

Due diligence statement

Policy – value chain responsibility



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Introduction

Aligned with the Corporate Sustainability Due Diligence Directive (CSDDD), Intergamma affirms its commitment to promoting corporate social responsibility and sustainable business practices. As a leading retailer in the DIY sector, Intergamma recognises its responsibility to identify, prevent, mitigate and, where necessary, remedy negative impacts on people and the environment throughout the value chain.

This due diligence statement provides transparency on our efforts to comply with legal requirements and pursue supply chain responsibility. The document outlines the processes and measures we implement to manage risks related to human rights, working conditions, environmental impact and corruption, in collaboration with our partners, suppliers and other stakeholders.

We remain committed to continuous improvement and report annually on our progress in line with our obligations under the CSDDD.

Strategy

Our dream:

Our dream is for everyone in the Netherlands and Belgium to live sustainably, now and in the future. With sustainable DIY-jobs, you make sure you live better and consume less. We can, and want to help you do just that. Why buy when renting is better? Why use traditional paint when you can get more sustainable paint? With us, you will find everything you need to make your home and garden more sustainable: help with smarter DIY, good products and sustainable solutions. We are working hard too in becoming more sustainable. Not always easy, but necessary. We have strong ambitions: step by step we are working on making DIY-jobs more sustainable. With every product, we look at whether we can do better. We stop using products that are bad for the environment. We repair what is broken, take back what you no longer use and develop new solutions with our partners and manufacturers. We work towards a fair chain and a sustainable future for our colleagues. We want to become the most sustainable DIY retailer in a future-proof world. So that together we live more beautifully, consume less and live more enjoyably.

Intergamma. Together at home in sustainability.

Our sustainability ambition:

Our ambition is for you to find everything you need to make your home and garden more sustainably beautiful: help to do smarter jobs, good products and more sustainable solutions.

Our sustainability mission:

We help our customers with real solutions to make a truly sustainable home.

Our principals:

Intergamma respects and upholds internationally recognised human, labour and environmental rights. The principles on which Intergamma acts are set out in our Internal Code of Conduct and our Code of Conduct to Third Parties. We expect all our employees, suppliers and other partners to commit to these.

Our ambition on due diligence:

Aligned with the CSDDD, Intergamma takes its responsibility to demonstrably identify, prevent and reduce risks in the areas of human rights, working conditions, environmental impact and corruption together with its suppliers.

Scope

This policy defines how Intergamma carries out due diligence across the entire value chain, regardless of location. That means all employees, suppliers and other stakeholders directly involved in our business activities across the value chain. Here, we focus on the upstream chain because that is where the risk of violation of working conditions, human, labour and environmental rights is greatest. Our primary focus is on our direct suppliers - tier 1 - because that is where we have the greatest influence. In addition, we ask our suppliers to do the same so that risks further down the value chain are also mitigated.

The policy describes how Intergamma carries out due diligence and integrates it into the organisation. Due diligence includes identifying and mitigating risks of violation of human rights, working conditions, environmental impact and corruption.

