

SEQUENZ_26

MERKUR GROUP
Sustainability Journal



01

The MERKUR GROUP is
an internationally active gaming
and entertainment corporation.
Founded in 1957, the Group now employs
more than 15,000 people.



Its core business is to develop,
produce and distribute games
worldwide – both for land-based
gaming machines and for digital
applications.

In addition, the Group operates
its own gaming arcades and casinos,
where these games are used directly by
end customers. MERKUR is therefore
active not only in the development and
provision of products, but also in the
direct operation of regulated gaming
offerings.

The business model also includes
sports betting and online gaming
offerings. Across various platforms, the
company offers digital casino games and
betting options, thereby deliberately
opening up growing online markets.

Overall, the MERKUR GROUP's
business model follows an integrated
approach: from game development,
production and distribution through to
the operation of its own gaming venues
and online offerings, the Group covers key
parts of the gaming value chain.

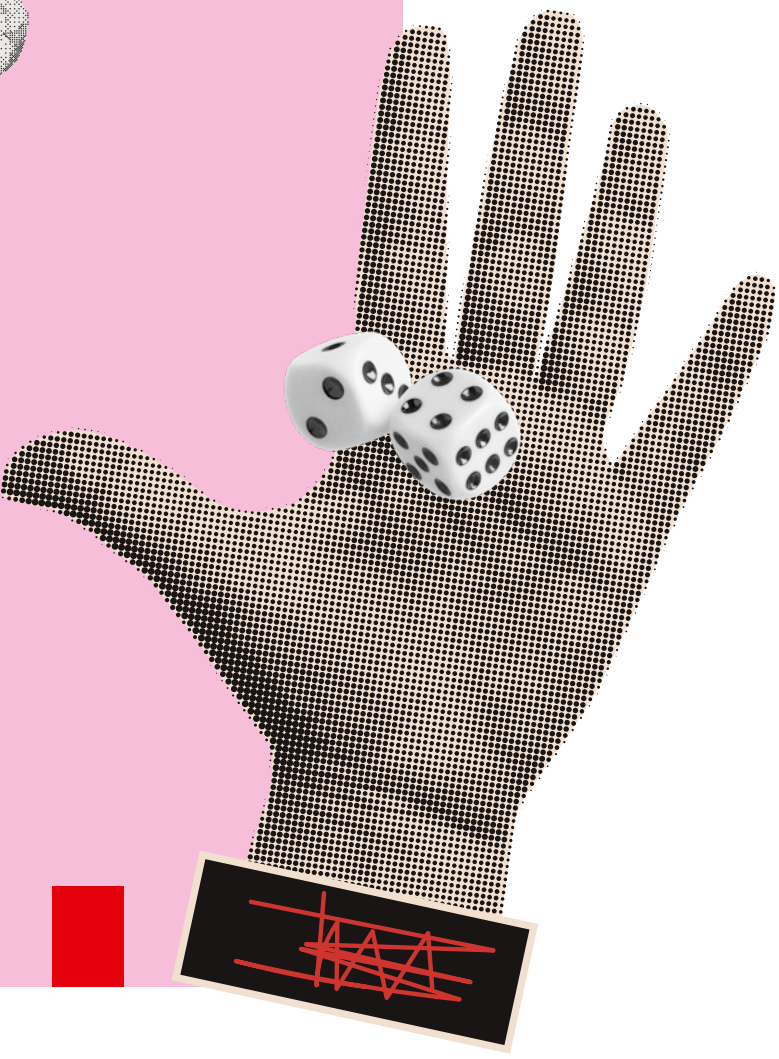


TABLE OF CONTENTS

02

Opening

Brief profile: Who we are



08

People & Structure

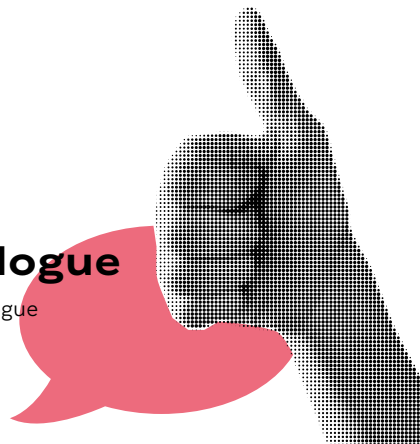
Sustainability needs people who take responsibility.



34

Stakeholder Dialogue

Sustainability emerges through dialogue



06

Foreword

Sequenz_26: Responsibility needs substance



18

Policy & Regulation

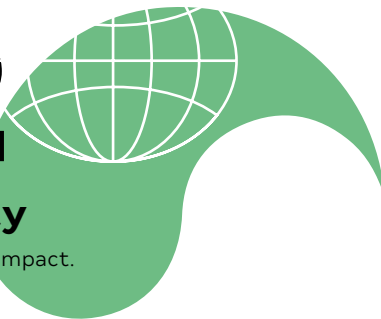
Political frameworks in transition



22

Materiality

Material is what has impact.



40

Data Management

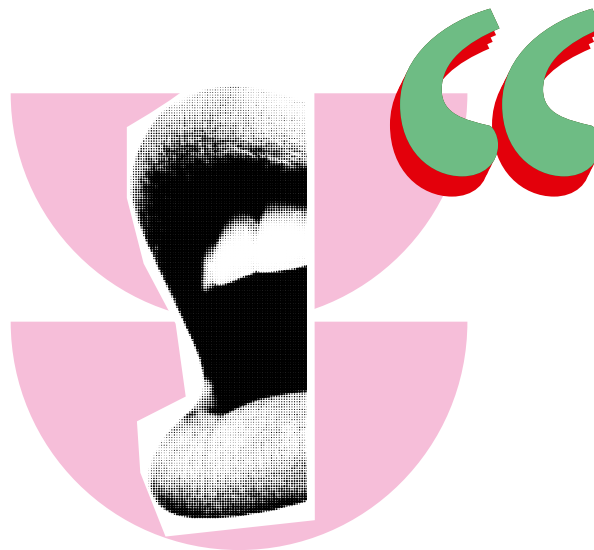
Sustainability needs data clarity



50

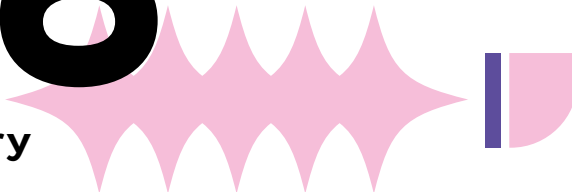
Communication

Communication creates understanding



56

Glossary



44

Climate Protection

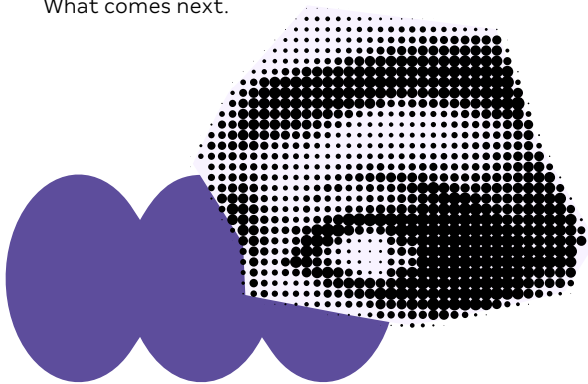
Where do we stand today?



54

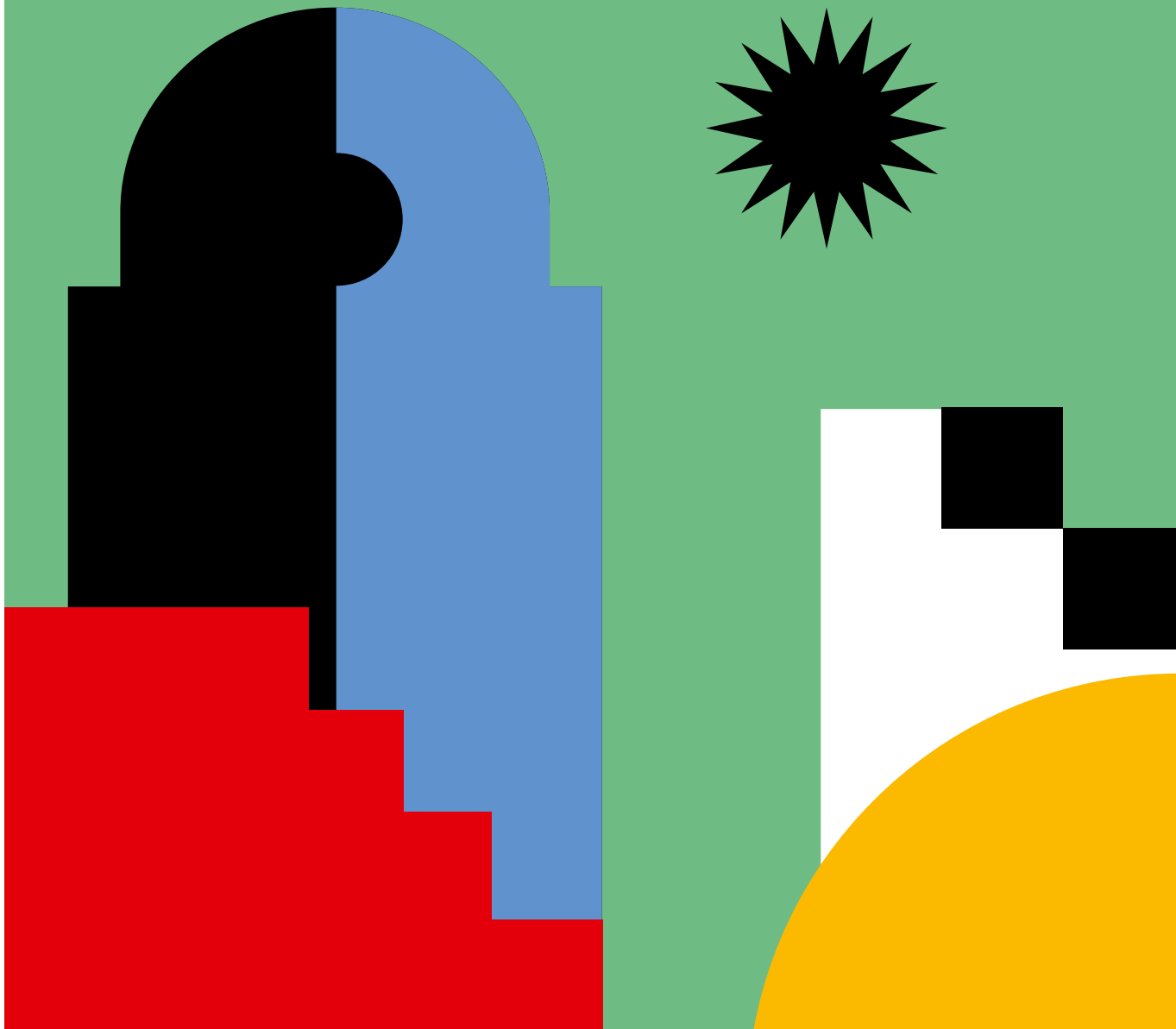
Outlook

Where we stand.
What comes next.



02

Responsibility needs substance



Dear readers,

Sustainability is not a buzzword for us, not a short-term trend and not an irritating reporting obligation. It is an expression of our corporate responsibility – and, at the same time, a key requirement for long-term economic success.

In recent years, we at the MERKUR GROUP have deliberately set out to anchor sustainability more systematically within our company. We have built structures, defined responsibilities, developed processes and begun to collect reliable data. Many of these steps have taken place in the background – and that is precisely why they are so robust and effective. Sustainable action does not begin with communication, but with substance.

With **SEQUENZ_26**, we are making this journey visible. The name stands for development in clear steps – and for the conviction that sustainable transformation emerges consistently over time.

We are guided by the values that have always shaped our Group: enjoyment of gaming, passion, innovations, seriousness and reliability. With sustainability, we have consciously expanded this understanding of values. Together, these values give our entrepreneurial actions a clear direction.

Today, we can say that we have made important progress. Sustainability has increasingly become part of our decisions, our management and the way we work together. We do not understand it as an isolated topic, but as an interplay in the field of tension between environmental responsibility, social commitment and economic stability.

At the same time, we are operating in a dynamic regulatory environment. The European Green Deal, the CSRD and the ESRS create new requirements for transparency and comparability.

What matters, however, is the right balance. Sustainability must not be determined by bureaucracy and degraded into an end in itself. It has to



Manfred Stoffers
Vice Chairman MERKUR GROUP

deliver real impact. Sustainability does not happen on paper, but through economically strong companies that invest, drive innovation and create secure jobs.

This journal is a snapshot of our journey. It shows where we stand, what we have learned and where we want to develop. And it is also an invitation to dialogue – within our company and beyond.

**We are on our way.
And we will continue this path with determination.**

Manfred Stoffers
Manfred Stoffers

03

PEOPLE

STRUCTURE



Sustainability needs people who take responsibility.

PEOPLE & STRUCTURE

Sustainability needs people who take responsibility.

For sustainability to become effective in the company, it needs clear responsibilities, professional expertise and close cooperation across many areas. This is why GROUP Sustainability was established in 2022. It brings sustainability topics together in a targeted way, makes them visible and integrates them systematically into existing structures.

Since then, our team has consistently developed sustainability further – not only in the form of key figures and mandatory reporting, but with the clear aim of bringing sustainability topics together in a structured way, creating clear responsibilities and establishing a sound basis for decisions – from data collection through to strategic development.

Holistic integration is essential

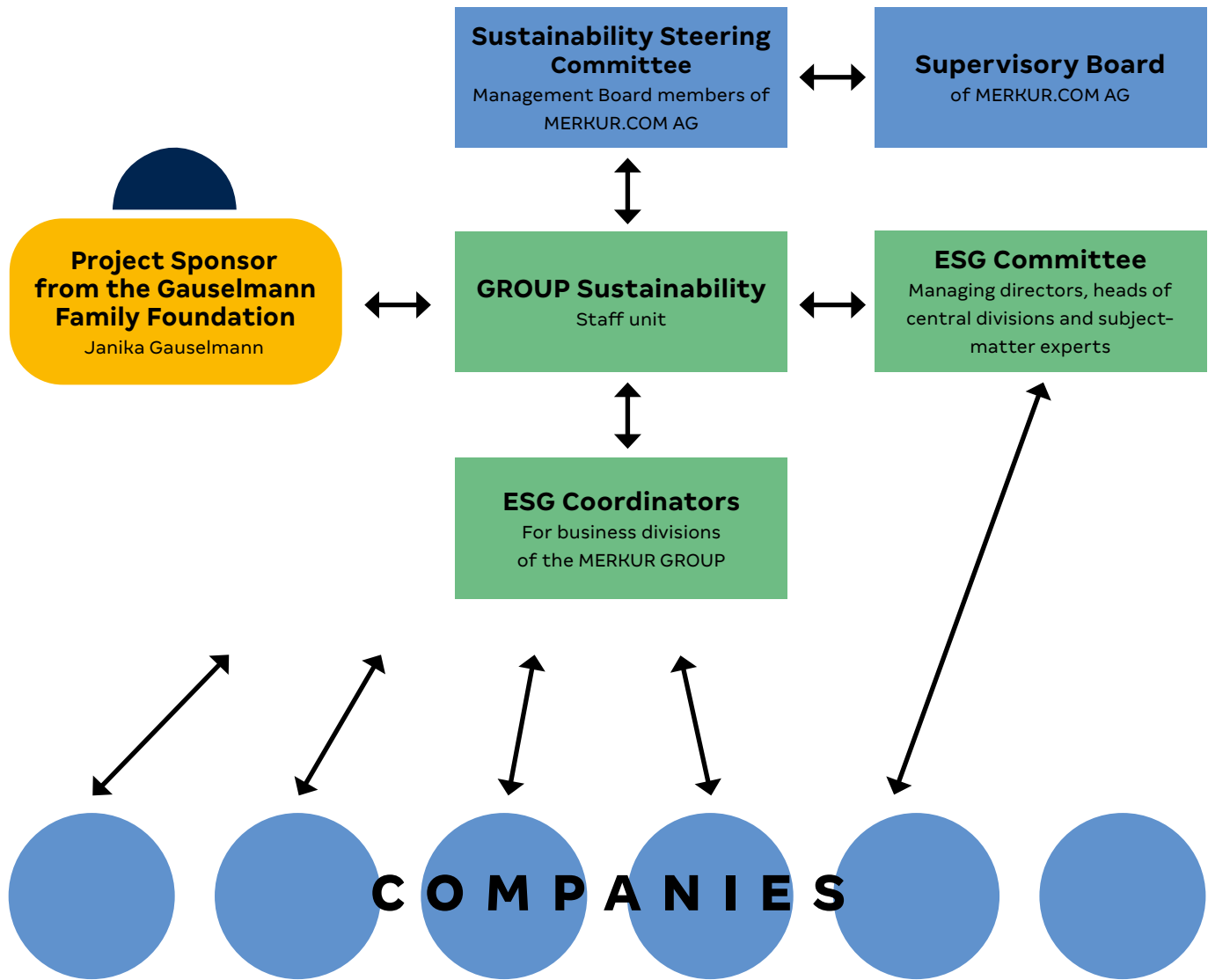
To avoid treating sustainability as an isolated project, and instead integrate it holistically into our corporate structures and processes, it is important to anchor it at every level of the company.

