



Zalando SE

# 2025 CDP Corporate Questionnaire 2025

Word version

## C1. Introduction

### (1.1) In which language are you submitting your response?

Select from:

☒ English

### (1.2) Select the currency used for all financial information disclosed throughout your response.

Select from:

☒ EUR

### (1.3) Provide an overview and introduction to your organization.

#### (1.3.2) Organization type

Select from:

☒ Publicly traded organization

#### (1.3.3) Description of organization

*Founded in 2008, Zalando SE is a publicly traded international online retailer based in Berlin, specializing in shoes, fashion, and beauty products across Europe. In March 2024, Zalando unveiled an updated strategy to build a pan-European ecosystem for fashion and lifestyle e-commerce, focusing on two growth vectors: business-to-consumer (B2C) and business-to-business (B2B). B2C Operations: Zalando offers a multi-brand shopping experience to over 50 million active customers in 25 markets, encompassing clothing, footwear, accessories, and beauty products. By the end of 2024, the active customer base grew by 4.5% year-on-year to 51.8 million. Zalando serves as a significant hub for people and lifestyle brands in Europe, connecting over 6,000 brands, from global names to beauty specialists. The customer journey emphasizes quality through a relevant assortment, tailored digital experiences, sustainable and inclusive choices, and personalized convenience. This approach aims to deliver the best possible shopping experience in fashion and lifestyle and establish Zalando as a trusted European brand. This experience is further enriched by offerings such as Beauty, Pre-owned, Lounge by Zalando, Designer, Sports, and Kids & Family. Customers are also embracing the opportunity to try and purchase pre-owned items in the majority of the 15 Zalando outlets, in addition to the online pre-owned offer. B2B Operations: Zalando is opening its logistics infrastructure, software, and service capabilities to act as a key enabler for brands and retailers in their e-commerce endeavors, both on and off the Zalando platform. The ZEOS multi-channel offering now serves over 40 partners. The logistics infrastructure provides brands access to Zalando's 13 fashion-specific fulfillment centers, 20 return centers, 40 local carriers, and over 160 localized delivery and return services. Zalando's partner business enables brands and retailers to sell on Zalando while maintaining full control over their offerings, content, and pricing, thereby supporting their growth and internationalization. Sustainability and Diversity & Inclusion:*

Sustainability and D&I are core elements of Zalando's updated strategy designed to enhance the resilience of both the company and its supply chain. The company aims to transition to a more sustainable, equitable, and accessible future, underpinned by two sustainability ambitions: Net Zero and Decent Work. Furthermore, Zalando strives to be inclusive by design, bringing to life the diversity of our talents, leaders, customers and partners. This transition requires collective effort of the company and its supply chain. In this context, Zalando aspires to enable its partners in working towards their sustainability and diversity and inclusion ambitions and to empower its customers with a more sustainable and inclusive assortment to buy better, wear better and feel better. Zalando has set two key long-term climate-related ambitions: net-zero emissions by 2040 in its own operations and private labels, and by 2050 for the remaining company value chain emissions, which include fashion brand partners, packaging, and transportation. As a key milestone in its net-zero strategy, Zalando's near-term and long-term net-zero targets have been validated by the Science Based Targets Initiative (SBTi). Emissions and Progress: Zalando's emissions primarily originate from the following sources across scopes 1, 2, and 3: Scope 1: Company-owned logistics and fulfillment operations; heating and cooling systems at owned warehouses, offices, and fulfillment centers; company-owned fleet vehicles. Scope 2: Electricity purchased for warehouses, fulfillment centers, offices, and data centers. Scope 3: Purchased goods and services (including manufacturing and processing of fashion and lifestyle products); transportation and distribution activities (especially customer deliveries, returns, and third-party logistics services); waste from packaging; employee commuting and business travel. By the end of 2024, Zalando was on track to achieve its scope 1 and 2 targets, having achieved an 82.0% reduction compared to 2017. Scope 3 GHG emissions from private-label products decreased by 48.2% per million € gross profit from the 2018 base year. Furthermore, 70.5% of Zalando's in-scope suppliers have set Science Based Targets. In March 2024, Zalando completed its transition from plastic to paper shipping bags, reducing single-use plastic in its own operations.

**(1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.**

	End date of reporting year	Alignment of this reporting period with your financial reporting period	Indicate if you are providing emissions data for past reporting years
	12/30/2024	Select from: <input checked="" type="checkbox"/> Yes	Select from: <input checked="" type="checkbox"/> No

**(1.4.1) What is your organization’s annual revenue for the reporting period?**

10572500000

**(1.5) Provide details on your reporting boundary.**

	Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?
	<i>Select from:</i> <input checked="" type="checkbox"/> Yes

**(1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?**

**ISIN code - bond**

**(1.6.1) Does your organization use this unique identifier?**

*Select from:*

☒ Yes

**(1.6.2) Provide your unique identifier**

DE000A3E4589 (bond 1) DE000A3E4597 (bond 2)

**ISIN code - equity**

**(1.6.1) Does your organization use this unique identifier?**

*Select from:*

☒ Yes

**(1.6.2) Provide your unique identifier**

DE000ZAL1111

## CUSIP number

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

## Ticker symbol

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ Yes

(1.6.2) Provide your unique identifier

ZAL

## SEDOL code

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

## LEI number

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

## D-U-N-S number

### (1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

### Other unique identifier

### (1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

### (1.7) Select the countries/areas in which you operate.

Select all that apply

☒ China

☒ Italy

☒ Spain

☒ France

☒ Latvia

☒ Croatia

☒ Czechia

☒ Denmark

☒ Estonia

☒ Finland

☒ Slovakia

☒ Slovenia

☒ Lithuania

☒ Luxembourg

☒ Netherlands

☒ Norway

☒ Poland

☒ Sweden

☒ Austria

☒ Belgium

☒ Germany

☒ Hungary

☒ Ireland

☒ Romania

☒ Portugal

☒ Switzerland

☒ United States of America

☒ United Kingdom of Great Britain and Northern Ireland

### (1.24) Has your organization mapped its value chain?

### (1.24.1) Value chain mapped

Select from:

☒ Yes, we have mapped or are currently in the process of mapping our value chain

### (1.24.2) Value chain stages covered in mapping

Select all that apply

☒ Upstream value chain

☒ Downstream value chain

### (1.24.3) Highest supplier tier mapped

Select from:

☒ Tier 2 suppliers

### (1.24.4) Highest supplier tier known but not mapped

Select from:

☒ Tier 3 suppliers

### (1.24.7) Description of mapping process and coverage

*Zalando follows the Greenhouse Gases Protocol to map and quantify its value chain; we map all of our upstream and downstream value chain elements. Our upstream and downstream value chain includes brand partners, suppliers, logistics providers, and customers as the main business actors. We collaborate closely with brand partners and suppliers for product sourcing and development, we work with logistics providers for distribution, and we serve customers directly through our e-commerce platform. In 2024, we finalised our first double materiality assessment aligned with the ESRS. We evaluate the impacts of our operations, and the risks, opportunities and dependencies related to the identified sustainability topics. We assessed the primary activities and impacts within our entire value chain and our own operations. The mapping, conducted on the basis of existing contractual agreements with brands, partners, suppliers, service providers etc. has been led by the Zalando Compliance department and supported by all Zalando business units. In 2024 Zalando made progress toward its sustainability goals. 70.5% of in-scope suppliers now have validated science-based targets compared to 64.8% the previous year. Full coverage of Tier 1 suppliers (direct suppliers) remains in place: all private-label final-assembly factories are publicly disclosed and regularly audited, with 149 audit reports reviewed. This ensures full compliance with the German Supply Chain Act. A milestone was the introduction of water-risk assessment across 63 logistics and non-logistics sites in our direct operations using the Aqueduct tool from the World Resources Institute. The mapping of the Tier 2 factories is also initiated and it includes key material manufacturers and leather tanneries for our shoes and accessories. The traceability at the Tier 2 level covers material production, dyeing, and finishing processes for the main components at the SKU level. Our private labels expanded the factory improvement programme to 18 Tier 1 and Tier 2 suppliers in textile, polyurethane, leather and footwear production across China,*

Bangladesh, India and Turkey. Traceability of Tier 3 suppliers, particularly with regard to core materials, remains ongoing. Zalando has increased its use of life cycle assessments to inform preferred material targets and improve visibility into the sourcing and processing of core materials. Industry-wide transparency at Tier 3 is still evolving.

### **(1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?**

#### **(1.24.1.1) Plastics mapping**

*Select from:*

- ☒ Yes, we have mapped or are currently in the process of mapping plastics in our value chain

#### **(1.24.1.2) Value chain stages covered in mapping**

*Select all that apply*

- ☒ Upstream value chain
- ☒ Downstream value chain
- ☒ End-of-life management

#### **(1.24.1.4) End-of-life management pathways mapped**

*Select all that apply*

- ☒ Preparation for reuse
- ☒ Recycling
- ☒ Incineration
- ☒ Landfill
- ☒ Other, please specify :Other recovery operation

## C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities

(2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?

### Short-term

(2.1.1) From (years)

0

(2.1.3) To (years)

2

(2.1.4) How this time horizon is linked to strategic and/or financial planning

*In the short term, Zalando integrates climate-related risks by assessing immediate impacts through its enterprise risk management system. These risks are reflected in annual financial planning, including revenue and EBIT forecasts, and in short-term incentive structures for management (e.g., ZGI 2024). Physical climate risks - such as extreme weather events - are monitored for their potential to disrupt logistics operations or supply chain continuity. The ability to address these risks within a one-year horizon supports operational resilience and ensures business continuity in the face of near-term environmental volatility.*

### Medium-term

(2.1.1) From (years)

3

(2.1.3) To (years)

5

(2.1.4) How this time horizon is linked to strategic and/or financial planning

Over the medium term, Zalando incorporates climate-related risks (particularly transition risks) into its strategic and financial planning cycles, which typically span five years. This includes preparing for evolving regulatory frameworks, increased decarbonization costs, and shifting stakeholder expectations. Climate risks are assessed through a three-year IRO (Impacts, Risks, Opportunities) evaluation process, which helps prioritize actions and allocate resources accordingly.

Long-term

(2.1.1) From (years)

6

(2.1.2) Is your long-term time horizon open ended?

Select from:

☒ Yes

(2.1.4) How this time horizon is linked to strategic and/or financial planning

In the long term, Zalando focuses on chronic physical climate risks and deeper transition risks by aligning its corporate strategy with ambitious climate targets. The company aims to achieve net-zero emissions by 2040 for its own operations and private-label products, and by 2050 across its entire value chain. These long-term objectives are embedded in strategic planning, investment decisions, and innovation priorities, particularly in circular economy initiatives, sustainable materials, and emissions reduction across logistics and packaging. Climate resilience analysis conducted for 2025, 2030, and 2050 helps evaluate long-range exposures and guide the transition to a low-carbon business model. This alignment ensures that climate action supports long-term financial and operational sustainability.

(2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

	Process in place	Dependencies and/or impacts evaluated in this process
	Select from:	Select from:

	Process in place	Dependencies and/or impacts evaluated in this process
	<input checked="" type="checkbox"/> Yes	<input checked="" type="checkbox"/> Both dependencies and impacts

**(2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?**

	Process in place	Risks and/or opportunities evaluated in this process	Is this process informed by the dependencies and/or impacts process?
	<i>Select from:</i> <input checked="" type="checkbox"/> Yes	<i>Select from:</i> <input checked="" type="checkbox"/> Both risks and opportunities	<i>Select from:</i> <input checked="" type="checkbox"/> Yes

**(2.2.2) Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.**

**Row 1**

#### **(2.2.2.1) Environmental issue**

*Select all that apply*

☒ Climate change

#### (2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

*Select all that apply*

- ☒ Dependencies
- ☒ Impacts
- ☒ Risks
- ☒ Opportunities

#### (2.2.2.3) Value chain stages covered

*Select all that apply*

- ☒ Direct operations
- ☒ Upstream value chain
- ☒ Downstream value chain

#### (2.2.2.4) Coverage

*Select from:*

- ☒ Full

#### (2.2.2.5) Supplier tiers covered

*Select all that apply*

- ☒ Tier 1 suppliers
- ☒ Tier 2 suppliers
- ☒ Tier 3 suppliers

#### (2.2.2.7) Type of assessment

*Select from:*

- ☒ Qualitative and quantitative

#### (2.2.2.8) Frequency of assessment

Select from:

- ☒ More than once a year

#### (2.2.2.9) Time horizons covered

Select all that apply

- ☒ Short-term
- ☒ Medium-term
- ☒ Long-term

#### (2.2.2.10) Integration of risk management process

Select from:

- ☒ Integrated into multi-disciplinary organization-wide risk management process

#### (2.2.2.11) Location-specificity used

Select all that apply

- ☒ Not location specific

#### (2.2.2.12) Tools and methods used

Enterprise Risk Management

- ☒ COSO Enterprise Risk Management Framework
- ☒ Enterprise Risk Management
- ☒ Internal company methods
- ☒ Risk models
- ☒ Other enterprise risk management, please specify :Institute of Public Auditors in Germany (IDW) Assurance Standard 981, ISAE 3000

Other

- ☒ Scenario analysis
- ☒ Jurisdictional/landscape assessment

- ☒ Desk-based research
- ☒ External consultants
- ☒ Materiality assessment
- ☒ Internal company methods

- ☒ Partner and stakeholder consultation/analysis

### (2.2.2.13) Risk types and criteria considered

#### Acute physical

- ☒ Drought
- ☒ Flood (coastal, fluvial, pluvial, ground water)
- ☒ Heat waves
- ☒ Heavy precipitation (rain, hail, snow/ice)

#### Chronic physical

- ☒ Change in land-use
- ☒ Changing precipitation patterns and types (rain, hail, snow/ice)
- ☒ Heat stress

#### Policy

- ☒ Carbon pricing mechanisms
- ☒ Changes to international law and bilateral agreements
- ☒ Changes to national legislation

#### Market

- ☒ Availability and/or increased cost of certified sustainable material
- ☒ Availability and/or increased cost of raw materials
- ☒ Changing customer behavior
- ☒ Uncertainty in the market signals

#### Reputation

- ☒ Impact on human health

- ☒ Increased partner and stakeholder concern and partner and stakeholder negative feedback
- ☒ Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g. GHG emissions, deforestation & conversion, water stress)
- ☒ Stigmatization of sector

#### Liability

- ☒ Exposure to litigation
- ☒ Non-compliance with regulations

### (2.2.2.14) Partners and stakeholders considered

Select all that apply

- |                                               |                                                                                                               |
|-----------------------------------------------|---------------------------------------------------------------------------------------------------------------|
| <input checked="" type="checkbox"/> NGOs      | <input checked="" type="checkbox"/> Regulators                                                                |
| <input checked="" type="checkbox"/> Customers | <input checked="" type="checkbox"/> Local communities                                                         |
| <input checked="" type="checkbox"/> Employees | <input checked="" type="checkbox"/> Other, please specify : <b>commodity users/producers at a local level</b> |
| <input checked="" type="checkbox"/> Investors |                                                                                                               |
| <input checked="" type="checkbox"/> Suppliers |                                                                                                               |

### (2.2.2.15) Has this process changed since the previous reporting year?

Select from:

- ☒ No

### (2.2.2.16) Further details of process

*The risk and opportunity assessment for establishing double materiality feeds into our risk management process. To proactively manage material risks or opportunities that could impact Zalando's stability, we have implemented a comprehensive RMS. The RMS defines organizational roles, responsibilities, and processes for identifying, assessing, controlling, and reporting risks and opportunities. This system fosters a risk-aware culture by embedding risk management into our broader business processes, ensuring cohesive governance, control, and reporting. As part of this framework, the Governance and Risk team reviewed the material risks from the DMA, selecting key risks for inclusion in the bi-annual risk assessment cycle. The RMS estimates the potential impacts of these risks, involving stakeholders from various business units to ensure a thorough evaluation. By integrating this process into its overall risk management framework, we align efforts to mitigate risks and leverage opportunities influencing our operations and financial performance. Zalando's Risk Management Team assesses and reports risks to Zalando's achievement of strategic objectives over a 0-2 year horizon. Bi-annually, the Risk Management Team executes a risk review cycle, meeting risk champions from business units to discuss identified risks. To enable risk monitoring between cycles, Zalando has implemented an ad hoc reporting process informing the Risk*

Management Team of current risk events and changes. Aggregated risks and opportunities are reported to senior management, the management board, and the supervisory board bi-annually. The risk management process includes: 1. Risk Committee members bring business information, discussed in meetings, with action points and minutes documented. 2. Scoping: Covers relevant company entities, subsidiaries, and partners within the value chain. For our Private Label, significant progress has been made in materials strategy, which involves deeper understanding of supply chain up to Tier 4. 3. Detection: Employs interdisciplinary risk identification methods (workshops, self-assessments, ad hoc reports, and risk talks). The Risk Management Team cooperates closely with climate-focused commercial teams and the Sustainability Team to identify climate-related risks and opportunities. 4. Evaluation: Identified risks, including climate-related ones, undergo qualitative or quantitative assessment considering their potential impact and probability. Scenario analysis evaluates impacts and financial implications for predicted scenarios. Risk owners may be appointed for identified risks. 5. Aggregation: Enterprise-wide review and combination of risks. 6. Steering: Based on assessment outcomes, risk owners develop and implement strategies to manage risks. The Sustainability Team advises on climate-related risk measures. IDW PS 981 strategies include avoidance, mitigation, transfer, acceptance, and opportunity pursuit. 7. Monitoring: Continuous risk monitoring by risk owners and the risk management team, including strategy effectiveness. 8. Reporting: Communicates risk information internally and externally to enable informed decisions, ensuring compliance with governance responsibilities. The Annual Report includes an ERM-related "Risks & Opportunities Report" disclosing Zalando's primary risks and opportunities, including climate-related risks.

## Row 2

### (2.2.2.1) Environmental issue

Select all that apply

☒ Water

### (2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☒ Dependencies

☒ Impacts

☒ Risks

☒ Opportunities

### (2.2.2.3) Value chain stages covered

Select all that apply

☒ Direct operations

☒ Upstream value chain

- ☒ Downstream value chain

#### (2.2.2.4) Coverage

*Select from:*

- ☒ Full

#### (2.2.2.5) Supplier tiers covered

*Select all that apply*

- ☒ Tier 1 suppliers
- ☒ Tier 2 suppliers

#### (2.2.2.7) Type of assessment

*Select from:*

- ☒ Qualitative and quantitative

#### (2.2.2.8) Frequency of assessment

*Select from:*

- ☒ More than once a year

#### (2.2.2.9) Time horizons covered

*Select all that apply*

- ☒ Short-term
- ☒ Medium-term
- ☒ Long-term

#### (2.2.2.10) Integration of risk management process

*Select from:*

- ☒ Integrated into multi-disciplinary organization-wide risk management process

### (2.2.2.11) Location-specificity used

Select all that apply

- ☒ Site-specific
- ☒ Sub-national

### (2.2.2.12) Tools and methods used

Commercially/publicly available tools

- ☒ WRI Aqueduct

Enterprise Risk Management

- ☒ COSO Enterprise Risk Management Framework
- ☒ Enterprise Risk Management
- ☒ Internal company methods
- ☒ Risk models
- ☒ Other enterprise risk management, please specify :Institute of Public Auditors in Germany (IDW) Assurance Standard 981, ISAE 3000

Other

- |                                                              |                                                                                   |
|--------------------------------------------------------------|-----------------------------------------------------------------------------------|
| <input checked="" type="checkbox"/> Scenario analysis        | <input checked="" type="checkbox"/> Jurisdictional/landscape assessment           |
| <input checked="" type="checkbox"/> Desk-based research      | <input checked="" type="checkbox"/> Partner and stakeholder consultation/analysis |
| <input checked="" type="checkbox"/> External consultants     | <input checked="" type="checkbox"/> Other, please specify : <b>WRI Aqueduct</b>   |
| <input checked="" type="checkbox"/> Materiality assessment   |                                                                                   |
| <input checked="" type="checkbox"/> Internal company methods |                                                                                   |

### (2.2.2.13) Risk types and criteria considered

Acute physical

- ☒ Drought
- ☒ Flood (coastal, fluvial, pluvial, ground water)
- ☒ Heat waves
- ☒ Heavy precipitation (rain, hail, snow/ice)

☒ Pollution incident

#### Chronic physical

☒ Water stress

☒ Groundwater depletion

☒ Declining water quality

☒ Precipitation or hydrological variability

☒ Increased severity of extreme weather events

#### Policy

☒ Changes to international law and bilateral agreements

☒ Changes to national legislation

#### Market

☒ Availability and/or increased cost of raw materials

#### Reputation

☒ Impact on human health

☒ Increased partner and stakeholder concern and partner and stakeholder negative feedback

#### Technology

☒ Transition to water efficient and low water intensity technologies and products

#### Liability

☒ Non-compliance with regulations

☒ Water availability at a basin/catchment level

☒ Changing precipitation patterns and types (rain, hail, snow/ice)

### (2.2.2.14) Partners and stakeholders considered

*Select all that apply*

☒ NGOs

☒ Customers

☒ Employees

☒ Regulators

☒ Local communities

- ☒ Investors
- ☒ Suppliers

### (2.2.2.15) Has this process changed since the previous reporting year?

Select from:

- ☒ No

### (2.2.2.16) Further details of process

*The risk and opportunity assessment for establishing double materiality is partially integrated into our risk management process. To proactively manage material risks or opportunities that could impact Zalando's stability, we have implemented a comprehensive RMS. The RMS defines organizational roles, responsibilities, and processes for identifying, assessing, controlling, and reporting risks and opportunities. This system fosters a risk-aware culture by embedding risk management into our broader business processes, ensuring cohesive governance, control, and reporting. As part of this framework, the Governance and Risk team reviewed the material risks from the DMA, selecting key risks for inclusion in the bi-annual risk assessment cycle. The RMS estimates the potential impacts of these risks, involving stakeholders from various business units to ensure a thorough evaluation. By integrating this process into its overall risk management framework, we align efforts to mitigate risks and leverage opportunities influencing our operations and financial performance. Zalando's Risk Management Team assesses and reports risks to Zalando's achievement of strategic objectives over a 0–2 year horizon. Bi-annually, the Risk Management Team executes a risk review cycle, meeting risk champions from business units to discuss identified risks. To enable risk monitoring between cycles, Zalando has implemented an ad hoc reporting process informing the Risk Management Team of current risk events and changes. Aggregated risks and opportunities are reported to senior management, the management board, and the supervisory board bi-annually. The risk management process includes: 1. Risk Committee members bring business information, discussed in meetings, with action points and minutes documented. 2. Scoping: Covers relevant company entities, subsidiaries, and partners within the value chain. 3. Detection: Employs interdisciplinary risk identification methods (workshops, self-assessments, ad hoc reports, and risk talks). The Risk Management Team cooperates closely with climate-focused commercial teams and the Sustainability Team to identify climate-related risks and opportunities. 4. Evaluation: Identified risks, including climate-related ones, undergo qualitative or quantitative assessment considering their potential impact and probability. Scenario analysis evaluates impacts and financial implications for predicted scenarios. Risk owners may be appointed for identified risks. 5. Aggregation: Enterprise-wide review and combination of risks. 6. Steering: Based on assessment outcomes, risk owners develop and implement strategies to manage risks. The Sustainability Team advises on climate-related risk measures. IDW PS 981 strategies include avoidance, mitigation, transfer, acceptance, and opportunity pursuit. 7. Monitoring: Continuous risk monitoring by risk owners and the risk management team, including strategy effectiveness. 8. Reporting: Communicates risk information internally and externally to enable informed decisions, ensuring compliance with governance responsibilities. The Annual Report includes an ERM-related "Risks & Opportunities Report".*

### (2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?

#### (2.2.7.1) Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed

Select from:

☒ Yes

### (2.2.7.2) Description of how interconnections are assessed

*Zalando's IROs related to ESG were evaluated as part of the DMA. We evaluated whether Zalando's business activities lead to risks or opportunities, particularly those arising from dependencies on key resources such as natural, human or financial capital. Additionally, the assessment considers not only risks and opportunities directly linked to identified impacts but also those that stem from resource dependencies where no direct impact may be observed. This ensures that risks and opportunities that arise independently of specific impacts - such as broader market or resource dynamics - are also captured in our analysis. For example, the assessments might identify the dependency on key raw materials. While there might not be a direct, immediate environmental impact from price fluctuation, this dependency on these materials presents a financial risk to the business. This comprehensive approach helps us identify potential risks and opportunities, both impact-related and non-impact-related, ensuring a thorough understanding of our sustainability landscape. ESRS 1 also requires companies to consider financial effects related to sustainability matters that are not (yet) reflected in the financial statements but could have significant effects on the company's financial position, earnings, cash flows, access to finance or cost of capital over the short-, medium- or long-term, such as human capital and natural capital. Risks and opportunities were assessed and scored considering the likelihood of occurrence and the magnitude of potential financial effects. We considered the connections between impacts and dependencies with the associated risks and opportunities by mapping these elements, ensuring a comprehensive understanding of their interdependencies. This process involved identifying each impact's dependencies and systematically analyzing how these could trigger specific risks or opportunities.*

## (2.3) Have you identified priority locations across your value chain?

### (2.3.1) Identification of priority locations

Select from:

☒ Yes, we have identified priority locations

### (2.3.2) Value chain stages where priority locations have been identified

Select all that apply

☒ Direct operations

☒ Upstream value chain

### (2.3.3) Types of priority locations identified

Locations with substantive dependencies, impacts, risks, and/or opportunities

☒ Locations with substantive dependencies, impacts, risks, and/or opportunities relating to water

### (2.3.4) Description of process to identify priority locations

*Direct Operations* As part of the risk evaluation step of Zalando's Risk Management Framework a Water Risk Assessment was conducted to gain an understanding of Zalando's water-related hotspots and risks relevant to its role as a retailer. To identify areas of high-water risk, we employ a composite index approach that aggregates multiple water-related risks, i.e. physical risk quantity, physical risk quality, and regulatory and reputational risks, allowing for a comprehensive risk assessment. The calculation is performed via the World Resources Institute Aqueduct tool, which returns values for the total water risk on a scale from "0" (low risk) to "5" (extremely high risk). Water Stress reflects the ratio of total water demand to available renewable water resources in a region. It indicates how intensely water is being used compared to what is naturally available. The risk is categorized on a scale from 0 to 5, where higher scores represent greater competition for water. The thresholds are as follows: less than 10% use is considered low risk (score 0-1), 10-20% is low-medium risk (1-2), 20-40% is medium-high risk (2-3), 40-80% is high risk (3-4), and over 80% is extremely high risk (4-5). The assessment covered 63 logistics and non-logistics sites. Among all Zalando sites, only our fulfilment center in Lodz, Poland is classified as in an area at high overall water risk. Upstream By using Higg FEM data, which covers over 70% of our Tier 1 and Tier 2 procurement spend covered, we can identify the sites with the highest carbon emissions and water consumption.

### (2.3.5) Will you be disclosing a list/spatial map of priority locations?

Select from:

☒ No, we do not have a list/geospatial map of priority locations

## (2.4) How does your organization define substantive effects on your organization?

### Risks

#### (2.4.1) Type of definition

Select all that apply

☒ Qualitative

☒ Quantitative

#### (2.4.2) Indicator used to define substantive effect

Select from:

☒ Other, please specify :Profit (EBIT)

### (2.4.3) Change to indicator

Select from:

☒ Absolute decrease

### (2.4.5) Absolute increase/ decrease figure

10000000

### (2.4.6) Metrics considered in definition

Select all that apply

☒ Time horizon over which the effect occurs

☒ Likelihood of effect occurring

### (2.4.7) Application of definition

Generally, we define “risk” as a potential future development or an event that could lead to a negative (risk) or positive (opportunity) deviation from the company's targets. Risks and opportunities are defined as top risks or top opportunities (i.e. having a substantive financial or strategic impact) if they display a significant or material combination of probability and impact. The probability of occurrence represents the likelihood that a specific impact for a risk or an opportunity may materialize within the defined time horizon. The probability is based on a scale from 1 (very low) to 5 (very high). The impact assessment is conducted in a quantitative or qualitative manner. The quantitative assessment refers to the potential financial impact on profit (EBIT) while the qualitative one considers the impact on Zalando's reputation. The qualitative impact assessment is based on a scale from 1 (very low) to 5 (very high), in accordance with Zalando's Risk Management Manual while for the quantitative (financial) assessment three different scenarios (best case, likeliest case and worst case) are calculated to more precisely assess the risks. The criterion that classifies risks and opportunities as top risks and opportunities is the risk level, derived from the expected value of the risk, which is the result of the multiplication of the impact and the probability of occurrence of the risk. A risk is considered a top risk if it has a significant, material or critical risk level. In the assessment, gross and net risks are considered, whereas top net risks are monitored closely by the Management Board. We apply the following quantifiable indicators: Probability: very low 10%; low: 10-25%; medium: 25-50%; high: 50-75%; very high: 75% Impact: very low 500k - 1m EUR; low: 1m - 5m EUR; medium: 5m-20 m EUR; high: 20-60 m EUR; very high: 60-235m EUR; Critical risks 235m EUR. If risks cannot be assessed quantitatively, a qualitative assessment based on the impact on the reputation of Zalando can be used as an alternative. The impact of a media report, the influence on the NPS (Net Promoter Score), or the effect on employees can be used to evaluate an image impact. Depending on the impact, the result is a score of very low (1) to very high (5) which is used for the assessment instead of a monetary amount.

## Opportunities

### (2.4.1) Type of definition

Select all that apply

- ☒ Qualitative
- ☒ Quantitative

#### (2.4.2) Indicator used to define substantive effect

Select from:

- ☒ Other, please specify :Profit (EBIT)

#### (2.4.3) Change to indicator

Select from:

- ☒ Absolute increase

#### (2.4.5) Absolute increase/ decrease figure

10000000

#### (2.4.6) Metrics considered in definition

Select all that apply

- ☒ Time horizon over which the effect occurs
- ☒ Likelihood of effect occurring

#### (2.4.7) Application of definition

Generally, we define “risk” as a potential future development or an event that could lead to a negative (risk) or positive (opportunity) deviation from the company's targets. Risks and opportunities are defined as top risks or top opportunities (i.e. having a substantive financial or strategic impact) if they display a significant or material combination of probability and impact. The probability of occurrence represents the likelihood that a specific impact for a risk or an opportunity may materialize within the defined time horizon. The probability is based on a scale from 1 (very low) to 5 (very high). The impact assessment is conducted in a quantitative or qualitative manner. The quantitative assessment refers to the potential financial impact on profit (EBIT) while the qualitative one considers the impact on Zalando's reputation. The qualitative impact assessment is based on a scale from 1 (very low) to 5 (very high), in accordance with Zalando's Risk Management Manual while for the quantitative (financial) assessment three different scenarios (best case, likeliest case and worst case) are calculated to more precisely assess the risks. The criterion that classifies risks and opportunities as top risks and opportunities is the risk level, derived from the expected value of the risk, which is the result of the multiplication of the impact and the probability of occurrence of the risk. A risk is considered a top risk if it has a significant, material or critical risk level. In the assessment, gross and net risks are considered, whereas top net risks are monitored closely by the Management Board. We apply the following quantifiable

indicators: Probability: very low 10%; low: 10-25%; medium: 25-50%; high: 50-75%; very high: 75% Impact: very low 500k - 1m EUR; low: 1m - 5m EUR; medium: 5m-20 m EUR; high: 20-60 m EUR; very high: 60-235m EUR; Critical risks 235m EUR Qualitative If risks cannot be assessed quantitatively, a qualitative assessment based on the impact on the reputation of Zalando can be used as an alternative. The impact of a media report, the influence on the NPS (Net Promoter Score), or the effect on employees can be used to evaluate an image impact. Depending on the impact, the result is a score of very low (1) to very high (5) which is used for the assessment instead of a monetary amount.

## (2.5) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?

	Identification and classification of potential water pollutants	How potential water pollutants are identified and classified
	Select from: <input checked="" type="checkbox"/> Yes, we identify and classify our potential water pollutants	In connection to the Higg FEM data collection the wastewater of suppliers is assessed for potential pollutants.

### (2.5.1) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.

#### Row 1

#### (2.5.1.1) Water pollutant category

Select from:

☒ Inorganic pollutants

#### (2.5.1.2) Description of water pollutant and potential impacts

Inorganic pollutants, in the fashion industry particularly from textile dyeing and leather processing, can influence water quality and aquatic ecosystems. These substances may persist in the environment and, depending on concentration and exposure, can affect aquatic organisms and potentially human health through contact with contaminated water.

### (2.5.1.3) Value chain stage

Select all that apply

- ☒ Upstream value chain

### (2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

- ☒ Requirement for suppliers to comply with regulatory requirements
- ☒ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements
- ☒ Procedure(s) under development/ R&D

### (2.5.1.5) Please explain

*Zalando takes steps to better understand and manage water pollution risks across the supply chain. While we currently don't have a centralized system for analyzing wastewater data, we do receive insights from suppliers who share their Higg Facility Environmental Module (FEM) results, which include assessments of potential pollutants. Starting this year, we are asking Tier 1 suppliers with industrial wastewater generation to conduct wastewater testing in line with ZDHC standards. If any pollutants exceed the limits, we require suppliers to investigate the source and develop an action plan to address it. To support this, we've developed a chemical management system that includes a Restricted Substances List (RSL) for products and a Manufacturing Restricted Substances List (MRSL) for private labels, both aligned with ZDHC standards.*

## Row 2

### (2.5.1.1) Water pollutant category

Select from:

- ☒ Other nutrients and oxygen demanding pollutants

### (2.5.1.2) Description of water pollutant and potential impacts

*Nutrients and oxygen-demanding pollutants are commonly introduced through detergents, dyes, and organic residues in textile production. When present in excess, they can alter the balance of aquatic ecosystems by promoting algal growth and reducing oxygen levels, which may impact biodiversity and the stability of aquatic habitats.*

### (2.5.1.3) Value chain stage

Select all that apply

- ☒ Upstream value chain

#### (2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

- ☒ Requirement for suppliers to comply with regulatory requirements
- ☒ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements
- ☒ Procedure(s) under development/ R&D

#### (2.5.1.5) Please explain

*Zalando takes steps to better understand and manage water pollution risks across the supply chain. While we currently don't have a centralized system for analyzing wastewater data, we do receive insights from suppliers who share their Higg Facility Environmental Module (FEM) results, which include assessments of potential pollutants. Starting this year, we are asking Tier 1 suppliers with industrial wastewater generation to conduct wastewater testing in line with ZDHC standards. If any pollutants exceed the limits, we require suppliers to investigate the source and develop an action plan to address it. To support this, we've developed a chemical management system that includes a Restricted Substances List (RSL) for products and a Manufacturing Restricted Substances List (MRSL) for private labels, both aligned with ZDHC standards.*

### Row 3

#### (2.5.1.1) Water pollutant category

Select from:

- ☒ Other synthetic organic compounds

#### (2.5.1.2) Description of water pollutant and potential impacts

*Synthetic organic compounds used in various textile treatments, dyes, and finishes can remain in water bodies for extended periods. These substances may interact with aquatic life and, in some cases, accumulate in organisms, potentially leading to ecological changes and health concerns for populations exposed to affected water sources.*

#### (2.5.1.3) Value chain stage

Select all that apply

- ☒ Upstream value chain

#### (2.5.1.4) Actions and procedures to minimize adverse impacts

*Select all that apply*

- ☒ Requirement for suppliers to comply with regulatory requirements
- ☒ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements
- ☒ Procedure(s) under development/ R&D

#### (2.5.1.5) Please explain

*Zalando takes steps to better understand and manage water pollution risks across the supply chain. While we currently don't have a centralized system for analyzing wastewater data, we do receive insights from suppliers who share their Higg Facility Environmental Module (FEM) results, which include assessments of potential pollutants. Starting this year, we are asking Tier 1 suppliers with industrial wastewater generation to conduct wastewater testing in line with ZDHC standards. If any pollutants exceed the limits, we require suppliers to investigate the source and develop an action plan to address it. To support this, we've developed a chemical management system that includes a Restricted Substances List (RSL) for products and a Manufacturing Restricted Substances List (MRSL) for private labels, both aligned with ZDHC standards.*

### C3. Disclosure of risks and opportunities

**(3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?**

#### Climate change

##### **(3.1.1) Environmental risks identified**

*Select from:*

☒ Yes, both in direct operations and upstream/downstream value chain

#### Water

##### **(3.1.1) Environmental risks identified**

*Select from:*

☒ Yes, both in direct operations and upstream/downstream value chain

#### Plastics

##### **(3.1.1) Environmental risks identified**

*Select from:*

☒ No

##### **(3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain**

*Select from:*

☒ Environmental risks exist, but none with the potential to have a substantive effect on our organization

### (3.1.3) Please explain

*Our organisation has conducted a DMA and identified several pollution-related environmental impacts, such as microplastic release and non-carbon emissions. However, these impacts primarily occur outside our direct operation mainly during raw material extraction, textile production, and transportation. Within our own operations, emissions are comparatively insignificant. For instance, emissions from our fulfilment centres are minimal and do not require reporting under the European Pollutant Release and Transfer Register. Furthermore, we have not identified any pollution-related sources at our operational sites that would necessitate further screening or stakeholder consultation. As a result, we have concluded that while environmental risks exist, they do not have the potential to substantively affect our organisation. Consequently, pollution-related disclosures focus on chemical management policies rather than quantitative metrics, which are currently not considered material to our operations.*

**(3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.**

### Climate change

#### (3.1.1.1) Risk identifier

Select from:

☒ Risk1

#### (3.1.1.3) Risk types and primary environmental risk driver

Chronic physical

☒ Changing precipitation patterns and types (rain, hail, snow/ice)

#### (3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Downstream value chain

#### (3.1.1.6) Country/area where the risk occurs

Select all that apply

- |                                                                                          |                                              |
|------------------------------------------------------------------------------------------|----------------------------------------------|
| <input checked="" type="checkbox"/> Italy                                                | <input checked="" type="checkbox"/> Poland   |
| <input checked="" type="checkbox"/> Spain                                                | <input checked="" type="checkbox"/> Sweden   |
| <input checked="" type="checkbox"/> France                                               | <input checked="" type="checkbox"/> Austria  |
| <input checked="" type="checkbox"/> Latvia                                               | <input checked="" type="checkbox"/> Belgium  |
| <input checked="" type="checkbox"/> Norway                                               | <input checked="" type="checkbox"/> Croatia  |
| <input checked="" type="checkbox"/> Czechia                                              | <input checked="" type="checkbox"/> Hungary  |
| <input checked="" type="checkbox"/> Denmark                                              | <input checked="" type="checkbox"/> Ireland  |
| <input checked="" type="checkbox"/> Estonia                                              | <input checked="" type="checkbox"/> Romania  |
| <input checked="" type="checkbox"/> Finland                                              | <input checked="" type="checkbox"/> Slovakia |
| <input checked="" type="checkbox"/> Germany                                              | <input checked="" type="checkbox"/> Slovenia |
| <input checked="" type="checkbox"/> Lithuania                                            |                                              |
| <input checked="" type="checkbox"/> Luxembourg                                           |                                              |
| <input checked="" type="checkbox"/> Netherlands                                          |                                              |
| <input checked="" type="checkbox"/> Switzerland                                          |                                              |
| <input checked="" type="checkbox"/> United Kingdom of Great Britain and Northern Ireland |                                              |

#### (3.1.1.9) Organization-specific description of risk

*Climate change disrupts weather patterns, leading to decreased seasonal demand patterns, with potential effects on overstock. On the supply side, reduced availability of key materials due to extreme weather increases production costs and price volatility and causes operational and logistics disruptions.*

#### (3.1.1.11) Primary financial effect of the risk

*Select from:*

- ☒ Decreased revenues due to reduced demand for products and services

#### (3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

*Select all that apply*

- ☒ Short-term

#### (3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☒ Likely

#### (3.1.1.14) Magnitude

Select from:

☒ High

#### (3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*Anticipated effect on financial performance and cash flows: decrease in revenue from products in stock that cannot be sold due to unexpected weather patterns and conditions.*

#### (3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☒ Yes

#### (3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

25000000

#### (3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)

75000000

#### (3.1.1.25) Explanation of financial effect figure

*The identified opportunities and risks were assessed based on their probability of occurrence and potential financial or reputational impact, each rated on a scale from 1 (very low) to 5 (very high), in line with Zalando's Risk Management Manual. The financial impact is evaluated quantitatively using three scenarios - best case, likeliest case, and worst case - to estimate the potential effect on EBIT. The probability is translated into percentage ranges (e.g., "high" = 50–75%), while the financial impact is categorised into defined monetary thresholds (e.g., "high" = €25–75 million). For 2024, this specific risk was rated as 4 for financial impact, corresponding to a high potential effect on EBIT in the range of €25–75 million. This range is derived from internal risk thresholds. The overall risk level is calculated as the expected value, obtained by multiplying the probability score with the impact score. This metric determines whether a risk qualifies as a top risk. The assessment of financial materiality considers both the likelihood of occurrence and the potential magnitude of financial effects on Zalando's financial position,*

earnings (EBIT), cash flows, access to financing, or cost of capital over the short, medium, or long term. No additional assumptions beyond the standard methodology were applied in this evaluation.