Governance

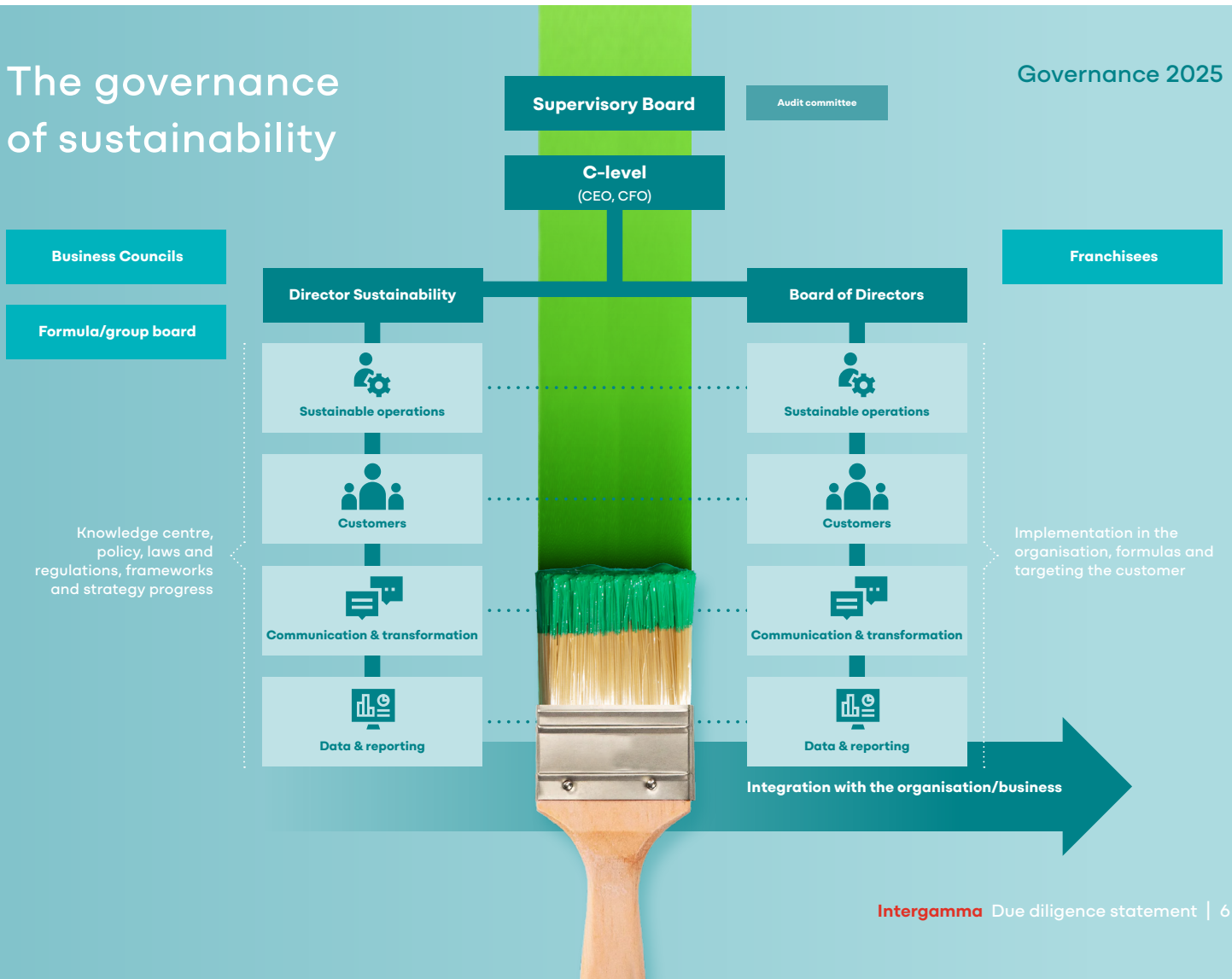
The Executive Board consists of a CEO and CFO. The Executive Board is responsible for Intergamma's strategy. Sustainability is at the core of the strategy. Sustainability is thereby assigned to the CFO, who bears ultimate responsibility for the implementation of the sustainability and due diligence policy. The Executive Board does this together with the members of the Management Board, of which the Executive Board is part. Within the Management Board, the Commercial Director bears operational responsibility for the implementation of due diligence. The Audit Committee monitors due diligence risks.

The Executive Board has appointed a sustainability team where due diligence is invested under the pillar 'sustainable operations'. The sustainability team is responsible for developing and adopting policies to achieve the strategy. The sustainability team reports to the Director Sustainability. The Director Sustainability and CFO discuss progress on sustainability bi-weekly. If any immediate risks or obstacles are observed, they are discussed immediately.

The sustainability team works with the business to roll out and implement the due diligence policy in the organisation. The ACRM department (Audit, Compliance & Risk Management) oversees the process.

The governance of sustainability

Governance 2025



Value chain

In order to identify, prevent and mitigate risks to human rights, working conditions, environmental impact and corruption in the value chain, it is important to understand Intergamma's value chain. Intergamma operates in the Netherlands and Belgium in the retail sector. This involves two head offices in Leusden and Antwerp, several distribution centres and warehouses, more than 150 company-owned DIY stores and more than 200 franchised DIY stores.

