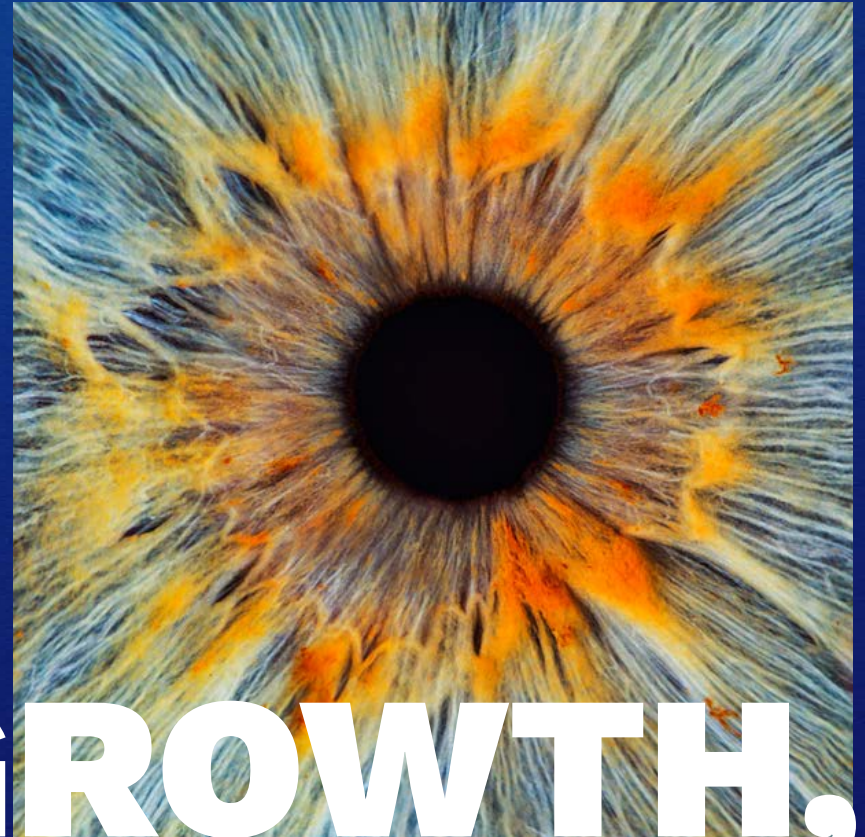


Sustainability Ambition Report 2025



# SCALING GROWTH, CREATING VALUE

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# INTRODUCTION

## SCALING GROWTH FOR IMPACT

Good eyesight and hearing are important to our personal and collective well-being, yet many people continue to face barriers in getting the care they need. That's why it's our mission to help people access good eye and hearing care regardless of their circumstances.

This report sets out the progress we made in 2025 towards our sustainability ambitions, as we continue to grow our business and our contribution to society. Our physical stores and online platforms offer value-for-money glasses, sunglasses, contact lenses, and hearing aids, as well as expert eye and hearing care, all at affordable prices.

These accessible, high-quality products and services are made possible by our knowledgeable, engaged workforce, underpinned by our increasing focus on the sustainability of our merchandise and operations.

### OUR AMBITION

A future in view of good eyesight and hearing for all.

### OUR MISSION

Making good eye care and hearing care affordable and easily accessible for everyone.

### OUR VISION

To further expand the retail platform and become the market leader in the value-for-money optics segments in the European markets, by striving for responsible entrepreneurship and sustainable growth with well-educated and happy employees.

### OUR VALUES

Simplicity, innovation, competence, responsibility.



VIEW



FUTURE



EARTH

# A WORD FROM OUR CEO

I'm pleased to present our 2025 Sustainability Ambition Report, which charts our progress towards making eye and hearing care affordable and accessible for all. Nexeye grew rapidly in 2025 as we expanded our store presence across Europe with 19 stores and served record numbers of customers on- and offline. This growth was made possible by our talented and committed colleagues and was achieved with our impact on the world around us continuously in sight.

We made solid progress in 2025 towards being compliant with the Corporate Sustainability Reporting Directive (CSRD), under which nexeye is expected to be formally in scope as of the 2027 financial year, reporting in 2028. Developments under the EU Omnibus initiative during the year, and the resulting regulatory uncertainty, have influenced the timing and prioritization of certain activities. Nevertheless, we continued to place importance on ESG matters and made further progress on our material topics.

Our ambitions are clear, with the potential to create both a positive and a negative impact. Our challenge is to amplify the positive by reaching more customers and offering attractive employment prospects for our colleagues, while minimizing the side effects of our growth related to increased product volumes and logistical demands. I'm proud of how we reached even more people in 2025 through our value-for-money retail strategy and our partnerships in the community, such as our work with Kinderhulp in the Netherlands and the launch of a Ciircle collection for children, all while increasing the efficiency of our logistics.

Still, we want to do more. Together, we will continue to grow our business and with it, our impact on society, by making eye and hearing care more accessible.

I would like to thank our partners, suppliers and investor for supporting us on this journey. Their partnership and willingness to challenge us help accelerate our progress and strengthen our sustainability efforts.



**Bart van den Nieuwenhof**

**“Still, we want to do more. Together, we will continue to grow our business and with it, our impact on society”**

# ACCELERATING GROWTH: MAKING EYECARE AND HEARING CARE ACCESSIBLE TO ALL

Nexeye is a leading European retailer of optical and hearing care, operating three strong brands: eyes + more, Hans Anders, and Direkt Optik. Together, we serve millions of customers in the value-for-money segment, where we hold a dominant, growing position in Europe thanks to our combination of quality, transparency, and affordability.

### Scaling growth with purpose

We aim to drive growth through a combination of organic expansion and acquisitions, supported by strong local leadership, trusted partnerships, and a solid operational foundation. This allows us to expand internationally while staying close to our customers. You can read more about our growth in the past year on page 8.

### A platform built to scale up

Nexeye is a retail platform designed for growth. Our brands are powered by a global Shared Service Center, enabling centralized expertise in procurement, operations, and talent development. We also drive digitalization, innovation, quality, and sustainability across the group, enabling efficient, scalable, and future-proof operations.



# OUR GEOGRAPHICAL FOOTPRINT

738 stores across Northern and Central Europe

### Nexeye

- Service Centers in Gorinchem (NL), Hamburg (DE), Hasselt (BE), Stockholm (SE)
- Nexeye Academy in Hilversum (NL)
- Warehouse in Gorinchem (NL)

### Hans Anders

- Eye and hearing care
- 394 stores in NL and BE, of which 171 also provide hearing care
- 2 webshops
- 100% own stores

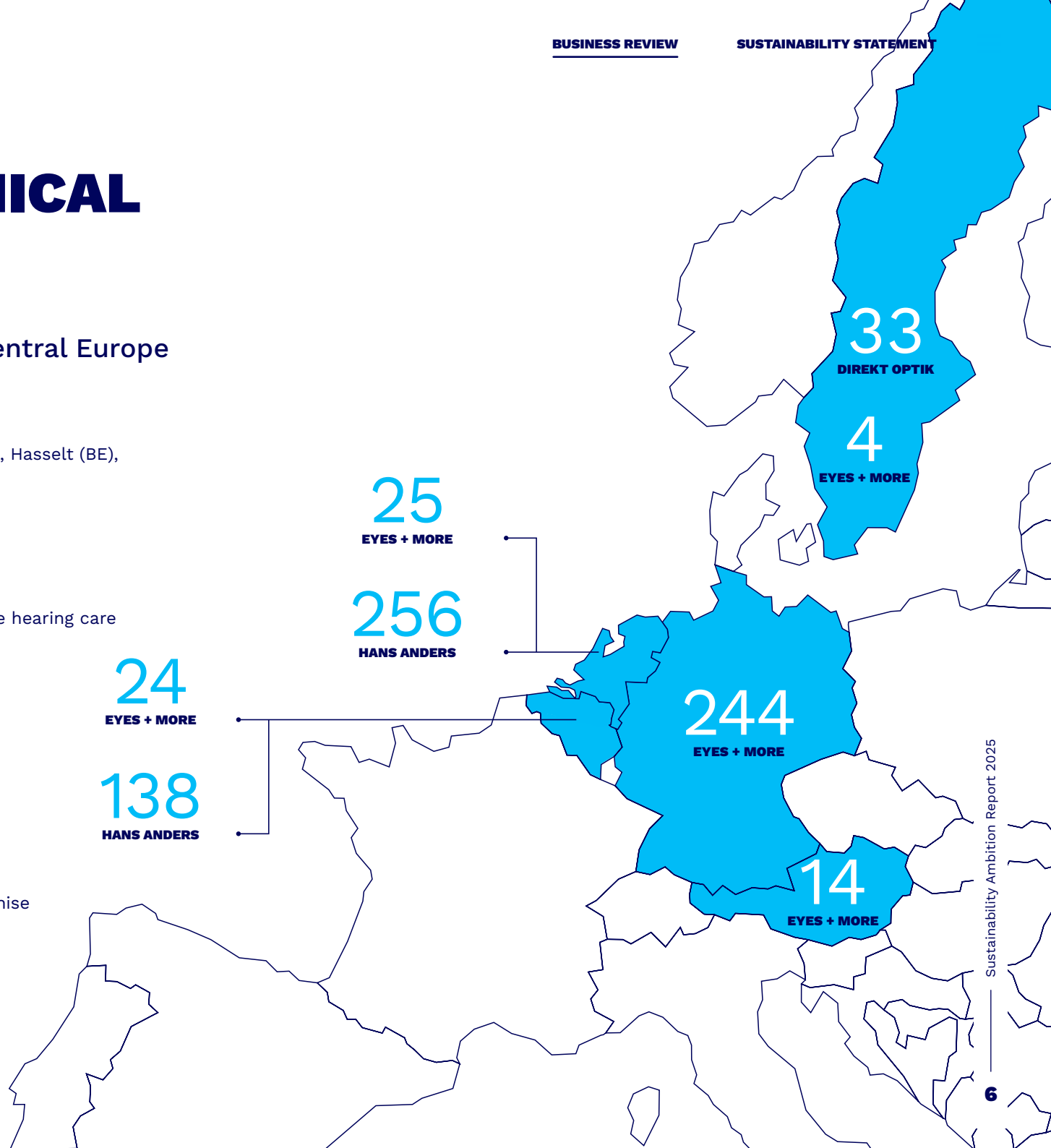
### eyes + more

- Eye care
- 311 stores in DE, NL, BE, AT, and SE
- 2 webshops
- 95% own stores, 5% franchise

### Direkt Optik

- Eye care
- 33 stores in Sweden: 60% own stores, 40% franchise

As of January 31, 2026



# ABOUT OUR BRANDS

## EYES + MORE

Founded in 2006 and acquired by nexeye in 2018, eyes + more is a fast-growing challenger in the value-for-money segment.

Eyes + more empowers customers not only to see clearly but also to use eyewear as a tool for self-expression. Its unique, transparent and accessible pricing model offers customers all-inclusive prices, removing barriers to access.

With a rapidly expanding store network, eyes + more has significantly strengthened its market position across Europe, growing its market share in Germany from 6% to 9% in four years and further expanding its presence in Austria through new store openings in 2025.



GERMANY AUSTRIA SWEDEN BELGIUM THE NETHERLANDS

## HANS ANDERS

Since 1982, Hans Anders has offered high-quality optical and hearing care products and services at accessible prices for its broad customer base in the Netherlands and Belgium.

With a mature and highly profitable business model, the brand's leading omni-channel proposition combines its extensive store network with strong digital capabilities.

Hans Anders holds the top position by volume in both markets, with a share of approximately 30% in the Netherlands and 99% brand awareness.



BELGIUM THE NETHERLANDS

## DIREKT OPTIK

Direkt Optik is a well-established optical retail chain in Sweden, founded in 1992 and part of the nexeye group since 2013.

The brand blends quality and affordability with professional expertise, a customer-centric approach and is known for its unique 3-for-1 offer.

Direkt Optik is rooted in the local communities it serves, building long-term relationships based on trust, accessibility, and service with generations of customers across Sweden.



SWEDEN

# ACCELERATING OUR GROWTH

Our growth is guided by our ambition to make eye and hearing care accessible to all in a way that is responsible and future-proof. We integrate environmental, social, and governance (ESG) factors into how we work to create long-term value for customers, employees, and partners across the value chain.

We actively monitor our sustainability performance, set clear targets, and continually improve our processes. With our partners, we drive more sustainable practices, ensuring that our growth strengthens our business while also contributing to society and the environment.

## GROWTH HIGHLIGHTS\*

- + 3%** stores
- + 6%** in-store visitors
- + 17%** total online store visit sessions
- + 11%** glasses sold
- + 17%** hearing aids sold
- + 3%** contact lenses sold
- + 16%** appointments made\*\*
- + 9%** more employees
- + 153%** employee training hours

\* compared to 2024

\*\* all appointments held in the financial year

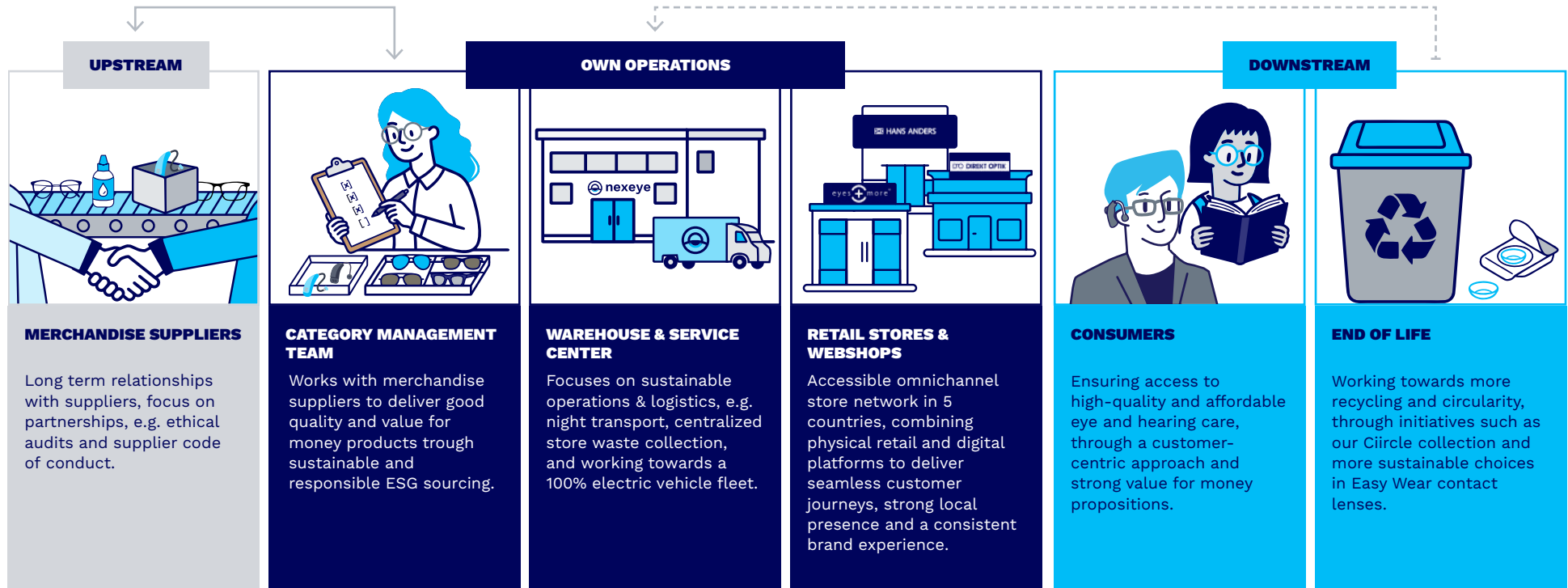
# ADDRESSING SUSTAINABILITY THROUGHOUT THE VALUE CHAIN

We promote responsible and ethical practices to drive ESG progress across our value chain, enabled by long-term, collaborative relationships. Due diligence processes guide us to identify and assess potential risks and opportunities, take measures to prevent or mitigate impacts, monitor results, and communicate our progress. The graphic on the next page provides an overview of our value chain and the associated material topics.

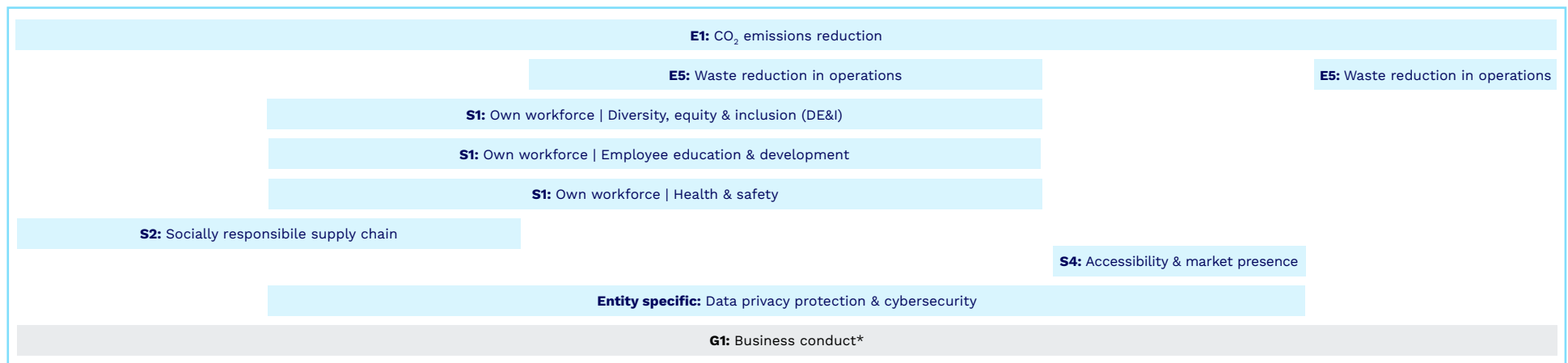
We set clear standards through supplier risk assessments, ESG audits and our Supplier Code of Conduct, while fostering awareness, accountability and continuous improvement across working conditions, human rights and environmental performance. We focus on long-term engagement with our suppliers and partners, building strong, collaborative relationships that support sustainable practices throughout the value chain.



