and can save time and money as less fuel is required. A project with many great aspects in other words.

For every compensated ton of CO₂, we also have some 10 kg plastic collected from coastal areas. In other words **we clean up some 10,000 kg of plastic**, intercepting it before it reaches the sea and disturbs vulnerable marine ecosystems.

CO₂ is naturally not the only challenge facing the planet. Our societal and climate projects always look at our impact in the broadest sense of the word. Oceans store a quarter of the atmospheric CO₂ and even 93 percent of the heat generated by the greenhouse effect which makes them crucial for decelerating climate change. Global warming, overfishing, pollution and waste endanger this equilibrium function. Annually some 12 million tons of plastic waste end up in the sea. Particularly in developing countries where there is no decent waste processing infrastructure. Plastic Bank stimulates local recycling initiatives in vulnerable coastal areas. Members of the local community can then hand in plastic to local collection points that provide life-improving benefits such as health and life insurance, meal vouchers and a steady income.

This combined project thereby contributes to financing a certified climate project as well as supporting international ocean protection. It also helps us contribute to the following UN Sustainable Development Goals:



Food Forests in the Netherlands

In Schijndel (NL), Dille & Kamille participates in a food forest in cooperation with Stichting Voedselbosbouw Nederland. The 20 hectare area assigned to us annually **scrubs 120 tons of CO₂ from the atmosphere** (6 tons of CO₂ per hectare, per year). This was studied by the Nationaal Monitoringsprogramma Voedselbossen. This project helps us contribute to the following UN Sustainability Development Goals:



Energy Attribute Certificates

In 2025, we also purchased Energy Attribute Certificates (EACs) for the first time in cooperation with Climate Partner. EACs provide digital proof that electricity was generated using a renewable source. Because all the power on the electricity grid is mixed, EACs serve as a globally recognised tracking system for verifying claims about sustainable energy and CO₂ emissions reduction.

To be quite honest, we currently have insufficient insight into the actual energy consumption in our chain. We therefore do not claim the use of green electricity or CO₂ emissions reductions for our products or suppliers. We have simply purchased the EACs to do something good in the country where we use the most energy and cause the most emissions: India (approx. 40% of our total CO₂ footprint).

In India we have bought some 20,899 MWh in electricity Green Energy Certificates (GECs). These will be retired in December 2026. The equivalent in CO₂ for this electricity consumption (direct energy in Scope 2) should amount to slightly over **20,000 tons of CO₂**.

Over the coming years we are going to intensify our cooperation in the chain to be able to know the exact energy consumption, to green the latter and actually use this as a reduction measure for our footprint.



CORE PILLAR 2

In harmony with each other

We use this core pillar to reinforce our connections with one another from suppliers to staff. We also try to inspire people to care for each other and the planet with campaigns like Green Friday.

OBJECTIVE

To actively contribute to the welfare of everyone in our chain.



Programme 5 | An honest and responsible chain

The basis for sustainability is a safe, honest chain. This is why this is one of our core principles for sustainable purchasing. We want our value chain to be responsible, honest and safe from start to finish. This means minimising risks and meeting all relevant legal requirements and regulations. In collaboration with our suppliers we work on good quality products that are responsibly manufactured.

Themes: Social Chain Responsibility (doubly material), Local Communities (singly material), Liveable Wages (immaterial).

Objectives for 2025 - 2027:

- 100% of all range suppliers have signed the Code of Conduct
- 100% of all range suppliers situated in high-risk areas work to a Social Compliance standard (and have been audited)
- 100% of our Top 100 range suppliers situated in high-risk areas are classified as low/medium social risk
- 100% of our Top 50 range suppliers have a BSCI complaints procedure (in the countries the latter operates in)
- Liveable Wage programme introduced at 2 high-risk range suppliers.



Code of Conduct

At Dille & Kamille we like to cooperate with partners who share our values. That is why we have drawn up our own Code of Conduct. This lists the principles and values our suppliers have to adhere to. New suppliers have to sign the Code of Conduct before we cooperate with them.

