DECATHLON

2025 **ESG Report**

Environmental - Social - Governance

Vitality
Generosity
Responsibility
Authenticity

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2025 reporting approach

As a company included in the second wave of application of the new European Corporate Sustainability Reporting Directive (CSRD), Decathlon is not yet subject to regulatory compliance for 2025. Even so, the Group has chosen to publish this 2025 ESG Report voluntarily. This document is part of an incremental approach. It constitutes an initial transition and transparency exercise, designed as an indispensable preparatory step towards fulfilling all CSRD requirements for the 2027 financial year.

In the event of discrepancies between the French and English versions of this 2025 ESG Report, the French version shall prevail.

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1 General information

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Decathlon is committed to the United nations Sustainable Development Goals

Editorial

A new Purpose, a new shared ambition

We will remember 2025 as the year Decathlon took a fundamental step. For the first time, the company worked all three of its major foundations in one go: affirming our new Purpose “Bring people together through sport to make wellbeing accessible for all”, our Vision 2035, and our Project 2026-2030.

This vision is not the fruit of isolated reflection. It is the result of extensive collaborative work involving 27,874 Decathlon teammates who participated in workshops held around the world. Together, we redefined what truly drives us. This approach embodies the desire of a business based on trust, where each individual creates value while working as one team.

People at the heart

Decathlon’s strength lies in the commitment of the people who build the business every day. Our teammates are the cornerstone of everything we do: they embody our Values and Human Fundamentals, all around the world. It is through their work that our Purpose comes to life. Thanks to them, Decathlon has established itself as a brand that is a true force for unity and bringing people together. In 2025, this human dynamic was reflected in the strong sense of ownership that was expressed in response to our internal survey, with 90% of Decathlonians saying they feel engaged and 93% stating they are proud to work for the company.

Our role is to continue to nourish this caring and demanding ecosystem, as we prepare our teammates for the jobs of today and tomorrow. In 2025, we developed close to 850 in-house training courses to support our teammates’ development and provide all the tools they will need for the future.

Wellbeing as a driver of sustainable transformation

As we place wellbeing at the heart of our Purpose, we are also broadening our horizons. In a world that is being redrawn by significant challenges, sport is no longer merely physical exercise or a privilege. Instead, it is a fundamental right and a vector of health, social ties and fulfilment. This ambition demands renewed attention to how we design, produce and sell.

In 2025, we worked to show that our quest for purpose is inseparable from our environmental responsibility. Thanks to the involvement of all our teams, Decathlon reduced greenhouse gas emissions by 1.8% compared to 2024 and by 16.2% compared to 2021. This achievement is the fruit of unparalleled work at every level of our value chain, through ecodesign, supporting suppliers as they decarbonise their business, optimising product transportation and developing circular business models (which grew by 24% compared to 2024). Now, raising that level of performance even higher represents a challenge that the company will have to sustain in the long term. We are fully aware of the work ahead, and we remain completely committed.

2026: Steering our new course and celebrating 50 years of shared adventures

2025 was a strategic turning point and a decisive year during which we charted a new course for Decathlon, with our Vision 2035 as our compass and our Project 2026-2030 representing the next summit to be reached. As we look ahead to 2026, a year set for acceleration, we are moved by a unique emotion. This coming June marks Decathlon’s 50th anniversary; 50 years of energy, bold ideas and adventures shared through sport.

Half a century since we started, our entrepreneurial spirit is stronger than ever. This anniversary will not only celebrate our heritage, but also serve as a springboard for the future. Drawing on our roots and driven by our new Purpose, we reach this milestone determined to prove, now more than ever, that a responsible business is the only true driver of sustainable growth.

To ensure sport and wellbeing radiate far and wide over the next 50 years and beyond, we will continue to move forward with vitality and authenticity. Together, we are an unstoppable team.

Javier López
CHIEF EXECUTIVE OFFICER

Decathlon in figures

as of 31/12/2025

€16.9 bn
in sales excluding tax
€16.2 bn excl. tax in 2024

54
distribution countries

72
warehouses and logistics platforms

1,902
stores worldwide
(company-owned and leased, excluding franchises)

16.2%
fewer absolute CO_2e emissions compared to 2021

67.7%
of electricity used at the production sites on the priority guidance list came from renewable sources
59.8% in 2024

2.64%
of sales generated by circular business models
2.37% in 2024

53.9%
of sales generated by products benefitting from an ecodesign approach
48.3% in 2024

94.1%
of relevant sites for referenced Tier 1 and Tier N suppliers with and without financial flows scored A, B or C in environmental audits in production
91.7% in 2024

102,919
teammates
101,128 in 2024

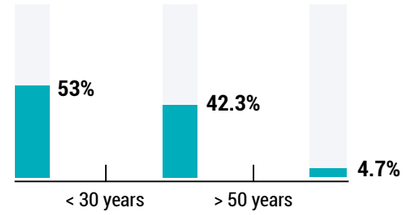
46.9% women and **53.1%** men

90%
of teammates were happy to come to work each morning and support the company project, their own project and Decathlon's Purpose
89% in 2024

Breakdown by activity

- Retail and web services: **77%**
- Logistics: **10%**
- Support services: **8.5%**
- Design and production: **4.4%**

Breakdown by age group



4.75/5
average product rating for products by Decathlon and other international brands (OIB)
4.71/5 in 2024

112,102
beneficiaries in a vulnerable situation were able to practise a sport regularly in 26 countries, thanks to support from the Decathlon Foundation

93.7%
of relevant sites for referenced Tier 1 and Tier N suppliers with financial flows scored A, B or C in social audits in production
92.8% in 2024

45
production countries/regions

55
partner suppliers

2,125
teammates supported 1,210 suppliers locally

40.8%
of Decathlon's total purchases were made with its industrial partners

2025 Highlights

General information

- **Change in corporate governance** with the appointments of Julien Leclercq as Chair of the Board of Directors and Javier López as Chief Executive Officer of the Decathlon Group, p. 12.
- **First double materiality assessment** for ESG issues and related Impacts, Risks and Opportunities (IRO), p. 32.

Social information

- Opening of the **employee share ownership in Malta,** p. 99.
- Publication and distribution of a **Diversity, Equity and Inclusion (DEI) policy,** p. 101.
- Opening of the **Decathlon University** platform, including all employee training offerings and **establishment of a common training base** for all employees, available in 35 languages, p. 104.

Environmental information

- **Reduction in absolute greenhouse gas emissions,** p. 45.
- **Effective shut-down of coal boilers** at production sites, p. 46.
- **Accelerated deployment of renewable energy in production, stores and warehouses,** pp. 46 and 51.
- **Attainment of the highest level of maturity in the Zero Discharge of Hazardous Chemicals (ZDHC) Foundation's classification[1],** p. 59.
- **Growth in sales** generated by products benefiting from **an ecodesign approach** and sales generated by **circular business models,** p. 66.

Governance information

- **Launch of the 2026-2030 industrial partnerships strategy** and establishment of dedicated governance, p. 138.
- **84 patents extended around the world,** p. 141.

1. For more information on ZDHC: https://www.roadmaptozero.com.

Governance

Decathlon was founded in 1976 and is based on a unique governance system that:

- ensures the **stability and independence** of its governance bodies (family shareholders, board of directors and general management)
- pays close attention to **project coherence and long-term outcomes, with the involvement of employees** (most of whom are shareholders)
- encourages a high level of agility by empowering teammates who work closely with customers

Decathlon's corporate governance bodies acknowledge the importance of human and environmental issues, so they place **sustainable development at the heart of their strategies** and ensure it is deployed throughout the entire organisation.

Decathlon's global governance system

BOARD OF DIRECTORS

Decathlon's Board of Directors is the **guarantor of the company's long-term strategic vision,** defining its broad guidelines and ensuring they are implemented while considering compliance issues and social, environmental and corporate ethics. On 10 March 2025, **Julien Leclercq** succeeded Fabien Derville as chairman of Decathlon's Board of Directors, which had eight members as of 31 December 2025. In conducting its activities, the Board of Directors also relies on the Strategic committee and its specialised committees.

Since 2023, a censor has been responsible for reporting compliance issues to the Board of Directors.

Composition of the Board of Directors

as of 31/12/2025

8 directors
(including two employee representatives)

Average age:
50.9 years

The Strategic committee and specialised committees

The **Strategic committee** advises and guides the Board of Directors on issues that are strategic for the company. The committee is responsible for challenging and approving:

- the strategic directions established by the Executive committee
- people issues
- the trajectory set by the Executive committee and ensuring the consistency of performance

The Strategic committee, supplemented by external experts, meets to assess environmental strategy issues and the pace of transformation.

To improve efficiency and relevance, the Strategic committee delegates certain topics to two specialised committees:

- **The Audit and Finance committee**
- **The People and Sharing committee**

→ More information on pp. 17-18.

THE EXECUTIVE COMMITTEE

On 27 March 2025, the Board of Directors appointed Javier López as Decathlon's Chief Executive Officer. As of 31 December 2025, the Executive committee has twelve members. This committee oversees the company's various functions:

- Retail
- Value chain (including production, logistics and sustainable development)
- Digital
- Sports and products
- Marketing
- Human resources
- Financial and non-financial value creation
- Alliances and new business opportunities

Its role is to define Decathlon's Vision, project and strategy, and lead their implementation. It meets weekly and reports to the Board of Directors every eight weeks.

Composition of the Executive committee

as of 31/12/2025

Javier López
Chief Executive Officer

Ghita Benkirane
Chief of Staff

Jeremy Angelard
Chief Europe Omni-commerce, Business and Countries Officer

Steve Dykes
Chief Omni-commerce, Business and Countries Officer (world, excluding Europe)

Marine Graham
Chief Value Chain Officer

Benoît Faure
Chief Digital Officer

Fabien Brosse
Chief Sports and Products Officer

Céline Del Genes, Chief Brand and Marketing Officer, replaced by **Nathalie Jacquier** in 2026

Miguel Ruiz
Chief People Officer

Jean-Marc Lemière
Chief Financial and Non-Financial Officer

Franck Vigo
Chief Alliances and New Business Opportunities Officer

Elisa Wardega
Executive Assistant

CEO and 11 members

33% women
67% men

Average age: 48.4 years

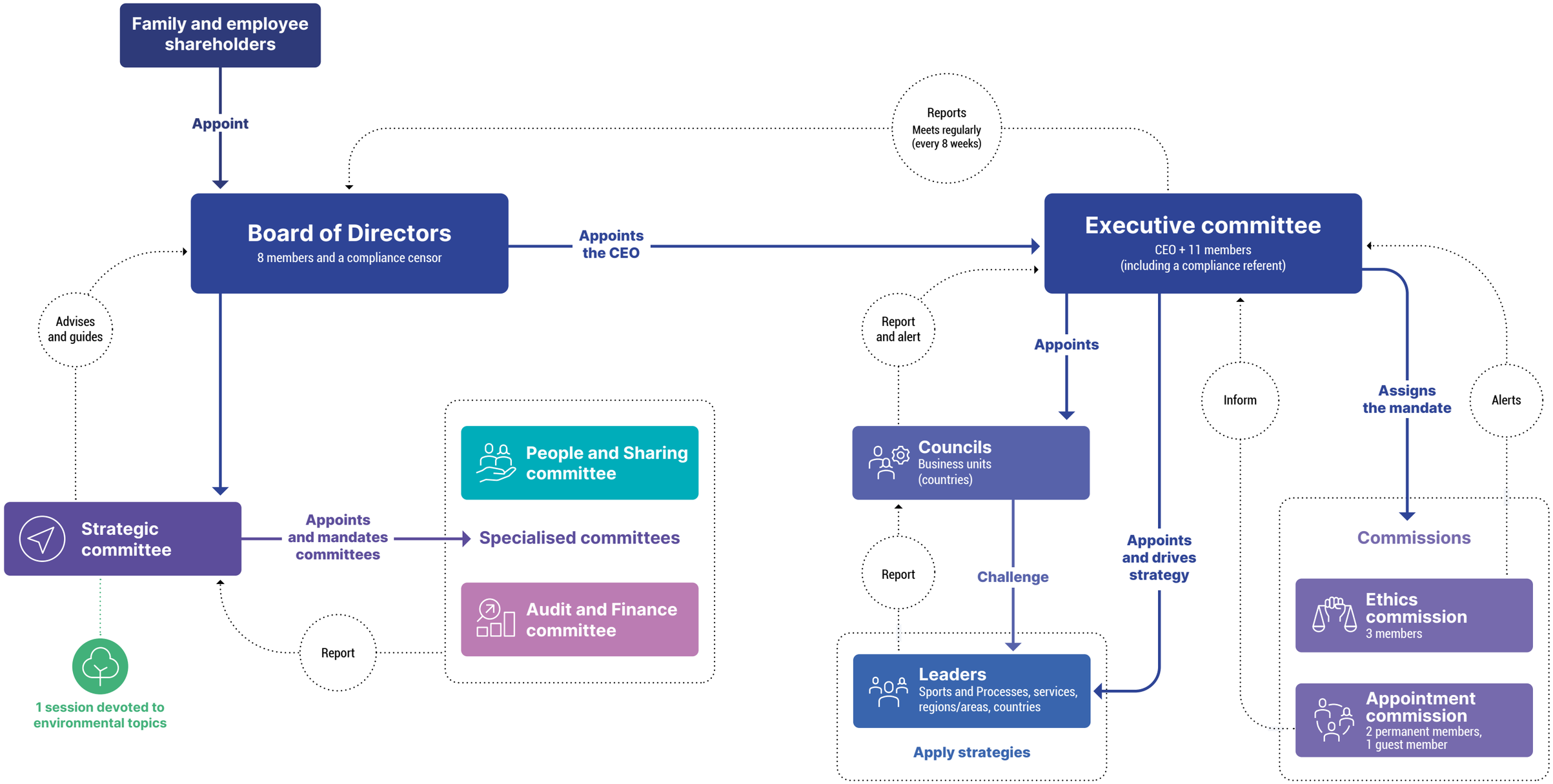
5 nationalities

- **A compliance referent** monitors the effectiveness of the anti-corruption compliance system, Due Diligence, personal data protection and external non-financial reporting. The compliance referent also promotes and enforces compliance with the general principles of these subjects and ensures that the resources needed to fulfil related regulatory obligations are implemented.
- **The Ethics commission** enforces respect of the values and ethical principles set out in Decathlon's Global Code of Conduct. It oversees the handling of internal investigations into reports regarding potentially illegal conduct or acts and/or breaches of Decathlon's ethics and compliance procedures and policies. The Ethics commission is chaired by the CEO. It is convened by one of its permanent members as often as is necessary.
- **The Appointment commission** backs Decathlon's ambitions and requirements in its recruitment and appointment process for key positions in the company. It also works to strengthen the management of international talent. The Appointment commission meets as often as is necessary and aims, in particular, to:
  - maintain diversity within teams, to serve performance
  - guarantee the transversality of appointments and the right balance of international talent
  - retain young talent
  - retain, recognise and maintain talent where it can create strong value

Ad hoc Appointment Commissions can also be created within the company's business lines as needed.

Decathlon's global governance system

as of 31/12/2025



Governance of ESG issues

RISK MANAGEMENT

Risk management organisation and culture

In 2025, Decathlon strengthened its overall risk management system with the appointment of a risk manager. This role covers all of the Group's activities, with newly acquired entities and/or controlled subsidiaries integrated into the Group through a gradual convergence process.

The Group's approach is based on an **ongoing risk identification and assessment process,** which secures the achievement of strategic objectives and ensures the resilience of Decathlon's business model. This leads to a thorough understanding of risks by mitigating the Group's risk exposure and/or developing control plans.

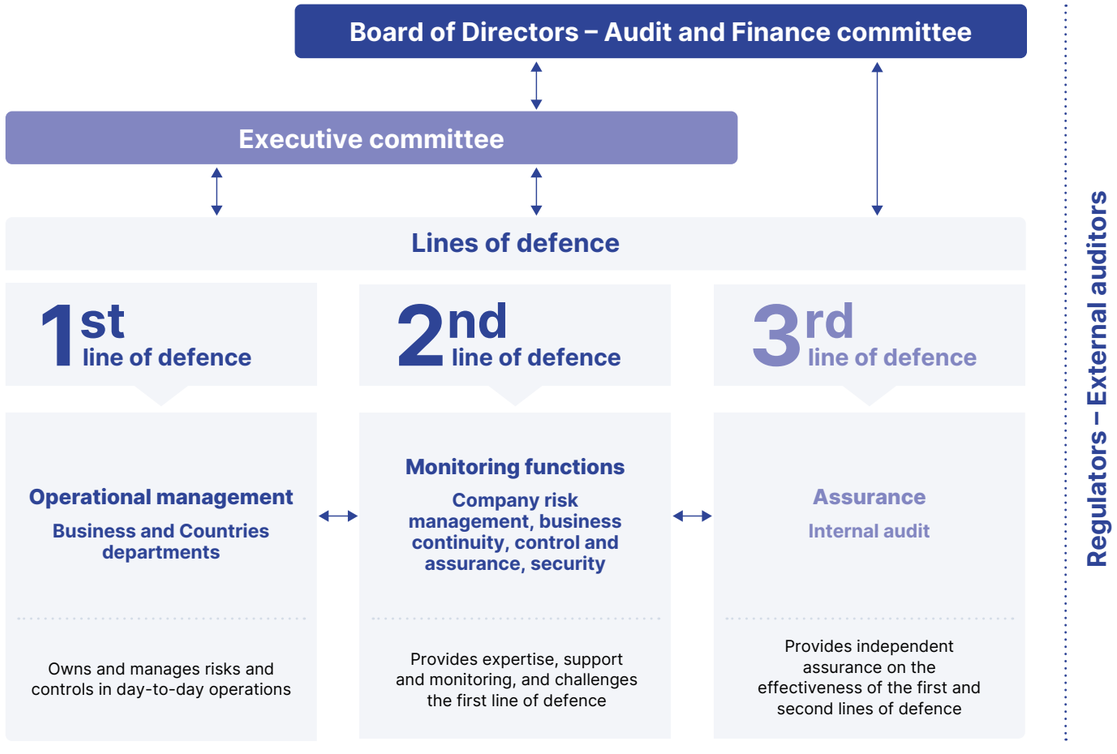
Decathlon implements a hybrid management framework based on market standards that is founded on shared responsibility:

- **Centralised oversight:** The Group's risk management function and thematic experts define management mechanisms, formulate policies and oversee global control activities.
- **Risk ownership:** Ultimate responsibility lies with the company's operational departments and global functions. The latter are directly responsible for deploying the Group framework to manage risks specific to their area.

Governance and the "three lines of defence" model

To preserve the integrity of its control environment, Decathlon relies on the "three lines of defence" benchmark, in accordance with market standards and practices:

- **Operational management (Business and Countries departments):** Responsible for directly managing risks related to their activities, and implementing control procedures on the ground
- **Monitoring functions (risks, internal control, compliance):** To define methodologies, advise operations staff and constantly monitor the effectiveness of control measures
- **Assurance (internal audit):** An independent function that periodically assesses the relevance of the overall framework and the effectiveness of the first and second lines



Assessment type and methodology

The Group adopts a dual reading of risk, combining the Group vision with ownership by operational departments:

- **Categorisation:** Decathlon distinguishes between risks that are operational (process-related), strategic (choice of technologies, partnerships) and external (economic and geopolitical conditions, health crises, climate issues).
- **Severity matrix:** Each risk is assessed based on its probability of occurrence (rare to imminent) and its potential impact on a scale ranging from minor to extreme.
- **Dual level of risk assessment:** The Risk Management department assesses each operational perimeter first before establishing a Group-wide global vision.