### (3.1.1.26) Primary response to risk

Diversification

☒ Develop new products, services and/or markets

### (3.1.1.27) Cost of response to risk

0

### (3.1.1.28) Explanation of cost calculation

*The figure is reported as 0 because all activities described are considered part of Zalando's core operations and are embedded in business-as-usual processes. As such, no separate economic value can be reasonably isolated or attributed without risking double counting or providing a misleading estimate.*

### (3.1.1.29) Description of response

*We approach this weather-induced uncertainty with more flexible procurement and planning processes as well as by expanding our product range in non-seasonal areas. We do so also by leveraging technology to improve inventory management as a way to address overstock and demand patterns. Dependency on weather effects, as one inherent risk of the business, cannot completely be eliminated. A residual risk therefore has to be accepted. Our Wholesale business does not give us that much short-term flexibility to adapt our assortment to the changing weather conditions. However, we have more flexibility with our Partner Program (PP) and Connected Retail program models that enable brands and retailers to sell their merchandise via Zalando, while maintaining full control over their offer, content and pricing.*

## Water

### (3.1.1.1) Risk identifier

Select from:

☒ Risk2

### (3.1.1.3) Risk types and primary environmental risk driver

Chronic physical

- ☒ Changing precipitation patterns and types (rain, hail, snow/ice)

#### (3.1.1.4) Value chain stage where the risk occurs

Select from:

- ☒ Upstream value chain

#### (3.1.1.6) Country/area where the risk occurs

Select all that apply

- |                                                |                                              |
|------------------------------------------------|----------------------------------------------|
| <input checked="" type="checkbox"/> China      | <input checked="" type="checkbox"/> Albania  |
| <input checked="" type="checkbox"/> India      | <input checked="" type="checkbox"/> Morocco  |
| <input checked="" type="checkbox"/> Italy      | <input checked="" type="checkbox"/> Ukraine  |
| <input checked="" type="checkbox"/> Spain      | <input checked="" type="checkbox"/> Portugal |
| <input checked="" type="checkbox"/> Turkey     | <input checked="" type="checkbox"/> Viet Nam |
| <input checked="" type="checkbox"/> Bangladesh |                                              |

#### (3.1.1.7) River basin where the risk occurs

Select all that apply

- ☒ Unknown

#### (3.1.1.9) Organization-specific description of risk

*As an e-commerce player delivering to customers in 25 countries, Zalando sells thousands of brands and owns 6 labels. For these 6 labels, we source products from 11 countries and currently work with 83 suppliers and 137 active Tier 1 factories. Zalando may face the risk of limited availability of raw materials for production by business partners and suppliers (for private labels) and the resulting increase in product prices. Cotton is the main raw material used by most clothing brands. Water stress caused by acute (e.g. heavy rainfall) and chronic (e.g. prolonged drought) risks, can negatively affect cotton cultivation, especially in regions where most of the world's production is concentrated. In key sourcing regions, this may result in unavailability of material and increase in prices. Additionally, increasing demand for organic cotton and limited supply can result in a further price increase. Price increases are considered in regular cost planning, but climate change impacts make it hard to predict materials prices (e.g., climate events in 2022 in China, US and India resulted in 30% increase in cotton prices; 2010 flooding in Pakistan caused prices to more than triple). Apart from deviations from planned price increases, which are assessed in this risk, also budgeted increases reduce the margin and need to be compensated. This risk applies to our brand partners; for us this could translate into reduced stock from partners and an increase in product prices.*

### (3.1.1.11) Primary financial effect of the risk

Select from:

☒ Increased direct costs

### (3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☒ Short-term

### (3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☒ Likely

### (3.1.1.14) Magnitude

Select from:

☒ Medium

### (3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*Anticipated effect on financial performance and cash flows: increase in products costs due to increase in raw materials prices driven by extreme weather events (e.g., droughts) or increase in demand (e.g., organic cotton).*

### (3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☒ Yes

### (3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

6000000

### (3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)

25000000

### (3.1.1.25) Explanation of financial effect figure

*The identified opportunities and risks were assessed based on their probability of occurrence and potential financial or reputational impact, each rated on a scale from 1 (very low) to 5 (very high), in line with Zalando's Risk Management Manual. The financial impact is evaluated quantitatively using three scenarios - best case, likeliest case, and worst case - to estimate the potential effect on EBIT. The probability is translated into percentage ranges (e.g., "high" = 50–75%), while the financial impact is categorised into defined monetary thresholds (e.g., "moderate" = €6 –25 million). For 2026, this specific risk was rated as 3 for financial impact, corresponding to a medium potential effect on EBIT in the range of €6 –25 million. This range is derived from internal risk thresholds. The overall risk level is calculated as the expected value, obtained by multiplying the probability score with the impact score. This metric determines whether a risk qualifies as a top risk. The assessment of financial materiality considers both the likelihood of occurrence and the potential magnitude of financial effects on Zalando's financial position, earnings (EBIT), cash flows, access to financing, or cost of capital over the short, medium, or long term. No additional assumptions beyond the standard methodology were applied in this evaluation.*

### (3.1.1.26) Primary response to risk

Diversification

☒ Other diversification, please specify :Diversification of materials

### (3.1.1.27) Cost of response to risk

430000

### (3.1.1.28) Explanation of cost calculation

*430K EUR refers to the budget allocated in FY24 for our materials & circularity strategy plus support to brand partners to set science-based targets in alignment with our scope 3 engagement target. This figure does not include investments in textile-to-textile recycling innovators, which were not publicly disclosed in 2024. In 2024, we continued to support textile-to-textile innovators Ambercycle, Infinited Fiber Company (IFC) and Circ.*

### (3.1.1.29) Description of response

*Our efforts to maintain and build a resilient textile value chain focus on: a) Maintenance of a widespread supplier network with reduced dependency on single suppliers/ areas. b) Zalando commitment to positively impact the entire value chain having 90% of its brand partners (based on GHGs emissions) set science-based targets by 2025. c) Our target to reduce our private label emissions by 40% per M EUR gross profit. In 2024, the private labels business unit defined a set of preferred*

materials, which include organic, recycled or regenerative materials, and responsibly sourced materials, including trademarked MMCFs and Leather Working Group-certified leather. The private labels' preferred materials initiative is set until 2033. Our circularity strategy which includes investments in textile recycling which help us with maximizing resources value by keeping them in use for longer and diversifying materials sourcing.

## Climate change

### (3.1.1.1) Risk identifier

Select from:

☒ Risk2

### (3.1.1.3) Risk types and primary environmental risk driver

Chronic physical

☒ Changing precipitation patterns and types (rain, hail, snow/ice)

### (3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Upstream value chain

### (3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ China

☒ India

☒ Italy

☒ Spain

☒ Turkey

☒ Bangladesh

☒ Albania

☒ Morocco

☒ Ukraine

☒ Portugal

☒ Viet Nam

### (3.1.1.9) Organization-specific description of risk

*As an e-commerce player delivering to customers in 25 countries, Zalando sells thousands of brands and owns 6 labels. For these 6 labels, we source products from 11 countries and currently work with 83 suppliers and 137 active Tier 1 factories. Zalando may face the risk of limited availability of raw materials for production by business partners and suppliers (for private labels) and the resulting increase in product prices. Cotton is the main raw material used by most clothing brands. Water stress caused by acute (e.g. heavy rainfall) and chronic (e.g. prolonged drought) risks, can negatively affect cotton cultivation, especially in regions where most of the world's production is concentrated. In key sourcing regions, this may result in unavailability of material and increase in prices. Additionally, increasing demand for organic cotton and limited supply can result in a further price increase. Price increases are considered in regular cost planning, but climate change impacts make it hard to predict materials prices (e.g., climate events in 2022 in China, US and India resulted in 30% increase in cotton prices; 2010 flooding in Pakistan caused prices to more than triple). Apart from deviations from planned price increases, which are assessed in this risk, also budgeted increases reduce the margin and need to be compensated. This risk applies to our brand partners; for us this could translate into reduced stock from partners and an increase in product prices.*

#### **(3.1.1.11) Primary financial effect of the risk**

Select from:

☒ Increased direct costs

#### **(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization**

Select all that apply

☒ Short-term

#### **(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon**

Select from:

☒ Likely

#### **(3.1.1.14) Magnitude**

Select from:

☒ Medium

#### **(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons**

*Anticipated effect on financial performance and cash flows: increase in products costs due to increase in raw materials prices driven by extreme weather events (e.g., droughts) or increase in demand (e.g., organic cotton).*

### (3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☒ Yes

### (3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

6000000

### (3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)

25000000

### (3.1.1.25) Explanation of financial effect figure

*The identified opportunities and risks were assessed based on their probability of occurrence and potential financial or reputational impact, each rated on a scale from 1 (very low) to 5 (very high), in line with Zalando's Risk Management Manual. The financial impact is evaluated quantitatively using three scenarios - best case, likeliest case, and worst case - to estimate the potential effect on EBIT. The probability is translated into percentage ranges (e.g., "high" = 50–75%), while the financial impact is categorised into defined monetary thresholds (e.g., "medium" = €5–20 million). For 2024, this specific risk was rated as 3 for financial impact, corresponding to a medium potential effect on EBIT in the range of €6–25 million. This range is derived from internal risk thresholds. The overall risk level is calculated as the expected value, obtained by multiplying the probability score with the impact score. This metric determines whether a risk qualifies as a top risk. The assessment of financial materiality considers both the likelihood of occurrence and the potential magnitude of financial effects on Zalando's financial position, earnings (EBIT), cash flows, access to financing, or cost of capital over the short, medium, or long term. No additional assumptions beyond the standard methodology were applied in this evaluation.*

### (3.1.1.26) Primary response to risk

Diversification

☒ Other diversification, please specify :Diversification of materials

### (3.1.1.27) Cost of response to risk

430000

### (3.1.1.28) Explanation of cost calculation

430K EUR refers to the budget allocated in FY24 for our materials & circularity strategy plus support to brand partners to set science-based targets in alignment with our scope 3 engagement target. This figure does not include investments in textile-to-textile recycling innovators, which were not publicly disclosed in 2024. In 2024, we continued to support textile-to-textile innovators Ambercycle, Infinited Fiber Company (IFC) and Circ.

### (3.1.1.29) Description of response

Our efforts to maintain and build a resilient textile value chain focus on: a) Maintenance of a widespread supplier network with reduced dependency on single suppliers/ areas. b) Zalando commitment to positively impact the entire value chain having 90% of its brand partners (based on GHGs emissions) set science-based targets by 2025. c) Our target to reduce our private label emissions by 40% per M EUR gross profit. In 2024, the private labels business unit defined a set of preferred materials, which include organic, recycled or regenerative materials, and responsibly sourced materials, including trademarked MMCFs and Leather Working Group-certified leather. The private labels' preferred materials initiative is set until 2033. Our circularity strategy which includes investments in textile recycling which help us with maximizing resources value by keeping them in use for longer and diversifying materials sourcing.

## Climate change

### (3.1.1.1) Risk identifier

Select from:

☒ Risk3

### (3.1.1.3) Risk types and primary environmental risk driver

Policy

☒ Changes to regulation of existing products and services

### (3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Direct operations

### (3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ Italy

☒ Spain

☒ Poland

☒ Sweden

- ☒ France
- ☒ Latvia
- ☒ Norway
- ☒ Czechia
- ☒ Denmark
- ☒ Estonia
- ☒ Finland
- ☒ Germany
- ☒ Lithuania
- ☒ Luxembourg
- ☒ Netherlands
- ☒ Switzerland
- ☒ United Kingdom of Great Britain and Northern Ireland

- ☒ Austria
- ☒ Belgium
- ☒ Croatia
- ☒ Hungary
- ☒ Ireland
- ☒ Romania
- ☒ Slovakia
- ☒ Slovenia

#### (3.1.1.9) Organization-specific description of risk

*This risk relates to the additional operational burdens linked to adapting to many EU regulations, including the operational costs of personnel and projects required to align with various regulatory expectations. To remain compliant, and ensure data validation and accuracy, Zalando has put in place a number of due diligence processes. However, as regulations, including, but not limited to, the Unfair Commercial Practices Directive (UCPD) and Green Claims Directive (GCD), Corporate Sustainability Reporting Directive (CSRD), Zalando faces potential risk related to increased costs, reporting burdens, and reporting in a timely manner.*

#### (3.1.1.11) Primary financial effect of the risk

Select from:

- ☒ Increased indirect [operating] costs

#### (3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

- ☒ Short-term

#### (3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☒ Likely

#### (3.1.1.14) Magnitude

Select from:

☒ Low

#### (3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*Anticipated effect on financial performance and cash flows: increased operational costs associated with data acquisition systems, increased personnel and external consulting services.*

#### (3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☒ Yes

#### (3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

1000000

#### (3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)

6000000

#### (3.1.1.25) Explanation of financial effect figure

*The identified opportunities and risks were assessed based on their probability of occurrence and potential financial or reputational impact, each rated on a scale from 1 (very low) to 5 (very high), in line with Zalando's Risk Management Manual. The financial impact is evaluated quantitatively using three scenarios - best case, likeliest case, and worst case - to estimate the potential effect on EBIT. The probability is translated into percentage ranges (e.g., "high" = 50–75%), while the financial impact is categorised into defined monetary thresholds (e.g., "low" = €1–6 million). For 2024, this specific risk was rated as 2 for financial impact, corresponding to a low potential effect on EBIT in the range of €1–6 million. This range is derived from internal risk thresholds. The overall risk level is calculated as the expected value, obtained by multiplying the probability score with the impact score. This metric determines whether a risk qualifies as a top risk. The assessment of financial materiality considers both the likelihood of occurrence and the potential magnitude of financial effects on Zalando's financial position, earnings (EBIT),*

*cash flows, access to financing, or cost of capital over the short, medium, or long term. No additional assumptions beyond the standard methodology were applied in this evaluation.*

### **(3.1.1.26) Primary response to risk**

Compliance, monitoring and targets

☒ Greater compliance with regulatory requirements

### **(3.1.1.27) Cost of response to risk**

300000

### **(3.1.1.28) Explanation of cost calculation**

*The costs for auditing our non-financial statement (including EU Taxonomy disclosures) increased from approximately €0.15m in FY23 to approximately €0.3m in FY24 to achieve 100% compliance of reporting in alignment with the CSRD directive.*

### **(3.1.1.29) Description of response**

*The response to the identified risk of additional operational burdens linked to adapting to the many EU regulations refers to the operational costs of personnel and projects aimed at aligning with the regulatory expectations. Zalando strives to be a lean and efficient organization, and some of these costs are expected to be set-up costs.*

## **Water**

### **(3.1.1.1) Risk identifier**

Select from:

☒ Risk3

### **(3.1.1.3) Risk types and primary environmental risk driver**

Policy

☒ Changes to regulation of existing products and services

#### (3.1.1.4) Value chain stage where the risk occurs

Select from:

- ☒ Direct operations

#### (3.1.1.6) Country/area where the risk occurs

Select all that apply

- |                                                                                          |                                              |
|------------------------------------------------------------------------------------------|----------------------------------------------|
| <input checked="" type="checkbox"/> Italy                                                | <input checked="" type="checkbox"/> Poland   |
| <input checked="" type="checkbox"/> Spain                                                | <input checked="" type="checkbox"/> Sweden   |
| <input checked="" type="checkbox"/> France                                               | <input checked="" type="checkbox"/> Austria  |
| <input checked="" type="checkbox"/> Latvia                                               | <input checked="" type="checkbox"/> Belgium  |
| <input checked="" type="checkbox"/> Norway                                               | <input checked="" type="checkbox"/> Croatia  |
| <input checked="" type="checkbox"/> Czechia                                              | <input checked="" type="checkbox"/> Hungary  |
| <input checked="" type="checkbox"/> Denmark                                              | <input checked="" type="checkbox"/> Ireland  |
| <input checked="" type="checkbox"/> Estonia                                              | <input checked="" type="checkbox"/> Romania  |
| <input checked="" type="checkbox"/> Finland                                              | <input checked="" type="checkbox"/> Slovakia |
| <input checked="" type="checkbox"/> Germany                                              | <input checked="" type="checkbox"/> Slovenia |
| <input checked="" type="checkbox"/> Lithuania                                            |                                              |
| <input checked="" type="checkbox"/> Luxembourg                                           |                                              |
| <input checked="" type="checkbox"/> Netherlands                                          |                                              |
| <input checked="" type="checkbox"/> Switzerland                                          |                                              |
| <input checked="" type="checkbox"/> United Kingdom of Great Britain and Northern Ireland |                                              |

#### (3.1.1.7) River basin where the risk occurs

Select all that apply

- ☒ Unknown

#### (3.1.1.9) Organization-specific description of risk

*This risk relates to the additional operational burdens linked to adapting to many EU regulations, including the operational costs of personnel and projects required to align with various regulatory expectations. To remain compliant, and ensure data validation and accuracy, Zalando has put in place a number of due diligence*

processes. However, as regulations, including, but not limited to, the Unfair Commercial Practices Directive (UCPD) and Green Claims Directive (GCD), CSRD. Zalando faces potential risk related to increased costs, reporting burdens, and reporting in a timely manner.

#### **(3.1.1.11) Primary financial effect of the risk**

Select from:

☒ Increased indirect [operating] costs

#### **(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization**

Select all that apply

☒ Short-term

#### **(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon**

Select from:

☒ Likely

#### **(3.1.1.14) Magnitude**

Select from:

☒ Low

#### **(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons**

*Anticipated effect on financial performance and cash flows: increased operational costs associated with data acquisition systems, increased personnel and external consulting services.*

#### **(3.1.1.17) Are you able to quantify the financial effect of the risk?**

Select from:

☒ Yes

#### **(3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)**

1000000

### (3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)

6000000

### (3.1.1.25) Explanation of financial effect figure

*The identified opportunities and risks were assessed based on their probability of occurrence and potential financial or reputational impact, each rated on a scale from 1 (very low) to 5 (very high), in line with Zalando's Risk Management Manual. The financial impact is evaluated quantitatively using three scenarios - best case, likeliest case, and worst case - to estimate the potential effect on EBIT. The probability is translated into percentage ranges (e.g., "high" = 50–75%), while the financial impact is categorized into defined monetary thresholds (e.g., "low" = €1–6 million). For 2024, this specific risk was rated as 2 for financial impact, corresponding to a low potential effect on EBIT in the range of €1–6 million. This range is derived from internal risk thresholds. The overall risk level is calculated as the expected value, obtained by multiplying the probability score with the impact score. This metric determines whether a risk qualifies as a top risk. The assessment of financial materiality considers both the likelihood of occurrence and the potential magnitude of financial effects on Zalando's financial position, earnings (EBIT), cash flows, access to financing, or cost of capital over the short, medium, or long term. No additional assumptions beyond the standard methodology were applied in this evaluation.*

### (3.1.1.26) Primary response to risk

Compliance, monitoring and targets

☒ Greater compliance with regulatory requirements

### (3.1.1.27) Cost of response to risk

300000

### (3.1.1.28) Explanation of cost calculation

*The costs for auditing our non-financial statement (including EU Taxonomy disclosures) increased from approximately €0.15m in FY23 to approximately €0.3m in FY24 to achieve 100% compliance of reporting in alignment with the CSRD directive.*

### (3.1.1.29) Description of response

*The response to the identified risk of additional operational burdens linked to adapting to the many EU regulations refers to the operational costs of personnel and projects aimed at aligning with the regulatory expectations. Zalando strives to be a lean and efficient organization, and some of these costs are expected to be set-up costs.*

### **(3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.**

#### **Climate change**

##### **(3.1.2.1) Financial metric**

Select from:

☒ Other, please specify :EBIT

##### **(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)**

0

##### **(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue**

Select from:

☒ Less than 1%

##### **(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)**

27900000

##### **(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue**

Select from:

☒ 21-30%

### (3.1.2.7) Explanation of financial figures

*The measures in evaluating the risks are assessing the impact of a risk from adjusted EBIT to EBIT. The underlying assumption is that a risk will most likely result in lost revenues or extra costs potentially leading to a loss of EBIT. The adjusted EBIT excludes extraordinary one-time effects from the company result, e.g. for share-based compensation and extraordinary depreciations. That is very difficult to account for in the calculation currently used by the risk team to translate GMV or revenue into EBIT. Also, in the risk-bearing capacity analysis we compare the total risk exposure (TRE) to our company results, liquidity and equity positions. Using EBIT as the company result is the most accurate way of determining our risk tolerance.*

## Water

### (3.1.2.1) Financial metric

Select from:

☒ Other, please specify :EBIT

### (3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

0

### (3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

☒ Less than 1%

### (3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

0

### (3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

☒ Less than 1%

### (3.1.2.7) Explanation of financial figures

*The measures in evaluating the risks are assessing the impact of a risk from adjusted EBIT to EBIT. The underlying assumption is that a risk will most likely result in lost revenues or extra costs potentially leading to a loss of EBIT. The adjusted EBIT excludes extraordinary one-time effects from the company result, e.g. for share based compensation and extraordinary depreciations. That is very difficult to account for in the calculation currently used by the risk team to translate GMV or revenue into EBIT. Also, in the risk-bearing capacity analysis we compare the total risk exposure (TRE) to our company results, liquidity and equity positions. Using EBIT as the company result is the most accurate way of determining our risk tolerance.*

**(3.2) Within each river basin, how many facilities are exposed to substantive effects of water-related risks, and what percentage of your total number of facilities does this represent?**

Row 1

### (3.2.1) Country/Area & River basin

Poland

☒ Oder River

### (3.2.2) Value chain stages where facilities at risk have been identified in this river basin

*Select all that apply*

☒ Direct operations

### (3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

### (3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

*Select from:*

☒ 1-25%

### (3.2.10) % organization's total global revenue that could be affected

Select from:

☒ Unknown

### (3.2.11) Please explain

*To identify areas of high-water risk, we employ a composite index approach that aggregates multiple water-related risks, i.e. physical risk quantity, physical risk quality, regulatory and reputational risks, allowing for a comprehensive risk assessment. The calculation is performed via the World Resources Institute Aqueduct tool, which returns values for the total water risk on a scale from “0” (low risk) to “5” (extremely high risk). The assessment covered 63 logistics and non-logistics sites. Among all Zalando sites, only our fulfilment centre in Lodz, Poland is classified as in an area at high overall water risk. The Oder River in Poland is considered a water risk area due to recent ecological disasters, industrial pollution, and increasing climate-related impacts such as droughts and low water levels.*

### (3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?

	Water-related regulatory violations
	Select from: <input checked="" type="checkbox"/> No

### (3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?

Select from:

☒ No, but we anticipate being regulated in the next three years

### (3.5.4) What is your strategy for complying with the systems you are regulated by or anticipate being regulated by?

*We are building a tool to track our carbon emissions and increase transparency, however we are not directly impacted by ETS2 (only indirectly) as we don't own our fleet.*

(3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

	Environmental opportunities identified
Climate change	Select from: <input checked="" type="checkbox"/> Yes, we have identified opportunities, and some/all are being realized
Water	Select from: <input checked="" type="checkbox"/> Yes, we have identified opportunities, and some/all are being realized

(3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.6.1.1) Opportunity identifier

Select from:  
☒ Opp1

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Energy source  
☒ Use of low-carbon energy sources

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☒ Direct operations

### (3.6.1.5) Country/area where the opportunity occurs

Select all that apply

- |                                                                                          |                                              |
|------------------------------------------------------------------------------------------|----------------------------------------------|
| <input checked="" type="checkbox"/> Italy                                                | <input checked="" type="checkbox"/> Poland   |
| <input checked="" type="checkbox"/> Spain                                                | <input checked="" type="checkbox"/> Sweden   |
| <input checked="" type="checkbox"/> France                                               | <input checked="" type="checkbox"/> Austria  |
| <input checked="" type="checkbox"/> Latvia                                               | <input checked="" type="checkbox"/> Belgium  |
| <input checked="" type="checkbox"/> Norway                                               | <input checked="" type="checkbox"/> Croatia  |
| <input checked="" type="checkbox"/> Czechia                                              | <input checked="" type="checkbox"/> Hungary  |
| <input checked="" type="checkbox"/> Denmark                                              | <input checked="" type="checkbox"/> Ireland  |
| <input checked="" type="checkbox"/> Estonia                                              | <input checked="" type="checkbox"/> Romania  |
| <input checked="" type="checkbox"/> Finland                                              | <input checked="" type="checkbox"/> Slovakia |
| <input checked="" type="checkbox"/> Germany                                              | <input checked="" type="checkbox"/> Slovenia |
| <input checked="" type="checkbox"/> Lithuania                                            |                                              |
| <input checked="" type="checkbox"/> Luxembourg                                           |                                              |
| <input checked="" type="checkbox"/> Netherlands                                          |                                              |
| <input checked="" type="checkbox"/> Switzerland                                          |                                              |
| <input checked="" type="checkbox"/> United Kingdom of Great Britain and Northern Ireland |                                              |

### (3.6.1.8) Organization specific description

*Potential decrease in energy consumption and costs due to improved energy efficiency and other decarbonisation initiatives (long-term contracts for green energy, investments in renewable energy sources, higher automation in logistics centres, offices). Shifting energy sources towards low carbon alternatives as well as engaging in energy efficiency activities has different benefits: i) decrease in energy consumption and related operational costs; ii) reduced GHG emissions, which reduce cost of potential carbon pricing legislation. In 2024, Zalando progressed towards targets to reduce own carbon emissions (Scope 1&2) by 80 Percent by 2025 from a 2017 baseline. Efficient use of energy and switching to alternative sources of energy allow operating more efficiently and minimizing its contribution to climate change, as well as building resilience to its impacts. Concrete initiatives relate to long-term contracts for green energy, investments in RES and higher automation. Additionally, our ambition is to achieve net-zero CO2 emissions for its own operations and private label business by 2040, and across the entire business by 2050. This is particularly relevant for Zalando as a European company, considering the European Green Deal and the ambitious targets set by the EU for 2030 regarding GHG emission reductions, renewable energy and energy efficiency. In addition, using lower-emission sources of energy and thus reducing our GHG footprint results in reputational benefits.*

### (3.6.1.9) Primary financial effect of the opportunity

Select from:

☒ Reduced indirect (operating) costs

### (3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☒ Medium-term

### (3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☒ Very likely (90–100%)

### (3.6.1.12) Magnitude

Select from:

☒ Low

### (3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*Anticipated effect on financial performance and cash flows: reduced costs from lower energy consumption*

### (3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☒ Yes

### (3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

1000000

### (3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

### (3.6.1.23) Explanation of financial effect figures

*The identified opportunities and risks were assessed based on their probability of occurrence and potential financial or reputational impact, each rated on a scale from 1 (very low) to 5 (very high), in line with Zalando's Risk Management Manual. The financial impact is evaluated quantitatively using three scenarios - best case, likeliest case, and worst case - to estimate the potential effect on EBIT. The probability is translated into percentage ranges (e.g., "high" = 50–75%), while the financial impact is categorised into defined monetary thresholds (e.g., "low" = €1–6 million). For 2024, this specific opportunity was rated as 2 for financial impact, corresponding to a noticeable potential effect on EBIT in the range of €1–6 million. This range is derived from internal risk thresholds. The overall risk level is calculated as the expected value, obtained by multiplying the probability score with the impact score. This metric determines whether a risk or opportunity qualifies as a top item. The assessment of financial materiality considers both the likelihood of occurrence and the potential magnitude of financial effects on Zalando's financial position, earnings (EBIT), cash flows, access to financing, or cost of capital over the short, medium, or long term. No additional assumptions beyond the standard methodology were applied in this evaluation.*

### (3.6.1.24) Cost to realize opportunity

0

### (3.6.1.25) Explanation of cost calculation

*Zalando has not conducted an aggregate assessment of how our current RE sourcing strategy costs compares to previous electricity sourcing costs. The figure is reported as 0 because all activities described are considered part of Zalando's core operations and are embedded in business-as-usual processes. As such, no separate economic value can be reasonably isolated or attributed without risking double counting or providing a misleading estimate.*

### (3.6.1.26) Strategy to realize opportunity

*Numerous activities have been implemented by Zalando over the past years to reduce its operational footprint; these include the procurement of renewable electricity and the annual identification of improvements to the efficient use of energy. In 2024, we implemented a significant construction project in the Polish warehouses offices to reduce the use of natural gas in the heating of working spaces.*

## Water

### (3.6.1.1) Opportunity identifier

Select from:

☒ Opp3

### (3.6.1.3) Opportunity type and primary environmental opportunity driver

Products and services

- ☒ Development of new products or services through R&D and innovation

### (3.6.1.4) Value chain stage where the opportunity occurs

Select from:

- ☒ Direct operations

### (3.6.1.5) Country/area where the opportunity occurs

Select all that apply

- |                                                                                          |                                              |
|------------------------------------------------------------------------------------------|----------------------------------------------|
| <input checked="" type="checkbox"/> Italy                                                | <input checked="" type="checkbox"/> Poland   |
| <input checked="" type="checkbox"/> Spain                                                | <input checked="" type="checkbox"/> Sweden   |
| <input checked="" type="checkbox"/> France                                               | <input checked="" type="checkbox"/> Austria  |
| <input checked="" type="checkbox"/> Latvia                                               | <input checked="" type="checkbox"/> Belgium  |
| <input checked="" type="checkbox"/> Norway                                               | <input checked="" type="checkbox"/> Croatia  |
| <input checked="" type="checkbox"/> Czechia                                              | <input checked="" type="checkbox"/> Hungary  |
| <input checked="" type="checkbox"/> Denmark                                              | <input checked="" type="checkbox"/> Ireland  |
| <input checked="" type="checkbox"/> Estonia                                              | <input checked="" type="checkbox"/> Romania  |
| <input checked="" type="checkbox"/> Finland                                              | <input checked="" type="checkbox"/> Slovakia |
| <input checked="" type="checkbox"/> Germany                                              | <input checked="" type="checkbox"/> Slovenia |
| <input checked="" type="checkbox"/> Lithuania                                            |                                              |
| <input checked="" type="checkbox"/> Luxembourg                                           |                                              |
| <input checked="" type="checkbox"/> Netherlands                                          |                                              |
| <input checked="" type="checkbox"/> Switzerland                                          |                                              |
| <input checked="" type="checkbox"/> United Kingdom of Great Britain and Northern Ireland |                                              |

### (3.6.1.6) River basin where the opportunity occurs

Select all that apply

☒ Unknown

#### (3.6.1.8) Organization specific description

*The net-zero transition offers the opportunity to build new revenues streams from the development of new services and products fit for a net-zero economy. For Zalando, this translates to the focus on innovative packaging and materials. Scaling circularity remains a challenge for the industry and will require an ecosystem of partners, infrastructure, supportive legislation (such as the Ecodesign for Sustainable Products Regulation (ESPR), Waste Framework Directive (WFD), and the Packaging and Packaging Waste Regulation (PPWR)) and increasing investments. We believe that we should act together. On our pathway to net zero, we will build on our experience implementing circularity initiatives to further empower our customers, our partners, and our industry.*

#### (3.6.1.9) Primary financial effect of the opportunity

Select from:

☒ Increased revenues resulting from increased demand for products and services

#### (3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☒ Short-term

#### (3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☒ Likely (66–100%)

#### (3.6.1.12) Magnitude

Select from:

☒ Medium

#### (3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*Anticipated effect on financial performance and cash flows: increased revenue due to higher demand for circular products*

### (3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☒ Yes

### (3.6.1.17) Anticipated financial effect figure in the short-term - minimum (currency)

25000000

### (3.6.1.18) Anticipated financial effect figure in the short-term – maximum (currency)

75000000

### (3.6.1.23) Explanation of financial effect figures

*The identified opportunities and risks were assessed regarding the probability (scale: 1-5) and financial or image impact (scale: 1-5). The scale of the assessment is in accordance with Zalando's Risk Management Manual. We estimated the potential financial impact of this opportunity to be EUR 25M to 75M*

### (3.6.1.24) Cost to realize opportunity

350000

### (3.6.1.25) Explanation of cost calculation

*350K EUR refers to the 2024 budget allocated to circularity and PL more sustainable products efforts (incl., a FR Ecoscore pilot and LCAs). This figure does not include investments in textile-to-textile recycling innovators, which were not publicly disclosed in 2024. In 2024, we continued to support textile-to-textile innovators Ambercycle, Infinited Fiber Company (IFC) and Circ.*

### (3.6.1.26) Strategy to realize opportunity

*Our circularity policy provides an overarching strategic framework for driving progress in the circular economy to manage our material IROs. The policy focuses on three foundational pillars: i) Circular products, ii) Circular business models and iii) End-of-life, broadly covering our business activities. We are committed to fostering innovation by continuing our efforts to support and scale up initiatives, building on strategic investments in textile-to-textile recyclers to date. In all contractual negotiations with our packaging suppliers, we have established... mandatory actions [for LCAs, FSC certification, mechanical recyclability documentation]. In 2024, we continued the expansion of reusable cardboard boxes to additional fulfilment and return centres across our network, resulting in 1,614 metric tons of packaging avoided. In 2024, 11 locations carried a dedicated Pre-owned space, offering women and men pre-owned clothing (Dresden, Düsseldorf, Frankfurt, Hamburg,*

Hannover, Cologne, Leipzig, Mannheim, Münster, Stuttgart, Ulm). In 2024, the private labels business unit defined a set of preferred materials, which include organic, recycled or regenerative materials, and responsibly sourced materials, including trademarked MMCs and Leather Working Group-certified leather.

## Climate change

### (3.6.1.1) Opportunity identifier

Select from:

☒ Opp2

### (3.6.1.3) Opportunity type and primary environmental opportunity driver

Products and services

☒ Shift in consumer preferences

### (3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☒ Direct operations

### (3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☒ Italy

☒ Spain

☒ France

☒ Latvia

☒ Norway

☒ Czechia

☒ Denmark

☒ Estonia

☒ Finland

☒ Germany

☒ Poland

☒ Sweden

☒ Austria

☒ Belgium

☒ Croatia

☒ Hungary

☒ Ireland

☒ Romania

☒ Slovakia

☒ Slovenia

- ☒ Lithuania
- ☒ Luxembourg
- ☒ Netherlands
- ☒ Switzerland
- ☒ United Kingdom of Great Britain and Northern Ireland

#### (3.6.1.8) Organization specific description

*Our customers are at the core of everything we do, and we are acting on their interest to make more informed and potentially less environmentally harmful choices. To help customers close the gap between their sustainability values and their purchasing behaviors we highlight products that have sustainability-related information (i.e. Product Standards) regarding their materials and processes. In our web shop, we make this information available through the 'Product Standards' filter and information in the Product Detail Page, regarding the third-party certifications or trademarked & licensed materials being used (such as Organic Materials, Recycled Materials). We are working both with our private labels and with our brand partners to expand the offering of products with sustainability-related information. We are committed to ensuring the information is engaging, credible, and substantiated. We are continuing to learn how we can improve our offering to be relevant, accurate and transparent, while supporting the industry to share the required data.*

#### (3.6.1.9) Primary financial effect of the opportunity

Select from:

- ☒ Increased revenues resulting from increased demand for products and services

#### (3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

- ☒ Short-term

#### (3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

- ☒ Very likely (90–100%)

#### (3.6.1.12) Magnitude

Select from:

- ☒ Medium

### (3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*Anticipated effect on financial performance and cash flows: increased revenue due to higher demand for more sustainable products*

### (3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☒ Yes

### (3.6.1.17) Anticipated financial effect figure in the short-term - minimum (currency)

6000000

### (3.6.1.18) Anticipated financial effect figure in the short-term – maximum (currency)

25000000

### (3.6.1.23) Explanation of financial effect figures

*The identified opportunities and risks were assessed based on their probability of occurrence and potential financial or reputational impact, each rated on a scale from very low to critical, in line with Zalando's Risk Management Manual. The financial impact is evaluated quantitatively using three scenarios - best case, likeliest case, and worst case - to estimate the potential effect on EBIT. The probability is translated into percentage ranges (e.g., "high" = 50–75%), while the financial impact is categorised into defined monetary thresholds (e.g., "medium" = €6–25 million). For 2024, this specific opportunity was assessed for financial impact, corresponding to medium potential effect on EBIT in the range of €6–25 million. This range is derived from internal risk thresholds. The overall risk level is calculated as the expected value, obtained by multiplying the probability score with the impact score. This metric determines whether a risk or opportunity qualifies as a top item. The assessment of financial materiality considers both the likelihood of occurrence and the potential magnitude of financial effects on Zalando's financial position, earnings (EBIT), cash flows, access to financing, or cost of capital over the short, medium, or long term. No additional assumptions beyond the standard methodology were applied in this evaluation.*

### (3.6.1.24) Cost to realize opportunity

350000

### (3.6.1.25) Explanation of cost calculation

350,000 refers to activities relating to our product sustainability and more sustainable customer experience efforts.

### (3.6.1.26) Strategy to realize opportunity

*Zalando is providing our customers with product sustainability information that is simple, credible, comparable, and substantiated and we want to close the gap between our customers' sustainability values and their purchasing behaviors. That's why we continue to highlight products that have sustainability-related attributes, including preferred materials and third-party certifications. The full list of accepted preferred materials and third-party certifications can be found in our Fashion Store. We now require more data from brand partners which allows for better substantiation and validation of sustainability information. Zalando continues to follow the legislative landscape with regards to "green claims" and aims to ensure that our sustainability customer experience is engaging, compliant and trustworthy. As we look ahead, we will continue to explore how to further improve traceability and transparency for our customers.*

## Climate change

### (3.6.1.1) Opportunity identifier

Select from:

☒ Opp3

### (3.6.1.3) Opportunity type and primary environmental opportunity driver

Products and services

☒ Development of new products or services through R&D and innovation

### (3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☒ Direct operations

### (3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☒ Italy

☒ Spain

☒ France

☒ Poland

☒ Sweden

☒ Austria

- |                                                                                          |                                              |
|------------------------------------------------------------------------------------------|----------------------------------------------|
| <input checked="" type="checkbox"/> Latvia                                               | <input checked="" type="checkbox"/> Belgium  |
| <input checked="" type="checkbox"/> Norway                                               | <input checked="" type="checkbox"/> Croatia  |
| <input checked="" type="checkbox"/> Czechia                                              | <input checked="" type="checkbox"/> Hungary  |
| <input checked="" type="checkbox"/> Denmark                                              | <input checked="" type="checkbox"/> Ireland  |
| <input checked="" type="checkbox"/> Estonia                                              | <input checked="" type="checkbox"/> Romania  |
| <input checked="" type="checkbox"/> Finland                                              | <input checked="" type="checkbox"/> Slovakia |
| <input checked="" type="checkbox"/> Germany                                              | <input checked="" type="checkbox"/> Slovenia |
| <input checked="" type="checkbox"/> Lithuania                                            |                                              |
| <input checked="" type="checkbox"/> Luxembourg                                           |                                              |
| <input checked="" type="checkbox"/> Netherlands                                          |                                              |
| <input checked="" type="checkbox"/> Switzerland                                          |                                              |
| <input checked="" type="checkbox"/> United Kingdom of Great Britain and Northern Ireland |                                              |

#### (3.6.1.8) Organization specific description

*The net-zero transition offers the opportunity to build new revenues streams from the development of new services and products fit for a net-zero economy. For Zalando, this translates to the focus on innovative packaging and materials. Scaling circularity remains a challenge for the industry and will require an ecosystem of partners, infrastructure, supportive legislation (such as the Ecodesign for Sustainable Products Regulation (ESPR), Waste Framework Directive (WFD), and the Packaging and Packaging Waste Regulation (PPWR)) and increasing investments. We believe that we should act together. On our pathway to net zero, we will build on our experience implementing circularity initiatives to further empower our customers, our partners, and our industry.*

#### (3.6.1.9) Primary financial effect of the opportunity

Select from:

- ☒ Increased revenues resulting from increased demand for products and services

#### (3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

- ☒ Short-term

#### (3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☒ Likely (66–100%)

#### (3.6.1.12) Magnitude

Select from:

☒ High

#### (3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*Anticipated effect on financial performance and cash flows: increased revenue due to higher demand for circular products*

#### (3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☒ Yes

#### (3.6.1.17) Anticipated financial effect figure in the short-term - minimum (currency)

25000000

#### (3.6.1.18) Anticipated financial effect figure in the short-term – maximum (currency)

75000000

#### (3.6.1.23) Explanation of financial effect figures

*The identified opportunities and risks were assessed regarding the probability (scale: 1-5) and financial or image impact (scale: 1-5). The scale of the assessment is in accordance with Zalando's Risk Management Manual. We estimated the potential financial impact of this opportunity to be EUR 25M to 75M.*

#### (3.6.1.24) Cost to realize opportunity

349999

#### (3.6.1.25) Explanation of cost calculation

350K EUR refers to the 2024 budget allocated to circularity and PL more sustainable products efforts (incl., a FR Ecoscore pilot and LCAs). This figure does not include investments in textile-to-textile recycling innovators, which were not publicly disclosed in 2024. In 2024, we continued to support textile-to-textile innovators Ambercycle, Infinited Fiber Company (IFC) and Circ.

### (3.6.1.26) Strategy to realize opportunity

Our circularity policy provides an overarching strategic framework for driving progress in the circular economy to manage our material IROs. The policy focuses on three foundational pillars: i) Circular products, ii) Circular business models and iii) End-of-life, broadly covering our business activities. We are committed to fostering innovation by continuing our efforts to support and scale up initiatives, building on strategic investments in textile-to-textile recyclers to date. In all contractual negotiations with our packaging suppliers, we have established... mandatory actions [for LCAs, FSC certification, mechanical recyclability documentation]. In 2024, we continued the expansion of reusable cardboard boxes to additional fulfilment and return centres across our network, resulting in 1,614 metric tons of packaging avoided. In 2024, 11 locations carried a dedicated Pre-owned space, offering women and men pre-owned clothing (Dresden, Düsseldorf, Frankfurt, Hamburg, Hannover, Cologne, Leipzig, Mannheim, Münster, Stuttgart, Ulm). In 2024, the private labels business unit defined a set of preferred materials, which include organic, recycled or regenerative materials, and responsibly sourced materials, including trademarked MMCFs and Leather Working Group-certified leather.