# VALUE CHAIN MODEL



## OUR MATERIAL TOPICS



\* Business conduct (G1) was not assessed as formally material in the DMA, but is considered fundamental to responsible practices across our own operations and the value chain.

# OUR ESG STRATEGY AND AMBITIONS

As we fulfil our mission to make eye and hearing care accessible and affordable for everyone, we take responsibility for the impact we have on people, society, and the environment. Our ESG strategy focuses on what matters most to our business and our key stakeholders: our customers, employees, suppliers, and partners.

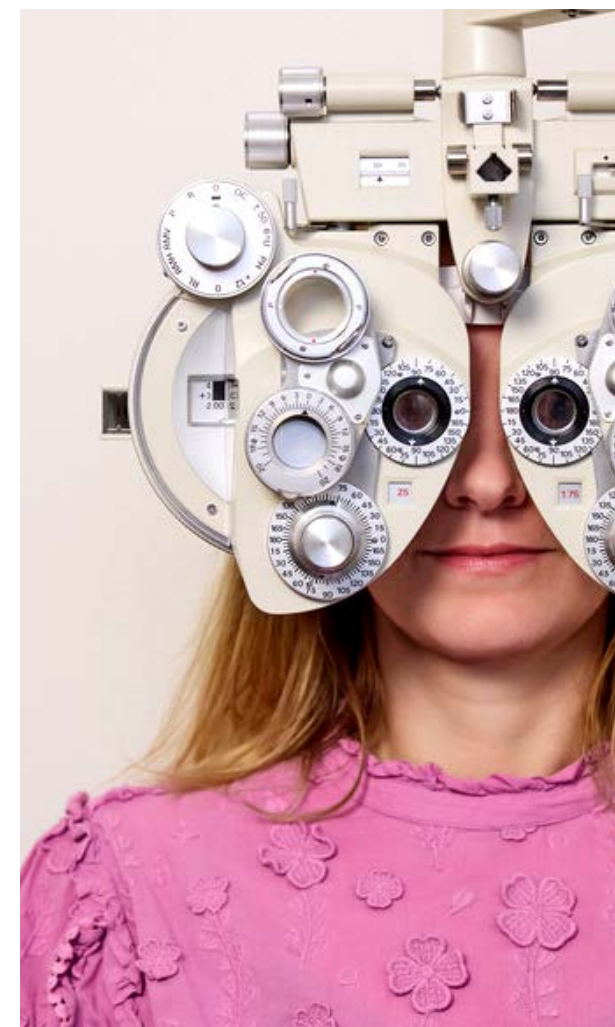
The model on the next page illustrates how nexeye creates value, from the resources and relationships we depend on, through our operations and growth drivers, to the long-term impact we aim to deliver for customers, employees, and society. Our full results for 2025 are covered in the Ambitions sections on pages 15-42.

## Updates in 2025

In 2025, to further define our priorities and to prepare for the requirements of the Corporate Sustainability Reporting Directive (CSRD), we conducted an in-depth **update of our double materiality assessment (DMA)**. Following initial assessments in 2022 and 2023, this reflected evolving regulatory developments, including the EU Omnibus changes and revisions to the European Sustainability Reporting Standards (ESRS).

We assessed sustainability topics from both an impact perspective (inside-out) and a financial risk and opportunity perspective (outside-in) to determine the most relevant ESG topics for our business and stakeholders.

We also established a **Risk Management Committee** in 2025 to strengthen governance and oversight, including on ESG matters. In addition, we appointed a dedicated **Group Head of Sustainability** to enhance our internal capabilities and coordination across the group.



# VALUE CREATION MODEL



## INPUT

### Human capital

- 4,500+ specialist and service staff
- Investment in learning & development
- Culture of DEI, well-being and engagement

### Produced capital

Our growing network of 738 optical stores across 5 countries, including 171 stores offering hearing care in 2 countries

### Social capital

Customers, business partners, suppliers, and industry associations

### Natural capital

- Manufacturing and packaging materials
- Operational resources

### Financial capital

With private equity backing

## IMPACT

### Human capital

A safe, stable and inclusive workplace

### Produced capital

Accessible omnichannel store network

### Social capital

Strong, long-term relationships with stakeholders

### Natural capital

More sustainable processes and products

### Financial capital

Enabling investment in people, innovation and services

## 2025 HIGHLIGHTS

### Human capital

7.9/10  
Engagement score

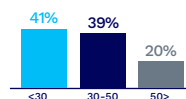
+9.2%\*  
Total employees

+153%\*  
Training hours

76.4% ♀

23.5% ♂

0.1% ♂  
Gender distribution



Age distribution

### Produced capital

+16.4%\*  
Appointments made

+6.1%\*  
In-store visitors

+16.6%\*  
Total online store visit sessions

+10.6%\*  
Glasses sold

+17%\*  
Hearing aids sold

+3%\*  
Contact lenses sold

### Social capital

65  
NPS customer satisfaction

100%\*\*  
Supplier Code of Conduct coverage

71.4%  
Unannounced audits

#### Partnerships and associations:

- Schools, such as Deltion College (Optician Training Program) and Summa College (Hearing Care Assistant Program)
- Industry associations, such as UFON and FedOptica
- Seeh (Hans Anders Zakelijk)

### Natural capital

33,376  
Total CO<sub>2</sub> Scope 1, 2 & 3 combined, location based (tCO<sub>2</sub>e)

31,514  
Total CO<sub>2</sub> Scope 1, 2 & 3 combined, market based (tCO<sub>2</sub>e)

16,403  
Total energy consumption (MWh)

61%  
Share of renewable energy

\* compared to 2024

\*\* tier 1 merchandise suppliers

# AN OVERVIEW OF OUR MATERIAL TOPICS

Our four Sustainability Ambitions are connected to our mission and the material topics identified in our DMA.

NEXEYE AMBITION	NEXEYE MATERIAL TOPIC	ESRS TOPIC
Affordable and accessible care	Accessibility and market presence	Consumers and end users <span>S4</span>
An energized and excellent workforce	Own workforce   Health & safety Own workforce   Diversity, equity & inclusion (DE&I) Own workforce   Education & development	Own workforce <span>S1</span>
More sustainable merchandise	CO <sub>2</sub> emissions reduction Socially responsible supply chain	Climate change <span>E1</span> Workers in the value chain <span>S2</span> Business conduct <span>G1</span>
More sustainable operations	CO <sub>2</sub> emissions reduction Waste reduction in operations	Climate change <span>E1</span> Resource use & circular economy <span>E5</span>

These ambitions steer our actions towards a more sustainable future while meeting the standards and regulations that apply to our business. The following pages highlight the key progress we made in each of these ambitions in 2025. For more information about our DMA process and our material topics, see Material sustainability-related impacts, risks, and opportunities on page 47.

Note that in addition to the above, we also report on one entity-specific topic, “Data privacy protection and cybersecurity,” and one non-material topic: “Business conduct (ESRS G1)”.

# OUR SUSTAINABILITY AMBITIONS



**1. AFFORDABLE AND ACCESSIBLE CARE**



**2. AN ENERGIZED AND EXCELLENT WORKFORCE**



**3. MORE SUSTAINABLE MERCHANDISE**



**4. MORE SUSTAINABLE OPERATIONS**



AMBITION 1:

# AFFORDABLE AND ACCESSIBLE CARE

**S4** Consumers and end users



# AMBITION 1: AFFORDABLE AND ACCESSIBLE CARE

Good vision and hearing should be within reach of everyone. By combining professional eye and hearing care with a strong value-for-money approach, we make quality products and services affordable and easy to access. In addition to supporting accessibility for our customers, we support social initiatives for people with limited access to eye and hearing care.

## 1.1 QUALITY OF PRODUCTS AND SERVICES

Providing safe and high-quality products and services contributes directly to customer satisfaction, product longevity, and waste reduction.

### Compliance with regulations and quality standards

All our merchandise must comply with recognized product quality standards such as REACH (Registration, Evaluation, Authorisation and Restriction of Chemicals), CE (European Conformity), and applicable ISO designations. Medical devices like frames, contact lenses, and hearing aids must also comply with the EU's Medical Devices Regulation (MDR).

### Structured quality assurance and testing

Our quality assurance framework is based on standardized procedures, market standards, and supplier agreements, to ensure the safe and effective use of our products.

For frames and sunglasses, we apply a two-phase testing protocol:

- **Pre-production phase:** testing sample frames before placing production orders with our suppliers
- **Post-production phase:** testing final samples before approval of bulk shipments

Our products are tested for durability, functionality, and safety in collaboration with independent testing institutes such as QIMA.

### Collaboration and continuous improvement

We work closely with our suppliers to maintain and improve product quality. This includes regular quality assessments, product testing, and review meetings where we define and monitor improvement actions. Our Group Head of Quality & Product Compliance is responsible for monitoring compliance and reports periodically on quality performance and risks. Annual external audits, including ISO 9001:2015 and TÜV Saarland certification for Customer Satisfaction and Price Performance, underline these continuous improvement efforts.

These efforts were recognized with a [Best Buy](#) award from Belgian independent consumer organization Testaankoop for Hans Anders' Easy Wear Luna range of contact lenses. The score of 80/100 reflected the product's high quality at an accessible price.

### Quality as a company-wide responsibility

In 2025, we introduced a "View on Quality" section in our weekly company-wide newsletter, through which we heightened awareness of the topic, shared insights and best practices, and encouraged employees to contribute to our quality culture.

## 1.2 ACCESSIBILITY OF EYE AND HEARING CARE

In 2025, we continued to grow our store network, further strengthening our omnichannel presence. We served more than 1.5 million customers and reach more than 20 million visitors online. With our strong local presence, customers can easily access professional eye and hearing care through in-store visits, both by appointment and on a walk-in basis.

### In-store wheelchair accessibility

Research by Dutch organization De Zonnebloem shows that nearly 70% of people with a physical disability sometimes avoid shops due to accessibility barriers, making accessibility both a social responsibility and an opportunity to serve more customers.

In March 2025, we launched a wheelchair accessibility program to remove barriers for customers with mobility impairments visiting Hans Anders stores in the Netherlands and Belgium, based on insights from an accessibility assessment conducted the previous year. Data from mystery visits, store workshops, and accessibility scans revealed key barriers across the customer journey, from finding a store and making an appointment to entering the store and receiving care.

### A structured approach in five steps

We built the program through the following approach:

1. Gathering insights with wheelchair users and store teams
2. Mapping the customer journey
3. Defining accessibility guidelines and standards
4. Developing a roadmap with quick wins and structural improvements
5. Implementing improvements across stores and digital channels

Our in-store measures included:

- Removing obstacles and improving store layouts where possible
- Installing doorbells at wheelchair-friendly height in stores with heavy doors
- Adding accessibility information online and in-store
- Training employees on inclusive customer interaction and awareness

### What we've learned so far

Our experience shows that improving accessibility does not have to be complex or costly. Small, practical adjustments can make a significant difference. At the same time, we recognize that our employees' awareness and behavior are just as important as physical improvements in creating a welcoming environment.

Wheelchair accessibility is now part of our ESG governance and is continuously monitored to ensure ongoing improvements and accountability.

### Progress on wheelchair accessibility at Hans Anders

Market	Accessibility in 2024	Accessibility in 2025
Netherlands	93%	94.5%
Belgium	75%	76.3%

We have identified three categories:

#### 1. Fully wheelchair accessible



#### 2. Wheelchair accessible with personal assistance if needed



#### 3. Not fully wheelchair accessible



Stores classified as category 1 or 2 are considered wheelchair accessible.

For more information visit: [Hans Anders wheelchair accessibility information.](#)

**Removing barriers to better sight and hearing**

For many people, access to eye and hearing care is still not a given, due to factors like financial hardship and limited access to healthcare.

Through our partnerships and initiatives, we help provide access to glasses and hearing solutions, as well as to give products a second life. Our collaborations include organizations such as Nationaal Fonds Kinderhulp, Médecins du Monde/ Dokters van de Wereld Belgium (Doctors of the World), Christian Refugee Relief, and the Starkey Hearing Foundation.

**Nexeye x Kinderhulp partnership**

The “A Visible Difference” program (in Dutch: Een zichtbaar verschil) is a joint initiative by Hans Anders and the Kinderhulp children’s aid fund in the Netherlands that supports children living in financial hardship.



[Research](#) led by Ruth van Nispen, a researcher into low vision, shows that around 64,000 children in the Netherlands need glasses but can’t get them due to financial and systemic barriers, meaning our current efforts reach only a fraction of those in need. Through Kinderhulp’s intermediary network, we are reaching the families who need support most. More than 800 Hans Anders vouchers for free glasses have already been distributed through this program, and thanks to increased awareness, requests to Kinderhulp for support approximately doubled compared to 2024, revealing the scale of the challenge.

Building on this success, we aim to further expand our partnership with Kinderhulp through a multi-year impact program, reaching thousands of children each year.

**Impact for families**

- 4.8/5 satisfaction among children
- 71% of parents experienced less financial stress due to the donation

**Impact for children**

- Over 40% received their first pair of glasses
- Many children experienced better concentration, fewer headaches, and more confidence after receiving glasses

**IMPACT IN 2025**

More than

**2,250**

hearing aids donated or given a second life through the Starkey Hearing Foundation

More than

**3,500**

pairs of sunglasses distributed to people in refugee camps via Christian Refugee Relief

More than

**93**

patients supported with glasses via Médecins du Monde Belgium

**800**

vouchers for free glasses provided to children through Nationaal Fonds Kinderhulp



**VOICES OF IMPACT:**

**Creating better opportunities for children with proper eye care**

Optician:  
 “Sometimes, a child walks in struggling to see. A week later, they come back smiling. That’s why we do this.”

Kinderhulp:  
 “For many families facing financial hardship, glasses are simply out of reach. Yet good vision is essential for children to learn, develop, and participate at school. Partnerships like this help remove that barrier and give children a fair chance.”



Parent:  
 “From the bottom of my heart, thank you. I could never have paid for this myself.”

Caregiver:  
 “He had been struggling with headaches and concentration. With his new glasses, school has become much easier.”

Child:  
 “My old glasses were broken and taped together. Now I finally have a new pair.”

**1.3 ENSURING AFFORDABLE PRODUCTS AND SERVICES**

We continued to hold our prices significantly below the market average in 2025, and below those of our competitors across all markets and brands. We continuously monitor price trends and adjust our pricing and promotional approaches in response to inflation and rising costs, while consistently delivering the value our customers expect.

**AMBITION 1: AFFORDABLE AND ACCESSIBLE CARE**

# HIGHLIGHTS



Increased wheelchair accessibility across the Hans Anders store network to remove barriers for customers.

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Together with Kinderhulp, we made essential vision care accessible to a group of children growing up in financial hardship.

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Quality embedded as a shared responsibility across nexeye, with a focus on continuous improvement of our products and services.

AMBITION 2:

# AN ENERGIZED AND EXCELLENT WORKFORCE

**S1** Own workforce



# AMBITION 2: AN ENERGIZED AND EXCELLENT WORKFORCE

Our employees are central to our sustainability efforts and the success of our brands. We focus on furthering their development and providing an inclusive and safe working environment. In 2025, our workforce grew by 9%, in line with our business growth. Read on to find out how we supported our employees while working towards our sustainability goals.

## 2.1 STAFF EXPERTISE AND DEVELOPMENT

As the demand for skilled professionals in the optical and hearing care retail sector continues to grow, so does the need to support and develop our colleagues. At nexeye, we see this as an opportunity to invest in our people.

Colleagues' development journey starts with structured onboarding that introduces essential skills and processes. From there, they benefit from practical experience, ongoing training, and coaching on the job. Through these development pathways, we create new opportunities for our colleagues to shape their own future.

Our development platform, the Nexeye Academy, provides a wide range of learning options, including in-person training, hybrid programs, and e-learning modules. This flexible approach allows colleagues to develop at their own pace, build new skills, and grow in confidence, while preparing for the next step in their careers.

In 2024, we implemented a structured job rating system to further support career development and transparency. This included job profiles for our Hans Anders stores in the Netherlands, helping employees understand career paths and expectations. In 2025, we expanded this approach to our Service Center, with full implementation expected by 2026.

Behind these numbers are personal journeys of growth and development. The following three stories show how colleagues have gained skills, confidence, and new opportunities at nexeye.



\* Calculated on a headcount basis



**FAIDRA, HANS ANDERS, NETHERLANDS**

“I joined Hans Anders in 1999 and today I’m an experienced optician. This career path offered a good balance between technical work, working with people, and learning on the job.”

What I value most is guiding customers from A to Z. No day is the same and I continue to grow personally and professionally. I used to struggle with a fear of failure, but through experience, I learned to trust myself.”