It is not just the signature that counts. It is precisely the conversations the code starts that is of great value. Together, we discuss themes including working conditions, honest remuneration, avoiding unnecessary packaging, the use of natural materials and adhering to internationally recognised hallmarks. Our 10 sustainability principles play a major role in this (see Page 07).

Our existing suppliers have also had to sign the code. By now, some 99% of all our goods suppliers have signed the Code of Conduct and we expect to reach 100% over the course of 2026.

Social Compliance

At Dille & Kamille we think it is important that our products are made with care and respect for nature as well as the people who make them. This is why we ask our suppliers outside Europe to work according to recognised standards for social conditions such as BSCI, SA8000, Sedex or Fairtrade. 50 (76%) of our 66 non-European suppliers now meet such a social compliance standard.

We use a checklist to jointly examine issues including safe working conditions, honest wages, reasonable working hours and, naturally, the exclusion of child labour. Where necessary we enter into conversation and cooperate on making improvements. However, there is a zero-tolerance policy for some issues such as, for instance, child labour.



Programme 6 | For our Staff

As the employer of hundreds of people in the Netherlands, Belgium and Germany, Dille & Kamille wishes to have happy, healthy staff by investing in their welfare, development and work enjoyment.

Themes: Staff Satisfaction & Wellbeing (immaterial), Diversity, Equality & Inclusion (immaterial), Training & Education (immaterial).

Objectives for 2025 - 2027:

- Development plan & annual HR cycle
- Staff Satisfaction Score >8
- 100% job ads according to the DEI checklist
- Annual pay-equity analysis
- Annual bias training for recruitment (HR & Managers)
- Pulse: Score of 8+ for 'everyone feels welcome regardless of orientation and background'
- Illness Absenteeism below the national average



Staff Survey

Dille & Kamille is currently undergoing a period of marked growth and development that is accompanied by visible changes to the organisation. Processes are increasingly being formalised and streamlined, and staff can tell the organisation is developing. To ensure we do not lose sight of the personal, an extensive organisation-wide survey was conducted in 2025 in cooperation with MarketResponse into staff experiences. Staff from various countries, stores, the head office and the distribution centre shared their experiences with a wide range of themes. The results provided a valuable point of departure for future studies and to further improve staff experiences at Dille & Kamille.

Dille & Kamille’s staff are very enthusiastic about their jobs as is apparent from an average **employee Net Promoter Score (eNPS)** of some 42. Almost all staff indicate that they enjoy working at Dille & Kamille (94%) and a large majority are motivated to contribute to the organisation’s success (90%). Staff are generally positive about their connection with their colleagues (93%) and enjoy talking to others about their work for the company (88%).

In the field of **sustainability**, almost all staff are proud to work for Dille & Kamille particularly because of the organisation’s efforts for nature and society (95%). They also feel that this mission is clearly expressed by the way they work (80%) and that Dille & Kamille supports them in putting this into practice in their daily activities (78%).

When queried, Dille & Kamille’s staff indicate that they are very satisfied with all aspects of their **company culture**, a result we can be proud of! Staff feel very respected (94%), welcome irrespective of their orientation or background (91%) and feel responsible (91%).

Growth and Development

The staff survey also revealed that more attention needs to be paid to personal development, utilising staff potential and offering increased transparency about career options. Occasioned by the above, we have further expanded the HR interview cycle in 2026 with more attention for growth and development. We also continued our leadership training for (assistant) branch managers in 2025.

Staff Complement

Our staff numbers in 2025 (on: 31 December):

Type	Number
Stores Belgium	201
Stores Germany	172
Stores the Netherlands	480
Service office	103
Distribution centre	20
Total	976

Programme 7 | For our Environment

At Dille & Kamille we believe that conscious living is the key to arriving at the essence, at what actually makes life worth living. Not wanting it all, but paying attention to what makes you happy. 'Giving Good' to another is part of this.

Themes: Social Chain Responsibility (doubly material), Local Communities (singly material).

Objectives for 2025 - 2027:

- To have a positive impact using (new and existing) partnerships.