Intergamma purchases products and services from suppliers. A distinction is made here between different types of suppliers, which are not mutually exclusive. The types of suppliers are:

1. **Trade goods suppliers:** all suppliers who supply products intended to be sold in our DIY stores.
 - a. **Sourcing suppliers:** all suppliers that Intergamma buys directly from the source (factory) via its own sourcing and distribution.
 - b. **Private label suppliers:** Regular suppliers who supply articles of the GAMMA, Karwei or other Intergamma house brand.
 - c. **Regular suppliers (brand), multinational:** Suppliers that are part of large (international) companies multinationals.
 - d. **Regular suppliers (brand), small/medium-sized:** Small and medium-sized companies that are not part of a large organisation.
2. **Non-trade goods suppliers:** all suppliers that provide products or services that contribute to Intergamma's operation but are not directly intended for sale. Such as logistics service providers.

Distribution of products from suppliers to Intergamma's own operation is by ship, barge or truck and is always outsourced to a third party (e.g. DHL, APL, etc.) or organised by the supplier itself (e.g. drop shipment).

Intergamma focuses on identifying and mitigating risks at our direct suppliers (tier 1 suppliers). In addition, we ask our suppliers to do the same for their direct suppliers and other partners, so that our impact extends further. Finally, we map risks deeper down the value chain, to producers of semi-finished products and the extraction and processing of raw materials for our main product groups.

Due diligence process

The Intergamma due diligence process is aligned with the OECD guidelines¹ and the UNGP guidelines². The basis for our due diligence process consists of the following steps:

Step 1: Embedding due diligence

- Integrating the due diligence process into policies (current document).
- Integrating due diligence policy into management systems.

Step 2: Risk analysis

- Identifying, assessing and prioritising potential and actual negative impacts on people and the environment through the risk analysis template across the chain of activities.

Step 3: Prevention and mitigation

- The development and implementation of actions and measure to mitigate *salient*³ risks.
- Engaging relevant stakeholders.

Step 4: Monitoring and evaluation

- Monitoring and evaluating the effectiveness of due diligence policies and actions taken.
- Using KPIs to measure performance.

Step 5: Reporting

- The yearly reporting of due diligence efforts, results and progress, both internally as well as externally.

Step 6: Grievance mechanism

- The implementation of a whistle-blowing mechanism for internal employees, value chain employees and other stakeholders.
- Implementation of an accessible and effective grievance and complaints mechanism for internal employees, employees in the value chain and other stakeholders.
- Fair and prompt handling of grievances and complaints.

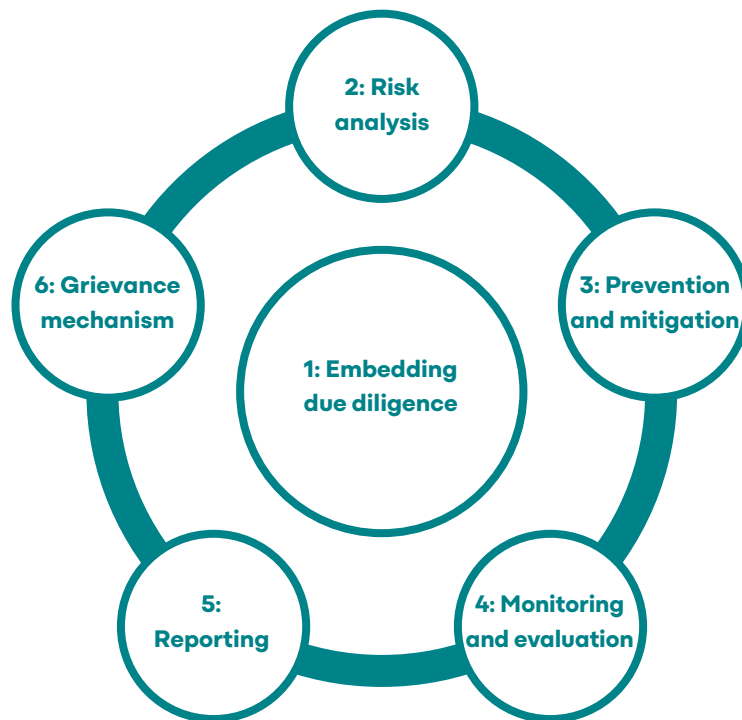
The following sections elaborate on each step.