**MONIKA, EYES + MORE, AUSTRIA**

“I joined eyes + more as a Customer Advisor in 2019 and now I’m a Store Manager. In 2020, I passed the examination to conduct sight tests, which not only strengthened my professional skills but also opened the door to new opportunities.”

To me, eyes + more feels like a transparent and modern family. I aim to reflect those values by being honest, consistent, and bringing positive energy to my team.”



**ASHEBAR, NEXEYE, NETHERLANDS**

“My journey with nexeye began as the very first participant in the Logistics Training Program, when I was new to the Netherlands.”

In the beginning, everything was new, from the language to the working environment, but I gained hands-on experience, job coaching, and practical training.

I’m now an assistant logistics worker, and highly motivated to keep moving forward.”

**Spotlight on the Logistics Learning Pathway program**

In the Netherlands, nexeye, Avres, and Da Vinci College joined forces to create the Logistics Learning Pathway, a work-study program that supports people with barriers to the labor market while helping companies find motivated employees. The initiative was developed in response to three major challenges in the region surrounding nexeye's Service Center in Gorinchem: a shortage of qualified personnel in the logistics sector, a lack of sustainable employment options for people with a distance from the labor market, and the need for flexible and practical education pathways to suit different learning styles.

The six-week program consists of work experience at nexeye's distribution center, personal guidance from Avres' job coaches, an MBO Level 1 practical skills certificate from Da Vinci College, and the potential for future career opportunities with nexeye or another employer in the region.

The first participant in the Logistics Learning Pathway was Ashebar Melaeke (pictured left). His story demonstrates how effective the program is in creating opportunities for people who are eager to learn and work, but do not always immediately receive those opportunities.

The logistics sector in Gorinchem still has a strong demand for staff. "This program aligns perfectly with that need," says Bianca van der Kaaij, Warehouse Manager at nexeye. "We invest in people with potential. For us, this is not only socially valuable, but also strategically smart."



## 2.2 DIVERSITY, EQUITY, AND INCLUSION

We believe that diversity, equity, and inclusion (DE&I) are essential to our values and our success. Through our culture, we create a work environment where every colleague feels valued, heard, and respected. In 2025, we developed a **nexeye-wide DE&I strategy** for the group, which defines our company-wide DE&I principles, themes, and future objectives. Alongside our core mission and vision, we have established the following values and themes:

Our actions as a company are rooted in these values and themes. For example, through recruitment, we aim to ensure fair opportunities for all candidates and enrich teams with diverse perspectives. We cultivate belonging through mentorship and career growth programs, while DE&I is embedded in onboarding, leadership development, and the Nexeye Academy. Our communication reflects workforce diversity, respects preferred pronouns, and is culturally aware. Clear policies and multiple reporting channels uphold dignity, fairness, and zero tolerance for harassment, while employees are encouraged to celebrate moments of cultural significance.

In October 2025, nexeye became one of the first companies in Belgium to join the **Diversity Charter**, following our earlier commitments in Sweden, Germany, and Austria. The Charter provides a practical framework for collaboration, knowledge sharing, and concrete actions, reinforcing our commitment to DE&I across the organization.

### VALUES

- **Inclusion everywhere:** Embracing every culture, identity, and background to create belonging.
- **Equality without boundaries:** Promoting equal opportunities, representation, and fair compensation internally and with partners.
- **Continuous progress:** Recognizing DE&I as an evolving journey, committed to learning and improving.
- **Respect in action:** Zero tolerance for discrimination or harassment, ensuring dignity in all interactions.
- **Empowered connections:** Amplifying the voices of employees, customers, and partners to shape an inclusive future.

### THEMES

- Respectful and inclusive workplace
- Inclusive recruitment
- Retention and engagement
- Education and awareness
- Inclusive communication
- Supportive behavioral practices



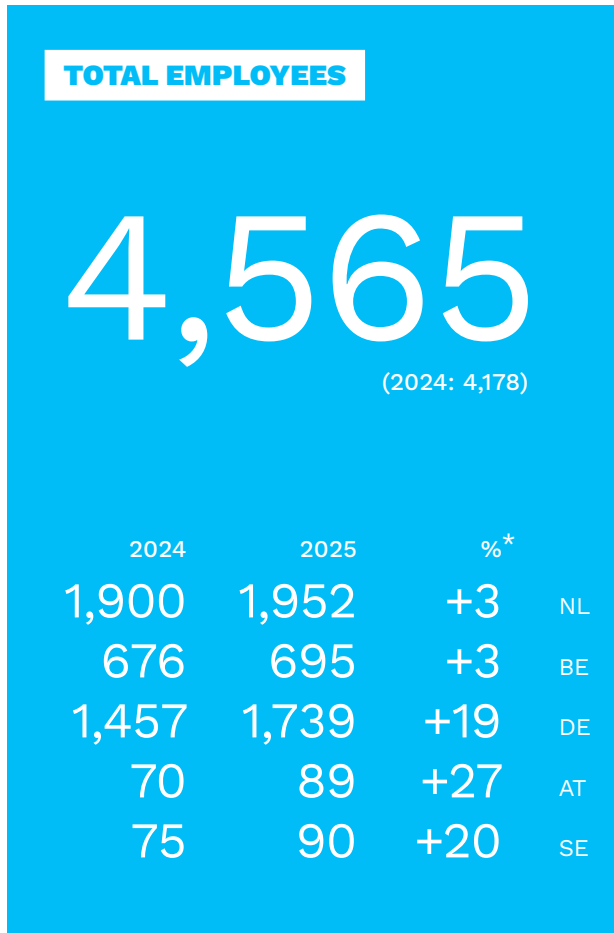
From left to right: Gwen Kolader, Patrick Groenendal, Jacques Werner, Suzanne Lundblad, Graziella Cali, Rian van Koulil, Sanne Oosterhoff, Tamara Grasser.



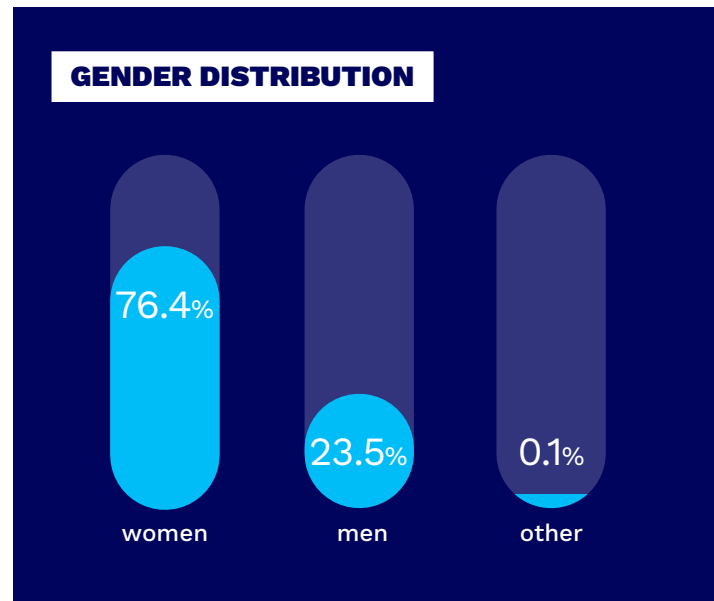
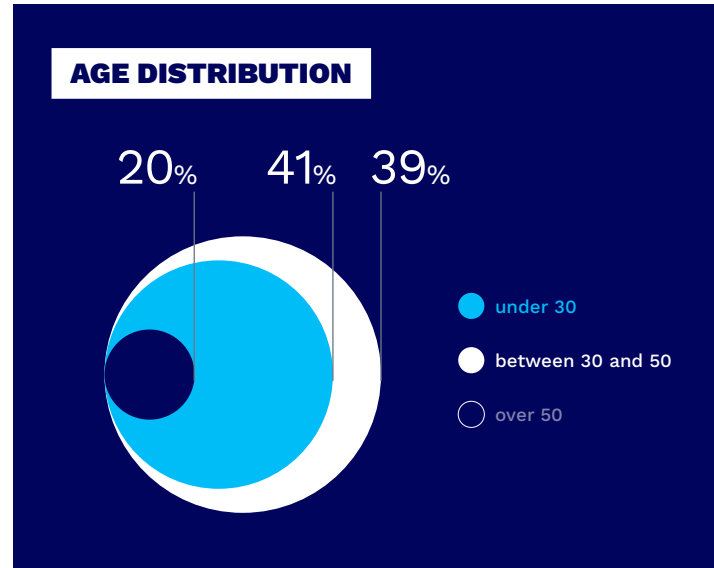
eyes + more Hamburg team celebrates Diversity Day

### OUR WORKFORCE IN NUMBERS

These graphics present a selection of highlighted facts and figures; for a more comprehensive overview of our employee data, please refer to the sustainability statement. Figures may produce different totals due to rounding.



\* compared to 2024



**Nurturing young talent and diverse leadership**

In 2025, the share of young professionals within our organization continued to grow, with the number of colleagues under the age of 30 increasing to 41% from 38% in 2024.

Diversity, equity, and inclusion at the top of the organization remains a key priority, and based on aggregated data from all countries, the gender distribution at our top management level stands at 53% men and 47% women (equivalent to 21 men and 19 women). The gender distribution within the nexeye Management Team stands at 80% men and 20% women (equivalent to 4 men and 1 woman).

**2.3 A HEALTHY AND SAFE WORKPLACE FOR STAFF**

We aim to create a working environment where people feel safe, supported, and able to perform at their best. We take this responsibility seriously, complying with all applicable local laws and ensuring full coverage of health and safety management systems in line with national regulations.

**Building a transparent safety culture**

In 2025, the number and rate of reported work-related accidents increased slightly. This was mainly the result of improved reporting processes and more accurate data collection as we work towards a more transparent safety culture.

**Investing in training and preparedness**

As part of our commitment to safety, health, and well-being, we continue to invest in employee training across our company through both internal and external programs. In addition, we organize specific emergency preparedness and response trainings in selected countries and for relevant employee groups, supporting employees in acting appropriately in different situations. We also monitor the number of trainings delivered and employees trained to help strengthen preparedness, awareness, and overall well-being in the workplace.



**“We have integrated emergency response training into our programs.”**

**– Patrick Groenendal**

Patrick Groenendal, HR Director at nexeye, illustrates this approach: “We have integrated emergency response (in Dutch: BHV) training into our training programs in the Netherlands to ensure that most employees receive an additional BHV training day. In addition, we have started refresher emergency response training for all Store Managers, which will continue into 2026.”

**inSIGHT engagement survey: accelerating continuous improvement**

Our inSIGHT program (powered by Workday) addresses critical workplace experience topics such as work environment, leadership, benefits, and training. In 2025, we conducted a corporate engagement survey that showed encouraging improvements across all engagement results compared to 2024.

The overall employee Net Promoter Score (e-NPS) was 38, significantly exceeding the 2024 score of 22 and our 2025 target of 27. This progress was supported by a 5% increase in participation, with 68% of our colleagues sharing their views (2024: 63%).

- Our **overall engagement** score rose to 7.9 out of 10 (2024: 7.5), placing us 0.5 points above the industry benchmark.
- **Conviction** reached 8.7 (+0.7 above benchmark), while **loyalty** increased to 7.4 (2024: 6.9) and **satisfaction** to 7.8 (2024: 7.3), both 0.5 above benchmark, reflecting increasing trust in the organization and a stronger sense of connection.
- **Inclusivity** also showed significant improvement, rising from 7.2 to 8.1. This indicates that more employees feel they belong, can be themselves, and feel valued for who they are.
- In addition, perceptions around **non-discrimination** improved from 7.9 to 8.3, showing that employees increasingly feel that inappropriate behavior, discrimination, and harassment are taken seriously and addressed appropriately.

**HEALTH AND SAFETY**

in 2025

34

number of recordable work-related accidents  
(2024: 40)

4.97

accident frequency rate  
(2024: 7.43)

0

Fatalities  
(2024: 0)

1

Reports of discrimination  
(2024: 2)

**ENGAGEMENT SCORES**

in 2025

7.9

out of 10  
(0.5 above industry benchmark)  
(2024: 7.5)

38

e-NPS  
(2024: 22)



**AMBITION 2: AN ENERGIZED AND EXCELLENT WORKFORCE**

# HIGHLIGHTS



Over 2,000 employees were trained or upskilled in optical care, a rising from 1,392 in 2024.



Developing a nexeye-wide DE&I strategy to strengthen diversity, equity, and inclusion across all markets.



Significant increase in our e-NPS, surpassing our ambitious target of 27, with a rise from 22 to 38.

AMBITION 3:

# MORE SUSTAINABLE MERCHANDISE

**E1** Climate change

**S2** Workers in the value chain

**G1** Business conduct



# AMBITION 3: MORE SUSTAINABLE MERCHANDISE

Throughout 2025, we continued to advance fair and responsible manufacturing processes to minimize adverse environmental and social impacts. By carefully selecting materials, helping to improve industry practices, and maintaining affordability, we placed sustainability and accessibility hand in hand.

## **3.1 A SOCIALLY RESPONSIBLE PARTNER IN THE VALUE CHAIN**

Together with our partners and suppliers, we work to ensure ethical, transparent, and responsible business practices across every step. In 2025, we continued to strengthen our approach in the following areas:

- **Managing risks**

We continually assess supplier risks, focusing primarily on our direct (Tier 1) suppliers. We evaluate financial exposure, supply chain complexity, and worker vulnerability. We implement mitigation measures, such as remediation, where needed, and continually monitor and address issues. Despite ongoing changes in legislation and regulations, including the EU Omnibus initiative and the Corporate Sustainability Due Diligence Directive (CSDDD), we also continue to audit an increasing number of Tier 2 suppliers to further strengthen our oversight across the value chain.

- **Strengthening standards**

Our Supplier Code of Conduct (SCoC) covers human rights, such as preventing child and forced labor, ensuring fair wages and safe working conditions, and adhering to anti-corruption and economic sanction requirements. We apply these standards throughout our supply chain and discuss ESG regularly with suppliers to support continuous improvement.

- **Embedding responsibility**

Our policies address material risks, impacts, and opportunities in our value chain, and internal processes, such as our Sustainable and Ethical Procurement & Sourcing approach, support alignment with our standards on human rights, anti-corruption, our grievance mechanism, and responsible sourcing. We are guided by internationally recognized frameworks, such as those of the United Nations (UN), the Organisation for Economic Co-operation and Development (OECD) and the International Labour Organisation (ILO).

- **Driving commitment**

In 2025, 100% of our tier-1 merchandise suppliers signed our SCoC or an equivalent standard, the same as in 2024. We work closely with our partners to maintain ESG performance, share best practices, and ensure adherence to our sustainability expectations. In addition, we are developing ESG awareness training for Category Managers traveling to non-OECD countries.

**ESG audits in 2025**

In 2025, we expanded our on-site audit program by increasing the number of audits from 17 to 21, 15 of which were unannounced. We also extended our audit scope to include suppliers of accessories and lenses in non-OECD countries.

Compared to 2024, when audits were conducted per supplier, each audit in 2025 targeted specific production sites. Although this provided more detailed insights and targeted improvements, it does mean that the results are not directly comparable. In addition, while the 2024 audit program focused primarily on Tier 1 suppliers, in 2025 we expanded our scope by starting to audit selected Tier 2 suppliers.

**3.2 REDUCING THE ENVIRONMENTAL IMPACT OF OUR MERCHANDISE**

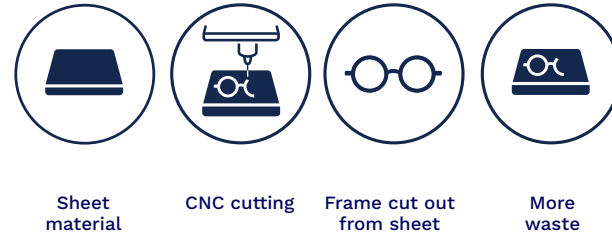
In 2025, we continued to reduce the environmental impact of our merchandise across product lines.

**Life cycle assessment**

Following a comprehensive life cycle assessment (LCA) of our frames in 2024, in which we collected data on materials, production methods, packaging, shipping, and product origins, we leveraged these insights to further refine our footprint data in 2025.

For example, the detailed information on production methods for some of our frame types gave us a clearer understanding of environmental impacts. For some frame types, we use CNC (Computer Numerical Control) cutting, with frames being cut from solid sheets. While this offers precision and design flexibility, it can result in relatively higher material use and production waste.

**CNC cutting**

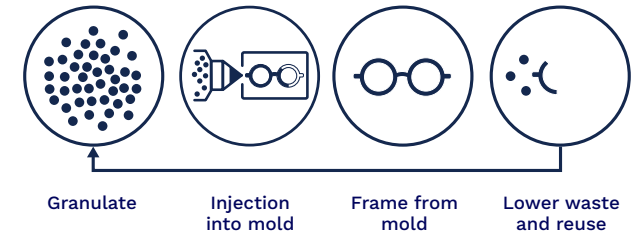


Alternatively, injection molding uses materials more efficiently and lowers production waste in large-scale manufacturing.

Across all frame types, we continuously explore opportunities to reduce environmental impact through the use of more sustainable materials and production processes. At the same time, we recognize that implementing such changes is not always straightforward, as more sustainable alternatives sometimes require trade-offs in terms of product quality, durability, performance, or design flexibility. For this reason, any adjustments to materials or manufacturing methods are carefully evaluated and balanced to ensure that our environmental ambitions do not compromise the quality standards, durability, aesthetic integrity, and design possibilities that define our products.