Giving Good

In recent years we have cooperated with various organisations who we can express our strong, joint mission with. Our focus lies on three areas we feel strongly about:

- Nature – Protection, maintenance and restoration of nature
- Children – Contributing to the welfare, health and education of children
- Classical music – Making the performing and experiencing of classical music more accessible

In 2025 we cooperated with, among others:

- Nature: Stichting Voedselbos Nederland, Trees for All (see Page 25), Climate Partner (see Page 23-26 about climate projects), Sumthing (see Page 38), the World Wildlife Fund and World Animal Protection
- Children: Terre des Hommes, Make-A-Wish, KidsRights
- Classical music: Wonderfeel, Stichting Appeltaartconcerten

Giving good	2024	2025
Products donated	€ 41.886,16	€ 43.951,55
Funds donated	€ 241.421,87	€ 296.241,00
Total donated	€ 283.308,03	€ 340.192,55



At Dille & Kamille we believe that we as an organisation can give back to society. For instance, we actively collaborate with charities to return part of our net profits to society. However, our perspective is broader still. We want to inspire our customers to enjoy a more conscious, more natural life, thereby contributing to a more sustainable way of living.

Leger des Heils (Salvation Army)

We have also been cooperating for years with the Dutch branch of the Salvation Army. The latter's 50|50 locations help people with a labour market disadvantage find somewhere to work or activity programmes. These are often people with multiple, long-term issues. In the 50|50 participation programme, participants learn work skills in a pleasant, safe environment. The idea being that they can then find their place in society and create as ordinary a life as possible.

Since 2015, the people at **50|50 Wood** make wooden furniture for our stores and offices and **50|50 Food** provide our lunch at the service office and not only provide a good meal, lunch or snacks, but also a relaxed, fun experience.

In 2025, we also took part in the Salvation Army's Christmas Bag campaign whereby we gave away stuffed Christmas Bags to low-income families so they could have a nice Christmas.

To us, Giving Good means more than just donating: it is a crucial part of Dille & Kamille and our way of contributing to a more beautiful, sustainable world.



At Dille & Kamille we believe that we as an organisation can give back to society. For instance, we actively collaborate with charities to return part of our net profits to society. However, our perspective is broader still. We want to inspire our customers to enjoy a more conscious, more natural life, thereby contributing to a more sustainable way of living.



Food Forestry

Stichting Voedselbosbouw Nederland develops and promotes food forests as a sustainable, nature-inclusive form of agriculture in the Netherlands.



Trees for All

A foundation that plants trees around the world to help the climate, increase biodiversity and improve living conditions.



Climate Partner

Climate Partner helps companies calculate, reduce and compensate for their CO₂ emissions.



WWF

WWF is a nature conservation organisation committed to protecting biodiversity and restoring ecosystems.



Terre des Hommes

A children's rights organisation that protects children globally against exploitation, violence and neglect.



Green Friday

The opposite of Black Friday – all our stores are closed on Green Friday.



50|50 Wood

50|50 Wood is a manufacturer that makes sustainable, socially responsible wooden products with a focus on humans and the environment.



Tulip Garden Home

A children's home in India that provides shelter, care and education to around 80 orphaned children between the ages of 3 and 18.

Programme 8 | Communication and Commitment

Dille & Kamille wants to inspire people to enjoy a more conscious, more natural life. We communicate this internally and externally in our contact with customers and through the store experience as a whole, but also on our website, social media and in all our other communications.

Themes: Consumers & End Users (immaterial).

Objectives for 2025 - 2027:

- B Corp recertification,
- Publish the annual Impact report,
- Integrated reporting.



Flower Strips

In 2025, in collaboration with our members and Sumthing, we gave a tangible present back to nature when we sowed a 1 square metre part of a flower strip for every new member who joined in 2025. The results are amazing as some 47,901 m² of field edges in the Dutch Province of Twente have been transformed into colourful, lively strips full of indigenous wildflowers, herbs and grains.