### (3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.

#### Climate change

#### (3.6.2.1) Financial metric

Select from:

☒ CAPEX

#### (3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

10000000

#### (3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

☒ Less than 1%

#### (3.6.2.4) Explanation of financial figures

*The costs of environmental opportunities identified are calculated with reference to CAPEX and OPEX spend on key initiatives and investments. Our opportunity costs include budget spent on circularity, climate and product sustainability initiatives.*

### Water

#### (3.6.2.1) Financial metric

Select from:

☒ CAPEX

#### (3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

10000000

#### (3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

☒ Less than 1%

#### (3.6.2.4) Explanation of financial figures

*The costs of environmental opportunities identified are calculated with reference to CAPEX and OPEX spend on key initiatives and investments. Our opportunity costs include budget spent on circularity, climate and product sustainability initiatives.*

### Climate change

#### (3.6.2.1) Financial metric

Select from:

☒ OPEX

### (3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

10000000

### (3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

☒ Less than 1%

### (3.6.2.4) Explanation of financial figures

*The costs of environmental opportunities identified are calculated with reference to CAPEX and OPEX spend on key initiatives and investments. Our opportunity costs include budget spent on circularity, climate and product sustainability initiatives.*

## Water

### (3.6.2.1) Financial metric

Select from:

☒ OPEX

### (3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

10000000

### (3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

☒ Less than 1%

### (3.6.2.4) Explanation of financial figures

*The costs of environmental opportunities identified are calculated with reference to CAPEX and OPEX spend on key initiatives and investments. Our opportunity costs include budget spent on circularity, climate and product sustainability initiatives.*

## C4. Governance

### (4.1) Does your organization have a board of directors or an equivalent governing body?

#### (4.1.1) Board of directors or equivalent governing body

Select from:

☒ Yes

#### (4.1.2) Frequency with which the board or equivalent meets

Select from:

☒ More frequently than quarterly

#### (4.1.3) Types of directors your board or equivalent is comprised of

Select all that apply

☒ Executive directors or equivalent

#### (4.1.4) Board diversity and inclusion policy

Select from:

☒ Yes, and it is publicly available

#### (4.1.5) Briefly describe what the policy covers

*Zalando attaches great importance to diversity & inclusion within Zalando and we are convinced that only a diverse and inclusive culture will ensure that we have the best talent on board and can truly serve our customer base. We aim for balanced gender representation in our leadership positions. Balanced representation is defined as a 40–60% corridor where we aim for women and men to reach a representation of 40–60%. The supervisory board renewed its commitment to continue aiming for balanced gender representation on the supervisory board and management board within the 40–60% corridor by 31 December 2027. For the four leadership levels below the management board, our commitment is to a 40–60% corridor for each leadership level by 31 December 2025. As of 31 December 2024, the representation of women is as follows: 55.6% of the supervisory board, 40% of the management board and 36,9% in the top five levels of leadership. While qualification shall still be the decisive criterion, our supervisory board strives to adequately consider the international character of the company's business. In order to*

accommodate the international character of the company, the supervisory board shall, as a rule, have at least two international members. In 2024, the members of the Supervisory Board came from five nations.

**(4.1.6) Attach the policy (optional)**

Zalando-SE\_Rules-of-Procedure\_Supervisory\_Board-2021.pdf,Annual Report\_Zalando SE\_EN\_2024.pdf

**(4.1.1) Is there board-level oversight of environmental issues within your organization?**

	Board-level oversight of this environmental issue
Climate change	Select from: <input checked="" type="checkbox"/> Yes
Water	Select from: <input checked="" type="checkbox"/> Yes
Biodiversity	Select from: <input checked="" type="checkbox"/> Yes

**(4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board’s oversight of environmental issues.**

**Climate change**

**(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue**

Select all that apply

- ☒ Chief Executive Officer (CEO)
- ☒ Board-level committee

#### (4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

- ☒ Yes

#### (4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

- ☒ Individual role descriptions

#### (4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

- ☒ Scheduled agenda item in some board meetings – at least annually

#### (4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- |                                                                                     |                                                                                                    |
|-------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|
| <input checked="" type="checkbox"/> Reviewing and guiding annual budgets            | <input checked="" type="checkbox"/> Monitoring the implementation of the business strategy         |
| <input checked="" type="checkbox"/> Overseeing the setting of corporate targets     | <input checked="" type="checkbox"/> Overseeing reporting, audit, and verification processes        |
| <input checked="" type="checkbox"/> Monitoring progress towards corporate targets   | <input checked="" type="checkbox"/> Monitoring the implementation of a climate transition plan     |
| <input checked="" type="checkbox"/> Overseeing and guiding public policy engagement | <input checked="" type="checkbox"/> Overseeing and guiding the development of a business strategy  |
| <input checked="" type="checkbox"/> Approving and/or overseeing employee incentives | <input checked="" type="checkbox"/> Overseeing and guiding acquisitions, mergers, and divestitures |

#### (4.1.2.7) Please explain

*Zalando operates a governance system with two boards, a Management Board and a Supervisory Board, each carrying defined but interconnected responsibilities for environmental oversight. In terms of environmental oversight on climate change, board-level management for each group is as follows. On the Management Board, the highest level of accountability with respect to the oversight of environmental issues lies with our Co-CEO, a member of the Management Board and the highest decision-making body in climate-related matters. Our Co-CEO was involved in the budget decisions concerning all our climate-related projects for 2024. The Management Board as a whole, together with our Senior Vice Presidents, forms the Senior Executive Team (SET), which provides guidance on specific sustainability and climate change-related topics and targets and bears overall responsibility for our climate-related reporting. The Co-CEO and the SVPs receive updates on the*

progress related to our overall company strategy, Sustainability, and Diversity & Inclusion (D&I) strategy, including environmental targets, on a monthly basis for review and discussion. This frequent review cadence enables Zalando to quickly escalate issues and ensures business ownership of its sustainability goals. In 2024, we updated our group strategy, which was formally approved by the Management Board. This process involved discussing several IROs, particularly those related to our net-zero ambition, including carbon emissions and reductions, the role of circularity and material substitution, and decent work, with a focus on workers in the value chain. On the Supervisory Board, the accountability for environmental topics lies with the D&I and Sustainability Committee. This committee meets on a biannual basis and addresses Zalando's D&I strategy and Sustainability strategy, including climate targets. It supports the Supervisory Board and its committees in their engagement with the implementation and related reporting of these strategies. Additionally, the D&I and Sustainability Committee supports the Remuneration Committee in preparing the ESG targets for the remuneration of the Management Board. The Supervisory Board as a whole receives regular updates on the annual reporting and connected audit processes, reviews and approves the Annual Report, including the ESRS E1 Climate Change section of the sustainability statement. In 2024, the D&I and Sustainability Committee held an in-depth discussion on the sustainability strategy, shaped by two long-term ambitions: achieving net zero for our own operations and private labels by 2040, and for emissions across the group's entire value chain by 2050. The committee was also regularly informed about the progress of the sustainability and D&I strategy and the respective goals. It was also kept up to date on the preparation of the sustainability reporting and the requirements of the Corporate Sustainability Reporting Directive.

## Water

### (4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

- ☒ Chief Executive Officer (CEO)
- ☒ Board-level committee

### (4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

- ☒ Yes

### (4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

- ☒ Individual role descriptions

### (4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

- ☒ Scheduled agenda item in some board meetings – at least annually

#### (4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- ☒ Overseeing reporting, audit, and verification processes
- ☒ Monitoring compliance with corporate policies and/or commitments
- ☒ Reviewing and guiding annual budgets

#### (4.1.2.7) Please explain

*Zalando operates a governance system with two boards, a Management Board and a Supervisory Board, each carrying defined but interconnected responsibilities for environmental oversight. In terms of environmental oversight on water, board-level management for each group is as follows. On the Management Board, the highest level of accountability with respect to the oversight of environmental issues lies with our Co-CEO, a member of the Management Board and the highest decision-making body in water-related matters. Our Co-CEO was involved in the budget decisions concerning all our water-related projects for 2024. The Management Board as a whole, together with our Senior Vice Presidents, forms the Senior Executive Team (SET), which provides guidance on specific sustainability and climate change-related topics and targets and bears overall responsibility for our sustainability-related reporting. The Co-CEO and the SVPs receive updates on the progress related to our overall company strategy, Sustainability, and Diversity & Inclusion (D&I) strategy, including environmental targets, on a monthly basis for review and discussion. This frequent review cadence enables Zalando to quickly escalate issues and ensures business ownership of its sustainability goals. In 2024, we updated our group strategy, which was formally approved by the Management Board. This process involved discussing several IROs. On the Supervisory Board, the accountability for environmental topics lies with the D&I and Sustainability Committee. This committee meets on a biannual basis and addresses Zalando's D&I strategy and Sustainability strategy. It supports the Supervisory Board and its committees in their engagement with the implementation and related reporting of these strategies. The Supervisory Board as a whole receives regular updates on the annual reporting and connected audit processes, reviews and approves the Annual Report, including the ESRS E3 Water Resources section of the sustainability statement. In 2024, the D&I and Sustainability Committee kept up to date on the preparation of the sustainability reporting and the requirements of the Corporate Sustainability Reporting Directive.*

### Biodiversity

#### (4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

- ☒ Chief Executive Officer (CEO)
- ☒ Board-level committee

#### (4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

- ☒ Yes

#### (4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

- ☒ Individual role descriptions

#### (4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

- ☒ Scheduled agenda item in some board meetings – at least annually

#### (4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- ☒ Overseeing reporting, audit, and verification processes
- ☒ Reviewing and guiding annual budgets

#### (4.1.2.7) Please explain

*Zalando operates a governance system with two boards, a Management Board and a Supervisory Board, each carrying defined but interconnected responsibilities for environmental oversight. In terms of environmental oversight on biodiversity, board-level management for each group is as follows. On the Management Board, the highest level of accountability with respect to the oversight of environmental issues lies with our Co-CEO, a member of the Management Board and the highest decision-making body in environmental matters including biodiversity. Our Co-CEO was involved in the budget decisions concerning all our environment-related and reporting related projects for 2024 including biodiversity projects for 2024. The Management Board as a whole, together with our Senior Vice Presidents, forms the Senior Executive Team (SET), which provides guidance on specific sustainability and climate change-related topics and targets and bears overall responsibility for our sustainability-related reporting. The Co-CEO and the SVPs receive updates on the progress related to our overall company strategy, Sustainability, and Diversity & Inclusion (D&I) strategy, including environmental targets, on a monthly basis for review and discussion. This frequent review cadence enables Zalando to quickly escalate issues and ensures business ownership of its sustainability goals. In 2024, we updated our group strategy, which was formally approved by the Management Board. This process involved discussing several IROs. On the Supervisory Board, the accountability for environmental topics lies with the D&I and Sustainability Committee. This committee meets on a biannual basis and addresses Zalando's D&I strategy and Sustainability strategy. It supports the Supervisory Board and its committees in their engagement with the implementation and related reporting of these strategies. The Supervisory Board as a whole receives regular updates on the annual reporting and connected audit processes and approves the Annual Report, including the ESRS E4 Biodiversity & Ecosystems section of the sustainability statement. In 2024, the D&I and Sustainability Committee kept up to date on the preparation of the sustainability reporting and the requirements of the Corporate Sustainability Reporting Directive.*

#### (4.2) Does your organization's board have competency on environmental issues?

## Climate change

### (4.2.1) Board-level competency on this environmental issue

Select from:

☒ Yes

### (4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

- ☒ Consulting regularly with an internal, permanent, subject-expert working group
- ☒ Engaging regularly with external stakeholders and experts on environmental issues
- ☒ Integrating knowledge of environmental issues into board nominating process
- ☒ Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)
- ☒ Having at least one board member with expertise on this environmental issue

### (4.2.3) Environmental expertise of the board member

Academic

☒ Postgraduate education (e.g., MSc/MA/PhD in environment and sustainability, climate science, environmental science, water resources management, forestry, etc.), please specify :Master of Science, Environmental Governance

Experience

☒ Executive-level experience in a role focused on environmental issues

## Water

### (4.2.1) Board-level competency on this environmental issue

Select from:

☒ Yes

### (4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

- ☒ Consulting regularly with an internal, permanent, subject-expert working group
- ☒ Engaging regularly with external stakeholders and experts on environmental issues
- ☒ Having at least one board member with expertise on this environmental issue

#### (4.2.3) Environmental expertise of the board member

Academic

- ☒ Postgraduate education (e.g., MSc/MA/PhD in environment and sustainability, climate science, environmental science, water resources management, forestry, etc.), please specify :Master of Science, Environmental Governance

Experience

- ☒ Executive-level experience in a role focused on environmental issues

#### (4.3) Is there management-level responsibility for environmental issues within your organization?

	Management-level responsibility for this environmental issue
Climate change	Select from: <input checked="" type="checkbox"/> Yes
Water	Select from: <input checked="" type="checkbox"/> Yes
Biodiversity	Select from: <input checked="" type="checkbox"/> Yes

**(4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).**

**Climate change**

**(4.3.1.1) Position of individual or committee with responsibility**

Executive level

- ☒ Chief Executive Officer (CEO)

**(4.3.1.2) Environmental responsibilities of this position**

Policies, commitments, and targets

- ☒ Monitoring compliance with corporate environmental policies and/or commitments
- ☒ Measuring progress towards environmental corporate targets
- ☒ Measuring progress towards environmental science-based targets

Strategy and financial planning

- ☒ Implementing the business strategy related to environmental issues
- ☒ Managing acquisitions, mergers, and divestitures related to environmental issues
- ☒ Managing annual budgets related to environmental issues
- ☒ Managing major capital and/or operational expenditures relating to environmental issues

Other

- ☒ Providing employee incentives related to environmental performance

**(4.3.1.4) Reporting line**

*Select from:*

- ☒ Reports to the board directly

#### (4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- ☒ More frequently than quarterly

#### (4.3.1.6) Please explain

*The highest level of responsibility with respect to climate-related issues lies with our Co-CEO who is responsible for approving climate-related strategic decisions. The Sustainability and D&I (SDI) team establishes the overarching direction, and together with embedded teams located across the business, from sustainability in logistics to product sustainability, drives progress towards the strategic goals. These efforts are particularly supported by three governance bodies: Zalando Senior Executive team (consisting of SVPs), the management board and the D&I and sustainability committee of the supervisory board. 1. The Senior Vice Presidents (SVPs) of the organisation: This body holds monthly meetings with the co-CEO to strategise on advancing sustainability objectives including environmental and water-related topics. It translates strategic ambitions into annual goals under SVPs ownership, overseeing impacts, risks, and opportunities. This body monitors the progress against Zalando's climate goals and targets for addressing climate-related issues, providing guidance on overall direction of the climate and carbon strategy, management, and the evaluation of main projects and plans of action on climate protection, including water management. 2. The management board: It is headed by our Co-CEOs and responsible for the overall Zalando Group strategy, including Sustainability and D&I, including environmental topics such as our science-based Net-Zero emission reduction targets. The management board receives quarterly reports from the central Finance team, attends monthly SVP goal reviews quarterly, and conducts biannual progress reviews with detailed evaluations of achievements and future plans. 3. D&I and Sustainability Committee. It supports the management board and supervisory board in planning the strategic framework for all group-wide D&I and sustainability measures. It conducts biannual steering reviews to contribute to the development of these strategies.*

### Water

#### (4.3.1.1) Position of individual or committee with responsibility

Executive level

- ☒ Chief Executive Officer (CEO)

#### (4.3.1.2) Environmental responsibilities of this position

Policies, commitments, and targets

- ☒ Monitoring compliance with corporate environmental policies and/or commitments

Strategy and financial planning

- ☒ Developing a business strategy which considers environmental issues

- ☒ Managing annual budgets related to environmental issues
- ☒ Managing major capital and/or operational expenditures relating to environmental issues

#### (4.3.1.4) Reporting line

Select from:

- ☒ Reports to the board directly

#### (4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- ☒ As important matters arise

#### (4.3.1.6) Please explain

*Within our management board, the highest level of responsibility with respect to the oversight of environment-related topics, including water, lies with our co-CEO. The Sustainability and D&I (SDI) team establishes the overarching direction, and together with embedded teams located across the business, from sustainability in logistics to product sustainability, drives progress towards the strategic goals. These efforts are particularly supported by three governance bodies: Zalando Senior Executive team (consisting of SVPs), the management board and the D&I and sustainability committee of the supervisory board. 1. The Senior Vice Presidents (SVPs) of the organisation: This body holds monthly meetings with the co-CEO to strategise on advancing sustainability objectives including environmental and water-related topics. It translates strategic ambitions into annual goals under SVPs ownership, overseeing impacts, risks, and opportunities. This body monitors the progress against Zalando's climate goals and targets for addressing climate-related issues, providing guidance on overall direction of the climate and carbon strategy, management, and the evaluation of main projects and plans of action on climate protection, including water management. 2. The management board: It is headed by our Co-CEOs and responsible for the overall Zalando Group strategy, including Sustainability and D&I, including environmental topics such as our science-based Net-Zero emission reduction targets. The management board receives quarterly reports from the central Finance team, attends monthly SVP goal reviews quarterly, and conducts biannual progress reviews with detailed evaluations of achievements and future plans. 3. D&I and Sustainability Committee. It supports the management board and supervisory board in planning the strategic framework for all group-wide D&I and sustainability measures. It conducts biannual steering reviews to contribute to the development of these strategies.*

## Biodiversity

#### (4.3.1.1) Position of individual or committee with responsibility

Executive level

- ☒ Chief Executive Officer (CEO)

#### (4.3.1.2) Environmental responsibilities of this position

Strategy and financial planning

- ☒ Developing a business strategy which considers environmental issues
- ☒ Managing annual budgets related to environmental issues
- ☒ Managing major capital and/or operational expenditures relating to environmental issues

#### (4.3.1.4) Reporting line

Select from:

- ☒ Reports to the board directly

#### (4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- ☒ As important matters arise

#### (4.3.1.6) Please explain

*Within our management board, the highest level of responsibility with respect to the oversight of environment-related topics, including biodiversity, lies with our co-CEO. The Sustainability and D&I (SDI) team establishes the overarching direction, and together with embedded teams located across the business, from sustainability in logistics to product sustainability, drives progress towards the strategic goals. These efforts are particularly supported by three governance bodies: Zalando Senior Executive team (consisting of SVPs), the management board and the D&I and sustainability committee of the supervisory board. 1. The Senior Vice Presidents (SVPs) of the organisation: This body holds monthly meetings with the co-CEO to strategise on advancing sustainability objectives including environmental and water-related topics. It translates strategic ambitions into annual goals under SVPs ownership, overseeing impacts, risks, and opportunities. This body monitors the progress against Zalando's climate goals and targets for addressing climate-related issues, providing guidance on overall direction of the climate and carbon strategy, management, and the evaluation of main projects and plans of action on climate protection, including water management. 2. The management board: It is headed by our Co-CEOs and responsible for the overall Zalando Group strategy, including Sustainability and D&I, including environmental topics such as our science-based Net-Zero emission reduction targets. The management board receives quarterly reports from the central Finance team, attends monthly SVP goal reviews quarterly, and conducts biannual progress reviews with detailed evaluations of achievements and future plans. 3. D&I and Sustainability Committee. It supports the management board and supervisory board in planning the strategic framework for all group-wide D&I and sustainability measures. It conducts biannual steering reviews to contribute to the development of these strategies.*

## (4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?

### Climate change

#### (4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☒ Yes

#### (4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

10

#### (4.5.3) Please explain

*The climate targets connected to the ESG modifier have been updated in line with the new remuneration system, which came into effect on 18 May 2024. In 2024, from January to 18 May, the following climate-related targets were connected to the ESG modifier: (i) Scope 1 and 2 GHG emissions, (ii) renewable electricity, (iii) Scope 3 GHG emissions, (iv) science-based targets at suppliers – all equally weighted. From 18 May onwards, the following targets were connected to the ESG modifier: (i) Scope 1 and 2 GHG emissions, (ii) Scope 3 GHG emissions – both equally weighted. Prior to May, the use of the modifier could only result in a reduction of remuneration when targets were not met. ESG targets, when taken into account via a modifier, have the potential to result in a reduction of payout of between 0 and -20% points. From May 2024 onwards, the modifier can lead to a reduction of up to 20% and an increase of up to 20% of the LTI part of the remuneration.*

### Water

#### (4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☒ No, and we do not plan to introduce them in the next two years

#### (4.5.3) Please explain

*Zalando's current remuneration system applies to our ESG targets, which focus on climate-change related impacts, such as sustainable transportation options. We are currently in the exploratory phase and have not yet set specific water targets in line with the ESRS, therefore no incentives linked to their achievement. We are considering water quality, quantity, and risk and stress levers.*

**(4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).**

## **Climate change**

### **(4.5.1.1) Position entitled to monetary incentive**

Board or executive level

☒ Board/Executive board

### **(4.5.1.2) Incentives**

*Select all that apply*

☒ Bonus - % of salary

☒ Shares

### **(4.5.1.3) Performance metrics**

Targets

☒ Progress towards environmental targets

☒ Achievement of environmental targets

☒ Reduction in absolute emissions in line with net-zero target

Emission reduction

☒ Reduction in emissions intensity

☒ Increased share of renewable energy in total energy consumption

☒ Reduction in absolute emissions

Engagement

☒ Increased engagement with suppliers on environmental issues

#### (4.5.1.4) Incentive plan the incentives are linked to

Select from:

☒ Long-Term Incentive Plan, or equivalent, only (e.g. contractual multi-year bonus)

#### (4.5.1.5) Further details of incentives

*Depending on the achievement of performance targets during a performance period of three years, the number of LTI 2024 Shares and LTI 2024 Options may range between 0% and 125% of the initially granted number of an annual tranche. The degree of achievement of the ESG performance targets may result in an increase or a decrease of the financial target achievement by a factor of 0.8 to 1.2. ESG-related performance metrics are considered in the form of ESG modifiers that adjust the number of exercisable options under the LTI by a factor of 0.8 to 1.2 and hence have a direct impact on the total variable remuneration outcomes. On the basis of 60% of the target total remuneration being in the form of LTI, the total target remuneration would increase by a total of 12% if all ESG criteria were fully met. Given that not achieving the ESG targets could also result in a malus, up to 24% of the target total remuneration could be impacted by outcomes of the ESG targets (assuming 100 % financial target achievement). Sustainability: 1) Reduction of scope 1 and 2 GHG emissions by 5 % annually until the end of the performance period (against a baseline of the financial year 2022) (25 % weighting) and 2) Reduction of scope 3 GHG emissions by 3% annually until the end of the performance period (against a baseline of the financial year 2022) (weighting 25%).*

#### (4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

*These targets are in line with our net-zero ambition. The ESG targets include goals such as reducing carbon emissions and increasing D&I at Zalando. Specific ESG-related targets are defined by the supervisory board for each performance period under the LTI. The ESG targets need to be ambitious, measurable and transparent, and based on Zalando's ESG strategies that are applicable at the time. The terms of the incentive schemes, including the sustainability-related targets, are approved by the supervisory board. These disclosures reflect our comprehensive approach to integrating sustainability into its executive compensation frameworks, ensuring that leadership is incentivised to meet both financial and ESG goals.*

(4.6) Does your organization have an environmental policy that addresses environmental issues?

	Does your organization have any environmental policies?
	Select from: <input checked="" type="checkbox"/> Yes

(4.6.1) Provide details of your environmental policies.

Row 1

(4.6.1.1) Environmental issues covered

Select all that apply

- ☒ Climate change
- ☒ Water
- ☒ Biodiversity

(4.6.1.2) Level of coverage

Select from:

- ☒ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

- ☒ Direct operations
- ☒ Upstream value chain

- ☑ Downstream value chain

#### (4.6.1.4) Explain the coverage

*Zalando's Code of Conduct establishes comprehensive guidelines to ensure responsible and ethical business practices throughout its entire organisation and across its value chain. It applies to all business partners, including suppliers, service providers, platform partners, distributors, consultants, and agents of Zalando SE and its subsidiaries. Zalando explicitly requires business partners to integrate these standards within their own operations and to extend compliance and best practices throughout their entire value chain. The policy emphasises respect for human rights, labour standards, environmental protection, anti-corruption, and ethical business practices, mandating active improvement and compliance beyond regulatory obligations. There are no geographic or commodity exclusions.*

#### (4.6.1.5) Environmental policy content

##### Environmental commitments

- ☑ Commitment to comply with regulations and mandatory standards
- ☑ Commitment to take environmental action beyond regulatory compliance
- ☑ Commitment to Net Positive Gain
- ☑ Commitment to respect legally designated protected areas
- ☑ Commitment to stakeholder engagement and capacity building on environmental issues

##### Water-specific commitments

- ☑ Commitment to control/reduce/eliminate water pollution
- ☑ Commitment to reduce water consumption volumes
- ☑ Commitment to reduce water withdrawal volumes
- ☑ Commitment to safely managed WASH in local communities

##### Social commitments

- ☑ Adoption of the UN International Labour Organization principles
- ☑ Commitment to promote gender equality and women's empowerment
- ☑ Commitment to respect internationally recognized human rights

##### Additional references/Descriptions

- ☑ Reference to timebound environmental milestones and targets
- ☑ Other additional reference/description, please specify :Description of commodities covered by the policy

#### (4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

*Select all that apply*

☒ Yes, in line with the Paris Agreement

#### (4.6.1.7) Public availability

*Select from:*

☒ Publicly available

#### (4.6.1.8) Attach the policy

*Zalando-SE\_Code-of-conduct\_2021\_signature-line.pdf*

### Row 2

#### (4.6.1.1) Environmental issues covered

*Select all that apply*

☒ Water

☒ Biodiversity

#### (4.6.1.2) Level of coverage

*Select from:*

☒ Organization-wide

#### (4.6.1.3) Value chain stages covered

*Select all that apply*

☒ Direct operations

☒ Upstream value chain

☒ Downstream value chain

#### (4.6.1.4) Explain the coverage

*Zalando's Restricted Substances List establishes stringent standards to control chemical substances across its entire supply chain, covering fabrics, components, finished products, and packaging. This comprehensive chemical policy applies organization-wide to all Zalando brands and business partners, explicitly including suppliers and manufacturing partners. The policy ensures compliance with international regulatory requirements and sets limits on hazardous chemicals to protect consumers, the environment, and workers in the supply chain. Zalando mandates due diligence and chemical management systems, requiring testing procedures and providing transparency through periodic independent verification tests. The policy covers every product category and material entering the Zalando platform - with penalties (product recall, financial deductions, termination of partnership) for any non-conformity. For our private labels, we have established an Manufacturing Restricted Substance List (MRSL) comprising a list of chemicals and substances that are restricted or prohibited in the manufacturing process. The MRSL has been developed in accordance with Zero Discharge of Hazardous Chemicals (ZDHC) standards and is regularly reviewed and updated to include the most current restricted substances and limits. The most recent MRSL is shared with our suppliers to ensure that safe chemicals are used in the manufacturing process.*

#### (4.6.1.5) Environmental policy content

##### Environmental commitments

- ☒ Commitment to comply with regulations and mandatory standards
- ☒ Commitment to take environmental action beyond regulatory compliance

##### Water-specific commitments

- ☒ Commitment to reduce or phase out hazardous substances
- ☒ Commitment to control/reduce/eliminate water pollution

##### Additional references/Descriptions

- ☒ Description of environmental requirements for procurement
- ☒ Recognition of environmental linkages and trade-offs

#### (4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

##### Select all that apply

- ☒ Yes, in line with the Kunming-Montreal Global Biodiversity Framework

#### (4.6.1.7) Public availability

##### Select from:

☒ Publicly available

#### (4.6.1.8) Attach the policy

*Zalando-SE\_restricted-Substances-List\_v08-00\_EN.pdf*

### Row 3

#### (4.6.1.1) Environmental issues covered

*Select all that apply*

☒ Biodiversity

#### (4.6.1.2) Level of coverage

*Select from:*

☒ Organization-wide

#### (4.6.1.3) Value chain stages covered

*Select all that apply*

☒ Direct operations

☒ Upstream value chain

☒ Downstream value chain

#### (4.6.1.4) Explain the coverage

*Zalando's Forest Protection Policy comprehensively addresses environmental impacts associated with sourcing man-made cellulosic fibres and paper-based packaging. The coverage explicitly applies across Zalando's entire organisation, particularly focusing on private labels and group-wide packaging initiatives. Zalando's policy emphasises eliminating the sourcing of materials from ancient and endangered forests, such as the Canadian and Russian Boreal Forests, Coastal Temperate Rainforests, tropical forests, and Indonesian peatlands, as well as the Amazon and West Africa, by specific timelines. Zalando collaborates closely with the NGO Canopy and sourcing partners to adopt innovative, lower-impact fibres such as those derived from agricultural residues and recycled materials. The policy also includes strict criteria to avoid sourcing from illegal logging, areas converted from natural forests post-1994, and operations infringing indigenous rights. No exclusions – the policy applies group-wide “to all wood components ... used in our products as well as our man-made cellulosic fabrics.”*

#### (4.6.1.5) Environmental policy content

##### Environmental commitments

- ☒ Commitment to a circular economy strategy
- ☒ Commitment to comply with regulations and mandatory standards
- ☒ Commitment to take environmental action beyond regulatory compliance
- ☒ Commitment to respect legally designated protected areas
- ☒ Commitment to stakeholder engagement and capacity building on environmental issues

##### Social commitments

- ☒ Commitment to secure Free, Prior, and Informed Consent (FPIC) of indigenous people and local communities

##### Additional references/Descriptions

- ☒ Description of dependencies on natural resources and ecosystems
- ☒ Description of environmental requirements for procurement

#### (4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

*Select all that apply*

- ☒ Yes, in line with the Kunming-Montreal Global Biodiversity Framework

#### (4.6.1.7) Public availability

*Select from:*

- ☒ Publicly available

#### (4.6.1.8) Attach the policy

*Zalando Forest Protection Policy.pdf*

### Row 4

#### (4.6.1.1) Environmental issues covered

Select all that apply

- ☒ Climate change
- ☒ Water
- ☒ Biodiversity

#### (4.6.1.2) Level of coverage

Select from:

- ☒ Organization-wide

#### (4.6.1.3) Value chain stages covered

Select all that apply

- ☒ Direct operations
- ☒ Upstream value chain
- ☒ Downstream value chain

#### (4.6.1.4) Explain the coverage

*Zalando's Sustainable Sourcing Policy outlines standards to ensure ethical, environmentally responsible, and socially conscious sourcing practices across its entire product portfolio. It applies to all business partners - including suppliers, agents, and trading companies - of Zalando and its subsidiaries. Zalando requires business partners to meet minimum sourcing requirements and demonstrate continuous improvement toward targets. These include responsible sourcing of cotton, synthetic and forest fibres, animal-derived materials, plastics, metals, electronics, and beauty products. The policy prohibits materials linked to forced labour, endangered species, and unethical practices, and emphasises traceability, certification, and public sustainability commitments. The policy enforces compliance through regular checks and reserves the right to remove noncompliant products or terminate partnerships. It mandates active engagement beyond legal obligations and applies globally, with no geographic or commodity exclusions.*

#### (4.6.1.5) Environmental policy content

Environmental commitments

- ☒ Commitment to a circular economy strategy environmental issues
- ☒ Commitment to stakeholder engagement and capacity building on
- ☒ Commitment to no trade of CITES listed species
- ☒ Commitment to respect legally designated protected areas

- ☒ Commitment to comply with regulations and mandatory standards
- ☒ Commitment to take environmental action beyond regulatory compliance

Water-specific commitments

- ☒ Commitment to control/reduce/eliminate water pollution
- ☒ Commitment to reduce water consumption volumes

Additional references/Descriptions

- ☒ Description of environmental requirements for procurement

#### (4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

*Select all that apply*

- ☒ No, and we do not plan to align in the next two years

#### (4.6.1.7) Public availability

*Select from:*

- ☒ Publicly available

#### (4.6.1.8) Attach the policy

*Zalando\_SE\_Sustainable\_Sourcing\_Policy.pdf*

### Row 5

#### (4.6.1.1) Environmental issues covered

*Select all that apply*

- ☒ Biodiversity

#### (4.6.1.2) Level of coverage

*Select from:*

- ☒ Organization-wide

#### (4.6.1.3) Value chain stages covered

Select all that apply

- ☒ Direct operations
- ☒ Upstream value chain
- ☒ Downstream value chain

#### (4.6.1.4) Explain the coverage

*Zalando's Animal Welfare Policy establishes clear and comprehensive principles to ensure the ethical treatment of animals across its entire organisation and value chain. It applies to all business partners, including suppliers, agents, trading companies, and service providers of Zalando SE and its subsidiaries. Zalando explicitly requires business partners to uphold these standards within their own operations and to ensure compliance throughout their supply chains. The policy prohibits the use of fur, the slaughter of animals solely for fashion purposes, and the use of materials from wild or endangered species. It also bans animal testing for cosmetics and the use of live animals in marketing. Zalando promotes the Five Domains Model for animal welfare and expects partners to implement traceability systems that provide detailed sourcing information. The policy supports the use of certified sustainable animal-derived materials and encourages innovation in plant-based alternatives. It mandates continuous improvement and transparency, with no geographic or commodity exclusions.*

#### (4.6.1.5) Environmental policy content

Environmental commitments

- ☒ Commitment to avoidance of negative impacts on threatened and protected species
- ☒ Commitment to take environmental action beyond regulatory compliance
- ☒ Commitment to no trade of CITES listed species
- ☒ Commitment to respect legally designated protected areas
- ☒ Commitment to stakeholder engagement and capacity building on environmental issues

Additional references/Descriptions

- ☒ Description of environmental requirements for procurement

#### (4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

☒ No, and we do not plan to align in the next two years

#### (4.6.1.7) Public availability

Select from:

☒ Publicly available

#### (4.6.1.8) Attach the policy

*ZalandoSE\_Animal\_Welfare\_Policy.pdf*

### (4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

#### (4.10.1) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

Select from:

☒ Yes

#### (4.10.2) Collaborative framework or initiative

Select all that apply

☒ RE100

☒ Other, please specify :ACT, ILO, BSR, Cascale, CPHFW, EMF, FWF, FASHION LEAP FOR CLIMATE, Fashion for Good, Save the Children/The Centre for Child Rights and Business,International Accord for Health and Safety in the Garment and Textile Industry, SLCP

#### (4.10.3) Describe your organization's role within each framework or initiative

*RE100: Since joining RE100 in 2020, we source all electricity from renewables, aligning with RE100 Technical Criteria. This includes generating electricity from photovoltaic panels at fulfilment centres in Lahr, Rotterdam, and Verona. Purchasing renewable electricity is a key ambition and a pillar of our scope 1 and 2 decarbonisation strategy. Action, Collaboration, Transformation (ACT): ACT is an agreement with IndustriALL Global Union for living wages in textile and garment value chains. We support ACT financially and participate in working groups, despite most work occurring outside Zalando's sourcing regions. Better Work (ILO): A partnership with ILO and IFC to improve working conditions in the apparel and footwear industry. Vietnam-based factories related to our private label business are enrolled in Better Work, consistently benefiting workers and factories. Business for Social Responsibility (BSR): BSR is a sustainable business network providing insight and advice to member companies. BSR supported Zalando in defining data gaps for CSRD and provided feedback on our sustainability strategy. Cascale: A global alliance of consumer goods brands and retailers. Cascale helps build tools to measure impact across the industry. Zalando participates in working groups related to EU policy and data harmonisation. Copenhagen Fashion Week (CPHFW): CPHFW focuses on sustainability, with an action plan revised every three years.*

*Zalando created the Visionary Award to influence positive change in the fashion industry. Ellen MacArthur Foundation (EMF): EMF is committed to creating a circular economy. Zalando accesses the EMF Network for strategic support and participates in demonstration projects like Jeans Redesign and Fashion ReModel. Fair Wear Foundation (FWF): FWF works with brands to improve conditions for workers in garment factories. Zalando became a member in 2024 and undergoes annual social assessments to identify gaps in human rights due diligence. FASHION LEAP FOR CLIMATE: An initiative to drive climate action in the fashion industry. Zalando, ABOUT YOU, and YOOX NET-A-PORTER developed an online learning platform to help brands set SBTs. Fashion for Good: A global initiative to inspire change in the fashion industry. Zalando participates in foundational projects like Sorting for Circularity and Future of Footwear. International Accord for Health and Safety: Agreements in Bangladesh and Pakistan to ensure worker health and safety in the textile and garment industry. Zalando engages regularly with the organisation. Reset Carbon: Supports corporate clients in building carbon reduction strategies. Zalando collaborates with Reset Carbon to decarbonise manufacturing in our private label value chain. Textile Exchange: Aims to reduce GHG emissions from fibre and raw material production. Zalando promotes Textile Exchange's standards and collaborates on industry-wide challenges. Social and Labor Convergence Program (SLCP): Provides tools for capturing accurate data about working conditions. Zalando accepts SLCP data for compliance with new EU legislation. Save the Children/The Centre for Child Rights and Business: Partnering to prevent child labour in manufacturing supply chains. Zalando trains suppliers in high-risk value chains.*

#### **(4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?**

##### **(4.11.1) External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment**

*Select all that apply*

- ☒ Yes, we engaged directly with policy makers
- ☒ Yes, we engaged indirectly through, and/or provided financial or in-kind support to a trade association or other intermediary organization or individual whose activities could influence policy, law, or regulation

##### **(4.11.2) Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals**

*Select from:*

- ☒ Yes, we have a public commitment or position statement in line with global environmental treaties or policy goals

##### **(4.11.3) Global environmental treaties or policy goals in line with public commitment or position statement**

*Select all that apply*

☒ Paris Agreement

#### (4.11.4) Attach commitment or position statement

*Copy of Zalando Mail - Official Target Validation Decision - Zalando SE.pdf*

#### (4.11.5) Indicate whether your organization is registered on a transparency register

Select from:

☒ Yes

#### (4.11.6) Types of transparency register your organization is registered on

Select all that apply

☒ Mandatory government register

#### (4.11.7) Disclose the transparency registers on which your organization is registered & the relevant ID numbers for your organization

*Zalando is registered on the European Union Transparency Register under number: 877966419254-70 Zalando is registered on the DE Bundestag Register under registration number: R003005 <https://www.lobbyregister.bundestag.de/suche/R003005> Zalando is also registered on the French Transparency Register: <https://www.hatvp.fr/fiche-organisation/?organisationH929699051##> The French register does not assign registration numbers*

#### (4.11.8) Describe the process your organization has in place to ensure that your external engagement activities are consistent with your environmental commitments and/or transition plan

*Zalando's Public Affairs Team leads engagement with the Central Sustainability Team, the embedded teams that are responsible for driving progress towards strategic Sustainability and climate related goals, and the Corporate Affairs Team to align policy work and communication. The central Sustainability Team is responsible for company-wide coordination and ensures alignment on all external sustainability engagements in order to have a consistent approach in regard to our climate protection efforts. In monthly to quarterly meetings, the Central Sustainability Team assures a common approach that is aligned with our overall sustainability strategy and focus. In addition, ad-hoc meetings are held whenever needed and whenever possible to leverage the diverse perspectives across the different business functions and divisions.*

**(4.11.1) On what policies, laws, or regulations that may (positively or negatively) impact the environment has your organization been engaging directly with policy makers in the reporting year?**

**Row 1**

**(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers**

*Revision of the EU Waste Framework Directive – Proposal to amend Directive 2008/98/EC on waste, with a new chapter on Extended Producer Responsibility (EPR) for textiles and related eco-modulation of EPR fees.*

**(4.11.1.2) Environmental issues the policy, law, or regulation relates to**

*Select all that apply*

☒ Climate change

**(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment**

Low-impact production and innovation

☒ Circular economy

☒ Extended Producer Responsibility (EPR)

☒ Recycling and recyclability

**(4.11.1.4) Geographic coverage of policy, law, or regulation**

*Select from:*

☒ Regional

**(4.11.1.5) Country/area/region the policy, law, or regulation applies to**

*Select all that apply*

☒ EU27

**(4.11.1.6) Your organization's position on the policy, law, or regulation**

Select from:

- ☒ Support with minor exceptions

#### **(4.11.1.7) Details of any exceptions and your organization's proposed alternative approach to the policy, law, or regulation**

*Zalando opposes adding undefined producer-level criteria such as "over-production" and "extrinsic durability", arguing they lack scientific backing and would fragment the single market; instead it proposes limiting modulation criteria to parameters set under the Ecodesign for Sustainable Products Regulation and clarifying the marketplace role in fee collection.*

#### **(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation**

Select all that apply

- ☒ Responding to consultations  
☒ Submitting written proposals/inquiries

#### **(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)**

0

#### **(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement**

*Zalando states that a well-designed, harmonised EPR "is a key instrument designed for improving the environmental performance of textiles and their end-of-life management" and will prevent market distortions, directly supporting its circular-economy ambitions and packaging- and waste-reduction targets. Success is sought through adoption of the company's recommended amendments (e.g., Commission implementing act, harmonised criteria, marketplace role).*

#### **(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals**

Select from:

- ☒ Yes, we have evaluated, and it is aligned

#### (4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

☒ Paris Agreement

#### Row 2

#### (4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

*EU enforcement action against misleading environmental claims, carried out under the Unfair Commercial Practices Directive and the Consumer Rights Directive through a dialogue with the European Commission and the Consumer Protection Co-operation (CPC) Network*

#### (4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

☒ Climate change

☒ Water

#### (4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Transparency and due diligence

☒ Transparency requirements

#### (4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

☒ Regional

#### (4.11.1.5) Country/area/region the policy, law, or regulation applies to

Select all that apply

☒ EU27

#### (4.11.1.6) Your organization's position on the policy, law, or regulation

Select from:

- ☒ Support with no exceptions

#### (4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

- ☒ Ad-hoc meetings

#### (4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

#### (4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

*Supplying accurate, product-specific data (e.g., percentage of recycled material) is expected to curb greenwashing and steer customers toward more sustainable choices, thereby supporting Zalando's goals on sustainable consumption. Success will be measured by: (i) complete removal of the icons/"sustainability" terminology by 15 April 2024 and (ii) a positive evaluation of Zalando's implementation report by the CPC authorities*

#### (4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

- ☒ Yes, we have evaluated, and it is aligned

#### (4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

- ☒ Paris Agreement

**(4.11.2) Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.**

**Row 1**

**(4.11.2.1) Type of indirect engagement**

*Select from:*

☒ Indirect engagement via a trade association

**(4.11.2.4) Trade association**

Global

☒ Other global trade association, please specify :Policy Hub

**(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position**

*Select all that apply*

☒ Climate change

**(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with**

*Select from:*

☒ Consistent

**(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year**

*Select from:*

☒ Yes, and they have changed their position

**(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position**

*The Policy Hub unites the apparel and footwear industry to speak in one voice and propose policies that accelerate circular practices. Among others, circularity measures or transparency on environmental footprint are supported.*

**(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)**

31400

**(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment**

*We are part of the Policy Hub to represent a progressive voice in the fashion industry, e.g. pushing for more circularity and more transparency on the environmental impact of the supply chains (e.g. in respect to WFD, EPR, CS3D, CSRD, ESPR, DPP, Green Claims, CEA). This is the amount that we paid to SAC, which includes our participation in the Policy Hub.*

**(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals**

Select from:

☒ Yes, we have evaluated, and it is aligned

**(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation**

Select all that apply

☒ Paris Agreement

**Row 2**

**(4.11.2.1) Type of indirect engagement**

Select from:

- ☒ Indirect engagement via a trade association

#### (4.11.2.4) Trade association

Global

- ☒ Other global trade association, please specify :Ecommerce Europe

#### (4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

- ☒ Climate change

#### (4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

- ☒ Mixed

#### (4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

- ☒ Yes, and they have changed their position

#### (4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

*Ecommerce Europe is an association representing 150,000 companies selling goods and/or services online to consumers in Europe. ECE acts at European level to help legislators create a better framework for online merchants, so that their sales can grow further. The association is made up of Working Committees, issue-based bodies that determine the overall public affairs strategy on legislative issues at European level. One of these committees is the Sustainability Working Committee that aims at bringing forward the expertise and experience of the e-commerce sector to help shape the right regulatory framework for a twin digital and green transition/recovery. The Committee covers policy workstreams ranging from packaging, product policy, consumer policy to sustainable mobility and "green" taxation. The Committee also leads the work on Ecommerce Europe's Collaborative Report on Sustainability and e-Commerce, where members, including Zalando, share a*

variety of information, studies, best practices, also related climate change topics, that can be a useful source of information for businesses and policymakers across the EU.