Supervision

The transparency and compliance of the system are overseen at the highest level of corporate governance:

- **The Audit and Finance committee** reviews the risk matrix and internal audit reports annually.
- **The Executive committee** defines the level of appetite for risk and oversees strategic risks every six months.

Link with sustainability and the role of internal control

Between September 2024 and January 2025, Decathlon conducted its first **double materiality assessment (DMA) on its ESG issues** and on related impacts, risks and opportunities (IRO).

It relied on the Group's **risk mapping,** which had been developed by the internal audit team until January 2025. From September 2024, the goal was also to add the new risk officer as an observer of the double materiality exercise and to ensure that the assessment was articulated with the company's global risk management process.

As a stakeholder in the Group's first double materiality assessment, **the Internal Financial Control department also supports the transformation of Decathlon's ESG reporting.** Based on the audit findings reported by the Independent Third Party at the publication of Decathlon's 2024 Non-Financial Reporting Declaration, joint work (ESG teams, operational teams and internal control) was carried out in 2025 to clarify ESG reporting governance and to secure data, particularly carbon accounting data.

COMMITTEES AND ESG ISSUES

Several committees have been set up to ensure that all components enabling responsible development are present at Decathlon's highest levels. They are responsible for conducting discussions resulting in sustainable in-depth decisions that are taken at the same level as those that enable the company to be responsive, agile and continually adaptive, to attain both medium- and long-term results.

The Strategic committee and environmental issues

The Strategic committee assesses the environmental strategy concerns defined by the Sustainable Development department and the associated pace of change.

Changes to major environmental indicators are analysed systematically at each Strategic committee meeting. **In 2025, the Strategic committee dedicated a meeting to specific priority topics:**

- The acceleration of circular business models
- Developments in the governance of environmental issues
- Changes in the regulatory landscape

The People & Sharing committee

As an offshoot of the Strategic committee, the People & Sharing committee is composed of representatives of family shareholders and external experts.

It is responsible for:

- preserving culture and fundamental human values
- assessing human indicators (including commitment, staff turnover, diversity and inclusion, training, accident rate, etc.)
- approving the sharing policy
- challenging remuneration schemes
- monitoring replacement scenarios for key positions
- maintaining *affectio societatis*[2].

The People & Sharing committee met four times in 2025.

2. *Affectio societatis* is a Latin phrase designating the intent necessary to form the bond that brings together people who have decided to take a stake in the capital of a commercial or non-commercial company.

The Audit and Finance committee

As an offshoot of the Strategic committee, the Audit and Finance committee is composed of family shareholder representatives and external experts.

Its duties include:

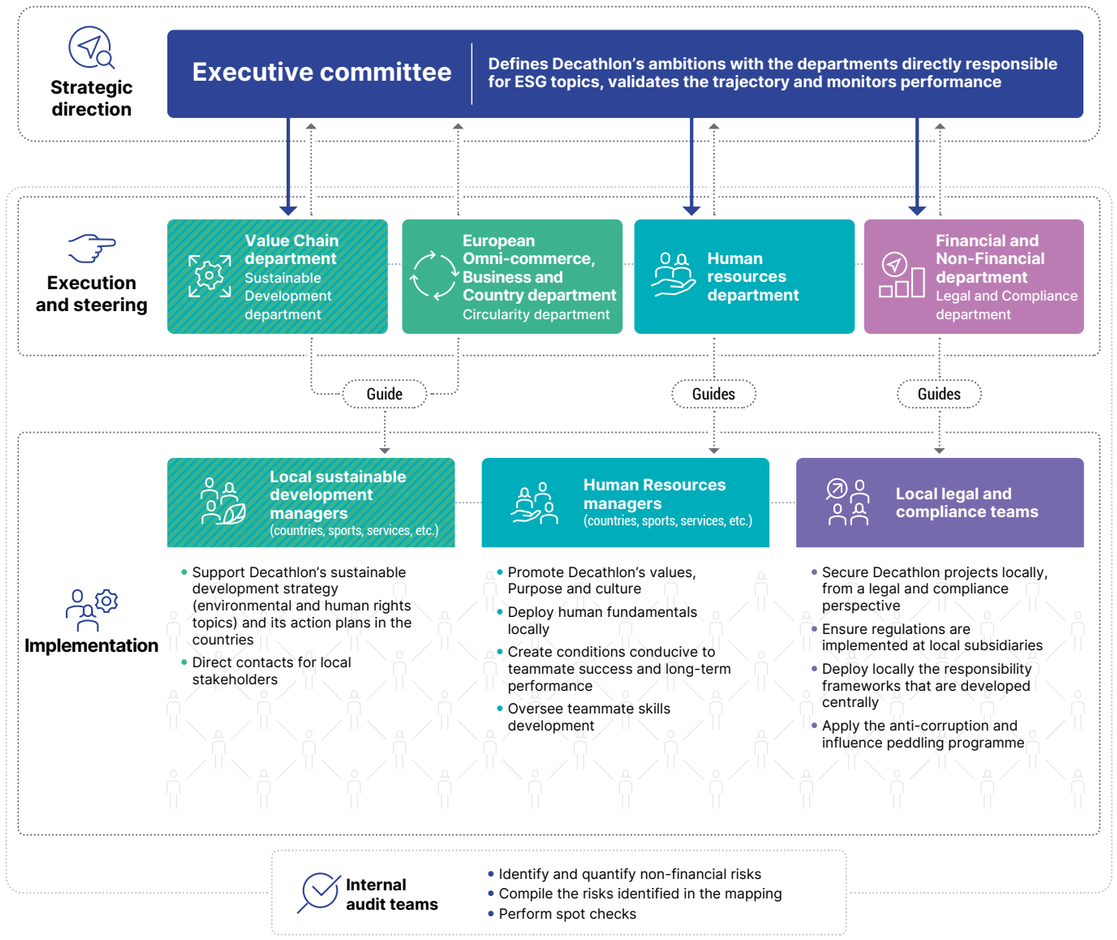
- assessing the internal control system and its three lines of defence
- challenging the company's risk mapping
- approving the annual internal audit plan and guaranteeing the independence of the internal audit
- appreciating proper implementation of the compliance system
- monitoring cybersecurity issues
- approving financial, legal and fiscal autonomy frameworks

In 2025, the Audit and Finance committee met five times.

The Executive committee

The Executive committee regularly examines environmental and human issues. It holds quarterly reviews over two days throughout the year, during which time strategic sustainable development initiatives are monitored and challenged in depth.

It can be noted that nine members of the Executive committee attended a two-hour training session on the CSRD in January 2025. Further training sessions will be available in 2026 for members who joined the committee in the course of the year. This initiative to build expertise in ESG topics continued in June 2025 with a two-hour session on business ethics, addressing geopolitical issues, current trends and recent actions taken by regulatory bodies, as well as a detailed review of the anti-corruption programme.



Including ESG criteria in executive remuneration

Social and environmental issues are incorporated in the variable part of Executive committee member remuneration *via* an annual bonus, of which half is based on the following two ESG indicators:

- **Annual reduction of CO_2e emissions**
- **Employee contribution to the company's strategy and stated Purpose**

The annual bonus represents up to 30% of the base salary.

The indicators and scales for this annual bonus are reviewed each year to ensure that compensation continues to be aligned with the company's strategies and ambitions. They are proposed by the Human Resources, Sustainable Development and Finance departments, and are approved by the company's general management and by the People and Sharing committee.

Through this remuneration system, the company seeks to promote employees who are particularly effective at creating value and driving change, thereby retaining them to achieve sustainable performance.

Our Purpose

Bring people **together** through sport to make wellbeing **accessible for all**

Our Values

Vitality
Generosity
Responsibility
Authenticity

Context

The global sports goods market

Decathlon manages its activities on the global market, with a commercial presence in 54 distribution countries/regions and production activities in 45 countries/regions.

Its business sector is that of specialised distribution, with the following three sub-sectors: manufacturing sports goods, retailing sports and leisure goods, and sports-related activities. Distribution is fulfilled by pure-players and non-specialised distributors (sports sections in department stores, distributor chains and independent distributors).

In terms of consumption, sports goods are used both for sports practice and for extended uses (casual wear, streetwear and outdoor wear). Distribution is across multiple channels: physical stores (superstores to small local stores) and e-commerce. In 2024, the market was worth €537 billion[3]. 2025 was marked by geopolitical tensions and significant exchange rate volatility with the appreciation of the euro. These events accentuate the discrepancy between figures in current euros and those for a constant rate of exchange. The market growth for this year is estimated at between 2% and 4% at constant exchange rates, while remaining stable in current euros. In this context, Decathlon expects growth of 3% to 4% annually until 2030[4].

DECATHLON

Fourth largest global player in the market[5]

Evolution of the brand portfolio

Since 2024, **the Decathlon brand** has gradually become the primary brand visible on the Group's products.

Additionally, and to strengthen customer confidence and product credibility, **nine specialised categories** are being phased in for the following sports:

- **Quechua:** Mountain sports
- **Tribord:** Water sports
- **Caperlan:** Fishing and horseback riding
- **Kuikma:** Racquet sports
- **Rockrider:** Outdoor biking (mountain and hybrid bikes)
- **B'twin:** Urban mobility and board sports
- **Domyos:** Fitness sports
- **Kipsta:** Team sports
- **Inesis:** Golf and precision sports

In addition, **four expert brands** offer a range of specific products and experiences to support the most demanding sports users:

- **Van Rysel:** Road bikes
- **Kiprun:** Running
- **Simond:** Hiking, climbing, mountaineering and cross-country skiing
- **Solognac:** Hunting

The rollout of this brand portfolio is underway and will continue in 2026. The overhaul aims to make it easier to understand Decathlon's product offerings based on the needs of its customers and its distribution countries.

3. Source: Circana (Sports goods market).
4. Source: Oxford Economics (Macroeconomy).
5. Source: Capital IQ (Competition).

2025 Strategy

- Ensure **responsible growth** that creates shared value for customers, suppliers, society and the planet
- **Deploy circular business models** to guarantee the best value/price positioning, while decarbonising the Group's business

Grow Smarter

Value Chain & Digital | ESG

Offering & Products | Growth opportunities

Grow Stronger

Win-back strategy | Efficiency

Grow Together

DECATHLON teammates

Cultivate the responsibility and autonomy of fulfilled teammates who live Decathlon's Purpose fully and embody its values and Human Fundamentals around the world.

Key principles:

- Subsidiarity and substitution
- Caring and demanding management
- Growth through responsibility
- Create value and share it with as many people as possible

Business model and value chain

DECATHLON

Our Purpose

Bring people **together** through sport to make wellbeing **accessible for all**

Resources

Strong teammate engagement through autonomy and responsibility

- → **102,919** teammates, with **46.9%** women and **53.1%** men
- → More than **90** nationalities
- → Complementary and varied positions, from design to distribution

A value chain dedicated to the practice of sport accessible to all

- → **1,902** stores, **72** warehouses and logistics platforms
- → **1,210** suppliers: **676** referenced Tier 1 suppliers with financial flows, **235** referenced Tier N suppliers with financial flows and **299** referenced Tier N suppliers without financial flows
- → **55** partners with which Decathlon maintains a close relationship
- → A culture of responsible auditing in production: **554** social audits and **166** environmental audits

A strong culture of product innovation

- → In-house laboratories and workshops, constant investments in R&D
- → Co-design and co-creation with customers
- → Technical partnerships with top-class athletes

Special and lasting ties with customers, partners and regions of operation

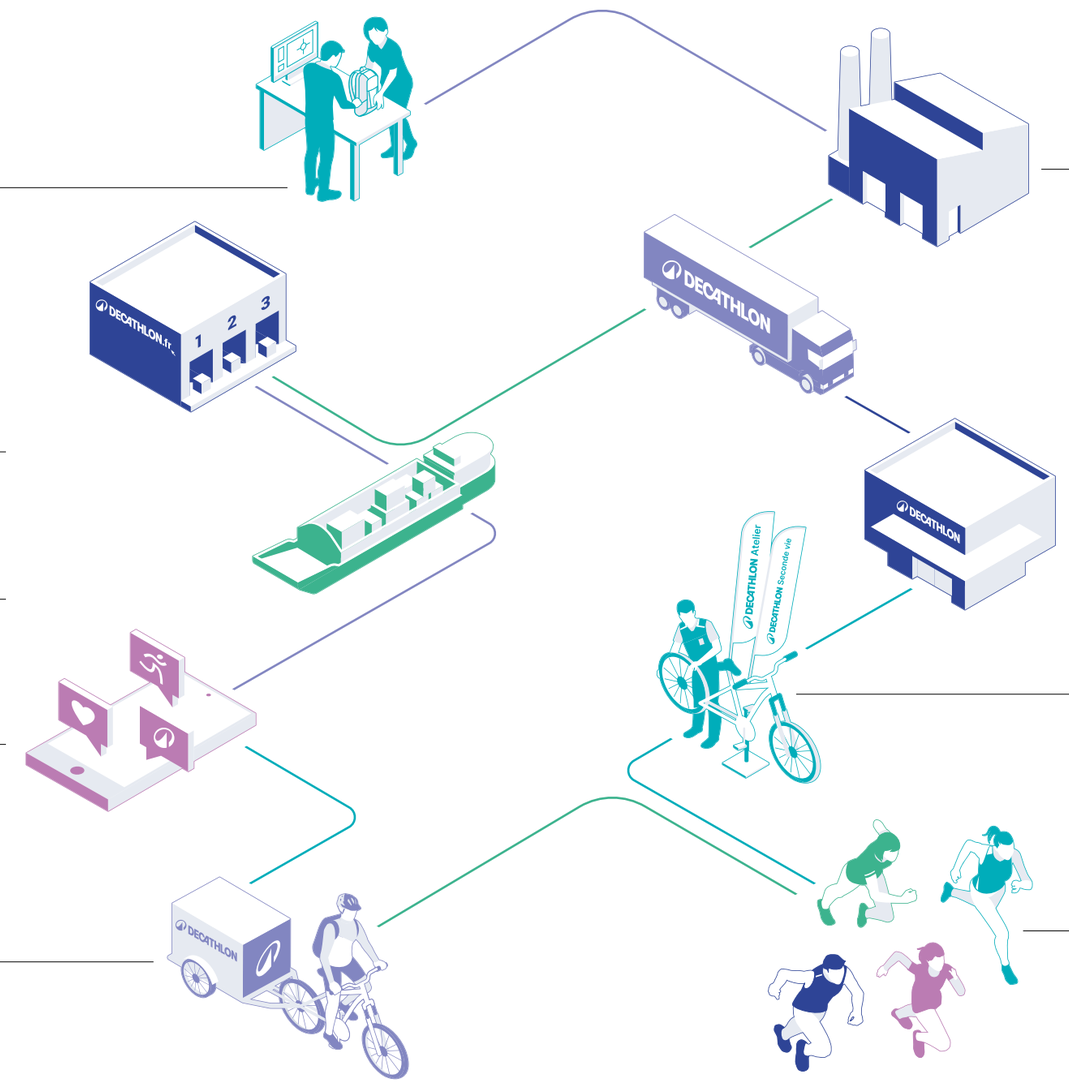
- → Presence in **54** distribution countries/regions
- → Production activities in **45** countries/regions

Designing and distributing products while limiting environmental impact

- → **703,878,572** kWh of energy consumed (electricity, gas and hot water, including **89.5%** of electricity from renewable sources)
- → **6.46** kg CO_2e/product sold, **0.49** kg CO_2e/euro (Market-Based), **0.50** kg CO_2e/euro (Location-Based)
- → **12** industrial processes using raw materials

Solid financial foundations

- → Stable family shareholding
- → **€5.4** billion in equity



Value creation

- → **90%** of teammates are happy to come to work each morning and support the company project, their own project and Decathlon's Purpose
- → **51%** of employees are shareholders
- → Support in personal and skills development

- → **14** years average length of partnership with suppliers
- → Relationships of trust with industrial partners: **93.7%** of relevant referenced Tier 1 and Tier N supplier sites with financial flows scored A, B or C in social audits in production
- → **94.1%** of relevant referenced Tier 1 and Tier N supplier sites with and without financial flows scored A, B or C in environmental audits in production

- → A new brand portfolio in response to sporting needs
- → **84** patent extensions filed internationally

- → **4.75/5** average rating for Decathlon and OIB products
- → **€4.5** billion in direct and indirect contributions, including **€1.6** billion in taxes and social welfare contributions paid by Decathlon
- → **112,102** Foundation beneficiaries, through 168 projects supported by Decathlon

- → **2.64%** of sales generated by circular business models (second life, rentals, repairs)
- → **53.9%** of sales generated by products benefitting from an ecodesign approach
- → **544** supplier sites with a CO_2 emissions reduction trajectory aligned with science and validated by Decathlon
- → Score of **A-** in the CDP climate questionnaire

- → **€16.9** billion in sales excluding tax
- → **€601** million distributed in dividends
- → **30.9%** Group effective tax rate
- → **€910** million in net profit

Winning stakeholders

Teammates

Customers, users, consumer associations, sports clubs

Suppliers

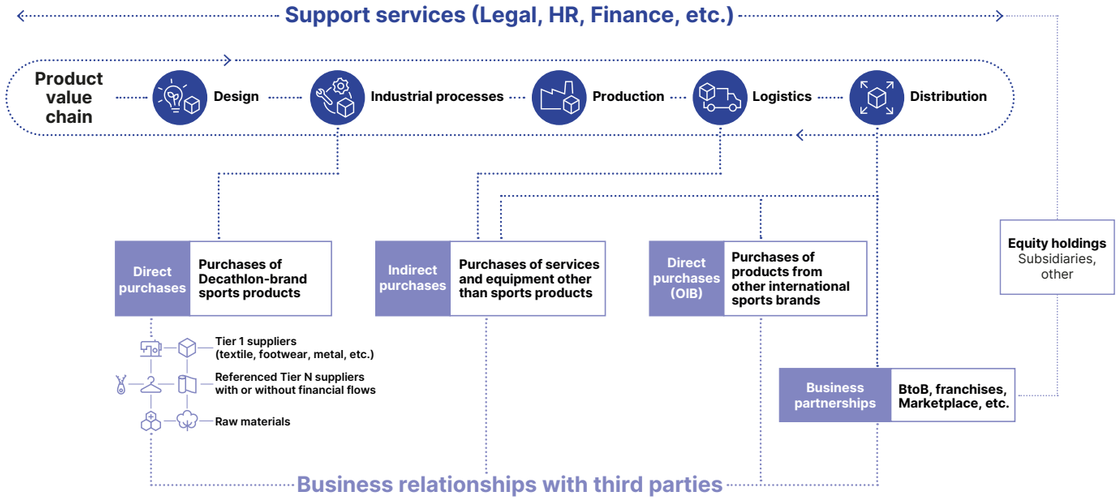
Civil society

Public authorities and regulators

Banks

Employee and family shareholders (AFIR, AFM), investors

VALUE CHAIN



→ More information on direct and indirect purchases on p. 134.

Geographic locations

Countries and regions of distribution

54 distribution countries/regions[6]

Africa and the Middle East: Algeria, Egypt, Ivory Coast, Kenya, Morocco, Senegal, South Africa, Tunisia, Turkey | **Americas:** Brazil, Canada, Chile, Colombia, Mexico | **North Asia:** Mainland China, Hong Kong, South Korea, Taiwan | **Southwest Asia:** India **Asia-Pacific:** Australia, Cambodia, Indonesia, Malaysia, the Philippines, Singapore, Thailand, Vietnam | **Eastern Europe:** Bulgaria, Croatia, the Czech Republic, Estonia, Greece, Hungary, Latvia, Lithuania, Malta, Poland, Romania, Serbia, Slovakia, Slovenia, Ukraine **Western Europe:** Austria, Belgium, France, Germany, Ireland, Italy, Luxembourg, the Netherlands, Portugal, Spain, Switzerland, the United Kingdom.