The impact of these metres is immediately noticeable. The strips provide a safe, quiet refuge as well as a natural source of nutrition for bees, butterflies and birds. This allows us to restore local biodiversity from the ground up. The insects create a natural balance in crop protection and this gives soil and water quality space to recover. We hereby cherish and reinforce this traditional landscape for the future.

This project reveals what happens when we join forces. Hand in hand with passionate farmers and the Landschapsfonds Enschede, we have revived the landscape. This has resulted in a healthy, resilient environment in which agriculture and vibrant nature come together in harmony, thereby making a rural area even more beautiful!

This project helps us contribute to the following UN Sustainability Development Goals:



Green Friday

On 28 November 2025, for the fourth year running, Dille & Kamille opted for Green Friday instead of Black Friday. For this reason our stores and webshops in the Netherlands, Belgium, Germany and France remained closed. Green Friday draws attention to more conscious consumption.

Stores closed, Plant Service opened

Especially for Green Friday we opened the Plant Service. The general public could call a special phone number and 'talk to a plant'. Every call planted a symbolic seed hereby bringing greening to people's attention in a low-key, positive manner.

Furthermore, visitors to the closed stores could pick up a free bag of flower seeds to personally help contribute to a greener environment.

Green Activities Staff

Green Friday was the highlight of a month of sustainable initiatives. During November, colleagues from stores, offices and the distribution centre organised local green activities. For instance, the team in Maastricht helped out at a food forest, colleagues in Ghent made fat balls for birds and the team in Düsseldorf cleaned up litter around their store. Comparable activities took place in many different locations with colleagues jointly working for biodiversity, a clean living environment and connection with their local area.



Governance

Dille & Kamille (International) BV is a private limited liability company, with its statutory offices (Chamber of Commerce registration no.: 29019193) and head office situated in Utrecht, the Netherlands. This entity controls four operating companies.

Organisation

The organisation's board consists of

Supervisory Board

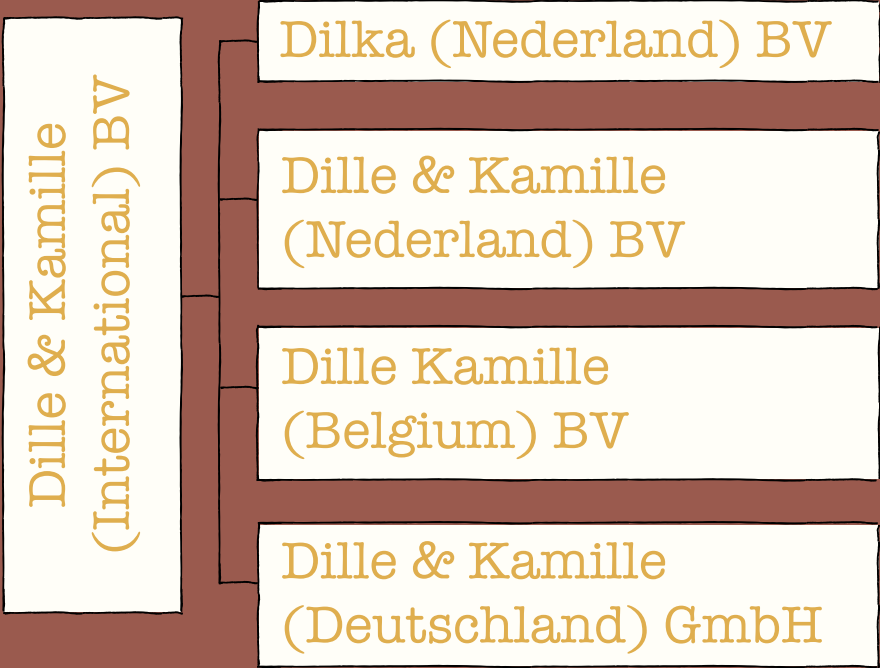
J.P. Tichelaar (chairperson)
C.R. Worp
A.E. Kamerling
R.N.M. de Kuijper

The Board of Directors

Hans Geels - CEO
Jan Sander de Bie - Commercial Director
Robbert Lamme - Operational and Financial Director

Stakeholder value

Entirely in line with our philosophy, Dille & Kamille's articles of association officially record that the members of the supervisory board and directors' decision making for the company and its **subsidiaries should keep the stakeholders involved in mind**. Alongside our shareholders these also include our staff, suppliers, customers, the communities we are active in as well as the local and global environment.