**(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)**

15000

**(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment**

*We are participating in ECE to monitor regulatory developments on sustainability and logistics (e.g. in respect to WFD, EPR, CS3D, CSRD, ESPR, DPP, Green Claims, CEA).*

**(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals**

Select from:

☒ No, we have not evaluated

**(4.12) Have you published information about your organization's response to environmental issues for this reporting year in places other than your CDP response?**

Select from:

☒ Yes

**(4.12.1) Provide details on the information published about your organization's response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.**

**Row 1**

**(4.12.1.1) Publication**

Select from:

☒ In mainstream reports, in line with environmental disclosure standards or frameworks

#### (4.12.1.2) Standard or framework the report is in line with

Select all that apply

☒ ESRS

#### (4.12.1.3) Environmental issues covered in publication

Select all that apply

☒ Climate change

☒ Water

☒ Biodiversity

#### (4.12.1.4) Status of the publication

Select from:

☒ Complete

#### (4.12.1.5) Content elements

Select all that apply

☒ Strategy

☒ Governance

☒ Emission targets

☒ Emissions figures

☒ Risks & Opportunities

☒ Value chain engagement

☒ Dependencies & Impacts

☒ Public policy engagement

☒ Water accounting figures

☒ Content of environmental policies

#### (4.12.1.6) Page/section reference

*The content elements are on the following pages of the AR24: Environmental policies: p.158–159, 192–193, 205–206, 218, 224 Emissions figures: p.215 Emission targets: p.208–209 Water accounting figures: p.220–221 Governance: p.130–135, 161–163, 270–271 Strategy: p.86–87, 100–101, 169–171 Public policy engagement: p.275 Value chain engagement: p.158–159, 171–172, 250–252 Dependencies & Impacts: p.175–177, 186–187 Risks & Opportunities: p.115–120, 177–178 Identification of material IROs: p.182–183*

#### (4.12.1.7) Attach the relevant publication

#### **(4.12.1.8) Comment**

*No further remarks*

## C5. Business strategy

### (5.1) Does your organization use scenario analysis to identify environmental outcomes?

#### Climate change

##### (5.1.1) Use of scenario analysis

Select from:

☒ Yes

##### (5.1.2) Frequency of analysis

Select from:

☒ Every three years or less frequently

#### Water

##### (5.1.1) Use of scenario analysis

Select from:

☒ Yes

##### (5.1.2) Frequency of analysis

Select from:

☒ First time carrying out analysis

### (5.1.1) Provide details of the scenarios used in your organization's scenario analysis.

#### Climate change

#### (5.1.1.1) Scenario used

Physical climate scenarios

☒ RCP 2.6

#### (5.1.1.2) Scenario used    SSPs used in conjunction with scenario

*Select from:*

☒ SSP1

#### (5.1.1.3) Approach to scenario

*Select from:*

☒ Qualitative and quantitative

#### (5.1.1.4) Scenario coverage

*Select from:*

☒ Organization-wide

#### (5.1.1.5) Risk types considered in scenario

*Select all that apply*

☒ Chronic physical

☒ Policy

#### (5.1.1.6) Temperature alignment of scenario

*Select from:*

☒ 1.5°C or lower

#### (5.1.1.7) Reference year

2022

#### (5.1.1.8) Timeframes covered

Select all that apply

- ☒ 2025
- ☒ 2030
- ☒ 2050

#### (5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- ☒ Changes to the state of nature
- ☒ Climate change (one of five drivers of nature change)

Regulators, legal and policy regimes

- ☒ Global regulation

Direct interaction with climate

- ☒ On asset values, on the corporate

#### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*Zalando used two counterbalancing global paths of greenhouse gas emissions for the scenario analysis, one of which was: - AR5 IPCC RCP 2.6, which assumes an increase in global temperature below 2C. We have superimposed the local context on the principles contained in the global emission paths. The assumptions included: - availability of new technologies, - applied and expected regulations, - macroeconomic factors and - maturity of markets, Further assumptions related to the specificity of our business and sector, including: - Zalando business model, - strategic, financial and investment plans, - market trends, including customer and stakeholders' expectations, - business environment, including activities of competitors.*

#### (5.1.1.11) Rationale for choice of scenario

*alando used two counterbalancing global paths of greenhouse gas emissions for the scenario analysis, one of which was: - AR5 IPCC RCP 2.6, which assumes an increase in global temperature below 2C. This scenario was adjusted to local conditions and potential impact on the retail sector was assessed along three time horizons, in accordance with the TCFD guidelines: by 2025 (short term), by 2030 (medium term) and by 2050 (long term). In line with the IPCC's findings on the impact of climate change in the short term, the differences in temperature rise up to the year 2035 for this RCP scenario is negligible. These findings were confirmed in the context of Germany, using the World Bank's modelling tool, based on the scenarios used by the IPCC. For this scenario, the following parameters were analyzed: increase in average monthly temperatures, amount of precipitation and the number of hot days in a year (35C).*

## Water

### (5.1.1.1) Scenario used

Water scenarios

☒ WRI Aqueduct

### (5.1.1.3) Approach to scenario

*Select from:*

☒ Qualitative and quantitative

### (5.1.1.4) Scenario coverage

*Select from:*

☒ Facility

### (5.1.1.5) Risk types considered in scenario

*Select all that apply*

☒ Acute physical

☒ Chronic physical

☒ Policy

☒ Reputation

### (5.1.1.7) Reference year

2024

### (5.1.1.8) Timeframes covered

*Select all that apply*

☒ 2030

#### (5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Climate change (one of five drivers of nature change)

Stakeholder and customer demands

☑ Consumer attention to impact

Regulators, legal and policy regimes

☑ Global regulation

☑ Global targets

☑ Methodologies and expectations for science-based targets

Direct interaction with climate

☑ Perception of efficacy of climate regime

Macro and microeconomy

☑ Domestic growth

#### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*The "optimistic" scenario (SSP1 RCP2.6) is defined as a future in which the rise in average global surface temperatures by 2100 is limited to between 1.3°C and 2.4°C compared to pre-industrial levels (1850-1900). SSP1 is distinguished by the following characteristics: sustainable socioeconomic growth, stringent environmental regulations, effective institutions, rapid technological change and improved water use efficiencies, and low population growth.*

#### (5.1.1.11) Rationale for choice of scenario

*Aligns with Paris-consistent pathway; tests viability of strategy under successful global transition and stricter water-use norms.*

### Climate change

#### (5.1.1.1) Scenario used

Physical climate scenarios

☒ RCP 8.5

#### (5.1.1.2) Scenario used    SSPs used in conjunction with scenario

*Select from:*

☒ SSP5

#### (5.1.1.3) Approach to scenario

*Select from:*

☒ Qualitative and quantitative

#### (5.1.1.4) Scenario coverage

*Select from:*

☒ Organization-wide

#### (5.1.1.5) Risk types considered in scenario

*Select all that apply*

☒ Chronic physical

☒ Policy

#### (5.1.1.6) Temperature alignment of scenario

*Select from:*

☒ 4.0°C and above

#### (5.1.1.7) Reference year

2022

#### (5.1.1.8) Timeframes covered

Select all that apply

- ☒ 2025
- ☒ 2030
- ☒ 2050

#### (5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- ☒ Changes to the state of nature
- ☒ Climate change (one of five drivers of nature change)

Regulators, legal and policy regimes

- ☒ Global regulation

Direct interaction with climate

- ☒ On asset values, on the corporate

#### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*Zalando used two counterbalancing global paths of greenhouse gas emissions for the scenario analysis, one of which was: - AR5 IPCC RCP 8.5, assuming an increase to 4C, which was built using publicly available datasets (inter alia the Intergovernmental Panel on Climate Change (IPCC) scenarios and Nationally Determined Contributions). We have superimposed the local context on the principles contained in the global emission paths. The assumptions included: - availability of new technologies, - applied and expected regulations, - macroeconomic factors and - maturity of markets, Further assumptions related to the specificity of our business and sector, including: - Zalando business model, - strategic, financial and investment plans, - market trends, including customer and stakeholders' expectations, - business environment, including activities of competitors.*

#### (5.1.1.11) Rationale for choice of scenario

*Zalando used two counterbalancing global paths of greenhouse gas emissions for the scenario analysis, one of which was: - AR5 IPCC RCP 8.5, assuming an increase to 4C, which were built using publicly available datasets (inter alia the Intergovernmental Panel on Climate Change (IPCC) scenarios and Nationally Determined Contributions). This scenario was adjusted to local conditions and potential impact on the retail sector was assessed along three time horizons, in accordance with the TCFD guidelines: by 2025 (short term), by 2030 (medium term) and by 2050 (long term). In line with the IPCC's findings on the impact of climate change in the short term, the differences in temperature rise up to the year 2035 for this RCP scenario is negligible. These findings were confirmed in the context of Germany, using the World Bank's modeling tool, based on the scenarios used by the IPCC. For this scenario, the following parameters were analyzed: increase in average monthly temperatures, amount of precipitation and the number of hot days in a year (35C).*

## Water

### (5.1.1.1) Scenario used

Water scenarios

☒ WRI Aqueduct

### (5.1.1.3) Approach to scenario

Select from:

☒ Qualitative and quantitative

### (5.1.1.4) Scenario coverage

Select from:

☒ Facility

### (5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Acute physical

☒ Chronic physical

☒ Policy

☒ Reputation

### (5.1.1.7) Reference year

2024

### (5.1.1.8) Timeframes covered

Select all that apply

☒ 2030

#### (5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☒ Climate change (one of five drivers of nature change)

Stakeholder and customer demands

☒ Consumer sentiment

Regulators, legal and policy regimes

☒ Political impact of science (from galvanizing to paralyzing)

☒ Level of action (from local to global)

Macro and microeconomy

☒ Domestic growth

#### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*The "business as usual" scenario (SSP3 RCP7.0) represents a middle-of-the-road future where temperatures increase by 2.8°C to 4.6°C by 2100. SSP3 is a socioeconomic scenario characterised by regional competition and inequality, including slow economic growth, weak governance and institutions, low investment in the environment and technology, and high population growth, especially in developing countries.*

#### (5.1.1.11) Rationale for choice of scenario

*Represents "current-policy" world matching recent government pledges gap; stress-tests resilience of assets to high-warming water risk*

### (5.1.2) Provide details of the outcomes of your organization's scenario analysis.

#### Climate change

#### (5.1.2.1) Business processes influenced by your analysis of the reported scenarios

*Select all that apply*

☒ Risk and opportunities identification, assessment and management

☒ Strategy and financial planning

- ☒ Resilience of business model and strategy
- ☒ Capacity building
- ☒ Target setting and transition planning

### (5.1.2.2) Coverage of analysis

Select from:

- ☒ Organization-wide

### (5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

*We assessed the climate resilience of our business by looking at climate-related transition and physical risks and opportunities in accordance with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) and the ESRS framework. The analysis took into account factors such as the availability of new technologies, regulatory developments, macroeconomic trends, customer expectations and the broader business environment, including competitor actions. We used two different global GHG emissions pathways for the scenario analysis. In particular, we considered the Intergovernmental Panel on Climate Change's (IPCC's) AR5 Representative Concentration Pathways (RCP) 2.6 scenario, which assumes an increase in global temperatures to 1.5°C, and the AR5 IPCC RCP 8.5 scenario, with an increase of 4°C. The scenarios consider temperature, precipitation and the number of hot days. These scenarios were adapted to local conditions, and potential impacts on retail companies were assessed across three time frames: by 2025 (short-term), by 2030 (medium-term) and by 2050 (long-term). Parameters including increases in average monthly temperatures, precipitation levels and the number of extreme heat days (above 35°C) were analysed, and findings for Germany were confirmed using World Bank modelling tools. The climate scenario analysis conducted in 2022 enhanced our strategic planning by identifying climate-related risks and opportunities, and highlighting necessary investments for a science-based net-zero ambition through a cross-functional evaluation of potential business impacts. Physical risks include disruptions to sales and forecasting due to shifting weather patterns, extreme weather events impacting revenue, supply chain disruptions from raw material shortages, operational risks at logistic centres and stores and logistics delays due to severe weather. Transition risks are linked to the energy market volatility leading to renewable energy scarcity and increased operational costs from rising energy prices, which could also lead to reputational risks from potentially missing emission reduction targets and following changes of customer preferences. Although uncertainties remain - particularly in financial, reputational and strategic analyses - due to the qualitative assessment of the likelihood and magnitude of the potential impacts, we remain confident in our ability to adapt through strategic investments by setting SBTs aligned with our net-zero ambition for emissions reduction and enhancing logistics with the integration of renewable energy. We plan to update the climate scenarios analysis in 2025 to reflect new data and trends.*

## Water

### (5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

- ☒ Risk and opportunities identification, assessment and management

### (5.1.2.2) Coverage of analysis

Select from:

☒ Facility

### (5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

*The Water risk assessment covered 63 logistics and non-logistics sites. The identification of the areas of high water risk is done via a calculation framework (the WRI Aqueduct Tool) that follows a composite index approach and allows multiple water-related risks to be combined. The WRI Aqueduct tool water risk calculation framework is built on 3 hierarchical levels: The 1st level is made of 13 indicators covering various types of water risk. The indicators are grouped to calculate composite risk scores for 3 risk types: (i) Physical risk quantity (ii) Physical risk quality (iii) Regulatory and reputational risk. Among all Zalando sites, only our fulfilment centre in Lodz, Poland is classified as in an area at high overall water risk. The scenario analysis influenced Zalando's risk and opportunities identification. Zalando has gained an understanding of its water-related hotspots and risks relevant to its role as a retailer.*

## (5.2) Does your organization's strategy include a climate transition plan?

### (5.2.1) Transition plan

Select from:

☒ Yes, we have a climate transition plan which aligns with a 1.5°C world

### (5.2.3) Publicly available climate transition plan

Select from:

☒ Yes

### (5.2.4) Plan explicitly commits to cease all spending on, and revenue generation from, activities that contribute to fossil fuel expansion

Select from:

☒ No, and we do not plan to add an explicit commitment within the next two years

## **(5.2.6) Explain why your organization does not explicitly commit to cease all spending on and revenue generation from activities that contribute to fossil fuel expansion**

*As an e-commerce platform, we do not directly contribute to fossil fuel expansion. Instead of a standalone commitment to cease all spending or revenue in this area, we focus on reducing indirect dependencies through decarbonising our own operations and value chain.*

## **(5.2.7) Mechanism by which feedback is collected from shareholders on your climate transition plan**

Select from:

☒ We do not have a feedback mechanism in place, but we plan to introduce one within the next two years

## **(5.2.10) Description of key assumptions and dependencies on which the transition plan relies**

*Our climate transition plan is a key forward-looking action plan designed to achieve our 2033 science-based targets. The plan, which we are developing as a standalone, externally published document, is built on several key assumptions. These include a continued market shift toward sustainable fashion, the successful implementation of key regulations like the CSRD, and the ongoing advancement of technologies in material innovation and energy efficiency. We also assume continued engagement from our customers and a high level of cooperation from our brand partners and logistics providers. The successful implementation of this plan, however, depends on several external factors. These dependencies include supportive government policies and infrastructure, such as those related to renewable energy and circular economy development. We also rely on the continued cooperation of our stakeholders across the value chain and the availability of both financial and human capital as well as data to drive this transition. We are resourcing the plan through dedicated governance, by integrating climate-related investments into our financial planning, and by building internal expertise. We acknowledge that achieving our goals is subject to external risks and uncertainties, and we will provide transparent updates on our progress annually.*

## **(5.2.11) Description of progress against transition plan disclosed in current or previous reporting period**

*Since the announcement of our net-zero ambition in March 2024, we have developed and submitted our net-zero targets to the Science Based Targets initiative (SBTi) for validation. We have started developing a climate transition action plan and we are committed to disclosing this plan in more detail within the next two years. As a key milestone to our net-zero strategy, our near-term and long-term Net Zero Targets were validated by the Science Based Targets Initiative at the end of 2024. With the public communication of our Net Zero targets in May 2025, they replace our first set of SBTs. To continue advancing towards our net-zero ambition and working on our recently validated near-term targets, we will act on three decarbonization levers (better materials, better energy, better systems) with partners, private labels and in our own operations.*

## **(5.2.12) Attach any relevant documents which detail your climate transition plan (optional)**

*Annual Report\_Zalando SE\_EN\_2024.pdf, Copy of Zalando SE - Near-Term Approval Letter - Tuesday\_ 12 November 2024 (1).pdf, Copy of Zalando SE - Net-Zero Approval Letter - Tuesday\_ 12 November 2024.pdf, Copy of Zalando Mail - Official Target Validation Decision - Zalando SE.pdf, Zalando-SE\_Investor\_Factbook.pdf, Zalando-SE\_Investor\_Factbook.pdf*

### (5.2.13) Other environmental issues that your climate transition plan considers

Select all that apply

- ☒ Forests
- ☒ Water

### (5.2.14) Explain how the other environmental issues are considered in your climate transition plan

*Water: In collaboration with the Apparel Impact Institute (Aii) and RESET Carbon, in 2024 our private labels expanded the factory improvement programme to 18 Tier 1 and Tier 2 suppliers in textile, polyurethane, leather and footwear production across China, Bangladesh, India and Turkey. This follows the successful completion of the programme's first year in 2023 by 12 suppliers. The programme focuses on developing and implementing site-specific action plans to reduce GHG emissions and water consumption, particularly in factories with wet processing plants which are both highly water and energy intensive. In addition to ensuring factories have robust environmental management systems, these plans also include measures to enhance energy efficiency, transition to cleaner fuels, increase renewable energy use and improve water recycling, thereby reducing wastewater discharge. In collaboration with Aii and RESET Carbon, we will provide further support for action plan implementation and build capacity in energy management systems. We will continue to monitor the progress of the 12 facilities' action plans from the first year and we will continue to monitor our strategic carbon emitter suppliers in alignment with our private labels' net-zero ambition. Forests: We aim to source 100% recycled or FSC-certified paper packaging on an annual basis. Suppliers must provide documented proof of FSC certification for any virgin forest fibres (100.0% or mixed). This proof must include the FSC Chain of Custody certification code and FSC licence code. Our ambition is to continue to integrate water management into our overarching climate strategy to ensure a holistic sustainability strategy, recognising the critical interplay and trade-offs between water and carbon.*

## (5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?

### (5.3.1) Environmental risks and/or opportunities have affected your strategy and/or financial planning

Select from:

- ☒ Yes, both strategy and financial planning

### (5.3.2) Business areas where environmental risks and/or opportunities have affected your strategy

Select all that apply

- ☒ Products and services
- ☒ Upstream/downstream value chain
- ☒ Investment in R&D

### **(5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.**

#### **Products and services**

##### **(5.3.1.1) Effect type**

*Select all that apply*

☒ Risks

☒ Opportunities

##### **(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area**

*Select all that apply*

☒ Climate change

☒ Water

##### **(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area**

*Zalando might face both negative and positive consequences from climate-related impacts, particularly due to a shift in consumer preferences and changes in precipitation and chronic weather events. In response to increasing environmental awareness, Zalando highlights products that meet third-party sustainability-related standards, such as the Global Organic Textile Standard (GOTS), TENCEL™, Infinna™, and others. The full list of accepted certifications, licensed and trademarked fibres and materials is available in our Fashion Store. For a product to be eligible for sustainability highlighting, it must meet specific criteria, including a minimum percentage of certified fibre or material and a verified chain of custody within the supply chain. To ensure the accuracy of sustainability-related claims, all partner-provided data undergoes an automated validation process. We view customers' consistent inclination towards better products and value-driven brands as an opportunity space. Accordingly, Zalando continues to expand its pre-owned fashion offerings and invests in material innovations and partnerships with organisations that support circular business models. These efforts align with our broader ambition to benefit from the transition toward more circular business practices. Zalando prioritized setting targets for cotton and polyester for its private label business as they were identified as the most impactful materials in terms of both environmental impact and having the biggest volume share of the private labels' material portfolio. Following LCA findings and our circular economy and sustainable sourcing policies to reduce reliance on virgin materials, we have committed to fully phase out virgin polyester and conventional cotton for our private labels by 2033 (0 tons) compared to a 2024 baseline of 1,429 tons. The target applies to the total weight of polyester and cotton used across all private label products. In 2024, our private labels business unit introduced a set of preferred materials, including organic, recycled, regenerative, and responsibly sourced materials such as trademarked man-made cellulosic fibres (MMCFs) and Leather Working Group-certified leather. This initiative is planned to run through 2033. Key actions taken in 2024 to increase the*

use of preferred materials included expanding the use of organic and regenerative cotton, increasing the share of recycled polyester and cotton, and integrating responsibly sourced materials such as FSC- or PEFC-certified MMCFs and animal fibres certified by the Responsible Wool Standard or Responsible Mohair Standard. At the same time, climate-related risks such as mild weather and prolonged seasons are expected to continue, reducing the predictability of seasonal changes. To address this, Zalando has adopted more flexible procurement and planning processes and is expanding its product range in non-seasonal categories to better manage weather-induced uncertainty.

## Upstream/downstream value chain

### (5.3.1.1) Effect type

Select all that apply

- ☒ Risks
- ☒ Opportunities

### (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- ☒ Climate change
- ☒ Water

### (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Zalando may face both negative and positive consequences from climate-related impacts across its value chain, which includes Zalando's own fashion brands, brands, logistics and packaging partners. As an e-commerce platform operating in 25 countries and collaborating with over 7,000 brands, Zalando's value chain is extensive and complex. For its private labels, Zalando has set science-based targets, committing to reduce Scope 3 GHG emissions from private label products by 40% per EUR million gross profit by 2025, using 2018 as the base year. The 2025 SBTs will be replaced by validated and externally communicated net-zero targets. Our ambition is to achieve net-zero emissions by 2040 for own operations and private labels, and by 2050 for the remaining company value chain emissions. While working towards our net zero ambition, existing core initiatives remain central to our efforts. The 2025 targets are pursued using better materials and improved manufacturing practices. Private labels also serve as a testing ground for sustainable sourcing and production strategies, with insights shared across the broader partner network. In 2024, Zalando expanded its factory improvement programme in collaboration with the Apparel Impact Institute (Aii) and RESET Carbon. It now includes 18 Tier 1 and Tier 2 suppliers across China, Bangladesh, India, and Turkey, focusing on reducing GHG emissions and water consumption - particularly in wet processing plants, which are both water- and energy-intensive. We also increased the use of more sustainable materials in our private label products including more sustainable man-made cellulosics (e.g. LENZING™ TENCEL™, LENZING™ viscose, generic lyocell, and responsible modal and viscose), more sustainable leather (sourced from Leather Working Group-rated tanneries, chrome-free leather, and innovative leather alternatives), and more responsible animal fibres (certified under standards such as the Responsible Wool Standard and Responsible Down Standard). In 2024 we engaged with our suppliers, packaging and last-mile delivery partners to support them in setting their own emissions reduction targets in line with the SBTi criteria aiming to support our own net-zero ambition. Partners that contribute significantly to our corporate carbon footprint have been a particular focus of negotiations. Other mandatory actions for contractual negotiations with our

packaging suppliers include support for a LCA of the products, FSC certification and Mechanical recyclability documentation. In addition, SBTs have already been introduced as hard criteria in all contractual negotiations with our packaging suppliers. We have implemented SBT setting as a criterion for last-mile delivery partners and have begun more frequent and granular monitoring to inform tailored actions. Additionally, the company expanded the use of reusable cardboard boxes across its logistics network, resulting in a reduction of 1,614 metric tons of packaging waste in 2024 alone.

## Investment in R&D

### (5.3.1.1) Effect type

Select all that apply

- ☒ Risks
- ☒ Opportunities

### (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- ☒ Climate change
- ☒ Water

### (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

In 2024, Zalando strengthened its sustainability-driven R&D strategy to face both negative and positive consequences from climate-related impacts by advancing two key areas: packaging and circularity. For packaging, we adopted a science-based target to use 100% recycled or FSC-certified materials for all shipping packaging. By year-end, we had reached 89% by weight across all paper packaging, while 95.9% of product packaging was mechanically recyclable. We completed the network-wide transition from plastic mailing bags to paper alternatives and expanded our reusable intra-logistics box system, avoiding over 1,600 tonnes of cardboard in 2024. Overall, secondary fibres accounted for 48.5% of the 26,433 tonnes of packaging materials used. In terms of circularity, our private-label business introduced a preferred materials roadmap aimed at phasing out virgin polyester and conventional cotton by 2033. The initiative has already increased the share of organic, regenerative, and recycled fibres, as well as certified leather and man-made cellulosics. We also published our first repairability guidelines to support longer product life and align with upcoming EU “Right to Repair” rules. In resale, we expanded our Pre-owned catalogue to 13 markets and 11 Zalando Outlet stores, and launched a “Trade-in” service in five countries. To close the loop, we finalised a footwear recycling pilot with FastFeetGrinded and continued participation in fibre-to-fibre circularity initiatives such as “Sorting for Circularity – Rewear” and the “Future of Footwear” consortium. We are also continuously exploring innovations with Fashion for Good, which identifies & supports innovations within materials & processing (e.g., wet-to-dry processing) in particular. These combined efforts support our goal to decouple growth from virgin resource use and enable a low-carbon, circular product system.

## Operations

### (5.3.1.1) Effect type

Select all that apply

- ☒ Risks
- ☒ Opportunities

### (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- ☒ Climate change

### (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

*Influenced by climate-related risks and opportunities Zalando adapted its operations strategy. Our climate change policy aims at decarbonising our own operations (scope 1 and 2) and value chain (scope 3) emissions in line with our SBTs. Influenced by climate-related risks and opportunities, Zalando adapted its operations strategy. By mitigating our contribution to global emissions, we are also mitigating the risks resulting from global warming. In 2020, we set GHG emissions reduction targets which were validated by the Science Based Targets Initiative. Our Scope 1 and 2 targets, as well as our long-term Scope 3 target, were assessed as being 1.5°C-aligned. As part of our SBTs, we aim to achieve an 80.0 % absolute reduction in emissions of our own operations and purchased electricity emissions (scope 1 and 2) by 2025 against a 2017 base year, and to expand annual sourcing of renewable electricity from 34.0 % in 2017 to 100.0 % by 2025. Since joining the RE100 initiative in 2020, we have obtained all our electricity from renewable sources, ensuring alignment with the RE100 Technical Criteria. We use a combination of procurement tools, primarily green tariffs and onsite power purchase agreements. Our energy management system is certified to the latest ISO 50001 standard. At the end of 2024, we are on track to achieve our scope 1 and 2 targets, having achieved an 82.0 % reduction compared to 2017. Our energy management system is certified under ISO 50001. Most heating-related emissions in our own operations are generated from within our logistics network. While some sites are already fully electrified, we continued in 2024 to work towards electrifying additional sites through the replacement of gas boilers with heat pumps in the office areas of three of our fulfilment centres in Poland, finalising the construction project at the end of 2024. Gas heating in our logistics centres is the largest source of our scope 1 and 2 emissions, followed by heating in our office and retail spaces. Scope 1 and scope 2 contributed less than 1.0 % of our total GHG emissions in 2024. Our first priority is to reduce emissions in line with our SBTs. As a long-term target we have committed to reduce absolute scope 1 and 2 GHG emissions 90% by 2040 from a 2022 base year. As a near-term target we have committed to reduce absolute scope 1 and 2 GHG emissions 55% by 2033 from a 2022 base year. In 2024, we neither purchased carbon credits nor initiated any carbon removal projects. Our primary focus remains on reducing our GHG footprint through energy efficiency, renewable energy adoption and material substitution.*

### (5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.

Row 1

#### (5.3.2.1) Financial planning elements that have been affected

Select all that apply

- ☒ Revenues
- ☒ Direct costs
- ☒ Indirect costs

#### (5.3.2.2) Effect type

Select all that apply

- ☒ Risks
- ☒ Opportunities

#### (5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

- ☒ Climate change

#### (5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

*Zalando's financial planning and revenues might be impacted by risks and opportunities. A shift in consumer preferences, as disclosed in section 3.6.1, might lead to increased demand for more sustainable products. To address this opportunity, Zalando invests in material innovations, and partnerships with organisations that support circular business models. Zalando additionally offers Pre-owned products to its customers. Additionally, changes in precipitation and chronic weather events, as outlined in section 3.1.1 (risk 1 and 2), may influence Zalando's ability to generate expected revenues. Extreme weather events, such as prolonged heatwaves or heavy rainfalls, can cause early or delayed seasonal transitions, leading to uncertainty and reduced revenues with a high estimated financial impact in the short term. It has the potential to disrupt supply chains by affecting manufacturing countries, major ports, and shipping routes, resulting in delays in transportation and production, as well as scarcity of raw material like cotton. These disruptions can lead to price increases and shorter sales cycles for affected products. Mild weather and prolonged seasons are expected to continue, making seasonal planning less predictable. To mitigate these risks, Zalando has implemented more flexible procurement and planning processes and expanded its product range in non-seasonal categories. A primary chronic risk to our financial planning is the dependency on natural resources, particularly the raw materials used in our private labels' products. For example, long-term water stress and drought in key cotton-growing regions pose a significant risk of raw material shortages and price volatility. This is highlighted by recent price fluctuations, such as the sharp increase in cotton prices between 2020 and 2022. To mitigate this risk, we focus on reducing our Private Labels' dependency on virgin materials by investing in and scaling the use of next-generation recycled materials and circular design principles. Furthermore, we aim to positively influence our value chain by ensuring that 90% of our partners set science-based targets by 2025. To achieve their targets, partners need to address their own climate-related risks, ultimately strengthening our entire supply chain. These measures are expected to have a medium-level, short-term financial impact. In addition, the growing number of EU regulations is likely to increase operating costs, affecting Zalando's financial planning.*

## Row 2

### (5.3.2.1) Financial planning elements that have been affected

Select all that apply

- ☒ Revenues
- ☒ Direct costs
- ☒ Indirect costs

### (5.3.2.2) Effect type

Select all that apply

- ☒ Risks
- ☒ Opportunities

### (5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

- ☒ Water

### (5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

*Zalando's financial planning and revenues might be impacted by the following risks, which have a direct connection to water. Changes in precipitation and chronic weather events might influence Zalando's ability to generate expected revenues (as reported in 3.1.1 risk 2). With a rise in global temperatures, the frequency and intensity of rainfall in Europe are expected to increase, as evidenced by the floods that affected several regions of Valencia in Spain in October and November 2024, along with the floods in Italy in May 2023. These extreme weather events could affect our business and pose a risk to our logistics sites, with potential disruptions to our logistics operations due to the unavailability of our own or public infrastructure. Climate change has the potential to further disrupt our supply chains by impacting manufacturing countries or major ports and shipping routes, causing delays in the transportation and production of finished goods and/or scarcity of raw materials like cotton. These disruptions could result in price increases and shorter times for selling off the respective products in the Zalando app and web. Mild weather and prolonged seasons are expected to continue in the future, hindering the predictability of seasonal changes. In order to mitigate climate-related risks, Zalando approaches weather-induced uncertainty with more flexible procurement and planning processes, as well as by expanding our product range in non-seasonal areas. Chronic Water stress, e.g. caused by droughts, can negatively affect cotton cultivation. In the long term, this may result in the unavailability of the raw material, and thus an increase in prices. During the years 2020 to 2022, prices for cotton skyrocketed due to high volatility, with a peak increase of roughly 300%. Additionally, increasing demand for organic cotton and limited supply make a price increase for this commodity likely.*

**(5.4) In your organization's financial accounting, do you identify spending/revenue that is aligned with your organization's climate transition?**

	Identification of spending/revenue that is aligned with your organization's climate transition	Methodology or framework used to assess alignment with your organization's climate transition	Indicate the level at which you identify the alignment of your spending/revenue with a sustainable finance taxonomy
	<i>Select from:</i> <input checked="" type="checkbox"/> Yes	<i>Select all that apply</i> <input checked="" type="checkbox"/> A sustainable finance taxonomy	<i>Select from:</i> <input checked="" type="checkbox"/> At both the organization and activity level

**(5.4.1) Quantify the amount and percentage share of your spending/revenue that is aligned with your organization's climate transition.**

**Row 1**

**(5.4.1.1) Methodology or framework used to assess alignment**

*Select from:*

☒ A sustainable finance taxonomy

**(5.4.1.2) Taxonomy under which information is being reported**

*Select from:*

☒ EU Taxonomy for Sustainable Activities

**(5.4.1.3) Objective under which alignment is being reported**

*Select from:*

☒ Climate change mitigation

**(5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective**

Select from:

☒ Yes

**(5.4.1.5) Financial metric**

Select from:

☒ Revenue/Turnover

**(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)**

0

**(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)**

0

**(5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)**

0

**(5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)**

0

**(5.4.1.10) Percentage share of financial metric that is taxonomy-eligible in the reporting year (%)**

0

**(5.4.1.11) Percentage share of financial metric that is taxonomy non-eligible in the reporting year (%)**

100

**(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization's climate transition**

*In the 2024 financial year, we reassessed our economic activities under all six environmental objectives of the EU Taxonomy Regulation. This review did not lead to any changes in our previously identified material Taxonomy-eligible economic activities. As a result, we continue to report only on CapEx and OpEx related to the leasing of buildings (economic activity 7.7 in Annex I of Delegated Regulation (EU) 2021/2139). The expansion of our leased building portfolio, including a new fulfilment centre in France and new office and outlet buildings in Germany, resulted in additional right-of-use assets of €62.6 million (prior year: €213.5 million), which we report as Taxonomy-eligible CapEx. Total CapEx for 2024 amounted to €258.8 million (prior year: €507.3 million), of which 24.2% (prior year: 42.1%) was Taxonomy-eligible. The decline in CapEx is primarily due to fewer additions to property, plant and equipment and right-of-use assets. Related OpEx for leased buildings was €12.5 million, unchanged from the prior year, and total OpEx was €199.4 million (prior year: €182.6 million). We applied a materiality threshold of 1.0% for CapEx, OpEx, and turnover, and only reported eligible activities exceeding this threshold. All Taxonomy-eligible CapEx and OpEx were allocated to the environmental objective of climate change mitigation. No double counting occurred, as only one economic activity was identified. However, due to insufficient information from facility owners regarding technical screening criteria and DNSH principles, we were unable to classify any of our Taxonomy-eligible CapEx or OpEx as Taxonomy-aligned. Consequently, we also did not identify any Taxonomy-aligned turnover.*

## Row 2

### (5.4.1.1) Methodology or framework used to assess alignment

Select from:

☒ A sustainable finance taxonomy

### (5.4.1.2) Taxonomy under which information is being reported

Select from:

☒ EU Taxonomy for Sustainable Activities

### (5.4.1.3) Objective under which alignment is being reported

Select from:

☒ Climate change mitigation

### (5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective

Select from:

☒ Yes

### (5.4.1.5) Financial metric

Select from:

☒ CAPEX

#### (5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

0

#### (5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

0

#### (5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)

0

#### (5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)

0

#### (5.4.1.10) Percentage share of financial metric that is taxonomy-eligible in the reporting year (%)

24.2

#### (5.4.1.11) Percentage share of financial metric that is taxonomy non-eligible in the reporting year (%)

75.8

#### (5.4.1.12) Details of the methodology or framework used to assess alignment with your organization's climate transition

*In the 2024 financial year, we reassessed our economic activities under all six environmental objectives of the EU Taxonomy Regulation. This review did not lead to any changes in our previously identified material Taxonomy-eligible economic activities. As a result, we continue to report only on CapEx and OpEx related to the leasing of buildings (economic activity 7.7 in Annex I of Delegated Regulation (EU) 2021/2139). The expansion of our leased building portfolio, including a new fulfilment centre in France and new office and outlet buildings in Germany, resulted in additional right-of-use assets of €62.6 million (prior year: €213.5 million), which we report as Taxonomy-eligible CapEx. Total CapEx for 2024 amounted to €258.8 million (prior year: €507.3 million), of which 24.2% (prior year: 42.1%) was Taxonomy-eligible. The decline in CapEx is primarily due to fewer additions to property, plant and equipment and right-of-use assets. Related OpEx for leased buildings was €12.5 million, unchanged from the prior year, and total OpEx was €199.4 million (prior year: €182.6 million). We applied a materiality threshold of 1.0% for CapEx, OpEx, and turnover, and only reported eligible activities exceeding this threshold. All Taxonomy-eligible CapEx and OpEx were allocated to the*

environmental objective of climate change mitigation. No double counting occurred, as only one economic activity was identified. However, due to insufficient information from facility owners regarding technical screening criteria and DNSH principles, we were unable to classify any of our Taxonomy-eligible CapEx or OpEx as Taxonomy-aligned. Consequently, we also did not identify any Taxonomy-aligned turnover.