Maintaining product quality and designing for long-lasting durability is itself an important contribution to sustainability, as products designed to last longer help reduce replacement frequency and so waste.

**Injection molding**



**Introducing Ciircle Kids**

Our Ciircle collection, launched in October 2023, features stylish eyewear made from recycled materials that create less production waste. In 2025, we introduced Ciircle Kids to our Hans Anders stores, offering sustainable and stylish options to new generations of wearers.



Two children's frames from the Ciircle Kids collection



**“Introducing a more sustainable eyewear option for children felt like a natural and important next step for Ciircle.”**

– Gwen van Eijl

Gwen van Eijl, Category Manager at nexeye, says: “Introducing a more sustainable eyewear option for children felt like a natural and important next step for Ciircle. The recycled REGRIND acetate is made from old or unsold frames that are crushed and reprocessed, alongside recycled stainless steel. We’re proud to introduce children to more responsible choices at an early age, shaping positive long-term habits.”

We aim to gradually expand the Ciircle Kids range in the years to come as a natural extension of our approach to combining style, quality, and responsible material use.

**Driving lower-impact hearing solutions**

The share of rechargeable hearing aids sold rose to 89% in 2025, up from 87% in 2024. Rechargeable hearing aids reduce battery waste and improve convenience for customers. To further minimize e-waste, our hearing aid suppliers are starting to deliver power adapters separately, so that they are included on request and not by default. While this practice is already mandatory for consumer electronics, it is now being implemented for medical devices across the industry.

We also worked with our suppliers to optimize packaging. Dreve, for example, updated the packaging for ear molds by replacing plastic with paper and a minimal amount of recyclable plastic. Alpine created smaller cardboard versions of its boxes, reducing material use and waste.

Using high-level LCAs, we have refined our understanding of the carbon footprint of most of our lens products. Next, full LCAs are planned and our lens supplier is exploring opportunities to improve CO<sub>2</sub> data for all our brands that use these lenses. Our supplier is also exploring opportunities to expand the generation of solar electricity, both on-site and off-site, to further reduce CO<sub>2</sub> emissions.

**FROM PLASTIC TO PAPER**

**A measurable impact in lens packaging**

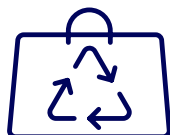
Following the success of a paper-based packaging solution at eyes + more, we worked closely with our lens supplier in 2025 to replace plastic bags with sustainable paper packaging at Hans Anders. This change reduces the environmental footprint of our merchandise by lowering plastic waste and associated CO<sub>2</sub> emissions, while supporting more circular and low-carbon supply chain practices. We avoided approximately 4,100 kg of plastic through this transition.

**AMBITION 3: MORE SUSTAINABLE MERCHANDISE**

# HIGHLIGHTS



Launched the Ciircle Kids collection, encouraging sustainability awareness from an early age.



Replaced plastic packaging in our supply chain with paper-based alternatives, avoiding 4,100 kg of plastic.



Lowered the sustainability impact of hearing solutions through packaging and rechargeable devices.

AMBITION 4:

# MORE SUSTAINABLE OPERATIONS

**E1** Climate change

**E5** Resource use & circular economy



# AMBITION 4: MORE SUSTAINABLE OPERATIONS

As our store network continues to grow, so does our impact, and we are conscious of the responsibility that comes with it. Delivering high-quality eye and hearing care comes with an environmental footprint. That is why we continuously assess how we operate, to drive smarter, more sustainable solutions that lower our impact while strengthening our operational efficiency.

## 4.1 REDUCING AND PROCESSING WASTE

### Creating better insight into our waste

Faced with increasing regulatory requirements and the growing need for high-quality data, we have set out to learn more about waste throughout our operations.

To obtain more consistent data on incoming materials, returns, and waste across our retail brands, in 2025 we assessed our current practices through interviews, on-site visits, and data analysis. Based on these insights, we developed a standardized waste calculation methodology, mapping material inflows, return flows, and waste streams across all brands, countries, and departments.

These ongoing initiatives strengthen our ability to meet evolving regulatory requirements and create a more complete and reliable data foundation. They enable better decision-making, improved efficiency, and more targeted waste reduction. It also supports our ability to set measurable targets and monitor progress over time, contributing to a lower environmental impact and a more sustainable way of working.

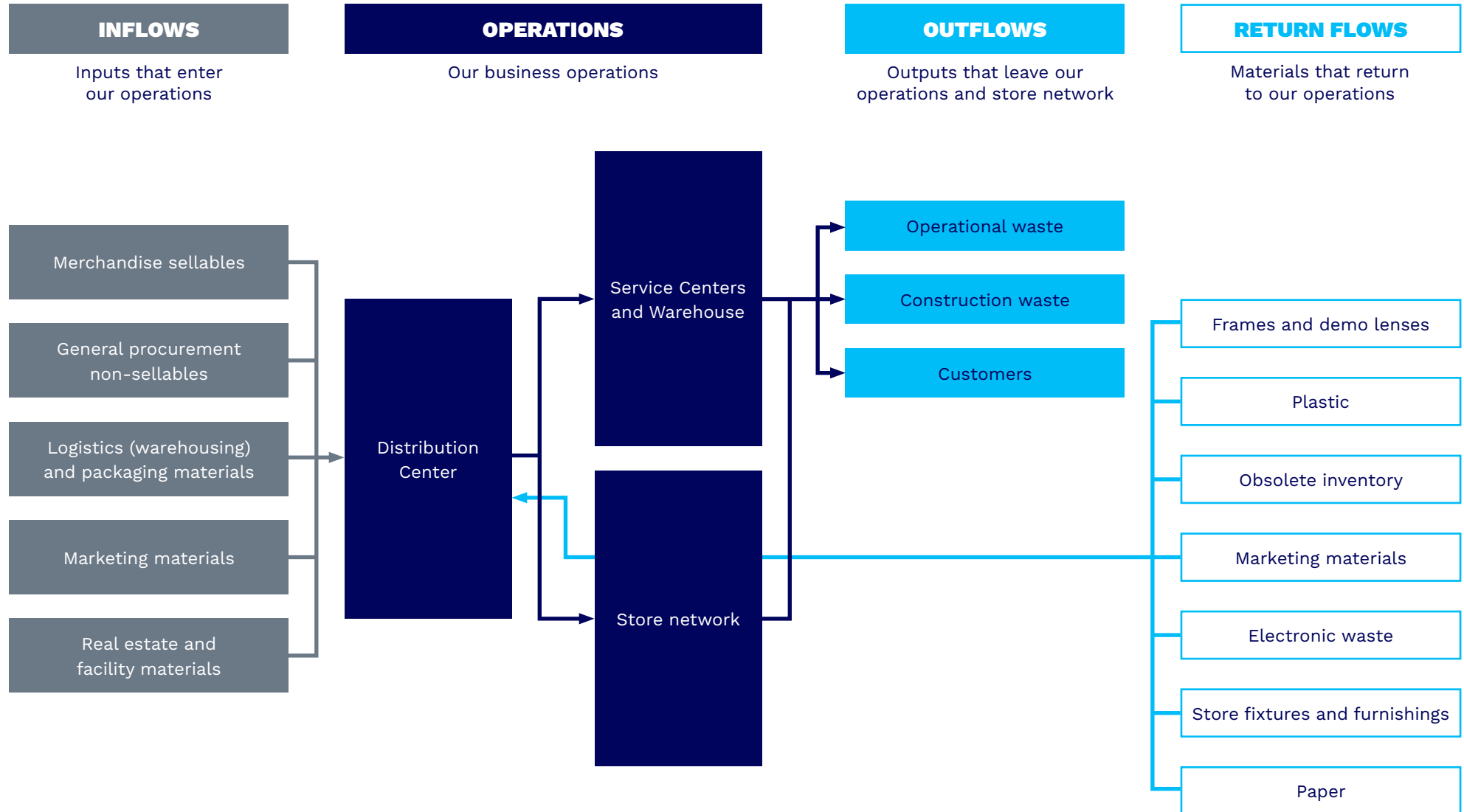


**“We supported nexeye in bringing structure and clarity to the complex topic of waste”**

– Koen Hut

Koen Hut, co-founder of The Overview Effect, says: “We supported nexeye in bringing structure and clarity to the complex topic of waste. What stands out is their willingness to truly understand their impact. By building a solid data foundation, nexeye is creating the conditions for both transparency and real operational improvement.”

# AN OVERVIEW OF NEXEYE INFLOWS, OPERATIONS, OUTFLOWS, AND RETURN FLOWS



### 4.2 REDUCING CO<sub>2</sub> EMISSIONS

Addressing our carbon footprint is central to how we think about building a sustainable business. As is typical for a retail business, most of our emissions, almost 95%, arise from our supply chain and the products we sell, rather than our own operations. Our direct and energy-related emissions, captured under Scope 1 and 2, represent

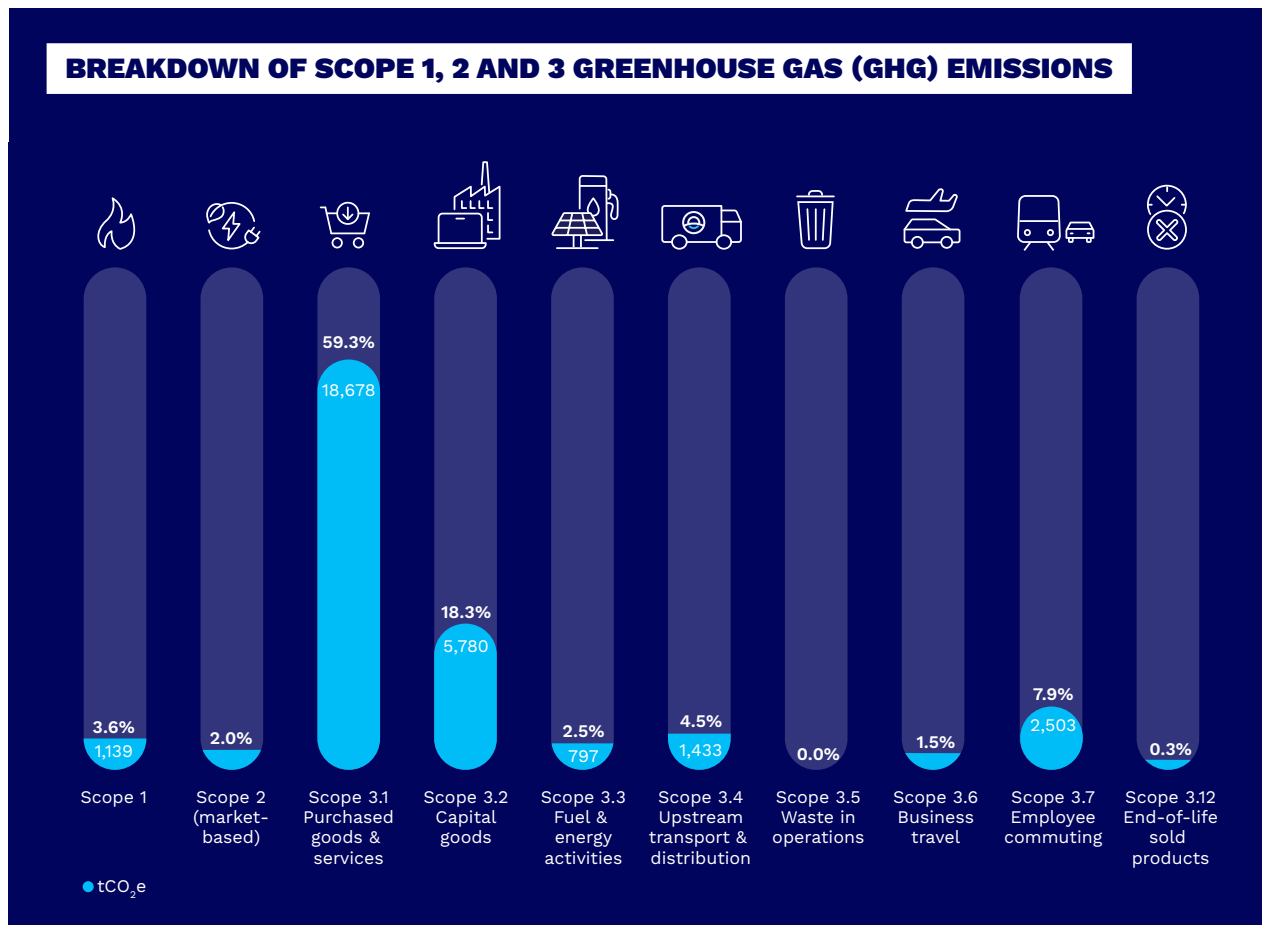
a smaller but more immediately controllable share of our total impact. In 2025, we reconfirmed our long-term commitment to science-aligned decarbonization and continued to deepen our understanding of emissions across our full value chain. We also further operationalized our Scope 1 and 2 reduction plan and refined our Scope 3 approach, including targets and further actions.

### SCOPE 1 & 2: EMISSIONS FROM OWN OPERATIONS AND PURCHASED ENERGY

#### Our emissions profile

Our Scope 1 and 2 emissions are concentrated in a small number of categories. For Scope 1, the largest contributor is gas consumption across our store network. We use gas to heat most of our physical locations. Lease car emissions, from diesel and petrol vehicles, represent the other significant direct source, though this is a category in active transition as we progressively electrify our fleet. In Scope 2, store and office electricity have dominated historically, though progress in procuring renewable electricity has already driven a substantial reduction in our market-based Scope 2 emissions, as Scope 1 becomes the dominant component of our Scope 1 & 2 emissions footprint.

This evolution in our emissions profile is encouraging, although the remaining challenges are increasingly concentrated in areas that are more complex to address, particularly regarding gas heating in the store network.



**Targets**

In 2024, we set Board-approved Scope 1 and 2 reduction targets committing us to an absolute reduction of at least 42% by 2030, against our 2022 baseline. These targets remained unchanged in 2025, reflecting our continued confidence in the roadmap underpinning them.

**Near-term priorities (to 2030)**

Significant progress has already been made on our most accessible near-term lever. The transition to renewable electricity for our stores and offices is well advanced, reflected in the sharp reduction in our market-based Scope 2 emissions in this reporting period. Our focus is now on consolidating and completing this transition, including ensuring that the electricity used to charge our growing electric vehicle fleet is also sourced from renewable suppliers. Market solutions for this are still in a development stage, but we are actively pursuing options.

The electrification of our lease car fleet is also progressing, with the shift away from diesel and petrol vehicles already visible in our emissions data.






We have also aligned energy management across our stores in Germany, the Netherlands, and Belgium, enabling a more integrated approach to monitoring and reducing consumption across the group. Alongside this, we are pursuing operational and behavioral measures across our stores, including a closed-door policy, lower temperature standards, smart energy metering, and energy awareness campaigns. No single measure moves the needle alone, but applied consistently across all our stores, they deliver real, measurable reductions in our overall energy consumption.

**Long-term decarbonization (to 2040)**

With electricity-related emissions largely addressed, gas consumption has become the defining challenge of our longer-term decarbonization journey. Transitioning our store network from gas to electric heating is the single largest remaining lever available to us, but also the most complex.

Progress depends on lease renewal cycles, landlord cooperation, and the technical and grid constraints of individual sites. A portion of our store network may prove unsuitable for electrification within a commercially viable timeframe, meaning some residual Scope 1 emissions are likely to persist.

**The five levers that will help us achieve our Scope 1 and 2 reduction targets**

 <p><b>RENEWABLE ELECTRICITY</b></p> <p>Switching all store electricity to clean, renewable sources</p> <p><b>WELL UNDERWAY</b></p>	 <p><b>FLEET ELECTRIFICATION</b></p> <p>Replacing combustion engine vehicles with electric alternatives</p> <p><b>WELL UNDERWAY</b></p>	 <p><b>IN-STORE ENERGY BEHAVIOR</b></p> <p>Closed-door policies, lower temperature standards, and smart metering across all stores</p> <p><b>IN PROGRESS</b></p>
 <p><b>ALL-ELECTRIC STORE RETROFITS</b></p> <p>Upgrading heating systems to fully electric at the commercially most viable moment for each site</p> <p><b>WHEN COMMERCIALLY VIABLE</b></p>	 <p><b>RENEWABLE EV CHARGING</b></p> <p>Contracting renewable power through lease partners via GVOs, covering our fleet's charging on a portfolio basis</p> <p><b>TO BE STARTED</b></p>	

We are committed to progressing heating electrification at every viable opportunity: at the point of renovation, lease renewal, or planned asset replacement, treating every such moment as a decarbonization decision as much as an operational one.

**Assumptions underpinning our approach to Scope 1 and 2**

Our roadmap rests on several assumptions that we continue to monitor closely. On renewable electricity, we assume that Energy Attribute Certificates (or Guarantees of Origin) remain a credible procurement mechanism to demonstrate that electricity has been generated from renewable sources. For EV charging, we assume that renewable electricity supply options for fleet charging will mature and become more widely accessible. On operational measures, energy-saving policies and behavioral standards, we assume consistent in-store adherence that cannot always be remotely enforced, making sustained communication and management engagement essential. On heating, we assume that a meaningful share of our store network will face technical or commercial barriers to electrification, and our planning reflects that reality rather than assuming universal ability to retrofit stores.