APPENDICES



APPENDIX 1

DOUBLE

MATERIALITY

ANALYSIS

The November 2024, Double Materiality Analysis (DMA)
constituted the basis for the new sustainability strategy drawn up in 2025.

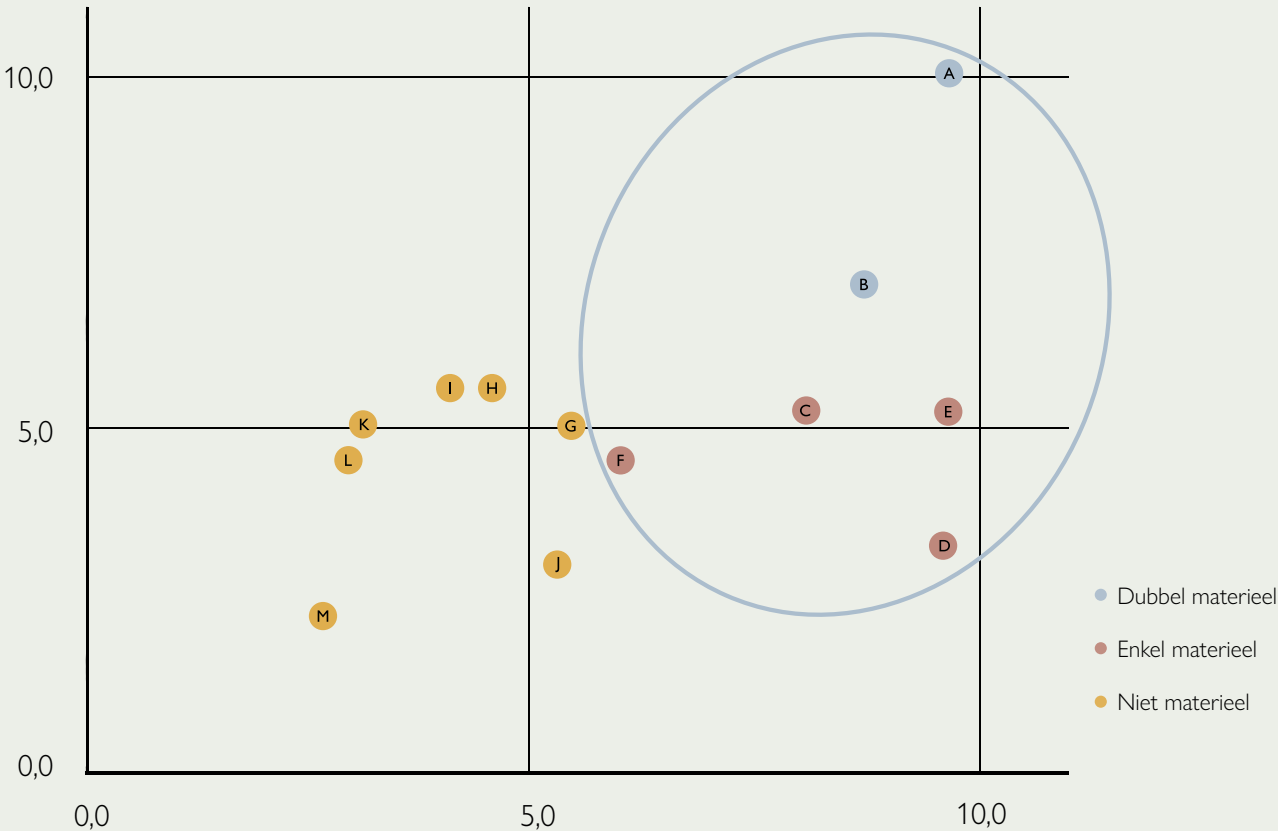
The November 2024, Double Materiality Analysis (DMA) constituted the basis for the new sustainability strategy drawn up in 2025.