This is why the Sustainability Steering Committee was established at Management Board level. It sets the strategic direction and takes central decisions. Operational implementation takes place across functions – in close cooperation between an ESG Committee made up of experts from different specialist areas, our ESG coordinators and GROUP Sustainability.

This creates a strong Group-wide network that pools expertise and integrates sustainability step by step into processes, decisions and structures. Janika Gauselmann, Member of the Foundation Board of the Gauselmann Family Foundation, also supports us as project sponsor and additional point of contact.

Holistic integration is essential

Sustainability organisational structure



Structure

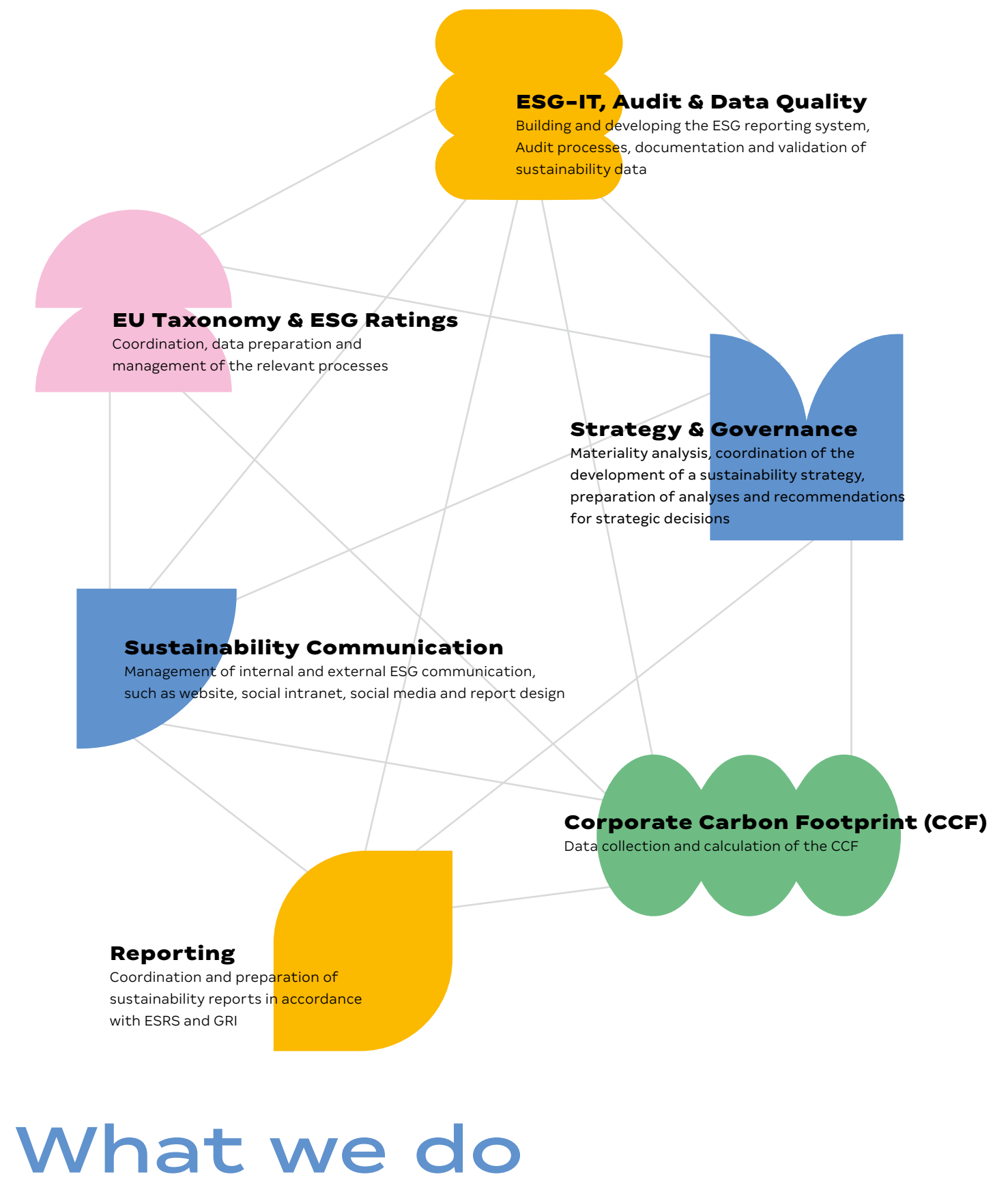
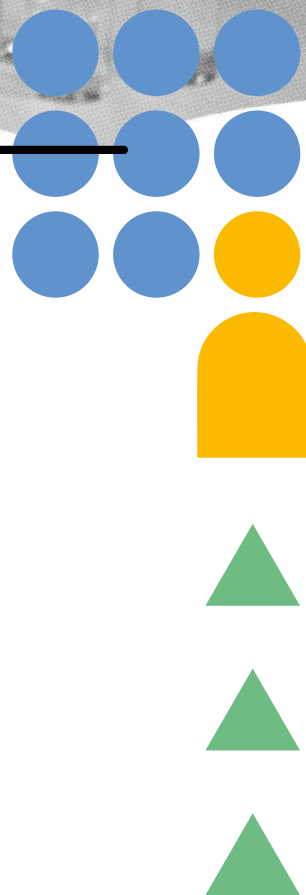


Patrik Groß, Junior Analyst Sustainability, Josephine Rosemeier, Project Manager GROUP Sustainability, Nils Rullkötter, Director of GROUP Marketing / GROUP Sustainability, Louisa Pfeil, Teamlead GROUP Sustainability and Sebastian Kitzelmann, Director of GROUP M&A / GROUP Sustainability

who we are

We share a high standard of quality and a common motivation to actively shape and drive sustainability topics within the MERKUR GROUP.

— The core GROUP Sustainability team consists of five employees with different specialist focuses. This diversity enables us to think about sustainability holistically and to look at it from different perspectives.



What we do

NEW TEAMLEAD

PROFILE

Name Louisa Pfeil

Position Teamlead GROUP Sustainability

Department GROUP Sustainability

Career at MERKUR

Started at the MERKUR GROUP in 2018 as a dual student. After graduating, initially worked as Specialist HR Compliance in GROUP HR. In 2023, became Project Manager Sustainability, *"(...) because the perspective becomes broader here: not only on the employees within the company itself, but also on society, the environment, regulation and the question of what responsibility a company actually takes on."* Since March 2025, Teamlead for GROUP Sustainability.

Your focus

Not reducing sustainability to reporting obligations but building it in a way that makes it effective in structures, decisions and collaboration.

What drives you

Sustainability shows how seriously a company really takes responsibility. That is not idealism. It is a real opportunity to translate ambition into structures, data and decisions. You can take it. Or leave it.

Biggest challenge

Translating complexity in a way that creates orientation and next steps, without smoothing it over..

What is especially enjoyable

When regulation and data slowly turn into something you can really work with. Especially when a topic still looks unsolvable in the morning and has at least found a direction by the evening. It is rarely glamorous but surprisingly satisfying.

Your job in three words

Translate. Anchor. Continue.

The tool you could not do without

Humour. Not recognised in bureaucracy, which is exactly why it is indispensable. It does not make regulation any shorter, but it stops the paperwork from winning. Keep calm and carry on, preferably with a spreadsheet.

Interview with Louisa Pfeil

How did you come to sustainability?

My path into sustainability was not a classic one. It developed from my time in HR. For me, sustainability means making decisions consciously and with the future in mind – in other words, in a way that will also stand the test of time. As this also reflects my personal standard in my professional work, moving into this area was an ideal opportunity for me to contribute this potential in a targeted way and develop it further.

Establishing sustainability is a complex topic – how did you prepare for your new role?

By engaging intensively with the professional foundations – both with regulatory requirements and with our internal processes. I quickly realised that sustainability does not emerge behind closed doors. A great deal already exists unconsciously within the company or in existing structures – it is just not always bundled or visible. This is exactly where our task lies: to bring these approaches together, structure them and translate them into robust processes. To do that, however, it is essential to really understand the company – because only then can sustainability be integrated effectively in the long term.

What fascinates you most about your current area of responsibility?

What excites me most is the pace at which we have built structures in sustainability. In a short space of time, reliable data processes and clear responsibilities have emerged. I find the connection between analysis and communication particularly exciting: we work deeply with the figures and, at the same time, manage to prepare them in a way that is understandable and usable for others. And we are still at the beginning. Seeing how initial structures turn into concrete corporate decisions motivates me every day.

What defines you as a team?

Especially in a dynamic environment such as sustainability, the right balance between structure and flexibility is needed. We respond quickly and pragmatically, without losing sight of the long-term direction. This works because different strengths come together in our team – from analytical depth to communication skills. And because we take responsibility not only for our topics, but also for one another.

PROFILE

Name Patrik Groß
Position Junior Analyst Sustainability
Department GROUP Sustainability
Background Business administration degree with a focus on controlling/finance as well as energy and sustainability management

Your focus
Supporting the team in analysing and preparing sustainability key figures
Current “favourite figure”
Environmental key figures – they form the fundamental basis for our Corporate Carbon Footprint (CCF), which we at the MERKUR GROUP calculated independently and in full for the first time for financial year 2025.

Biggest challenge
Bringing together different data qualities from different sources in a way that is comparable and reliable
What is especially enjoyable
Developing and calculating complex key figures and working with realistic assumptions
Your motivation
The combination of analytical work and the aim of making sustainable developments more transparent

Your job in three words
Analytical. Data-driven. Challenging.
The tool you could not do without
Microsoft Excel

Patrik Groß
Junior Analyst

NEW TO THE TEAM

Our sustainability coordinators



At the MERKUR GROUP, three sustainability coordinators are responsible for the systematic collection, review and validation of relevant key figures in the individual companies. Through their broad network and deep expertise in the respective business areas, they make an important contribution – especially given the large number of subsidiaries.

Data management is at the core of their work: they coordinate the collection, review and validation of all sustainability-related key figures across all companies – nationally and internationally. They support the respective local contacts in the companies, clarify questions, create understanding of requirements and ensure that the data is not only complete, but also plausible and comparable.

In close cooperation with the sustainability coordinators, GROUP Sustainability continuously develops the data collection processes and creates uniform, Group-wide standards. This forms the basis for reliable sustainability reporting and, at the same time, makes an important contribution to increasing transparency, making progress measurable and anchoring sustainability within the Group.

MAKING
SUSTAIN-
BILITY
MEASURABLE

04

Political frameworks in transition



Re spons ibility

Political decisions and regulatory requirements set the pace at which sustainability develops within companies. They make more concrete what sustainability means for companies and what answers we as the MERKUR GROUP need to find in practice.

A brief classification.



Regulation.

Since the European Green Deal in 2019, sustainability has increasingly been anchored in law across Europe. With the **Corporate Sustainability Reporting Directive (CSRD)** and the associated **European Sustainability Reporting Standards (ESRS)**, the EU defines binding requirements for the sustainability reporting of large companies.

With the **Omnibus package**, central elements were adjusted and reordered in terms of timing. The scope of application was revised and thresholds were redefined. Further refinements to the ESRS are expected in 2026. The **Green Deal** is also giving rise to further binding requirements concerning corporate due diligence obligations, evidence for raw materials and economic steering instruments such as the **EU Taxonomy** and the **CO₂ border adjustment mechanism**. What these requirements have in common is that they no longer treat sustainability as a voluntary initiative, but as part of corporate responsibility and management.



Glossary

Green Deal - European Green Deal

The EU's political framework for sustainable transformation. It stands for central initiatives and regulations through which Europe is to become climate-neutral by 2050.

CSRD – Corporate Sustainability Reporting Directive

The EU directive on sustainability reporting. It defines the legal framework for which companies report on sustainability and how.

ESRS – European Sustainability Reporting Standards

The reporting standards for the CSRD. They specify which sustainability information companies must disclose.

GRI – Global Reporting Initiative

An internationally established standard for voluntary sustainability reporting. It provides guidance on how companies can report on sustainability topics.

Omnibus package

EU package of measures that adjusted and reordered, among other things, existing requirements on sustainability reporting and due diligence obligations.

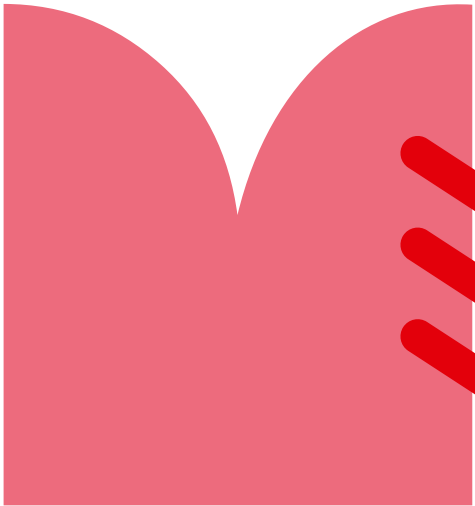
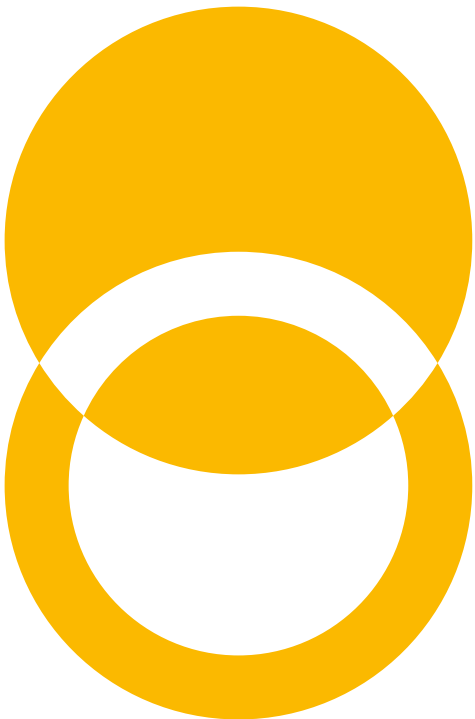
EU-Taxonomy

EU regulatory framework for classifying environmentally sustainable economic activities on the basis of defined criteria.