**Scope 3: Value chain emissions**

As nexeye grows, so do our products, packaging, and other material inputs, making our value chain the largest component of our total emissions footprint by a significant margin. The most significant categories are purchased goods and services and capital goods. Together, these account

for the majority of our Scope 3 emissions, followed by employee commuting and upstream transportation. Managing these emissions is more complex than reducing Scope 1 and 2 emissions, as it requires collaboration across suppliers, logistics partners, and business functions. In many cases, the relevant data and reduction levers are only partly within our direct control. Nevertheless, we see clear opportunities to reduce our value chain impact, and we are making progress.

**Building our Scope 3 understanding**

Scope 3 understanding and impact is a developing topic within nexeye. In 2023, we calculated Scope 3 emissions for the first time, establishing an initial understanding of emissions across the value chain. In 2024, we carried out an initial high-level assessment of potential Scope 3 decarbonization pathways to better understand the main opportunities and challenges across our value chain. In 2025, this work was further refined through a more detailed analysis of selected Scope 3 categories, conducted with various business functions. This led to the validation and refinement of decarbonization pathway assumptions and, where possible, the development of more concrete measures, alongside a first exploration of target-setting.

**Reduction levers and actions for Scope 3**

In 2025, we focused on improving the detail and reliability of our Scope 3 data. This enabled us to better identify key emission drivers and reduction levers across our value chain. Based on these insights, we identified priority areas for emissions reduction, including more sustainable procurement

choices, recycled and bio-based packaging, lower-impact transport, and more sustainable employee commuting.

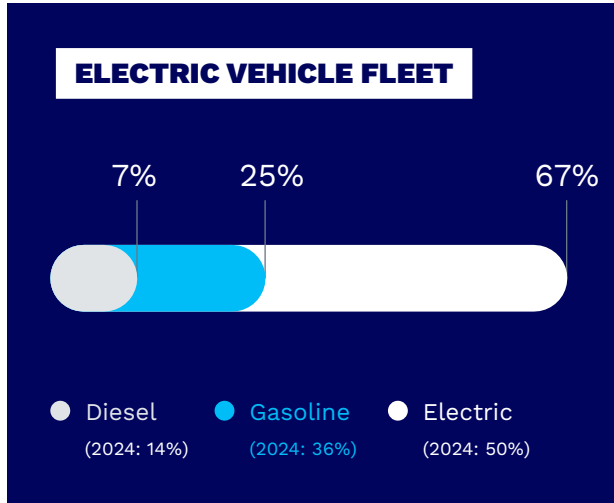
On transport specifically, we expanded nighttime deliveries across our store network to reduce traffic and cut CO<sub>2</sub> emissions. We also shifted incoming transport from air to sea freight where possible.

**2025 trend**

Our Scope 3 emissions increased compared to 2024, driven primarily by growth in two Greenhouse Gas (GHG) Protocol categories: Purchased Goods & Services (category 1) and Capital Goods (category 2). Both are tied to our expansion strategy, which requires additional fitted shops and higher stock levels. Where primary data is unavailable, these categories are measured using a spend-based methodology, meaning higher expenditure results in higher calculated emissions. This approach is consistent with standard practice among peers and was the main driver of the increase in our Scope 3 figures.

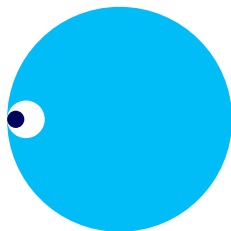
**Targets**

In 2025, nexeye reconfirmed its intention to align with science-based decarbonization pathways that are consistent with a net-zero 2050 target. We also reconfirmed that an intensity-based reduction target, measured in tCO<sub>2</sub>e per revenue, is the best fit for a growing business. Nexeye further aims to continue deepening its understanding of Scope 3 emissions and to develop a robust baseline for target-setting.

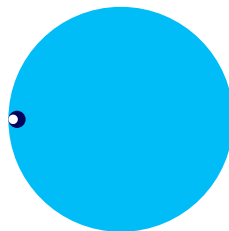


Emissions in brief in 2025 (in tCO<sub>2</sub>e)

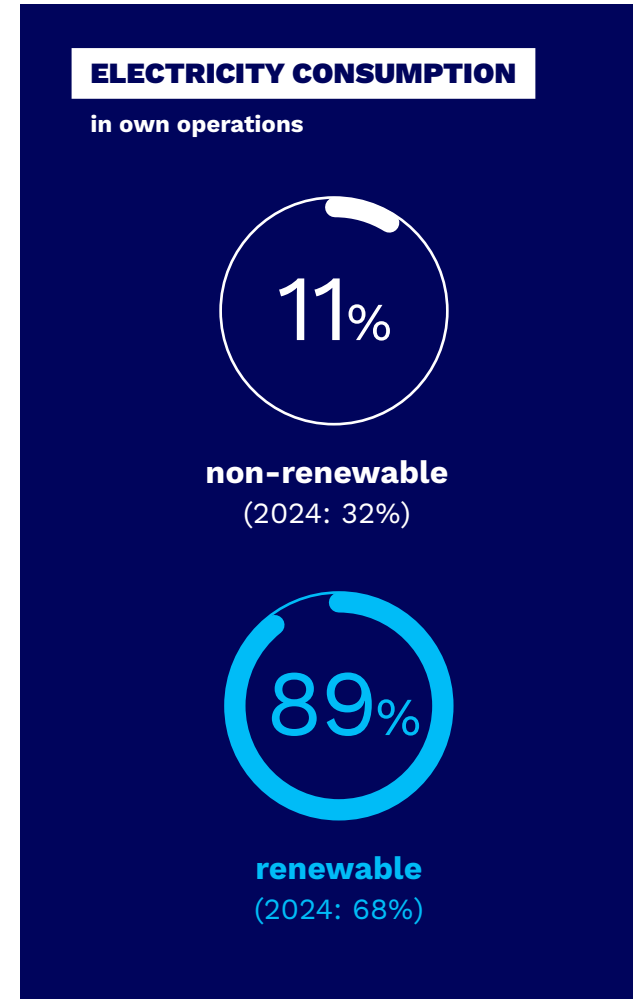
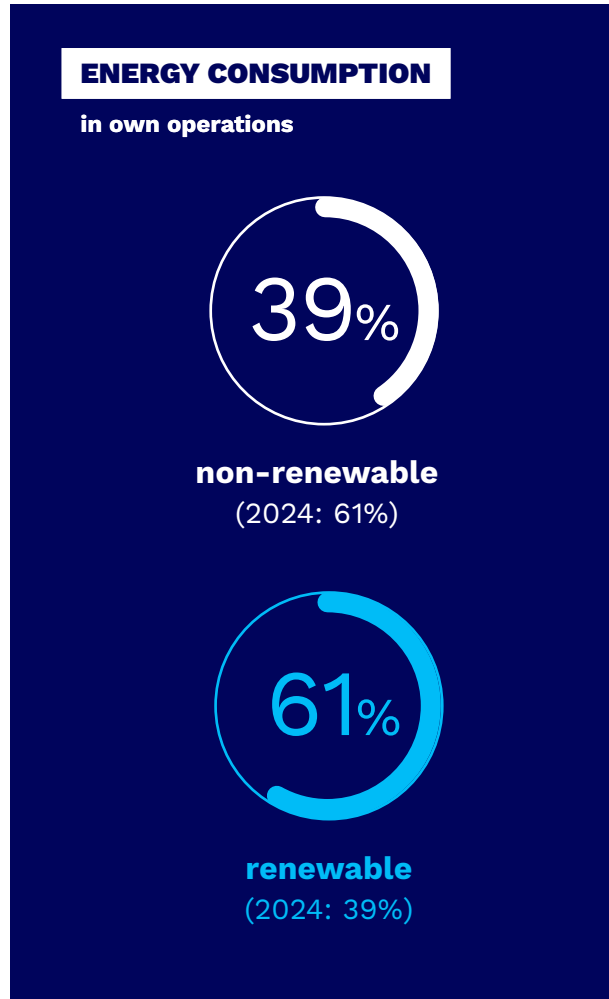
Scope 1	Scope 2	Scope 3
1,139	2,488	29,749
	location-based	
	626	
	market-based	



Emissions by scope (location-based)



Emissions by scope (market-based)



\*Electric fleet data includes all cars used by nexeye employees in 2025; not only those in use at year-end. This means that if an ICE vehicle was replaced by an EV during the year, both appear in the data.

**AMBITION 4: MORE SUSTAINABLE OPERATIONS**

# HIGHLIGHTS



Expanded the share of EVs in our fleet to 67% (Scope 1) on the way to our goal of 100% in FY 2026.

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Renewable energy consumption increased from 39% in 2024 to 61% in 2025 (Scope 2).

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Improved Scope 3 data quality, identified reduction pathways, and implemented initial actions across key categories.



# SUSTAINABILITY STATEMENT

**1. GENERAL INFORMATION ON THE REPORTING PRINCIPLES**

**2. MATERIAL SUSTAINABILITY-RELATED IMPACTS, RISKS AND OPPORTUNITIES**

**3. ENVIRONMENT**

**4. SOCIAL**

**5. GOVERNANCE**

**6. ENTITY SPECIFIC**

**7. ESRS REFERENCE TABLE**

# SUSTAINABILITY STATEMENT

## General information on the reporting principles

### Basic information

This Sustainability Ambition Report 2025 covers the financial year from February 1, 2025, to January 31, 2026. The report provides an overview of our sustainability strategy, key initiatives, and progress, reflecting our continued efforts to create long-term value for stakeholders. It addresses the sustainability topics that are most material to our business, including our impacts on society and the environment, as well as the related risks and opportunities.

This report represents the next step in our preparation for the Corporate Sustainability Reporting Directive (CSRD). Following the EU Omnibus revisions to the CSRD, and applicable timelines at the time of writing, nexeye is expected to report in accordance with the CSRD for the first time in 2028, covering the 2027 financial year. During 2025, we continued to strengthen our internal governance, processes, and data management capabilities, supporting our transition toward future compliance with regulatory requirements such as the European Sustainability Reporting Standards (ESRS).

As part of this effort, we conducted an in-depth update of our double materiality assessment (DMA) to identify and prioritize our material impacts, risks, and opportunities, which form the basis for the content of this report. More information on the methodology, outcomes, and results of the DMA can be found in the section ‘Material sustainability-related impacts, risks, and opportunities’ on page 47.

This report has been prepared on a consolidated basis, consistent with the basis of consolidation applied in the financial statements. Unless otherwise stated, the scope of the sustainability information includes all nexeye activities across our Hans Anders, eyes + more, and Direkt Optik brands operating in the Netherlands, Belgium, Sweden, Austria, and Germany. In line with emerging CSRD requirements, both upstream and downstream elements of the value chain have been considered in assessing material impacts, risks, and opportunities.

The preparation of this report has been guided by the principles and structure of the ESRS. However, it does not yet fully comply with all ESRS disclosure requirements. Please refer to our ESRS material topic overview on page 13.

While regulatory timelines continue to evolve, our commitment to responsible business practices remains unchanged. We will continue to develop our sustainability approach, embed ESG considerations into our governance and decision-making processes, and transparently report on our progress in the years ahead.

### Risk management and internal controls over sustainability reporting

Internal control in sustainability reporting focuses on identifying and assessing risks and prioritizing those that are most material, and managing significant risks in accordance with applicable reporting standards and according to best practices. Nexeye’s sustainability reporting control environment emphasizes our values and commitment to sustainable, ethical, professional, and transparent operations. Discrepancies in information accuracy and delays to timely publication were the key risks we identified in our sustainability reporting practices.

To ensure our information is accurate and released promptly, we developed a governance model in 2024 that was implemented in 2025. The governance model clarifies roles and responsibilities, including accountability at executive level, as well as reporting lines and key control activities related to sustainability reporting.

In this context, the CFO is ultimately responsible for the integrity of sustainability reporting and the related internal control environment. Control activities are embedded in the relevant processes and executed by designated control owners. Building on this governance model, we established a Risk Management Committee in 2025 to strengthen governance and oversight across key risk domains. The committee's scope includes IT and cybersecurity compliance, ESG, legal, finance, fraud, and operations, enabling a structured and integrated approach to identifying, assessing, and mitigating risks that may impact our business and sustainability performance. The Risk Management Committee monitors the effectiveness of the internal control environment for sustainability reporting. The CFO chairs the Risk Management Committee.

Sustainability reporting is based on data collected from underlying processes and is subject to review and validation through established controls, including monitoring of the reporting process by the Sustainability Steering Committee, which also considers broader sustainability-related impacts, opportunities and risks. Inputs from the Sustainability Steering Committee are, where relevant, also taken into account by the Risk Management Committee in relation to sustainability-related risk areas.

In addition, external ESG specialists support our business process owners and the reporting function to ensure we can promptly produce and transparently disclose all required information.

**Data quality, collection process, and completeness**

We collect our sustainability data using a standardized reporting framework. In 2025, we refined the data collection process, definitions, and internal controls through our reporting manual, which outlines data definitions, methodologies, and reporting procedures across the group.

Following data collection, information is consolidated using a dedicated ESG data management and disclosure system and is subject to validation procedures, including consistency checks, comparability assessments, and analysis of deviations compared to prior reporting periods. Data is reviewed in collaboration with relevant owners and is validated internally by Corporate Control and the Head of Sustainability. External specialists are involved throughout the data collection and reporting process, supporting the development, validation, and refinement of data collection methodologies, underlying assumptions, and reported data.

We have defined clear roles, responsibilities, and governance structures for sustainability data across the organization, supporting a consistent and controlled reporting process. Where primary data is not available, estimates are applied based on the best available information and documented assumptions. As a result, reported data may be subject to a degree of inherent uncertainty, especially regarding Scope 3 calculations.

In 2025, we implemented an ESG data management and disclosure system, which supports increased standardization, traceability, and control over our sustainability data. As sustainability reporting methodologies evolve, we will continue to improve our data quality, consistency, and comparability accordingly.

**Organization of our sustainability activities**

Our Sustainability Steering Committee is responsible for the management and implementation of our sustainability strategy at the holding level.



### SUSTAINABILITY STEERING COMMITTEE 2025



### MANAGEMENT TEAM 2025



#### Structure and responsibilities

Since July 2024, nexeye Group has been part of Drive Topco B.V., a private limited liability company under Dutch law. While the Drive Topco Board provides overall oversight, sustainability governance within nexeye is led by the nexeye Management Team, supported and advised by the Sustainability Steering Committee, as described below.

The nexeye Group Management Team is responsible for nexeye’s overall company strategy, of which sustainability is an integral pillar. The Management Team defines the corporate strategy, sets targets, and monitors sustainability performance, including through regular updates from the Sustainability Steering Committee and the Head of Sustainability.

Our CEO is responsible for driving sustainability initiatives across nexeye. In 2025, the (interim) Head of Sustainability chaired the Sustainability Steering Committee.

The Sustainability Steering Committee advises the nexeye Management Team on sustainability strategy development, oversees the integration of sustainability into business processes, and monitors progress against sustainability targets and overall

performance. The committee operates through a structured governance cycle, including periodic meetings, preparation of decision materials, with key topics brought to the attention of the Management Team where relevant.

The agenda of the Sustainability Steering Committee is guided by nexeye’s double materiality assessment (DMA) and the identified material sustainability topics. The results of the DMA are translated into priorities, which are, where relevant, reviewed and approved or challenged by the Management Team. Insights and outcomes from these discussions are shared with the Management Team, ensuring alignment between strategic priorities, risk management, and sustainability performance. Material impacts, risks, and opportunities (IROs) are considered in discussions on strategic priorities and annual roadmap planning. In this way, we maintain a continuous feedback loop between the DMA, the Sustainability Steering Committee, and the Management Team.

The Sustainability Steering Committee also maintains an external perspective by incorporating input from nexeye’s value chain, partners, and other stakeholders into its discussions and decision-making.

# MATERIAL SUSTAINABILITY-RELATED IMPACTS, RISKS, AND OPPORTUNITIES

## Approach to double materiality

To support robust decision-making and transparent sustainability reporting, we apply the double materiality principle across our sustainability strategy, prioritizing sustainability topics that are most significant from both an impact (inside-out) perspective and a financial risk and opportunity (outside-in) perspective.

Our DMA was conducted in two phases, in 2022 and 2023, followed by an in-depth update in 2025. This update reflected evolving stakeholder expectations and ongoing regulatory developments related to the CSRD and the ESRS, and was primarily carried out with internal stakeholders, including the Sustainability Steering Committee and the Management Team, guided by external specialists. The outcomes of this updated assessment are reflected in this report and form the basis for our sustainability disclosures. The 2025 update did not result in the identification of new material topics or the removal of previously identified material topics, although the assessment outcomes and prioritization of topics evolved as part of the reassessment process.

Our material topics are directly linked to our Sustainability Ambitions and guide the prioritization of our actions and disclosures.

## Identification and assessment process

Our DMA includes the identification and assessment of material impacts, risks, and opportunities (IROs). The assessment process was originally based on a long list of sustainability matters derived from the ESRS topics, sub-topics, and sub-sub-topics, established during the 2022 and 2023 DMA phases.

The 2025 update focused on validating and refining previously identified IROs, taking into account developments in our business, stakeholder expectations, the evolving regulatory landscape, as well as relevant sector and peer sustainability

disclosures and practices. The assessment of IROs was conducted in accordance with the principles of double materiality.