A materiality analysis is a process which enables an organisation to determine which sustainability themes (ESG) are essential to report on and control for. As part of this process we entered into dialogue with our stakeholder groups: staff, suppliers and partners, customers and end users, investors and shareholders, communities (we are active in), the environment (represented by data and experts) and fellow entrepreneurs (peer review). Together, we assessed the sustainability themes from two perspectives:

- From the inside outwards: the impact our organisation has on humans, the environment and society.
- From the outside inwards: the impact sustainability developments have on our organisation.

Themes that score above the threshold values for one of both perspectives are singly material, themes that score above threshold values for both perspectives are doubly material. The results are displayed in the Double Materiality Matrix which has the inside-out perspective on the horizontal axis and the outside-in perspective on the vertical axis.

Double Materiality Analysis (DMA)



1	A	Raw materials Consumption & the circular economy	ESRS E5
2	B	Social Chain Responsibility	ESRS S2
3	C	Emissions	ESRS E1
4	D	Deforestation & Biodiversity	ESRS E4
5	E	Water Management in the Chain	ESRS E3
6	F	Local Communities	ESRS S3
7	G	Chemicals Management in the Chain	ESRS E2

8	H	Business Behaviour	ESRS G1
9	I	Consumers & End Users	ESRS S4
10	J	Liveable Wages	ESRS S2
11	K	Staff Satisfaction & Welfare	ESRS S1
12	L	Diversity, Equality & Inclusion	ESRS S1
13	M	Training & Education	ESRS S1

**Linking of our themes to the corresponding European Sustainability Reporting Standards.*

APPENDIX 2

NON-LOBBYING DECLARATION

This policy describes how Dille & Kamille deals with lobbying and involvement in government policy.

The policy's objective is to guarantee transparency, integrity and alignment with the company's dedication to having a positive impact on society and the environment. This policy applies to all staff and company representatives.

Dille & Kamille's approach to lobbying

Dille & Kamille does not engage in any form of lobbying, whether it be direct or indirect influencing of government policy or decision making. Goals:

This includes:

- Direct interaction with policy makers intended to influence decisions
- Indirect influencing through intermediaries

If this position changes, the company will modify this policy and communicate this transparently.

To ensure that this position is adhered to in practice, Dille & Kamille will remain watchful for possible indirect involvement in lobbying activities, for instance, through sector organisations, partnerships or external advisors.

Where relevant, the company will also, periodically, evaluate its memberships and external ties to see if they align with its position. If activities that could be considered lobbying are identified, these will be internally assessed and suitable measures will be introduced.



Policy Implementation

The policy is anchored in the organisation by means of:

- internal communication and supervision
- integration into the relevant processes (e.g. partnerships, public affairs)
- awareness training for relevant staff

Reporting Procedure

Dille & Kamille strives to have an open, transparent culture in which concerns can be expressed without fear of reprisal. Interested parties including staff, partners and other relevant parties can use the company's complaints procedure to express their concerns or report possible infringements with regard to the company's entrepreneurial conduct or lobbying practices.

Reports can be made confidentially and, where necessary, anonymously. All concerns will be processed in accordance with the company's complaint procedure which ensure suitable investigation and follow-up.



Transparency and Approval

This policy was officially approved by the highest governing body at Dille & Kamille. The policy is public and accessible to those interested at: www.dille-kamille.com or other relevant communication channels.

The policy will be evaluated at least once a year as to its continued relevance, alignment to developments in regulations and consistency with guaranteeing the company's objective and sustainability obligations.



APPENDIX 3

DIVERSITY,
EQUALITY AND
INCLUSION
DECLARATION

Everyone is welcome at Dille & Kamille whether it be customers or staff. We are a family firm with a pleasant company culture. It is important to us that everyone feels good and appreciated.

Everyone is welcome at Dille & Kamille whether it be customers or staff. We are a family firm with a pleasant company culture. It is important to us that everyone feels good and appreciated. As a B Corp-certified company we work on our diversity, equality and inclusion (DG&I). The subject is relatively new to us and we will introduce it in a manner that suits Dille & Kamille. No rushed campaigns, but meticulously and with attention.