6. Company-owned, excluding franchises. In 2024, Decathlon closed all its company-owned stores in Israel.

Countries and regions of production

Decathlon works with 1,210 suppliers in 45 countries or regions. Some 2,125 teammates manage production in the country or region in which they are located, and if necessary, production in neighbouring countries not having a Decathlon production office.

■ **40 production offices (teams) in 23 countries/regions:**

Africa: Algeria, Egypt, Ethiopia, Morocco, Tunisia. | **America:** Brazil, Mexico. | **North Asia:** Mainland China, Taiwan. | **Southeast Asia:** Indonesia, Thailand, Vietnam. | **Southwest Asia:** Bangladesh, India, Pakistan, Sri Lanka. | **Europe:** Albania, France, Italy, Poland, Portugal, Romania, Turkey.

Including two countries/regions with Decathlon production sites:

North Asia: Mainland China. | **Europe:** France.

■ **22 countries/regions without a Decathlon production office (team present in a neighbouring country):**

Africa: Madagascar. | **America:** Canada. | **North Asia:** Japan, South Korea. | **Southeast Asia:** Cambodia. | **Europe:** Austria, Belgium, Bosnia-Herzegovina, Bulgaria, the Czech Republic, Finland, Germany, Hungary, Ireland, the Netherlands, Spain, Slovakia, Slovenia, Sweden, Switzerland, Ukraine, the United Kingdom.

Company-owned production sites

The company also **owns six production sites[7]** where it manufactures some of its products. The Group is developing the "Decathlon Manufacturing Way" network at these sites to promote operational excellence. This network enables in-house teams and partner suppliers to share ideas and draw inspiration from the best practices known to date.

7. Two sites in France (AML in Lille, Simond in Chamonix), and four production sites in Mainland China (NJF in Nanjing, TEC in Wuhan, CMW in Suzhou, Xinwei in Shanghai).

THE SUPPLY CHAIN

Controlling the supply chain

Referenced Tier 1 suppliers with financial flows

Tier 1 suppliers are bound contractually to a company within the Decathlon group for the manufacture and/or assembly of finished and semi-finished products (*via* a manufacturing agreement), destined for sale throughout the Decathlon Group distribution network (stores, e-commerce and franchises).

676

referenced Tier 1 suppliers with financial flows

Referenced Tier N suppliers with financial flows

Referenced Tier N suppliers (2, 3 or higher) with financial flows are bound contractually to a company within the Decathlon Group for the supply of processed materials and/or components (*via* a purchasing contract), to be provided to Tier 1 or Tier N suppliers for the manufacture and/or assembly of finished products.

235

referenced Tier N suppliers with financial flows

Referenced Tier N suppliers without financial flows

Referenced Tier N suppliers (2, 3 or higher) without financial flows with the Decathlon Group contribute to the Decathlon value chain and have a direct commercial relationship with Tier 1 or Tier N suppliers for the supply of processed materials and/or components necessary for the manufacture and/or assembly of finished products. Decathlon can intervene in the selection of referenced Tier N suppliers without financial flows, but does not interfere in the commercial and legal relationship between Tier 1 and Tier N suppliers. The methodology and decision on prioritisation and guidance regarding issues associated with these suppliers is being finalised.

299

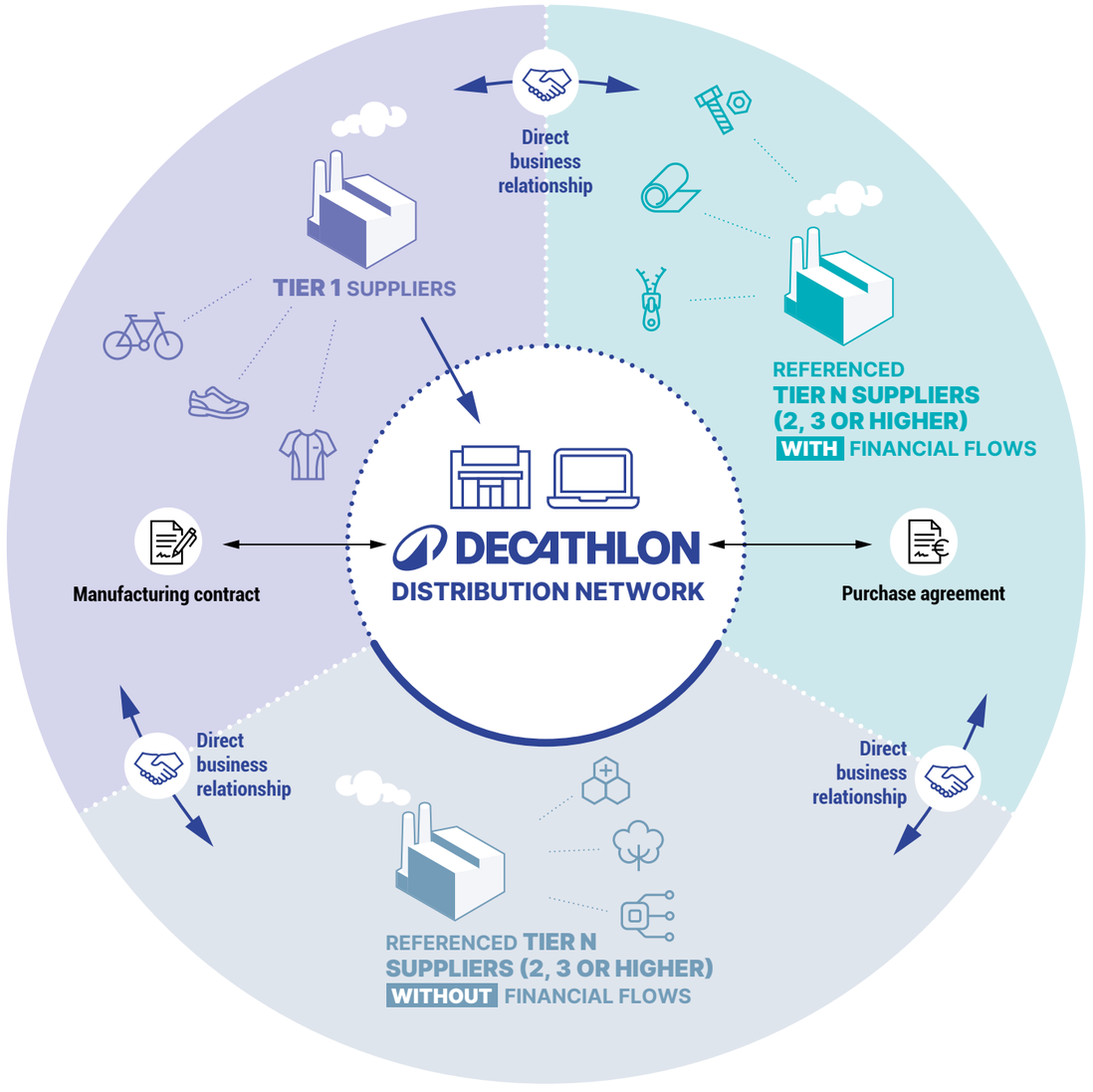
referenced Tier N suppliers without financial flows

Combating undeclared subcontracting

Undeclared subcontracting by suppliers is difficult to detect. In spite of Decathlon's formal opposition to this practice, which is set out in a contractual clause signed by the suppliers and reinforced through regular on-site visits by Decathlon teams, some suppliers may outsource the manufacture of Decathlon products without its prior consent.

To combat this, the company trains its teams in precise quantity planning during the product development phases and later during mass production. If there is any doubt, actual capacity data and the number of products delivered can be cross-checked.

→ More information on supplier relationship management on p. 134.



Interests and views of stakeholders

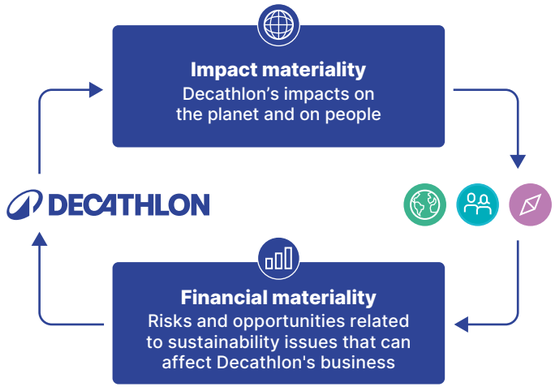
Decathlon considers engagement with its stakeholders to be a strategic lever to anticipate systemic challenges and co-construct sustainable solutions. Beyond mere dialogue, this approach now aims to fortify the corporate framework by promoting ambitious public policies for the circular economy, access to sport and digital transparency. This strategy is anchored in proactivity and operational excellence; it fuels the double materiality assessment and ensures that ESG priorities are aligned with community expectations and global market realities.

Stakeholders	Means of engagement	Purposes of engagement	Consideration of the results of engagement
Teammates	• Frequent evaluations (monthly one-to-one meetings) and periodic evaluations (annual and mid-year) • Annual satisfaction and engagement survey (Decathlon Teammates Barometer) • Group (review/launch, mid-year update) and team meetings • Regular communication • Continuous and regular dialogue with staff representative bodies and union organisations (works councils) • Alert system	• Boost employee satisfaction and engagement • Strengthen corporate culture, values and human fundamentals • Measure company performance based on teammate contributions to strategy • Improve teammate retention and attraction	• Construction and deployment of improvement plans, and managerial and HR action plans • Implementation of global and local initiatives • Establishment of constructive social dialogue • Signing of collective agreements • Career paths, training and developing attractive skills • Organisation of empowering work • Competitive remuneration and benefits
Customers, users, consumer associations sports clubs	• Global network of stores and workshops, e-commerce • Satisfaction surveys • Customer newsletters, social media • Monitoring of user reviews • Complaint system • Organisation of local events and initiatives to support sports practices • Sports partnerships	• Construct a strong relationship based on satisfaction • Tailor the offering and services to customer and user needs • Facilitate access to sport for all	• Improved product and service offering • Strengthened customer relationships • Adaptation of the product and service offering to different populations
Suppliers	• Duty of vigilance programme • Incorporation of the Code of Conduct in contractual frameworks • Supplier ESG evaluations for indirect purchasing *via* third party evaluators • Social and environmental audits in production • Annual direct supplier satisfaction survey (Decathlon Supplier Barometer) • Alert system	• Ensure suppliers follow Decathlon's Code of Conduct to avoid risks (environmental and social) • Build long-term partnerships with responsible suppliers • Improve suppliers' social and environmental performance • Identify opportunities for improvement and listen to suppliers' concerns	• Shared common social and environmental objectives • Support for suppliers and shared best practices • Implementation and monitoring of corrective action plans
Civil society (NGOs, associations, media, local communities, professional federations, education and research)	• Partnership development • Product donations, financial donations and patronage • Participation in working groups and conferences • Information posted on the Group's websites and social media • Presentations by Decathlonian experts to share the Group's actions and vision	• Hold pragmatic, transparent and honest dialogue • Explore solutions to environmental and societal challenges • Build a sustainable and socially responsible business that helps achieve the United Nations' Sustainable Development Goals (SDGs)	• Support for projects, associations and solidarity actions • Sharing of project results • Shared best practices and feedback to advance the industry • Development and/or use of new tools/methodologies to improve Decathlon's ESG performance • Teammates' enhanced ESG skills through access to training tools
Public authorities and regulators	• Dialogue with policy makers and/or institutions and sharing of experiences • Responses to public consultations • Signing of commitments, and drafting of white papers and position papers • Participation in multistakeholder initiatives and specialised working groups • Registration in transparency registers/interest representation	• Use regulations to encourage innovation and best practices • Anticipate and comply with regulations • Build trust, and share experiences and quality information • Promote brand recognition • Federate the ecosystem around good practices	• Compliance and respect of regulations • Transparent participation in public debates
Banks	• Non-financial reports • Regular discussions • Responses to non-financial questionnaires • Roadshows	• Include sustainability criteria in lines of credit and foreign exchange contracts	• Link between ESG performance and Decathlon's economic performance achieved through sustainable development strategies and actions • Alignment of ESG and economic performance
Employee and family shareholders (AFIR, AFM), investors	• Dialogue with family shareholders, including at the Annual General meeting and through regular communications (AFM info) • Training programmes on business economics for employee shareholders • Communication on asset sharing • Network of 500 shareholder representatives	• Monitor and guarantee investments for a resilient and durable company • Share appreciation of the company's value • Anticipate employee shareholders' needs and expectations • Enable employees to purchase professional assets	• Development of employee share ownership plans to involve employees in the growth of the company's value through share acquisitions • Introduction of new mechanisms to offer employees an opportunity to build a professional resource base

Double materiality assessment

Between September 2024 and January 2025, **Decathlon conducted a double materiality assessment** (DMA) on its ESG issues and on related Impacts, Risks and Opportunities (IRO).

This exercise was based on ESRS standards and EFRAG recommendations, and complemented previous materiality assessments. It relied on the expertise of a consulting firm to ensure the robustness and compliance of the methodology used. It also drew on expertise from the ESG and Decathlon risk communities in the Legal, Finance, Sustainable Development and Human Resources departments, the Due Diligence, internal audit[8], internal control and indirect purchasing teams, as well as members of the staff representatives committee. The double materiality assessment will be updated regularly, taking into account the economic, strategic, commercial, environmental, social and regulatory changes that the company faces.



Stages of Decathlon's double materiality assessment

01 | Identification of sustainability issues and associated IROs	02 | Evaluation of IROs	03 | Validation	04 | Publication
Review of Decathlon's business model, value chain, dependencies, affected stakeholders and risk mapping	Pre-scoring by a consulting firm, based on peer publications, legislative texts and scientific reports	Approval of the double materiality assessment results by the Steering committee	External audit of the double materiality assessment
Use of sectoral frameworks and analysis of peer non-financial publications	Workshop reviewing the evaluation of IROs by 50 internal experts covering all of the topics[9]	Approval of the double materiality assessment results by the Executive committee	Identification of information to be published
Approval by the Steering committee[10] of the identification of relevant topics for Decathlon and associated IROs	Interviews with internal experts to complete the IRO review	Approval of the double materiality assessment results by the Audit and Finance committee	Publication of the IROs and related policies, action plans and targets in the non-financial report

58 material IROs

associated with 27 sub-topics, including two specific to Decathlon: traceability and intellectual property

8. The objective was also for Decathlon's new Risk Manager to join the team in September 2024, as an observer of this first double materiality exercise , and to ensure that the double materiality assessment was properly integrated into Decathlon's global risk management process, for which the internal audit team was responsible until January 2025.
9. Decathlon worked to guarantee the greatest representativeness of the sectors in its value chain during the review workshop: design, production, distribution, marketing, legal, purchasing, quality, sustainability, finance, consumer engagement, digital, human resources and communication.
10. The Steering committee was composed of internal managers from the Legal, Finance, Compliance, Sustainable Development and Human Resources departments.

Definition of materiality

An IRO was considered to be material if it met the materiality criteria from an impact and/or financial perspective. Additionally, the identification and evaluation of IROs take into account **the company's dependencies** with respect to the availability of natural, human and social resources, regardless of its potential impacts on these resources.

IRO scoring was done on a gross basis, i.e. without taking into account any remediation or mitigation measures put in place. The final scoring scales are based on grids already existing within the Group.

A material impact can be negative or positive, actual or potential. Decathlon's material risks and opportunities derive from impacts, dependencies or other factors such as exposure to climate and social risks or regulatory changes addressing systemic risks.

Characterisation of time horizons and location on the IRO value chain

Time horizon	Localisation
S – Short term (1 year)	Upstream
M – Medium term (1 to 5 years)	Own operations
L – Long term (more than 5 years)	Downstream

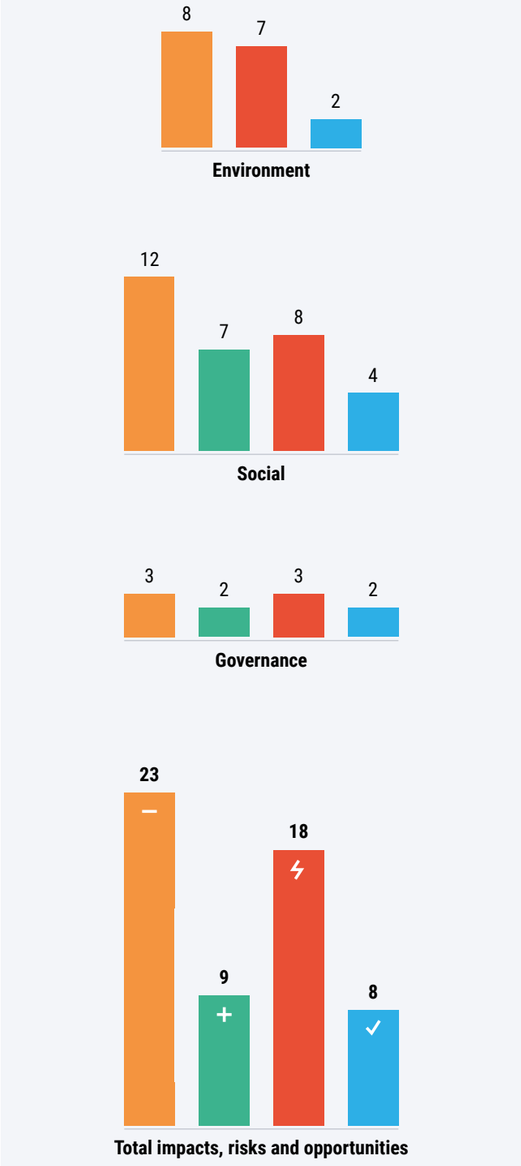
Calculation method for the evaluation of IROs

Evaluation of materiality

Negative impacts	Positive impacts	Risks	Opportunities
– Magnitude – Scope – Irremediability	– Magnitude – Scope	– Potential magnitude of financial effects – Probability of occurrence	

The scoring process is aligned with EFRAG's recommendations and with the scales used for Decathlon's global risk analysis.

Summary of results



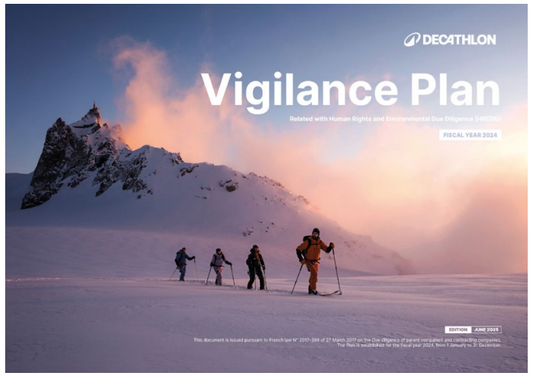
All characteristics and information relating to impacts, risks and opportunities are available:

- on pp. 38, 56, 62 and 67 for environmental issues
- on pp. 90, 108, 114 and 119 for social issues
- and on p. 128 for governance issues

Due Diligence declaration

The Due Diligence team guides, challenges and ensures reasonable coverage of the company's environmental and social risks and impacts along its entire value chain. For this, it relies on referents who are responsible for implementing the Due Diligence programme within their scope. This programme is also presented to corporate governance during dedicated meetings of the Audit and Finance committee and the Board of Directors, and it is formally stated in the Decathlon Vigilance Plan and in the Group's ESG report.

In June 2025, Decathlon published the eighth edition of its Vigilance Plan for the 2024 financial year. This public document is accessible to everyone and covers all the company's responsibilities along its value chain and regarding its third parties. The report presents a mapping of environmental and human rights risks, action plans to prevent them, remediation plans and the alert system. For this edition, to prioritise the impacts more effectively, the team focussed its analysis on the countries in which 80% of the Group's activities are concentrated, measured by purchase volumes, sales figures or the number of employees depending on the sector.