We assessed impacts based on their scale, scope, and likelihood, and, in the case of negative impacts, their irremediability. Risks and opportunities were assessed based on their likelihood, potential magnitude, and time horizon, considering their potential effect on nexeye's financial performance and position. Nexeye applies the following time horizons in its assessment of impacts, risks, and opportunities: short-term (less than 1 year),



medium-term (1-5 years) and long-term (more than 5 years). The results of the assessment were validated and approved by the Management Team.

#### **Scope of assessment and ESRS alignment**

All ESRS topical standards (E1-E5, S1-S4, and G1) were considered as part of the DMA. Based on this assessment, we identified several topics as non-material as they did not exceed the defined materiality thresholds. As a result, this report includes no detailed disclosures for these topics. Management did not identify any additional material topics beyond those exceeding the defined thresholds.

ESRS G1 (Business conduct) did not exceed the defined materiality thresholds based on the double materiality assessment. However, we consider business conduct to be fundamental to responsible business practices. As such, we have disclosed relevant policies, practices, and governance measures where they are considered meaningful for stakeholders.

#### **Ongoing development**

The DMA is embedded in our governance and decision-making processes and forms the basis for our sustainability ambitions, which are monitored through the Sustainability Steering Committee and discussed with the Management Team where relevant, including to steer ESG priorities and KPIs, as part of our regular management governance cycle. Going forward, we intend to update our DMA periodically, including renewed engagement with external stakeholders, to ensure continued

alignment with stakeholder expectations and regulatory developments. The outcomes of the DMA inform the agenda of the Sustainability Steering Committee and are regularly discussed with the Management Team, ensuring a continuous feedback loop between materiality assessment, strategy, and performance monitoring.

The matrix on the next page provides an overview of our material sustainability topics as approved by the Management Team.

# MATERIAL SUSTAINABILITY TOPICS

IMPACT MATERIALITY

Material



FINANCIAL MATERIALITY

Material

# ENVIRONMENT

## CLIMATE CHANGE RESOURCE USE & CIRCULAR ECONOMY

## E1 | CLIMATE CHANGE

This material topic relates to our efforts to minimize our company’s environmental footprint and is aligned with our ambitions, **More sustainable merchandise** and **More sustainable operations**. Refer to page 31 and 36 for more information on the actions taken in 2025.

### Impacts, risks, and opportunities related to climate change

TOPIC	IMPACTS	RISKS AND OPPORTUNITIES	MANAGEMENT	VALUE CHAIN	TIME HORIZON
<b>Reducing CO<sub>2</sub> emissions in our own operations (stores, offices, warehouses, and logistics) and upstream supply chain (transportation, production, end-of life)</b>	<p>Our operations (Scope 1 &amp; 2) generate climate-warming greenhouse gas emissions through energy consumption, transportation, logistics and production activities.</p>	Transition risks, including stricter climate regulation, carbon pricing mechanisms and energy-efficiency requirements may increase operational and compliance costs.	<p>We focus on managing these impacts, risks, and opportunities through renewable electricity, EV adoption, smart energy monitoring, energy-efficiency measures and logistics optimization.</p> <p>Life Cycle Assessments are used where relevant to improve insights into product-related emissions. We continue to improve our emissions data quality and insights to support further reduction initiatives and operational decision-making.</p>	<p>Own operations Upstream Downstream</p>	<p>Short-, medium- and long-term</p>
	<p>Greenhouse gas emissions from upstream activities (e.g. purchased goods and logistics) is one of the biggest contributors to our Scope 3 footprint.</p>	Physical risks, including extreme weather conditions, may disrupt store operations, transportation flows and product availability.			
	<p>End-of-life treatment and disposal of sold products represent a small share of our overall Scope 3 greenhouse gas emissions and resource use, reflecting the limited impact nexeye has at this stage of the value chain.</p>	Improving logistics efficiency, electrifying the vehicle fleet and reducing energy consumption contribute to lower emissions.			
		Emission reduction initiatives, including energy-efficiency measures and reducing dependence on natural gas in stores, contribute to lower operational costs and reduced dependence on fossil fuels.			

Actual  
 Potential  
 Negative  
 Positive

**Reporting principles**

Reporting principles relating to climate change, including methodology, scope, and assumptions underpinning nexeye’s GHG emissions calculations, are set out under Ambition 4: More sustainable operations, section 4.2: Reducing CO<sub>2</sub> emissions, on page 38, and Ambition 4: More sustainable operations, Scope 3: Value chain emissions, on page 40.

**Policies and actions**

Further information on policies and actions related to climate change is included under Ambition 3: More sustainable merchandise, section 3.2: Reducing the environmental impact of our merchandise, on page 32, and Ambition 4: More sustainable operations, section 4.2: Reducing CO<sub>2</sub> emissions, on page 38.

**Targets and metrics**

Further information on targets and metrics related to climate change is included under Ambition 4: More sustainable operations, section 4.2: Reducing CO<sub>2</sub> emissions, on page 38.

**TARGETS**

**NEAR-TERM**

**Scope 1 & 2:**  
42% reduction target for 2030 with 2022 base year (science aligned)

**42%**

**Scope 3:**  
Target under development. See Ambition 4: More sustainable operations, section 4.2: Reducing CO<sub>2</sub> emissions, page 38.

**LONG-TERM**

**Scope 1 & 2:**  
90% reduction in 2050 with 2022 base year

**90%**

**Scope 3:**  
Target under development. See Ambition 4: More sustainable operations, section 4.2: Reducing CO<sub>2</sub> emissions, page 38.

**TARGET ELECTRIC LEASE FLEET**

**100%** in FY 2026

## E1-6 GROSS SCOPE 1, 2, 3 AND TOTAL GHG EMISSIONS

GHG emissions (tCO <sub>2</sub> e)	2024	2025
<b>Scope 1</b>	<b>1,560</b>	<b>1,139</b>
Natural gas	1,159	847
Lease cars	402	292
<b>Scope 2 location-based</b>	<b>2,592</b>	<b>2,488</b>
Purchased electricity	2,482	2,469
District heating	110	19
<b>Scope 2 market-based</b>	<b>1,428</b>	<b>626</b>
Purchased electricity	1,317	606
District heating	110	19
<b>Scope 3</b>	<b>22,917</b>	<b>29,749</b>
3.1 Purchased goods and services	14,141	18,678
3.2 Capital goods	3,500	5,780
3.3 Fuel- and energy-related activities	906	797
3.4 Upstream transportation and distribution	1,479	1,433
3.5 Waste generated in operations	6	4
3.6 Business travel	421	470
3.7 Employee commuting	2,416	2,503
3.12 End-of-life treatment of sold products	48	83
<b>Total GHG emissions</b>		
Total GHG emission (location-based)	27,069	33,376
Total GHG emissions (market-based)	25,905	31,514

## ENERGY CONSUMPTION AND THE COMBINATION OF ENERGY SOURCES

	Unit	2024	2025
<b>Energy consumption</b>			
Gas	m <sup>3</sup>	562,953	407,554
District heating	GJ	5,406	600
Electricity - office/shops	kWh	10,239,997	10,197,749
Renewable electricity - office/shops	kWh	7,073,685	9,528,682
Non-renewable electricity - office/shops	kWh	3,095,656	623,355
Lease cars - Diesel	liter	70,657	45,713
Lease cars - Petrol	liter	106,083	84,251
Lease cars - Electric	kWh	613,945	1,088,324
Renewable electricity - leasecars	kWh	287,640	469,841
Non-renewable electricity - leasecars	kWh	326,305	618,483
	<b>Unit</b>	<b>2024</b>	<b>2025</b>
<b>Energy table</b>			
Total electricity consumption	MWh	10,783	11,286
Electricity consumption from non-renewable resources	MWh	3,422	1,242
Electricity consumption from renewable resources	MWh	7,361	9,999
Total fuel consumption	MWh	6,820	4,950
Fuel consumption from non-renewable resources	MWh	6,820	4,950
Fuel consumption from renewable resources	MWh	-	-
Total other energy consumption	MWh	1,502	167
Total energy	%	19,105	16,403
Renewable	%	7,361	9,999
Non-renewable	%	11,743	6,405

Refer to page 38 for more information on targets and metrics related to climate change.

### Reporting principles

We have measured our greenhouse gas (GHG) emissions according to the operational control approach. This involved measuring the emissions of all stores, offices, and warehouses where we have the authority to introduce and implement operating policies. This includes all facilities associated with our Hans Anders, Direkt Optik, and eyes + more brands in the Netherlands, Belgium, Germany, Austria, and Sweden. We calculated GHG emissions using the GHG Protocol Corporate Accounting and Reporting Standard and the Corporate Value Chain Accounting and Reporting Standard (Scope 3). Our reporting includes direct GHG emissions (Scope 1) from nexeye's operations, indirect GHG emissions (Scope 2) from the production of purchased energy, and additional indirect GHG emissions throughout the value chain (Scope 3), which encompasses both upstream and downstream emissions categories.

#### Scope 1

Our material Scope 1 emissions categories encompass stationary combustion sources from gas boilers for heating buildings and mobile combustion from leased cars. Emissions calculations for lease cars are based on primary physical data, such as liters of gasoline and diesel used. Refrigerant emissions for air conditioners are excluded from the calculation because we found their share of tCO<sub>2</sub>e to be non-material.

Emissions calculations for the cubic meter gas consumption (m<sup>3</sup>) of stores and other buildings are based on primary physical data, where possible. If physical data was unavailable, we made an extrapolation using the monthly consumption per square meter (m<sup>3</sup>/m<sup>2</sup>/month). For the Netherlands

and Belgium, the extrapolation ratio was calculated from stores with reliable physical data within those countries. For Germany, Austria, and Sweden, we used the Netherlands ratio to extrapolate for m<sup>3</sup> gas consumption.

Many of our stores' heating is arranged through service agreements, especially those located within shopping centers, making it challenging to get a clear view of heating-related emissions. Additionally, stores are increasingly equipped with hybrid or electric heat pumps, reducing or eliminating gas boiler use. However, we do not have a record the heating technology used per store.

To overcome this, in 2024 we conservatively assumed that most stores were heated with natural gas. These conservative assumptions likely resulted in an overestimation of nexeye's Scope 1 and 2 emissions. For 2025, we have developed better estimations for Belgium and the Netherlands, partly reflected in the reductions in consumption figures.

#### Scope 2

Our material Scope 2 emission categories include purchased electricity and heating for stores and offices. Where possible, emissions calculations for the electricity consumption of stores and other buildings are based on physical data (kWh). If physical data was unavailable, we extrapolated using the average monthly kWh per square meter (kWh/m<sup>2</sup>/month) calculated from stores with reliable physical data, country-by-country. Scope 2 emissions have been calculated on both a market and a location basis. The market-based method uses supplier-provided emissions values where possible, or national residual mix emission factors

for untracked purchased electricity from the Association of Issuing Bodies (AIB) report on emissions. In the location-based method, country-specific production mix emission factors from AIB were used.

As our carbon accounting methodology and assumptions have evolved, our emissions calculations for one or more historical years have changed by more than 5%. This exceeds the significance threshold defined by the GHG Protocol, which requires a recalculation of historical data in such cases.

We therefore intend to revise our emissions figures for the base year (2022) as well as for 2023 and 2024, restating them in line with our current methodology. This will ensure full comparability across all reporting years and provide stakeholders with a consistent and reliable picture of our emissions trajectory over time.

#### Scope 3

From the 15 Scope 3 categories, 8 are included in the calculation, and 7 are considered non-material. The categories included in the calculation are listed in the table on page 53. Nexeye does not have upstream and/or downstream lease assets, and we did not identify significant investments. Our franchises are included in Scope 1 and 2 emissions. Moreover, our products do not require further processing within our operations, and only a few consume a small amount of energy when in use.

Where possible, we based our Scope 3 emissions calculations on primary data. When physical data was unavailable, we used financial data. For our frames, which constitute our main product, we conducted several life cycle assessments (LCAs) for the various material types. Since 2024, we have included the findings of the LCAs in our calculations.

For other products, we use material-based and spend-based approximations (approx. 50% based on LCAs and weight vs. 50% based on spend). The 'capital goods' category is fully spend-based and should be understood as orders of magnitude instead of precise estimates. For upstream transportation, waste, business travel, and employee commuting, we use a mix of primary data, estimations, and extrapolation. The emission factors are mainly from global databases, including DEFRA, ExioBase, AIB, Ecoinvent, and US EEIO Supply Chain Emission Factors.

### **Energy**

The energy data on page 53 is derived from the Scope 1 and 2 calculations and shares the same limitations and assumptions. The data presented has been converted from its primary units (such as cubic meters of natural gas or liters of gasoline) to megawatt-hours (MWh) using the GHG conversion factors provided by DEFRA.

## E5 | RESOURCE USE & CIRCULAR ECONOMY

This material topic relates to our efforts to minimize our company’s environmental footprint and is aligned with our ambition **More sustainable operations**. Refer to page 36 for more information on the actions taken in 2025.

### Impacts, risks, and opportunities related to resource use and circular economy

TOPIC	IMPACTS	RISKS AND OPPORTUNITIES	MANAGEMENT	VALUE CHAIN	TIME HORIZON
Waste reduction in operations	<p><b>- A</b></p> <p>Waste generated through stores, warehouses and offices contributes to resource use and waste generation.</p>	<p><b>-</b> Failing to meet stakeholder expectations and increasing regulation regarding waste reduction and circularity may affect our reputation.</p>	<p>We facilitate centralized waste collection and recycling streams and are developing a waste management strategy and action plan.</p> <p>During the reporting year, we performed a comprehensive analysis to further map waste streams and resource flows across our operations to improve insights into waste generation and support future waste reduction initiatives.</p>	Own operations	Short-, medium- and long-term
	<p><b>- A</b></p> <p>Packaging materials, demo lenses, receipts and obsolete stock increase waste volumes and inefficient resource use when materials are not reused, recycled or responsibly managed.</p>	<p><b>-</b> Increasing waste volumes or obsolete stock may result in higher disposal costs and operational inefficiencies.</p>			
	<p><b>+ A</b></p> <p>Recycling, reuse and donation initiatives contribute to extending product life cycles and reducing waste volumes.</p>	<p><b>+</b> Recycling initiatives, circular packaging solutions and improved resource efficiency reduce waste, disposal costs and operational inefficiencies.</p> <p><b>+</b> Improved inventory management, waste collection and material separation support more efficient use of materials and help reduce obsolete stock.</p>			

**A** Actual    **P** Potential    **+** Positive    **-** Negative

### Policies and actions

We are working to improve insights into waste streams and resource use across its operations. Actions taken during the reporting period included waste flow analysis and initiatives supporting waste reduction and circularity. Further information is provided under Ambition 4: More sustainable operations, section 4.1: Reducing and processing waste, on page 36.

### Targets and metrics

We have assessed waste and resource-use data from its own operations and continues to further develop its approach as data quality and insights mature. We do not currently maintain dedicated waste or resource-use targets. Further information on the approach and metrics is included under Ambition 4: More sustainable operations, section 4.1: Reducing and processing waste, on page 36.

### WASTE FROM OWN OPERATIONS IN 2025

	in tonnes*
<b>Waste diverted from disposal (by recovery operations)</b>	<b>392 (41%)</b>
Preparation for reuse	0
Recycling	392
Other recovery operations	0
<b>Waste directed to disposal (by treatment type)</b>	<b>569</b>
Incinerations	569
Landfill	0
Other disposal operations	0
<b>Total</b>	<b>961 (100%)</b>

\* Hazardous waste is not included in the table, as it is not applicable to nexeye.

# **SOCIAL**

**OWN WORKFORCE  
WORKERS IN THE VALUE CHAIN  
CONSUMERS AND END USERS**

## S1 | OWN WORKFORCE

This material topic relates to our efforts to provide a safe, inclusive, and rewarding working environment for our employees, and is aligned with our ambition of **An energized and excellent workforce**. Refer to page 22 for more information on the actions taken in 2025.