CBAM / CO₂ border adjustment

The Carbon Border Adjustment Mechanism is an EU instrument for certain imported goods. It is intended to reduce differences in CO₂ costs between EU and non-EU production.

HOW WE DEAL WITH THIS DYNAMIC



Even though, based on the current status, the reporting obligation will only apply to the MERKUR GROUP at a later stage, we are preparing specifically for the European standards. Based on our current assessment, we expect to report under the CSRD for the first time in 2028, covering financial year 2027.

In addition, we voluntarily use the internationally established GRI Standard as a reference in order to prepare our sustainability information in a structured and traceable way.

We are using the remaining time to build the necessary foundations systematically. To do this, we are further developing our data management, clarifying responsibilities and reviewing existing processes with a view to future requirements.

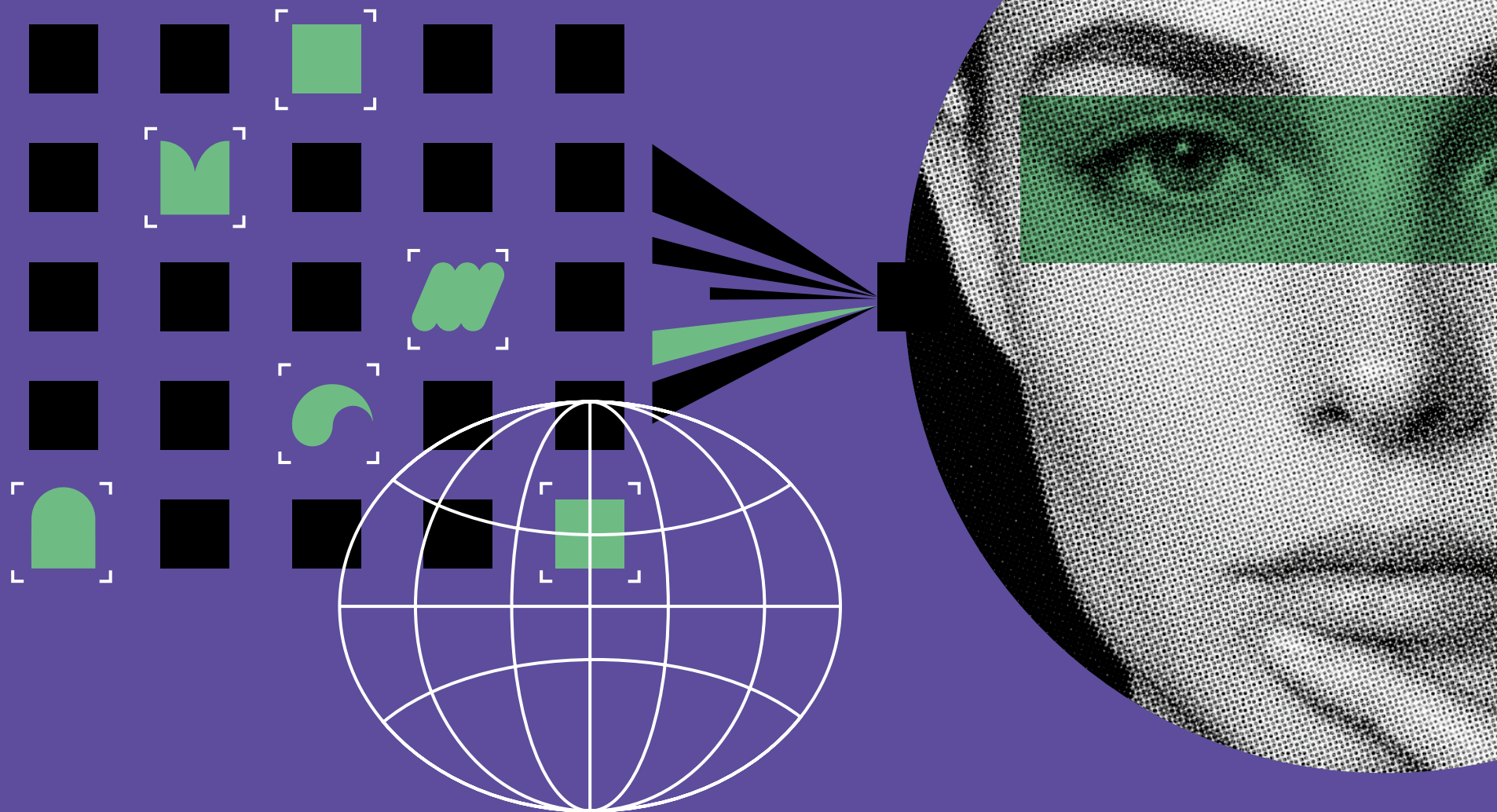
At the same time, we take into account that regulatory details will continue to develop. We monitor these developments continuously and include them in our planning. In this way, we are creating, step by step, the prerequisites for a structured and reliable implementation of the European requirements.



05

MATERIALITY

**Material is what
has impact.**



What is really important – and for whom? With the materiality analysis, we as the MERKUR GROUP assess which sustainability topics are particularly relevant for our business activities, our stakeholders and our reporting. The decisive factor is the double perspective: What impacts does our action have on the environment and society? And what opportunities and risks arise from this for us as a company?

The materiality analysis is an important step in systematically classifying sustainability topics. It analyses which topics are relevant for a company and provides traceable reasons for this.

Before the materiality analysis can be used to identify important topics, the appropriate approach must first be developed. Because no two companies are alike, there is no completely uniform practical implementation. We at the MERKUR GROUP also faced the task of developing, applying and continuously improving a procedure. The methodological framework was specified as the basis for designing our materiality analysis.

In terms of content, this framework is based on predefined sustainability topics and reporting requirements.

Above all, our materiality analysis was intended to achieve one thing: to bring together large volumes of data and different perspectives, make multi-layered assessments understandable and develop from them a clear, robust overall picture. For our globally positioned Group with more than 200 subsidiaries, this process was demanding.

We developed the materiality analysis in an intensive process. This first step was important, but the decisive phase only followed when it was carried out.

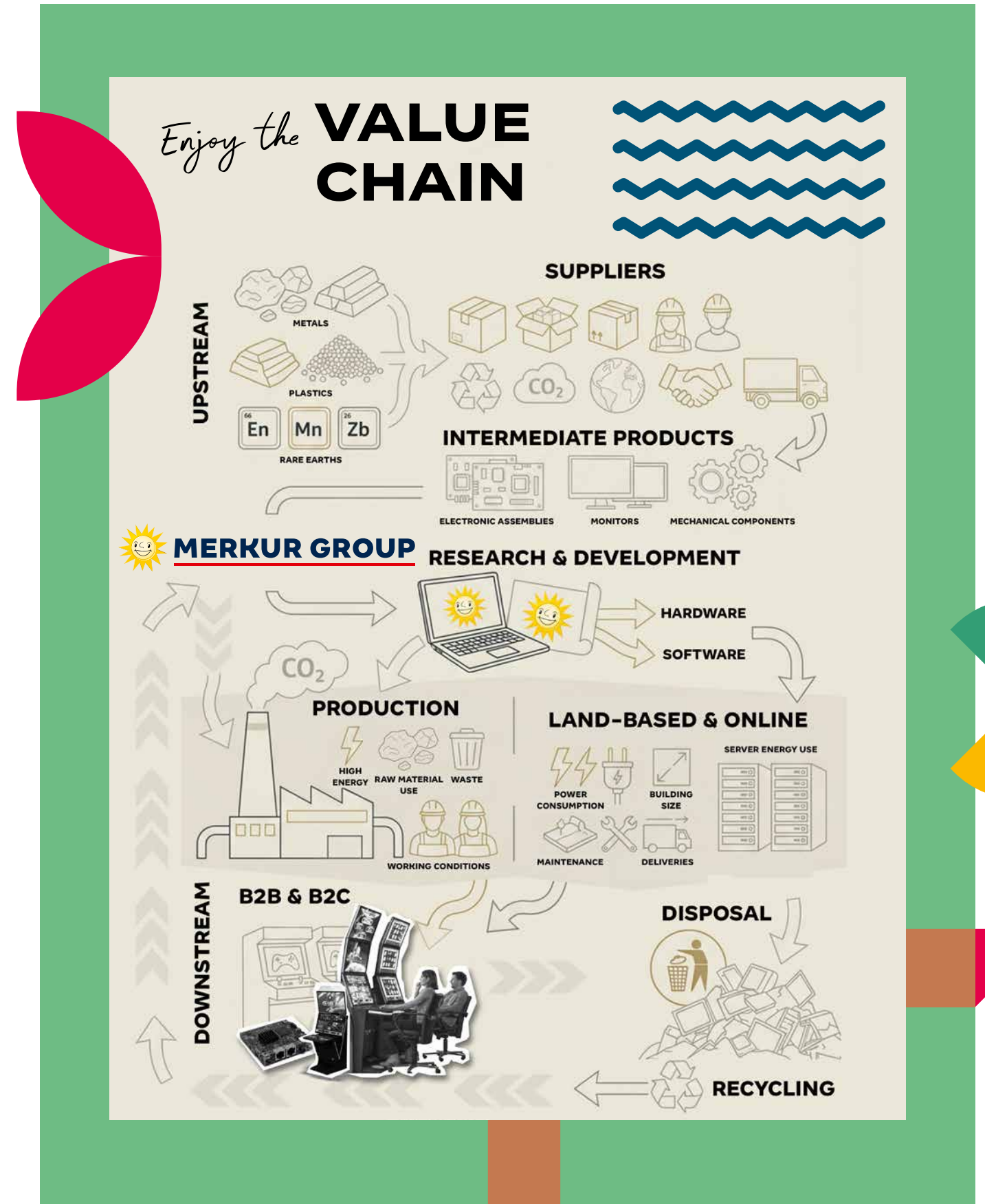
What makes a topic material?

In total, there are around 100 sustainability topics that we generally have to consider. There is, however, no obligation to improve all topics at the same time. What is decisive is instead to identify and assess the fields of action that are actually relevant. Through the materiality analysis, we determine, from the large number of possible topics, those that are of particular importance to the MERKUR GROUP.

One example of a material topic is sustainable working conditions: fair pay, occupational safety, equal opportunities and training directly affect the wellbeing of our employees. At the same time, precisely these factors influence motivation, performance and therefore also our business success.

This is where what is known as double materiality becomes clear. On the one hand, we look at how our business actions affects people and the environment. On the other, we analyse which risks and opportunities arise from these topics for us as the MERKUR GROUP. Only this double perspective makes it possible to think responsibility and economic viability together. It forms the basis for a comprehensive and transparent assessment of risks, opportunities and corporate responsibility. Without this double perspective, there is a risk that companies will mainly place advantageous topics in the foreground and pay too little attention to critical aspects.

Double materiality helps to avoid such distortions. External perspectives play an important role in the materiality analysis. They support us in identifying and classifying relevant developments at an early stage. In this way, a sound basis for decision-making emerges, allowing sustainability topics to be assessed and developed in a targeted way.





From theory to practice

The materiality analysis is carried out within a methodological framework. The specific implementation, however, must fit the respective company. We, too, developed an approach that fits our organisation and our requirements. Josephine Rosemeier, Project Manager GROUP Sustainability, provides insight into how the materiality analysis was carried out:

How did you proceed in order to determine the material topics for the MERKUR GROUP from around 100 sustainability topics?

As the basis for selecting the topics, we systematically and in detail mapped our value chain. This allowed us to make transparent where our business activities come into contact with sustainability. We also deliberately involved external support in order to develop a suitable assessment tool with which we could systematically capture and classify the large number of topics. On this basis, we assessed the sustainability topics together with various specialist departments of the MERKUR GROUP. Around 30 members of the ESG Committee contributed assessments in ten workshops over several days and evaluated the topics from different perspectives. In total, more than 10,000 assessments were collected. Finally, we brought the results together and discussed them with our stakeholders.

How did you process the many assessments in a structured way?

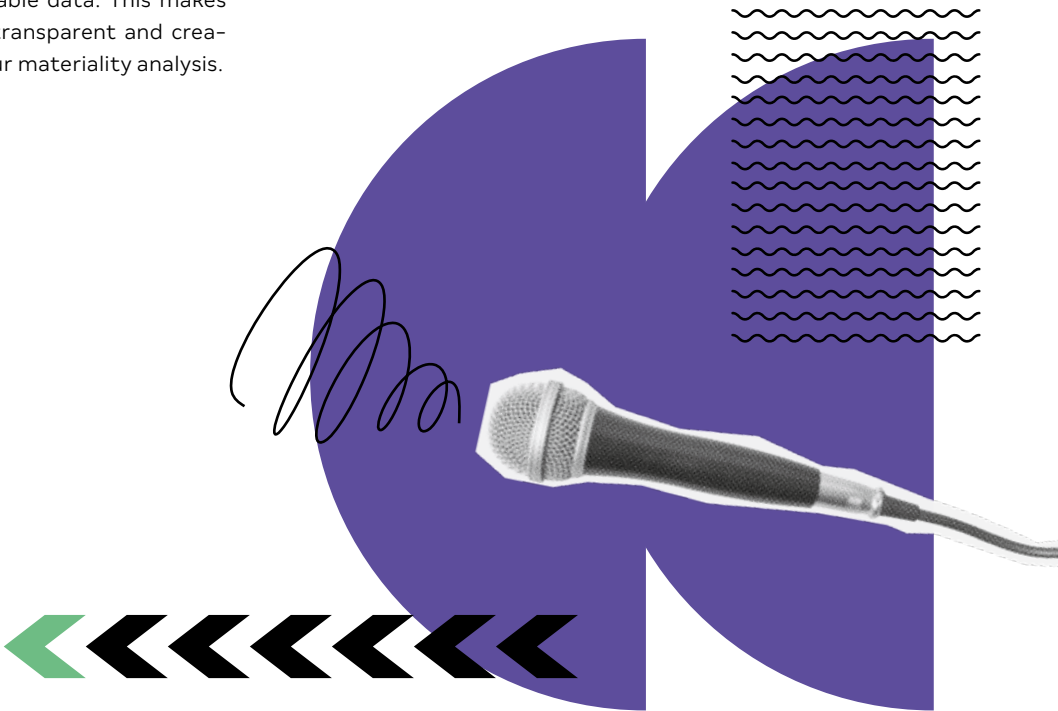
The assessments came from different specialist departments and perspectives. For this reason, they could not be compared directly with one another. We first transferred them into a system that we developed together with the consulting firm. The assessments were awarded using clearly defined criteria and a points system. This enabled us to make the information comparable, develop a consistent overall picture step by step and ultimately determine the topics that are material for us.

How do you ensure the credibility of the results? And how do you avoid possible distortions caused by internal assessments?

Double materiality is the methodological basis of the assessment process. It helps us to include different perspectives, make assessments traceable and reduce possible distortions. In addition, wherever possible, we base the assessments of our ESG Committee on concrete and measurable data from the Group: for example, on energy consumption, emissions, employees or economic key figures. In this way, we connect professional assessments with available data. This makes the assessment more transparent and creates a robust basis for our materiality analysis.