Equal Opportunities

Equal opportunities are central to both our internal career options and the recruitment of a wider, more diverse group of job applicants. We work to create a safe, inclusive work environment in which staff feel free to express their opinions. We also offer equal opportunities in the field of labour conditions, training and development.

Inclusive Communication

We ensure our internal and external communication remains accessible and inclusive to a variety of groups. We take representation into account in the language and images utilised. We also communicate using a variety of channels so we can reach a wide range of groups. This is evaluated with a view to continually improving.

Evaluation

Annual DG&I evaluations and training have ensured the subject has come to the fore and we expect to discover more opportunities. This is why our DG&I policy will undergo interim updates and be further expanded.



APPENDIX 4

GRIEVANCE PROCEDURE

It is important to Dille & Kamille that everyone who interacts with us be they staff, suppliers, customers or other stakeholders can express their concerns, complaints or observations to us in a safe, accessible manner.

It is important to Dille & Kamille that everyone who interacts with us be they staff, suppliers, customers and other stakeholders can express their concerns, complaints or observations to us in a safe, accessible manner. This complaint procedure describes how reports can be made, how we process these as well as how we ensure follow-up, learning and improvement takes place.

Who this procedure is intended for.

The procedure is accessible to all Dille & Kamille's internal and external stakeholders including:

- Staff (including trainees and freelancers)
- Suppliers and cooperation partners
- Customers
- Communities influenced by our activities
- Other stakeholders who experience (negative) impact from our activities or value chain.

We provide active communication about the procedure's existence, among other things, using the following channels:

- Stating such in suppliers' contracts and/or purchasing conditions
- Inclusion in the staff manual and onboarding
- Referenced on our website and in our impact report
- Periodic internal communication (e.g. newsletter or team meeting).

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Which signals or complaints can be reported

Issues including those below can be reported using the complaints procedure:

- Human rights issues
- Labour practices or labour conditions
- Discrimination, intimidation or misconduct
- Environmental effects or sustainability issues
- Ethical misconduct, corruption or conflicts of interest
- Safety or welfare issues
- Infringements of company policy or values
- Consequences for those living nearby or stakeholders
- Other situations in which our activities possibly cause negative impact.



Acceptance Criteria

A report is accepted as a formal grievance if one or more of the following criteria has been met:

- The report pertains to a situation that touches on Dille & Kamille's activities or value chain
- There is (a suspicion of) negative impact on humans, the environment or society
- The report is sufficiently concrete to justify further investigation.

A report is not accepted as a formal grievance if:

- The report contains insufficient information for follow-up
- The issue is evidently outside this procedure's scope
- The report was submitted before and processed without new facts becoming apparent.

The reporting party always receives feedback about the reasons for rejection including any possible reference to a more suitable channel.

How a report can be made

Reports can be made through our website.

Reports can, if so desired, be made confidentially or anonymously. We will ensure that the reporting parties experience no negative consequences from reporting their complaint or suspicion.

Where necessary, we offer stakeholders who do not have access to digital channels such as, for example communities in the chain, alternative ways to submit reports such as in writing or through a local contact.

Many of our manufacturing partners already have internal complaint procedures in place. We are currently cataloguing which partners do not and studying how we might contribute to reinforcing existing processes or setting up new complaints procedures where necessary. We suggest using the Speak for Change method to partners who are members of Amfori BSCI. Naturally, suggestions concerning additional or alternative reporting channels are of course welcome.



Report Processing

Every report is processed meticulously, independently and respectfully. The reporting party is actively informed about every step of the process.

The steps in the process:

1. Confirmation of receipt to reporting party (inside 7 days);
2. First assessment: is the report a formal grievance? The reporting party will receive notification concerning the acceptance or, in the event of rejection, the grounds for this (generally inside 30 days, depending on the complexity);
3. Investigation or clarification (if necessary) — the reporting party is informed about the expected throughput time (we aim to do so inside 90 days and will inform the reporting party if more time is required);
 - Decision concerning follow-up, restoration measures or improvement activities;
 - Feedback to the reporting party about the results and any possible follow-up steps;
 - Confirmation the reporting party's grievance has been resolved.