### Row 3

#### (5.4.1.1) Methodology or framework used to assess alignment

Select from:

☒ A sustainable finance taxonomy

#### (5.4.1.2) Taxonomy under which information is being reported

Select from:

☒ EU Taxonomy for Sustainable Activities

#### (5.4.1.3) Objective under which alignment is being reported

Select from:

☒ Climate change mitigation

#### (5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective

Select from:

☒ Yes

#### (5.4.1.5) Financial metric

Select from:

☒ OPEX

#### (5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

0

#### **(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)**

0

#### **(5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)**

0

#### **(5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)**

0

#### **(5.4.1.10) Percentage share of financial metric that is taxonomy-eligible in the reporting year (%)**

6.3

#### **(5.4.1.11) Percentage share of financial metric that is taxonomy non-eligible in the reporting year (%)**

93.7

#### **(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization's climate transition**

*In the 2024 financial year, we reassessed our economic activities under all six environmental objectives of the EU Taxonomy Regulation. This review did not lead to any changes in our previously identified material Taxonomy-eligible economic activities. As a result, we continue to report only on CapEx and OpEx related to the leasing of buildings (economic activity 7.7 in Annex I of Delegated Regulation (EU) 2021/2139). The expansion of our leased building portfolio, including a new fulfilment centre in France and new office and outlet buildings in Germany, resulted in additional right-of-use assets of €62.6 million (prior year: €213.5 million), which we report as Taxonomy-eligible CapEx. Total CapEx for 2024 amounted to €258.8 million (prior year: €507.3 million), of which 24.2% (prior year: 42.1%) was Taxonomy-eligible. The decline in CapEx is primarily due to fewer additions to property, plant and equipment and right-of-use assets. Related OpEx for leased buildings was €12.5 million, unchanged from the prior year, and total OpEx was €199.4 million (prior year: €182.6 million). We applied a materiality threshold of 1.0% for CapEx, OpEx, and turnover, and only reported eligible activities exceeding this threshold. All Taxonomy-eligible CapEx and OpEx were allocated to the environmental objective of climate change mitigation. No double counting occurred, as only one economic activity was identified. However, due to insufficient information from facility owners regarding technical screening criteria and DNSH principles, we were unable to classify any of our Taxonomy-eligible CapEx or OpEx as Taxonomy-aligned. Consequently, we also did not identify any Taxonomy-aligned turnover.*

**(5.4.2) Quantify the percentage share of your spending/revenue that was associated with eligible and aligned activities under the sustainable finance taxonomy in the reporting year.**

**Row 1**

**(5.4.2.1) Economic activity**

*Select from:*

☒ Acquisition and ownership of buildings

**(5.4.2.2) Taxonomy under which information is being reported**

*Select from:*

☒ EU Taxonomy for Sustainable Activities

**(5.4.2.3) Taxonomy alignment**

*Select from:*

☒ Taxonomy-eligible but not aligned

**(5.4.2.4) Financial metrics**

*Select all that apply*

☒ Turnover

☒ CAPEX

☒ OPEX

**(5.4.2.10) Taxonomy-eligible but not aligned turnover from this activity in the reporting year (currency)**

0

**(5.4.2.11) Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year**

0

#### (5.4.2.17) Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (currency)

62600000

#### (5.4.2.18) Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year

24.18

#### (5.4.2.24) Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (currency)

12.5

#### (5.4.2.25) Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year

6.27

#### (5.4.2.27) Calculation methodology and supporting information

*In the 2024 financial year, we reassessed our economic activities under all six environmental objectives of the EU Taxonomy Regulation. This review did not lead to any changes in our previously identified material Taxonomy-eligible economic activities. As a result, we continue to report only on CapEx and OpEx related to the leasing of buildings (economic activity 7.7 in Annex I of Delegated Regulation (EU) 2021/2139). The expansion of our leased building portfolio, including a new fulfilment centre in France and new office and outlet buildings in Germany, resulted in additional right-of-use assets of €62.6 million (prior year: €213.5 million), which we report as Taxonomy-eligible CapEx. Total CapEx for 2024 amounted to €258.8 million (prior year: €507.3 million), of which 24.2% (prior year: 42.1%) was Taxonomy-eligible. The decline in CapEx is primarily due to fewer additions to property, plant and equipment and right-of-use assets. Related OpEx for leased buildings was €12.5 million, unchanged from the prior year, and total OpEx was €199.4 million (prior year: €182.6 million). We applied a materiality threshold of 1.0% for CapEx, OpEx, and turnover, and only reported eligible activities exceeding this threshold. All Taxonomy-eligible CapEx and OpEx were allocated to the environmental objective of climate change mitigation. No double counting occurred, as only one economic activity was identified.*

#### (5.4.2.28) Substantial contribution criteria met

Select from:

☒ No

#### (5.4.2.29) Details of substantial contribution criteria analysis

/

#### (5.4.2.30) Do no significant harm requirements met

Select from:

☒ No

#### (5.4.2.31) Details of do no significant harm analysis

/

#### (5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☒ No

#### (5.4.2.33) Attach any supporting evidence

*Annual Report\_Zalando SE\_EN\_2024.pdf*

### **(5.4.3) Provide any additional contextual and/or verification/assurance information relevant to your organization's taxonomy alignment.**

#### (5.4.3.1) Details of minimum safeguards analysis

*According to Article 8 of the EU Taxonomy regulation, reporting companies shall disclose the proportion of the company's turnover, capital expenditure (CapEx) and operating expenditure (OpEx) for both Taxonomy-eligible and Taxonomy-aligned economic activities. In order to be deemed Taxonomy-aligned, a Taxonomy-eligible economic activity shall fulfil the following criteria as defined in Article 3 of the EU Taxonomy regulation. The economic activity is carried out in compliance with minimum safeguards laid down in Article 18; and complies with technical screening criteria, as defined by a substantial contribution to environmental objectives and adherence to the Do No Significant Harm (DNSH) principle, in accordance with Article 10(3), 11(3), 12(2), 13(2), 14(2) or 15(2). For the 2024 financial year, we identified the leasing of buildings (economic activity 7.7 as listed in Annex I of Delegated Regulation (EU) 2021/2139) as Taxonomy-eligible. However, we were unable to confirm that this activity meets the technical screening criteria for substantial contribution to climate change mitigation. This is due to insufficient information obtained from the owners of the leased facilities regarding compliance with the technical screening criteria, including the substantial contribution requirements and the Do No Significant Harm (DNSH) principles. As a result, we could not classify any portion of our Taxonomy-eligible CapEx or OpEx as Taxonomy-aligned, and therefore the activity does not meet the substantial contribution criteria under the EU Taxonomy Regulation.*

#### (5.4.3.2) Additional contextual information relevant to your taxonomy accounting

n/a

**(5.4.3.3) Indicate whether you will be providing verification/assurance information relevant to your taxonomy alignment in question 13.1**

Select from:

☒ Yes

**(5.9) What is the trend in your organization's water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?**

**(5.9.1) Water-related CAPEX (+/- % change)**

0

**(5.9.2) Anticipated forward trend for CAPEX (+/- % change)**

0

**(5.9.3) Water-related OPEX (+/- % change)**

0

**(5.9.4) Anticipated forward trend for OPEX (+/- % change)**

0

**(5.9.5) Please explain**

*Zalando's water assessment focuses on gaining a comprehensive understanding of our water consumption and associated risks. As water-related expenditures are not within the scope of this assessment, we do not anticipate any significant changes in expenditure trends. Due to the unavailability of sufficient data, a value of zero has been used.*

**(5.10) Does your organization use an internal price on environmental externalities?**

	Use of internal pricing of environmental externalities	Primary reason for not pricing environmental externalities	Explain why your organization does not price environmental externalities
	<i>Select from:</i> <input checked="" type="checkbox"/> No, and we do not plan to in the next two years	<i>Select from:</i> <input checked="" type="checkbox"/> Not an immediate strategic priority	<i>This has not been deemed to be an immediate strategic priority by Zalando at this time.</i>

**(5.11) Do you engage with your value chain on environmental issues?**

	Engaging with this stakeholder on environmental issues	Environmental issues covered
Suppliers	<i>Select from:</i> <input checked="" type="checkbox"/> Yes	<i>Select all that apply</i> <input checked="" type="checkbox"/> Climate change <input checked="" type="checkbox"/> Water <input checked="" type="checkbox"/> Plastics
Customers	<i>Select from:</i> <input checked="" type="checkbox"/> Yes	<i>Select all that apply</i> <input checked="" type="checkbox"/> Climate change <input checked="" type="checkbox"/> Water <input checked="" type="checkbox"/> Plastics

	Engaging with this stakeholder on environmental issues	Environmental issues covered
Investors and shareholders	<i>Select from:</i> <input checked="" type="checkbox"/> Yes	<i>Select all that apply</i> <input checked="" type="checkbox"/> Climate change <input checked="" type="checkbox"/> Water <input checked="" type="checkbox"/> Plastics
Other value chain stakeholders	<i>Select from:</i> <input checked="" type="checkbox"/> Yes	<i>Select all that apply</i> <input checked="" type="checkbox"/> Climate change <input checked="" type="checkbox"/> Water <input checked="" type="checkbox"/> Plastics

### (5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?

#### Climate change

##### (5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

*Select from:*

☒ Yes, we assess the dependencies and/or impacts of our suppliers

##### (5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

*Select all that apply*

☒ Contribution to supplier-related Scope 3 emissions

☒ Dependence on water

### (5.11.1.3) % Tier 1 suppliers assessed

Select from:

☒ 100%

### (5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

*We use our DMA to classify suppliers. In 2024, 29% of our Tier 1 suppliers were identified as material. Private Label: Classification based on share of GHG emission and readiness. Packaging and transport: All partners have substantive impacts due to material Scope 3 emissions. Brands: All brands are offered participation in the Fashion LEAP for Climate initiative. We engage with 100% of material suppliers, supporting our goal of 90 % of suppliers (by emissions) having SBTs by 2025.*

### (5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

Select from:

☒ 1-25%

### (5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

300

## Water

### (5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☒ Yes, we assess the dependencies and/or impacts of our suppliers

### (5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

☒ Other, please specify :Dependence on production processes requiring chemical use

### (5.11.1.3) % Tier 1 suppliers assessed

Select from:

☒ 100%

### (5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

*All factories where the wet processing takes place of the materials used in Private Labels circular products are requested to comply with ZDHC MRSL Level 1 at minimum. In order to ensure this, we collected reports showing the compliance levels of these facilities monthly.*

### (5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

Select from:

☒ 76-99%

### (5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

1452

## Plastics

### (5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☒ Yes, we assess the dependencies and/or impacts of our suppliers

### (5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

☒ Impact on plastic waste and pollution

☒ Impact on pollution levels

### (5.11.1.3) % Tier 1 suppliers assessed

Select from:

☒ 100%

### (5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?

#### Climate change

#### (5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☒ Yes, we prioritize which suppliers to engage with on this environmental issue

#### (5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

☒ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to climate change

☒ Strategic status of suppliers

#### (5.11.2.4) Please explain

*We prioritise suppliers based on our major corporate carbon footprint emissions sources. In alignment with our engagement target to have 90% of suppliers by emissions set their own targets by the end of 2025, we focus on the brand, packaging and last-mile delivery partners that account for the majority of our scope 3 emissions. For our Private Labels SBT and implementation of the Private Labels Facility Improvement Program, we focus on the top, strategic Tier 1&2 facilities by emissions, noting that Tier 2 (wet processing) emissions are a significant proportion of value chain emission.*

#### Water

#### (5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☒ Yes, we prioritize which suppliers to engage with on this environmental issue

#### (5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

- ☒ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to water
- ☒ Strategic status of suppliers

#### (5.11.2.4) Please explain

*Through our private label facility improvement program, we have proof points in suppliers' implementation plans regarding water saving actions. This involves engaging with our top Tier 1 and Tier 2 facilities, paying particular attention to Tier 2 operations where wet processes are especially energy- and water-intensive.*

#### (5.11.5) Do your suppliers have to meet environmental requirements as part of your organization's purchasing process?

##### Climate change

#### (5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

- ☒ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

#### (5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

- ☒ Yes, we have a policy in place for addressing non-compliance

#### (5.11.5.3) Comment

*All business partners must comply with applicable environmental laws, including obtaining and maintaining necessary permits. Our sustainable sourcing policy supplements the Code of Conduct and sustainability standards by setting social, environmental, and chemical compliance benchmarks for all partners, including private label. Our general instructions must be signed during supplier selection and are included in every contract. Zalando will not tolerate violations of human or labour rights, legal breaches, or other misconduct. Upon awareness of intolerable conduct, Zalando will swiftly evaluate the relationship and reserves the right to audit compliance, co-define risk mitigation plans within a set timeframe, and terminate relationships with partners unwilling or unable to meet these requirements. For*

packaging suppliers, having SBTs has been introduced as a hard criterion in all contractual negotiations. Additionally, in all contractual negotiations for new and renewed packaging supplier contracts, the following actions are mandatory from 2024 onwards: Suppliers must support LCAs of products per the EU Product Environmental Footprint method, provide proof of FSC certification for virgin forest fibres (100% or mixed) and provide documentation (e.g. ISO 14021) supporting recyclability claims upon request. For last-mile delivery partners we have implemented setting SBTs as a criterion. To inform tailored actions, we have begun more frequent and granular monitoring.

## Water

### (5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☒ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

### (5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☒ Yes, we have a policy in place for addressing non-compliance

### (5.11.5.3) Comment

*Business partners must comply with all applicable environmental laws, including obtaining and maintaining necessary permits. Focus on WASH and Health and Safety criteria: Workers must have access to free, clean drinking water, clean toilets and first aid equipment. Women must have separate bathrooms and be specially protected during pregnancy. We encourage partners to commit to environmental goals, especially reducing water pollution and energy/water consumption. Our sustainable sourcing policy complements our Code of Conduct and sustainability standards by setting social, environmental, and chemical compliance baselines for all business partners, including private labels. General Instructions must be signed during supplier selection and are part of every contract. Zalando does not tolerate violations of human or labour rights, legal breaches, or other misconduct. Upon awareness of intolerable conduct, Zalando will swiftly assess the relationship. We reserve the right to audit compliance, co-define risk mitigation plans within a set timeline, and terminate relationships with partners unwilling or unable to meet these requirements.*

**(5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.**

## Climate change

#### **(5.11.6.1) Environmental requirement**

*Select from:*

- ☒ Other, please specify :Complying with regulatory requirements

#### **(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement**

*Select all that apply*

- ☒ Grievance mechanism/ Whistleblowing hotline  
☒ Off-site third-party audit  
☒ Supplier self-assessment

#### **(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement**

*Select from:*

- ☒ 100%

#### **(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement**

*Select from:*

- ☒ 100%

#### **(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement**

*Select from:*

- ☒ 100%

#### **(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement**

*Select from:*

- ☒ 100%

### (5.11.6.12) Comment

*Zalando's Code of Conduct for business partners sets minimum standards that partners must follow, including minimizing environmental impacts such as energy consumption. The Code of Conduct is included in all contracts and must be acknowledged by each partner. Zalando conducts annual supplier due diligence, assessing human rights risks based on industry and country. Certain industries undergo additional screenings by third-party providers, identifying risks, including environmental and climate issues, highlighted in the media. If violations are discovered, actions are taken, potentially leading to contract termination. Zalando has introduced the SpeakUp tool to enhance its grievance mechanism, allowing workers within the supply chain to report incidents more easily. SpeakUp, accessible in 42 languages via web, app, or hotline, improves the existing whistleblowing tool's language and reporting capabilities. Additionally, private label Tier 1 suppliers are required to provide audits annually or per the recommended audit timeframe. These audits are evaluated against internal standards, with findings classified from minor to zero tolerance. In 2024, we evaluated 149 audit reports from private labels' Tier 1 suppliers, rejecting the onboarding of any factories or suppliers that did not meet the audit requirements.*

## Water

### (5.11.6.1) Environmental requirement

Select from:

☒ Adoption of the UN International Labour Organization Principles

### (5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☒ Grievance mechanism/ Whistleblowing hotline

☒ Off-site third-party audit

☒ Supplier self-assessment

### (5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☒ 100%

### (5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☒ 100%

#### (5.11.6.5) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement

Select from:

☒ 100%

#### (5.11.6.6) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement

Select from:

☒ 100%

#### (5.11.6.12) Comment

*Suppliers must fulfil the following criteria of Zalando's Code of Conduct: Workers must also have access to free and clean drinking water, and clean toilets. Women must be provided with separate bathrooms and must be specially protected during pregnancy. Suppliers/factories are assessed yearly to ensure their performance is in line with our goals and business strategy. In 2024, we evaluated 149 social audit reports from private labels' Tier 1 suppliers, rejecting the onboarding of any factories or suppliers that did not meet the audit requirements.*

### Climate change

#### (5.11.6.1) Environmental requirement

Select from:

☒ Setting a science-based emissions reduction target

#### (5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☒ Off-site third-party audit

#### (5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☒ 1-25%

**(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement**

*Select from:*

☒ 1-25%

**(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement**

*Select from:*

☒ 1-25%

**(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement**

*Select from:*

☒ 1-25%

**(5.11.6.9) Response to supplier non-compliance with this environmental requirement**

*Select from:*

☒ Retain and engage

**(5.11.6.10) % of non-compliant suppliers engaged**

*Select from:*

☒ 100%

**(5.11.6.11) Procedures to engage non-compliant suppliers**

*Select all that apply*

☒ Providing information on appropriate actions that can be taken to address non-compliance

### (5.11.6.12) Comment

*We are committed to having 90.0 % of our suppliers (by emissions, including goods and services sold through our platform, packaging, and last-mile delivery partners) having set SBTs by 2025. 70.5 % of our suppliers in scope have set SBTs, compared to 64.8 % in 2023. In 2024, brand partners with set SBTs accounted for 70.0 % of our brand supplier-related emissions, up from 65.2 % in 2023. Packaging partners who set SBTs increased to 74.5 %, up from 59.7 % in 2023. Last-mile delivery partners who set SBTs increased to 76.9 %, up from 59.6 % in 2023. SBTs have already been introduced as a hard criterion in all contractual negotiations with our packaging suppliers. This is the group of suppliers that has to comply with the requirement of setting targets. We have implemented SBT setting as a criterion for last-mile delivery partners and have begun more frequent and granular monitoring to inform tailored actions.*

### (5.11.7) Provide further details of your organization's supplier engagement on environmental issues.

#### Climate change

#### (5.11.7.2) Action driven by supplier engagement

Select from:

☒ Emissions reduction

#### (5.11.7.3) Type and details of engagement

Capacity building

☒ Support suppliers to develop public time-bound action plans with clear milestones

#### (5.11.7.4) Upstream value chain coverage

Select all that apply

☒ Tier 1 suppliers

#### (5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☒ 1-25%

#### (5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

Select from:

☒ 1-25%

#### (5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

*In collaboration with the Apparel Impact Institute (Aii) and RESET Carbon, in 2024 our private labels expanded the factory improvement programme to 18 Tier 1 and Tier 2 suppliers in textile, polyurethane, leather and footwear production across China, Bangladesh, India and Turkey. This follows the successful completion of the programme's first year in 2023 by 12 suppliers. The programme focuses on developing and implementing site-specific action plans to reduce GHG emissions and water consumption, particularly in factories with wet processing plants which are both highly water and energy intensive. In addition to ensuring factories have robust environmental management systems, these plans also include measures to enhance energy efficiency, transition to cleaner fuels, increase renewable energy use and improve water recycling, thereby reducing wastewater discharge. In collaboration with Aii and RESET Carbon, we will provide further support for action plan implementation and build capacity in energy management systems. We will continue to monitor the progress of the 12 facilities' action plans from the first year and our strategic carbon emitter suppliers in alignment with our private labels' net-zero ambition. For our private label facility improvement programme, we expanded the Carbon Leadership Program's proven methodology to include leather tanneries and polyurethane manufacturers, which are significant GHG emissions contributors at the industry level.*

#### (5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☒ Yes, please specify the environmental requirement :Developing and signing off on action plans to reduce their GHG emissions by investing in energy efficiency and renewable energy

#### (5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☒ Yes

### Water

#### (5.11.7.2) Action driven by supplier engagement

Select from:

☒ Total water withdrawal volumes reduction

#### (5.11.7.3) Type and details of engagement

Capacity building

☒ Support suppliers to develop public time-bound action plans with clear milestones

#### (5.11.7.4) Upstream value chain coverage

Select all that apply

☒ Tier 1 suppliers

#### (5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☒ 1-25%

#### (5.11.7.7) % tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement

Select from:

☒ 1-25%

#### (5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

*In collaboration with the Apparel Impact Institute (Aii) and RESET Carbon, in 2024 our private labels expanded the factory improvement programme to 18 Tier 1 and Tier 2 suppliers in textile, polyurethane, leather and footwear production across China, Bangladesh, India and Turkey. This follows the successful completion of the programme's first year in 2023 by 12 suppliers. The programme focuses on developing and implementing site-specific action plans to reduce GHG emissions and water consumption, particularly in factories with wet processing plants which are both highly water and energy intensive. In addition to ensuring factories have robust environmental management systems, these plans also include measures to enhance energy efficiency, transition to cleaner fuels, increase renewable energy use and improve water recycling, thereby reducing wastewater discharge. In collaboration with Aii and RESET Carbon, we will provide further support for action plan implementation and build capacity in energy management systems. We will continue to monitor the progress of the 12 facilities' action plans from the first year and our strategic carbon emitter suppliers in alignment with our private labels' net-zero ambition. For our private label facility improvement programme, we expanded the Carbon Leadership Program's proven methodology to include leather tanneries and polyurethane manufacturers, which are significant GHG emissions contributors at the industry level.*

#### (5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☒ Yes, please specify the environmental requirement :Developing and signing off on action plans to reduce their water consumption, particularly in factories with wet processing which are both highly water and energy intensive.

#### **(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action**

Select from:

☒ Yes

### **Climate change**

#### **(5.11.7.2) Action driven by supplier engagement**

Select from:

☒ Emissions reduction

#### **(5.11.7.3) Type and details of engagement**

Capacity building

☒ Provide training, support and best practices on how to set science-based targets

#### **(5.11.7.4) Upstream value chain coverage**

Select all that apply

☒ Tier 1 suppliers

#### **(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement**

Select from:

☒ 76-99%

#### **(5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement**

Select from:

☒ 76-99%

#### **(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action**

*We are committed to having 90.0 % of our suppliers (by emissions, including goods and services sold through our platform, packaging, and last-mile delivery partners) having set SBTs by 2025. 70.5 % of our suppliers in scope have set SBTs in 2024, compared to 64.8 % in 2023. In 2024, brand partners with set SBTs accounted for 70.0 % of our brand supplier-related emissions up from 65.2% in 2023. packaging partners who set SBTs increased to 74.5 % last-mile delivery partners who set SBTs increased to 76.9 %. We have committed to supporting brands in setting their own SBTs by the end of 2025. We further expanded the FASHION LEAP FOR CLIMATE learning platform (LEAP). This platform provides brands with free peer-learning opportunities and step-by-step guidance to measure emissions and set ambitious reductions targets. In 2024, with our LEAP partners we recruited 19 additional Zalando brands to join the programme. Expanded the initiative across the fashion industry by onboarding new retail partners and aligning with wider industry efforts. Notably, ASOS, Selfridges Group, Boozt, and Cascale joined the initiative as partners in 2024.*

#### **(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue**

Select from:

☒ Yes, please specify the environmental requirement :To set Science Based targets until 2025

#### **(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action**

Select from:

☒ Unknown

### **(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.**

#### **Climate change**

#### **(5.11.9.1) Type of stakeholder**

Select from:

☒ Customers

#### **(5.11.9.2) Type and details of engagement**

Education/Information sharing

☒ Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services

#### (5.11.9.3) % of stakeholder type engaged

Select from:

☒ 100%

#### (5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☒ 1-25%

#### (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*Customers are central to Zalando's strategy of empowering sustainable choices. Given our ambition to become a catalyst for change in the European fashion ecosystem, customer engagement was chosen to enable informed and sustainable purchasing decisions. Engagement includes providing transparent product sustainability information, clear labelling through product standard filters, and the expansion of our sustainable assortment and pre-owned offerings. With the product standard filter, customers can filter for product standards with lower carbon footprint such as for example the Global Recycled Standard (GRS), GOTS Organic (Global Organic Textile Standard) and others. By improving customer awareness and choices, we directly support our climate ambitions, aligning customer behaviour with our broader sustainability objectives.*

#### (5.11.9.6) Effect of engagement and measures of success

*Engagement with customers has already yielded positive outcomes, such as increased customer adoption of sustainably labelled products, the successful expansion of our pre-owned offerings. The introduction of innovative tools, such as Size Advice with Body Measurements and virtual fitting rooms, have resulted in reduced returns and enhanced customer experience, contributing to lower emissions and waste. Success measures include achieving 0% virgin polyester and cotton use in our private labels by 2033, increasing sustainable packaging sourcing to 100% by 2033, reducing size-related returns by approximately 10%, and enhancing transparency and trust in our sustainability claims through clearly defined and verifiable product standards.*

## Water

#### (5.11.9.1) Type of stakeholder

Select from:

☒ Customers

#### (5.11.9.2) Type and details of engagement

Education/Information sharing

☒ Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services

#### (5.11.9.3) % of stakeholder type engaged

Select from:

☒ 100%

#### (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*Customers are central to Zalando's strategy of empowering sustainable choices. Given our ambition to become a catalyst for change in the European fashion ecosystem, customer engagement was chosen to enable informed and sustainable purchasing decisions. Engagement includes providing transparent product sustainability information, clear labelling through product standard filters, and the expansion of our sustainable assortment and pre-owned offerings. With the product standard filter, customers can filter for products standards with low water consumption such as for example GOTS (Global Organic Textile Standard), Fairtrade Cotton, Leather Working Group (LWG), Cradle to Cradle Certified® (Bronze to Platinum) and others. By improving customer awareness and choices, we directly support our climate ambitions, aligning customer behaviour with our broader sustainability objectives.*

#### (5.11.9.6) Effect of engagement and measures of success

*Engagement with customers has already yielded positive outcomes, such as increased customer adoption of sustainably labelled products and the successful expansion of our pre-owned offerings. The introduction of innovative tools, such as Size Advice with Body Measurements and virtual fitting rooms, have resulted in reduced returns and enhanced customer experience, contributing to lower emissions and waste. Success measures include achieving 0% virgin polyester and cotton use in our private labels by 2033, increasing sustainable packaging sourcing to 100% by 2033, reducing size-related returns by approximately 10%, and enhancing transparency and trust in our sustainability claims through clearly defined and verifiable product standards.*

### Climate change

#### (5.11.9.1) Type of stakeholder

Select from:

☒ Investors and shareholders

### (5.11.9.2) Type and details of engagement

Education/Information sharing

☒ Share information on environmental initiatives, progress and achievements

### (5.11.9.3) % of stakeholder type engaged

Select from:

☒ 100%

### (5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☒ Less than 1%

### (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*We actively engage with investors. As current or potential shareholders of Zalando, these stakeholders have a vested interest in how the company operates both in terms of financial performance and non-financial value creation. Our goal is to maintain open communication with existing and prospective investors on sustainability progress and ambitions to safeguard and potentially grow shareholdings. Besides general ESG calls we conduct dedicated climate focussed calls on a regular basis. We also engage with shareholders to gather feedback on sustainability-related matters. Additionally, our Combined Annual and Sustainability Report is distributed to 100% of our shareholders.*

### (5.11.9.6) Effect of engagement and measures of success

*One anticipated outcome of our engagement efforts is an increased focus on new sustainable investments in Zalando, helping to strengthen investor confidence in our long-term strategy and ESG performance. A key additional benefit of these engagements is the development of a comprehensive database capturing investors' specific areas of interest. This enables us to enhance and tailor future communications more effectively. Furthermore, these dialogues with Investors and Stakeholders help raise awareness of Zalando's broader sustainability initiatives, reinforcing our commitment to transparency and responsible business practices.*

## Water

### (5.11.9.1) Type of stakeholder

Select from:

- ☒ Investors and shareholders

#### (5.11.9.2) Type and details of engagement

Education/Information sharing

- ☒ Share information on environmental initiatives, progress and achievements

#### (5.11.9.3) % of stakeholder type engaged

Select from:

- ☒ 100%

#### (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*We actively engage with investors. As current or potential shareholders of Zalando, these stakeholders have a vested interest in how the company operates both in terms of financial performance and non-financial value creation. Our goal is to maintain open communication with existing and prospective investors on sustainability progress and ambitions to safeguard and potentially grow shareholdings. Besides general ESG calls we conduct dedicated water focussed calls. We also engage with shareholders to gather feedback on sustainability-related matters. Additionally, our Combined Annual and Sustainability Report is distributed to 100% of our shareholders.*

#### (5.11.9.6) Effect of engagement and measures of success

*One anticipated outcome of our engagement efforts is an increased focus on new sustainable investments in Zalando, helping to strengthen investor confidence in our long-term strategy and ESG performance. An additional benefit of these engagements is the development of a comprehensive understanding of investors specific areas of interest. This enables us to enhance and tailor future communications more effectively. Furthermore, these dialogues with Investors and Stakeholders help raise awareness of Zalando's broader sustainability initiatives, reinforcing our commitment to transparency and responsible business practices.*

## C6. Environmental Performance - Consolidation Approach

**(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.**

### Climate change

#### **(6.1.1) Consolidation approach used**

Select from:

☒ Operational control

#### **(6.1.2) Provide the rationale for the choice of consolidation approach**

*Zalando uses the 'operational control' consolidation approach, as defined by the GHG Protocol Corporate Standard, to ensure that the environmental performance of operations where Zalando has the full authority to introduce and implement its operating policies is captured under the 'own operations' boundary (Scope 1&2 GHG emissions boundary). For our ESRS/CSRD disclosure, we calculated and presented two GHG inventories to demonstrate compliance with the financial control approach required by the regulation. The operational control approach better reflects our internal methodology, as our targets are based on an inventory aligned with operational control.*

### Water

#### **(6.1.1) Consolidation approach used**

Select from:

☒ Financial control

#### **(6.1.2) Provide the rationale for the choice of consolidation approach**

*Zalando has transitioned from the operational control approach under the Greenhouse Gas Protocol to a financial control approach, in line with the ESRS/CSRD disclosure requirements for the 2024 reporting year. ESRS/CSRD demands financial control because it obliges companies to use the same consolidation boundary as their financial statements, ensuring consistency and comparability across sustainability and financial reporting.*

## C7. Environmental performance - Climate Change

### (7.1) Is this your first year of reporting emissions data to CDP?

Select from:

☒ No

#### (7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

	Has there been a structural change?
	Select all that apply <input checked="" type="checkbox"/> No

#### (7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

	Change(s) in methodology, boundary, and/or reporting year definition?
	Select all that apply <input checked="" type="checkbox"/> No

**(7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.**

*Select all that apply*

- ☒ The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
- ☒ The Greenhouse Gas Protocol: Scope 2 Guidance
- ☒ The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard

**(7.3) Describe your organization's approach to reporting Scope 2 emissions.**

**(7.3.1) Scope 2, location-based**

*Select from:*

- ☒ We are reporting a Scope 2, location-based figure

**(7.3.2) Scope 2, market-based**

*Select from:*

- ☒ We are reporting a Scope 2, market-based figure

**(7.3.3) Comment**

*We report both a Scope 2, market-based figure and a Scope 2, location-based figure, providing a comprehensive view of our indirect emissions from purchased electricity.*

**(7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?**

*Select from:*

☒ No

## **(7.5) Provide your base year and base year emissions.**

### **Scope 1**

#### **(7.5.1) Base year end**

12/31/2017

#### **(7.5.2) Base year emissions (metric tons CO<sub>2</sub>e)**

4687

#### **(7.5.3) Methodological details**

*For Zalando, Scope 1 emissions mainly originate from three sources: the operation of its own vehicle fleet, heating systems powered by natural gas and burning oil, and refrigerant losses from cooling systems. These emissions are calculated following the principles of the GHG Protocol, using specific emission factors, activity data, and clearly stated assumptions to ensure consistency. Emissions from the company's fleet are determined by multiplying the consumption of fuel or electricity consumption by the relevant emission factor. Heating-related emissions are calculated using consumption data for natural gas and burning oil. The volume of each energy source used is converted into emissions using standard conversion factors, which reflect the carbon intensity of natural gas and oil combustion. For refrigerant emissions, Zalando differentiates between non-logistics and logistics-related systems. In non-logistics facilities emissions are estimated by applying a leakage rate to the volume of refrigerant used, then multiplying the result by the Global Warming Potential (GWP) of the specific refrigerant. In logistics settings, emissions are calculated based on the volume of refrigerant refilled during maintenance, again applying the corresponding GWP values, typically aligned with the IPCC's published data. Where exact leakage data is unavailable, Zalando applies standard leakage rates recommended for the type of equipment used. This dual approach reflects operational realities and allows for more precise monitoring and reduction strategies in both office and warehouse environments. All Scope 1 emissions are reported for assets under Zalando's operational control, in line with the organisational boundary set out in its broader sustainability reporting.*

### **Scope 2 (location-based)**

#### **(7.5.1) Base year end**

12/31/2017

#### **(7.5.2) Base year emissions (metric tons CO<sub>2</sub>e)**

### (7.5.3) Methodological details

*For Zalando, there are two primary scope 2 emission sources: Electricity and District heating. These emissions are calculated for all locations (and vehicles) (e.g. offices, logistics centers and retail locations) over which Zalando has operational control. Electricity emissions are calculated by multiplying the electricity consumption with country specific electricity emission factors. To calculate location-based carbon emissions, the emission factors for electricity are based on the most up-to-date UBA factor for Germany, BEIS (Defra) emission factor for the United Kingdom and AIB total supplier mix emission factors per country for all other locations. Location-based district heating emissions are calculated by multiplying the district heating consumption with the German average emission factor for district heat production. Under the location-based calculation method, because of the lack of reliable country specific emission factors for district heating, the average German district heating emission factor from GEMIS is used for all locations.*

## Scope 2 (market-based)

### (7.5.1) Base year end

12/31/2017

### (7.5.2) Base year emissions (metric tons CO2e)

22725

### (7.5.3) Methodological details

*For Zalando, there are two primary scope 2 emission sources: Electricity and District Heating. These emissions are calculated for all locations (and vehicles) (e.g. offices, logistics centres, and retail locations) over which Zalando has operational control. Market-based electricity emissions are zero for electricity consumption where renewable electricity evidence is available. In the base year, wherever electricity consumption was based on non-renewable sources or supplier-specific emission factors were not available Electricity emissions were calculated by multiplying the electricity consumption with country-specific electricity emission factors. In the base year, district heating market-based emissions were calculated in the same way as the location-based calculation method, due to the non-availability/collection of supplier-specific district heat emission factors.*

## Scope 3 category 1: Purchased goods and services

### (7.5.1) Base year end

12/31/2018

## (7.5.2) Base year emissions (metric tons CO<sub>2</sub>e)

1773728

## (7.5.3) Methodological details

We adopt category 1 Scope 3 emission calculation methodologies tailored to the characteristics of our different business models and product categories, ensuring accurate reflection of the nature of purchased goods and services. For Private Label, Wholesale, and Offprice Lounge apparel and footwear products, emissions are calculated by multiplying the volume of delivered materials by material type (in kg) with either the Material Sustainability Index (MSI) factor or with production-specific emission factors (expressed in kgCO<sub>2</sub>e per kg of material), depending on data availability. For the Partner Program, emissions are estimated by multiplying the number of items sold per brand by the average emission factor per item, specific to each brand. For Offprice Lounge home and electronics products, emissions are calculated based on procurement spend (in euros) multiplied by an Environmentally Extended Input-Output (EEIO) factor (kgCO<sub>2</sub>e per euro spent), which provides an estimate of upstream emissions associated with purchased goods. For Offprice Outlets, emissions are determined by multiplying the number of delivered items by the average emission factor per item. In the Recommerce model, emissions are calculated by multiplying the number of delivered items by product type, the average weight per item and type, and the average emission factor per product category. For packaging materials, emissions are based on the total weight of purchased packaging (in kg) multiplied by the material-specific emission factor (kgCO<sub>2</sub>e per kg). Finally, for non-product-related purchases, such as services or operational supplies, emissions are estimated using procurement spend (in euros) multiplied by the relevant EEIO emission factor.

## Scope 3 category 2: Capital goods

### (7.5.1) Base year end

12/31/2018

## (7.5.2) Base year emissions (metric tons CO<sub>2</sub>e)

65260

## (7.5.3) Methodological details

Zalando's capital goods purchases, expressed in euros, are aggregated and reported at the second-level commodity group. Each of these commodity groups is then mapped to a corresponding capital goods category, to which an Environmentally Extended Input-Output (EEIO) emission factor (kgCO<sub>2</sub>e per euro) is applied. Scope 3 emissions from capital goods are thus calculated by multiplying the procurement spend for each type of capital goods by its respective EEIO factor.

## Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

### (7.5.1) Base year end

12/31/2018

## (7.5.2) Base year emissions (metric tons CO<sub>2</sub>e)

6154

## (7.5.3) Methodological details

*Emissions are calculated by multiplying the quantities of fuel and electricity consumed by the corresponding well-to-tank (WTT) emission factors, ensuring full consistency with the energy data reported under Scope 1 and 2. Fuel types are first grouped into similar categories, and the most appropriate WTT emission factor is then applied to each group. Accordingly, CO<sub>2</sub>e emissions from fuel- and energy-related activities are determined by the equation: energy consumption (kWh) × WTT factor (kgCO<sub>2</sub>e/kWh), specific to each energy type.*

### Scope 3 category 4: Upstream transportation and distribution

## (7.5.1) Base year end

12/31/2018

## (7.5.2) Base year emissions (metric tons CO<sub>2</sub>e)

214004

## (7.5.3) Methodological details

*The emissions calculation methodology for each transportation and logistics activity is based on the following principles:*

- *Inbound Transportation (Supplier to Fulfilment Centre): CO<sub>2</sub>e emissions are calculated using either supplier-specific total emissions data from the freight forwarder or by multiplying the volume of purchased materials (in kg) by the average inbound emissions factor for Private Label (kg CO<sub>2</sub>e/kg), per business unit.*
- *Returns to Supplier: CO<sub>2</sub>e emissions are estimated by multiplying the volume of returned items (in kg) by the average inbound emissions factor for Private Label (kg CO<sub>2</sub>e/kg).*
- *Third-Party Warehousing: Emissions are calculated by multiplying the area of third-party warehousing (in m<sup>2</sup>) by the average emissions factor for the respective logistics location (kg CO<sub>2</sub>e/m<sup>2</sup>), depending on the country.*
- *Network Transportation (Between Logistics Locations): Emissions are derived by multiplying the number of trips between sites by the energy consumption per vehicle type (in liters) and the corresponding emissions factor (kg CO<sub>2</sub>e/liter).*
- *Deliveries and Returns to Customers: Emissions are calculated based on the number of parcels delivered or returned, using carrier- and country-specific emissions factors (kg CO<sub>2</sub>e/parcel), depending on the location.*

### Scope 3 category 5: Waste generated in operations

## (7.5.1) Base year end

12/31/2018

### **(7.5.2) Base year emissions (metric tons CO<sub>2</sub>e)**

582.0

### **(7.5.3) Methodological details**

*Category 5 covers emissions from the disposal and treatment of waste generated at Zalando's logistics and non-logistics facilities. Zalando systematically monitors the amount of waste generated across its offices, retail locations, and warehouses, with detailed tracking by waste category and associated treatment or disposal methods. This granular data enables comprehensive oversight of waste streams throughout the organisation. To calculate the emissions associated with operational waste, Zalando applies the latest conversion factors published by BEIS (DEFRA), ensuring consistency with internationally recognised methodologies. These emission factors are selected based on both the type of waste and its end-of-life treatment route - such as recycling, landfill, incineration, or composting - allowing for an accurate reflection of the environmental impact. Total waste volumes (in tons), broken down by category and disposal method, are available for all relevant sites. Emissions are quantified by multiplying the amount of each waste type by the appropriate emission factor, capturing the distinct carbon footprint associated with each waste treatment pathway.*

## **Scope 3 category 6: Business travel**

### **(7.5.1) Base year end**

12/31/2018

### **(7.5.2) Base year emissions (metric tons CO<sub>2</sub>e)**

6297

### **(7.5.3) Methodological details**

*Category 6 encompasses emissions from employee travel for business purposes across various modes of transportation (including air, rail, and road) when such travel occurs in vehicles owned or operated by third parties. It also includes emissions associated with overnight hotel stays during business trips. Emissions from business travel are calculated by Zalando's travel service providers based on actual activity data, which is disaggregated by mode of transport and includes both direct emissions and upstream (well-to-tank) emissions. Zalando conducts periodic checks to ensure accuracy and completeness of this data. For hotel-related emissions, Zalando collects the total number of nights spent in hotels by employees and applies the most recent emission factors published by BEIS (DEFRA) to estimate the associated CO<sub>2</sub>e.*

## **Scope 3 category 7: Employee commuting**

### (7.5.1) Base year end

12/31/2018

### (7.5.2) Base year emissions (metric tons CO2e)

3267.0

### (7.5.3) Methodological details

*To estimate emissions from employee commuting, average country-specific emission factors are applied based on national commuting patterns and transportation modes. These factors are then multiplied by the total number of full-time employees in each respective country. This approach provides a consistent and scalable method for calculating CO<sub>2</sub>e emissions associated with daily travel between employees' homes and their workplaces across Zalando's international operations.*

## Scope 3 category 8: Upstream leased assets

### (7.5.1) Base year end

12/31/2018

### (7.5.2) Base year emissions (metric tons CO2e)

0

### (7.5.3) Methodological details

*With regard to our boundary set-up, all rented facilities were included in Scope 1 and 2. Emissions related to leased warehouse space and data centers have already been included in Categories 4 and 1, respectively.*

## Scope 3 category 9: Downstream transportation and distribution

### (7.5.1) Base year end

12/31/2018

### (7.5.2) Base year emissions (metric tons CO2e)

2978.0

### (7.5.3) Methodological details

*Emissions from downstream warehousing are calculated using a formula that takes into account the number of units sold, the proportion of items delivered to third-party retailers, the stacking ratio (units per square meter), and the number of days the items remain in stock. These variables are then multiplied by the warehouse-specific emission factor (expressed in kgCO<sub>2</sub>e per sqm per day) to determine the associated CO<sub>2</sub>e emissions from storage. Downstream transportation emissions are calculated by applying the proportion of transport activity attributable to downstream operations to the total network transportation emissions. This ensures that only the relevant share of emissions is allocated to downstream distribution activities.*

## Scope 3 category 10: Processing of sold products

### (7.5.1) Base year end

12/31/2018

### (7.5.2) Base year emissions (metric tons CO<sub>2</sub>e)

0

### (7.5.3) Methodological details

*Emissions resulting from processing of intermediate products sold are not reported. This category is not applicable to Zalando's climate-related activities as we only sell the final products. The items sold on our platform (including the small share of products from our private labels) are used directly by the final client. There is no processing of intermediate products.*

## Scope 3 category 11: Use of sold products

### (7.5.1) Base year end

12/31/2018

### (7.5.2) Base year emissions (metric tons CO<sub>2</sub>e)

778285

### (7.5.3) Methodological details

*Use-phase emissions are calculated by multiplying the number of units sold, excluding returned items, which are not used and therefore have no associated emissions by a product- and market-specific emission factor. This factor accounts for the electricity consumed during the product's use phase (expressed in kWh per item) and the corresponding carbon intensity of electricity (in kgCO<sub>2</sub>e per kWh) in the relevant market. This methodology applies to Private Label, Wholesale, Off-price, and Recommerce products, where the use of the product contributes meaningfully to its overall environmental footprint.*

## Scope 3 category 12: End of life treatment of sold products

### (7.5.1) Base year end

12/31/2018

### (7.5.2) Base year emissions (metric tons CO<sub>2</sub>e)

32242

### (7.5.3) Methodological details

*To estimate end-of-life emissions, the total mass of clothing sold is multiplied by the relevant emission factor associated with disposal, specifically garments. In the absence of product-specific end-of-life data for Zalando's items, a conservative assumption is applied, whereby all products are disposed of in a landfill. For trims and packaging materials, emissions are calculated by multiplying the total mass of each material type by the corresponding emission factor for combustion with energy recovery.*

## Scope 3 category 13: Downstream leased assets

### (7.5.1) Base year end

12/31/2018

### (7.5.2) Base year emissions (metric tons CO<sub>2</sub>e)

0

### (7.5.3) Methodological details

*Scope 3 emissions resulting from downstream leased assets are not reported since corresponding emissions are not material and there are no long-term plans to have downstream leased assets in Zalando's portfolio.*

## **Scope 3 category 14: Franchises**

### **(7.5.1) Base year end**

12/31/2018

### **(7.5.2) Base year emissions (metric tons CO<sub>2</sub>e)**

0

### **(7.5.3) Methodological details**

*Scope 3 emissions resulting from franchises assets are not reported because Zalando has no commercial arrangements that could be considered franchises*

## **Scope 3 category 15: Investments**

### **(7.5.1) Base year end**

12/31/2018

### **(7.5.2) Base year emissions (metric tons CO<sub>2</sub>e)**

3214

### **(7.5.3) Methodological details**

*To estimate emissions associated with financial investments, the euro value of each investment has been used as a proxy. The investment amounts are converted into their US dollar equivalents and then multiplied by sector-specific emission factors provided by the Carbon Trust. This approach enables the calculation of CO<sub>2</sub>e emissions by investment category, using financial value as an input and aligning with recognised methodologies for estimating financed emissions.*

## **Scope 3: Other (upstream)**

### **(7.5.1) Base year end**

12/31/2018

#### (7.5.2) Base year emissions (metric tons CO2e)

0

#### (7.5.3) Methodological details

*Scope 3 emissions resulting from other upstream are not reported because this category is not applicable to Zalando.*

### Scope 3: Other (downstream)

#### (7.5.1) Base year end

12/31/2018

#### (7.5.2) Base year emissions (metric tons CO2e)

0

#### (7.5.3) Methodological details

*Scope 3 emissions resulting from other downstream sources are not reported because this category is not applicable to Zalando.*

### (7.6) What were your organization's gross global Scope 1 emissions in metric tons CO2e?

#### Reporting year

#### (7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

4417

#### (7.6.3) Methodological details

Zalando's Scope 1 emissions derive from three main sources: the company fleet, heating with natural gas and burning oil, and refrigerant losses from cooling systems. Each of these categories is assessed through specific methodologies based on data availability and aligned with international standards such as the GHG Protocol and SBTi requirements. **Fleet Emissions** This category includes emissions from Zalando's leased personal cars and logistics vehicles (e.g. Wiesel trucks), as the company does not own heavy transport vehicles. Fuel consumption data - broken down by fuel type (petrol, diesel, gas, biofuels) - is provided by leasing partners. Emissions are calculated by multiplying fuel use by the relevant emission factors (BEIS/DEFRA for fuels, UBA for electricity). Where biofuels are used, biogenic CO<sub>2</sub> emissions are also calculated separately and reported outside of Scope 1 but within the SBTi boundary. **Heating Emissions** Emissions from heating result from the use of natural gas and burning oil across logistic centres, offices, and retail sites. Consumption data is sourced from smart meters, invoices, self-readings, or estimations. Estimations are based on historical data or energy use per square meter. To ensure a conservative approach, calculations use the lower heating value (LHV) of natural gas. Emission factors are drawn from the most recent UBA data and applied based on actual or estimated energy consumption. **Refrigerant Emissions** Cooling-related emissions originate from refrigerant losses in HVAC systems across both logistic and non-logistic sites. In logistic locations, actual losses are monitored via refill records. In non-logistic locations, where such data is typically unavailable, losses are estimated using leakage rates derived from logistic site data, applied per square meter, and refrigerant type. Emissions are then calculated by multiplying refrigerant volumes by leakage rates and the Global Warming Potential (GWP) of each refrigerant, based on the IPCC AR5 report. Outlier data points, such as those influenced by accidental leaks, are excluded from average leakage rate calculations to maintain accuracy.