→ Decathlon's Vigilance Plan online: https://sustainability.decathlon.com/decathlon-annual-sustainable-development-reports.

PERFORMANCES

Finance

ECONOMIC INFORMATION	2024	2025
Decathlon sales (excluding taxes)	€16,207 bn	**€16,869 bn**
Change in sales YoY	3.83%	**4.08%**
Percentage of sales generated outside stores (e-commerce, B2B, external marketplace, etc.)	18.57%	**19.01%**
Percentage of sales from e-commerce	14.66%	**14.89%**
Number of distribution countries/regions[11]	55	**54**
Number of Decathlon stores worldwide[12]	1,817	**1,902**
Number of new sales outlets YoY (company-owned, excluding franchises)[13]	107	**123**
Number of products sold	1.18 bn	**1.23 bn**

In 2025, the Decathlon Group saw a 4.1% growth in sales. The Decathlon brand (excluding business held in the portfolio of its Pulse subsidiary) grew by 3.8% (5.4% at constant exchange rates).

This dynamic is driven by store retail activity, which represents 84% of sales, with a net 5.0% recovery. At the same time, e-commerce (12% of sales) recorded an increase of 5.6%. Of the remaining 4%, wholesale is of particularl note given its growth of 28% over the year.

Supply chain

SUPPLY CHAIN	2024	2025
Number of production countries:	45	**45**
- with Decathlon teams physically present[14]	24	**23**
- without Decathlon teams physically present[15]	21	**22**
Number of production offices[16]	40	**40**
Number of teammates responsible for managing and coordinating supplier relations[17]	2,178	**2,125**
Number of suppliers for Decathlon products:		
- Referenced Tier 1 suppliers with financial flows[18]	949	**676**
- Referenced Tier N suppliers with financial flows		**235**
- Referenced Tier N suppliers without financial flows	291	**299**
Number of production sites owned by Decathlon[19]	9	**6**

11. Company-owned, excluding franchises. In 2025, Decathlon transferred its business in Israel to franchise operations.
12. A store is considered to be a Decathlon store if it meets the following conditions:
    - It is owned or leased by Decathlon
    - It is open all year round (lease longer than one year)
    - It has inventory and cash registers (a Click & Collect point without any physical items is not considered a Decathlon store)
    - Decathlon teammates work on site
    - It does not have a franchise status

    Includes: Alltricks brand stores and Decathlon's own-brand stores.
13. This is the gross number of openings without deducting closures.
14. Albania, Algeria, Bangladesh, Brazil, Egypt, Ethiopia, France, India, Indonesia, Italy, Mainland China, Mexico, Morocco, Pakistan, Poland, Portugal, Romania, Sri Lanka, Taiwan, Thailand, Tunisia, Turkey, Vietnam.
15. Austria, Belgium, Bosnia and Herzegovina, Bulgaria, Cambodia, Canada, the Czech Republic, Finland, Germany, Hungary, Ireland, Japan, Madagascar, Malaysia, the Netherlands, Slovakia, Slovenia, South Korea, Spain, Switzerland, Ukraine, the United Kingdom.
16. List of production offices: DP Albania, DP Algeria, DP Bangladesh (x2: DP Dhaka, DP Chittagong), DP Brazil, DP Mainland China (x10: DP Guangzhou, DP Nanjing, DP Ningbo, DP Qingdao, DP Shanghai, DP Shenzhen, DP Suzhou, DP Tianjin, DP Wuhan, DP Xiamen), DP Egypt, DP Ethiopia, DP France, DP India (x6: DP Bangalore, TO Coimbatore, DP Mysuru, DP Madurai, DP Chandigarh, DP Mumbai), DP Indonesia, DP Italy (x2: DP Desio, DP Padova), DP Mexico, DP Morocco, DP Pakistan, DP Poland, DP Portugal, DP Romania, DP Sri Lanka, DP Taiwan, DP Thailand, DP Tunisia, DP Turkey, DP Vietnam (x2: DP Ho Chi Minh, DP Hanoi).
17. As part of production reorganisation, optimisation of the workforce led to a reduction in the number of teammates dedicated to supporting suppliers.
18. In 2025, Decathlon evolved its supplier segmentation with the following levels: Tier 1 suppliers, referenced Tier N suppliers with or without financial flows. These suppliers are referenced in the GEX tool. For more information on the supplier categorisation, see p 28.
19. Decathlon owns six production sites: two sites in France (AML and Simond), and four production sites in Mainland China (Nanjing factory, TEC, CMW and Xinwei).

2

Environmental information

2.1 Climate change
2.2 Pollution and the use of water resources
2.3 Biodiversity
2.4 Resource use and the circular economy

Decathlon is committed to the United nations Sustainable Development Goals

2.1 Climate change

In 2025, several scientific publications[1] reiterated that immediate and unprecedented emissions reductions are required to limit global warming to 1.5°C. The central goal of the Paris Agreement remains to keep the increase in global warming to well below 2°C, ideally aiming for 1.5°C, since each additional fraction of a degree has significant consequences. Decathlon reasserts its commitment to reducing its greenhouse gas emissions and to defining a climate transition plan in line with the goals of the Paris Agreement.

Material impacts, risks and opportunities related to the climate

When conducting the double materiality assessment in 2024-2025, the Group identified five material impacts, risks and opportunities related to the climate, which are described in the following table:

Impacts, risks and opportunities	Type	Time horizon	Location	Policies/Frameworks
MITIGATION AND ADAPTATION TO CLIMATE CHANGE (INCLUDING ENERGY)				
Contribution to the increase in global GHG emissions through the production of materials, their transformation into products, distribution, use and end of life	Negative impact, Actual	S, M, L	Upstream, Own operations, Downstream	• **Ecodesign** – Global definition of ecodesign criteria by product category, see p. 68. – Raw Materials Reference Framework, see p. 74. • **Production** – Code of Conduct for Decathlon Suppliers, see p. 136. • **Energy at stores and warehouses** – Guidelines for Renewable Electricity Purchase • **Transport** – Guidelines for the use of air transport • **Sustainable mobility** – Guidelines for the installation of bicycle infrastructures and electric vehicle charging stations
Business interruption due to anticipated and unanticipated climate hazards, related to: – loss of physical assets in the value chain and in Decathlon's own activities during extreme weather events – supply disruption and interruption of distribution in stores due to extreme heat	Risk	S, M, L	Upstream, Own operations, Downstream	• Business Continuity Strategy
Financial losses and loss of funding and/or company value, related to: – **increased costs** due to the rising prices of raw materials (natural and recycled) and transition costs because of stricter environmental and climate regulations – **decrease in sales** caused by a reduction in outdoor sports practice due to rising temperatures and heatwaves – **damage to Decathlon's reputation** in the event of non-implementation or non-compliance with regulations and standards and/or the Group's climate commitments	Risk	S, M, L	Upstream, Own operations, Downstream	• Global definition of ecodesign criteria by product category, see p. 68
Better competitive position due to Decathlon's proactive stance on future regulations that will require proof of CO_2 impact to enter specific markets	Opportunity	S, M, L	Upstream, Own operations, Downstream	• Government & Public Affairs Policy, see p. 133 • Guidelines for Advocacy and Engagement, see p. 133
ENERGY				
Costs of transitioning to a low-carbon business model, including: – increase in production costs due to the higher cost of renewable energy sources vs fossil-fuel based sources – increased production costs related to changing input prices (e.g. raw materials, energy, water) and output requirements (e.g. waste treatment) – price increase/margin reduction due to the additional costs of low carbon process technology and innovation	Risk	L	Upstream, Own operations, Downstream	• Guidelines for Renewable Electricity Purchase

Negative impact · Positive impact · Opportunity · Risk · Actual · Potential · S Short term · M Medium term · L Long term · Upstream · Own operations · Downstream

→ More information on Decathlon's first double materiality assessment on pp. 32-33.

1. Including P. M. Forster et al., "Indicators of Global Climate Change 2024: Annual update of key indicators of the state of the climate system and human influence", *Earth System Science Data,* vol. 17, no. 2641, 2025..

Governance

THE ROLE OF EXECUTIVE AND NON-EXECUTIVE GOVERNANCE BODIES

The **Strategic committee, established by the Board of Directors,** assesses the environmental strategy concerns defined by the Sustainable Development and Circularity departments, along with the associated pace of change. Environmental issues are also **analysed at regular intervals by the Executive committee.** Quarterly reviews are conducted to examine progress with respect to objectives, in order to identify the lessons learnt by teams and to help overcome any obstacles encountered.

→ More information on the governance bodies responsible for sustainable development on p. 16.

OPERATIONAL GOVERNANCE

2025 was marked by a key evolution in the governance of sustainable development and circularity issues, both of which are strategic initiatives for Decathlon. Each of these two complementary and closely-related topics were **strategically repositioned, reflecting the Group's desire to take action as close as possible to its value chain and commercial activities.** The aim of these new reporting lines is to incorporate these environmental and social ambitions fully into the company's core identity, ensuring that operational stakeholders are directly responsible for achieving the Group's objectives. While most of Decathlon's impact lies within its value chain – which warrants anchoring the sustainable development leadership at this level – this new organisation guarantees clear and shared leadership of commitments, as close as possible to each strategic decision. So, in this organisational transformation, governance is now provided by two complementary departments: the Sustainable Development department and the Circularity department.

The Sustainable Development department

In May 2025, Matthieu Brière was appointed Head of Industrial Processes and Sustainable Development. He reports directly to Marine Graham, Chief Value Chain Officer, ensuring the Sustainable Development department benefits from **greater integration in the heart of supply chain operational decision-making** where most climate and environmental issues are addressed.

The Sustainable Development department is now organised around three main areas:

- **The Products and Offering department,** which is responsible for supporting the implementation of ecodesign actions (on materials, components, industrial processes and finished goods) and for transforming the product offering to make products compatible with circular economy principles (products that are more durable and/or repairable and/or recyclable and/or designed for rental or second life).
- **The Operations department,** which oversees compliance with social and environmental regulations in production, transport and logistics. Its role is to better understand and help improve working conditions, as well as to actively reduce Decathlon's environmental footprint in this area.
- **The Transformation and Engagement department,** which aims to define the Group's sustainable development goals, collaborate with all teammates to effectively implement these goals, and engage the company's stakeholders in its approach.

The Circularity department

Laurence Fontinoy is Head of the Circularity department, and reports directly to Jeremy Angelard, Chief Europe Omni – Business & Countries Officer. This direct relationship with Sales enables **the Group to transform its offering to a more circular economy more rapidly,** based on three business models:

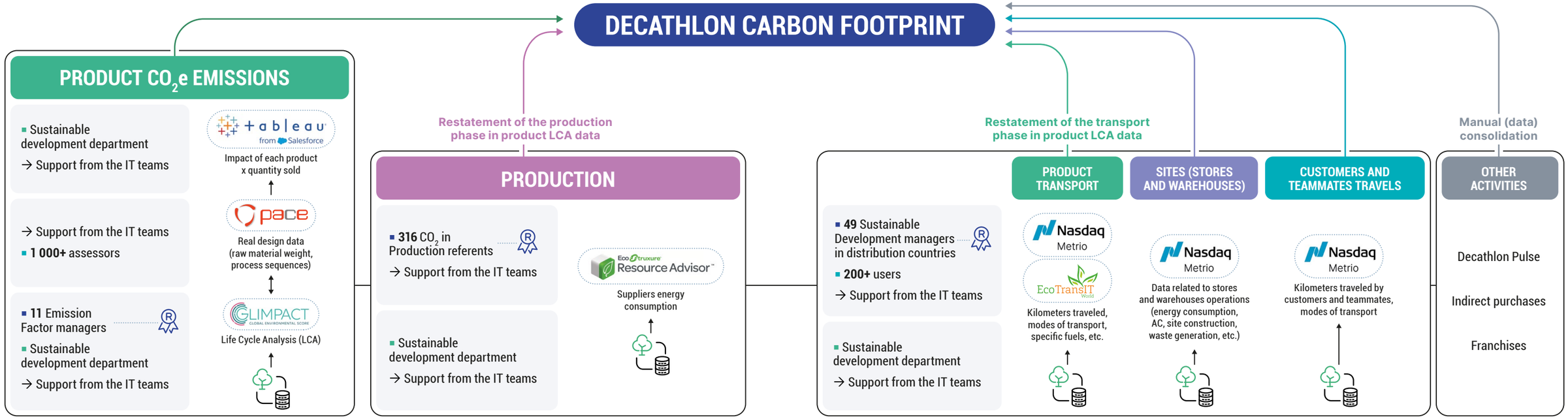
- second life
- rentals
- repairs

GOVERNANCE OF ENVIRONMENTAL DATA

Decathlon works constantly to strengthen its data governance to improve the reliability of how it calculates the impact of its operations and to professionalise management of its environmental data.

Tools used by Decathlon in 2025:

- The company uses **Tableau**[2] to present the environmental performance of Decathlon products (CO_2e emissions and sales from products having benefitted from an ecodesign approach) and enable Sports & Processes teams to take appropriate action. Tableau incorporates the impact of products measured using Glimpact[3] a tool based on the Product Environmental Footprint[4] method developed under the supervision of the European Commission.
- **PACE** is an in-house tool centralising information related to product design (raw materials, industrial processes, etc.). This information is then used in Glimpact to calculate the environmental impact of all products and components.
- **Resource Advisor**[5] is a tool used by Decathlon suppliers to share their monthly energy consumption data: 1,149 production sites now use it regularly. Suppliers are required to enter several types of data, such as energy sources falling under Scopes 1 and 2 (kg of coal, kWh of electricity, m^3 of natural gas, quantities of refrigerants, etc.), as well as business-related information (number of items produced, size, weight, production process, etc.). The tool uses emission factors[6] to calculate the CO_2e emissions for each production site and display its performance on interactive dashboards.
- Decathlon uses **EcoTransIT World**[7] to calculate the CO_2e impact of the international transport of its finished goods based on real data (product weight, loading and unloading points, mode of transport, etc.).
- **Nasdaq Metrio**[8] measures the environmental impact of Decathlon's stores and warehouses[9]. Decathlon uses the tool's analytical tables to support the implementation of environmental strategies[10].



2. More information on Tableau: https://www.tableau.com.
3. More information on Glimpact : https://www.glimpact.com.
4. More information on the PEF method: https://eplca.jrc.ec.europa.eu/EnvironmentalFootprint.html.
5. For more information on Resource Advisor: https://www.se.com/fr/fr/work/services/energy-and-sustainability/energy-and-sustainability-software/energy-management-software-resource-advisor.jsp.
6. Emission factors are used to translate energy use into greenhouse gas emissions. They depend on the country and the energy source.
7. For more information on EcoTransIT World: https://www.ecotransit.org/en/.
8. For more information on Nasdaq Metrio: https://www.metrio.net/fr/accueil.
9. Based on real or estimated data, see methodological note on p. 148.
10. As a French company, Decathlon is legally required to calculate and report the carbon footprint of each of its subsidiaries: carbon footprint per legal entity – French law (Article L229-25 of the Environmental Code).

A NETWORK RESPONSIBLE FOR MONITORING GHG EMISSIONS

A network of Referents[11] is responsible for assessing greenhouse gas emissions and the actions taken to reduce them. This network is composed of several groups of stakeholders at various levels of the company:

- **Eleven Emission Factor[12] managers for industrial processes,** responsible for selecting Decathlon's most representative environmental data for production. If this data is not available in public databases, the managers collaborate with the company's suppliers and independent design offices specialising in life cycle analysis (LCA) to develop data in accordance with European requirements
- **316 CO_2 in Production referents,** responsible for monitoring energy measurements at industrial suppliers, ensuring they meet their commitments to the Science Based Targets initiative, and monitoring action plans to reduce the carbon impact in production
- **Sustainable Development managers in distribution countries,** i.e. 49 people who coordinate CO_2 measurement and reduction actions

Adapting to climate change

ASSESSING CLIMATE RISKS AND OPPORTUNITIES

Decathlon has developed a comprehensive approach to managing climate risks and opportunities, drawing on best practices in its sector and the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD)[13].

The company identifies and assesses its environmental risks through:

- **its annual risk review:** The Risk Management department conducts an annual cross-sectional risk assessment of the Group's exposure that systematically includes climate factors in order to prioritise its material risks
- **its internal methodology for assessing climate risks** (physical and transitional) based on the recommendations of the TCFD, *Agence de la Transition Ecologique* (ADEME)[14] and *Oficina Española de Cambio Climático* (OECC)[15]
- **a multi-stakeholder approach:** Various Decathlon teams, including sustainability managers and experts in procurement, real estate and site security, work together to understand climate dependencies and impacts
- **an analysis conducted using a Geographic Information System[16]:** This tool is used to map climate risks for Decathlon sites and its entire value chain

Decathlon used all these tools to update its analysis of climate risks and opportunities in 2024.

		Climate risk	Potential financial impacts	Climate opportunities	Potential financial impacts
Transition	Policy & legal	▲ **Carbon Border Adjustement Mechanism (CBAM),** effective from Oct 2023 ▲ Regulatory **climate disclosure**	Increase in operation costs (CBAM tax, digital tool deployment etc.)	▲ Leveraging the legal requests **to decarbonise the value chain**	To offset regulatory costs but also increase longterm profitability
	Technology	Uncertainties in the development of new energy saving/carbon reduction technologies	Increased operational costs and reduced profit margins, potentially impacting pricing strategies	Enhancing product value, reduce long-term energy costs	To provide cost savings and competitive advantages, potentially leading to increased market share
	Market	Decrease in competitiveness due to new low carbon Innovations/technological progress from competitors	Loss of market share could lead to revenue reduction	▲ Adopting sustainable practices and products can increase Decathlon's appeal in sustainable markets **e.g. circular business**	To open up new revenue streams
	Reputation	▲ Impact on **company reputation** due to legal issues	Reputational damage can lead to customer loss, affecting sales and brand value	By positioning itself as a sustainability leader, Decathlon can enhance brand loyalty	A strong reputation in sustainability can translate into increased customer retention and market share, potentially enhancing profitability
Acute	Physical	▲ **Heat stress** ▲ **Water scarcity** ▲ **Tropical cyclones**	May lead to higher operatlonal costs (cooling, water usage, supply chaln disruptlon, insurance premiums, etc.)	▲ **Adaptation solutions** ▲ **Sustainable water management** ▲ **Strengthening supply chain resilience**	Lower insurance premiums Mitigation of disruption costs Improved pricing stability

▲ **Priority**

11. The duties of a CO_2 referent are assigned in addition to their usual duties, with dedicated working time.
12. An emission factor is a coefficient used to convert activity-related data into greenhouse gas emissions.
13. For more information on the TCFD: https://www.fsb-tcfd.org.
14. For more information on ADEME: https://www.ademe.fr/en/frontpage/.
15. For more information on OECC: https://www.miteco.gob.es/en/cambio-climatico/temas/organismos-e-instituciones-implicados-en-la-lucha-contra-el-cambio-climatico-a-nivel-nacional/oficina-espanola-en-cambio-climatico.html.
16. A geographic information system is a tool that collects, stores, processes, analyses and then formats geographic data.

THE BUSINESS CONTINUITY STRATEGY

Decathlon aims to anticipate, absorb, respond to and recover from significant disruptions in ways that preserve safety, continuity of service to teammates, customers and partners, and the company's long-term competitiveness.

Key content	Scope	Responsibility and oversight	Standards	Consideration of stakeholders	Accessibility
BUSINESS CONTINUITY STRATEGY					
Objectives: – To protect human life and teammate safety – To maintain continuity of core customer-facing services – To reduce financial loss – To preserve brand trust and regulatory compliance – To build a continuous improvement loop	Critical processes supporting the company's supply chain	**Hierarchical responsibility:** – Executive committee – Chief of Group Financial and Non-Financial Performance – Risk manager **Oversight:** Quarterly reporting to the Executive committee	n/a	Establishment of a multidisciplinary Steering committee (risks, operations, digital, human resources, legal, finance, communication, country directors)	Internal document

→ Note that this strategy was defined in 2025. It will be launched and a dedicated policy will be drafted in 2026.