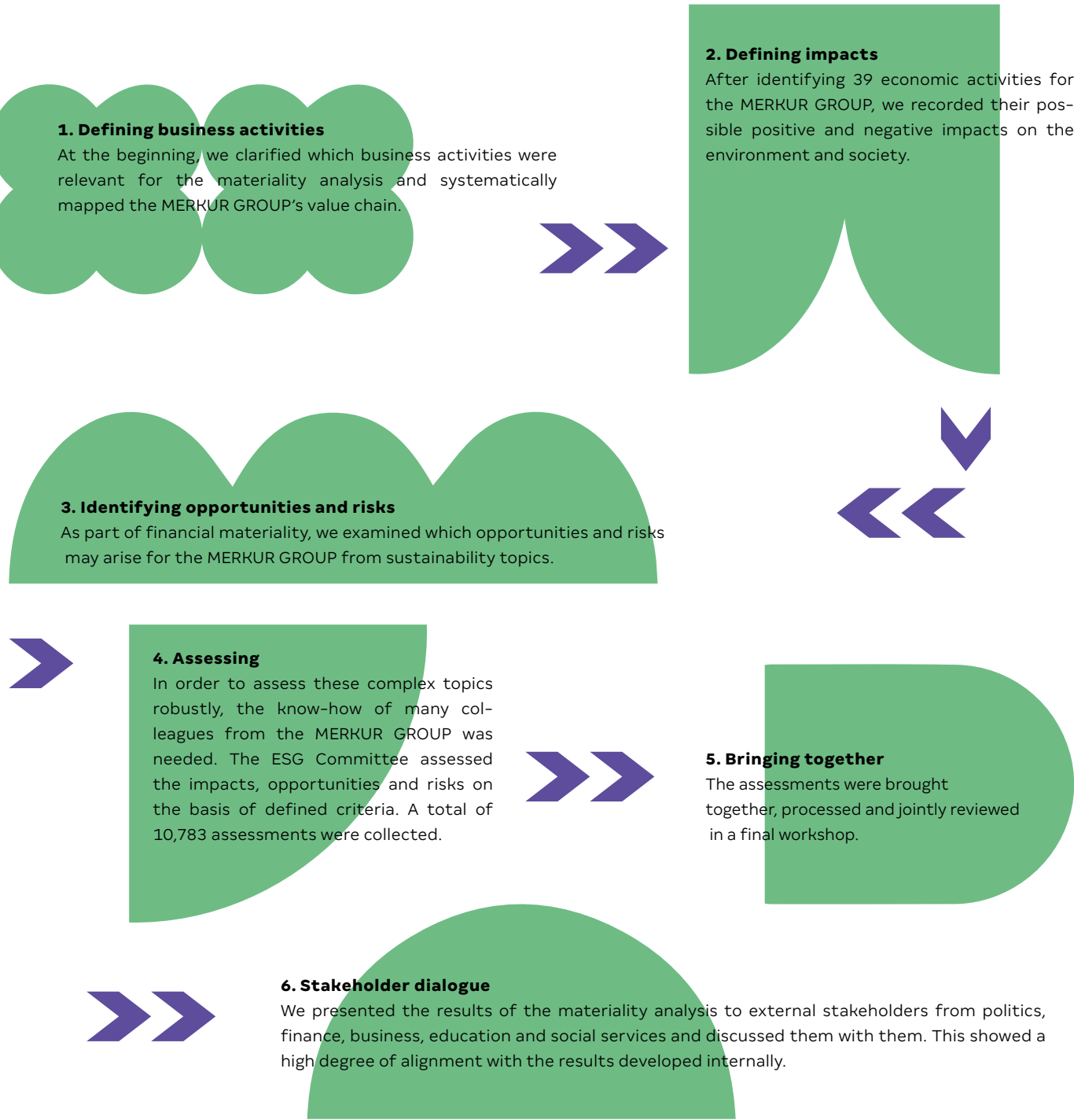
The MERKUR GROUP has a wide range of business areas that are continuing to develop. How do you take account of changes along the value chain in the materiality analysis?

We review our material sustainability topics every two years and adjust them where necessary. Methodologically, we align ourselves with the Group's value chain as well as with the European sustainability standards ESRS and the voluntary GRI Standard. Regular exchange with external stakeholders is particularly important to us. It helps us to classify developments and take account of changes at an early stage. In 2025, we completed our first update cycle. In doing so, we reviewed whether the previous assessments still held or whether individual topics needed to be reclassified. The review confirmed the previous prioritisation and direction – only individual topics shifted.



SIX STEPS TO

material topics



THE MATERIAL TOPICS IN THE MERKUR GROUP

The material topics in the MERKUR GROUP

Our material topics can be divided into four fields. They are based on established sustainability categories and, at the same time, structure the content priorities of our reporting: from central partners to rather silent, but fundamental, actors. We explain who exactly belongs to these groups from page 34 onwards.

In the area of **governance**, responsible management, clear responsibilities and compliance with legal requirements are the focus. These aspects form the foundation for responsible entrepreneurial action.

In the **environmental** area, we deal in particular with greenhouse gas emissions and the use of resources along the entire value chain.

In the **social** field, we focus above all on the impacts of our business activities on consumers and end users. Here, our players in particular are at the centre, together with the question of how they specifically use or respond to our offerings. Accordingly, Responsible Gaming is of central importance.

In the **economic** area, stable business models contribute to securing jobs and reliable supply chains. In addition, through tax payments we contribute to the financing of public tasks and are committed to fair competitive conditions. We have deliberately added this economic dimension because it forms a basis for being able to assume responsibility over the long term.



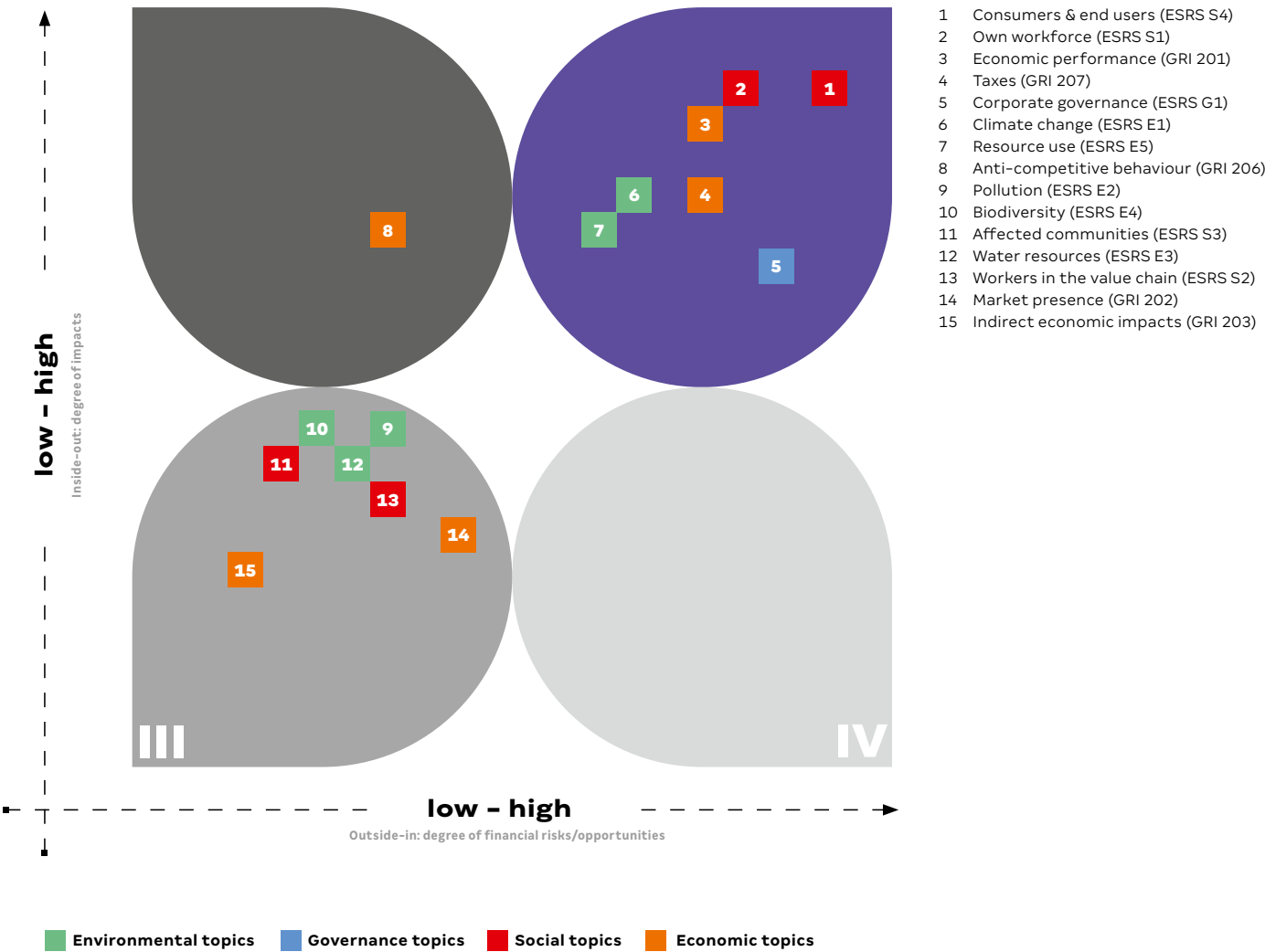
Taken together, the topic areas provide an overview of where the MERKUR GROUP sees material impacts, opportunities and risks. The structured assessment of the individual topics helps us in particular to set priorities and develop our sustainability work in a targeted way.

Eight material topics are assigned to the central categories:

1. Consumers & end users
2. Employees of the MERKUR GROUP
3. Economic performance
4. Taxes
5. Corporate governance
6. Climate change
7. Resource use
8. Fair competition

Presentation of Results

2025 Materiality Matrix



The materiality matrix provides a compact overview of the most important sustainability topics and their weighting. It arranges them according to the two dimensions “degree of impact of our business activities” and the associated “opportunities and risks”.



Scan the QR code and find out more in the video about how we carried out our materiality analysis:

1. Consumers & end users

Gaming, betting and online offerings are part of a regulated entertainment market. For the MERKUR GROUP, it is essential that people can use these offerings in an informed, safe and responsible way.

That is why clear rules, understandable information and prevention are at the centre. This includes Responsible Gaming, the protection of minors, data protection, responsible marketing and transparent information on game rules, chances of winning, risks and support services.

2. Employees of the MERKUR GROUP

Our Group lives through the people who work in gaming venues, casinos, online casinos, production, development, administration and many other areas.

For them, the focus is on reliable working conditions, health and safety, fair treatment, training and respectful cooperation. These topics are material because they have a direct effect on motivation, retention and performance.

3. Economic performance

Responsibility needs economic stability. Only an economically successful company can secure jobs, invest, drive innovation and remain successful in regulated markets over the long term.

For the MERKUR GROUP, economic performance is therefore not the opposite of sustainability, but a prerequisite for being able to assume responsibility permanently.

4. Taxes

Taxes and levies show that business value creation also makes a public contribution. The MERKUR GROUP fulfils its tax obligations as a natural part of its corporate responsibility. This includes corporate taxes, employee-related contributions and sector-specific levies in the gaming environment, for example gaming levies and amusement taxes. What matters is compliance with tax requirements.



5. Corporate governance

In a regulated business environment, responsible action needs clear rules, responsibilities and controls. For the MERKUR GROUP, this includes compliance structures, the Code of Conduct, internal control mechanisms and the SPEAK UP whistleblower system. They are intended to help secure lawful and honest behaviour and make possible rule violations recognisable at an early stage.

6. Climate change

Climate-related responsibility begins with our own data and decision-making basis. For the MERKUR GROUP, the focus is above all on energy consumption, direct and indirect greenhouse gas emissions, and risks that may arise from climate change, regulation and rising costs. The existing energy management system, efficiency measures and the further development of emissions data form the basis for the next steps.

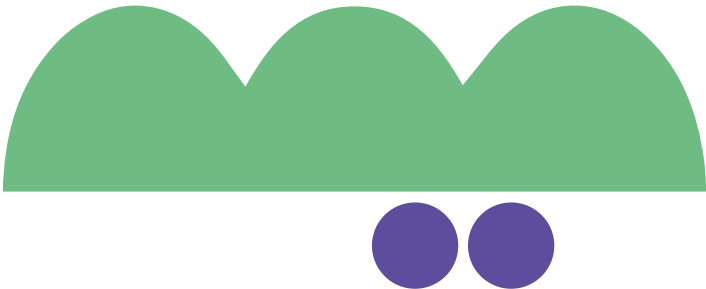
7. Resource use

Gaming machines, terminals and technical systems consist of materials that have to be procured, processed, used, repaired and recovered at the end of their life cycle. Resource use is therefore particularly closely connected for the MERKUR GROUP with production, electronic components, spare parts and reprocessing. The focus is on keeping materials in use for as long as possible and treating waste properly.

8. Fair competition

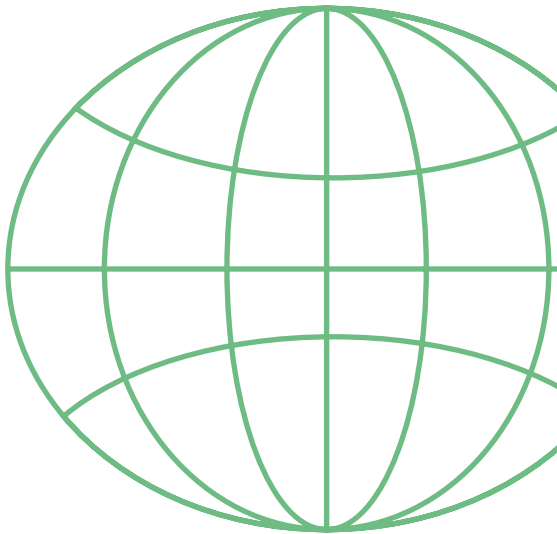
Fair competition is the basis for effective regulated markets. For the MERKUR GROUP, this means complying with antitrust and competition law requirements and acting reliably towards business partners, customers and public authorities. Compliance structures, clear expectations of lawful behaviour and reporting options through SPEAK UP support this commitment.

Which topics were not classified as material for the MERKUR GROUP – and why



Our topics currently classified as not material

- Pollution
- Biodiversity
- Affected communities
- Water resources
- Workers in the value chain
- Market presence
- Indirect economic impacts



Classifying a topic as not material does not mean that the topic is fundamentally unimportant for the MERKUR GROUP. It is the result of a structured analysis and shows that a topic did not reach the defined threshold. In relation to other topics, it carried less weight in the assessment.

This assessment is not static. It is reviewed regularly and adjusted where necessary. This applies in particular when internal structures or external framework conditions change. The regular update cycle is two years. In this way, the assessment remains compatible with the development of the company.



The results of our materiality analysis form the basis for our sustainability reporting and the further development of our sustainability roadmap. They help us set our priorities in a traceable way and focus on the topics that are material according to our analysis.

We actively involved external stakeholders from the beginning. The dialogue opened up additional perspectives for us and helped to classify the results of our analysis. You can read more about this on the following pages.

MATE

RIAL!