## **(7.7) What were your organization's gross global Scope 2 emissions in metric tons CO<sub>2</sub>e?**

### **Reporting year**

#### **(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO<sub>2</sub>e)**

55966

#### **(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO<sub>2</sub>e)**

505

#### **(7.7.4) Methodological details**

Zalando's Scope 2 emissions arise primarily from two sources: purchased electricity and district heating across both logistics and corporate real estate (CRE) facilities within the Scope 1 and 2 reporting boundaries. **Electricity Emissions** from electricity are based on consumption at all Zalando-operated sites. For logistics sites, electricity use is tracked through smart meter readings, while for CRE locations, data is derived from metering, invoices, or, where necessary, estimations. These estimates rely on historical data for existing sites or on per m<sup>2</sup> consumption from similar buildings in the case of new locations. Electricity procured as green energy is separately recorded for both logistics and CRE sites, provided there is sufficient supporting evidence such as bundled or unbundled Guarantees of Origin, or equivalent contractual documentation. To determine market-based emissions, an emission factor of zero is applied for all electricity covered by verified renewable procurement. For location-based emissions, country-specific factors are used: UBA factors for Germany, BEIS (DEFRA) for the UK, and AIB supplier mix factors for

other countries. Emissions are calculated by multiplying electricity consumption by the relevant emission factor depending on the chosen approach (location- or market-based). District Heating District heating emissions account for heating needs at Zalando's facilities where district systems are in use. Data is sourced from meters where available or estimated using prior-year consumption or energy intensity benchmarks for similar buildings. This hierarchy of data sources prioritises invoices, followed by smart meters, manual readings, and finally estimations. For location-based calculations, due to the absence of reliable country-specific emission factors for district heating, Zalando applies the average German emission factor from the GEMIS database to all locations. Under the market-based method, supplier-specific emission factors are used where available. If such data is not provided, the GEMIS average is again applied. District heating emissions are calculated by multiplying total consumption by the relevant emission factor, depending on data availability and calculation method.

## **(7.8) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.**

### **Purchased goods and services**

#### **(7.8.1) Evaluation status**

Select from:

☒ Relevant, calculated

#### **(7.8.2) Emissions in reporting year (metric tons CO<sub>2</sub>e)**

3773605.6

#### **(7.8.3) Emissions calculation methodology**

Select all that apply

☒ Average data method

☒ Spend-based method

#### **(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners**

0

#### **(7.8.5) Please explain**

Category 1 is a high-priority emissions source for Zalando, encompassing the upstream emissions associated with raw material extraction, product manufacturing, and upstream transportation of goods and services purchased by Zalando. This includes both product-related purchases (e.g. Private Label, Wholesale, Offprice, Recommerce) and non-product-related purchases (e.g. marketing services, office supplies). Product-Related Purchases Zalando calculates emissions using a delivered goods methodology to align with financial reporting. Product-related emissions are based on data such as material composition, weight, and volume, with emissions factors sourced primarily from the Higg MSI tool. When product weight or material data is missing, Zalando uses category-based averages or weighted emission factors. Final product assembly emissions (tier-1) are estimated using allocation percentages from the Quantis study: 7% for apparel and 20% for footwear.

- Private Labels: Full product lifecycle emissions are calculated using detailed product data, including trim components.
- Wholesale: Same methodology as Private Labels, with proxy trim data.
- Offprice: Uses a material-based for fashion products, spend-based for Home goods (using EXIOBASE EEIO factors).
- Recommerce: Only includes products purchased by Zalando. Emissions are estimated using Wholesale proxy data, and duplicate accounting is avoided by excluding items already accounted for under other categories.
- Partner Program: Excluded from official Scope 3 inventory (per ESRS/CSRD), but emissions are still calculated using Wholesale data as a proxy and disclosed separately. Packaging emissions are calculated using the mass and material of packaging per business unit, applying DEFRA (BEIS) material-specific factors. Inbound packaging emissions for Wholesale products are estimated based on unit assumptions. Non-Product-Related Purchases Indirect procurement emissions (e.g. services, office supplies) are calculated using a spend-based methodology. EXIOBASE EEIO factors are applied to the Euro spend per commodity group, with inflation adjustments for years after 2019. Categories already covered elsewhere in the Scope 3 inventory are excluded to prevent double counting.

Excluded from official Scope 3 inventory (per ESRS/CSRD), but emissions are still calculated using Wholesale data as a proxy and disclosed separately. Packaging emissions are calculated using the mass and material of packaging per business unit, applying DEFRA (BEIS) material-specific factors. Inbound packaging emissions for Wholesale products are estimated based on unit assumptions. Non-Product-Related Purchases Indirect procurement emissions (e.g. services, office supplies) are calculated using a spend-based methodology. EXIOBASE EEIO factors are applied to the Euro spend per commodity group, with inflation adjustments for years after 2019. Categories already covered elsewhere in the Scope 3 inventory are excluded to prevent double counting.

## Capital goods

### (7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO<sub>2</sub>e)

26705

### (7.8.3) Emissions calculation methodology

Select all that apply

☒ Spend-based method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

### (7.8.5) Please explain

Category 2 includes all upstream emissions associated with the production of capital goods purchased during the reporting period. Capital goods are defined as fixed assets or property, plant, and equipment (PPE) and are typically depreciated over their useful life. In contrast, goods expensed within the same financial year are reported under Category 1 – Purchased Goods and Services. For Zalando, capital goods comprise, but are not limited to, items used in the manufacturing and distribution of Zalando's products, IT hardware, buildings, and facility infrastructure. Emissions for this category are estimated using a spend-based approach, based on the total Euro value of capital goods purchases, which is disaggregated by commodity group. Emissions are calculated using Environmentally Extended Input-Output (EEIO) analysis. Each commodity group is matched to a corresponding EEIO category, to which a specific emission factor (expressed in kgCO<sub>2</sub>e per euro) is assigned. Since EEIO factors are not updated annually, an inflation adjustment is applied to ensure that emission estimates reflect changes in economic value over time.

## Fuel-and-energy-related activities (not included in Scope 1 or 2)

### (7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO<sub>2</sub>e)

8597.9

### (7.8.3) Emissions calculation methodology

Select all that apply

☒ Average data method

☒ Fuel-based method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

### (7.8.5) Please explain

Category 3 includes upstream emissions related to the production and supply of fuels and energy consumed by Zalando, such as natural gas, heating oil, district heating, and electricity. These emissions refer to the well-to-tank (WTT) phase, which encompasses the extraction, processing, and transportation of fuels prior to their combustion. In addition, electricity transmission and distribution (T&D) losses are also included in this category. The calculation approach is based on actual energy consumption data reported under Scope 1 and Scope 2. This data is multiplied by appropriate WTT and T&D emission factors to estimate the upstream

emissions associated with each energy type. Fuel types are first grouped into relevant categories to ensure the correct emission factors are applied. To ensure accuracy, Zalando uses the most up-to-date emission factors available, including those published by BEIS (DEFRA), GEMIS, and UBA. These factors are selected based on fuel type and country of consumption and include upstream activities as well as T&D losses for electricity. This methodology ensures full alignment with Scope 1 and 2 consumption figures and provides a comprehensive view of upstream emissions from energy-related activities across Zalando's operations.

## Upstream transportation and distribution

### (7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

312677

### (7.8.3) Emissions calculation methodology

Select all that apply

☒ Average data method

☒ Distance-based method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

### (7.8.5) Please explain

Category 4 includes emissions from upstream transportation and distribution services that Zalando purchases but does not own. This covers inbound and outbound logistics, product returns paid for by Zalando, and warehousing not included in Scope 1 and 2. It also includes emissions from transportation between tier 1 suppliers and Zalando warehouses if Zalando does not purchase the transport service. Inbound logistics covers the movement of Wholesale, Private Label, and Offprice goods from tier 1 suppliers to Zalando warehouses. Emissions for Private Label are calculated using primary data from logistics partners, while Wholesale and Offprice are estimated using Private Label data as a proxy. This includes sea and air shipments to Europe and final delivery to warehouses. Returns to vendors are also included, calculated using item counts, estimated weight, and average inbound emission factors. Network (middle-mile) transportation between Zalando warehouses and carrier hubs is assessed based on trip numbers, distance, and transport mode. Last-mile deliveries and returns include shipments from Zalando to end customers and returns back, calculated using parcel counts and carrier- and country-specific emission factors. Zalando applies a hierarchy of emission factors, prioritizing carrier-

provided data, previous data, or averages as needed. Each Zalando business model uses slightly different methodologies: Fashion Store and Offprice: Both middle- and last-mile emissions are included. Zalando Premium Logistics (ZPL): Includes modal breakdown (e.g., e-cars, cargo bikes); returns counted from 2022. Connected Retail: Includes only deliveries and returns handled by Zalando. Recommerce: Covers six logistics legs (from customer to hub, warehouse intake, failed returns, delivery, returns, and internal transfers). Partner Program: Includes only Zalando-handled deliveries and returns. Zalando works closely with logistics partners to collect actual activity data or apply supplier- and country-specific emission factors, ensuring robust and transparent reporting.

## Waste generated in operations

### (7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO<sub>2</sub>e)

768.4

### (7.8.3) Emissions calculation methodology

Select all that apply

☒ Waste-type-specific method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

### (7.8.5) Please explain

Category 5 includes emissions resulting from the treatment and disposal of waste generated at Zalando's logistics and non-logistics sites. Waste related to the manufacturing and disposal of apparel is excluded here, as it is accounted for under Category 12 – End-of-life treatment of sold products, to avoid any double-counting. Zalando monitors both the volume of waste produced and its categorisation by type, along with the corresponding treatment or disposal methods, across its offices, retail locations, and warehouses. To calculate associated emissions, the most recent BEIS (DEFRA) emission factors are applied, considering both the waste type and its end-of-life treatment route (e.g. recycling, landfill, incineration). Where waste data is not directly available for a specific site, estimates are made based on average waste generation per m<sup>2</sup>, using data from comparable logistics or non-logistics locations. This ensures a complete and consistent approach to quantifying waste-related emissions across the organisation.

## Business travel

### (7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

3173

### (7.8.3) Emissions calculation methodology

Select all that apply

☒ Distance-based method

☒ Other, please specify :Average-based method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

### (7.8.5) Please explain

Category 6 covers emissions from business-related travel by Zalando employees in vehicles owned or operated by third parties, as well as emissions from overnight hotel stays. Employee commuting (e.g. home-to-office travel) is excluded and accounted for under Category 7. For Zalando, business travel includes four main modes: Rail travel, tracked via Deutsche Bahn data, is assumed to have zero emissions due to the use of 100% green electricity under the bahn.business program - unless fuel-based emissions are involved. Air travel is split by distance and cabin class, with emissions provided by service providers. Radiative forcing is not included, in line with GHG Protocol guidance. Rental cars are accounted for using distance travelled and fuel type, with emissions data provided by rental companies. Hotel stays are based on the number of nights and calculated using BEIS (DEFRA) global average emission factors. Zalando's travel partners calculate business travel emissions using actual activity data, disaggregated by transport mode and covering well-to-tank emissions. Hotel-related emissions are based on total nights spent, multiplied by relevant global emission factors. Although these four modes are currently considered the main sources of business travel emissions, Zalando performs an annual review to identify any new modes (e.g. car-sharing, which was included before 2021).

## Employee commuting

### (7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

7559

### (7.8.3) Emissions calculation methodology

Select all that apply

☒ Average data method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

### (7.8.5) Please explain

Category 7 includes all emissions generated by employees commuting between their homes and workplaces, covering various modes of transport such as cars, rail, subway, bus, bicycle, and walking. Travel for business purposes is excluded, as it is accounted for under Category 6 – Business Travel. Due to the lack of primary data on commuting patterns, Zalando estimates commuting emissions by multiplying the number of employees per country by an average commuting emission factor specific to each country's classification. These emission factors are derived from the latest BEIS (DEFRA) conversion factors for different transport modes. Countries are grouped into five categories based on United Nations income classifications: high income (further split into 'high income – good' and 'high income – poor'), upper middle income, lower middle income, and low income. Each category reflects differences in transport infrastructure and commuting behavior. Average commuting emissions per employee are calculated using a combination of assumed modal splits and return-trip distances, supported by statistical data and secondary sources. The calculation assumes 220 working days per year. Based on these parameters, annual per-capita commuting emissions are calculated for each country classification and then multiplied by the number of Zalando employees in each group. Until 2024, the calculation included only tank-to-wheel emissions. From 2024 onwards, the methodology has been updated to also include well-to-tank emissions, thus covering the full well-to-wheel emissions. This update, achieved by integrating upstream DEFRA emission factors for fuel extraction, refining, and transport, ensures compliance with SBTi requirements.

## Upstream leased assets

### (7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

### (7.8.5) Please explain

*Category 8 refers to emissions from leased assets not already covered in Scope 1 and 2. However, Zalando currently excludes this category from its Scope 3 inventory, as it aims to account for emissions from leased properties within its Scope 1 and 2 boundaries.*

## Downstream transportation and distribution

### (7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO<sub>2</sub>e)

6123

### (7.8.3) Emissions calculation methodology

Select all that apply

☒ Average data method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

### (7.8.5) Please explain

*Downstream warehousing emissions are calculated based on the total number of products sold to third-party retailers. This figure is divided by the number of products per m<sup>2</sup> of warehouse space and multiplied by the average number of days the products remain in storage. The result is then multiplied by an average emission factor per m<sup>2</sup> per day (kg CO<sub>2</sub>e/m<sup>2</sup>/day). Downstream transportation emissions are estimated by applying the percentage of products sold to third-party retailers to the upstream transportation and distribution emissions. These upstream values are used as a proxy to approximate downstream emissions, and there is no double-counting between categories 4 and 9, as the upstream data is only used for estimation purposes. The average emission factor used in the warehousing calculation was developed by Carbon Trust, based on benchmark energy consumption data from the Chartered Institution of Building Services Engineers (CIBSE). Zalando provides the total number of products sold to third-party retailers, along with data on average storage duration and the number of products per pallet.*

## Processing of sold products

### (7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

### (7.8.5) Please explain

*Category 10 covers emissions from the processing of intermediate products sold for further transformation. This category is excluded from Zalando's Scope 3 inventory, as the company does not sell intermediate products.*

## Use of sold products

### (7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

285358.7

### (7.8.3) Emissions calculation methodology

Select all that apply

☒ Methodology for indirect use phase emissions, please specify :see explanation

### (7.8.5) Please explain

*Category 11 includes emissions from the use of goods and services sold by Zalando to end users. These emissions are distinguished as direct (e.g., electricity consumption by electronic devices or lighting) and indirect (e.g., energy used to wash, dry, or iron clothing). In Zalando's case, most use-phase emissions are indirect and depend on product type and customer behavior. To calculate these, the number of products sold (net of returns) is multiplied by use-phase emission factors specific to product types. These factors consider average consumer usage patterns - such as washing frequency and ironing - and use the EU electricity emission factor. For direct emissions, electricity consumption over the lifetime of relevant products is estimated and multiplied by the same grid factor. Data is sourced from life cycle assessments and EU electricity data, with internal assumptions used for product-level electricity estimates. For Recommerce items, when product type is unknown, conservative assumptions are applied - for example, assigning the "Workwear" type to unclassified clothing. If product information is completely missing, no emissions are allocated. Use-phase emissions are calculated for Private Label, Wholesale, Offprice, Recommerce, and eligible Partner Program goods.*

## End of life treatment of sold products

### (7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

57550.1

### (7.8.3) Emissions calculation methodology

Select all that apply

☒ Waste-type-specific method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

### (7.8.5) Please explain

Category 12 covers the emissions generated from the disposal and treatment of products sold by Zalando at the end of their life (EoL) within the reporting year. The current methodology assumes that all clothing materials, as identified in Category 1, ultimately end up in landfill, regardless of any intermediate reuse or recycling. Although in practice some clothing may be incinerated, Zalando currently lacks sufficient data to support a more differentiated assumption. Trims from Wholesale, Private Label, Offprice, Recommerce, and packaging materials are also considered, as they are disposed of by end consumers. For these items, where the material type is known, emission factors for combustion with energy recovery are applied. End-of-life emission factors are taken from the latest available BEIS conversion factors, which are updated annually and applied accordingly based on material type (e.g. clothing, paper, plastic).

## Downstream leased assets

### (7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

### (7.8.5) Please explain

*Scope 3 emissions resulting from downstream leased assets are not reported since corresponding emissions are not material and there are no long-term plans to have downstream leased assets in Zalando's portfolio.*

## Franchises

### (7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

### (7.8.5) Please explain

*The GHG protocol defines a franchise as a business operating under a license to sell or distribute another company's goods or services within a certain location. This category is applicable to franchisors. Zalando has no franchises, thus this category has been excluded from the Scope 3 inventory.*

## Investments

### (7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO<sub>2</sub>e)

2696

### (7.8.3) Emissions calculation methodology

Select all that apply

☒ Average data method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

### (7.8.5) Please explain

*Category 15 includes all emissions related to Zalando's investments that are not already accounted for under Scope 1 and 2, typically comprising minority shareholdings in companies outside Zalando's operational boundary and general portfolio investments made using cash reserves. For each equity share or financial instrument held, Zalando reports its proportional share of the investee's emissions. The total investment value is reported, disaggregated by asset type and, where applicable, the business sector. To calculate emissions, investment amounts in euros are converted into U.S. dollars (USD millions) using the applicable exchange rate and then multiplied by sector-specific emission factors. Until 2024, emission factors from 2016 provided by S&P Global were used; from 2024 onwards, these have been updated based on the latest factors published by S&P Global in September 2024.*

### Other (upstream)

#### (7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

### (7.8.5) Please explain

*Scope 3 emissions resulting from other upstream are not reported because this category is not applicable to Zalando.*

### Other (downstream)

#### (7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

### (7.8.5) Please explain

*Scope 3 emissions resulting from other downstream sources are not reported because this category is not applicable to Zalando.*

### (7.9) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	<i>Select from:</i> <input checked="" type="checkbox"/> Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	<i>Select from:</i> <input checked="" type="checkbox"/> Third-party verification or assurance process in place
Scope 3	<i>Select from:</i> <input checked="" type="checkbox"/> Third-party verification or assurance process in place

**(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.**

## Row 1

### (7.9.1.1) Verification or assurance cycle in place

*Select from:*

☒ Annual process

### (7.9.1.2) Status in the current reporting year

*Select from:*

☒ Complete

### (7.9.1.3) Type of verification or assurance

*Select from:*

☒ Limited assurance

#### (7.9.1.4) Attach the statement

*Annual Report\_Zalando SE\_EN\_2024.pdf*

#### (7.9.1.5) Page/section reference

*Please refer to pages 379–388, which contain the Report on the Audit of the Consolidated Financial Statements and the Combined Management Report.*

#### (7.9.1.6) Relevant standard

*Select from:*

☒ ISAE3000

#### (7.9.1.7) Proportion of reported emissions verified (%)

100

**(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.**

**Row 1**

#### (7.9.2.1) Scope 2 approach

*Select from:*

☒ Scope 2 location-based

#### (7.9.2.2) Verification or assurance cycle in place

*Select from:*

☒ Annual process

#### (7.9.2.3) Status in the current reporting year

*Select from:*

☒ Complete

#### (7.9.2.4) Type of verification or assurance

Select from:

☒ Limited assurance

#### (7.9.2.5) Attach the statement

*Annual Report\_Zalando SE\_EN\_2024.pdf*

#### (7.9.2.6) Page/ section reference

*Please refer to pages 379–388, which contain the Report on the Audit of the Consolidated Financial Statements and the Combined Management Report.*

#### (7.9.2.7) Relevant standard

Select from:

☒ ISAE3000

#### (7.9.2.8) Proportion of reported emissions verified (%)

100

### Row 2

#### (7.9.2.1) Scope 2 approach

Select from:

☒ Scope 2 market-based

#### (7.9.2.2) Verification or assurance cycle in place

Select from:

☒ Annual process

### (7.9.2.3) Status in the current reporting year

Select from:

☒ Complete

### (7.9.2.4) Type of verification or assurance

Select from:

☒ Limited assurance

### (7.9.2.5) Attach the statement

*Annual Report\_Zalando SE\_EN\_2024.pdf*

### (7.9.2.6) Page/ section reference

*Please refer to pages 379–388, which contain the Report on the Audit of the Consolidated Financial Statements and the Combined Management Report.*

### (7.9.2.7) Relevant standard

Select from:

☒ ISAE3000

### (7.9.2.8) Proportion of reported emissions verified (%)

100

**(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.**

**Row 1**

### (7.9.3.1) Scope 3 category

*Select all that apply*

- ☒ Scope 3: Investments
- ☒ Scope 3: Capital goods
- ☒ Scope 3: Business travel
- ☒ Scope 3: Employee commuting
- ☒ Scope 3: Use of sold products
- ☒ Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)
- ☒ Scope 3: Purchased goods and services
- ☒ Scope 3: Waste generated in operations
- ☒ Scope 3: End-of-life treatment of sold products
- ☒ Scope 3: Upstream transportation and distribution
- ☒ Scope 3: Downstream transportation and distribution

#### (7.9.3.2) Verification or assurance cycle in place

Select from:

- ☒ Annual process

#### (7.9.3.3) Status in the current reporting year

Select from:

- ☒ Complete

#### (7.9.3.4) Type of verification or assurance

Select from:

- ☒ Limited assurance

#### (7.9.3.5) Attach the statement

*Annual Report\_Zalando SE\_EN\_2024.pdf*

#### (7.9.3.6) Page/section reference

*Please refer to pages 379–388, which contain the Report on the Audit of the Consolidated Financial Statements and the Combined Management Report.*

#### (7.9.3.7) Relevant standard

Select from:

- ☒ ISAE3000

#### (7.9.3.8) Proportion of reported emissions verified (%)

100

**(7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?**

Select from:

☒ Decreased

**(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.**

**Change in renewable energy consumption**

#### (7.10.1.1) Change in emissions (metric tons CO<sub>2</sub>e)

2160.5

#### (7.10.1.2) Direction of change in emissions

Select from:

☒ Decreased

#### (7.10.1.3) Emissions value (percentage)

33

#### (7.10.1.4) Please explain calculation

*In 2024, we avoided approximately 2,160.5 tCO<sub>2</sub>e thanks to the production and consumption of electricity generated by solar panels installed on our warehouses in Germany, Italy, and the Netherlands. Compared to total Scope 1 and 2 market-based emissions of 6,077 tCO<sub>2</sub>e in 2023, this reduction corresponds to a 35% decrease, calculated as  $(-2,160.5/6,077) \times 100$ .*

**Other emissions reduction activities**

#### (7.10.1.1) Change in emissions (metric tons CO2e)

0

#### (7.10.1.2) Direction of change in emissions

Select from:

☒ No change

#### (7.10.1.3) Emissions value (percentage)

0

#### (7.10.1.4) Please explain calculation

*For the reporting year, no quantifiable reduction could be directly attributed to specific emission reduction initiatives outside of renewable energy consumption.*

### Change in output

#### (7.10.1.1) Change in emissions (metric tons CO2e)

1155

#### (7.10.1.2) Direction of change in emissions

Select from:

☒ Decreased

#### (7.10.1.3) Emissions value (percentage)

19

#### (7.10.1.4) Please explain calculation

*In 2024, our total Scope 1 and 2 market-based emissions decreased by 1,155 tCO<sub>2</sub>e compared to the previous year. This figure represents the absolute year-over-year reduction. Total Scope 1 and 2 market-based emissions for 2023 were 6,077 tCO<sub>2</sub>e, which corresponds to a 19% reduction, calculated as  $(1,155/6,077) \times 100$*

**(7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?**

Select from:

☒ Market-based

**(7.12) Are carbon dioxide emissions from biogenic carbon relevant to your organization?**

Select from:

☒ No

**(7.15) Does your organization break down its Scope 1 emissions by greenhouse gas type?**

Select from:

☒ Yes

**(7.15.1) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).**

**Row 1**

**(7.15.1.1) Greenhouse gas**

Select from:

☒ CO2

**(7.15.1.2) Scope 1 emissions (metric tons of CO2e)**

3862

**(7.15.1.3) GWP Reference**

Select from:

☒ IPCC Fifth Assessment Report (AR5 – 100 year)

## Row 2

### (7.15.1.1) Greenhouse gas

Select from:

☒ HFCs

### (7.15.1.2) Scope 1 emissions (metric tons of CO<sub>2</sub>e)

555

### (7.15.1.3) GWP Reference

Select from:

☒ IPCC Fifth Assessment Report (AR5 – 100 year)

## (7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.

### Austria

#### (7.16.1) Scope 1 emissions (metric tons CO<sub>2</sub>e)

0

#### (7.16.2) Scope 2, location-based (metric tons CO<sub>2</sub>e)

0

#### (7.16.3) Scope 2, market-based (metric tons CO<sub>2</sub>e)

0

## Belgium

### (7.16.1) Scope 1 emissions (metric tons CO2e)

0

### (7.16.2) Scope 2, location-based (metric tons CO2e)

0

### (7.16.3) Scope 2, market-based (metric tons CO2e)

0

## China

### (7.16.1) Scope 1 emissions (metric tons CO2e)

7

### (7.16.2) Scope 2, location-based (metric tons CO2e)

8

### (7.16.3) Scope 2, market-based (metric tons CO2e)

13

## Croatia

### (7.16.1) Scope 1 emissions (metric tons CO2e)

0

### (7.16.2) Scope 2, location-based (metric tons CO2e)

0

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

0

## **Czechia**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

0

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

0

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

0

## **Denmark**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

0

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

0

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

0

## **Estonia**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

0

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

0

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

0

**Finland**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

0.64

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

46

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

30

**France**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

0

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

0

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

0

**Germany**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

4075

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

24424

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

351

**Hungary**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

0

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

0

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

0

**Ireland**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

7.22

(7.16.2) Scope 2, location-based (metric tons CO2e)

107

(7.16.3) Scope 2, market-based (metric tons CO2e)

91

**Italy**

(7.16.1) Scope 1 emissions (metric tons CO2e)

86.58

(7.16.2) Scope 2, location-based (metric tons CO2e)

6528

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

**Latvia**

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

## Lithuania

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

## Luxembourg

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

## Netherlands

(7.16.1) Scope 1 emissions (metric tons CO2e)

48.7

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

2270

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

0

**Norway**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

0

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

0

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

0

**Poland**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

731.69

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

22535

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

0

## Portugal

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

7

(7.16.3) Scope 2, market-based (metric tons CO2e)

5

## Romania

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

## Slovakia

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

## Slovenia

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

## Spain

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

## Sweden

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

0

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

0

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

0

**Switzerland**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

0.46

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

17

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

0

**United Kingdom of Great Britain and Northern Ireland**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

0.15

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

19

(7.16.3) Scope 2, market-based (metric tons CO2e)

10

United States of America

(7.16.1) Scope 1 emissions (metric tons CO2e)

17

(7.16.2) Scope 2, location-based (metric tons CO2e)

5

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

(7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

Select all that apply

☒ By activity

(7.17.3) Break down your total gross global Scope 1 emissions by business activity.

	Activity	Scope 1 emissions (metric tons CO2e)
Row 1	Emissions from fugitive emissions (refrigerant leaks for cooling) from non-logistic	102

	Activity	Scope 1 emissions (metric tons CO2e)
Row 2	<i>Emissions from fugitive emissions (refrigerant leaks for cooling) from logistic sites</i>	453
Row 3	<i>Emissions from company car fleet</i>	678
Row 4	<i>Emissions from combustion of fuel for heating in the non-logistic sites</i>	430
Row 5	<i>Emissions from combustion of fuel for heating in the logistic sites</i>	2754

**(7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.**

Select all that apply

☒ By activity

**(7.20.3) Break down your total gross global Scope 2 emissions by business activity.**

	Activity	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Row 1	<i>Scope 2 - Logistics electricity</i>	48743	0
Row 2	<i>Scope 2 - Non-logistic electricity</i>	5634	0
Row 3	<i>Scope 2 - Non-logistic district heating</i>	1568	505
Row 4	<i>Scope 2 - Fleet - electricity</i>	21	0

**(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.**

**Consolidated accounting group**

**(7.22.1) Scope 1 emissions (metric tons CO2e)**

4417

**(7.22.2) Scope 2, location-based emissions (metric tons CO2e)**

55966

**(7.22.3) Scope 2, market-based emissions (metric tons CO2e)**

505

**(7.22.4) Please explain**

*All reported data, including the emissions figures provided in responses to questions 7.6 and 7.7, refer exclusively to entities within the consolidated accounting group*

**All other entities**

**(7.22.1) Scope 1 emissions (metric tons CO2e)**

0

**(7.22.2) Scope 2, location-based emissions (metric tons CO2e)**

0

**(7.22.3) Scope 2, market-based emissions (metric tons CO2e)**

0

#### (7.22.4) Please explain

*There are no additional entities outside the consolidated accounting group included in the emissions data reported in this section.*

#### (7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

*Select from:*

☒ No

#### (7.29) What percentage of your total operational spend in the reporting year was on energy?

*Select from:*

☒ More than 0% but less than or equal to 5%

#### (7.30) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	<i>Select from:</i> <input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired electricity	<i>Select from:</i> <input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired heat	<i>Select from:</i> <input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired steam	<i>Select from:</i>

	Indicate whether your organization undertook this energy-related activity in the reporting year
	<input checked="" type="checkbox"/> No
Consumption of purchased or acquired cooling	<i>Select from:</i> <input checked="" type="checkbox"/> No
Generation of electricity, heat, steam, or cooling	<i>Select from:</i> <input checked="" type="checkbox"/> Yes

### (7.30.1) Report your organization's energy consumption totals (excluding feedstocks) in MWh.

#### Consumption of fuel (excluding feedstock)

##### (7.30.1.1) Heating value

*Select from:*

☒ LHV (lower heating value)

##### (7.30.1.2) MWh from renewable sources

0

##### (7.30.1.3) MWh from non-renewable sources

18355

##### (7.30.1.4) Total (renewable + non-renewable) MWh

18355.00

## Consumption of purchased or acquired electricity

### (7.30.1.1) Heating value

Select from:

☒ Unable to confirm heating value

### (7.30.1.2) MWh from renewable sources

113648

### (7.30.1.3) MWh from non-renewable sources

0

### (7.30.1.4) Total (renewable + non-renewable) MWh

113648.00

## Consumption of purchased or acquired heat

### (7.30.1.1) Heating value

Select from:

☒ Unable to confirm heating value

### (7.30.1.2) MWh from renewable sources

0

### (7.30.1.3) MWh from non-renewable sources

10183

### (7.30.1.4) Total (renewable + non-renewable) MWh

10183.00

## Consumption of self-generated non-fuel renewable energy

### (7.30.1.1) Heating value

Select from:

☒ Unable to confirm heating value

### (7.30.1.2) MWh from renewable sources

7615

### (7.30.1.4) Total (renewable + non-renewable) MWh

7615.00

## Total energy consumption

### (7.30.1.1) Heating value

Select from:

☒ Unable to confirm heating value

### (7.30.1.2) MWh from renewable sources

121263

### (7.30.1.3) MWh from non-renewable sources

28538

### (7.30.1.4) Total (renewable + non-renewable) MWh

149801.00

**(7.30.6) Select the applications of your organization's consumption of fuel.**

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	<i>Select from:</i> <input checked="" type="checkbox"/> No
Consumption of fuel for the generation of heat	<i>Select from:</i> <input checked="" type="checkbox"/> Yes
Consumption of fuel for the generation of steam	<i>Select from:</i> <input checked="" type="checkbox"/> No
Consumption of fuel for the generation of cooling	<i>Select from:</i> <input checked="" type="checkbox"/> No
Consumption of fuel for co-generation or tri-generation	<i>Select from:</i> <input checked="" type="checkbox"/> No

**(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.**

**Sustainable biomass**

**(7.30.7.1) Heating value**

*Select from:*

☒ LHV

**(7.30.7.2) Total fuel MWh consumed by the organization**

0

#### (7.30.7.8) Comment

*This fuel type is not currently used in the organization's operations.*

### Other biomass

#### (7.30.7.1) Heating value

Select from:

☒ LHV

#### (7.30.7.2) Total fuel MWh consumed by the organization

0

#### (7.30.7.8) Comment

*There was no use of other biomass fuels during the reporting year.*

### Other renewable fuels (e.g. renewable hydrogen)

#### (7.30.7.1) Heating value

Select from:

☒ LHV

#### (7.30.7.2) Total fuel MWh consumed by the organization

0

#### (7.30.7.8) Comment

*No renewable fuels of this type were consumed during the reporting period.*

## Coal

### (7.30.7.1) Heating value

Select from:

☒ LHV

### (7.30.7.2) Total fuel MWh consumed by the organization

0

### (7.30.7.8) Comment

*The organization does not use coal in its operations.*

## Oil

### (7.30.7.1) Heating value

Select from:

☒ LHV

### (7.30.7.2) Total fuel MWh consumed by the organization

2802

### (7.30.7.8) Comment

*This row includes fuel consumption from crude oil and petroleum products.*

## Gas

### (7.30.7.1) Heating value

Select from:

☒ LHV

#### (7.30.7.2) Total fuel MWh consumed by the organization

15551

#### (7.30.7.8) Comment

*This row includes fuel consumption from gas.*

#### Other non-renewable fuels (e.g. non-renewable hydrogen)

#### (7.30.7.1) Heating value

Select from:

☒ LHV

#### (7.30.7.2) Total fuel MWh consumed by the organization

0

#### (7.30.7.8) Comment

*This row includes other non-renewable fuel consumption.*

#### Total fuel

#### (7.30.7.1) Heating value

Select from:

☒ LHV

#### (7.30.7.2) Total fuel MWh consumed by the organization

18355

### **(7.30.7.8) Comment**

*The organization did not report the use of sustainable biomass, other biomass fuels, renewable hydrogen, or coal during the reporting year, as these fuel types are not part of its current operations. Reported fuel consumption includes crude oil and petroleum products, natural gas, and district heating, the latter specifically in Sweden.*

### **(7.30.9) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.**

#### **Electricity**

##### **(7.30.9.1) Total Gross generation (MWh)**

7615

##### **(7.30.9.2) Generation that is consumed by the organization (MWh)**

7615

##### **(7.30.9.3) Gross generation from renewable sources (MWh)**

7615

##### **(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)**

7615

#### **Heat**

##### **(7.30.9.1) Total Gross generation (MWh)**

0

##### **(7.30.9.2) Generation that is consumed by the organization (MWh)**

0

**(7.30.9.3) Gross generation from renewable sources (MWh)**

0

**(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)**

0

## **Steam**

**(7.30.9.1) Total Gross generation (MWh)**

0

**(7.30.9.2) Generation that is consumed by the organization (MWh)**

0

**(7.30.9.3) Gross generation from renewable sources (MWh)**

0

**(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)**

0

## **Cooling**

**(7.30.9.1) Total Gross generation (MWh)**

0

**(7.30.9.2) Generation that is consumed by the organization (MWh)**

0

**(7.30.9.3) Gross generation from renewable sources (MWh)**

0

**(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)**

0

**(7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.**

**Austria**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

0

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.3) Is some or all of this electricity consumption excluded from your RE100 commitment?**

*Select from:*

☒ No

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

(7.30.16.7) Provide details of the electricity consumption excluded

No exclusion

**Belgium**

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.3) Is some or all of this electricity consumption excluded from your RE100 commitment?

Select from:

☒ No

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

(7.30.16.7) Provide details of the electricity consumption excluded

No exclusion

## China

### (7.30.16.1) Consumption of purchased electricity (MWh)

15

### (7.30.16.2) Consumption of self-generated electricity (MWh)

0

### (7.30.16.3) Is some or all of this electricity consumption excluded from your RE100 commitment?

Select from:

☒ No

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

15.00

### (7.30.16.7) Provide details of the electricity consumption excluded

No exclusion

## Croatia

### (7.30.16.1) Consumption of purchased electricity (MWh)

0

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.3) Is some or all of this electricity consumption excluded from your RE100 commitment?**

Select from:

☒ No

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

0.00

**(7.30.16.7) Provide details of the electricity consumption excluded**

No exclusion

**Czechia**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

0

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.3) Is some or all of this electricity consumption excluded from your RE100 commitment?**

Select from:

☒ No

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

0.00

**(7.30.16.7) Provide details of the electricity consumption excluded**

No exclusion

**Denmark**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

0

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.3) Is some or all of this electricity consumption excluded from your RE100 commitment?**

Select from:

☒ No

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

0.00

**(7.30.16.7) Provide details of the electricity consumption excluded**

*No exclusion*

**Estonia**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

0

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.3) Is some or all of this electricity consumption excluded from your RE100 commitment?**

*Select from:*

☒ No

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

(7.30.16.7) Provide details of the electricity consumption excluded

No exclusion

## Finland

(7.30.16.1) Consumption of purchased electricity (MWh)

83

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.3) Is some or all of this electricity consumption excluded from your RE100 commitment?