Decarbonisation Strategy

REDUCTION TRAJECTORIES

Decathlon aims to reduce its absolute CO_2 emissions by 20% by 2026, based on 2021 levels.

In line with the Corporate Net-Zero Standard[17] and the global goal of carbon neutrality, the company built new medium- and long-term trajectories in 2023, with the aim of:

- **reducing its absolute CO_2 emissions by 42% by 2030** compared to emissions measured in 2021 (scopes 1 and 2, plus scope 3)
- **reducing its absolute CO_2 emissions by 90% by 2050** compared to emissions measured in 2021 (scopes 1 and 2, plus scope 3) and neutralising residual emissions to help achieve global carbon neutrality.

These reduction targets were defined and validated by the Science Based Targets initiative in March 2024.

To achieve this short-term ambition, **the Group has identified four different levers for action:**

1. Decarbonise the company's footprint (main reduction lever)
2. Optimise the offer and design long-lasting products
3. Scale up circular business models (to create economic value with a lower carbon impact)
4. Impact its ecosystem through influence and advocacy

These four levers are supported by integrated management of environmental performance and the company's digital transformation.

→ Note that Decathlon is currently drafting a climate transition plan.

16.2%

fewer absolute greenhouse gas emissions compared to 2021

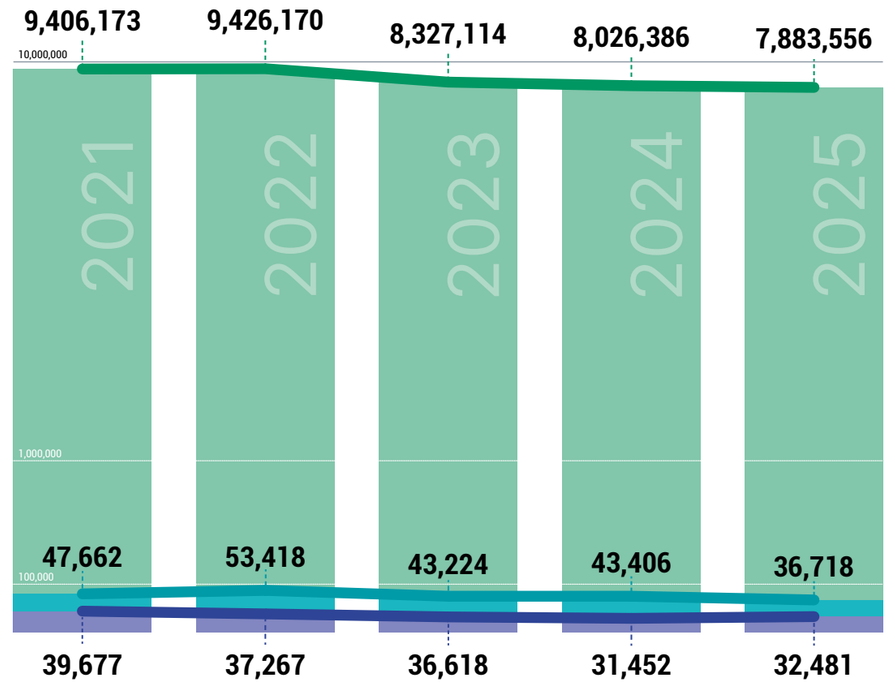
7,952,755 tCO_2e in 2025, 1.8% fewer than in 2024

17. For more information on the Corporate Net-Zero Standard: https://sciencebasedtargets.org/net-zero.

Breakdown of Decathlon's greenhouse gas (GHG) emissions by scope > in tCO_2e

as of 31/12/2025

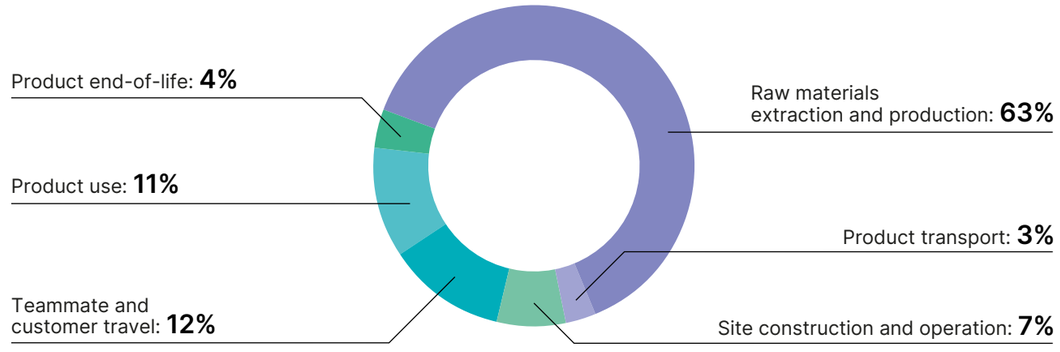
The scales used for scopes 1, 2 and 3 are not proportional, in order to have a better visualisation of scopes 1 and 2, whose emissions are very low compared to those of scope 3.



- **Scope 3:** Other indirect emissions (procurement, production, transport, use, end- of-life, etc.)
- **Scope 2 - Market-based method[18]:** Indirect emissions from energy consumption
- **Scope 1:** Direct emissions

Breakdown of greenhouse gas emissions by category[19]

as of 31/12/2025



18. Market-based method: Method of calculating CO_2 emissions from energy consumption, using emission factors relating to specific energy mixes used by suppliers (including certificates of origin).
19. Note that the categories have been grouped together here for simpler readability. The breakdown of greenhouse gas emissions according to GHG Protocol categories is available on p. 54.

PRODUCTION

In 2025, 63% of Decathlon's total CO_2 emissions were derived from the extraction of raw materials and the production stages required to manufacture sports goods. It is therefore essential that Decathlon work with its suppliers to reduce its footprint along its entire value chain. Since the energy used in production worldwide is still generated primarily using fossil fuels (coal, gas and oil), Decathlon has been assisting its suppliers in their transition since 2017.

→ At Decathlon, the Code of Conduct for Decathlon Suppliers provides guidance for the Group's strategy to decarbonise production. This document is presented in the "Business Conduct" chapter on p.136.

Actions

Main levers	Scope	Time horizon	Advances in 2025
DECARBONISING PRODUCTION			
Measure the energy consumed by all suppliers	Referenced Tier 1 and Tier N supplier sites (with and without financial flows)	2026	• **Data collection at 114 additional production sites,** with 82% of sites now measuring their energy consumption (1,077 out of 1,317)
Assist suppliers and obtain their commitment to reduce their footprint	Production sites on the Priority Guidance List* (see box on the right)	Ongoing deployment	• **Validation of science-aligned reduction trajectories** for 79 new production sites
Deploy energy efficiency programmes	Priority given to production sites in the textile industry, especially to dyeing factories	2030	• **Deployment of an innovative dyeing process for polyester fibres,** reducing energy consumption by an average of 20% at nine of Decathlon's main textile suppliers
Construct coal elimination trajectories	Referenced Tier 1 and Tier 2 supplier sites (with and without financial flows) still using coal	2025 for Tier 1 sites 2030 for referenced Tier 2 sites (with and without financial flows)	• **Support for the effective shut-down of on-site coal boilers for the remaining 11 production sites still using coal,** in accordance with their decarbonisation trajectory, through: – **functional oversight:** rigorous supplier alignment with coal elimination milestones – **technical expertise:** operational advice on industrial processes and the selection of materials (support does not include financial contribution) – **close monitoring:** Decathlon teams on site regularly to support the transformation on the ground – **compliance checks:** strict verification of compliance with environmental standards and of equipment shut-down
Deploy renewable energy (in order of priority): – by installing new production capacities – by participating in existing off-site projects – by purchasing Energy Attribute Certificates (EAC)[20] (in addition)	Production sites on the Priority Guidance List* (see box on the right)	Ongoing deployment	• **Acceleration of the use of real renewable energy** at priority production sites* through financial contracts for the purchase of electricity and on-site installation of photovoltaic panels (55 projects)

20. Proofs of purchase enabling companies to guarantee their supply of renewable energy and communicate it to their consumers.

Targets

Targets	Scope	Target year	Methodology and key assumptions	Monitoring	Results in 2025
DECARBONISING PRODUCTION					
100% of the production sites on the Priority Guidance List* to define their own reduction trajectory aligned with scientific data	465 production sites on the Priority Guidance List	**2026**	n/a	Monthly reviews and sharing internally *via* the Sustainability Performance Report	Target 89.4% / 100%
0 coal consumption	Tier 1 supplier sites	**2025**			**0 sites still consuming coal as of 31/12/2025**
0 coal consumption	Referenced Tier 2 supplier sites (with and without financial flows)	**2030**			**0 sites still consuming coal as of 31/12/2025**
67% of electricity used by the Priority Guidance List* to be renewable	465 production sites on the Priority Guidance List	**2025**	Annual reassessment of the target, to include changes to the Priority Guidance List		Target 67.7 % / 67%

***Priority Guidance List:** Decathlon's Priority Guidance List is updated each year and contains production sites which account for 90% of "measured emissions for their business with Decathlon". It is used to monitor the engagement of suppliers having the highest impact. As of 31 December 2025, 465 production sites are included in this list.

Performances

DECARBONISING PRODUCTION[21]	2024	2025
Number of production sites having a reduction trajectory aligned with science	566	**544**
Percentage of renewable electricity used at production sites in the Priority Guidance List[22] forvis mazars | VERIFIED INFORMATION	59.8%	**67.7%**
Number of production sites consuming coal during the year[23]		
- Referenced Tier 1 with financial flows	5	**1**
- Referenced Tier 2 with financial flows	17	**8**
- Referenced Tier 2 without financial flows	5	**2**

As of 31 December 2025, 544 sites are engaged in a science-based approach to reduce their CO_2 emissions. Sites that were closed or in the process of being closed during the year were excluded from the scope in order to focus oversight exclusively on active sites and thereby guarantee data relevance.

2025 marked a decisive step in the Group's decarbonisation strategy. Thanks to its suppliers' accelerated energy transition, Decathlon reduced the volume of coal consumed in production by 64% compared to 2024. This result includes the residual consumption of sites having transitioned gradually over the course of the year. This dynamic helped to finalise the elimination of coal at the last 11 sites identified in early 2025, thereby fulfilling Decathlon's commitment to end direct coal use in accordance with the UN Fashion Industry Charter for Climate Action.

21. For more information on the definitions of referenced Tier 1 and Tier N suppliers with and without financial flows, see p. 28.
22. To guarantee indicator comparability, 2024 data has been restated following an evolution in the scope of suppliers on Decathlon's Priority Guidance List. As of 31 December 2025, this list includes 465 production sites out of a total of 1,088.
23. Thanks to a data reliability campaign, coal-consuming sites can be more accurately identified. This approach now enables Decathlon to precisely identify the types of sites concerned (Tier 1, Tier N with financial flows or Tier N without financial flows). Additionally, Tier 1 and Tier N production sites are referenced in the GEX tool.

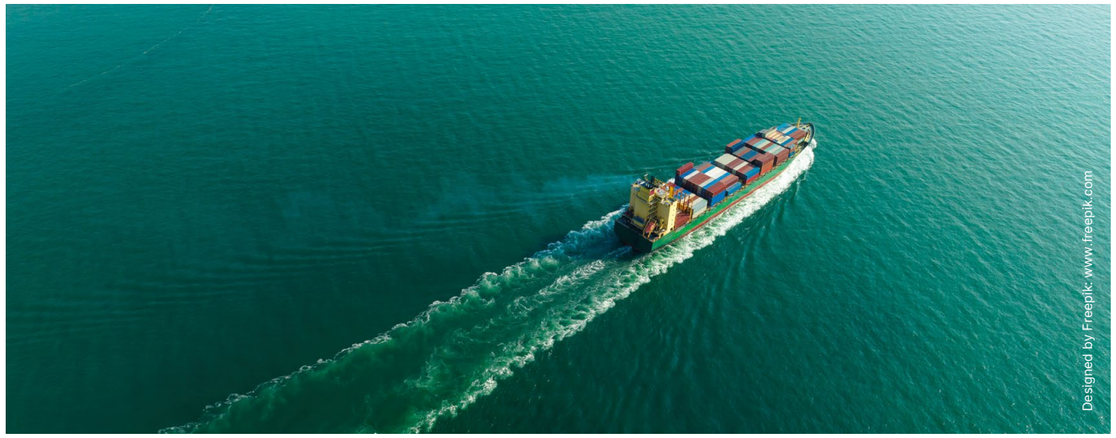
Building on its suppliers' successful conversion (particularly in India, Mainland China, Taiwan, Pakistan and Vietnam), Decathlon achieved its goal of shutting down on-site coal boilers as of 31 December 2025. This covers all Referenced Tier 1 and Tier 2 suppliers (with and without financial flows) reporting their data in the Resource Advisor tool.

The Group is aware of the complex issues associated with this transition, so it applies an enhanced vigilance approach to the origin and impact of the biomass used, in order to avoid any environmental impact carry-over (e.g. deforestation). While complete traceability of these alternatives remains an industry-wide technical challenge, Decathlon is working actively to tighten its monitoring requirements. At the same time, the Group is stepping up its efforts to electrify its value chain, to eventually reduce its global dependence on all fossil fuels.

At the same time, the percentage of renewable electricity used at Priority Guidance List production sites rose by close to eight points compared to 2024. This performance hinges on a combined strategy of Power Purchase Agreements, together with solar and wind power projects deployed on site.

PRODUCT TRANSPORT

Decathlon is working to reduce the carbon footprint induced by the transport of its goods. The Group tracks CO_2 emissions as well as time and cost indicators.



Framework

To reduce its impact, Decathlon is focussing on the most significant emission items, particularly air transport. The Group has guidelines for the use of this mode of transport to steer its decarbonisation strategy.

Key content	Scope	Responsibility and oversight	Standards	Consideration of stakeholders	Accessibility
GUIDELINES FOR THE USE OF AIR TRANSPORT					
Objective: To reduce Decathlon's CO_2 impact and decarbonise the transport of finished goods	International transport of finished goods	**Hierarchical responsibility:** – Head of Industrial Processes and Group Sustainable Development – Director of Sustainable Development for Operations **Oversight:** – Annual update of the percentage of products transported by air and the CO_2 emission reduction target – Alert system triggered if the annual air transport threshold is exceeded	n/a	Participation of Sport, Transport and Sustainable Development departments to draft the guidelines	Internal document accessible to all teammates, available on the Sustainable Development intranet site

Actions

Main levers	Scope	Time horizon	Advances in 2025
AIR TRANSPORT			
Limit air transport in favour of sea transport	International transport of finished goods	2026	• **Creation of an alert mechanism** to be triggered when 0.55 % of the annual air transport budget for the year is reached, and creation of a body composed of sports and supply chain representatives to define an action plan • **Deployment of a dashboard** to track consumption of the air transport budget
OTHER ACTIONS			
Decarbonise road transport by purchasing alternative fuels (biofuels, electricity and biogas) and using means of transport producing less CO_2 emissions, such as trains and barges	Warehouses to stores	2025	• **France: 60% km low carbon** • **Italy: 34% km low carbon**
Measure the CO_2 performance of transport to facilitate informed decision-making	International transport, post-shipping (ports to warehouses), warehouses to warehouses, warehouses to stores, e-commerce		• **Creation of a control system** to check data quality monthly

Target and performance

Target	Scope	Target year	Year and base value	Methodology and key assumptions	Monitoring	Result in 2024	Result in 2025
PRODUCT TRANSPORT							
Fewer than 1% of Decathlon's finished goods to be transported by air for international transport	International transport of finished goods	**2026**	2021: 1%	n/a	Internal dashboard, monthly reporting and alert mechanism triggered in the event of exceeded set threshold	0.72%	0.38%

In 2025, 0.38% of finished products were transported internationally by air, compared with 0.72% in 2024. This result is fully aligned with the Group's objective of keeping air freight usage below the 1% threshold and reflects a 45% reduction in air freight volumes compared to the previous year.

Although the total volume of transported goods rose 2% internationally, Decathlon managed to lower its logistics carbon footprint by focussing on maritime freight, which is a less polluting mode of transport. This modal transfer was made possible through optimised inventory management and improved product availability in warehouses. In accordance with company policy, air transport was kept to a strict minimum and used only for operational emergencies such as production delays or to prevent stock shortages in stores.

STORES AND WAREHOUSES

Decathlon is aware of the crucial importance of buildings in the fight against climate change, so it is deploying a sustainable real estate strategy on an international scale.

Framework

At Decathlon, guidelines for renewable energy purchases are used to steer the Group's decarbonisation strategy for buildings.

Key content	Scope	Responsibility and oversight	Standards	Consideration of stakeholders	Accessibility
GUIDELINES FOR RENEWABLE ENERGY PURCHASE					
Objective: To guide the deployment of renewable energies, in compliance with stringent international criteria	Stores, warehouses and offices Exclusions: franchises, subcontracted sites, production activities	**Hierarchical responsibility:** – Chief of Group Financial and Non-Financial Performance – Group Development and Real Estate Director **Oversight:** – monitoring of the performance indicators using Metrio – systematic verifications performed by a qualified third party upon the activation of each new contract, and organisation of several verification campaigns each year – annual internal audit	RE100 technical criteria	Participation of the Real Estate, Finance, Indirect Purchases and Sustainable Development departments to develop the guidelines	Internal document accessible to all teammates and available on the Real Estate department's intranet site

Actions

Main levers	Scope	Time horizon	Advances in 2025
STORES AND WAREHOUSES			
Improve building energy efficiency as a priority by installing Energy Management Systems[24] (EMS) and Technical Building Management Systems[25] (TBMS)	Stores, warehouses and offices (excluding franchises, subcontracted sites, production activities)	2026	• **Installation of 42 Energy Management Systems** in 9 countries and **52 Building Management Systems** in 10 countries • **Completion of a global call for tenders** and selection of a service provider to support the deployment of EMS globally • **Launch of a Group-wide call for tenders, to obtain Technical Building Management Systems** that meet the needs of the various countries, in a logic of cost optimisation
Use renewable energies in stores and warehouses, first with the installation of photovoltaic panels[26] on site, then *via* off-site production projects[27] and finally, through a complementary approach using Guarantee of Origin certificates			• **Signing of 37 Power Purchasing Agreements** in 9 countries • **Installation of photovoltaic panels** at 32 sites in 7 countries • **Use of renewable electricity** in 4 new countries (Canada, Israel, Slovenia, Tunisia) • **Signing of an international agreement** with a partner for the provision of renewable electricity Guarantee of Origin certificates
Obtain environmental certification for company-owned stores and warehouses. Since 2022, Decathlon has used an incentive mechanism to help finance a portion of the costs incurred by local teams to obtain environmental certification. This mechanism is dedicated to company-owned sites and aims to speed up the increase in the number of Edge level 1 certified sites.			• **Certification** of 43 additional sites (including 40 EDGE certifications) in 10 countries • **Signing of two new project agreements** with SGS and Sintali (independent certification service providers) to speed up the environmental certification of sites internationally

At the same time, the Real Estate department has developed a global decarbonisation strategy to ensure the company's climate targets are met. In addition to renewable electricity, this diversified approach uses a variety of real estate levers such as energy efficiency, the reduction of construction's impact on biodiversity, and reducing leaks from heating, ventilation and air conditioning (HVAC) systems.