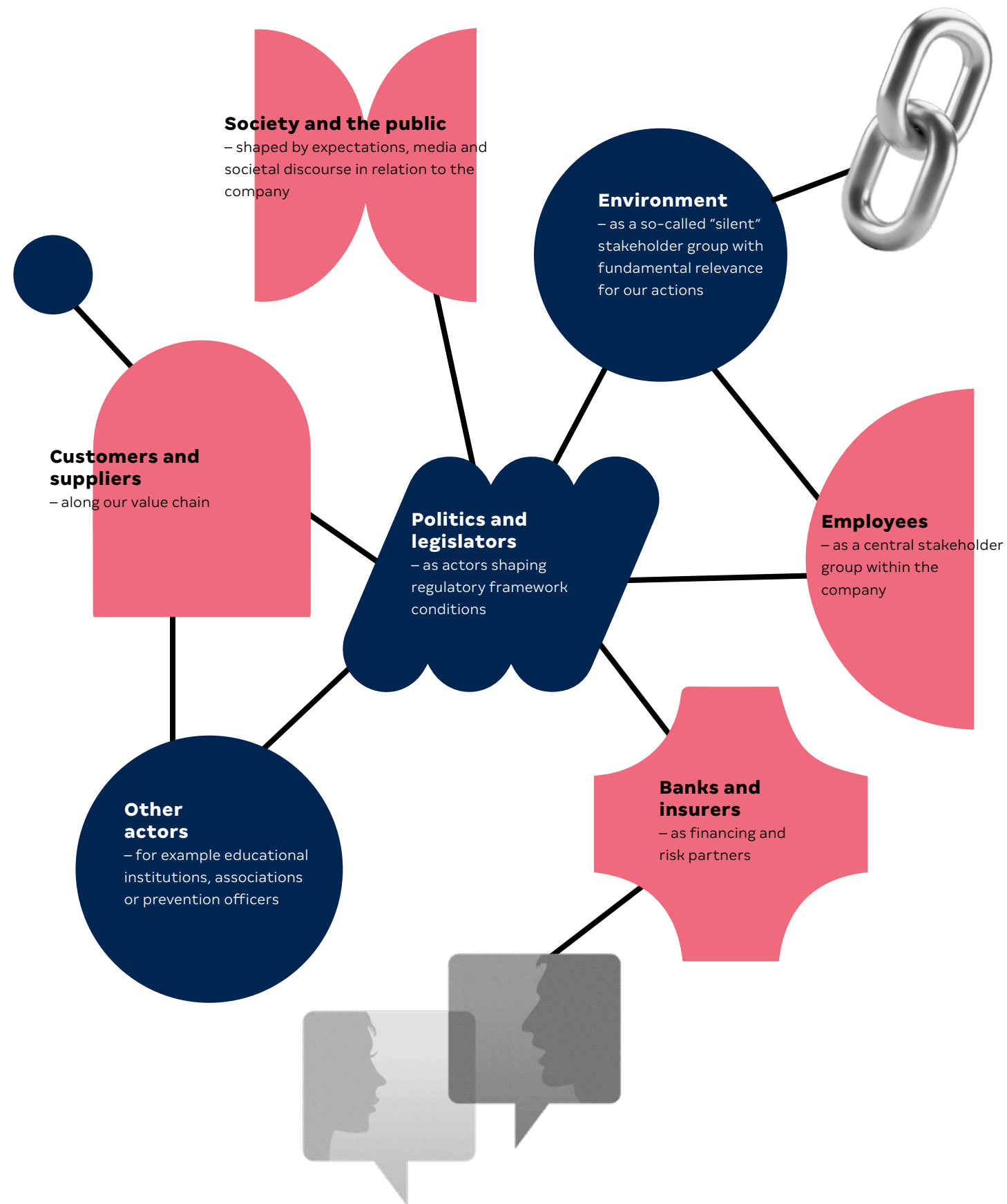


In dialogue with our stakeholders

Sustainability does not arise within the company alone. It needs exchange with people and institutions who classify, assess or are affected by our actions. For us as the MERKUR GROUP, this dialogue is important because our entrepreneurial action is accompanied by different expectations, regulatory requirements and societal perspectives.

The exchange with our stakeholders helps us to identify relevant topics, better understand expectations, recognise possible risks at an early stage and prepare decisions in a differentiated way. At the same time, it also strengthens the traceability of our sustainability work.

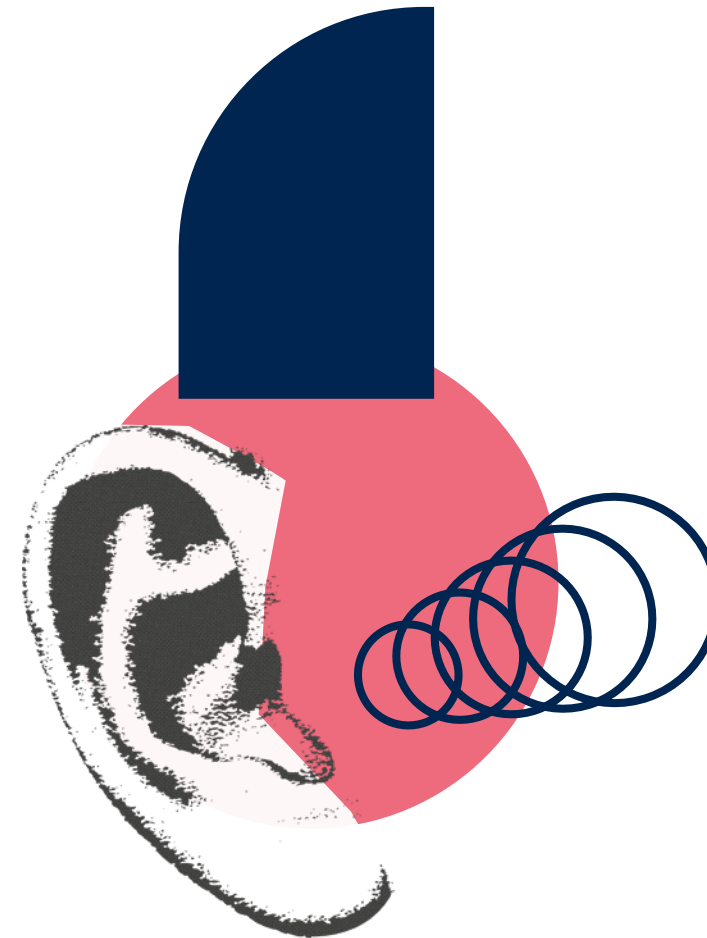
We understand the MERKUR GROUP's stakeholders to include all groups who are affected by our activities or who themselves can influence our business action. The European Sustainability Reporting Standards (ESRS) also provide for a structured engagement with the relevant stakeholders and their expectations.



WHAT DOES OUR STAKEHOLDER DIALOGUE LOOK LIKE?

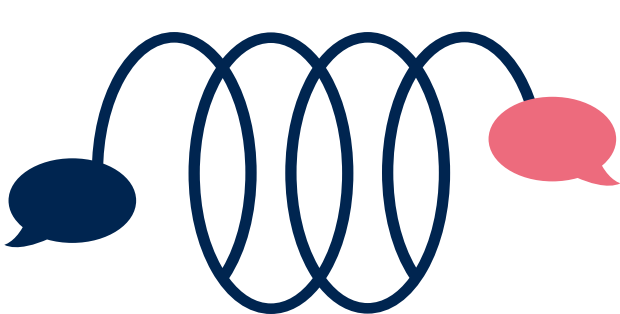
We use different formats for this – including face-to-face meetings and interviews, as well as ESG questionnaires, workshops and expert discussions.

What is decisive for us is to recognise expectations at an early stage, make requirements transparent and take on valuable impulses for the further development of our sustainability work. Continuous dialogue ensures that sustainability is not viewed in isolation, but in close exchange with the perspectives that are relevant for our company and our environment.



Interview with Dr Gerald Staacke and Benjamin Schattenberg, Chamber of Commerce and Industry East Westphalia (IHK Ostwestfalen)

In addition to active and continuous dialogue with our stakeholders, exchange with other companies also forms a valuable basis for our work. With its Environmental Committee, the Chamber of Commerce and Industry East Westphalia (IHK Ostwestfalen) provides a regional forum in which companies from East Westphalia can discuss sustainability topics and share experiences. In autumn 2026, the Environmental Committee will be hosted by the MERKUR GROUP for the first time and will gain deeper insight into our sustainability work.



Dr Gerald Staacke
Head of Planning and Environment



Benjamin Schattenberg
Advisor Innovation, Technology, Sustainability

Dr Gerald Staacke and Benjamin Schattenberg organise the Environmental Committee and explain in interview why mutual exchange is so important and how companies can benefit from it:

What role does the IHK Environmental Committee play in the exchange on sustainability topics, and why is this dialogue important?

The IHK Environmental Committee provides a strong network in which regional companies discuss and classify sustainability topics together. It pools expertise, enables the exchange of proven examples of good practice and supports companies in tackling challenges together – for example with regard to regulation, technology and economic viability. Especially with growing requirements such as CSRD and ESRS, the committee provides orientation and creates certainty. The exchange promotes knowledge transfer, makes risks visible at an early stage and helps to develop practical solutions for implementing new requirements. At the same time, it strengthens regional networking and cohesion between companies in East Westphalia.

What advantages arise when companies actively seek exchange with their stakeholders?

Active exchange with stakeholders helps companies move forward on several levels. It contributes to robust business decisions, as stakeholders can provide valuable information on risks along the value chain – from energy and raw materials through to social topics. At the same time, it enables expectations and priorities to be compared in a targeted way, which represents a key basis for credible sustainability reporting. Active dialogue also improves data quality because it

helps to collect the qualitative and quantitative information needed for the CSRD efficiently. This creates reputational and trust advantages and increases credibility with important stakeholder groups such as banks, politics and customers.

What developments are you currently observing in the various sectors in the field of sustainability?

Sustainability continues to gain importance across sectors – especially in topics such as land and site development, energy efficiency and sustainable energy systems. While industry is increasingly focusing on energy and material efficiency as well as the circular economy, transparency along supply chains is moving more strongly into focus in retail and services.

At the same time, however, it is currently also becoming clear that not all companies are able to invest in sustainability topics to the same extent. Economic pressure, geopolitical uncertainties and temporary delays in regulation are in some cases leading to a wait-and-see attitude and a focus on merely fulfilling regulatory requirements. This makes exchange, for example within the IHK Environmental Committee, all the more important in order to highlight practical and cost-efficient solutions and learn from one another.

07



Sustainability needs data clarity

Sustainability needs more than good intentions – it needs reliable data. Yet data is often scattered across different systems, departments and contexts. Only when it is cleanly collected and brought together do reliable key figures emerge that provide orientation and serve as a basis for reporting, management and targeted measures.

Data is the raw material of credible sustainability reporting. As with any raw material, however, what matters is how it is obtained, processed and used. Only when data is carefully collected, transparently prepared and meaningfully interpreted does it unfold its true value.

The CSRD defines, in regulatory terms, what has to be reported, how deeply companies should look and how transparent they must be in doing so. But however clearly the requirements may be formulated, their practical implementation is demanding. The reality in companies is more complex, more diverse, more alive.

We know this from our own experience: sustainability data does not arise in one place. It is distributed across departments, systems and responsibilities. From purchasing and production through to controlling, it is scattered worldwide. At the same time, the amount of detailed information required is increasing significantly.

The real feat is not understanding the rules but building a system with clear structures and well-designed processes.

The focus is on standardising data collection and gradually expanding automation. We rely on integration rather than isolated solutions. New systems alone do not solve a problem if they do not work with what already exists. We have further developed our existing MERKUR GROUP Controlling System for recording financial key figures to include ESG topics, thereby using a familiar system logic for sustainability reporting.

We call this further development the ESG IT tool. It supports us in collecting, checking and evaluating sustainability-related data in a structured way. The tool makes reporting more manageable, but it does not replace the professional review and plausibility check of the data. These tasks are carried out by our ESG coordinators. They check the data for completeness and plausibility, support with questions and anomalies and maintain the evaluation reports.

APP LICAT ION

Our
ESG IT Business

Anyone who wants to report credibly on sustainability has to make it measurable.

Our IT tool records key figures from all areas, brings the data together and thereby creates transparency.

Roland Faludi, Head of GROUP Controlling, and Mirko Buggenthin, Head of GROUP Data and Analytics, played a key role in developing the ESG IT Business Application. Together with GROUP Sustainability, they developed the IT solution that centralises data collection and specifically supports data management.

In the following interview, together with Louisa Pfeil, Teamlead GROUP Sustainability, they provide exciting insights into the development of the ESG IT Business Application and show how it is used in practice:

How did you approach the challenge of building ESG data management in a complex and globally active Group?

Louisa Pfeil: At the beginning, it was about developing the IT business application – in other words, defining platforms and interfaces in order to bring the data together. At the same time, we were looking for an existing Group IT solution that could accommodate the complex structure of sustainability management.

Roland Faludi from GROUP Controlling has long been familiar with Group-wide data structures and the Group-wide collection of key figures. He works with the MERKUR GROUP Consolidation System (GCS), an IT business application with which financial key figures are analysed and reported across the Group. This made him an important key contact when it came to developing an IT solution for ESG data collection.

Mirko Buggenthin, then still at BEIT GmbH, implemented the IT business application technically. He precisely analysed the complexity of sustainability management and integrated it into MERKUR GCS. This allows data to be collected across the Group, compared with one another and checked more effectively.



Roland Faludi
Leader GROUP Controlling

Mirko Buggenthin
Head of GROUP Data
and Analytics

Louisa Pfeil
Teamlead GROUP Sustainability

Can you describe the IT solution in a few words??

Roland Faludi: The ESG IT Business Application is an extension of our MERKUR GROUP Consolidation System and is based on the SAP environment. This enabled us to bring ESG data collection into a uniform logic.

What is the greatest advantage of the IT business application from your point of view?

Roland Faludi: From my point of view, the greatest advantage is the combination of a consistent system logic and simple application. On the one hand, ESG data is available centrally and can in part be transferred directly into reports. This saves noticeable time – especially for regular reporting. On the other hand, many processes are already familiar because of their integration into the existing system, which makes it much easier for our subsidiaries to get started with collecting sustainability-related data..

You implemented the ESG IT Business Application technically. What was the most important aspect for you?

Mirko Buggenthin: Sustainability management primarily requires consistency and traceability. What mattered was structuring the data in such a way that it can be brought together uniformly from different companies and processed further. To do this, data entry in GCS and processing in SAP Datasphere had to be closely coordinated..

Can you outline how the data in the tool is processed from input to evaluation?

Mirko Buggenthin: Data from two sources comes together in the IT tool. One part comes from central systems that we can access directly for data collection. Further data is requested from the companies and recorded through structured input screens. These entries are supplemented by comments and explanations so that we can classify the figures professionally and understand anomalies.

The data is then stored in SAP Datasphere, processed and prepared for evaluation. Finally, the results are presented in summary form in SAP Analytics Cloud.

What do the collected data already make possible – and where do you still reach limits?

Louisa Pfeil: The collected data already provide reliable key figures that we can use for reporting, analyses and deriving initial measures. At the same time, differences in data collection are becoming apparent at global level, due to different cultural and infrastructural framework conditions.

We are continuously developing the ESG IT Business Application, as well as our data processes, in order to further improve data collection, evaluation and comparability. The IT solution is a fixed part of our daily work.

Without reliable data, sustainability remains a claim. Only with data does it become measurable, manageable and credible.

08

CLIMATE PROTECTION

WHERE DO WE Where do we stand today? STAND TODAY

What began with the European Union's aim of becoming climate-neutral by 2050 is now an important part of corporate responsibility. Many companies are analysing their emissions and working to better understand and manage their climate impact.

We as the MERKUR GROUP have also engaged intensively in recent years with our impact on the climate. The fact that climate change is one of the major challenges of our time, and that we as a Group also bear responsibility, did not only become clear through our materiality analysis.

However, it confirmed that climate change is one of the MERKUR GROUP's material sustainability topics and must be viewed in the context of our other material topics.

Against this background, we have focused specifically on how we can reliably assess where we as the MERKUR GROUP stand in climate protection and how we can move forward from there. This has once again shown that a robust assessment requires a sound, transparent and consistent data basis.

The data basis of climate reporting

Anyone who deals with climate reporting quickly encounters a large number of technical terms. Emissions are not all the same. Greenhouse gas emissions (GHG) include the release of gases such as carbon dioxide (CO₂), methane (CH₄) or nitrous oxide (N₂O), which contribute to global warming.

They arise, for example, from electricity consumption in buildings, business travel or production – but also along the entire value chain. To make these different gases comparable, they are converted into the uniform unit of CO₂ equivalents (CO₂e).