Select from:

☒ No

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

187

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

270.00

**(7.30.16.7) Provide details of the electricity consumption excluded**

*No exclusion*

**France**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

0

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.3) Is some or all of this electricity consumption excluded from your RE100 commitment?**

*Select from:*

☒ No

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

0.00

**(7.30.16.7) Provide details of the electricity consumption excluded**

*No exclusion*

**Germany**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

58044

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

1256

**(7.30.16.3) Is some or all of this electricity consumption excluded from your RE100 commitment?**

Select from:

☒ No

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

9192

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

68492.00

**(7.30.16.7) Provide details of the electricity consumption excluded**

No exclusion

**Hungary**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

0

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.3) Is some or all of this electricity consumption excluded from your RE100 commitment?**

Select from:

☒ No

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

0.00

**(7.30.16.7) Provide details of the electricity consumption excluded**

No exclusion

**Ireland**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

109

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.3) Is some or all of this electricity consumption excluded from your RE100 commitment?**

Select from:

☒ No

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

594

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

703.00

**(7.30.16.7) Provide details of the electricity consumption excluded**

*No exclusion*

**Italy**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

12878

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

2262

**(7.30.16.3) Is some or all of this electricity consumption excluded from your RE100 commitment?**

*Select from:*

☒ No

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

15140.00

**(7.30.16.7) Provide details of the electricity consumption excluded**

*No exclusion*

**Latvia**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

0

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.3) Is some or all of this electricity consumption excluded from your RE100 commitment?**

*Select from:*

☒ No

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

0.00

**(7.30.16.7) Provide details of the electricity consumption excluded**

*No exclusion*

**Lithuania**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

0

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.3) Is some or all of this electricity consumption excluded from your RE100 commitment?**

*Select from:*

☒ No

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

0.00

**(7.30.16.7) Provide details of the electricity consumption excluded**

*No exclusion*

## Luxembourg

### (7.30.16.1) Consumption of purchased electricity (MWh)

0

### (7.30.16.2) Consumption of self-generated electricity (MWh)

0

### (7.30.16.3) Is some or all of this electricity consumption excluded from your RE100 commitment?

Select from:

☒ No

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

### (7.30.16.7) Provide details of the electricity consumption excluded

No exclusion

## Netherlands

### (7.30.16.1) Consumption of purchased electricity (MWh)

9218

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

4097

**(7.30.16.3) Is some or all of this electricity consumption excluded from your RE100 commitment?**

Select from:

☒ No

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

13315.00

**(7.30.16.7) Provide details of the electricity consumption excluded**

No exclusion

**Norway**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

0

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.3) Is some or all of this electricity consumption excluded from your RE100 commitment?**

Select from:

☒ No

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

(7.30.16.7) Provide details of the electricity consumption excluded

No exclusion

**Poland**

(7.30.16.1) Consumption of purchased electricity (MWh)

33174

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.3) Is some or all of this electricity consumption excluded from your RE100 commitment?

Select from:

☒ No

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

33174.00

**(7.30.16.7) Provide details of the electricity consumption excluded**

*No exclusion*

**Portugal**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

7

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.3) Is some or all of this electricity consumption excluded from your RE100 commitment?**

*Select from:*

☒ No

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

29

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

36.00

**(7.30.16.7) Provide details of the electricity consumption excluded**

No exclusion

**Romania**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

0

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.3) Is some or all of this electricity consumption excluded from your RE100 commitment?**

Select from:

☒ No

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

0.00

**(7.30.16.7) Provide details of the electricity consumption excluded**

No exclusion

## Slovakia

### (7.30.16.1) Consumption of purchased electricity (MWh)

0

### (7.30.16.2) Consumption of self-generated electricity (MWh)

0

### (7.30.16.3) Is some or all of this electricity consumption excluded from your RE100 commitment?

Select from:

☒ No

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

### (7.30.16.7) Provide details of the electricity consumption excluded

No exclusion

## Slovenia

### (7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.3) Is some or all of this electricity consumption excluded from your RE100 commitment?

Select from:

☒ No

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

(7.30.16.7) Provide details of the electricity consumption excluded

No exclusion

**Spain**

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

**(7.30.16.3) Is some or all of this electricity consumption excluded from your RE100 commitment?**

Select from:

☒ No

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

0.00

**(7.30.16.7) Provide details of the electricity consumption excluded**

No exclusion

**Sweden**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

0

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.3) Is some or all of this electricity consumption excluded from your RE100 commitment?**

Select from:

☒ No

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

0.00

**(7.30.16.7) Provide details of the electricity consumption excluded**

*No exclusion*

**Switzerland**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

71

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.3) Is some or all of this electricity consumption excluded from your RE100 commitment?**

*Select from:*

☒ No

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

105

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

176.00

(7.30.16.7) Provide details of the electricity consumption excluded

No exclusion

**United Kingdom of Great Britain and Northern Ireland**

(7.30.16.1) Consumption of purchased electricity (MWh)

36

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.3) Is some or all of this electricity consumption excluded from your RE100 commitment?

Select from:

☒ No

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

76

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

112.00

**(7.30.16.7) Provide details of the electricity consumption excluded**

*No exclusion*

**United States of America**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

13

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.3) Is some or all of this electricity consumption excluded from your RE100 commitment?**

*Select from:*

☒ No

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

13.00

**(7.30.16.7) Provide details of the electricity consumption excluded**

*No exclusion*

**(7.30.17) Provide details of your organization's renewable electricity purchases in the reporting year by country/area.**

**Row 1**

**(7.30.17.1) Country/area of consumption of purchased renewable electricity**

Select from:

☒ Germany

**(7.30.17.2) Sourcing method**

Select from:

☒ Retail supply contract with an electricity supplier (retail green electricity)

**(7.30.17.3) Renewable electricity technology type**

Select from:

☒ Large hydropower (>25 MW)

**(7.30.17.4) Renewable electricity consumed via selected sourcing method in the reporting year (MWh)**

57050

**(7.30.17.5) Tracking instrument used**

Select from:

☒ GO

**(7.30.17.6) Country/area of origin (generation) of purchased renewable electricity**

Select from:

☒ Austria

**(7.30.17.7) Are you able to report the commissioning or re-powering year of the energy generation facility?**

Select from:

☒ No

#### (7.30.17.9) Vintage of the renewable energy/attribute (i.e. year of generation)

Select from:

☒ 2024

#### (7.30.17.11) Ecolabel associated with purchased renewable electricity

Select from:

☒ No additional, voluntary label

### Row 2

#### (7.30.17.1) Country/area of consumption of purchased renewable electricity

Select from:

☒ Poland

#### (7.30.17.2) Sourcing method

Select from:

☒ Retail supply contract with an electricity supplier (retail green electricity)

#### (7.30.17.3) Renewable electricity technology type

Select from:

☒ Wind

#### (7.30.17.4) Renewable electricity consumed via selected sourcing method in the reporting year (MWh)

33174

#### (7.30.17.5) Tracking instrument used

Select from:

☒ GO

#### (7.30.17.6) Country/area of origin (generation) of purchased renewable electricity

Select from:

☒ Poland

#### (7.30.17.7) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☒ No

#### (7.30.17.9) Vintage of the renewable energy/attribute (i.e. year of generation)

Select from:

☒ 2024

#### (7.30.17.11) Ecolabel associated with purchased renewable electricity

Select from:

☒ No additional, voluntary label

### Row 3

#### (7.30.17.1) Country/area of consumption of purchased renewable electricity

Select from:

☒ Italy

#### (7.30.17.2) Sourcing method

Select from:

☒ Retail supply contract with an electricity supplier (retail green electricity)

### (7.30.17.3) Renewable electricity technology type

Select from:

☒ Solar

### (7.30.17.4) Renewable electricity consumed via selected sourcing method in the reporting year (MWh)

12879

### (7.30.17.5) Tracking instrument used

Select from:

☒ GO

### (7.30.17.6) Country/area of origin (generation) of purchased renewable electricity

Select from:

☒ Italy

### (7.30.17.7) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☒ No

### (7.30.17.9) Vintage of the renewable energy/attribute (i.e. year of generation)

Select from:

☒ 2024

### (7.30.17.11) Ecolabel associated with purchased renewable electricity

Select from:

☒ No additional, voluntary label

**Row 4**

### (7.30.17.1) Country/area of consumption of purchased renewable electricity

Select from:

☒ Netherlands

### (7.30.17.2) Sourcing method

Select from:

☒ Retail supply contract with an electricity supplier (retail green electricity)

### (7.30.17.3) Renewable electricity technology type

Select from:

☒ Wind

### (7.30.17.4) Renewable electricity consumed via selected sourcing method in the reporting year (MWh)

9218

### (7.30.17.5) Tracking instrument used

Select from:

☒ GO

### (7.30.17.6) Country/area of origin (generation) of purchased renewable electricity

Select from:

☒ Netherlands

### (7.30.17.7) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☒ No

### (7.30.17.9) Vintage of the renewable energy/attribute (i.e. year of generation)

Select from:

☒ 2024

#### (7.30.17.11) Ecolabel associated with purchased renewable electricity

Select from:

☒ No additional, voluntary label

### Row 5

#### (7.30.17.1) Country/area of consumption of purchased renewable electricity

Select from:

☒ Switzerland

#### (7.30.17.2) Sourcing method

Select from:

☒ Retail supply contract with an electricity supplier (retail green electricity)

#### (7.30.17.3) Renewable electricity technology type

Select from:

☒ Renewable electricity mix, please specify :Not specified

#### (7.30.17.4) Renewable electricity consumed via selected sourcing method in the reporting year (MWh)

70

#### (7.30.17.5) Tracking instrument used

Select from:

☒ Contract

#### (7.30.17.6) Country/area of origin (generation) of purchased renewable electricity

Select from:

☒ Switzerland

#### (7.30.17.7) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☒ No

#### (7.30.17.9) Vintage of the renewable energy/attribute (i.e. year of generation)

Select from:

☒ 2024

#### (7.30.17.11) Ecolabel associated with purchased renewable electricity

Select from:

☒ No additional, voluntary label

### Row 6

#### (7.30.17.1) Country/area of consumption of purchased renewable electricity

Select from:

☒ United Kingdom of Great Britain and Northern Ireland

#### (7.30.17.2) Sourcing method

Select from:

☒ Retail supply contract with an electricity supplier (retail green electricity)

#### (7.30.17.3) Renewable electricity technology type

Select from:

☒ Renewable electricity mix, please specify :Not specified

#### (7.30.17.4) Renewable electricity consumed via selected sourcing method in the reporting year (MWh)

36

#### (7.30.17.5) Tracking instrument used

Select from:

☒ Contract

#### (7.30.17.6) Country/area of origin (generation) of purchased renewable electricity

Select from:

☒ United Kingdom of Great Britain and Northern Ireland

#### (7.30.17.7) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☒ No

#### (7.30.17.9) Vintage of the renewable energy/attribute (i.e. year of generation)

Select from:

☒ 2024

#### (7.30.17.11) Ecolabel associated with purchased renewable electricity

Select from:

☒ No additional, voluntary label

### Row 7

#### (7.30.17.1) Country/area of consumption of purchased renewable electricity

Select from:

☒ Germany

### (7.30.17.2) Sourcing method

Select from:

☒ Unbundled procurement of Energy Attribute Certificates (EACs)

### (7.30.17.3) Renewable electricity technology type

Select from:

☒ Renewable electricity mix, please specify :Not specified

### (7.30.17.4) Renewable electricity consumed via selected sourcing method in the reporting year (MWh)

994

### (7.30.17.5) Tracking instrument used

Select from:

☒ GO

### (7.30.17.6) Country/area of origin (generation) of purchased renewable electricity

Select from:

☒ Norway

### (7.30.17.7) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☒ No

### (7.30.17.9) Vintage of the renewable energy/attribute (i.e. year of generation)

Select from:

☒ 2024

### (7.30.17.11) Ecolabel associated with purchased renewable electricity

Select from:

☒ No additional, voluntary label

## Row 8

### (7.30.17.1) Country/area of consumption of purchased renewable electricity

Select from:

☒ Finland

### (7.30.17.2) Sourcing method

Select from:

☒ Unbundled procurement of Energy Attribute Certificates (EACs)

### (7.30.17.3) Renewable electricity technology type

Select from:

☒ Renewable electricity mix, please specify :Not specified

### (7.30.17.4) Renewable electricity consumed via selected sourcing method in the reporting year (MWh)

83

### (7.30.17.5) Tracking instrument used

Select from:

☒ GO

### (7.30.17.6) Country/area of origin (generation) of purchased renewable electricity

Select from:

☒ Norway

### (7.30.17.7) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☒ No

#### (7.30.17.9) Vintage of the renewable energy/attribute (i.e. year of generation)

Select from:

☒ 2024

#### (7.30.17.11) Ecolabel associated with purchased renewable electricity

Select from:

☒ No additional, voluntary label

### Row 9

#### (7.30.17.1) Country/area of consumption of purchased renewable electricity

Select from:

☒ Ireland

#### (7.30.17.2) Sourcing method

Select from:

☒ Unbundled procurement of Energy Attribute Certificates (EACs)

#### (7.30.17.3) Renewable electricity technology type

Select from:

☒ Renewable electricity mix, please specify :Not specified

#### (7.30.17.4) Renewable electricity consumed via selected sourcing method in the reporting year (MWh)

109

#### (7.30.17.5) Tracking instrument used

Select from:

☒ GO

#### (7.30.17.6) Country/area of origin (generation) of purchased renewable electricity

Select from:

☒ Norway

#### (7.30.17.7) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☒ No

#### (7.30.17.9) Vintage of the renewable energy/attribute (i.e. year of generation)

Select from:

☒ 2024

#### (7.30.17.11) Ecolabel associated with purchased renewable electricity

Select from:

☒ No additional, voluntary label

### Row 10

#### (7.30.17.1) Country/area of consumption of purchased renewable electricity

Select from:

☒ Portugal

#### (7.30.17.2) Sourcing method

Select from:

☒ Unbundled procurement of Energy Attribute Certificates (EACs)

### (7.30.17.3) Renewable electricity technology type

Select from:

☒ Renewable electricity mix, please specify :Not specified

### (7.30.17.4) Renewable electricity consumed via selected sourcing method in the reporting year (MWh)

7

### (7.30.17.5) Tracking instrument used

Select from:

☒ GO

### (7.30.17.6) Country/area of origin (generation) of purchased renewable electricity

Select from:

☒ Norway

### (7.30.17.7) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☒ No

### (7.30.17.9) Vintage of the renewable energy/attribute (i.e. year of generation)

Select from:

☒ 2024

### (7.30.17.11) Ecolabel associated with purchased renewable electricity

Select from:

☒ No additional, voluntary label

**Row 11**

### (7.30.17.1) Country/area of consumption of purchased renewable electricity

Select from:

☒ United States of America

### (7.30.17.2) Sourcing method

Select from:

☒ Unbundled procurement of Energy Attribute Certificates (EACs)

### (7.30.17.3) Renewable electricity technology type

Select from:

☒ Renewable electricity mix, please specify :Not specified

### (7.30.17.4) Renewable electricity consumed via selected sourcing method in the reporting year (MWh)

13

### (7.30.17.5) Tracking instrument used

Select from:

☒ GO

### (7.30.17.6) Country/area of origin (generation) of purchased renewable electricity

Select from:

☒ United States of America

### (7.30.17.7) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☒ No

### (7.30.17.9) Vintage of the renewable energy/attribute (i.e. year of generation)

Select from:

☒ 2024

#### (7.30.17.11) Ecolabel associated with purchased renewable electricity

Select from:

☒ No additional, voluntary label

### Row 12

#### (7.30.17.1) Country/area of consumption of purchased renewable electricity

Select from:

☒ China

#### (7.30.17.2) Sourcing method

Select from:

☒ Unbundled procurement of Energy Attribute Certificates (EACs)

#### (7.30.17.3) Renewable electricity technology type

Select from:

☒ Renewable electricity mix, please specify :Not specified

#### (7.30.17.4) Renewable electricity consumed via selected sourcing method in the reporting year (MWh)

15

#### (7.30.17.5) Tracking instrument used

Select from:

☒ GO

#### (7.30.17.6) Country/area of origin (generation) of purchased renewable electricity

Select from:

☒ China

#### (7.30.17.7) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☒ No

#### (7.30.17.9) Vintage of the renewable energy/attribute (i.e. year of generation)

Select from:

☒ 2024

#### (7.30.17.11) Ecolabel associated with purchased renewable electricity

Select from:

☒ No additional, voluntary label

### (7.30.18) Provide details of your organization's low-carbon heat, steam, and cooling purchases in the reporting year by country/area.

#### Row 1

#### (7.30.18.1) Sourcing method

Select from:

☒ Heat/steam/cooling supply agreement

#### (7.30.18.2) Country/area of consumption of low-carbon heat, steam or cooling

Select from:

☒ Germany

#### (7.30.18.3) Energy carrier

Select from:

☒ Heat

#### (7.30.18.4) Low-carbon technology type

Select from:

☒ Other, please specify :District heating

#### (7.30.18.5) Low-carbon heat, steam, or cooling consumed (MWh)

9192

#### (7.30.18.6) Comment

*District heating consumption is included here.*

### Row 2

#### (7.30.18.1) Sourcing method

Select from:

☒ Heat/steam/cooling supply agreement

#### (7.30.18.2) Country/area of consumption of low-carbon heat, steam or cooling

Select from:

☒ Ireland

#### (7.30.18.3) Energy carrier

Select from:

☒ Heat

#### (7.30.18.4) Low-carbon technology type

Select from:

☒ Other, please specify :District heating

#### (7.30.18.5) Low-carbon heat, steam, or cooling consumed (MWh)

594

#### (7.30.18.6) Comment

*District heating consumption is included here.*

### Row 3

#### (7.30.18.1) Sourcing method

Select from:

☒ Heat/steam/cooling supply agreement

#### (7.30.18.2) Country/area of consumption of low-carbon heat, steam or cooling

Select from:

☒ Finland

#### (7.30.18.3) Energy carrier

Select from:

☒ Heat

#### (7.30.18.4) Low-carbon technology type

Select from:

☒ Other, please specify :District heating

#### (7.30.18.5) Low-carbon heat, steam, or cooling consumed (MWh)

**(7.30.18.6) Comment**

*District heating consumption is included here.*

**Row 4****(7.30.18.1) Sourcing method**

*Select from:*

☒ Heat/steam/cooling supply agreement

**(7.30.18.2) Country/area of consumption of low-carbon heat, steam or cooling**

*Select from:*

☒ United Kingdom of Great Britain and Northern Ireland

**(7.30.18.3) Energy carrier**

*Select from:*

☒ Heat

**(7.30.18.4) Low-carbon technology type**

*Select from:*

☒ Other, please specify :District heating

**(7.30.18.5) Low-carbon heat, steam, or cooling consumed (MWh)****(7.30.18.6) Comment**

*District heating consumption is included here.*

## Row 5

### (7.30.18.1) Sourcing method

Select from:

☒ Heat/steam/cooling supply agreement

### (7.30.18.2) Country/area of consumption of low-carbon heat, steam or cooling

Select from:

☒ Switzerland

### (7.30.18.3) Energy carrier

Select from:

☒ Heat

### (7.30.18.4) Low-carbon technology type

Select from:

☒ Other, please specify :District heating

### (7.30.18.5) Low-carbon heat, steam, or cooling consumed (MWh)

105

### (7.30.18.6) Comment

*District heating consumption is included here.*

## Row 6

### (7.30.18.1) Sourcing method

Select from:

☒ Heat/steam/cooling supply agreement

#### (7.30.18.2) Country/area of consumption of low-carbon heat, steam or cooling

Select from:

☒ Portugal

#### (7.30.18.3) Energy carrier

Select from:

☒ Heat

#### (7.30.18.4) Low-carbon technology type

Select from:

☒ Other, please specify :District heating

#### (7.30.18.5) Low-carbon heat, steam, or cooling consumed (MWh)

29

#### (7.30.18.6) Comment

*District heating consumption is included here.*

**(7.30.19) Provide details of your organization's renewable electricity generation by country/area in the reporting year.**

**Row 1**

#### (7.30.19.1) Country/area of generation

Select from:

☒ Germany

### (7.30.19.2) Renewable electricity technology type

Select from:

☒ Solar

### (7.30.19.3) Facility capacity (MW)

1500

### (7.30.19.4) Total renewable electricity generated by this facility in the reporting year (MWh)

1256

### (7.30.19.5) Renewable electricity consumed by your organization from this facility in the reporting year (MWh)

1256

### (7.30.19.6) Energy attribute certificates issued for this generation

Select from:

☒ No

### (7.30.19.8) Comment

*The solar PV system installed has a capacity of 1,500 MW. In 2024, it generated 1,256 MWh of renewable electricity, all of which was directly consumed on-site by Zalando. No energy attribute certificates were issued for this generation, as the electricity was not exported or sold but fully self-consumed.*

## Row 2

### (7.30.19.1) Country/area of generation

Select from:

☒ Italy

### (7.30.19.2) Renewable electricity technology type

Select from:

☒ Solar

### (7.30.19.3) Facility capacity (MW)

2500

### (7.30.19.4) Total renewable electricity generated by this facility in the reporting year (MWh)

2262

### (7.30.19.5) Renewable electricity consumed by your organization from this facility in the reporting year (MWh)

2262

### (7.30.19.6) Energy attribute certificates issued for this generation

Select from:

☒ No

### (7.30.19.8) Comment

*At the Verona, Zalando operates a solar PV system with a total installed capacity of 2,500 MW. During 2024, the system produced 2,262 MWh of electricity, which was entirely consumed on-site. No energy attribute certificates were issued for this generation, given the self-consumption model.*

## Row 3

### (7.30.19.1) Country/area of generation

Select from:

☒ Netherlands

### (7.30.19.2) Renewable electricity technology type

Select from:

☒ Solar

#### (7.30.19.3) Facility capacity (MW)

8600

#### (7.30.19.4) Total renewable electricity generated by this facility in the reporting year (MWh)

4097

#### (7.30.19.5) Renewable electricity consumed by your organization from this facility in the reporting year (MWh)

4097

#### (7.30.19.6) Energy attribute certificates issued for this generation

Select from:

☒ No

#### (7.30.19.8) Comment

*The Rotterdam fulfillment center hosts Zalando's largest on-site solar PV system, with a capacity of 8,600 MW. In 2024, it generated 4,097 MWh of electricity, which was fully used on-site by the organization. As the electricity was not sold or transferred, no energy attribute certificates were issued.*

#### **(7.30.20) Describe how your organization's renewable electricity sourcing strategy directly or indirectly contributes to bringing new capacity into the grid in the countries/areas in which you operate.**

*Zalando's renewable electricity sourcing strategy has a positive impact on the renewable electricity market by ensuring 100% of the electricity it consumes comes from renewable sources, a goal achieved in 2018. As a member of the RE100 initiative, Zalando has made a public and long-term commitment to renewable electricity, making this a core pillar of its decarbonization strategy. A key way Zalando directly contributes to adding new renewable capacity to the grid is through self-generated electricity from photovoltaic (PV) panels installed at its fulfillment centers in Lahr (Germany), Rotterdam (Netherlands), and Verona (Italy). In 2024, these installations produced approximately 7,615 MWh of renewable electricity, supporting Zalando's Scope 1 and 2 decarbonization efforts while increasing the availability of clean energy locally. While the majority of Zalando's electricity is sourced through green tariffs, mechanisms that may or may not directly lead to additional capacity, and less than 1% is covered by unbundled Guarantees of Origin (GoOs), the company's ongoing ambition remains to maintain 100% renewable electricity sourcing annually. Looking ahead, Zalando is planning to expand its self-generation capacity through new PV installations at its fulfillment centers under construction in Giessen (Germany) and Paris (France), further reinforcing its direct contribution to renewable infrastructure in the regions where it operates.*

**(7.30.21) In the reporting year, has your organization faced barriers or challenges to sourcing renewable electricity?**

	<b>Challenges to sourcing renewable electricity</b>
	Select from: <input checked="" type="checkbox"/> Yes, in specific countries/areas in which we operate

**(7.30.22) Provide details of the country/area-specific challenges to sourcing renewable electricity faced by your organization in the reporting year.**

**Row 1**

**(7.30.22.1) Country/area**

Select from:

☒ Italy

**(7.30.22.2) Reason why it was challenging to source renewable electricity within selected country/area**

Select all that apply

☒ Lack of credible renewable electricity procurement options (e.g. EACs, Green Tariffs)

☒ Regulatory instability

**(7.30.22.3) Provide additional details of the barriers faced within this country/area**

*Zalando's renewable electricity sourcing strategy faces several country-specific challenges, as the organization operates across multiple European markets, each with varying implications for sustainability, including differences in the local availability of renewable energy. These challenges are also perceived as transition risks. Difficulties in procuring renewable electricity have arisen due to multiple factors, including persistent market volatility following the energy crisis, for instance, some suppliers have unilaterally terminated contracts, as well as the high sustainability standards Zalando applies to its procurement processes. The Italian market stands*

out as one of the most complex in our European portfolio, due in part to the characteristics of the local energy generation infrastructure. More broadly, the risk of reduced renewable energy availability and fluctuating prices may increase operational costs and represent an ongoing challenge to securing sustainable energy supply.

**(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.**

**Row 1**

**(7.45.1) Intensity figure**

0.465

**(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)**

4922

**(7.45.3) Metric denominator**

Select from:

☒ unit total revenue

**(7.45.4) Metric denominator: Unit total**

10572.49

**(7.45.5) Scope 2 figure used**

Select from:

☒ Market-based

**(7.45.6) % change from previous year**

22

### (7.45.7) Direction of change

Select from:

☒ Decreased

### (7.45.8) Reasons for change

Select all that apply

☒ Other emissions reduction activities

☒ Change in physical operating conditions

### (7.45.9) Please explain

*Emissions intensity relative to revenue decreased by 22% from 2023 to 2024, indicating an increase in revenue along with a decrease in Scope 1 and 2 emissions.*

## (7.52) Provide any additional climate-related metrics relevant to your business.

### Row 1

#### (7.52.1) Description

Select from:

☒ Waste

#### (7.52.2) Metric value

33340

#### (7.52.3) Metric numerator

*Total waste produced in tons in 2024*

#### (7.52.4) Metric denominator (intensity metric only)

-

### (7.52.5) % change from previous year

0

### (7.52.6) Direction of change

Select from:

☒ No change

### (7.52.7) Please explain

*Zalando's waste management and circularity strategy is a core part of its sustainability commitment. In recent years, the company has recognized waste as both a material impact and a transition risk across its operations and value chain, particularly due to the volume of products sold, returned, or unsold. To address this, Zalando has adopted a holistic approach focused on waste prevention, circular product design, and responsible end-of-life management. The company's circularity strategy is guided by updated life cycle assessments and is structured around three pillars: circular products, circular business models, and circular systems. Key initiatives supporting progress on this metric include the elimination of single-use plastics in packaging, the implementation of reusable intralogistics boxes, and the expansion of its recommerce offerings through services like Trade-in and Pre-owned. Additionally, Zalando is working toward ambitious goals related to the materials used in its private label products and packaging, aiming to shift to more sustainable and recycled sources. The company also follows a multi-channel sales approach and maintains donation and resale partnerships to minimize textile waste. In compliance with Extended Producer Responsibility (EPR) regulations, Zalando collaborates with relevant organizations across markets to ensure proper collection, recycling, and disposal practices. Overall, Zalando is making progress toward reducing waste generation and increasing material circularity through a combination of product innovation, operational changes, and supplier engagement, with clear timelines set for future targets.*

### (7.53) Did you have an emissions target that was active in the reporting year?

Select all that apply

☒ Absolute target

☒ Intensity target

### (7.53.1) Provide details of your absolute emissions targets and progress made against those targets.

#### Row 1

### (7.53.1.1) Target reference number

Select from:

☒ Abs 1

### (7.53.1.2) Is this a science-based target?

Select from:

☒ Yes, and this target has been approved by the Science Based Targets initiative

### (7.53.1.3) Science Based Targets initiative official validation letter

2020 SBTs SBTi\_Approval letter (1).pdf

### (7.53.1.4) Target ambition

Select from:

☒ 1.5°C aligned

### (7.53.1.5) Date target was set

01/01/2020

### (7.53.1.6) Target coverage

Select from:

☒ Organization-wide

### (7.53.1.7) Greenhouse gases covered by target

Select all that apply

☒ Methane (CH<sub>4</sub>)

☒ Nitrous oxide (N<sub>2</sub>O)

☒ Carbon dioxide (CO<sub>2</sub>)

☒ Perfluorocarbons (PFCs)

☒ Hydrofluorocarbons (HFCs)

☒ Sulphur hexafluoride (SF<sub>6</sub>)

☒ Nitrogen trifluoride (NF<sub>3</sub>)

### (7.53.1.8) Scopes

Select all that apply

☒ Scope 1

☒ Scope 2

### (7.53.1.9) Scope 2 accounting method

Select from:

☒ Market-based

### (7.53.1.11) End date of base year

12/31/2017

### (7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

4687

### (7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

22725

### (7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

0.000

### (7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

27412.000

### (7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

100

**(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2**

100

**(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes**

100

**(7.53.1.54) End date of target**

12/31/2025

**(7.53.1.55) Targeted reduction from base year (%)**

80

**(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)**

5482.400

**(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)**

4417

**(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)**

505

**(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)**

4922.000

**(7.53.1.78) Land-related emissions covered by target**

Select from:

☒ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

#### (7.53.1.79) % of target achieved relative to base year

102.56

#### (7.53.1.80) Target status in reporting year

Select from:

☒ Achieved

#### (7.53.1.82) Explain target coverage and identify any exclusions

*Zalando set a science-based target with 2017 as the base year covering 100% market-based GHG emissions of scope 1 and 2 (for absolute emissions).*

#### (7.53.1.83) Target objective

*The target objective is to reduce emissions in accordance with the 2015 Paris Agreement, a near-term target in line with a 1.5°C pathway validated by the Science-Based Targets initiative (SBTi).*

#### (7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☒ No

#### (7.53.1.86) List the emissions reduction initiatives which contributed most to achieving this target

*Zalando is actively implementing several key measures to achieve its absolute Scope 1 and 2 emissions reduction targets, which focus on the company's direct operations. The organization has committed to reducing its Scope 1 and 2 greenhouse gas (GHG) emissions by 80.0% by 2025 compared to a 2017 baseline. By the end of 2024, Zalando was already on track to meet this goal, having achieved an 82.0% reduction. The main levers driving this progress include: Electrification of heating systems: Scope 1 and 2 emissions are largely linked to heating in Zalando's offices, outlets, and directly operated logistics sites. In 2024, the company continued to replace gas boilers with heat pumps in the office areas of three fulfillment centers in Poland, with the projects completed by year-end. 100% renewable electricity sourcing: Since 2018, Zalando has been sourcing 100% of its electricity from renewable sources. This includes the use of solar PV Power Purchase Agreements (PPAs) for logistics hubs in Lahr (Germany), Rotterdam (Netherlands), and Verona (Italy). Procuring renewable electricity remains a core strategy for Scope 1 and 2 decarbonization. The company has steadily increased its share of renewable electricity from 34.0% in 2017 to 100.0% by 2025. Energy efficiency improvements: Zalando continues to implement various measures to achieve annual energy efficiency gains, such as: • The installation of LED lighting in administrative and social areas • The optimization of air-handling systems, managed by facility owners or operators*

## (7.53.2) Provide details of your emissions intensity targets and progress made against those targets.

### Row 1

#### (7.53.2.1) Target reference number

Select from:

☒ Int 1

#### (7.53.2.2) Is this a science-based target?

Select from:

☒ Yes, and this target has been approved by the Science Based Targets initiative

#### (7.53.2.3) Science Based Targets initiative official validation letter

2020 SBTs SBTi\_Approval letter (1).pdf

#### (7.53.2.4) Target ambition

Select from:

☒ 1.5°C aligned

#### (7.53.2.5) Date target was set

01/01/2020

#### (7.53.2.6) Target coverage

Select from:

☒ Organization-wide

#### (7.53.2.7) Greenhouse gases covered by target

Select all that apply

- ☒ Methane (CH<sub>4</sub>)
- ☒ Nitrous oxide (N<sub>2</sub>O)
- ☒ Carbon dioxide (CO<sub>2</sub>)
- ☒ Perfluorocarbons (PFCs)
- ☒ Hydrofluorocarbons (HFCs)

- ☒ Nitrogen trifluoride (NF<sub>3</sub>)
- ☒ Sulphur hexafluoride (SF<sub>6</sub>)

#### (7.53.2.8) Scopes

*Select all that apply*

- ☒ Scope 3

#### (7.53.2.10) Scope 3 categories

*Select all that apply*

- ☒ Category 1: Purchased goods and services

#### (7.53.2.11) Intensity metric

*Select from:*

- ☒ Other, please specify :Metric tons CO<sub>2</sub>e per million euros of gross profit

#### (7.53.2.12) End date of base year

12/31/2018

#### (7.53.2.15) Intensity figure in base year for Scope 3, Category 1: Purchased goods and services

100

#### (7.53.2.32) Intensity figure in base year for total Scope 3

100.0000000000

#### (7.53.2.33) Intensity figure in base year for all selected Scopes

100.0000000000

**(7.53.2.36) % of total base year emissions in Scope 3, Category 1: Purchased goods and services covered by this Scope 3, Category 1: Purchased goods and services intensity figure**

13

**(7.53.2.53) % of total base year emissions in Scope 3 (in all Scope 3 categories) covered by this total Scope 3 intensity figure**

8

**(7.53.2.54) % of total base year emissions in all selected Scopes covered by this intensity figure**

13

**(7.53.2.55) End date of target**

12/31/2025

**(7.53.2.56) Targeted reduction from base year (%)**

40

**(7.53.2.57) Intensity figure at end date of target for all selected Scopes**

60.0000000000

**(7.53.2.59) % change anticipated in absolute Scope 3 emissions**

0

**(7.53.2.62) Intensity figure in reporting year for Scope 3, Category 1: Purchased goods and services**

52

#### (7.53.2.79) Intensity figure in reporting year for total Scope 3

52.0000000000

#### (7.53.2.80) Intensity figure in reporting year for all selected Scopes

52.0000000000

#### (7.53.2.81) Land-related emissions covered by target

Select from:

☒ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

#### (7.53.2.82) % of target achieved relative to base year

120.00

#### (7.53.2.83) Target status in reporting year

Select from:

☒ Achieved

#### (7.53.2.85) Explain target coverage and identify any exclusions

*In 2020, we set a science-based target to reduce scope 3 GHG emissions from private label products by 40% per EURm Gross Profit by 2025 from a 2018 base year. Information on this target can be found in the Annual Report 24 on p.208-211.*

#### (7.53.2.86) Target objective

*The target objective is to reduce emissions in accordance with the 2015 Paris Agreement, a near-term target in line with a 1.5°C pathway validated by the Science-Based Targets initiative (SBTi).*

#### (7.53.2.88) Target derived using a sectoral decarbonization approach

Select from:

☒ No

### (7.53.2.89) List the emissions reduction initiatives which contributed most to achieving this target

*The majority of our Scope 3 emissions stem from the manufacturing stages of fashion and lifestyle products, as well as the raw materials used in those processes. This applies to both our Zalando private label emissions and those associated with the products of our brand partners. In the context of current initiatives (and particularly through our broader, industry-wide efforts to decarbonize value chains) we have identified the following main reduction levers, along with their estimated maximum emissions reduction potential: • Material substitution – up to a 10% reduction potential • Energy efficiency and renewable energy – up to a 60% reduction potential • Circular business models and operational efficiencies – up to a 5% reduction potential*

### (7.54) Did you have any other climate-related targets that were active in the reporting year?

*Select all that apply*

- ☒ Targets to increase or maintain low-carbon energy consumption or production
- ☒ Other climate-related targets

### (7.54.1) Provide details of your targets to increase or maintain low-carbon energy consumption or production.

#### Row 1

#### (7.54.1.1) Target reference number

*Select from:*

- ☒ Low 1

#### (7.54.1.2) Date target was set

01/01/2020

#### (7.54.1.3) Target coverage

*Select from:*

- ☒ Organization-wide

#### (7.54.1.4) Target type: energy carrier

*Select from:*

☒ Electricity

#### (7.54.1.5) Target type: activity

Select from:

☒ Consumption

#### (7.54.1.6) Target type: energy source

Select from:

☒ Renewable energy source(s) only

#### (7.54.1.7) End date of base year

12/31/2017

#### (7.54.1.8) Consumption or production of selected energy carrier in base year (MWh)

22580

#### (7.54.1.9) % share of low-carbon or renewable energy in base year

34

#### (7.54.1.10) End date of target

12/31/2025

#### (7.54.1.11) % share of low-carbon or renewable energy at end date of target

100

#### (7.54.1.12) % share of low-carbon or renewable energy in reporting year

100

#### (7.54.1.13) % of target achieved relative to base year

100.00

#### (7.54.1.14) Target status in reporting year

Select from:

☒ Achieved

#### (7.54.1.16) Is this target part of an emissions target?

Abs1

#### (7.54.1.17) Is this target part of an overarching initiative?

Select all that apply

☒ Science Based Targets initiative

#### (7.54.1.18) Science Based Targets initiative official validation letter

2020 SBTs SBTi\_Approval letter (1).pdf

#### (7.54.1.19) Explain target coverage and identify any exclusions

*Zalando commits to increasing annual sourcing of renewable electricity from 34% in 2017 to 100% by 2025. We reported progress against the same renewable energy consumption target last year. This target is part of our absolute Scope 2 emissions reduction target Abs 1. As a member of the RE100 initiative, this target covers all electricity consumed in our direct operations. Information on this target can be found in the Annual Report 24 on p.208-211.*

#### (7.54.1.20) Target objective

*The target objective is to reduce emissions in accordance with the 2015 Paris Agreement, a near-term target in line with a 1.5C pathway validated by the Science-Based Targets initiative (SBTi). This target is also in conformance with the RE100 initiative.*

#### (7.54.1.22) List the actions which contributed most to achieving this target

Since joining the RE100 initiative in 2020, we have maintained our commitment to using 100% renewable electricity. This commitment continued in 2024. Our renewable electricity is sourced through green tariffs, the purchase of Guarantees of Origin, and on-site solar panel installations at our fulfillment centers in Lahr (Germany), Verona (Italy), and Rotterdam (Netherlands).

## **(7.54.2) Provide details of any other climate-related targets, including methane reduction targets.**

### **Row 1**

#### **(7.54.2.1) Target reference number**

Select from:

☒ Oth 1

#### **(7.54.2.2) Date target was set**

12/30/2020

#### **(7.54.2.3) Target coverage**

Select from:

☒ Organization-wide

#### **(7.54.2.4) Target type: absolute or intensity**

Select from:

☒ Absolute

#### **(7.54.2.5) Target type: category & metric (target numerator if reporting an intensity target)**

Engagement with suppliers

☒ Percentage of suppliers (by emissions) with a science-based target

#### **(7.54.2.7) End date of base year**

12/31/2020

**(7.54.2.8) Figure or percentage in base year**

0

**(7.54.2.9) End date of target**

12/31/2025

**(7.54.2.10) Figure or percentage at end of date of target**

90

**(7.54.2.11) Figure or percentage in reporting year**

70.5

**(7.54.2.12) % of target achieved relative to base year**

78.3333333333

**(7.54.2.13) Target status in reporting year**

Select from:

☒ Underway

**(7.54.2.15) Is this target part of an emissions target?**

Int2

**(7.54.2.16) Is this target part of an overarching initiative?**

Select all that apply

☒ Science Based Targets initiative – approved supplier engagement target

### **(7.54.2.17) Science Based Targets initiative official validation letter**

*2020 SBTs SBTi\_Approval letter (1).pdf*

### **(7.54.2.18) Please explain target coverage and identify any exclusions**

*Zalando commits that 90% of its suppliers (by emissions covering purchased goods and services sold on its platform, packaging and last-mile-delivery partners) will have science-based targets by 2025. Information on this target can be found in the Annual Report 24 on p.208-211.*

### **(7.54.2.19) Target objective**

*The target aims to address major sources of Zalando's scope 3 emissions, namely the GHG emissions generated by producing the fashion products we sell & packaging products we procure (purchased goods & services, product category); and, by upstream transportation and distribution by our last mile delivery partners. In aggregate, these GHG emissions accounted for the majority of our scope 3 emissions at our target base year.*

### **(7.54.2.20) Plan for achieving target, and progress made to the end of the reporting year**

*Regarding our partner engagement target, to exert as much influence as possible on our scope 3 emissions, and as part of our SBTs, we focused on our biggest partners. These partners include brands, packaging suppliers and last-mile delivery partners, covering 90% of our supplier emissions. We have committed to supporting them in setting their own SBTs by the end of 2025. This is a quantitative engagement target aligned with the SBTi criteria for supplier or customer engagement targets which requires us to provide information about the percentage of emissions covered from relevant upstream and downstream categories. The target is based on conclusive scientific evidence that emissions need to be cut at a rate and pace aligned with climate science. By encouraging our partners to set their own science-based emissions reduction targets by 2025, we are aiming to contribute to climate action at scale. In 2020, when the targets were first validated and externally communicated, partners accounting for 34% of our 2020 supplier-related emissions had set SBTs. Progress is measured annually and compared to the previous year.*

**(7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.**

Select from:

☒ Yes

**(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.**

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e
Under investigation	0	`Numeric input
To be implemented	1	558
Implementation commenced	0	0
Implemented	1	54363.4
Not to be implemented	0	`Numeric input

**(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.**

### Row 1

#### (7.55.2.1) Initiative category & Initiative type

Low-carbon energy consumption

☒ Large hydropower (>25 MW)

#### (7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

22103

#### (7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☒ Scope 2 (market-based)

#### (7.55.2.4) Voluntary/Mandatory

Select from:

☒ Voluntary

#### (7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

0

#### (7.55.2.6) Investment required (unit currency – as specified in 1.2)

0

#### (7.55.2.7) Payback period

Select from:

☒ <1 year

#### (7.55.2.8) Estimated lifetime of the initiative

Select from:

☒ >30 years

#### (7.55.2.9) Comment

No further remarks.