Targets

Targets	Scope	Target year	Methodology and key assumptions	Monitoring	Results in 2025
STORES AND WAREHOUSES					
100% electricity from renewable sources[28]	Company-owned stores and warehouses	2026	All consumption/ consumption volumes of Group-owned sites from renewable sources at the country level	Annual reporting	Target 100% / 100%
100% of company-owned buildings to have environmental certification	Company-owned buildings		Every building has at least one environmental certification		Target 100% / 74.5%

24. Software designed for energy monitoring and management (Energy Management System).
25. Computerised control systems installed in buildings to monitor and manage mechanical and electrical equipment (Building Management System).
26. With Power Purchase Agreements (PPA). It is important to note that the installation of photovoltaic panels also comes after regulatory changes, notably in France with Law 2023-175 of 10 March 2023 for the acceleration of renewable energy production (APER Law) imposing the installation of solar panels in car parks.
27. Renewable electricity generation at a remote site.
28. Note that Decathlon also strongly encourages deploying this strategy to leased buildings where feasible, despite the technical difficulties encountered in achieving the same objective. In some cases, Decathlon does not manage the leased site's electricity contract, or has neither dedicated/independent electricity meters nor all the documentation required to demonstrate the use of renewable electricity in compliance with the RE100 standard and the GHG Protocol.

Performances

ENERGY MANAGEMENT[29]	2024	2025
Total consumption by energy type (kWh)	704,916,601	**703,878,572**
- Electricity	633,967,569	**629,831,474**
- Gas consumption	60,690,713	**63,274,012**
- Hot water	10,258,319	**10,773,085**
Consumption of electricity from renewable sources (kWh)	549,437,762	**563,378,632**
- Consumption of purchased renewable electricity	518,338,415	**529,992,634**
- Consumption of renewable electricity produced on site	31,099,347	**33,385,998**
Percentage of electricity consumption from renewable sources	86.67%	**89.45%**
Energy efficiency:		
- Energy efficiency in stores (kWh/m²) forvis mazars VERIFIED INFORMATION	108.26	**107.13**
- Energy efficiency in warehouses (kWh/m²) forvis mazars VERIFIED INFORMATION	50.55	**56.25**
- Energy intensity relative to net sales (Wh/€)	37.87	**36.36**

In 2025, energy efficiency in stores improved slightly to reach 107.13 kWh/m² compared to 108.26 kWh/m² in 2024. Decathlon was able to limit its impacts despite the expansion of small urban stores (more energy intensive per m² on average) and the deployment of the new store concept with more digital media.

This control of consumption is the fruit of continuing efficiency measures: generalised LED lighting, more building certifications and optimised technical building and energy management systems (EMS/TBMS).

The change in warehouse energy efficiency can be explained by changes to the scope (closure of the Seville and Brandizzo warehouses), and by the installation of air-conditioning systems at certain sites to improve employee working conditions.

The proportion of renewable electricity in Decathlon's energy mix increased significantly to 89.5% in 2025 (86.67% in 2024), in line with the Group's goal of 100% renewable electricity in stores and warehouses by 2026. Additionally, 100% of the electricity consumed at company-owned sites comes from renewable sources in all the countries concerned.

This performance stems from the combined contribution of several strategic levers:

- The continuation of self-consumption projects with 32 new photovoltaic projects commissioned, 37 Power Purchase Agreements signed and one self-consumption own-investment project in 2025.
- Structured purchases through a contract with a global partner, facilitate access to Guarantees of Origin certificates for nine countries in Europe, the Middle East and Africa this year.

ENVIRONMENTAL CERTIFICATION OF BUILDINGS	2024	2025
Number of stores having environmental certification	322	**358**

As of 31 December 2025, 383 Decathlon sites (358 stores, 18 warehouses, one franchised store, three offices and three company-owned brand sites), of which 158 are company-owned, have obtained global certification (LEED, BREEAM, HQE, EDGE, DGNB or IGBC).

This year marked a consolidation stage for the environmental certification programme. In particular, Decathlon reasserted its objective of having 100% of its company-owned sites certified by 2026. With 43 new sites certified in 2025 (seven company-owned sites, 35 leased sites and one franchised store), the Group is close to complete deployment of its ambition on its property portfolio. The decline in the annual volume of certified buildings compared to 2024 (109 sites) reflects the maturity of its property portfolio; with most assets now certified, the pool of eligible sites is shrinking. To date, 54 company-owned sites (out of 212 globally) remain to be certified.

There is also positive momentum in Decathlon's rental stock: 35 leased sites were certified in 2025, despite not being eligible for Decathlon's financial incentive fund. The trend was confirmed, with 18 additional sites already working towards this goal for 2026/2027. This engagement demonstrates how deeply environmental issues are anchored within the teams, which put responsibility at the heart of their operational management.

29. Historical data has been updated following corrections and changes in scope. For more information, see the methodological note on energy presented in the appendix on p. 148.

SUSTAINABLE MOBILITY

Customer travel to Decathlon stores and teammate commutes represented 12% of the company's total CO_2 emissions in 2025. Decathlon aims to reduce retail-related greenhouse gas emissions, while highlighting the health benefits for everyone of active modes of travel.

Framework

Decathlon uses various structuring frameworks to guide the Group's sustainable mobility strategy.

Key content	Scope	Responsibility and oversight	Standards	Consideration of stakeholders	Accessibility
GUIDELINES FOR THE INSTALLATION OF BICYCLE INFRASTRUCTURES AND ELECTRIC VEHICLE CHARGING STATIONS					
Objective: To promote sustainable mobility for teammates and customers	Decathlon stores and warehouses Exclusions: company-owned offices and factories	**Hierarchical responsibility:** – Group Development and Real Estate Director – Operational implementation by the countries	Directive (EU) 2024/1275 on the energy performance of buildings	Participation of the Sustainable Development, Real Estate, Health and Safety departments, as well as the Retail Lab and various countries	Internal document accessible to all teammates on the Sustainable Development intranet site

Actions

Main levers	Scope	Time horizon	Advances in 2025
PROMOTING SUSTAINABLE MOBILITY			
Facilitate access to Decathlon sites for teammates and customers *via* modes of transport that have less impact, by promoting ecomobility	Decathlon stores	Ongoing deployment	• **Launch of a new survey** measuring site accessibility to develop mobility infrastructures
Educate customers and teammates about physical activity and ecomobility	Decathlon customers and teammates		• **Mobility Week** held from 16 to 22 September 2025 in 54 countries
Promote active mobility[30]	All Decathlon teammates		• **Drafting of guidelines for mileage allowance/ compensation** for active and/or sustainable mobility

Target and performance

Target	Scope	Target year	Year and base value	Methodology and key assumptions	Monitoring	Result in 2024	Result in 2025
SUSTAINABLE MOBILITY							
40% of the kilometres travelled by teammates during their work commutes to involve active mobility or ecomobility[31]	Decathlon teammates (stores, warehouses, headquarters)	**2026**	2021: 19%	n/a	Annual self-reported survey in 34 countries, based on the GHG protocol methodology	40.4%	40.5% (Target 40%)

In 2025, the percentage of kilometres travelled by Decathlon teammates during their work commutes involved active mobility or sustainable mobility remained stable compared to 2024 (40.5% compared to 40.4%), exceeding the 40% goal for 2026.

30. Active mobility refers to modes of transport that use human energy without assistance, except for electrical assistance.
31. Due to a reporting error identified in the data published in 2024, the historical value has been restated to 40.4% (as opposed to the 43.5% initially published in the 2024 Non-Financial Reporting Directive). The data is calculated based on surveys conducted at a local level. In 2025, 34 countries/regions were included in the respondent panel: Australia, Brazil, Bulgaria, Chile, Colombia, Ivory Coast, Croatia, the Czech Republic, Egypt, Estonia, France, Germany, Greece, Hong Kong, Hungary, Ireland, Italy, Kenya, Latvia, Lithuania, Malaysia, Philippines, Portugal, Romania, Serbia, Slovakia, Slovenia, Spain, Switzerland, Thailand, Turkey, Ukraine and the United Kingdom.
India, the Netherlands, Poland and Taiwan do not appear in the survey respondent panel as actual, directly exploitable data was available for these markets.

GREENHOUSE GAS (GHG) EMISSIONS INVENTORY

GREENHOUSE GAS EMISSIONS IN TONNES OF CO_2 EQUIVALENT (TCO_2e)		2024[32]	2025
Scope 1:			
- Scope 1 greenhouse gas emissions	forvis mazars VERIFIED INFORMATION	31,452	**32,481**
Scope 2:			
- Scope 2 greenhouse gas emissions (location-based)	forvis mazars VERIFIED INFORMATION	209,769	**210,584**
- Scope 2 greenhouse gas emissions (market-based)	forvis mazars VERIFIED INFORMATION	43,406	**36,718**
Scope 3:			
Scope 3 greenhouse gas emissions		8,026,386	**7,883,556**
- Purchased goods and services	forvis mazars VERIFIED INFORMATION	5,513,859	**5,389,225**
- Capital goods		82,345	**70,115**
- Fuel- and energy-related activities		24,707	**24,357**
- Upstream transportation and distribution		245,707	**229,547**
- Waste generated in operations		27,579	**29,678**
- Business travel		14,913	**14,261**
- Employee commuting		57,527	**54,057**
- Upstream leased assets		0	**0**
- Downstream transportation and distribution		887,713	**886,927**
- Transformation of sold products		0	**0**
- Use of sold products		851,534	**863,665**
- End-of-life treatment of sold products		315,677	**316,437**
- Downstream leased assets		0	**0**
- Franchises		4,532	**5,064**
- Investments		294	**223**
Total greenhouse gas emissions:			
Total greenhouse gas emissions (location-based)		8,267,607	**8,126,621**
Total greenhouse gas emissions (market-based)		8,101,244	**7,952,755**

In 2025, under the complete GHG Protocol scope, **Decathlon's greenhouse gas emissions decreased by 1.8% compared to 2024 and by 16.2% compared to 2021[33],** the base year.

Once again, the company reduced its absolute carbon emissions this year while increasing sales, thanks in part to work on:

- production, with the shut-down of coal boilers at referenced Tier 1 and Tier 2 suppliers (with and without financial flows) effective as of 31 December 2025, and the increase in the percentage of renewable electricity consumed by production sites on the Priority Guidance List
- carbon intensity per unit of product, which declined largely thanks to ecodesign efforts
- transport, by optimising road routes (particularly in Spain) and accelerating the use of biofuels (particularly in France and Germany)
- developing circular business models (repair, rental, second life) with growing sales

While these decarbonisation efforts absorbed the impact of growing sales, maintaining this level of performance on greenhouse gas (GHG) emissions constitutes a challenge that will be difficult to sustain over the long term. This means that Decathlon will need to continue to maximise its use of identified decarbonisation levers, while actively seeking new ways to reduce its overall carbon impact.

32. Historical data has been updated to account for corrections and changes in scope. For more information, see methodological note on greenhouse gas emissions on page 148.
33. Change calculated on the location-based scope.

SBTi scope

On the SBTi scope, category 9 (customer travel) and a portion of category 11 (indirect use of products sold) of the GHG Protocol are excluded.

Decathlon aims to reach a 42% reduction in its absolute CO_2e emissions by 2030 (Scopes 1, 2 and 3) compared to 2021; this reduction target was defined and validated by SBTi in March 2024. Note that, according to a linear decarbonisation trajectory, the 2025 target would represent a 19% reduction. Thanks to actions taken along the entire value chain, the Group has seen its emissions on the SBTi scope decline 20% this year, confirming the Group's alignment with the objectives of the Paris Agreement at this stage.

Maintaining this reduction trajectory in a context of growth is a significant challenge. Following an initial phase during which it mobilised priority levers, the company is now stepping up its efforts to identify and deploy decarbonisation solutions that will have a high impact over the long term.

CHANGE IN GREENHOUSE GAS EMISSIONS	2024	2025
Change in greenhouse gas emissions compared to 2024	-3.6%	**-1.8%**
Change in greenhouse gas emissions compared to 2021	-14.7%	**-16.2%**
% reduction in absolute value on Scopes 1 and 2 since 2021	-14.3%	**-20.9%**
GREENHOUSE GAS EMISSIONS INTENSITY (KG CO_2e/€)		
Greenhouse gas emissions intensity per euro of sales (location-based)	0.53	**0.50**
Greenhouse gas emissions intensity per euro of sales (market-based)	0.52	**0.49**
Change in CO_2 emissions intensity per euro of sales compared to prior year (location-based)	-5.2%	**-5.3%**
Change in CO_2 emissions intensity per euro of sales compared to 2021 (location-based)	-25.5%	**-29.5%**
Change in CO_2 emissions intensity per euro of sales compared to prior year (market-based)	-5.3%	**-5.4%**
Change in CO_2emissions intensity per euro of sales compared to 2021 (market-based)	-25.8%	**-29.8%**
EMISSIONS AVOIDED IN TONNES OF CO_2 EQUIVALENT (TCO_2e)		
Scope 4	831,765	**688,101**

CDP SCORE

In 2025, Decathlon answered the Carbon Disclosure Project (CDP) questionnaire[34] for the seventh consecutive year, based on its 2024 performance. **The company was awarded an A- score for its efforts to combat climate change.** This result reflects the Group's commitment to reduce its carbon footprint and implement industry best practices to meet its environmental commitments. Today, Decathlon is continuing its efforts to go further and contribute to the global goal of carbon neutrality.

34. For more information on the CDP: https://www.cdp.net/en.

2.2 Pollution and the use of water resources

Decathlon is continuing its efforts to reduce the overall environmental footprint of its value chain because it is aware of the close link between ecosystem preservation and production methods. For this reason, the company continues to support its suppliers in adopting practises that are less harmful for the environment, particularly by reducing water consumption and chemical pollution from its activities. At the same time, Decathlon is pursuing its research in design to limit as much as possible the quantity of microplastics that are released when its products are washed.

Impacts, risks and opportunities related to pollution and the use of water resources

When conducting the double materiality assessment in 2024-2025, the Group identified four material impacts and one risk related to water pollution and use, as described in the following table:

Impacts, risks and opportunities	Type	Time horizon	Location	Policies/Frameworks
WATER POLLUTION				
Contribution to water pollution from production and transportation, notably due to the use of chemicals in transformation processes (dyeing) that harm the environment and human health	Negative impact, Actual	Short term, Medium term	Upstream	• Code of Conduct for Decathlon Suppliers, see p. 136 • Chemicals Management Framework
CHEMICALS OF CONCERN AND VERY HIGH CONCERN				
Impact on the environment and human health related to the use of substances of concern and very high concern in the value chain, notably: – for the manufacture of raw materials – during transformation processes (dyeing)	Negative impact, Actual	Short term, Medium term	Upstream	• Chemicals Management Framework
Economic losses related to: – increased production costs due to the use of less polluting chemicals – sanctions and lost sales due to non-compliance with regulations on the use of substances of concern	Risk	Short term, Medium term	Own operations	
POLLUTION OF LIVING ORGANISMS AND FOOD RESOURCES, MICROPLASTICS				
Release of microplastics at product end of life, notably: – in open-air landfills – water contamination through discharges from the textile manufacturing process	Negative impact, Actual	Short term, Medium term	Own operations, Downstream	• Code of Conduct for Decathlon Suppliers, see p. 136 • Global definition of ecodesign criteria by product category, see p. 68
WATER USE				
Depletion of water resources and groundwater due to intensive water use for the production of raw materials, product manufacturing and the use phase	Negative impact, Actual	Short term, Medium term, Long term	Upstream	• Code of Conduct for Decathlon Suppliers, see p. 136

Negative impact · Positive impact · Opportunity · Risk · Actual · Potential · Short term · Medium term · Long term · Upstream · Own operations · Downstream

→ More information on Decathlon's first double materiality assessment on pp. 32-33.

Pollution

Decathlon believes that encouraging suppliers to adopt less impactful practices is a strategic lever it can use to limit the Group's overall environmental footprint as much as possible.

FRAMEWORK

The Code of Conduct for Decathlon Suppliers and the environmental audit grid

Decathlon's minimum environmental requirements and ambitions are set out in the company's Code of Conduct for Decathlon Suppliers. The Code's application is verified with regular on-site visits by Decathlon's teammates and an internal and external audit system[1] based on a regularly updated grid. These audits concern referenced Tier 1 and Tier N suppliers, with and without financial flows, that generate more than 15 m^3 of industrial wastewater per day.

The company is currently using its audit grid to verify five main areas:

1. **Environmental risk governance:** Suppliers must set up a governance system that enables the effective management of environmental impacts. The assessment should cover management organisation, environmental policies, continuous improvement strategies and the supplier's ability to detect and mitigate its risks through regular self-assessments and the implementation of corrective action plans.
2. **On-site water management and industrial water treatment:** The volumes of water used must be controlled in accordance with the local legal framework and in such a way as to minimise the impact on the environment. Discharged industrial wastewater must also comply with both Decathlon's requirements and local regulations. If there is a discrepancy between local standards and Decathlon's specifications, the company applies the stricter rule.
3. **Waste management:** Suppliers must comply with Decathlon's list of priority-risk substances, and monitor, separate, handle, transport and dispose of waste of all kinds with authorised partners. Suppliers are also expected to take continuous improvement measures to reduce the waste they produce.
4. **Air pollution:** The release of fine particles (PM2.5 and PM10), harmful gases (NOx and SOx) and other types of gaseous pollutants into the atmosphere must respect local regulations, and filtration systems must be suitably adapted.
5. **Decarbonisation:** Suppliers must adopt an objective, a trajectory and an action plan aligned with the SBTi principles (+1.5°C) to minimise and mitigate their climate impact.

These topics are assessed in audits to reflect a situation at a given time and to identify short, medium and long-term areas for improvement at the production site.

Decathlon requires its suppliers obtain a score of at least C (on a scale from A to E), which means that the supplier performs basic management controls to avoid pollution on the site.

If a supplier is assigned a D, it has six months to take corrective action and make improvements. This period corresponds to the time required to put in place systemic action plans and the potentially significant investments associated with them. These action plans are then audited to assign a score of A, B or C.

If a supplier receives an E score related to an immediate risk of pollution to the environment, production is suspended immediately pending resolution of the detected problem, except if an administrative document is awaited from the local authorities. Since 2024, any violation of legislation, such as the absence of a permit for the withdrawal or discharge of water for hazardous waste management, also causes the supplier to be assigned an E. Once the direct risk has been eliminated and the detected non-compliance has been resolved, the supplier is expected to put in place a corrective action plan within three months to ensure long-term remediation. If the corrective action plan is not validated within this time frame, production and order delivery are suspended.

→ Note that the Code of Conduct for Decathlon Suppliers is presented in the "Business Conduct" chapter on p. 136.

1. Audit frequency depends on each country's identified level of risk, based on an analysis methodology that compares external data with internal industrial data.