### Impacts, risks, and opportunities related to our own workforce

TOPIC	IMPACTS	RISKS AND OPPORTUNITIES	MANAGEMENT	VALUE CHAIN	TIME HORIZON
Health and safety	<p>  Health, safety, and well-being initiatives, including preventive measures, training, awareness, and employee support, contribute to a safe and supportive working environment, and promote employees' physical and mental well-being, engagement, and sustainable employability.</p>	<p> Workplace incidents, aggression, infectious diseases, absenteeism, psychosocial complaints, or insufficient health and safety measures may negatively affect employee health, safety and well-being, operational continuity, retention, and personnel-related costs.</p> <p> Strong health, safety, and well-being practices support a healthy and safe workplace, operational continuity, employee engagement, retention, sustainable employability, and our attractiveness as an employer.</p>	<p>We provide health and safety training, anti-aggression training, employee support initiatives, emergency preparedness initiatives, and a grievance mechanism.</p> <p>We will continue to strengthen awareness, support mechanisms and preventive measures relating to employee health, safety, and well-being.</p>	Own operations	Short- and medium-term
	<p>  Unsafe working conditions, workplace aggression, critical incidents, high workloads, prolonged stress, or insufficient support mechanisms may negatively affect employees' physical and mental well-being, performance, engagement, absenteeism, and sustainable employability.</p>				

Actual   Potential   Positive   Negative

TOPIC	IMPACTS	RISKS AND OPPORTUNITIES	MANAGEMENT	VALUE CHAIN	TIME HORIZON
<b>Education and development</b>	<p><b>+ A</b> Investing in onboarding, training, upskilling, and accessible learning and development pathways supports employee employability, career growth, and workforce development, while strengthening service quality, craftsmanship, and customer experience.</p>	<p><b>-</b> Labor shortages, declining availability of skilled opticians and hearing care professionals, or insufficient ability to recruit, train, develop, and retain qualified employees may negatively affect workforce expertise, employee engagement and retention, business continuity, operational performance, and growth.</p> <p><b>+</b> Education and development programs, internal growth opportunities, and upskilling and reskilling initiatives strengthen employee retention, long-term employability, workforce resilience, and the internal pipeline of qualified professionals, while enhancing our attractiveness as an employer.</p>	<p>People development is a core part of our culture and long-term business approach, with a strong focus on internal growth opportunities, accessible learning pathways and continuous professional development. We invest in onboarding programs, refraction training, optical skills training, hearing care and audiology training programs, compliance training, and hands-on coaching. These education and development programs, together with upskilling and reskilling initiatives, strengthen employee retention, long-term employability, workforce resilience, service quality, and the internal pipeline of qualified opticians, hearing care, and other skilled professionals, while also enhancing our attractiveness as an employer.</p>	Own operations	Short-, medium- and long-term
<b>Diversity, equity, and inclusion</b>	<p><b>+ A</b> A diverse and inclusive workplace strengthens equal opportunities, employee well-being, engagement, collaboration, retention, long-term employability, and access to growth and development opportunities for employees from different backgrounds.</p> <p><b>- A</b> Discrimination, exclusionary behavior, unequal opportunities, or insufficient inclusion practices affect employee well-being, engagement, retention, workplace culture, employee experience, and access to growth and development opportunities.</p>	<p><b>-</b> Discrimination, unequal treatment, exclusionary behavior or insufficient diversity and inclusion practices may negatively affect employee well-being, engagement, retention, workplace culture, employee experience, employer reputation and nexeye's ability to attract and retain talent.</p> <p><b>+</b> A diverse and inclusive workplace with equal opportunities strengthens employee well-being, engagement, collaboration, retention, long-term employability, workplace culture, and nexeye's ability to attract, retain, and develop diverse talent.</p>	<p>Nexeye promotes an inclusive and respectful workplace culture where employees from different backgrounds feel welcome, valued, and supported. Diversity, equity, and inclusion are integrated into our people approach through awareness initiatives, equal opportunity principles, and accessible growth and development opportunities. Our approach is supported by the Human Rights Policy, anti-discrimination principles, grievance mechanism, Code of Conduct, and Diversity Charter commitments in several countries.</p>	Own operations	Short-, medium- and long-term

**A** Actual    **P** Potential    **+** Positive    **-** Negative

**Policies and actions**

Respect for human rights, employee well-being, and responsible workforce management are embedded in our governance framework and related policies, including the Human Rights Policy. Further information on relevant policies is available at [corporate governance](#), on our website, and under Governance, G1: Business conduct, on page 68.

We maintain close relationships with worker representation bodies across its operating countries. This includes union engagement in Sweden, a social committee in Belgium, a works council in the Netherlands, and employee trust teams in Germany and Austria. Worker representation arrangements are organized at country level and reflect local legal and governance frameworks.

We also maintain a grievance mechanism for confidential reporting of concerns related to unethical behavior, human rights violations, and other compliance matters. See [corporate governance](#) on our website for more information.

Where our company has caused or contributed to negative impacts on our own workforce, remediation is facilitated through external confidential advisers and mediation services. Remediation is applied where appropriate and necessary.

**Targets and metrics**

We are currently developing specific ESG targets related to our workforce and a central HR system for all our markets. In the meantime, we work according to KPIs in our DE&I strategy related to cultural inclusion, generational inclusion, sexual orientation and gender identity (SOGI) inclusion, gender equity, and overall employee satisfaction.

Training	Total
Total optical store employees internally or externally trained on optical competencies	2,052
Total training hours	293,622
Average training hours per person (not only optical)	64

Remuneration metrics	(%)
Gender pay gap*/**	16%

\* Based on the weighted average of countries in relation to total employees. Excludes Belgium as no data available.  
 \*\* The increase is primarily attributable to differences in workforce composition and changes in scope and data availability and does not reflect changes in the company's equal pay policies and practices.

The gender pay gap is calculated as the unadjusted difference in average hourly pay between men and women. The 16% gap is mainly influenced by workforce composition, including differences in role type, job level, seniority and working patterns. It does not automatically indicate unequal pay for equal work.



### INFORMATION ON EMPLOYEES BY CONTRACT TYPE, GENDER AND REGION

	Men	Women	Other	Not Disclosed / Available	Total
Total number of employees	1,074	3,487	4	0	4,565
Total number of employees with a permanent contract	841	2,712	3	0	3,556
Total number of employees with a temporary contract	233	775	1	0	1,009
Number of non-guaranteed hours employees	78	335	0	0	413
Total number of employees with a part-time contract	367	1,975	4	0	2,346
Total number of employees with a full-time contract	629	1,177	0	0	1,806
Total number of external hires (non-employee workers)	53	29	0	6	88

### ACCIDENTS IN REPORTING PERIOD

Total number of hours worked by own workforce	6,838,533
Number of recordable work-related accidents for own workforce	34
Rate of recordable work-related accidents for own workforce (accident frequency rate*)	4.97

\* The frequency rate is calculated as: number of recordable work-related accidents / total hours worked by own workforce × 1,000,000.

### EMPLOYEE TURNOVER IN REPORTING PERIOD

Total employee departures	1,253
Of which voluntary employee departures	710
Annual employee turnover percentage	27.4%

### AGE DISTRIBUTION

Headcount at Jan 31 2026

Number of employees under 30 years old	1,868
Number of employees between 30 and 50 years old	1,790
Number of employees over 50 years old	907
	<b>4,565</b>

### INJURIES, FATALITIES & ILL HEALTH IN REPORTING PERIOD

Number of work-related injuries (as defined by local jurisdiction)	21
Number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health and fatalities from ill health related to employees	285.32
Number of fatalities in own workforce as result of work-related injuries and work-related ill health	0
Number of fatalities as result of work-related injuries and work-related ill health of other workers working on the undertaking's sites	0
Number of cases of recordable work-related ill health of employees	0
Percentage of people in own workforce who are covered by health and safety management system based on legal requirements and (or) recognized standards or guidelines	100%

## S2 | WORKERS IN THE VALUE CHAIN

This material topic relates to our efforts on responsible employment practices and sustainability efforts across our value chain and is aligned with our ambition of **More sustainable merchandise**. Refer to page 31 for more information on the actions taken in 2025.

### Impacts, risk, and opportunities related to workers in the value chain

TOPIC	IMPACTS	RISKS AND OPPORTUNITIES	MANAGEMENT	VALUE CHAIN	TIME HORIZON
Socially responsible supply chain	<p><b>+ A</b></p> <p>Responsible business conduct in the supply chain through supplier engagement, audits, and policies contributes to improved working conditions and more inclusive and safe workplaces.</p>	<p><b>-</b> Supplier non-compliance with ESG requirements, labor standards or human rights expectations may result in reputational damage, supply disruptions and increased compliance costs.</p>	We build long-term supplier relationships and use risk assessments, ESG audits, a Supplier Code of Conduct, and a grievance mechanism to identify and mitigate value chain risks. We will continue to strengthen supplier engagement and ESG due diligence practices.	Upstream	Short-, medium- and long-term
	<p><b>+ A</b></p> <p>Supplier requirements relating to human rights, health and safety, anti-discrimination, and ethical conduct affect working conditions, fair treatment, and health and safety in the upstream supply chain.</p>	<p><b>-</b> Critical incidents or poor working conditions at suppliers may negatively affect stakeholder trust and our company's reputation.</p>			
	<p><b>- P</b></p> <p>Workers in the upstream supply chain may be exposed to inadequate working conditions, discrimination, or insufficient health and safety standards, affecting worker's rights, working conditions, and health and safety.</p>	<p><b>-</b> Insufficient supplier oversight or non-compliance with supplier requirements may affect responsible sourcing practices.</p>			
	<p><b>- P</b></p> <p>Non-compliance with labor standards, human rights expectations, or supplier conduct requirements may negatively affect workers' rights, working conditions, and health and safety.</p>	<p><b>+ A</b></p> <p>Strengthening supplier oversight supports more responsible sourcing practices and improved working conditions for workers at suppliers.</p> <p><b>+ A</b></p> <p>Supplier engagement, audits, and governance measures improve transparency, compliance, and resilience across the supply chain.</p>			

**A** Actual   **P** Potential   **+** Positive   **-** Negative

**Policies and actions**

Our Supplier Code of Conduct (SCoC) includes the Cascade Principle, Human Rights Policy, Anti-Corruption and Economic Sanctions Policy, Internal Sustainable and Ethical Procurement and Sourcing Policy, and grievance mechanisms. These policies and processes support responsible, transparent and ethical practices throughout the value chain, including supplier engagement, ESG risk assessments, and audits. Supplier management practices are discussed in more detail under Governance, G1: Business conduct, on page 68. Further information on actions taken in 2025 is included under Ambition 3: More sustainable merchandise, section 3.1: A socially responsible partner in the value chain, on page 31. Supplier management practices are discussed in more detail in section G1, Business conduct.

**Targets and metrics**

Please refer to Governance, G1: Business conduct, on page 68, for targets and metrics related to relationships with supply chain companies. Further information on actions during the reporting period is included under Ambition 3: More sustainable merchandise, section 3.1: A socially responsible partner in the value chain, on page 31.

## S4 | CONSUMERS AND END USERS

This material topic relates to our efforts to make eye and hearing care affordable and accessible for all and is aligned with our ambition of **Affordable and accessible care**. Refer to page 16 for more information on our targets and the actions taken in 2025.

### Impacts, risks, and opportunities related to consumers and end users

TOPIC	IMPACTS	RISKS AND OPPORTUNITIES	MANAGEMENT	VALUE CHAIN	TIME HORIZON
<b>Accessibility and market presence</b>	<p><b>+ A</b> Nexeye contributes to society by making eye and hearing care affordable and accessible through its value-for-money proposition, omnichannel platform, and broad store network. A</p> <p><b>+ A</b> Accessible products and services support eye and hearing health, and strengthen social inclusion and well-being for consumers and end users.</p> <p><b>+ A</b> Accessibility initiatives, including programs, social partnerships, and donations, help vulnerable groups access eye and hearing care.</p> <p><b>- P</b> Limited affordability, accessibility, or availability of products and services may affect access to eye and hearing care for certain customer groups.</p>	<p><b>-</b> Product recalls or poor-quality products may affect customer health, satisfaction, and brand reputation.</p> <p><b>-</b> Insufficient accessibility of stores or digital platforms may negatively affect customer experience and access to care.</p> <p><b>+</b> Affordable and accessible care strengthen customer loyalty and market position.</p> <p><b>+</b> Accessibility initiatives and social partnerships strengthen customer trust and brand reputation.</p>	<p>We maintain affordable pricing strategies, accessible store concepts, and omnichannel customer journeys. We apply recognized product quality standards and continue to improve physical and digital accessibility. We will continue to improve customer communication and accessibility of product and service information across physical and digital channels.</p>	<p>Own operations Downstream</p>	<p>Short-, medium- and long-term</p>

**A** Actual    **P** Potential    **+** Positive    **-** Negative

**Policies and actions**

Our approach to accessible and affordable eye and hearing care is embedded in its business model, value-for-money proposition, and sustainability ambitions. Actions taken during the reporting period included the continued expansion of the store network, initiatives to improve wheelchair accessibility and, quality assurance processes, and partnerships supporting access to care for vulnerable groups. This approach is further supported by our Human Rights Policy. Further information on relevant policies is available under [corporate governance](#) on our website. Further information is provided under Ambition 1: Affordable and accessible care, sections 1.1: Quality of products and services, 1.2: Accessibility of eye and hearing care, and 1.3: Ensuring affordable products and services, on pages 15-20.

**Targets and metrics**

Nexeye monitors progress related to accessibility and market presence through operational metrics, including store expansion and wheelchair accessibility indicators. Further information on related actions, targets, and metrics is included under Ambition 1: Affordable and accessible care, sections 1.1: Quality of products and services and 1.2: Accessibility of eye and hearing care, and 1.3: Ensuring affordable products and services, on pages 15-20.

# GOVERNANCE

## BUSINESS CONDUCT

## G1 | BUSINESS CONDUCT

While ESRS G1 (Business conduct) did not exceed our defined materiality thresholds based on the double materiality assessment, we consider business governance and conduct to be fundamental to our business practices and aligned with all four of our ambitions. As such, we disclose relevant policies, processes, and actions that reflect our approach to ethical and responsible conduct.

### Impacts, risks, and opportunities related to business conduct

TOPIC	IMPACTS	RISKS AND OPPORTUNITIES	MANAGEMENT	VALUE CHAIN	TIME HORIZON
Responsible governance and business conduct	<p>  Actual Positive</p> <p>Our governance structures, policies, and controls relating to anti-corruption, supplier conduct, and compliance support responsible business practices across our own operations and the value chain.</p>	<p> Negative</p> <p>Corruption, unethical conduct, non-compliance with applicable laws and regulations, including sanctions, tax, privacy, and governance-related requirements, or insufficient risk management and internal control processes may result in legal exposure, financial penalties, reputational damage, disruptions to business continuity, and reduced reliability of sustainability reporting and compliance oversight.</p> <p> Positive</p> <p>Strengthening governance frameworks, internal controls, and responsible business practices support compliance, accountability, and long-term resilience.</p> <p> Positive</p> <p>Integrating sustainability-related considerations into governance and decision-making support long-term value creation and more effective risk management.</p>	<p>We have governance structures, internal controls, and policies in place relating to anti-corruption, sanctions, supplier conduct, a grievance mechanism, and compliance oversight. Suppliers and business partners are expected to commit to our Codes of Conduct. Nexeye applies due diligence processes, including supplier assessments and audits, to support responsible business conduct across the value chain. Sustainability-related impacts, risks, and opportunities are discussed within governance and management structures, including the Sustainability Steering Committee.</p> <p>We will continue to strengthen governance processes, internal controls, and compliance awareness across the organization.</p>	Own operations Upstream	Short-, medium- and long-term
	<p>  Actual Positive</p> <p>Long-term relationships, supplier engagement, and due diligence processes support alignment with nexeye’s ethical and environmental standards, responsible sourcing practices, and continuity across the value chain.</p>				
	<p>  Potential Negative</p> <p>Inadequate governance, unethical conduct, non-compliance with laws and regulations, or insufficient internal controls may affect business integrity, responsible business conduct, stakeholder trust, and compliance management.</p>				
	<p>  Potential Negative</p> <p>Suppliers or business partners acting inconsistently with our values or requirements may affect stakeholder trust, supplier relationships, and reputation.</p>				

Actual   Potential   Positive   Negative

### Policies and actions

We are committed to conducting business ethically and responsibly across our own operations and throughout our value chain. This includes responsible supplier engagement, ethical business practices, compliance, anti-corruption, and human rights. Our approach is supported by policies and procedures including the Supplier Code of Conduct (SCoC), Human Rights Policy, Anti-Corruption and Economic Sanctions Policy, and a grievance mechanism. Oversight of business conduct is embedded in our governance structure and relevant organizational processes. We also participate in sector associations but do not conduct direct lobbying activities. In addition, nexeye has general variable remuneration and incentive schemes in place for certain employee groups. A grievance mechanism is in place for the confidential reporting of concerns related to unethical behavior, human rights violations, and other compliance matters. Further information on relevant policies is available under [corporate governance](#) on our website.

Given our role in the value chain, we work with suppliers to promote responsible business practices, including respect for human rights, fair working conditions, and environmental responsibility. This includes ensuring that individuals involved in the manufacturing of our frames, lenses, contact lenses, hearing aids and related audio and optical products operate under safe and fair working conditions.

As we source a significant portion of our materials and products from non-OECD countries, our procurement activities may involve regulatory and

ethical standards that differ from our own.

We therefore aim to ensure that our tier-1 suppliers, wherever they are located, meet the ethical and environmental standards we consider important.

To ensure compliance with our SCoC, we conduct announced and unannounced ESG audits based on SA8000 standards or equivalent. Suppliers based in OECD countries are expected to live up to our standards, so our audits focus primarily on partners located in non-OECD countries. Additionally, our Self-Assessment Questionnaire (SAQ) and factory review process cover both quality and ESG aspects. This initiative, currently in the testing phase, encourages suppliers to take responsibility for ethical business practices.

### Targets and metrics

Nexeye monitors governance and compliance matters through internal processes and activities, including reported incidents and concerns raised through the grievance mechanism. In addition, for suppliers and other value chain partners, we monitor supplier engagement, supplier assessments, and ESG audit activities.

During the reporting period, we recorded no convictions or fines for violations of anti-corruption or anti-bribery laws. Targets related to supplier commitment to the Supplier Code of Conduct (SCoC), supplier assessments, and audits are described under Ambition 3: More sustainable merchandise, section 3.1: A socially responsible partner in the value chain, on page 31.