¹ Due Diligence | OESO-richtlijnen | Nationaal Contactpunt OESO-richtlijnen (oesorichtlijnen.nl)

² UNGP_Brochure (undp.org)

³ A salient risk in the context of the Corporate Sustainability Due Diligence Directive (CSDDD) refers to the prioritised, most significant risks of serious adverse human rights or environmental impacts within a company or value chain

Due diligence proces



(source: OECD guidelines on Due Diligence)

Step 1: embedding due diligence

To effectively and demonstrably identify, prevent and mitigate human and environmental rights in our value chain, it is important to have policies on due diligence in place, embedded in our management systems. By having policies on due diligence and carrying them out within our organisation, we try to minimise our negative impact throughout the value chain and create a positive impact. By integrating our policies into management systems, we are able to make data-driven decisions and report on our results. Besides the current due diligence statement and an internal due diligence policy, our principles for doing business are set out in our internal Code of Conduct and our Code of Conduct for third parties. We expect all our suppliers and other partners to sign and commit to our Third Party Code of Conduct. The Code of Conduct is signed together with our general purchasing conditions and stored in our contract system. When a partner is not willing to sign our Code of Conduct, an analysis is made on the partner's own due diligence policy. If this is in line with the Intergamma Code of Conduct and internationally recognized standards, a copy of both the analysis and the partner's policy is stored in our contract systems. If the partner's policy is not adequate, the relationship with the partner is reviewed.

Our due diligence policy will be reviewed at least once every five years.

Step 2: Risk analysis

Our global value chain, different types of suppliers and different product groups mean that potential and actual risks are not obvious. The likelihood and types of risks can stem from the type of product, production location and maturity of the supplier.

Intergamma conducts risk assessments for direct suppliers at supplier level using questionnaires to determine the suppliers' production locations, maturity and associated risks. The result is a risk assessment per supplier.

In addition, Intergamma performs risk analyses on our main product groups/categories. This involves looking at the possible risks through desk research. The potential risks are validated and fine-tuned to actual situations/risks based on discussions with buyers, suppliers and NGOs. The product groups paint, wood, textiles, aluminium and steel, batteries and accumulators were assessed for actual and potential risks through risk analysis.

Identified final risks are prioritised to arrive at a short list of salient risks. Risks are prioritised based on severity of the negative impact, probability of the risk occurring, degree of influence Intergamma has to mitigate the risk and strategic focus. Risks with the highest prioritisation are first in line to be mitigated. Our *salient* risks are as follows:

Product group	Risk
Wood EU	Deforestation
Wood EU	Healthy and safe working environment
Wood EU	Pollution
Wood non-EU	Child labour
Wood non-EU	Forced labour
Wood non-EU	Healthy and safe working environment
Wood non-EU	Biodiversity
Wood non-EU	Deforestation
Wood non-EU	Working conditions
Wood non-EU	Pollution
Storage & distribution (local)	Healthy and safe work environment
Storage & distribution (local)	Working conditions
Warehousing and international transport (EU international)	Healthy and safe work environment

Step 3: Prevention and mitigation

Once risks have been identified and prioritised, a list of salient risks remains. Preventive and mitigating measures are taken on these risks. The list of salient risks is given in the previous section. Besides preventive and mitigating measures on specific risks, our measures also consist of general, product range and supplier-wide measures. By doing so, we minimise the likelihood of small or unidentified risks occurring. Our high-over mitigating measures are as follows:

Risks	Suppliers	Mitigating measure
General	All prioritized suppliers	Signing of the Code of Conduct
General	All prioritized suppliers	We ask our suppliers to conduct their own due diligence on their own direct suppliers and partners.
General	All prioritized suppliers	Develop knowledge of due diligence among buyers (commercial department) and integrate compliance with Code of Conduct in periodic discussions with suppliers.
General	SME suppliers	Provide support to SME suppliers on how to integrate due diligence into their organisation, including through standardised templates for Code of Conduct.
General	Top 50 trade goods suppliers	Put due diligence on the agenda annually during supplier meetings and discussions.
Human and labour rights, working conditions and environmental violations in high-risk countries (such as Asia)	Sourcing suppliers	BSCI with a minimum score of C and minimum score of B or higher on selected risk components of the audit. Or SA8000 certification.
Human and labour rights, working conditions and environmental law violations in the production of Intergamma private-label products	Private label suppliers	We ask our private label suppliers to implement a demonstrable social & environmental compliance system/audit.
Deforestation, pollution and biodiversity; poor working conditions and violation of human or labour rights in logging operations	Trade goods wood suppliers (EU and non-EU)	FSC chain of custody certification.