Companies make their emissions transparent by systematically recording their CO₂ equivalents in a carbon footprint. **The sum of these emissions is referred to as the Corporate Carbon Footprint (CCF).** The calculation is based on internationally recognised standards such as the Greenhouse Gas Protocol, which divides emissions into three areas – known as Scopes:

- **Scope 1:** direct emissions from own sources
- **Scope 2:** indirect emissions from purchased energy such as electricity or heat
- **Scope 3:** further indirect emissions along the value chain

“I perceived the start as very committed and serious. From the very beginning, the topic was embedded in a strategic framework of sustainability and climate protection.”

With this professional support, we as the MERKUR GROUP were not only able to grow more deeply into the methodological framework, but also to develop our process and data basis step by step.

“You have developed professionally, in terms of processes, personally and organisationally. I see it as especially positive that you do not orientate yourselves exclusively towards reporting requirements. I recognise in your approach something that goes beyond mere reporting obligations.”

As experience has grown, the MERKUR GROUP’s internal competence in handling climate data has also grown. For this reason, the CCF calculation for 2025 was carried out independently for the first time. After external expertise from FORLIANCE was still more prominent in the first projects, the entire process is now our own responsibility – from data collection and calculation through to the evaluation of our emissions.

FORLIANCE continued to provide professional support for this step. The basis was a coaching approach that combines theoretical knowledge with practical application: first, methodological foundations were conveyed. Then the independent calculation was accompanied and reviewed in regular exchange.

“Of course, building internal capacities requires resources and involves effort. For effective ESG reporting, however, it is advantageous to have the expertise in-house. From my point of view, you are taking this step at the right time.”

With the CCF for financial year 2025, we have already determined the emissions of the entire MERKUR GROUP for the second time. The comparison with the previous year helps us to better classify developments and check the plausibility of the results. At the same time, it becomes clear where material emissions arise. The next step is to define how we translate these emissions into a climate strategy and derive suitable measures for further management.

“The CO₂ footprint is a strategic key figure. It provides the basis for planning and management decisions. Reporting is more of a consequence of this. What is decisive are the key figures that identify hotspots and allow targeted measures to be derived.”

INSIGHT INTO OUR DEVELOPMENT PROCESS

But how does such a carbon footprint actually come about in practice? Climate reporting follows a methodological framework – yet when existing data bases are evaluated, it quickly becomes clear that emissions data is not simply available in a company in finished form.

Many values first have to be collected, derived from existing data or determined with the help of assumptions and conversions. Various areas within the company therefore work closely together. To set up this demanding task properly from a professional perspective, we as the MERKUR GROUP brought in support from the consulting company FORLIANCE, which has accompanied us on our journey ever since.



Michael Sahm
Director Advisory,
FORLIANCE GmbH

Heads the Climate Strategy Advisory Unit and supports companies on their path to net-zero emissions.

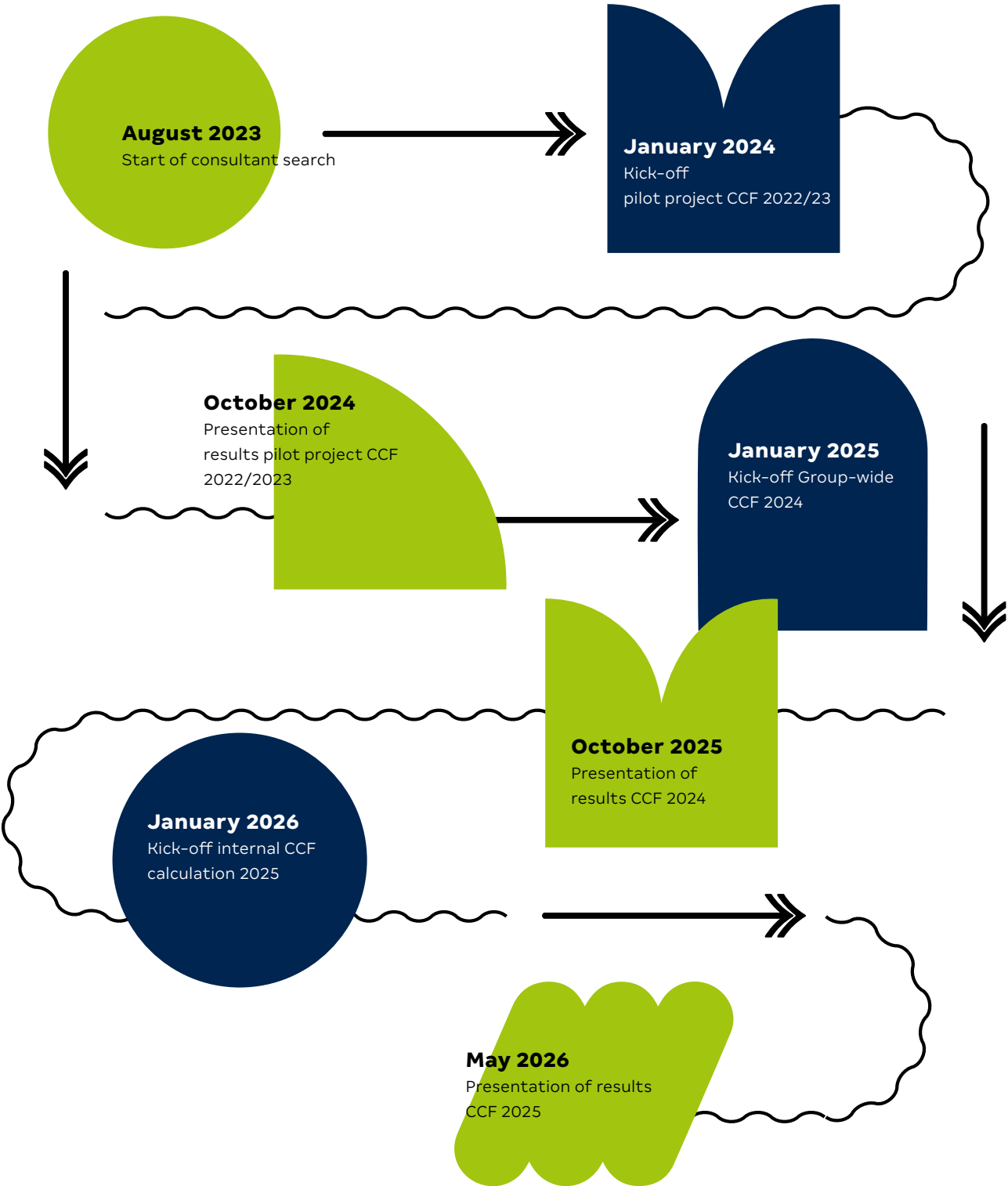


Scan the QR code and find out more about the CO₂ footprint.



ONE STEP FURTHER EVERY YEAR.

Step by step towards our own CCF calculation



Glossary

Greenhouse gas emissions (GHG)

Greenhouse gas emissions include all gases that contribute to global warming. These include carbon dioxide, methane and nitrous oxide, among others.

Carbon dioxide (CO₂)

Carbon dioxide is the best-known greenhouse gas. It is produced mainly when fossil fuels such as coal, oil and gas are burned.

Methane (CH₄)

Methane is a highly potent greenhouse gas that arises, among other things, in agriculture, energy generation and waste processes.

Nitrous oxide (N₂O)

Nitrous oxide is another greenhouse gas that can be released mainly in agriculture through fertilisers and in industrial processes.

CO₂ equivalents (CO₂e)

CO₂ equivalents are used to make different greenhouse gases comparable. Their climate impact is converted into a common unit based on CO₂.

Corporate Carbon Footprint (CCF)

The Corporate Carbon Footprint describes the totality of all greenhouse gas emissions of a company within a specific period.

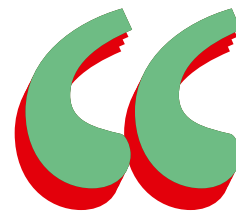
Greenhouse Gas Protocol (GHG Protocol)

International standard for recording and reporting greenhouse gas emissions, enabling uniform accounting according to Scope 1, 2 and 3.

Scopes

The so-called Scopes divide a company's emissions into three categories: direct emissions from own sources (Scope 1), indirect emissions from purchased energy (Scope 2), and further indirect emissions along the value chain (Scope 3).

09



COMMUNICATION CREATES UNDERSTANDING

**“Sustainability only becomes effective when
information becomes understanding,
and understanding becomes action.”**

Communication is a key to successful transformation and change. This is precisely why we also considered communication from the very beginning. Since 2022, our first steps in building sustainability structures in the MERKUR GROUP – alongside prioritising relevant topics and KPIs, selecting suitable IT applications and introducing traceable processes for data collection – therefore also lay in targeted communication.

It was particularly important for us to first create awareness, acceptance and motivation at all levels within the company. The aim was to build a shared understanding of sustainable action and economic activity and to strengthen the active involvement of employees. We were aware that without the support of employees, sustainability cannot be anchored effectively in the company.

SUS
TAINA
BILITY
COMMUNIC
ATION

External communication was initially deliberately limited to the web presence and selected information materials. On this basis, we are now expanding it step by step.

Internal communication:
social intranet as a platform

An important basis of our internal communication is our Group-wide social intranet – an information platform for our employees in Germany and abroad.

To build sustainable action and economic activity and strengthen the active involvement of employees. We are aware that without the support of employees, sustainability cannot be anchored effectively in the company.

On our MERKUR sustain information page, all topics relating to sustainability are bundled on the MERKUR GROUP's social intranet. The page serves as a point of contact for employees and is regularly populated with posts on different ESG topics. These range from developments and progress to current news from the fields of **Environment**, **Social** oder **Governance**.

Basic content such as our organisational structure, contact options, important documents and a glossary explaining technical terms in an understandable way can also be accessed by employees there.

MERKUR sustain has now become an important communication channel within the company for us. The page informs, connects and invites employees to engage actively with sustainability.



To make sustainability recognisable within the MERKUR GROUP, we developed our own logo and a memorable name: MERKUR sustain.

Content is key

A particular focus is placed on presenting fundamental sustainability topics clearly. For example, we deliberately explain the materiality analysis or the role of different stakeholders simply and practically in order to create a shared understanding. We do not want to overwhelm or lecture. We want to convince sustainably. Varied content is key here: explaining videos, interviews, quizzes and informative posts on different sustainability topics offer a mix of information and participation in order to reach employees and encourage them to engage with sustainability.

Our learnings

After more than two years of MERKUR sustain, almost 550 followers, numerous posts and many interactions, one thing in particular is clear: sustainability communication is not a sprint, but a long-distance run.

At the beginning, we published our content every two weeks. The biggest challenge was continuously providing content that was both high-quality and engaging – especially in the development phase, when concrete results were often not yet visible.

Our conclusion after the first year on myMERKUR: content works particularly well when it is entertaining – for example in the form of videos or interactive formats that invite participation. At the same time, we learned that it is not always easy to present complex sustainability topics in a way that is both understandable and engaging.

We therefore adjusted our publication rhythm and follow the principle of “quality before quantity”. A three-week cycle leaves more room for creative and more elaborate formats, such as videos or quiz formats – and therefore for content that really stays in employees’ minds.

External
sustainability
communication
under
development

After building our internal sustainability communication, the next step is now to expand our external communication. We provided initial insights into our understanding of sustainability early on via our website. Now we are gradually opening up to the outside world as well.

This report is an important milestone in that process: it makes our activities to date even more visible and creates transparency about how we understand and specifically implement sustainability in the MERKUR GROUP.

In parallel, we are developing our external communication in a targeted way – for example by expanding our web presence and integrating sustainability topics more strongly into our LinkedIn communication.

This will make our progress in sustainability increasingly visible and tangible outside the MERKUR GROUP as well. What matters here is communicating only what is professionally robust and appropriately reflects our actual stage of development.



today & tomorrow

OUTLOOK

Where we stand.

Where we stand | Sequenz_26

Sequenz_26 shows how individual topics become a shared picture: from initial structures and data through clear responsibilities to an understanding of how sustainability can have an impact in the MERKUR GROUP.



TEAM AND COMMUNICATION



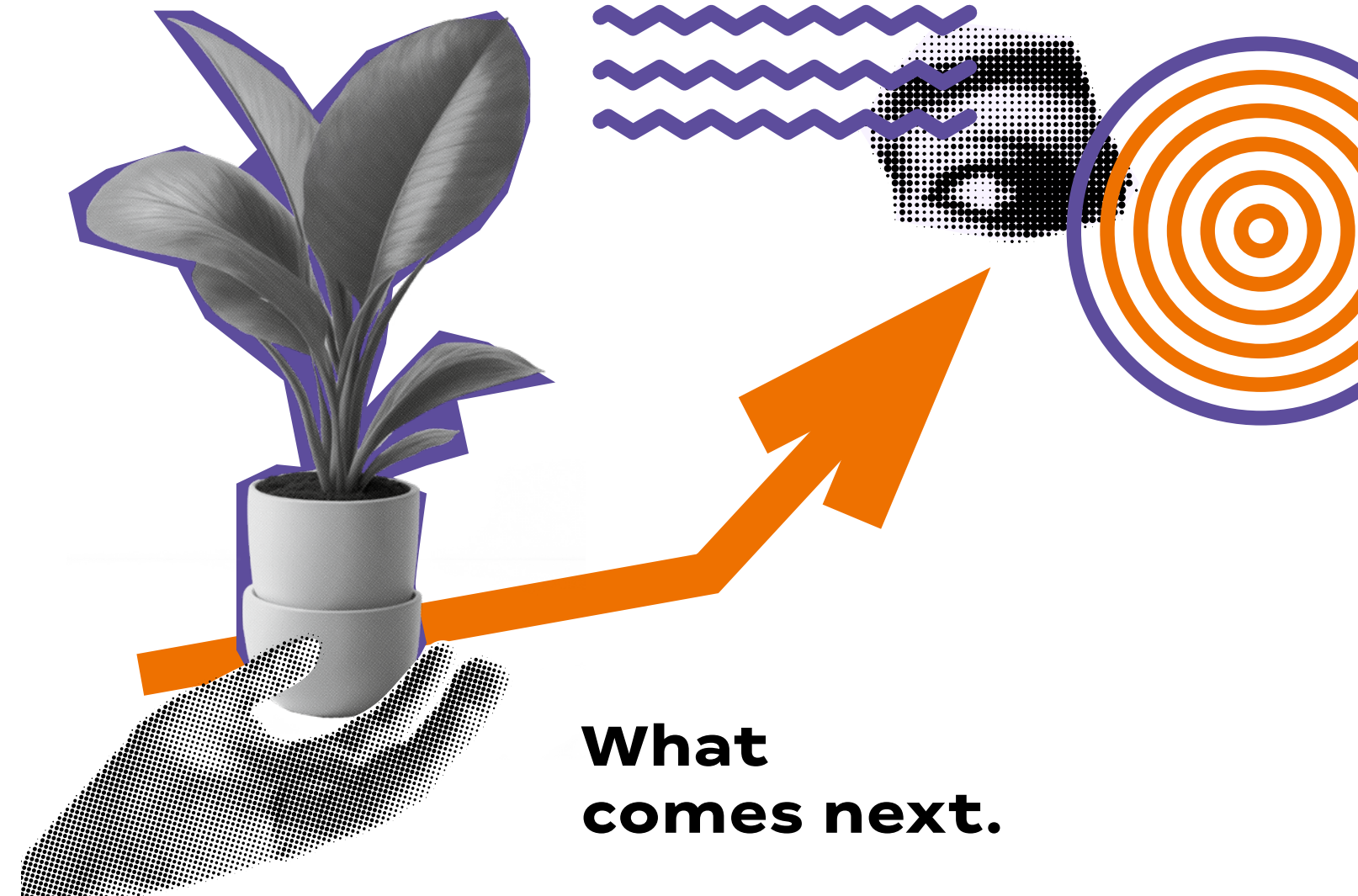
POLICY & REGULATION



MATERIALITY ANALYSIS



STAKEHOLDER DIALOGUE



What comes next.