### Row 2

#### (7.55.2.1) Initiative category & Initiative type

Low-carbon energy consumption

☒ Other, please specify :Mix of hydropower, wind, and solar

#### (7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

441.6

**(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur**

*Select all that apply*

☒ Scope 2 (market-based)

**(7.55.2.4) Voluntary/Mandatory**

*Select from:*

☒ Voluntary

**(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)**

0

**(7.55.2.6) Investment required (unit currency – as specified in 1.2)**

0

**(7.55.2.7) Payback period**

*Select from:*

☒ <1 year

**(7.55.2.8) Estimated lifetime of the initiative**

*Select from:*

☒ >30 years

**(7.55.2.9) Comment**

*No further remarks.*

**Row 3**

#### (7.55.2.1) Initiative category & Initiative type

Low-carbon energy generation

☒ Solar PV

#### (7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

7712

#### (7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

*Select all that apply*

☒ Scope 2 (market-based)

#### (7.55.2.4) Voluntary/Mandatory

*Select from:*

☒ Voluntary

#### (7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

0

#### (7.55.2.6) Investment required (unit currency – as specified in 1.2)

0

#### (7.55.2.7) Payback period

*Select from:*

☒ <1 year

#### (7.55.2.8) Estimated lifetime of the initiative

Select from:

☒ >30 years

#### (7.55.2.9) Comment

No further remarks.

#### Row 4

#### (7.55.2.1) Initiative category & Initiative type

Low-carbon energy consumption

☒ Wind

#### (7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

24106.8

#### (7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☒ Scope 2 (market-based)

#### (7.55.2.4) Voluntary/Mandatory

Select from:

☒ Voluntary

#### (7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

0

#### (7.55.2.6) Investment required (unit currency – as specified in 1.2)

**(7.55.2.7) Payback period**

Select from:

☒ <1 year**(7.55.2.8) Estimated lifetime of the initiative**

Select from:

☒ >30 years**(7.55.2.9) Comment**

No further remarks.

**(7.55.3) What methods do you use to drive investment in emissions reduction activities?****Row 1****(7.55.3.1) Method**

Select from:

☒ Employee engagement**(7.55.3.2) Comment**

*Zalando leverages employee engagement as a key driver for advancing its emissions reduction efforts. A central element is the integration of sustainability performance into executive compensation systems. Members of the Management Board are incentivized through ESG-linked objectives embedded in the Long-Term Incentive (LTI) plan. These include specific annual GHG emissions reduction targets for Scope 1, 2, and 3, and can influence up to 24% of total target compensation through an ESG performance modifier. Beyond remuneration, Zalando fosters a culture of environmental awareness and accountability through ethical standards, internal training, and inclusion-focused initiatives. Supervisory Board members receive sustainability-related training, and company-wide programs (such as do.BETTER) aim to cultivate inclusive leadership and employee engagement aligned with sustainability values.*

**Row 3**

### (7.55.3.1) Method

Select from:

☒ Compliance with regulatory requirements/standards

### (7.55.3.2) Comment

*Compliance with evolving regulations and sustainability standards is a cornerstone of Zalando's emissions reduction strategy. The company aligns its reporting with the Corporate Sustainability Reporting Directive (CSRD), EU Taxonomy, and national regulations such as the German Supply Chain Due Diligence Act. Zalando also anticipates upcoming requirements like the Ecodesign for Sustainable Products Regulation (ESPR) and the Corporate Sustainability Due Diligence Directive (CSDDD). In addition to legal compliance, Zalando participates in and adopts leading frameworks such as the Science Based Targets initiative (SBTi), the Greenhouse Gas Protocol (GHGP), ISO 50001 for energy management, and the RE100 commitment to 100% renewable electricity. It has also joined the Fair Wear Foundation and aligns product safety practices with the EU's General Product Safety Regulation and Digital Services Act. These actions reinforce Zalando's credibility and long-term readiness in a rapidly evolving regulatory landscape.*

## Row 4

### (7.55.3.1) Method

Select from:

☒ Financial optimization calculations

### (7.55.3.2) Comment

*Zalando integrates financial strategy with climate goals by directing capital expenditures toward decarbonization and linking executive incentives to emissions performance. The ESG modifier within the LTI plan directly ties GHG reduction achievements to financial rewards, ensuring leadership accountability. Investment efforts focus on electrifying heating systems, expanding on-site renewable energy production, and improving energy efficiency across operations. Additionally, initiatives such as the shift to renewable electricity, reuse of logistics packaging, and factory improvement programs contribute to cost savings and long-term operational resilience. The company also works to optimize value chain emissions through logistics efficiency measures, like route optimization and shipment consolidation. These integrated actions not only reduce environmental impact but also enhance cost-effectiveness and business continuity.*

## (7.74) Do you classify any of your existing goods and/or services as low-carbon products?

Select from:

☒ No

**(7.79) Has your organization retired any project-based carbon credits within the reporting year?**

*Select from:*

☒ No

## C9. Environmental performance - Water security

### (9.1) Are there any exclusions from your disclosure of water-related data?

Select from:

☒ No

### (9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

#### Water withdrawals – total volumes

##### (9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

##### (9.2.2) Frequency of measurement

Select from:

☒ Yearly

##### (9.2.3) Method of measurement

*Method of measurement*      *Water meter reading at site locations, invoices from local water distribution companies/entities, and estimations of water withdrawal based on the water withdrawal per square meter at the facility of the same type.*

##### (9.2.4) Please explain

*The water withdrawal from the local water supply system is measured via meter reading or as per invoices from local water distribution companies/entities. For the facilities where the actual water withdrawal data is unavailable, the water withdrawals are estimated based on the water withdrawal per square meter at the facility of the same type.*

#### Water withdrawals – volumes by source

### (9.2.1) % of sites/facilities/operations

Select from:

☒ Not monitored

### (9.2.4) Please explain

*This water aspect is not monitored in our sites; In 2024 we expanded our water monitoring for Water Stored, Water recycled/reused, Water consumption – total volume and the provision of fully-functioning, safely managed WASH services to all workers.*

## Water withdrawals quality

### (9.2.1) % of sites/facilities/operations

Select from:

☒ Not monitored

### (9.2.4) Please explain

*This water aspect is not monitored in our sites; In 2024 we expanded our water monitoring for Water Stored, Water recycled/reused, Water consumption – total volume and the provision of fully-functioning, safely managed WASH services to all workers.*

## Water discharges – total volumes

### (9.2.1) % of sites/facilities/operations

Select from:

☒ Not monitored

### (9.2.4) Please explain

*This water aspect is not monitored in our sites; In 2024 we expanded our water monitoring for Water stored, Water recycled/reused, Water consumption – total volume and the provision of fully-functioning, safely managed WASH services to all workers.*

## Water discharges – volumes by destination

### (9.2.1) % of sites/facilities/operations

Select from:

☒ Not monitored

### (9.2.4) Please explain

*This water aspect is not monitored in our sites; In 2024 we expanded our water monitoring for Water Stored, Water recycled/reused, Water consumption – total volume and the provision of fully-functioning, safely managed WASH services to all workers.*

## Water discharges – volumes by treatment method

### (9.2.1) % of sites/facilities/operations

Select from:

☒ Not monitored

### (9.2.4) Please explain

*This water aspect is not monitored in our sites; In 2024 we expanded our water monitoring for Water Stored, Water recycled/reused, Water consumption – total volume and the provision of fully-functioning, safely managed WASH services to all workers.*

## Water discharge quality – by standard effluent parameters

### (9.2.1) % of sites/facilities/operations

Select from:

☒ Not monitored

### (9.2.4) Please explain

*This water aspect is not monitored in our sites; In 2024 we expanded our water monitoring for Water Stored, Water recycled/reused, Water consumption – total volume and the provision of fully-functioning, safely managed WASH services to all workers.*

## Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)

### (9.2.1) % of sites/facilities/operations

Select from:

☒ Not monitored

### (9.2.4) Please explain

*This water aspect is not monitored in our sites; In 2024 we expanded our water monitoring for Water stored, Water recycled/reused, Water consumption – total volume and the provision of fully-functioning, safely managed WASH services to all workers.*

## Water discharge quality – temperature

### (9.2.1) % of sites/facilities/operations

Select from:

☒ Not monitored

### (9.2.4) Please explain

*This water aspect is not monitored in our sites; In 2024 we expanded our water monitoring for Water stored, Water recycled/reused, Water consumption – total volume and the provision of fully-functioning, safely managed WASH services to all workers.*

## Water consumption – total volume

### (9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

### (9.2.2) Frequency of measurement

Select from:

☒ Yearly

### (9.2.3) Method of measurement

*Method of measurement*      *Our total water consumption is calculated as the sum of all water consumption (in m3) at facilities in our own operations.*

### **(9.2.4) Please explain**

*For each Zalando logistics and non-logistics site, the values for water consumption are estimated based on the measured water withdrawal data from the water supply network: For non-logistics facilities (e.g. office spaces, showrooms, retail spaces, etc.): Water consumption is estimated to be 10% of the water withdrawn from the water supply network. The estimation is based primarily on data from the literature and the range is adjusted to account for geography, nature of activities in these spaces - primarily no intensive water use activities, where a high share of water withdrawn is returned to the sewer system. For logistics facilities (e.g. fulfilment centers): Water consumption is estimated to be 10% of the water withdrawn from the water supply network. The estimation is based primarily on data from literature, and the range is adjusted to account for geography and the nature of activities in these spaces.*

## **Water recycled/reused**

### **(9.2.1) % of sites/facilities/operations**

*Select from:*

☒ 100%

### **(9.2.2) Frequency of measurement**

*Select from:*

☒ Yearly

### **(9.2.3) Method of measurement**

*Method of measurement*      *The total water recycled and reused is the amount of water and wastewater (treated or untreated) that has been used more than once within Zalando before being discharged.*

### **(9.2.4) Please explain**

*Please explain The total water recycled and reused is the amount of water and wastewater (treated or untreated) that has been used more than once within Zalando before being discharged. For non-logistics facilities (e.g. office spaces, showrooms, retail spaces, etc.): No water is recycled or reused. For logistics facilities (e.g. fulfilment centers): No water is recycled or reused.*

## **The provision of fully-functioning, safely managed WASH services to all workers**

### (9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

### (9.2.2) Frequency of measurement

Select from:

☒ Yearly

### (9.2.3) Method of measurement

*Social standard audits for Logistics and Customer Care sites (both Zalando own operations and managed by 3rd parties)*

### (9.2.4) Please explain

*We established Social Standards for Logistics applying both to our own logistics sites and to those operated by our providers. These standards include prescriptions such as: "Workers' freedom of movement within the production site and access to toilets and drinking water must not be restricted, except where necessary for safety and security reasons. Potable water is provided for free for all workers in sufficient quantities and there is the possibility to keep water at the workstations". Our Social Standard for Customer Care include requirements such as: "The provision of sufficient sanitary facilities (toilets and washing facilities) that are maintained in a clean and acceptable condition". We conduct social standard audits at the facilities of our direct logistics and customer care service providers annually. Our rental agreements for offices and retail spaces include clauses ensuring the highest standards of water hygiene in line with all legal requirements and technical standards.*

**(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?**

**Total withdrawals**

#### (9.2.2.1) Volume (megaliters/year)

229.38

#### (9.2.2.2) Comparison with previous reporting year

Select from:

☒ Lower

### (9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☒ Change in accounting methodology

### (9.2.2.4) Five-year forecast

Select from:

☒ About the same

### (9.2.2.5) Primary reason for forecast

Select from:

☒ Facility expansion

### (9.2.2.6) Please explain

*The water withdrawal from the local water supply system is measured via meter reading - the data is collected either via a smart meter or by on-site personnel - or derived from invoices from local water distribution companies/entities. For the facilities where the actual water withdrawal data is unavailable for the full year, we estimate the water withdrawals based on the water withdrawal per square meter at the facility of the same type. Compared to the previous year, the reported water consumption is lower. This change is due to a methodological shift toward a financial control allocation approach, in alignment with the requirements of the ESRS and CSRD. Based on current trends, we anticipate that our five-year forecast on water withdrawal will not significantly change, despite the acquisition of About You (to be finalized in the course of 2025). Variations due to the changes in the logistics and non-logistics network are assumed to be neglectable. To provide clarity, we define the following thresholds: variations within the 5% in plus or minus are classified as “about the same”. A variation of more than plus or minus 5% compared to the previous year is classified as ‘higher’ or ‘lower’, while a change of more than plus or minus 30% is considered ‘much higher’ or ‘much lower’.*

## Total discharges

### (9.2.2.1) Volume (megaliters/year)

206.44

### (9.2.2.2) Comparison with previous reporting year

Select from:

☒ Lower

### (9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☒ Change in accounting methodology

### (9.2.2.4) Five-year forecast

Select from:

☒ About the same

### (9.2.2.5) Primary reason for forecast

Select from:

☒ Facility expansion

### (9.2.2.6) Please explain

*Water discharged is calculated as the difference between water consumption (which is estimated, see explanation below) and water withdrawal (which is taken from meter data, see explanation above).*

## Total consumption

### (9.2.2.1) Volume (megaliters/year)

22.94

### (9.2.2.2) Comparison with previous reporting year

Select from:

☒ This is our first year of measurement

### (9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☒ Other, please specify :First year of measurement

#### (9.2.2.4) Five-year forecast

Select from:

☒ About the same

#### (9.2.2.5) Primary reason for forecast

Select from:

☒ Facility expansion

#### (9.2.2.6) Please explain

*For each Zalando site (both logistics and non-logistics) water consumption values are estimated based on measured water withdrawal data from the public water supply network. This year marks our first year of measurement. Based on current trends, we anticipate that our five-year forecast on water consumption will not significantly change, despite the acquisition of About You (to be finalized in the course of 2025). Variations due to the changes in the logistics and non-logistics locations network are assumed to be neglectable. To provide clarity, we define the following thresholds: variations within the 5% in plus or minus are classified as “about the same”. A variation of more than plus or minus 5% compared to the previous year is classified as ‘higher’ or ‘lower’, while a change of more than plus or minus 30% is considered ‘much higher’ or ‘much lower’.*

**(9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.**

#### (9.2.4.1) Withdrawals are from areas with water stress

Select from:

☒ Yes

#### (9.2.4.2) Volume withdrawn from areas with water stress (megaliters)

**(9.2.4.3) Comparison with previous reporting year***Select from:*☒ This is our first year of measurement**(9.2.4.4) Primary reason for comparison with previous reporting year***Select from:*☒ Other, please specify :First year of measurement**(9.2.4.5) Five-year forecast***Select from:*☒ About the same**(9.2.4.6) Primary reason for forecast***Select from:*☒ Other, please specify :No significant changes planned**(9.2.4.7) % of total withdrawals that are withdrawn from areas with water stress**

8.29

**(9.2.4.8) Identification tool***Select all that apply*☒ WRI Aqueduct**(9.2.4.9) Please explain**

*To identify areas of high-water risk, we employ a composite index approach that aggregates multiple water-related risks, i.e. physical risk quantity, physical risk quality, regulatory and reputational risks, allowing for a comprehensive risk assessment. The calculation is performed via the World Resources Institute Aqueduct tool, which returns values for the total water risk on a scale from “0” (low risk) to “5” (extremely high risk). The assessment covered 63 logistics and non-logistics sites.*

*Among all Zalando sites, only our fulfilment centre in Lodz, Poland is classified as in an area at high overall water risk. The five year forecast is expected to be about the same since no significant changes are planned at the locations. To provide clarity, we define the following thresholds: variations within the 5% in plus or minus are classified as “about the same”. A variation of more than plus or minus 5% compared to the previous year is classified as ‘higher’ or ‘lower’, while a change of more than plus or minus 30% is considered ‘much higher’ or ‘much lower’.*

### **(9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?**

#### **Direct operations**

##### **(9.3.1) Identification of facilities in the value chain stage**

*Select from:*

☒ Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities

##### **(9.3.2) Total number of facilities identified**

1

##### **(9.3.3) % of facilities in direct operations that this represents**

*Select from:*

☒ 1-25

##### **(9.3.4) Please explain**

*In 2024, we completed a water risk assessment for our direct operations, covering 63 logistics and non-logistics sites. Among all Zalando sites, only our fulfilment centre in Lodz, Poland is classified as in an area at high overall water risk.*

#### **Upstream value chain**

##### **(9.3.1) Identification of facilities in the value chain stage**

*Select from:*

☒ Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities

**(9.3.2) Total number of facilities identified**

18

**(9.3.4) Please explain**

*In 2024, we completed a water risk assessment for our direct operations, covering 63 logistics and non-logistics sites. As our core activities (e.g., warehousing, offices, and showrooms) are not water-intensive; water-related dependencies and impacts within our own operations are limited. However, we recognize that more significant water-related risks and impacts are associated with our upstream value chain, particularly in raw material extraction and product manufacturing. By using Higg FEM data, which covers over 70% of our Tier 1 and Tier 2 procurement spend covered, we identified the sites with the highest carbon emissions and water consumption. On this basis in 2024 our private labels expanded the factory improvement programme to 18 Tier 1 and Tier 2 suppliers (This follows the successful completion of the programme's first year in 2023 by 12 suppliers) in textile, polyurethane, leather and footwear production across China, Bangladesh, India and Turkey. The programme focuses on developing and implementing site specific action plans to reduce GHG emissions and water consumption, particularly in factories with wet processing plants which are both highly water and energy intensive.*

**(9.3.1) For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year.**

Row 1

**(9.3.1.1) Facility reference number**

Select from:

☒ Facility 1

**(9.3.1.2) Facility name (optional)**

/

**(9.3.1.3) Value chain stage**

Select from:

☒ Direct operations

#### (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

#### (9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals only

#### (9.3.1.6) Reason for no withdrawals and/or discharges

*We do not monitor our water discharge (from both a qualitative and quantitative perspective) for our own facilities. It is not an immediate strategic priority but might be reevaluated in the future.*

#### (9.3.1.7) Country/Area & River basin

Poland

☒ Oder River

#### (9.3.1.8) Latitude

19.455878

#### (9.3.1.9) Longitude

51.759292

#### (9.3.1.10) Located in area with water stress

Select from:

☒ Yes

**(9.3.1.13) Total water withdrawals at this facility (megaliters)**

19.01

**(9.3.1.14) Comparison of total withdrawals with previous reporting year**

Select from:

☒ Lower

**(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes**

0

**(9.3.1.16) Withdrawals from brackish surface water/seawater**

0

**(9.3.1.17) Withdrawals from groundwater - renewable**

0

**(9.3.1.18) Withdrawals from groundwater - non-renewable**

0

**(9.3.1.19) Withdrawals from produced/entrained water**

0

**(9.3.1.20) Withdrawals from third party sources**

19.01

**(9.3.1.27) Total water consumption at this facility (megaliters)**

1.9

### (9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ This is our first year of measurement

### (9.3.1.29) Please explain

*For each of Zalando's logistics and non-logistics sites, the values for water consumption are estimated based on the measured water withdrawal data from the water supply network. This is our first year of measurement. For this facility, the water withdrawal from the local water supply system is estimated. We withdraw all our water for Facility 1 from a local water provider (third party source). To provide clarity, we define the following thresholds: variations within the 5% in plus or minus are classified as "about the same". A variation of more than plus or minus 5% compared to the previous year is classified as 'higher' or 'lower', while a change of more than plus or minus 30% is considered 'much higher' or 'much lower'.*

**(9.3.2) For the facilities in your direct operations referenced in 9.3.1, what proportion of water accounting data has been third party verified?**

### Water withdrawals – total volumes

#### (9.3.2.1) % verified

Select from:

☒ 76-100

#### (9.3.2.2) Verification standard used

ISAE 3000

### Water withdrawals – volume by source

#### (9.3.2.1) % verified

Select from:

☒ Not verified

#### (9.3.2.3) Please explain

*This water aspect has not been verified yet, as water accounting is still in the build-up phase and still being iterated for methodological refinement.*

## **Water withdrawals – quality by standard water quality parameters**

### **(9.3.2.1) % verified**

Select from:

☒ Not verified

### **(9.3.2.3) Please explain**

*This water aspect has not been verified yet, as water accounting is still in the build-up phase and still being iterated for methodological refinement.*

## **Water discharges – total volumes**

### **(9.3.2.1) % verified**

Select from:

☒ Not verified

### **(9.3.2.3) Please explain**

*This water aspect has not been verified yet, as water accounting is still in the build-up phase and still being iterated for methodological refinement.*

## **Water discharges – volume by destination**

### **(9.3.2.1) % verified**

Select from:

☒ Not verified

### **(9.3.2.3) Please explain**

*This water aspect has not been verified yet, as water accounting is still in the build-up phase and still being iterated for methodological refinement.*

## Water discharges – volume by final treatment level

### (9.3.2.1) % verified

Select from:

☒ Not verified

### (9.3.2.3) Please explain

*This water aspect has not been verified yet, as water accounting is still in the build-up phase and still being iterated for methodological refinement.*

## Water discharges – quality by standard water quality parameters

### (9.3.2.1) % verified

Select from:

☒ Not verified

### (9.3.2.3) Please explain

*This water aspect has not been verified yet, as water accounting is still in the build-up phase and still being iterated for methodological refinement.*

## Water consumption – total volume

### (9.3.2.1) % verified

Select from:

☒ 76-100

### (9.3.2.2) Verification standard used

ISAE 3000

**(9.5) Provide a figure for your organization's total water withdrawal efficiency.**

	Revenue (currency)	Total water withdrawal efficiency	Anticipated forward trend
	10572500000	46091638.33	Changes to total water withdrawal efficiency are not expected in the near future.

**(9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?**

**(9.13.1) Products contain hazardous substances**

Select from:

☒ No

**(9.13.2) Comment**

*To manage upstream and downstream impacts and comply with regulations, we have developed a chemical management system. This includes the Restricted Substances List (RSL) to determine chemical requirements and limits for harmful substances in products. For private labels, the Manufacturing Restricted Substances List (MRSL) restricts chemicals in production, aligned with Zero Discharge of Hazardous Chemicals (ZDHC) standards. At Zalando, we monitor the effectiveness of our MRSL and RSL through a risk-based due diligence program. Our Quality Assurance team conducts regular testing of products and materials throughout the production cycle, from raw materials to finished goods, utilizing accredited third-party laboratories.*

**(9.14) Do you classify any of your current products and/or services as low water impact?**

**(9.14.1) Products and/or services classified as low water impact**

Select from:

☒ Yes

### (9.14.2) Definition used to classify low water impact

*We select recognised third-party certifications and standards so that customers can find products that have been produced with the environment in mind. All products on Zalando need to meet minimum requirements for sourcing, animal welfare, and ethical responsibility. Some fashion and beauty products achieve additional criteria that give details on how the entire product, or part of it, has been produced. To show these standards on Zalando, brands must provide information such as the material composition and third-party certification, trademark, or license. These include product standards with low water consumption: - GOTS (Global Organic Textile Standard) - Fairtrade Cotton - e3® Sustainable Cotton (BASF) - Supreme Green Cotton® - REEL Cotton Programme (CottonConnect) - bluesign® - Leather Working Group (LWG) - Cradle to Cradle Certified® (Bronze to Platinum) - FSC (Forest Stewardship Council) - PEFC (Programme for the Endorsement of Forest Certification) - Similar to FSC, PEFC standards - TENCEL™ Lyocell (Lenzing) - SPINNOVA® Fibre - - Agraloop™ BioFibre - Piñatex® (Pineapple-Anam) - MIRUM® - Oleatex® - AppleSkin™ (VEGATEX) The third-party certification, trademark, or license accompanies the entire value chain: in the extraction of raw materials, organic, Fairtrade, forestry, and regenerative certificates, as well as wool and down standards, ensure sustainable cultivation and irrigation practices, while in the next step, bio-based, wood-based, and recycled material standards define resource-saving processing and fibre extraction methods. In manufacturing and finishing, bluesign® and leather standards regulate environmental management and the use of chemicals, while in design, leather alternatives, cradle-to-cradle labels, and refill concepts define recyclability. The process is rounded off by specifications for recycled packaging and animal-free product approvals.*

### (9.15) Do you have any water-related targets?

Select from:

☒ No, but we plan to within the next two years

### (9.15.3) Why do you not have water-related target(s) and what are your plans to develop these in the future?

#### (9.15.3.1) Primary reason

Select from:

☒ We are planning to introduce a target within the next two years

#### (9.15.3.2) Please explain

*We are currently in the exploratory phase and have not yet set specific water targets in line with the ESRS. We are considering water quality, quantity, risk, and stress levels. The monitoring of water consumption will be used to track the effectiveness of our water management policy related to water quantity (for our own operations). As the policy emphasises efficient water use, tracking consumption will allow us to measure progress towards our objectives. The year 2024 will act as the baseline for future evaluations, providing a reference point for our ongoing improvement efforts.*

## C10. Environmental performance - Plastics

### (10.1) Do you have plastics-related targets, and if so what type?

#### (10.1.1) Targets in place

Select from:

☒ Yes

#### (10.1.2) Target type and metric

Plastic packaging

- ☒ Reduce the total weight of plastic packaging used and/or produced
- ☒ Eliminate problematic and unnecessary plastic packaging
- ☒ Eliminate single-use plastic packaging

Plastic goods/products

- ☒ Eliminate single-use plastic products

Microplastics

- ☒ Eliminate the use of primary microplastics and plastic particles
- ☒ Reduce the potential release of microplastics and plastic particles

Extended Producer Responsibility (EPR)

- ☒ Ensure compliance with EPR policies and schemes
- ☒ Adhere to eco-design requirements

#### (10.1.3) Please explain

*In March 2024, we progressed further in our transition from plastic to paper shipping bags, significantly reducing single-use plastic in our own operations. This transition, which began in January 2021, was part of our previous sustainability strategy, do.MORE, and included the introduction of paper-based alternatives and the elimination of plastic void fill from shipments (excluding Lounge by Zalando) in October 2022. By the end of 2022, the share of paper shipping bags had increased to 76.2%. In May 2023, we launched a new shipping bag specification and tender, redesigning our entire packaging portfolio to achieve a full rollout of paper shipping bags. The transition was completed in March 2024 and has contributed significantly to the reduction of single-use plastics across our portfolio. We also took additional steps to apply circular economy principles in the close-the-loop stage. With the aim of a fully closed-loop system for all intralogistics boxes, we expanded our reusable system for intralogistics cardboard boxes to more fulfilment and return centers throughout 2024. This led to a reduction of 1,614 metric tons of packaging. The implementation in most of our fulfilment and return centers is expected to be completed by 2025. At Zalando, we are committed to reducing our environmental impact by addressing both packaging and pollution. Most of our waste (92%) is packaging-related, driven by customer returns and internal logistics processes. Our approach focuses on reducing excess packaging through optimised design and reusing boxes within intralogistics operations, thus minimising the need for new packaging materials. Our packaging-generated waste consists of paper and cardboard (83.7%), plastic (1.5%), wooden (3.5%), and mixed packaging (3.0%). Industry-specific processes may adversely affect water quality. For instance, synthetic fibers shedding microplastics and the application of pesticides and fertilisers in cotton farming can contaminate soil and water sources. To address this issue, we have implemented chemical compliance programmes to minimise harmful discharge. Linked to our circularity goal, we aim to reduce our environmental impact and enhance clothing quality by sourcing alternative chemicals and fibers as well as by recycling clothing.*

## **(10.2) Indicate whether your organization engages in the following activities.**

### **Production/commercialization of plastic polymers (including plastic converters)**

#### **(10.2.1) Activity applies**

Select from:

☒ No

#### **(10.2.2) Comment**

n/a

### **Production/commercialization of durable plastic goods and/or components (including mixed materials)**

#### **(10.2.1) Activity applies**

Select from:

☒ No

### (10.2.2) Comment

n/a

### Usage of durable plastics goods and/or components (including mixed materials)

### (10.2.1) Activity applies

Select from:

☒ No

### (10.2.2) Comment

n/a

### Production/commercialization of plastic packaging

### (10.2.1) Activity applies

Select from:

☒ No

### (10.2.2) Comment

n/a

### Production/commercialization of goods/products packaged in plastics

### (10.2.1) Activity applies

Select from:

☒ No

### (10.2.2) Comment

n/a

## Provision/commercialization of services that use plastic packaging (e.g., food services)

### (10.2.1) Activity applies

Select from:

☒ Yes

### (10.2.2) Comment

*Zalando utilizes plastic packaging to keep products safe and sound during the transition from one life cycle phase to the next.*

## Provision of waste management and/or water management services

### (10.2.1) Activity applies

Select from:

☒ No

### (10.2.2) Comment

n/a

## Provision of financial products and/or services for plastics-related activities

### (10.2.1) Activity applies

Select from:

☒ No

### (10.2.2) Comment

n/a

## Other activities not specified

### (10.2.1) Activity applies

Select from:

☒ No

### (10.2.2) Comment

n/a

**(10.5) Provide the total weight of plastic packaging sold and/or used and indicate the raw material content.**

## Plastic packaging used

### (10.5.1) Total weight during the reporting year (Metric tons)

6615.73

### (10.5.2) Raw material content percentages available to report

Select all that apply

☒ % pre-consumer recycled content

### (10.5.5) % pre-consumer recycled content

76

### (10.5.7) Please explain

*The materials for plastic packaging were LDPE and LLDPE, PP and PVC. The average pre-consumer recycled content between the different materials is 76%.*

**(10.5.1) Indicate the circularity potential of the plastic packaging you sold and/or used.**

	Percentages available to report for circularity potential	% of plastic packaging that is recyclable in practice at scale	Please explain
Plastic packaging used	<i>Select all that apply</i> <input checked="" type="checkbox"/> % recyclable in practice and at scale	100	<i>Plastic packaging was used for half-size smaller polybags and standard-size recycled polybags. Both types have a recycled content of 100%.</i>

**(10.6) Provide the total weight of waste generated by the plastic you produce, commercialize, use and/or process and indicate the end-of-life management pathways.**

**Usage of plastic**

**(10.6.1) Total weight of waste generated during the reporting year (Metric tons)**

511.79

**(10.6.2) End-of-life management pathways available to report**

*Select all that apply*

- ☒ Preparation for reuse
- ☒ Recycling
- ☒ Incineration
- ☒ Landfill
- ☒ Other end-of-life management pathway, please specify :Other recovery operation

**(10.6.3) % prepared for reuse**

0

#### (10.6.4) % recycling

81.9

#### (10.6.7) % incineration

14.9

#### (10.6.8) % landfill

0

#### (10.6.11) % other

3.2

#### (10.6.12) Please explain

*Waste data is collected at the site level, where waste quantities and treatment routes are documented by our waste service providers. Precise weighing ensures accuracy, and any missing data is estimated based on averages from similar sites or previous time periods. Most of our waste (92%) is packaging-related, driven by customers' returns, as well as internal logistics processes. Our approach focuses on reducing excess packaging through optimised design, and reusing boxes within intralogistics operations, thus minimising the need for new packaging materials. Our packaging generated waste consists of paper and cardboard (83.7% of our total generated waste), plastic (1.5%), wooden (3.5%) and mixed packaging (3.0%).*

C11. Environmental performance - Biodiversity

(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

(11.2.1) Actions taken in the reporting period to progress your biodiversity-related commitments

Select from:

☒ Yes, we are taking actions to progress our biodiversity-related commitments

(11.2.2) Type of action taken to progress biodiversity- related commitments

Select all that apply

- ☒ Land/water protection
- ☒ Land/water management
- ☒ Education & awareness
- ☒ Law & policy

(11.3) Does your organization use biodiversity indicators to monitor performance across its activities?

	Does your organization use indicators to monitor biodiversity performance?
	<p>Select from:</p> <p><input checked="" type="checkbox"/> No, we do not use indicators, but plan to within the next two years</p>

## **(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?**

### **Legally protected areas**

**(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity**

Select from:

☒ No

### **(11.4.2) Comment**

*Zalando conducted an assessment using the Natura 2000 network of protected areas and did not identify any sites located within biodiversity-sensitive areas.*

### **UNESCO World Heritage sites**

**(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity**

Select from:

☒ No

### **(11.4.2) Comment**

*Zalando used "UNESCO World Heritage sites" in their assessment and did not identify any sites located in biodiversity-sensitive areas.*

### **UNESCO Man and the Biosphere Reserves**

**(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity**

Select from:

☒ Not assessed

## (11.4.2) Comment

*Zalando did not explicitly include UNESCO Man and the Biosphere Reserves in their 2024 assessment.*

### Ramsar sites

## (11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ Not assessed

## (11.4.2) Comment

*Ramsar sites were not assessed as part of Zalando's 2024 biodiversity evaluation.*

### Key Biodiversity Areas

## (11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ No

## (11.4.2) Comment

*Zalando included Key Biodiversity Areas (KBAs) in their assessment and did not identify any sites located in biodiversity-sensitive areas.*

### Other areas important for biodiversity

## (11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ Not assessed

#### (11.4.2) Comment

*Although Zalando conducted a general assessment of biodiversity and ecosystem impacts and risks, no specific and comprehensive evaluation of 'Other important areas for biodiversity' was carried out for the reporting year beyond the categories explicitly mentioned in the previous rows (Natura 2000, UNESCO World Heritage sites, KBAs).*

C13. Further information & sign off

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

	Other environmental information included in your CDP response is verified and/or assured by a third party
	Select from: <input checked="" type="checkbox"/> Yes

(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

Row 1

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply  
☒ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Identification, assessment, and management of dependencies, impacts, risks, and opportunities  
☒ Identification of priority locations  
☒ Identification, assessment, and management processes

### (13.1.1.3) Verification/assurance standard

General standards

☒ ISAE 3000

### (13.1.1.4) Further details of the third-party verification/assurance process

*Summary of the Procedures Performed by the German Public Auditor A limited assurance engagement (ISAE 3000) involves the performance of procedures to obtain evidence about sustainability information. The nature, timing, and extent of the selected procedures are subject to professional judgment. The following procedures are typically included: Evaluating the suitability of the criteria as a whole, as presented by the executive directors in the Group Sustainability Statement. Inquiring of the executive directors and relevant employees involved in the preparation of the Group Sustainability Statement about the preparation process, including the materiality assessment process and the internal controls related to this process. Evaluating the reporting policies used by the executive directors to prepare the Group Sustainability Statement. Evaluating the reasonableness of the estimates and related information provided by the executive directors. If, in accordance with the ESRS, the executive directors estimate the value chain information due to an inability to obtain it despite reasonable efforts, the assurance engagement is limited to evaluating whether these estimates were undertaken in accordance with the ESRS and assessing their reasonableness. This does not include identifying information in the value chain that could not be obtained. Performing analytical procedures and making inquiries in relation to selected information in the Group Sustainability Statement. Evaluating local data collection, validation, and reporting processes, as well as the reliability of selected data during site visits to selected locations. Considering the presentation of the information in the Group Sustainability Statement. Considering the process for identifying taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in the Group Sustainability Statement.*

### (13.1.1.5) Attach verification/assurance evidence/report (optional)

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## Row 2

### (13.1.1.1) Environmental issue for which data has been verified and/or assured

*Select all that apply*

☒ Climate change

### (13.1.1.2) Disclosure module and data verified and/or assured

Disclosure of risks and opportunities

☒ Financial effect of environmental opportunities

☒ Financial effect of environmental risks

#### (13.1.1.3) Verification/assurance standard

General standards

☒ ISAE 3000

#### (13.1.1.4) Further details of the third-party verification/assurance process

*See summary above*

#### (13.1.1.5) Attach verification/assurance evidence/report (optional)

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### Row 3

#### (13.1.1.1) Environmental issue for which data has been verified and/or assured

*Select all that apply*

☒ Climate change

#### (13.1.1.2) Disclosure module and data verified and/or assured

Governance

☒ Environmental policies

#### (13.1.1.3) Verification/assurance standard

General standards

☒ ISAE 3000

#### (13.1.1.4) Further details of the third-party verification/assurance process

See summary above

#### (13.1.1.5) Attach verification/assurance evidence/report (optional)

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### Row 4

#### (13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☒ Climate change

#### (13.1.1.2) Disclosure module and data verified and/or assured

Business strategy

☒ Scenario analysis

☒ Sustainable finance taxonomy aligned spending/revenue

#### (13.1.1.3) Verification/assurance standard

General standards

☒ ISAE 3000

#### (13.1.1.4) Further details of the third-party verification/assurance process

See summary above

#### (13.1.1.5) Attach verification/assurance evidence/report (optional)

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## Row 5

### (13.1.1.1) Environmental issue for which data has been verified and/or assured

*Select all that apply*

☒ Climate change

### (13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

☒ Carbon removals

☒ Fuel consumption

☒ Base year emissions

☒ Progress against targets

☒ Renewable fuel consumption

☒ Renewable Electricity/Steam/Heat/Cooling generation

☒ Renewable Electricity/Steam/Heat/Cooling consumption

☒ Target-setting methodology

☒ Project-based carbon credits

☒ Electricity/Steam/Heat/Cooling generation

☒ Electricity/Steam/Heat/Cooling consumption

☒ Emissions reduction initiatives/activities

### (13.1.1.3) Verification/assurance standard

General standards

☒ ISAE 3000

### (13.1.1.4) Further details of the third-party verification/assurance process

*See summary above*

### (13.1.1.5) Attach verification/assurance evidence/report (optional)

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## Row 6

### (13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☒ Water

### (13.1.1.2) Disclosure module and data verified and/or assured

Identification, assessment, and management of dependencies, impacts, risks, and opportunities

☒ Identification, assessment, and management processes

### (13.1.1.3) Verification/assurance standard

General standards

☒ ISAE 3000

### (13.1.1.4) Further details of the third-party verification/assurance process

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### (13.1.1.5) Attach verification/assurance evidence/report (optional)

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## Row 7

### (13.1.1.1) Environmental issue for which data has been verified and/or assured

*Select all that apply*

☒ Water

### (13.1.1.2) Disclosure module and data verified and/or assured

Disclosure of risks and opportunities

☒ Financial effect of environmental risks

☒ Risk exposure by river basin

### (13.1.1.3) Verification/assurance standard

General standards

☒ ISAE 3000

### (13.1.1.4) Further details of the third-party verification/assurance process

*See summary above*

### (13.1.1.5) Attach verification/assurance evidence/report (optional)

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## Row 8

### (13.1.1.1) Environmental issue for which data has been verified and/or assured

*Select all that apply*

☒ Water

### (13.1.1.2) Disclosure module and data verified and/or assured

Business strategy

☒ Scenario analysis

### (13.1.1.3) Verification/assurance standard

General standards

☒ ISAE 3000

### (13.1.1.4) Further details of the third-party verification/assurance process

*See summary above*

### (13.1.1.5) Attach verification/assurance evidence/report (optional)

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## Row 9

### (13.1.1.1) Environmental issue for which data has been verified and/or assured

*Select all that apply*

☒ Water

### (13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Water security

☒ Facilities with water-related dependencies, impacts, risks and opportunities

☒ Volume withdrawn from areas with water stress (megaliters)

☒ Water consumption– total volume

☒ Water withdrawals– total volumes

### (13.1.1.3) Verification/assurance standard

General standards

☒ ISAE 3000

### (13.1.1.4) Further details of the third-party verification/assurance process

*See summary above*

### (13.1.1.5) Attach verification/assurance evidence/report (optional)

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## Row 10

### (13.1.1.1) Environmental issue for which data has been verified and/or assured

*Select all that apply*

☒ Plastics

### (13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Plastics

☒ Circularity potential of plastic packaging

☒ Waste generated

### (13.1.1.3) Verification/assurance standard

General standards

☒ ISAE 3000

### (13.1.1.4) Further details of the third-party verification/assurance process

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### **(13.1.1.5) Attach verification/assurance evidence/report (optional)**

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## **Row 11**

### **(13.1.1.1) Environmental issue for which data has been verified and/or assured**

*Select all that apply*

☒ Biodiversity

### **(13.1.1.2) Disclosure module and data verified and/or assured**

Identification, assessment, and management of dependencies, impacts, risks, and opportunities

☒ Identification, assessment, and management processes

### **(13.1.1.3) Verification/assurance standard**

General standards

☒ ISAE 3000

#### (13.1.1.4) Further details of the third-party verification/assurance process

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#### (13.1.1.5) Attach verification/assurance evidence/report (optional)

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### (13.3) Provide the following information for the person that has signed off (approved) your CDP response.

*Co-CEO and Founder*

#### (13.3.2) Corresponding job category

*Select from:*

☒ Chief Executive Officer (CEO)

### (13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub website.

*Select from:*

☒ Yes, CDP may share our Disclosure Submission Lead contact details with the Pacific Institute