Risks	Suppliers	Mitigating measure
Lack of a healthy and safe working environment and poor working conditions in storage and distribution	Logistic service providers (local)	Purchasing agreements Code of conduct We are also exploring additional and alternative measures.
Lack of a healthy and safe working environment and poor working conditions in storage and distribution	Trade goods suppliers organising their own transport (local)	Purchasing agreements Code of conduct
Lack of healthy and safe working environment in international transport	Logistic service providers (international)	Purchasing agreements Code of conduct We are also exploring additional and alternative measures.
Lack of healthy and safe working environment in international transport	Trade goods suppliers organising their own transport (international)	Purchasing agreements Code of conduct

Preventive and mitigating measures are reviewed and updated every five years based on new risk assessments or due diligence policy updates.

Step 4: Monitoring and evaluation

Measures taken are monitored and evaluated. After all, due diligence is a continuous process. Progress is monitored and evaluated through ongoing dialogue with suppliers, certifications, questionnaires and external audits by third parties. We also work together with our procurement partner OBI to mitigate risks on working conditions and human and labour rights violations at our sourcing suppliers. Here, the policy is that these suppliers achieve a minimum score of C on the BSCI audit. If they receive a score lower than C, our procurement partner contacts the supplier and gives them a six-month period to improve performance together through improvement plans. After six months, another audit is conducted. If it has not improved, measures are taken, such as suspending further orders.

This is an iterative process involving continuous monitoring and evaluation at least every five years.

Step 5: Reporting

Intergamma reports annually on its sustainability efforts in the sustainability report⁴. This includes reporting on progress on set measures. In addition, mandatory CSRD reporting elements on employees and due diligence are reported.

Step 6: Whistleblowers

Intergamma encourages everyone to openly report misconduct or ethical violations, whether related to our Code of Conduct, laws, regulations or other policies. We expect our employees, suppliers and partners not to allow negative consequences for those who honestly report possible violations. Whistleblowers, human rights defenders and other third parties will not be antagonised or intimidated in any way.

The compliance officer takes charge on all reports of wrongdoing and assesses whether they fall under the whistleblowing policy and whether an investigation should be launched. This investigation can be carried out by Intergamma itself or by an external agency. All reports are treated confidentially and the person making the report is protected from harm. We act in accordance with the Whistleblowers Protection Act and any other applicable laws and regulations.

A report of abuse can be made via Intergamma's own channels (customer service, contact forms, etc.), or by contacting us via [the supplier contact form](#). In addition, reports of abuse at our sourcing suppliers locations from the Far East can be made through BSCIs⁵ available channels.

⁴ Intergamma.nl | duurzaam ondernemen (only available in Dutch)

⁵ Amfori Speak for Change - amfori

Context and review of policies

Legal rules and conflicting requirements

Intergamma acts in accordance with applicable laws and international standards in the relevant jurisdictions in every situation and under all circumstances. Where there are conflicting or unclear requirements, we will endeavour to follow the principles of internationally recognised human rights and environmental standards.

Approval and supervision

This policy statement has been approved by Intergamma's Executive Board. The CFO bears ultimate responsibility at board level. Various departments, including ACRM, Commercial, Corporate Communications and other business units, play a role in the implementation of the due diligence policy. Intergamma will report on the progress of this policy in its sustainability report.

Review and update

We are committed to continuously improving the performance and results of due diligence and will report on this transparently. We will raise awareness of the importance of a careful due diligence process among employees, suppliers and other stakeholders. Activities, locations, products and relationships that change may lead to a shift in the risk profile. Therefore, in addition to our regular due diligence processes, we will annually assess our impact internally and review and update any current policies.