## METRICS

	2024	2025
<b>Number of merchandise suppliers</b>		
# of tier-1 merchandise suppliers	54	57
# of tier-1 merchandise suppliers from non-OECD countries	18	15
<b>Supplier Code of Conduct signage (CoC)</b>		
# signed CoCs (or equivalent) by tier-1 merchandise suppliers	54	57
# signed CoCs (or equivalent) by tier-1 merchandise suppliers from non-OECD countries	18	15
<b>ESG Audits</b>		
# of audits performed covering ESG aspects at non-OECD tier-1 merchandise suppliers	17	21
# of unannounced audits	10	15
# of announced audits	7	6
<b>% of Supplier Code of Conduct (CoC) (or equivalent) signage by tier-1 merchandise suppliers</b>		
Target	100%	100%
Result	100%	100%
<b>ESG Audit Announcement Ratio</b>		
Target	55%	60%
Result	59%	71%

# ENTITY SPECIFIC

## DATA PRIVACY PROTECTION AND CYBERSECURITY

## ENTITY SPECIFIC | DATA PRIVACY PROTECTION AND CYBERSECURITY

This material topic, though not directly related to our ambitions, relates to the protection of sensitive customer and company data in the face of the increasing risk of cybercrime.

### Impacts, risks, and opportunities related to data privacy protection and cybersecurity

TOPIC	IMPACTS	RISKS AND OPPORTUNITIES	MANAGEMENT	VALUE CHAIN	TIME HORIZON
<b>Data privacy protection and cybersecurity</b>	<p><b>- A</b></p> <p>Cybersecurity incidents or insufficient data protection measures may affect the confidentiality and security of personal data relating to customers or employees.</p>	<p><b>-</b> Non-compliance with legal requirements may lead to financial penalties, reputational damage, and loss of stakeholder trust.</p> <p><b>-</b> Threats to the confidentiality, integrity, and availability of customer data caused by cyberattacks or other cybersecurity incidents may lead to loss or theft of customer data, higher costs, and operational disruption, potentially impacting business continuity.</p>	<p>Nexeye complies with applicable legal requirements around data privacy and cybersecurity, including the collection, storage, protection, and use of customer and supplier data. In 2025, nexeye further strengthened its governance and internal controls through the implementation of a governance model and the establishment of a Risk Management Committee, which includes oversight of IT and cybersecurity compliance.</p>	<p>Own operations</p>	<p>Short-, medium and long-term</p>

**A** Actual    **P** Potential    **+** Positive    **-** Negative

With the increasing influence of digital technology on our business, including interconnected devices, machine learning, and artificial intelligence, coupled with our growing presence in e-commerce and retail stores, it is crucial to safeguard intragroup flows of personal data. As the threat of cybercrime grows, so does the risk of data breaches that expose personal information and impact customer privacy and safety.

Our legal entities process personal data on a large scale, including, on a smaller scale, medical data such as the results of eye and ear measurements.

Cyberattacks can threaten the confidentiality of all data, including customer data, and impact stakeholder trust, business operations, and costs. The risks are also evolving rapidly. AI models can now autonomously identify and exploit software vulnerabilities at scale, as demonstrated by Anthropic’s Claude Mythos Preview in early 2026, shortening the time between the discovery of a vulnerability and its exploitation from weeks to hours.

#### Policies and actions

We are dedicated to collecting and protecting customer, employee, and supplier data to maintain trust and comply with applicable laws. We have a privacy policy, a security policy, a retention policy, a consent policy, a data breach procedure for IT, and a data subject rights procedure for customer service operations. This is aligned with the European Union’s General Data Protection Regulation (GDPR) principles and the ISO 27001/2 standards.

Our Group Data Protection Officer (DPO) oversees data protection efforts, supported by a DPO based in Germany, a legal officer, an artificial-intelligence officer, and a security officer (second line of defense). The security manager (first line of defense) is the first point of contact for any data breach notifications. The IT department determines whether an incident qualifies as a potential data breach. IT reports these findings to the security manager and the legal officer, while the security officer reports directly to the Group DPO.

The DPO independently supervises compliance with privacy legislation within the organization. If necessary, the DPO will involve the Management Team, which is responsible for reporting any relevant matters to the authorities. Data protection and information security programs are implemented and managed by the DPO and security officer, who monitor and report quarterly to the Management Team on the number of data breaches. The report also shows the progress in work and projects relating to privacy and security maturity. Preventive security controls include the filtering of inbound and outbound traffic (including emails), identity management, and protection against and response to malicious activities on our internet-facing infrastructure and endpoints. The Management Team is immediately informed if there is a data breach that needs to be reported to the authorities. Additionally, we report on employee awareness training and qualifications that cover the subject of privacy risks and potential litigation to the Management Team every quarter.

In 2025, we took further steps to reduce data risks and prevent breaches by strengthening governance and awareness throughout our organization. All employees completed an interactive cybersecurity training course titled “Are You Secure?” which was developed in 2022. We will continue to progress in this area by offering comprehensive privacy and security awareness training and campaigns. In addition, we are committed to continually improving our privacy and security evaluation framework to ensure it aligns with the latest techniques and work processes, aiming for even higher maturity levels. During 2025, we introduced and assessed an additional security framework (Center for Internet Security) to further strengthen our security posture by introducing additional controls.

#### Control governance and risk management

We take the protection of our customers, employees, and colleagues’ data seriously. To ensure this, we keep employees informed about potential cybercrime risks, conduct awareness training sessions each year, and provide mandatory onboarding training for new employees in security-sensitive roles. Each quarter, we convene the Risk Management Committee, which oversees all relevant progress regarding financial, IT, Legal, and ESG intragroup risks.

Our control governance includes a risk-based approach, for which we use pre-classified COBIT risk areas (Control Objectives for Information and Related Technologies) on security and privacy. IT security risks are monitored via 18 of the Dutch NV COS standards, and we report monthly on privacy and security risks.

Data protection and information security targets	
Year	Number of data/GDPR/ privacy incidents reported to data protection authorities
2021	3
2022	1
2023	2
2024	0
2025	1

#### Policy list

We are committed to maintaining the highest standards of integrity and compliance in all aspects of our operations. Our internal and public-facing policies on anti-corruption, economic sanctions, privacy, and whistleblowing support a transparent and ethical business environment. These guidelines are integral to our corporate governance and drive our commitment to responsibility and accountability.

For an overview of our published policies and standards, please visit [our website](#).

# ESRS

## REFERENCE TABLE

## ESRS REFERENCE TABLE

ESRS	Reference	ESRS Disclosure Requirement	ESRS Paragraph(s)	Section in Sustainability Ambition Report 2025	Page
<b>ENVIRONMENT</b>					
<b>ESRS 2 - General disclosures</b>					
ESRS 2	BP-1	Basis for preparation	4(a-b), 5	Sustainability statement - General information on reporting principles	44
ESRS 2	GOV-1	Role of administrative, management, and supervisory bodies	All	Sustainability statement - Organization of our sustainability activities	45
ESRS 2	GOV-2	Incentive schemes	14(a)	Sustainability statement - G1   Business conduct	68
ESRS 2	GOV-3	Due diligence statement	All	Addressing sustainability throughout the value chain Ambition 3 - Section 3.1 - A socially responsible partner in the value chain"	9, 31
ESRS 2	GOV-4	Risk management & internal controls	All	Sustainability statement - Risk management and internal controls over sustainability reporting	44
ESRS 2	SBM-1	Strategy, business model, and value chain	20(a), 20(b)(i)	Addressing sustainability throughout the value chain Value creation model	9, 12
ESRS 2	SBM-2	Stakeholder interests and views	All	Sustainability statement - Material sustainability-related impacts, risks, and opportunities	47
ESRS 2	SBM-3	Interaction of IRO with strategy & financial effects	24	Addressing sustainability throughout the value chain Value creation model	9, 12
ESRS 2	SBM-3	Interaction of IRO with strategy & financial effects	All except 24	Currently not externally disclosed, more information on the interaction of IRO with strategy and financial effects, see Sustainability statement	43
ESRS 2	IRO-1	Materiality process	All	Sustainability statement - Material sustainability-related impacts, risks, and opportunities	47
ESRS 2	IRO-2	Outcome of materiality assessment	37(a, c, d, f)	Sustainability statement - Material sustainability-related impacts, risks, and opportunities	47

ESRS	Reference	ESRS Disclosure Requirement	ESRS Paragraph(s)	Section in Sustainability Ambition Report 2025	Page
<b>E1 - Climate change</b>					
E1	E1-1	Transition plan for climate change mitigation	11(a, c, d, e)	Ambition 4 - Section 4.2 - Reducing CO <sub>2</sub> emissions from stores, warehouses, logistics, and transport	38
E1	E1-2	Climate-related risks and scenario analysis	All	Currently not disclosed externally	
E1	E1-3	Resilience in relation to climate change	All	Currently not disclosed externally	
E1	E1-4	Policies related to climate change	All	Ambition 4 - Section 4.2 - Reducing CO <sub>2</sub> emissions from stores, warehouses, logistics, and transport Sustainability statement - E1   Climate change	38, 51
E1	E1-5	Actions and resources in relation to climate change	All	Ambition 4 - Section 4.2 - Reducing CO <sub>2</sub> emissions from stores, warehouses, logistics, and transport Sustainability statement - E1   Climate change	38, 51
E1	E1-6	Targets related to climate change	22, 23(b-c)	Ambition 4 - Section 4.2 - Reducing CO <sub>2</sub> emissions from stores, warehouses, logistics, and transport Sustainability statement - E1   Climate change	38, 51
E1	E1-7	Energy consumption and mix	25(a-c)	Ambition 4 - Section 4.2 - Reducing CO <sub>2</sub> emissions from stores, warehouses, logistics, and transport	38
E1	E1-8	Gross Scopes 1, 2, 3 GHG emissions	29(a-c)	Ambition 4 - Section 4.2 - Reducing CO <sub>2</sub> emissions from stores, warehouses, logistics, and transport Sustainability statement - E1   Climate change	38, 51
E1	E1-11	Anticipated financial effects	All except 38(c)	Currently not disclosed externally	
<b>E5 - Resource use and circular economy</b>					
E5	E5-1	Policies related to resource use and circular economy	8	Ambition 4 - Section 4.1 - Reducing and processing waste Sustainability statement - E5   Resource use and circular economy	36, 56
E5	E5-2	Actions and resources related to resource use and circular economy	10	Ambition 4 - Section 4.1 - Reducing and processing waste Sustainability statement - E5   Resource use and circular economy	36, 56
E5	E5-3	Targets related to resource use and circular economy	11	Sustainability statement - E5   Resource use and circular economy	56
E5	E5-5	Resource outflows	16(a-d)	Ambition 4 - Section 4.1 - Reducing and processing waste Sustainability statement - E5   Resource use and circular economy	36, 56

ESRS	Reference	ESRS Disclosure Requirement	ESRS Paragraph(s)	Section in Sustainability Ambition Report 2025	Page
<b>SOCIAL</b>					
<b>S1 - Own workforce</b>					
S1	S1-1	Policies related to own workforce	All	Sustainability statement - S1   Own workforce	59
S1	S1-2	Engagement with own workforce	All	Ambition 2 - Section 2.3 - A healthy and safe workplace for staff Sustainability statement - S1   Own workforce Sustainability statement - G1   Business Conduct	27, 59, 68
S1	S1-3	Actions and resources related to own workforce	All	Ambition 2 Sustainability statement - S1   Own workforce	22, 59
S1	S1-4	Targets related to own workforce	All	Ambition 2 - Section - Our workforce in numbers Sustainability statement - S1   Own workforce	26, 59
S1	S1-5	Characteristics of the undertaking's employees	All	Ambition 2 - Section - Our workforce in numbers Sustainability statement - S1   Own workforce	26, 59
S1	S1-6	Characteristics of non-employees in own workforce	All	Sustainability statement - S1   Own workforce	59
S1	S1-7	Collective bargaining coverage and social dialogue	All	Currently not disclosed externally	
S1	S1-8	Diversity metrics	All	Ambition 2 - Section 2.2 - Diversity and inclusivity Sustainability statement - S1   Own workforce	25, 59
S1	S1-11	Persons with disabilities	All	Currently not disclosed externally	
S1	S1-12	Training and skills development metrics	34(a)	Currently not disclosed externally	
S1	S1-12	Training and skills development metrics	34(b)	Sustainability statement - S1   Own workforce	59
S1	S1-13	Health and safety metrics	All	Sustainability statement - S1   Own workforce	59
S1	S1-15	Remuneration metrics	All	Sustainability statement - S1   Own workforce	59
S1	S1-16	Incidents of discrimination and other human rights incidents	42(a)	Ambition 2 - Section 2.3 - A healthy and safe workplace for staff Sustainability statement - S1   Own workforce	27, 59
S1	S1-16	Incidents of discrimination and other human rights incidents	42(b-c)	Currently not disclosed externally	

ESRS	Reference	ESRS Disclosure Requirement	ESRS Paragraph(s)	Section in Sustainability Ambition Report 2025	Page
<b>S2 - Workers in the value chain</b>					
S2	S2-1	Policies related to workers in the value chain	9, 10	Ambition 3 - Section 3.1 - A socially responsible partner in the value chain Sustainability statement - S2   Workers in the value chain	31, 63
S2	S2-2	Engagement with workers in the value chain, channels to raise concerns and remedy	All	Ambition 3 - Section 3.1 - A socially responsible partner in the value chain Sustainability Statement - S2   Workers in the value chain Sustainability Statement - G1   Business conduct	31, 63, 68
S2	S2-3	Actions and resources related to workers in the value chain	All	Ambition 3 - Section 3.1 - A socially responsible partner in the value chain Sustainability statement - S2   Workers in the value chain Sustainability statement - G1   Business conduct	31, 63, 68
S2	S2-4	Targets related to workers in the value chain	19	Sustainability Statement - S2   Workers in the value chain Sustainability Statement - G1   Business conduct	63, 68
<b>S4 - Consumers &amp; end users</b>					
S4	S4-1	Policies related to consumers and end users	All	Sustainability statement - S4   Consumers and end users	65
S4	S4-2	Engagement with consumers and end users, channels to raise concerns and remedy	All	Ambition 1 - Section 1.2 - Removing barriers to better sight and hearing Ambition 1 - Section 1.3 - Ensuring affordable products and services Sustainability statement - G1   Business conduct	17, 19, 68
S4	S4-3	Actions and resources related to consumers and end users	12, 13(a), 14	Sustainability statement - S4   Consumers and end users	65
S4	S4-4	Targets related to consumers and end users	15	Ambition 1 - Section 1.3 - Ensuring affordable products and services Sustainability statement - S4   Consumers and end users	19, 65

ESRS	Reference	ESRS Disclosure Requirement	ESRS Paragraph(s)	Section in Sustainability Ambition Report 2025	Page
<b>GOVERNANCE</b>					
<b>G1 - Business conduct</b>					
G1	G1-1	Policies related to business conduct	5, 6(a-b)	Sustainability statement - G1   Business conduct	68
G1	G1-2	Actions related to business conduct	All	Ambition 3 - Section 3.1 - A socially responsible partner in the value chain Sustainability statement - G1   Business conduct	31, 68
G1	G1-3	Targets related to business conduct	All	Ambition 3 - Section 3.1 - A socially responsible partner in the value chain Sustainability statement - G1   Business conduct	31, 68
G1	G1-4	Metrics related to corruption or bribery	All	Currently only qualitative disclosure, see Sustainability Statement - G1   Business conduct	68
G1	G1-5	Metrics related to political influence, including lobbying activities	13	Currently only qualitative disclosure, see Sustainability Statement - G1   Business conduct	68
G1	G1-6	Metrics related to payment practices	All	Currently not disclosed externally, more information on management of relationship with suppliers, see Sustainability Statement - S2   Workers in the value chain and Sustainability Statement - G1   Business conduct	63, 68
<b>OUT OF SCOPE</b>					
ESRS 2	BP-1	Basis for preparation	6	Phase-in options are not applied	
ESRS 2	BP-2	Phasing-in options	All	Phase-in options are not applied	
ESRS 2	GOV-2	Incentive schemes	14(b, c)	Not applicable	
ESRS 2	SBM-1	Strategy, business model, and value chain	20(b)(ii), 20(c-d)	Not applicable	
ESRS 2	IRO-2	Outcome of materiality assessment	37(b) 37(e-f)	Not applicable	
E1	E1-1	Transition plan for climate change mitigation	11(b), 12	Not applicable	
E1	E1-7	Energy consumption and mix	26(a-e), 27	Not applicable	
E1	E1-8	Gross Scopes 1, 2, 3 GHG emissions	30	Not applicable	
E1	E1-9	Carbon credits	All	Not applicable	
E1	E1-10	Internal carbon pricing	All	Not applicable	
E1	E1-11	Anticipated financial effects	38(c)	Not applicable	

ESRS	Reference	ESRS Disclosure Requirement	ESRS Paragraph(s)	Section in Sustainability Ambition Report 2025	Page
E2 - E4	All	All	All	Not material	
E5	E5-1	Policies related to resource use and circular economy	9	Not applicable	
E5	E5-4	Resource inflows	All	Not material	
E5	E5-5	Resource outflows	15(a-c), 16(e), 17	Not material	
S1	S1-9	Adequate wages	All	Not applicable	
S1	S1-10	Social protection	All	Not applicable	
S1	S1-14	Work-life balance metrics	All	Not material	
S3	All	All	All	Not material	
S4	S4-3	Actions and resources related to consumers and end users	13(b)	Not applicable	
G1	G1-1	Policies related to business conduct	6(c)	Not applicable	
G1	G1-5	Metrics related to political influence, including lobbying activities	14, 15	Not material	

*The information in this publication was compiled with the greatest care; nevertheless, no rights may be derived from this publication.*

**VALUE IN VIEW  
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 DIREKT OPTIK