What comes next | Sequenz_27

Strategy. Data depth. Management. Further development.

The foundations have been laid. Now the task is to develop them further – with a sustainability strategy, initial targets and measures, a further developed carbon footprint and a steadily expanded and deepened data basis.

The next sequence begins now. Sequenz_27 tells how we shape it.

Stakeholders

Persons, groups or institutions that are affected by a company’s activities or can influence its actions.

CBAM / CO₂ border adjustment

The Carbon Border Adjustment Mechanism is an EU instrument for certain imported goods. It is intended to reduce differences in CO2 costs between EU and non-EU production.

CCF / Corporate Carbon Footprint

The Corporate Carbon Footprint describes the totality of a company’s greenhouse gas emissions within a specific period.

CO₂ / carbon dioxide

Carbon dioxide is an important greenhouse gas. It is produced mainly when fossil fuels such as coal, oil and gas are burned.

CO₂e / CO₂ equivalents

CO₂ equivalents make the climate impact of different greenhouse gases comparable by converting them into a common unit.

Code of Conduct

A code of conduct that describes principles and expectations for honest, lawful and responsible action within the company.

Compliance

Compliance means adhering to legal requirements, internal rules and binding standards.

CSRD / Corporate Sustainability Reporting Directive

EU directive on sustainability reporting. It defines the legal framework for which companies must report on sustainability.

Double materiality

Assessment principle in sustainability reporting: it considers how a company affects the environment and society and which opportunities or risks sustainability topics have for the company.

ESG

Short form for Environment, Social and Governance. It refers to environmental, social and corporate governance topics.

ESG IT application

Internal company system for the structured collection, review and evaluation of sustainability-related data.

ESRS / European Sustainability Reporting Standards

European reporting standards for the CSRD. They specify which sustainability information is to be disclosed.

EU Taxonomy

EU regulatory framework for classifying environmentally sustainable economic activities on the basis of defined criteria.

European Green Deal

Political framework of the European Union for sustainable transformation. One of its aims is to make Europe climate-neutral by 2050.

GHG Protocol / Greenhouse Gas Protocol

Internationally recognised standard for recording and reporting greenhouse gas emissions.

GRI / Global Reporting Initiative

Internationally established standard for voluntary sustainability reporting.

Carbon footprint

Systematic recording and evaluation of the greenhouse gas emissions of a company or organisation.

Methane / CH₄

Methane is a particularly potent greenhouse gas that arises, among other things, in agriculture, energy generation and waste processes.

N₂O / nitrous oxide

Nitrous oxide is a greenhouse gas that can be released mainly through fertilisers in agriculture and in industrial processes.

Omnibus package

EU package of measures that adjusted and reoriented, among other things, existing requirements on sustainability reporting and due diligence obligations.

Responsible Gaming

Approach for responsible gaming. This includes prevention, player protection, clear information and support services, among other things.

Scope 1

Direct greenhouse gas emissions from sources that a company owns or controls itself.

Scope 2

Indirect greenhouse gas emissions from purchased energy, for example electricity or heat.

Scope 3

Further indirect greenhouse gas emissions along the value chain, for example from purchased goods, services, travel or disposal.

SPEAK UP

The MERKUR GROUP’s whistleblower system, through which possible rule violations can be reported.

Greenhouse gas emissions / GHG

Emissions of gases that contribute to global warming. These include CO₂, methane and nitrous oxide, among others.

Value chain

All steps that contribute to the development, manufacture, use and recovery of a product or service.

Materiality analysis

Analysis with which companies determine which sustainability topics are particularly relevant for business activities, stakeholders and reporting.



APPENDIX



What numbers make visible

**Sustainability needs conviction.
But it also needs evidence.**

The table appendix provides the data basis for what the previous pages describe. It shows selected key figures from environment, social and governance – and makes traceable what our reporting is currently based on.

The following applies: numbers do not explain everything. Especially at the beginning of systematic reporting, they are above all a foundation. They are the starting point from which transparency can in future lead to strategies, targets and measures.

The table appendix is therefore not a formal add-on. It is part of the substance.

It makes traceable the basis on which we report and how our sustainability reporting is developing step by step.

Transparency does not arise through words alone. It also arises through the willingness to disclose figures, classify them and learn from them.

The way in which we collect data is also continuing to develop – with each reporting year, collection methods, data sources and accuracy become more precise. This inevitably also changes the comparability of individual values year on year.

At a glance

The table appendix includes key figures on:

Energy and climate

Consumption, energy mix, emissions and intensities

Water, waste and resources

Water withdrawal, wastewater, waste volumes and treatment methods

Employment and work structure

Workforce, contract types, forms of employment, non-employee workers and turnover

Diversity

Gender, age and disability

Development, safety and work-life balance

Training, performance and career development reviews, occupational safety and family-related leave

Integrity and compliance

Reports of discrimination and harassment as well as anti-corruption training

E1-5 Energy consumption and mix

Energy consumption and mix	2024	2025
1) Total energy consumption (in MWh)	183.351,6	168.232,1
2) Total fossil energy consumption (in MWh)	117.117,2	149.762,4
a) Fuel consumption from coal and coal products (in MWh)	0,0	0,0
b) Fuel consumption from crude oil and petroleum products (in MWh)	25.871,9	26.636,5
c) Fuel consumption from natural gas (in MWh)	32.008,6	30.603,6
d) Fuel consumption from other fossil sources (in MWh)	1.087,7	484,9
e) Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources (in MWh)	57.592,2	91.447,2
3) Consumption from nuclear sources (in MWh)	6.106,9	3.936,3
4) Total renewable energy consumption (in MWh)	60.127,5	14.533,4
a) Fuel consumption from renewable sources, including biomass (in MWh)	40,3	39,3
b) Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (in MWh)	59.088,5	13.429,2
c) Consumption of self-generated non-fuel renewable energy (in MWh)	998,7	1.064,9
5) Share of fossil sources in total energy consumption (in %)	63,9	89,0
6) Share of nuclear sources in total energy consumption (in %)	3,3	2,3
7) Share of renewable sources in total energy consumption (in %)	32,8	8,6

Explanation: The reported figures are based on the recorded fuel consumption and the purchased electricity, heat, steam, and cooling of all companies within the group. Energy sources (fossil, renewable, and nuclear) are allocated in accordance with the respective national electricity mix or available guarantees of origin.

Indirect energy consumption from electricity, heat, steam, and cooling is proportionally assigned to the respective energy sources by applying each company's percentage share of renewable and nuclear energy generation to its total energy consumption. The remaining share is allocated directly to fossil energy consumption. This approach also applies to companies that do not have information available regarding their electricity mix.

Note: Data collection and data quality have been further enhanced. Changes between the reporting years also reflect these methodological improvements. A final assessment will be possible once a more robust data basis from the coming years is available.

E1-5 Energy intensity

Energy intensity per net revenue	2024	2025
1) Total energy consumption (in MWh)	183.351,6	168.232,1
a) Energy consumption from high climate impact sectors (in MWh)	26.492,0	26.419,3
2) Net revenue (in million EUR)	1.955,9	2.107,3
a) Net revenue from high climate impact sectors (in million EUR)	957,8	986,9
3) Energy intensity associated with high climate impact sectors (in MWh / million EUR)	27,7	26,8

Explanation: Companies operating in climate-intensive sectors are identified based on their assigned primary NACE classification. If a company's primary NACE classification falls within the definition of a climate-intensive sector, the company's total energy consumption is reported as energy consumption from activities in climate-intensive sectors.

The respective energy consumption values are then aggregated and set in relation to the net revenue generated from activities in climate-intensive sectors. This results in the energy intensity ratio.

E1-6 GHG emissions

Gross Scopes 1,2,3 and Total GHG emissions	Retrospective				Milestones and target years		
	2024	2025	N	% N / N-1	2030	2050	Annual % target / Base year
Scope 1 GHG emissions							
Gross Scope 1 GHG emissions (in t CO ₂ e)	13.422,7	13.546,7					
Percentage of Scope 1 GHG emissions from regulated emission trading schemes (in %)	0,0	0,0					
Scope 2 GHG emissions							
Gross location-based Scope 2 GHG emissions (in t CO ₂ e)	37.799,7	40.888,9					
Gross market-based Scope 2 GHG emissions (in t CO ₂ e)	32.009,7	44.610,7					
Significant scope 3 GHG emissions							
Total Gross indirect (Scope 3) GHG emissions (in t CO ₂ e)	137.275,3	142.091,3					
1 Purchased goods and services (in t CO ₂ e)	56.371,1	37.217,8					
2 Capital goods	17.503,9	23.558,3					
3 Fuel and energy-related activities (not included in Scope 1 or Scope 2) (in t CO ₂ e)	12.808,2	13.007,5					
4 Upstream transportation and distribution (in t CO ₂ e)	1.884,7	2.220,8					
5 Waste generated in operations (in t CO ₂ e)	1.733,7	1.205,4					
6 Business traveling (in t CO ₂ e)	3.445,0	3.519,7					
7 Employee commuting (in t CO ₂ e)	6.185,4	15.199,2					
8 Upstream leased assets (in t CO ₂ e)							
9 Downstream transportation (in t CO ₂ e)	184,6	2.505,4					
10 Processing of sold products (in t CO ₂ e)							
11 Use of sold products (in t CO ₂ e)	37.148,8	43.651,3					
12 End-of-life treatment of sold products (in t CO ₂ e)	9,9	6,1					
13 Downstream leased assets (in t CO ₂ e)							
14 Franchises (in t CO ₂ e)							
15 Investments (in t CO ₂ e)							
Total GHG emissions							
Total GHG emissions (location-based) (in t CO ₂ e)	188.497,7	196.511,2					
Total GHG emissions (market-based) (in t CO ₂ e)	182.707,7	200.228,3					

Explanation: The reported figures are based on greenhouse gas accounting in accordance with the GHG Protocol. Various data sources, including financial data, production data, and third-party data, were used for the calculations and converted into CO² equivalents using scientifically validated emission factors from recognized emissions databases.

E1-6 GHG intensity

GHG intensity per net revenue	2024	2025
Total net revenue (in million EUR)	1.955,9	2.107,3
Total GHG emissions (market-based) (in t CO ₂ e)	182.707,7	200.228,3
Intensity of GHG emissions (market-based) (in t CO ₂ e / million EUR)	93,4	95,0
THG-Emissionen insgesamt (location-based) (t CO ₂ e)	188.497,7	196.511,2
Intensity of GHG emissions (location-based) (in t CO ₂ e / million EUR)	96,4	93,3

Explanation: The total emissions presented in the table are reported using both the market-based and location-based approaches. Emissions intensity is calculated by relating the respective total emissions to net revenue.

E3-4 Water consumption

Water consumption	2024	2025
1) Total water withdrawal (in m³)	282.702,7	263.557,2
a) Water withdrawal in areas at water risk incl. areas of high-water stress (in m3)	15.800,3	11.204,1
2) Total water consumption (in m³)	-	-
a) Water consumption in areas at water risk incl. areas of high-water stress (in m3)	-	-
3) Total water discharge (in m³)	282.679,6	262.918,9
4) Total water recycled and reused (in m³)	0,6	0,6
5) Total water stored (in m³)	0,0	0,0
6) Water intensity of water withdrawal (in m³ / million EUR net revenue)	144,5	120,9
7) Water intensity of water consumption (in m³ / million EUR net revenue)	-	-

Explanation: The reported figures are based on the water withdrawal volumes from municipal supply and the wastewater volumes reported by the companies. For companies that do not have information on the amount of wastewater generated, it is assumed that water withdrawal equals wastewater discharge, as water is used almost exclusively for sanitary purposes at these locations.

Companies and their main sites with potential water-related risks are identified using the WRI Aqueduct Water Risk Atlas. The volumes of recovered, reused, and stored water are reported based on the data provided by the companies. Water intensity is calculated as the ratio of total water withdrawal to net revenue.

In 2025, approximately 4% of total water consumption was attributable to sites located in areas with potential water-related risks. This continues to demonstrate that only a limited number of sites are located in water-stressed regions and that these sites also have comparatively low water demand.

Note: Data collection and data quality have been further enhanced. Changes between the reporting years also reflect these methodological improvements. A final assessment will be possible once a more robust data basis from the coming years is available.

E5-5 Resource outflows by waste category

Resource outflows by waste category (in t)	2024	2025
1) Total amount of waste generated	10.415,7	9.833,1
a) Waste diverted from disposal	3.194,9	2.175,1
i) Hazardous waste	0,0	7,8
ii) Non-hazardous waste	3.194,9	2.167,4
b) Waste directed to disposal	6.768,0	7.182,3
i) Hazardous waste	0,7	102,2
ii) Non-hazardous waste	6.767,3	7.080,1
c) Non-divided waste	452,7	475,7
2) Total amount of hazardous waste generated	3,3	110,0
3) Total amount of radioactive waste generated	0,0	0,0

Explanation: The reported waste volumes are based on data provided by the companies and collected from the commissioned waste disposal service providers. The classification into hazardous and non-hazardous waste, as well as into recovery or disposal operations, is carried out in accordance with the requirements of ESRS E5-5, GRI 306, and the European Waste Catalogue (EWC). Unallocated waste volumes arise when the final recovery or disposal method has not yet been determined at the time of reporting. Overall, the hazardous waste generated by the MERKUR GROUP represents only a very small proportion of the total waste volume. Such hazardous waste is generated primarily at production sites, all of which are covered by ISO 14001 certification (environmental management). There is no radioactive waste within the MERKUR GROUP.

E5-5 Resource outflows by waste treatment type

Resource outflows by waste treatment type	2024	2025
1) Total amount of waste generated (in t)	10.415,7	9.833,1
a) Waste diverted from disposal (in t)	3.194,9	2.175,1
i) Preparation for reuse (in t)	8,5	50,7
ii) Recycling (in t)	3.160,8	2.099,6
iii) Composting (in t)	18,7	17,6
iv) Other recovery operations (in t)	7,0	7,2
b) Waste directed to disposal (in t)	6.768,0	7.182,3
i) Incineration (in t)	686,1	1.073,1
ii) Landfill (in t)	3.221,2	3.125,7
iii) Other disposal operations (in t)	2.860,8	2.983,4
c) Non-divided waste (in t)	452,7	475,7
2) Total amount of non-recycled waste (in t)	7.220,7	7.658,0
3) Share of non-recycled waste (in %)	69,3	77,9

Explanation: The classification of waste volumes into the categories of reuse, recycling, composting, other recovery operations, as well as incineration, land-filling, or other disposal operations, is carried out in accordance with the requirements of ESRS E5-5 and GRI 306. These categories reflect the treatment methods defined under European waste legislation. The volume of non-recycled waste includes all waste that could not be reused, recycled, or composted. The share of non-recycled waste is calculated as the ratio of waste volumes that were not reused, recycled, or composted to the total waste generated. The weights of refurbished devices are not included in these figures.

S1-6 Characteristics of employees by gender

Number of employees by gender	2024	2025
1) Total number of employees (headcount)	14.023	14.701
a) Male	7.163	7.689
b) Female	6.859	7.011
c) Other	1	1
2) Total number of employees (FTE)	12.685,8	13.289,6
a) Male	6.720,3	7.215,9
b) Female	5.965,1	6.073,3
c) Other	0,4	0,4

Explanation: The reported headcount figures differ from the total headcount of the MERKUR GROUP, as proportionately consolidated entities are not included within the scope of sustainability reporting. In addition, due to the annual data from SAP SuccessFactors for the 2024 reporting year not yet being fully available at the time of reporting, the head-count figures were based on consolidated monthly reports. This resulted in system-related deviations from the total number of employees reported in other S1-6 tables. Both issues were fully resolved during the 2025 reporting period through the implementation of monthly data freezes.