ACTIONS

Main levers	Scope	Time horizon	Advances in 2025
POLLUTION			
Conduct environmental audits in production	Referenced Tier 1 and Tier N suppliers (with and without financial flows) that generate more than 15 m^3 of industrial wastewater per day	Ongoing deployment	• **166 audits conducted,** more information on performances in 2025 below
Contribute to research on plastic fibre fragmentation	Product design for Decathlon textiles	2025 (project launched in 2019)	• **Completion of a doctoral thesis**[2] leading to the **creation of a tool estimating releases** from textile structures depending on the design method

TARGET

Target	Scope	Target year	Methodology and key assumptions	Monitoring	Result in 2025
90% of production sites assigned a score of A, B or C in environmental audits	Referenced Tier 1 and Tier N suppliers (with and without financial flows) that generate more than 15 m^3 of industrial wastewater per day	**2026**	Internal environmental audit grid	Monthly internal review and sharing *via* the Sustainability Performance Report	Target 94.1% 90%

PERFORMANCES

ENVIRONMENTAL AUDITS IN PRODUCTION	2024	2025
Number of environmental audits performed[3]	149	**166**
Number of production sites concerned by environmental audits[4]		
- Referenced Tier 1 production sites with financial flows	215	**117**
- Referenced Tier N production sites with financial flows		**91**
- Referenced Tier N production sites without financial flows	72	**81**
Percentage of production sites rated A, B or C in environmental audits in production		
- Referenced Tier 1 and Tier N production sites with and without financial flows	91.7%	**94.1%**
- Referenced Tier 1 production sites with financial flows	n/a	**94.0%**
- Referenced Tier N production sites with financial flows	n/a	**93.4%**
- Referenced Tier N production sites without financial flows	n/a	**97.5%**
Partner suppliers		
- Percentage of partner supplier production sites rated A, B or C in environmental audits in production	98%	**100%**
- Number of partner supplier production sites rated A, B or C in environmental audits in production	45	**45**

forvis mazars VERIFIED INFORMATION

In 2025, 94.1% of relevant sites for referenced suppliers with financial flows were rated A, B or C according to Decathlon's environmental audit grid (91.7% in 2024).

The company confirmed its progress momentum in 2025 by exceeding its commitment for the second consecutive year, to have 90% of referenced Tier 1 and Tier N supplier sites (with and without financial flows) rated A, B or C by 2026. This performance can be explained primarily by the effectiveness of corrective action plans that improved site compliance by the end of the year, as well as continuing optimisation of the governance model and the support of suppliers in the environmental transition.

2. This research project was initiated by Decathlon. It received tripartite co-financing (Decathlon, laboratory, ADEME) and joint supervision: the company directed the industrial levers while the laboratory resolved scientific issues. The findings will be shared with relevant external stakeholders and may be published.
3. The definition of the number of audits performed has been updated to include only regular assessments. Assessments requiring additional follow-up to shut down non-compliant facilities or equipment are no longer included. Therefore, 2024 data was updated on the same scope to allow comparability with 2025.
4. Due to a change in the definition of supplier tiers, a clear distinction cannot be made between referenced Tier 1 suppliers and Tier N suppliers with financial flows for 2024. Tier 1 and Tier N production sites considered to be "referenced" are those that are actually referenced in the GEX tool.

Chemical risks

Because of the nature of its activities, Decathlon is affected by the risk of chemical pollution. To limit the release of hazardous chemicals as far as possible, the company joined the **Zero Discharge of Hazardous Chemicals (ZDHC)**[5]**.** initiative in 2022. This international organisation supports the collective commitment of signatory brands and their suppliers through the application of a shared roadmap (Roadmap to Zero programme) and production standards, with the aim of reaching the global objective of zero discharge of hazardous chemicals by 2030.

FRAMEWORK

Key content	Scope	Responsibility and oversight	Standards	Consideration of stakeholders	Accessibility
CHEMICALS MANAGEMENT FRAMEWORK					
Objectives: – To define the guidelines and strategies Decathlon deploys for the use of chemicals – To clarify the company's expectations of its value chain and the commitments made by suppliers to Decathlon	Referenced Tier 1 and Tier N suppliers (with and without financial flows) concerned by the ZDHC approach (sectors: textile, leather, clothing and footwear)	**Hierarchical responsibility:** Director of Chemical Safety **Oversight:** Decathlon's RSL[6] signed by suppliers each year **Monitoring:** dynamic dashboard (RSL signature rate), under the responsibility of the Director of Quality in Production	✓ZDHC's Manufacturing Restricted Substances List (MRSL) ✓ZDHC's Wastewater Restricted Substances List (WWRSL)	Participation of Quality, Sustainable Development, Industrial Processes and Production departments	Internal document accessible to all teammates and available on the quality intranet site and available externally on sustainability.decathlon.com

ACTIONS

Main levers	Scope	Time horizon	Advances in 2025
SUPPLIER INVOLVEMENT IN THE ZDHC APPROACH			
Increase the number of shared inventories of chemicals used	Referenced Tier 1 and Tier N suppliers (with and without financial flows) concerned by the ZDHC approach (sectors: textile, leather, clothing and footwear)	Ongoing deployment	• **Achievement of the highest ZDHC maturity Level (3)**[7] one year ahead of target (2026), notably through: – Decathlon strategies aligned with ZDHC strategies – Increased implementation of ZDHC guidelines in the Decathlon value chain • **Updated** (and aligned with ZDHC standards) **RSL for wastewater**
Increase supplier participation in the ZDHC chemical risk training programme			
Increase dissemination of wastewater data reports (ZDHC Clearstream)			

5. For more information on ZDHC: https://www.zdhc.org/.
6. RSL: Restricted Substances List.
7. ZDHC Level 3 ('champion') classification is awarded to leading companies that demonstrate excellence in controlling and reducing their use of hazardous chemicals. For more information on ZDHC classification levels: https://www.roadmaptozero.com/the-assessment.

TARGETS

Targets	Scope	Target year	Methodology and key assumptions	Monitoring	Results in 2025
More than 80% of component production sites reported their chemicals inventory on the ZDHC Gateway platform	Suppliers in the textile, leather, clothing and footwear sectors having more than 30 chemicals in their inventories	**2029**	Reference frameworks proposed by ZDHC	ZDHC Gateway platform Dynamic internal dashboard	Target 74% / 80%
90% of relevant production sites have uploaded their ZDHC Clearstream reports to the ZDHC Gateway platform	Suppliers in the textile, leather, clothing and footwear sectors that generate: - more than 15 m³ of wastewater per day are affected - generating less than 15 m³ of wastewater, but releasing wastewater directly into the environment				Target 88.1% / 90%

PERFORMANCES

CHEMICALS MANAGEMENT[8]	2024	2025
Percentage of suppliers having signed the latest version of Decathlon's RSL requirements for chemicals	88.0%	**90.6%**
Percentage of suppliers having signed the latest version of Decathlon's RSL requirements for chemicals with a chemicals inventory updated	78.3%	**87.9%**
Percentage of samples that comply with Decathlon's chemical requirements	87.0%	**84.0%**
Number of products tested against Decathlon's chemical requirements	7,943	**8,856**
Number of production sites concerned by the ZDHC programme at Decathlon[9]	448	**492**
Level of compliance of chemicals used by production sites concerned by the ZDHC project	72.4%	**73.8%**

In 2025, Decathlon continued its work to:

- increase its suppliers' commitment to chemicals management
- improve the reliability of its data consolidation processes

The scope of the ZDHC programme expanded, with an increase of approximately 10% more integrated production sites. At the same time, more production sites are adhering to the Group's standards, with the share of suppliers having signed the latest version of the Restricted Substance List (RSL) requirements and having submitted an up-to-date chemicals inventory showing an increase of almost ten percentage points (87.85% vs 78.31% in 2024).

It should be noted that sample compliance with chemical requirements decreased by three percentage points to 84% in 2025 (87% in 2024). This decrease can be explained by more rigorous control protocols, particularly with the introduction of stricter tests on PFAS (per- and polyfluoroalkylated substances).

Under the ZDHC programme, the compliance rate of chemicals used at production sites remained stable in 2025. A new dynamic will be launched in 2026 *via* enhanced supplier guidance to transform this growing commitment into technical performance, with the goal of having 90% of chemicals compliant by 2030.

8. For more information on the indicator methodology, see the section "Methodological Note - Chemicals Management" in the report appendix (p. 149).
9. The ZDHC scope covers suppliers involved in the following processes: textile / leather / clothing / footwear.

Water consumption

Decathlon has an impact on water availability due to the nature of its activities, making it essential to support suppliers in improving their management of this resource. The company implements a set of actions to reduce water consumption as part of a comprehensive approach to managing this resource. Additionally, a project to study Decathlon's water footprint will be launched in 2026 to structure an action plan suited to the company's local and global issues.

ACTIONS

Main levers	Scope	Time horizon	Advances in 2025
Collect data from suppliers to better assess water management within Decathlon's network. The approach will measure: – water consumption for domestic use – water consumption for industrial use – the proportion of recycled water within industrial process water volumes	Referenced Tier 1 and Tier N suppliers (with and without financial flows) that generate more than 15 m³ of industrial wastewater per day	Ongoing deployment	• Continued work on **data consolidation**
Deploy water resource efficiency programmes	Production: priority is given to production sites in the textile industry, especially to dyeing factories	2030	• **Deployment of an innovative dyeing process for polyester fibres,** reducing water consumption by an average of 20% at nine of Decathlon's main textile suppliers

PERFORMANCES

WATER RESOURCES	2024	2025
Number of production sites autonomous in measuring their water consumption (Referenced Tier 1 and Tier N with and without financial flows)	687	**779**
Number of production sites concerned by the ZDHC Output[10] programme at Decathlon	176	**201**
Percentage of relevant production sites having uploaded their ZDHC Clearstream[11] report to the ZDHC Gateway platform	94.3%	**88.1%**

The number of suppliers concerned by the ZDHC Output programme rose from 176 in 2024 to 201 in 2025. This growth reflects actions taken since the beginning of the year, including:

- work to improve the reliability of data on suppliers concerned by the programme, including a reassessment of wastewater volumes and discharge methods.
- more human resources allocated to tracking this issue in production. This operational monitoring now includes systematic verification of wastewater tests and analysis of non-compliance parameters, tracking progress through regular communication and centralised results management *via* a dedicated dashboard.

A supplier is specifically concerned if its operations generate a substantial amount of industrial wastewater.

Below are the criteria used by Decathlon:

- Direct discharge: All suppliers discharging wastewater directly into the natural environment (rivers, lakes, etc.)
- Indirect discharge: All suppliers generating 15 m³ of wastewater per day
- Zero liquid discharge: All suppliers using a closed circuit to recycle their water and whose facilities generate 15 m³ of non-liquid discharge per day (sludge). If there is no liquid discharge, compliance is verified by analyses of incoming water and residual sludge.

10. For more information on ZDHC's Output programme: https://programme.roadmaptozero.com/suppliers/output.
11. For more information on the ZDHC Clearstream report: https://www.zdhc-gateway.com/reports/clearstream.

2.3 Biodiversity

The erosion of biodiversity, with a decline in animal and plant populations and the deterioration of ecosystems, is one of the nine planetary boundaries[1]. According to the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES)[2], this decline is accelerating at a pace unprecedented in human history.

The pressures on biodiversity exerted by human activities change life circumstances and affect ecosystems. IPBES has identified five major pressures on biodiversity: changes in land and sea use, direct exploitation of resources, climate change, pollution and invasive alien species.

Through its design and manufacturing of sporting goods, Decathlon contributes to these pressures and is committed to a trajectory of limiting its impact, in line with the Global Biodiversity Framework's (GBF) 2030 Mission[3] "To take urgent action to halt and reverse biodiversity loss by 2030". The company is aware of these challenges and has been measuring its footprint on terrestrial and aquatic ecosystems along its entire value chain since 2022.

These complex but essential measurements enable the Group to identify sensitive points and appropriate levers to reduce its impact.

→ Information on climate change on p. 38, and pollution on p. 56.

Impacts, risks and opportunities related to biodiversity

When conducting the double materiality assessment in 2024-2025, the Group identified one material impact and one material risk related to biodiversity, as described in the following table:

Impacts, risks and opportunities	Type	Time horizon	Location	Policies/Frameworks
IMPACT ON ECOSYSTEMS				
Loss of biodiversity due to production (excessive resource use, impact of buildings on biodiversity and natural spaces), transport (introduction of invasive species) and distribution	− A	S M L	Upstream Own operations Downstream	• 2030 Nature and Biodiversity Strategy currently being formalised (validation target: 2026)
Decrease in outdoor sport activities due to degraded natural environments		M L		

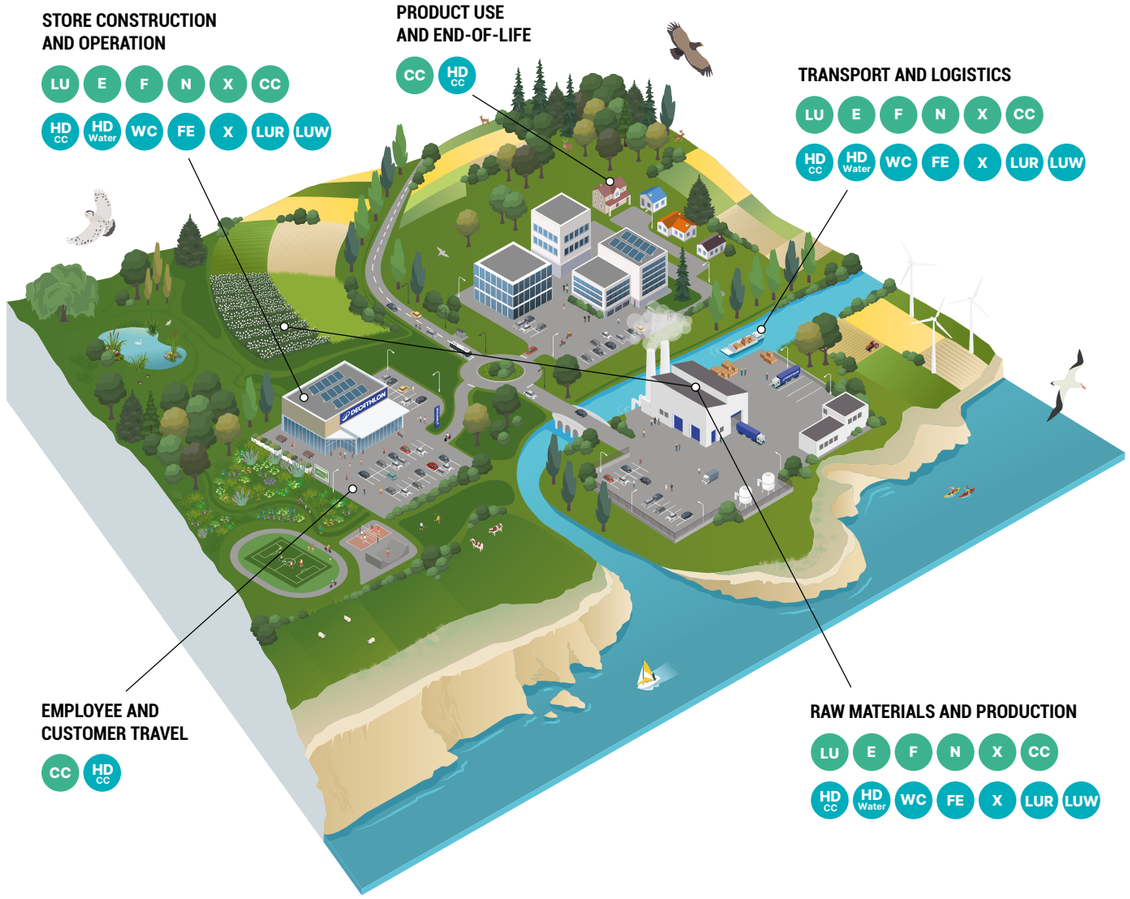
− Negative impact + Positive impact | Opportunity Risk | A Actual P Potential | S Short term M Medium term L Long term | Upstream Own operations Downstream

→ More information on Decathlon's first double materiality assessment on pp. 32-33.

1. Planetary boundaries are the thresholds that humanity should not exceed in order to avoid compromising the favourable conditions under which it has been able to develop and live sustainably in a safe ecosystem, i.e., by avoiding brutal and unforeseeable changes to the global environment. For more information: https://www.stockholmresilience.org/research/planetary-boundaries/the-nine-planetary-boundaries.html.
2. A group within the UN, dedicated to biodiversity: https://www.ipbes.net.
3. For more information on the Global Biodiversity Framework: https://www.cbd.int/gbf.

Simplified representation of Decathlon's impacts across the entire value chain

The pressures indicated, which are also known as direct factors of biodiversity degradation, are taken from the Global Biodiversity Score® methodology and concern terrestrial and freshwater ecosystems.



TERRESTRIAL PRESSURES

LAND OCCUPATION

- LU Land use
- E Human encroachment
- F Fragmentation

POLLUTION

- N Atmospheric nitrogen deposition
- X Terrestrial ecotoxicity

CLIMATE CHANGE

- CC Climate change

AQUATIC PRESSURES

CLIMATE CHANGE

- HD CC Hydrological disturbance due to climate change

WATER USE

- HD Water Hydrological disturbance due to water use

LAND OCCUPATION

- WC Wetland conversion

POLLUTION

- FE Freshwater eutrophication
- X Freshwater ecotoxicity
- LUR Land use in catchment of rivers
- LUW Land use in catchment of wetlands

ACTIONS

Main levers	Scope	Time horizon	Advances in 2025
ASSESS IMPACTS, DEPENDENCIES AND RISKS ON BIODIVERSITY			
Assess the pressures related to land use exerted by the company	The entire value chain, focussing on the most impactful activities: choice of raw materials, energy and real estate	Ongoing deployment	• **Analysis of pressures related to land use** with AXA Climate[4]: – Definition of a methodology and measurement of pressures on land use – Identification and evaluation of actionable reduction levers
Measure the risks of deforestation	Agricultural raw materials presenting a risk of deforestation: cotton, rubber and cellulose[5]		• **Analysis[6] carried out and a risk score assigned** for the three agricultural raw materials in question according to their geographical origin
Measure the water-based footprint of Decathlon's activities	Entire value chain	2026	• **Definition of a methodology** to measure Decathlon's water-based footprint starting in 2026 (use and pollution)[7]
Map the risks and dependencies of Decathlon's activities with respect to biodiversity		2024-2025	• **Identification of risk reduction levers** (increase the use of recycled materials, diversify supply regions, reduce water needs)
REDUCE IMPACTS, DEPENDENCIES AND RISKS ON BIODIVERSITY			
Fight deforestation	Materials covered by the European Union Deforestation Regulation (EUDR[8]): rubber, cocoa and wood	Ongoing deployment	• **Rubber, cocoa and wood:** Deployment of a traceability system underway to verify there is no deforestation in supply chains, to ensure products are marketed in accordance with the EUDR • **Cocoa:** Fairtrade/Max Havelaar[9] certification of 85% of cocoa-based sports nutrition products sold in Europe[10]
Strengthen external commitments and encourage collective action	Group		• **Approval by the jury of the *Office Français de la Biodiversité* (OFB)[11] of the action plan** submitted under the *Entreprises Engagées pour la Nature* (EEN)[12] programme • **Participation in the Lab Transition Nature[13] initiative** backed by the OFB, World Wide Fund for Nature (WWF)[14] and Science Based Targets Network (SBTN)[15]
Devise a real estate strategy for biodiversity	All sites operated by the Group (owned or leased)	2025	• **Performance indicators established** to: – encourage opening stores and warehouses **in existing buildings** (monitored since 2022) – define a **minimum in-house threshold based on the Biotope Area Factor (BAF)[16]** for real estate projects (new openings or reinvestment in existing properties)[17]

4. For more information on AXA Climate: https://www.axa.com/fr/engagements/axa-climate.
5. Monitoring of these raw materials as a priority due to their volume and potential environmental impact.
6. Methodology combining three databases: Global Forest Watch (https://www.globalforestwatch.org/), IBAT (https://www.ibat-alliance.org/) and AXA Climate.
7. More information on pollution and water resource use on p. 56.
8. For more information on the EUDR: https://eur-lex.europa.eu/legal-content/FR/ALL/?uri=CELEX:32023R1115.
9. The Fairtrade/Max Havelaar label helps guarantee better remuneration for producers and includes strict requirements for forest protection. For more information on Fairtrade/Max Havelaar certification: https://maxhavelaarfrance.org.
10. This prioritisation covers most sports nutrition products containing cocoa sold by the Group.
11. For more information on the action plan proposed to the OFB: https://ofb.gouv.fr/entreprises-engagees-nature/decathlon.
12. For more information on the EEN programme: https://engagespourlanature.ofb.fr/entreprises.
13. For more information on Lab Transition Nature: https://www.wwf.fr/lab-transition-nature.
14. For more information on the WWF: https://www.worldwildlife.org.
15. For more information on the SBTN: https://sciencebasedtargetsnetwork.org/how-%20it-works/the-first-science-based-targets-for-nature/.
16. For more information on the biotope area factor: https://www.ecoquartiers.logement.gouv.fr/assets/articles/documents/fiche-indicateur-r3.pdf.
17. Applicable for stand-alone buildings, which are independent architectural units that are not structurally connected to another building or part of a complex (such as a shopping centre).