Facilitating Solutions

When searching for a solution we strive to keep the process honest. Depending on the nature of the report this can mean:

- Direct contact with the reporting party for explanation or mediation;
- Engaging an independent third party in the event of complex or sensitive issues;
- Restoration measures (e.g. compensation, process modification, apologies);
- Escalation to the board of directors or external authorities if required.

The reporting party will be involved in seeking a suitable solution and can indicate whether they think the results are to their satisfaction.



Protecting Reporting Parties

We take protecting reporting parties very seriously.

The following measures are in place:

- Identity confidentiality: the reporting party's identity is only shared with those immediately involved in the report's processing and only after the former's explicit permission
- Approval in advance: the reporting party is always asked for prior permission when sharing information with additional parties
- Confidentiality of results: the procedure's results are also dealt with confidentially unless the reporting party agrees to their publication
- No reprisals: staff and other parties involved may in no way experience disadvantages from submitting a report in good faith
- Disciplinary measures: breaching confidentiality or reprisals by Dille & Kamille staff are considered as serious breach of duty and lead to disciplinary measures
- Risk assessment for vulnerable reporting parties: if a report is made by a party who may be vulnerable (e.g. staff in the chain), an independent third party can be brought in to conduct a risk assessment
- GDPR: personal data (such as names or contact details) will be processed in line with the General Data Protection Regulation.

Anonymous Reports:

Reports can be made anonymously. Do take into account that anonymous reports can hamper the follow-up if additional information is required. We always process anonymous reports carefully and confidentially.



Tracking and follow-up

All reports are registered in an internal overview. The following details are recorded:

- Type of report and stakeholder group this pertains to;
- Date of report and date of resolution;
- Status (open/processing/resolved/rejected);
- Grounds for rejection;
- Activities and restorative measures implemented;
- Learning moments and the processes' throughput time;
- The reporting party's satisfaction (if measured).

Progress is periodically monitored by the Sustainability Lead so timely follow-up is guaranteed.

8. Responsibility and Accountability

- First contact and coordination: Sustainability Lead;
- Decision making concerning measures: the board of directors and management team;
- Implementing campaigns: the department concerned (e.g. HR, Range, Supply Chain, Marketing, Operations).

Avoiding Conflicts of Interest

The following rules apply to avoid conflicts of interest in decision making:

- A member of staff or manager who themselves are involved in the substance of the report will not take part in the assessment of or decision making concerning the latter;
- If in doubt concerning possible conflicts of interest the assessment will be transferred to another functionary or an independent third party;
- In the event of reports concerning the board of directors or senior management, the processing will be handed over to an independent third party or external person of trust;
- The reporting party will be informed from the beginning as to who will be involved in the processing of their report.



Annual Reporting to Senior Management

Annually, the Sustainability Lead will draw up an internal report concerning the grievance procedure's efficacy. This report will be sent to the board of directors and supervisory board and will comprise of:

- An overview of the reports received (number, type, stakeholder group);
- The number of accepted and rejected reports with grounds for both;
- Resolved reports: results, restoration measures and the average throughput time;
- Signalling trends and structural risks;
- The reporting party's satisfaction levels (if measured);
- Recommendations for policy and process improvements.

Transparency and Learning

Where suitable, we will share anonymised insights gained from reports in our sustainability report or internal updates. We will publish an annual public report providing the following data (in accordance with UNGP Effectivity criteria):

- The number of reports received according to type and nature;
- The number of reports rejected as a grievance and on which grounds;
- The number of resolved reports, the results, any possible follow-up and the average throughput time;
- The reporting party's satisfaction levels (if available);
- Other data that helps the general public understand how the procedure works.

The complaint and grievance procedure not only functions as a corrective, but also as a tool for learning with the aim of continuous improvement. Insights will be used to improve policy, processes and risk assessments.





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