S1-6 Characteristics of employees by significant countries

Number of employees by significant countries	2024	2025
1) Total number of employees (headcount)	14.023	14.701
a) Germany	6.914	7.119
b) United Kingdom	2.970	3.295
c) Serbia	2.468	2.598
d) Other countries	1.671	1.689
2) Total number of employees (FTE)	12.685,8	13.289,6
a) Germany	5.870,6	6.106,0
b) United Kingdom	2.679,3	2.966,1
c) Serbia	2.516,9	2.576,7
d) Other countries	1.619,1	1.640,9

Explanation: The reported headcount figures differ from the total headcount of the MERKUR GROUP, as proportionately consolidated entities are not included within the scope of sustainability reporting. In addition, due to the annual data from SAP SuccessFactors for the 2024 reporting year not yet being fully available at the time of reporting, the headcount figures were based on consolidated monthly reports. This resulted in system-related deviations from the total number of employees reported in other S1-6 tables. Both issues were fully resolved during the 2025 reporting period through the implementation of monthly data freezes.

S1-6 Characteristics of employees by employment status and gender

Number of employees by employment status and gender	2024	2025
1) Total number of employees (headcount)	14.100	14.701
a) Permanent employees (headcount)	8.884	8.821
i) Male	4.982	5.083
ii) Female	3.901	3.738
iii) Other	1	0
b) Temporary employees (headcount)	1.270	1.155
i) Male	549	543
ii) Female	721	612
iii) Other	0	0
c) Undefined employees (headcount)	3.946	4.725
2) Total number of employees (FTE)	12.691,6	13.257,8
a) Permanent employees (FTE)	8.133,8	8.066,4
i) Male	4.723,3	4.811,0
ii) Female	3.409,5	3.255,5
iii) Other	1,0	0,0
b) Temporary employees (FTE)	1.182,7	1.047,1
i) Male	507,1	495,9
ii) Female	675,6	551,2
iii) Other	0,0	0,0
c) Undefined employees (FTE)	3.375,1	4.144,3

Explanation: Employee classifications into permanent, fixed-term, and unassigned categories are based on contractual data stored in SAP SuccessFactors. Full-time equivalents (FTE) are calculated based on individually agreed contractual working hours. Due to differences in data sources and reporting states, the figures may deviate from the headcount values reported in other S1-6 tables for the 2024 financial year. From the next reporting period onwards, these differences will be avoided through a harmonised and system-consistent data set. Existing inconsistencies were fully resolved during the 2025 reporting period through the introduction of monthly data freezes. The underlying data is primarily sourced from SAP SuccessFactors. Missing information from venues in Lower Saxony was collected separately in aggregated form due to data protection requirements and subsequently allocated across the underlying datasets. As a result, minor colour-coded deviations in employment status may occur.

S1-6 Characteristics of employees by contract type and gender

Number of employees by contract type and gender	2024	2025
1) Total number of employees (headcount)	14.100	14.701
a) Guaranteed hours employees (headcount)	13.614	14.178
i) Male	6.988	7.447
ii) Female	6.624	6.730
iii) Other	2	1
b) Non-guaranteed hours employees (headcount)	486	523
i) Male	225	242
ii) Female	261	281
iii) Other	0	0
2) Total number of employees (FTE)	12.691,6	13.257,8
a) Guaranteed hours employees (FTE)	12.554,2	13.045,1
i) Male	6.703,0	7.096,2
ii) Female	5.849,2	5.948,5
iii) Other	2,0	0,4
b) Non-guaranteed hours employees (FTE)	137,4	212,7
i) Male	67,6	103,7
ii) Female	69,8	109,1
iii) Other	0,0	0,0

Explanation: The underlying data is sourced from contractual information stored in SAP SuccessFactors. Employees with regular employment include all staff with contractually defined and predictable working hours. On-call or irregular employees are those without guaranteed hours or with variable working schedules. Full-time equivalents (FTE) are calculated by converting the respective contractually agreed or reported working hours into a full-time equivalent basis. Due to differences in data sources and reporting statuses, the figures may deviate from the headcount values reported in other S1-6 tables for the 2024 financial year. These inconsistencies were fully resolved during the 2025 reporting period through the introduction of monthly data freezes. The data is primarily based on SAP SuccessFactors. Missing information from venues in Lower Saxony was collected separately in aggregated form due to data protection requirements and subsequently allocated across the underlying datasets.

S1-6 Employee turnover

Employee turnover	2024	2025
Average number of employees (headcount)	14.176	14.216
Employee turnover (headcount)	4.033	4.201
Turnover rate (%)	28,6	28,6

Explanation: Employee turnover was determined based on monthly reports (recorded at the end of each month) by calculating the average headcount. The number of employees leaving includes all employees who left the company during the reporting period. The turnover rate is calculated as the ratio of the number of employees who left the company to the average headcount.

S1-7 Characteristics of non-employees by gender

Number of non-employees by gender	2024	2025
1) Total number of non-employees (headcount)	138	105
a) Male	11	49
b) Female	25	32
c) Other	0	0
d) Undefined	102	24
2) Total number of non-employees (FTE)	125,5	90,9
a) Male	10,6	47,1
b) Female	13,3	19,8
c) Other	0,0	0,0
d) Undefined	101,5	24,0

Explanation: The figures include temporary workers and other external personnel who operate under the direction of the MERKUR GROUP but are not directly employed by the company. FTE values are calculated based on the contractually agreed working hours. Due to data protection requirements, information on gender is not always available; such cases are therefore reported as "Undefined."

S1-9 Gender diversity

Gender distribution by management level	2024	2025
1) Total number of employees (headcount)	14.100	14.701
2) Total number of employees at top management level (headcount)	221	253
a) L1 employees (headcount)	5	5
i) Male	5	5
ii) Female	0	0
iii) Other	0	0
b) Share of L1 employees in top management (%)	2,3	2,0
i) Male	100,0	100,0
ii) Female	0,0	0,0
iii) Other	0,0	0,0
c) L2 employees (headcount)	83	82
i) Male	74	73
ii) Female	9	9
iii) Other	0	0
d) Share of L2 employees in top management (%)	37,6	32,4
i) Male	89,2	89,0
ii) Female	10,8	11,0
iii) Other	0,0	0,0
e) L3 employees (headcount)	133	166
i) Male	97	123
ii) Female	36	43
iii) Other	0	0
f) Share of L3 employees in top management (%)	60,2	65,6
i) Male	72,9	74,1
ii) Female	27,1	25,9
iii) Other	0,0	0,0
3) Total number of employees at management level (headcount)	1.278	1.328
a) L4 employees (headcount)	362	364
i) Male	240	237
ii) Female	122	127
iii) Other	0	0
b) Share of L4 employees in management (%)	28,3	27,4
i) Male	66,3	65,1
ii) Female	33,7	34,9
iii) Other	0,0	0,0

S1-9 Gender diversity

Gender distribution by management level	2024	2025
1) Total number of employees (headcount)	14.100	14.701
2) Total number of employees at top management level (headcount)	221	253
c) L5 employees (headcount)	143	175
i) Male	125	155
ii) Female	18	20
iii) Other	0	0
d) Share of L5 employees in management (%)	11,2	13,2
i) Male	87,4	88,6
ii) Female	12,6	11,4
iii) Other	0,0	0,0
e) L6 employees (headcount)	773	789
i) Male	393	422
ii) Female	380	367
iii) Other	0	0
f) Share of L6 employees in management (%)	60,5	59,4
i) Male	50,8	53,5
ii) Female	49,2	46,5
iii) Other	0,0	0,0
4) Total number of employees at specialist level (headcount)	12.601	13.120
a) L7 employees (headcount)	12.601	13.120
i) Male	6.279	6.674
ii) Female	6.320	6.445
iii) Other	2	1
b) Share of L7 employees at specialist level (%)	100,0	100,0
i) Male	49,8	50,9
ii) Female	50,2	49,1
iii) Other	0,0	0,0

Explanation: Employees are assigned to management levels L1 to L7 based on the organizational structure stored in the SAP SuccessFactors HR system.

L1 comprises the highest management level (Executive Board),
L2 and L3 represent the two additional levels of upper and middle management (Managing Directors and Heads of Departments),
L4 to L6 comprise the operational management functions (department, group, and team management), and
L7 includes specialized expert functions without managerial responsibility.

The percentage figures show the respective share of employees within each level in relation to the total number of individuals assigned to that organizational level.

S1-9 Age diversity

Age distribution of employees	2024	2025
1) Total number of employees (headcount)	14.100	14.701
a) Under 30 years	4.770	4.791
b) Between 30–50 years	6.102	6.520
c) Over 50 years	3.225	3.389
2) Total share of employees (%)	100,0	100,0
a) Under 30 years	33,8	32,6
b) Between 30–50 years	43,3	44,4
c) Over 50 years	22,9	23,1

Explanation: Employees are assigned to age groups based on their age as of the reporting date. The percentage figures indicate the share of each age group in relation to the total workforce. The data is derived from SAP SuccessFactors and includes all active employment relationships.

S1-11 Social protection

Social protection	2024	2025
Total number of employees (headcount)	14.023	14.701
a) Employees covered by social protection (%)	92,9	95,2

Explanation: The figures are based on information regarding national and company-specific social benefits provided by the entities within the consolidation system. The percentage indicator refers to all employees who are legally covered under the applicable national regulations or who receive additional benefits based on company agreements.

S1-12 Persons with disabilities

Persons with disabilities	2024	2025
Total number of employees (headcount)	14.100	14.701
Total number of employees with disabilities (headcount)	165	197
Percentage of persons with disabilities (%)	1,2	1,3

Explanation: The data collection is based on voluntary self-disclosures by employees and, where applicable, on national recognition procedures. The available information is centrally consolidated from SAP SuccessFactors. The percentage figures indicate the proportion of employees for whom a disability is registered in accordance with the applicable national legal definitions.

S1-13 Performance and career reviews

Performance and career reviews	2024	2025
Percentage of employees participating in performance and career assessments (%)	38,7	39,3
a) Male	53,6	54,3
b) Female	46,4	45,7
c) Other	0,0	0,0

Explanation: The data is based on reports from the Group entities regarding conducted performance and development reviews. The percentage figures refer to the group of employees for whom such an assessment is intended. Differences between entities may arise due to varying national or company-specific processes.

S1-13 Training hours

Training hours	2024	2025
Average number of training hours (hours)	4,5	6,3
a) L1 employees (hours)	2,2	15,3
i) Male	2,2	15,3
ii) Female	0,0	0,0
iii) Other	0,0	0,0
b) L2 employees (hours)	9,3	9,6
i) Male	9,1	9,0
ii) Female	10,6	14,7
iii) Other	0,0	0,0
c) L3 employees (hours)	6,1	7,1
i) Male	5,5	7,7
ii) Female	7,7	5,2
iii) Other	0,0	0,0
d) L4 employees (hours)	10,6	12,1
i) Male	9,4	11,8
ii) Female	12,8	12,8
iii) Other	0,0	0,0
e) L5 employees (hours)	3,5	3,9
i) Male	2,5	2,3
ii) Female	10,2	16,1
iii) Other	0,0	0,0
f) L6 employees (hours)	7,9	14,7
i) Male	10,5	13,9
ii) Female	5,2	15,6
iii) Other	0,0	0,0
g) L7 employees (hours)	4,1	5,7
i) Male	3,6	4,9
ii) Female	4,5	6,5
iii) Other	0,0	0,0

Explanation: The recorded training hours include all documented training and professional development activities during the reporting year. The average values are calculated by dividing the total sum of reported training hours by the number of employees per management level (L1–L7). The assignment of levels corresponds to the organizational structure in SAP SuccessFactors.

S1-14 Health and safety

Employee health and safety	2024	2025
1) Employees covered by health and safety management system (%)	7,2	7,0
2) Employees covered by certified health and safety management system (%)	7,2	7,0
3) Total number of work-related fatalities	0	0
a) Work-related injury fatalities	0	0
b) Work-related ill health fatalities	0	0
4) Total number of recordable work-related accidents	127	157
5) Rate of reportable accidents at work (per 1,000,000 hours worked)	4,9	5,9
6) Total number of recordable cases of work-related ill health	0	0
7) Total days lost due to work-related incidents, illnesses, and fatalities (days)	2.393	2.772
a) Of which days lost due to work-related injuries (days)	2.393	2.772
b) Of which days lost due to work-related illnesses (days)	0	0
c) Of which days lost due to work-related fatalities caused by accidents at work (days)	0	0
d) Of which days lost due to fatalities caused by work-related illnesses (days)	0	0

Explanation: The indicators are based on reports from the individual Group entities regarding occupational accidents, lost workdays, and work-related illnesses. The accident rate is calculated as the number of recordable incidents per one million working hours. Working hours are derived from the contractual working time recorded in the HR system. Occupational health and safety certifications are based on external audits according to ISO 45001. A recordable occupational accident is defined as a single work-related incident resulting in physical or psychological harm to individuals. The total number of recordable incidents includes fatalities, lost-time injuries, cases of restricted work ability, and cases requiring medical treatment. This indicator is reported on an ad hoc basis by the subsidiaries. Information on the coverage of employees by health and safety management systems is not disclosed for the reporting period, as the underlying reporting system is not yet able to consistently capture this data. For data quality reasons, the respective figures have therefore been redacted in a neutral manner.

S1-15 Work-life balance

Family-related leave	2024	2025
1) Percentage of employees entitled to leave of absence for family reasons (%)	91,8	92,5
2) Percentage of eligible employees who took leave from work for family reasons (%)	7,4	7,2
a) Male	24,6	38,0
b) Female	75,4	61,9
c) Other	0,0	0,1

Explanation: The data is based on records documented in SAP SuccessFactors relating to parental leave, maternity protection, caregiving leave, and comparable statutory or company-regulated types of leave. The percentage figures refer to the total number of eligible employees. The gender-specific analysis is based on self-disclosures stored in SAP SuccessFactors.

S1-17 Discrimination and harassment

Discrimination and harassment incidents	2024	2025
Total number of reported cases of discrimination, including harassment	34	56

Explanation: The total number of reports of discrimination and harassment received during the reporting year is disclosed in accordance with the categories defined in ESRS and GRI 406. The indicator includes both closed cases and cases that were still under review during the reporting period.

G1-3 Anti-corruption training

Anti-corruption training	2024	2025
1) Total number of anti-corruption training hours (hours)	112,1	233,3
a) L1 employees (hours)	0,0	14,7
b) L2 employees (hours)	0,3	15,0
c) L3 employees (hours)	10,0	16,2
d) L4 employees (hours)	10,7	20,7
e) L5 employees (hours)	8,8	14,7
f) L6 employees (hours)	21,8	25,7
g) L7 employees (hours)	60,6	126,2
2) Total number of employees in function at risk (headcount)	117,0	229,0
3) Rate of trained employees in function at risk (%)	85,5	50,2

Explanation: The data is derived both from reports submitted by the entities within the consolidation system and from centrally provided information from the Learning Management System (LMS), SAP SuccessFactors Learning. The reported training hours include all anti-corruption training activities documented during the reporting year. The comparatively low number of training hours reported for 2024 is attributable to limited data availability and reporting processes that have not yet been fully harmonized.



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Editorial team: Tiago Dias Ferreira, Louisa Pfeil, Josephine Rosemeier, Nils Rullkötter, Lukas Schlingmann, Anna Sotnikov, Sina Treichel
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Contact for sustainability-related questions:
sustainability@merkur.com

MERKUR.COM AG online:
www.merkur.group

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