As for the leather used to manufacture its footwear, Decathlon updated its **contractual requirements** for fighting deforestation (expressed in a letter of commitment) and required that they be signed by all partner tanneries in 2024. Today, the hides that are used come primarily from Europe, Argentina and the United States. In the course of its activities, Decathlon works to ensure that no raw materials used by its suppliers originate from farms contributing to deforestation.

→ More information on raw materials, including certified fibre pulp and cotton, in the "Resources and circular economy" chapter on pp. 75-76, and more information on traceability in the "Governance" chapter on pp.142-143.

Note that, because decline in biodiversity is closely linked to climate change, Decathlon's actions to reduce its carbon emissions indirectly contribute to it reducing climate change pressures on biodiversity. More information on p. 38.

TARGET

Target	Scope	Target year	Year and base value	Methodology and key assumptions	Monitoring	Result in 2025
BIODIVERSITY						
At least 50% of the surface area (m²) of stores and warehouses opened during the year to be created through the reuse of existing buildings	Own operations (owned and leased stores, warehouses and offices). Exclusions: production sites, franchises and sites operated by service providers[18]	**Constant engagement**	n/a	n/a	Monthly reporting	Target 97.3% 50%

PERFORMANCES

BIODIVERSITY[19]	2024	2025
Total soil sealing area (m²) from Decathlon stores and warehouses as of 31 December	n/a	**11,672,641**
Total surface area used (m²) by Decathlon stores and warehouses for annual openings	n/a	**960,235**
Share of new surface areas created through the reuse of existing buildings in the current year	n/a	**97.3%**
Extent of land-use change in terrestrial ecosystems related to company site openings[20] for year N (m²)	n/a	**69,583**

Among Decathlon's new 2025 openings, 97.3% involved the reuse of existing structures, confirming the company's commitment to responsible and circular management of its property infrastructure. Although this performance is dependent on business and development opportunities, the construction of 890,651 m² of new surface area having an impact on the land was avoided by prioritising the recuperation of existing buildings.

18. More information in the methodological note on p. 150.
19. In 2025, Decathlon introduced three new indicators relating to its impact on land. The historical data was not calculated. The previously published footprint measure will be updated for 2026. For more information, see the methodological note on biodiversity in the appendix on pp 149-150.
20. Company-owned and leased stores, warehouses and offices.

2.4 Resource use and the circular economy

To make its activities compatible with planetary boundaries, Decathlon must reduce its environmental impact at every level of its value chain. As raw material extraction and product manufacturing account for 63% of Decathlon's greenhouse gas emissions, the Group is accelerating its commitment to ecodesign. Decathlon also aims to transform its business model by developing second life products, rentals and repairs. By also recycling sports goods and optimising operational waste management, the company is making its strategy part of a global circular economy logic.

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

When conducting the double materiality assessment in 2024-2025, the Group identified five material impacts, risks and opportunities related to resource use and the circular economy, as described in the following table:

Impacts, risks and opportunities	Type	Time horizon	Location	Policies/Frameworks
RESOURCE INFLOWS, INCLUDING THEIR USE				
Depletion of natural resource due to the use of virgin and non-renewable raw materials, due to: – lack of traceable raw materials and specific supply chain targets – no recycling or reuse at product end-of-life – excessive resource use in manufacturing, transport and goods promotion – imbalance between production and demand, leading to excessive production, unsold stock and dead inventory	Negative impact (A)	S M L	Own operations	• Reference system for raw materials • Framework to avoid or recover sports and operational waste
Increased raw material costs and supply chain disruption, due to: – increased global demand for recycled products and new environmental regulations – depletion of non-renewable resources and low availability of certain recycled raw materials (aluminium, recycled cotton, etc.) – change in land use and soil degradation for the production of raw materials (deforestation)	Risk	M L	Upstream Own operations	• Reference system for raw materials
RESOURCE INFLOWS, INCLUDING THEIR USE AND RESOURCE OUTFLOWS RELATED TO PRODUCTS AND SERVICES				
Economic opportunities to develop and use innovative and low-impact circular solutions (design, materials, products) to offer affordable, high-quality, reusable and recyclable items, contributing to a sustainable and viable business model	Opportunity	S M L	Own operations	• Global definition of ecodesign criteria by product category • Implementation guide for second life solutions • Implementation guide for rental solutions • Repairs framework
WASTE				
Increase in non-recycled industrial waste and post-consumer waste, due to: – product overpacks – sale of non-sturdy items and their export to countries not having suitable resources to recycle them	Negative impact (A)	M L	Own operations Downstream	
Financial losses or reputational damage, due to: – accusations (greenwashing, overpackaging, fly tipping, etc.) and/or failure to fulfil commitments – non-compliance with regulations and standards for waste generation and management (AGEC law) and outflows – higher waste management costs linked to stricter European regulations for shipping waste to other countries	Risk	S M L	Own operations Downstream	• Framework to avoid or recover sports and operational waste

Negative impact · Positive impact · Opportunity · Risk · (A) Actual · (P) Potential · S Short term · M Medium term · L Long term · Upstream · Own operations · Downstream

→ More information on Decathlon's first double materiality assessment on pp. 32-33.

Product ecodesign

LIMITING THE PRODUCT OFFERING'S ENVIRONMENTAL IMPACT THROUGH ECODESIGN

Since 2020, Decathlon has been working hard to accelerate the ecodesign of its products. The investments made in this area have enabled the company to deploy new technologies, seek and incorporate new components, explore innovative design solutions (repairability, durability, etc.) and more broadly, broaden the use of ecodesign within design professions. These efforts have contributed concretely to the increase in sales generated by products benefitting from an ecodesign approach, which increased by five points in 2025 to represent 53.9% of global sales (48.3% in 2024).

Framework

Key content	Scope	Responsibility and oversight	Standards	Consideration of stakeholders	Accessibility
GLOBAL DEFINITION OF ECODESIGN CRITERIA BY PRODUCT CATEGORY					
Objective: To guide product engineers by clarifying design rules for environmental impact reduction and circular design	Decathlon sports and industrial processes[1]	**Hierarchical responsibility:** Director of Products and Offering Sustainable Development **Oversight:** Dynamic dashboard	✓Local regulations on ecodesign communication rules ✓Scientific methodologies based on life cycle analysis (LCA)	Consultation of Directors of Industrial Process Sustainable Development	Internal document accessible to all teammates and available on the ecodesign intranet site Training pathway enabling key design positions to take ownership of ecodesign principles and best practices

1. Work is currently underway to assess uniformly all the products sold by Decathlon.

Decathlon's ecodesign criteria

To reduce the environmental impact of its products, Decathlon is working on several levers, including design, choice of material, transformation processes (dyes, etc.), durability, repairability and recyclability.

Decathlon's ecodesign criteria evolve in a continuous improvement approach. The company adds to them regularly to better incorporate various ecodesign actions, consider the specifics of each product type and take into account technological, scientific and regulatory advances.

To be considered to have benefitted from an ecodesign approach, a product must meet certain design criteria:

Common criteria:

- **Environmental impact:** 10% reduction in the product's impact on at least two indicators (including climate change CO_2 equivalent) with respect to the previous product (before ecodesign) and without a significant decline in other indicators
- **Durability:** A minimum 30% increase in lifespan compared to the median lifespan in the same product family
- **Repairability:** A repair solution exists for at least 80% of breakages and breakdowns[2]

Specific criteria:

- **Textiles – The product meets at least one of the following criteria:**
  - More than 70% of the product's weight is made from recycled polyester
  - At least 30% of the product's primary fabric is recycled cotton
  - More than 90% of the product's primary fabric is organic cotton
  - More than 50% of the product's weight uses a greige[3] component
  - More than 50% of the product is dope dyed[4]
  - More than 30% of the finished product's weight is made from linen
  - More than 30% of the finished product's weight is made from hemp
  - More than 50% of the finished product's weight is made from recycled feathers or down
- **Footwear:** At least 25% of the product's weight is made from less impactful materials or processes (recycled cotton, recycled polyester, dope dying, recycled rubber, etc.)
- **Equipment – The product meets at least two of the following criteria:**
  - More than 40% of the product's weight is made from recycled plastic
  - A 10% reduction in the weight of the material used compared to an equivalent product fulfilling the same functions
  - At least 20% of the product's weight is made from steel rather than aluminium
  - At least 20% of the weight of the foam component is made from recycled plastic
  - At least 75% of the aluminium used is recycled

2. Excluding bicycles for which this threshold is too low, since their repairable potential is already very high.
3. Greige components are not dyed.
4. In dope dyeing, the colour is added during thread manufacture to avoid using the traditional dyeing process, which consumes large amounts of water.
For more information: https://sustainability.decathlon.com/our-ecodesign-approach-and-criteria.

Actions

Main levers	Scope	Time horizon	Advances in 2025
DECARBONISE THE PRODUCT OFFERING THROUGH ECODESIGN			
Assess the environmental impact of products	Decathlon and OIB products	Ongoing deployment	• **Data reliability and auditing:** – Refinement of the Scope 3 footprint calculation (Decathlon products) – Implementation of specific external audits of impact factors and calculation methodologies (Decathlon products) – Deployment of an information collection methodology to calculate the environmental footprint of OIB products • **Contribution to European standards:** – Involvement in the Technical Advisory Board of the European Commission's Joint Research Centre (JRC) – Objective: To contribute to the definition and evolution of the Product Environmental Footprint (PEF) methodological rules[5] – Member of the PEF Scalability working group (apparel and footwear sectors) – Objective: To remove technical and operational obstacles to the establishment of the Apparel and Footwear Product Environmental Footprint Category Rules (PEFCR)[6] • **Research and development:** Launch of an internal research project to develop a multi-criteria approach by material family
Develop ecodesign standards in collaboration with external stakeholders	External bodies involved in the textile and footwear industry (France and Europe)		• **Contribution to European and French discussions** aimed at establishing a common sustainability calculation method for all industry players • **Participation in the consultation conducted by ADEME[7] and the CGDD[8]** on the inclusion of an intrinsic sustainability calculation in the future version of environmental displays • **Participation in consultations and working groups related to eco-modulation criteria** through sustainability for Refashion[9] (clothing, household linens and footwear EPR) and Ecologic[10] (sports and leisure goods EPR) • **Involvement in a working group organised by ADEME** that led to the definition of a repairability index
Develop Minimum Waste Design (MWD)[11]	Design of Decathlon products		• **Research** on how to adapt a single model to different sizes (XS to 3XL) for T-shirts, trousers, bras, jackets and shorts • **Partnership with Craig S. Kaplan,** Professor at the Cheriton School of Computer Science at the University of Waterloo, Canada, to develop an internal tool optimising the design of product parts, based on the geometric paving stone principle[12] (design of a sledge and a kickboard) • **Development of a best practices guide** to adapt products to integrate proven technical solutions, as well as an inspiration manual presenting creative approaches to support product redesign
EXTEND PRODUCT LIFESPAN			
Extend lifespan through durability	Design of Decathlon products	Ongoing deployment	• **Inclusion of durability criteria in the definition of a product benefitting from an ecodesign approach,** based on internal frameworks for different product categories • **Creation of new durability frameworks** for inflatable tents for families, ski jackets and trousers, travel bags
Extend lifespan through recyclability			• **Deployment of the definition of a repairable product** to design teams • Support for sports to **integrate ADEME's repairability index in house**
IMPROVE PRODUCT RECYCLABILITY			
Feed recycling channels through product recyclability	Design of Decathlon products	Ongoing deployment	• **Work launched to create a recyclability index for shoes and PVC** (balls and air mattresses) • **Deployment of the textile recyclability index**

Since 2019, Decathlon has adopted Minimal Waste Design (MWD), ensuring that a minimum amount of waste is generated.

5. For more information on the Product Environmental Footprint (PEF) method: https://eplca.jrc.ec.europa.eu/EnvironmentalFootprint.html.
6. PEFCR: Sector-specific guidelines for the environmental footprints of textile and footwear products. For more information: https://pefapparelandfootwear.eu/.
7. For more information on ADEME: https://www.ademe.fr/en/frontpage/.
8. For more information on the CGDD: https://www.ecologie.gouv.fr/commissariat-general-au-developpement-durable-cgdd.
9. For more information on Refashion: https://refashion.fr/qui-sommes-nous.
10. For more information on Ecologic: https://www.ecologic-france.com/ecologic/a-propos-d-ecologic.html.
11. MWD is an ecodesign method aimed at reducing material consumption and waste (offcuts) right from a product's design phase.
12. The paving stone principle optimises cuts to replicate complementary shapes infinitely, with no offcuts.

Targets and performances

Targets	Scope	Target year	Methodology and key assumptions	Monitoring	Results in 2024	Results in 2025
PRODUCT ECODESIGN						
100% of sales generated by products benefitting from an ecodesign approach	Decathlon products	2026	n/a	Monthly reviews and sharing internally *via* the Sustainability Performance Report	48.3%[13]	53.9% (Target 100%) forvis mazars VERIFIED INFORMATION
30% of products to be repairable				Monthly reporting based on data shared by sports	17.5%	22.1% (Target 30%)

In 2025, 53.9% of sales were generated from products benefitting from an ecodesign approach (48.3% in 2024). This performance reflects how Decathlon has stepped up the actions it has been taking since 2021 to reduce the environmental impact of its products.

For 2025, this can be explained by efforts made on:

- textile products, whose average share of sales generated by products benefitting from an ecodesign approach rose from 67.6% in 2024 to 74.3% in 2025 (+6.8 points)
- equipment, whose average share of sales generated by products benefitting from an ecodesign approach rose from 34.4% in 2024 to 43.8% in 2025 (+9.4 points)

CHOOSING LOW-IMPACT MATERIALS

Decathlon pays special attention to social and environmental issues related to both its raw and processed materials. Since 2023, the company has monitored specifically the five strategic raw materials identified as having the greatest impact in terms of volume[14] and, consequently, the greatest environmental impact:

- Metals (aluminium, steel, cast iron)
- Textiles (natural and synthetic)
- Pulp and paper
- Plastics
- Rubber

The goal is to improve control of the traceability chain, from the country of origin to the finished product, and to encourage the transition from virgin materials to materials having less impact on the environment, which are qualified internally as “preferred” raw materials.

SCOPE OF DECATHLON MATERIALS

Raw materials

Raw materials are **natural materials in their raw form that are extracted or produced by nature and that have not undergone processing** (oil, natural gas, cotton, mineral ores, sand, rice, corn, latex, etc.).

For recycled materials, recycling refers to any operation through which waste is reused in products, materials or substances, either for their original use or for other purposes.

Processed materials

Processed materials are derived from **raw materials that have undergone one or more physical and/or chemical transformations** to reach different material states (monomers, polymers, threads, additives, etc.).

Components → **Semi-finished products** → **Finished products**

CLASSIFICATION OF DECATHLON MATERIALS

1 Conventional materials
(e.g. virgin materials, petroleum-based materials)

2 Materials that meet minimum internal and/or regulatory requirements
(e.g. BCI cotton, FSC® or PEFC paper, etc.)

3 Preferred materials PRIORITY

recycled **OR** renewable **OR** produced with a lower carbon intensity **AND** having a reduced environmental impact

→ Note that, because the company is involved in a continuous improvement process, the criteria Decathlon uses evolve over time. They are regularly supplemented or modified to take account of new regulations and technological advances, as well as developments in science and methodologies.

Dedicated teams are responsible for deploying suitable solutions and innovations for each of these materials, for establishing the most appropriate partnerships and for using two main performance indicators: the percentage of preferred materials in products and the reduction of the environmental impact. This organisation ensures Decathlon is able to respond to the specific challenges of each material.

13. The percentage of sales generated from products benefitting from an ecodesign approach published in the NFRD 2024 (48.5%) has been restated during the 2025 financial year (48.3%). This revision is due to a series of retroactive recalculations following a change to the data table and tool, as well as a change to emission factors in February.
14. These five material families account for 90% of Decathlon’s total consumption.

Framework

Key content	Scope	Responsibility and oversight	Standards	Consideration of stakeholders	Accessibility
REFERENCE SYSTEM FOR RAW MATERIALS					
Objectives: – To define the scope of raw materials used by Decathlon – To prioritise high-impact materials based on volume (in tonnes) and environmental impact – To replace conventional materials with preferred materials while preserving product advantages – To establish and guide a panel of suppliers for preferred materials – To ensure traceability of preferred materials up to the finished product	Upstream of the value chain	**Hierarchical responsibility:** Head of Industrial Processes and Group Sustainability **Oversight:** Internal audit, review of material projects and performance indicators at quarterly meetings	n/a	Participation of Materials and Sustainable Development departments in drafting the framework	Internal document accessible to all teammates and available on the value chain intranet site

Actions, targets and performances

Main levers	Scope	Time horizon	Advances in 2025
Deploy preferred materials use for strategic materials	Design, production, purchasing	Ongoing deployment	• **Advances by material** listed below
Conduct environmental and social risk analyses on the broader scope of materials used	25 materials: bauxite, cobalt, crude oil, graphite, iron ore, lithium, nickel, plastic, rare earth, rubber, silicon, cowhide, cocoa, cotton, duck/goose, lambskin, maize, milk, rapeseed, rice grain, soy, sugar beet, sugar cane, lumber, wool	2025	• **Structuring of means to reduce the overall impact of raw materials:** traceability, certification or existing labels, recycling strategy, consideration of regulatory and economic contexts, etc.

Metals

Decathlon uses metals such as aluminium, steel and cast iron in manufacturing its products. The company aims to prioritize the use of recycled materials to avoid depleting mineral resources and to reduce energy consumption during the processing stages. At the same time, Decathlon supplements its supply with less impactful virgin metals manufactured using low carbon energies.

In 2025, two operational levers **advanced the incorporation of preferred materials in metal products:**

- **The approval to use recycled materials** (cast iron, aluminium, steel), meeting design teams' quality requirements
- **Procurements secured** through new channels, particularly in Southeast Asia, for production to be as close as possible to assembly sites

Textiles

Synthetic & polyester threads

In order to offer textiles to sports users that are suitable for their practice, Decathlon has been working for many years to replace virgin polyester with alternatives that are recycled (from bottles or textiles) and/or have less of an impact (dope dyed).

In 2025, Decathlon stepped up its incorporation of recycled synthetic fibres through the use of post-consumer textile waste (end-of-life products) and post-production waste. In addition to using polyester from recycled bottles, closed-loop[15] textile recycling channels were developed. Sources of post-consumer textile waste were identified and incorporated in production flows. Note that the share of polyester from recycled textile waste represents 10% of the total volume of recycled polyester. This performance is the result of multi-year collaborations with several strategic industrial partners.

At the same time, Decathlon continues research and development into developing recycling solutions for complex fibres such as polyamide, elastane and acrylic.

→ More information on textile recycling on p. 82.

Target	Scope	Target year	Methodology and key assumptions	Monitoring	Result in 2024	Result in 2025
POLYESTER						
100% recycled and/or dope-dyed polyester[16]	Decathlon products	**2026**	n/a	Quarterly performance review	78.4%	82.9% (Target 100%)

Cotton

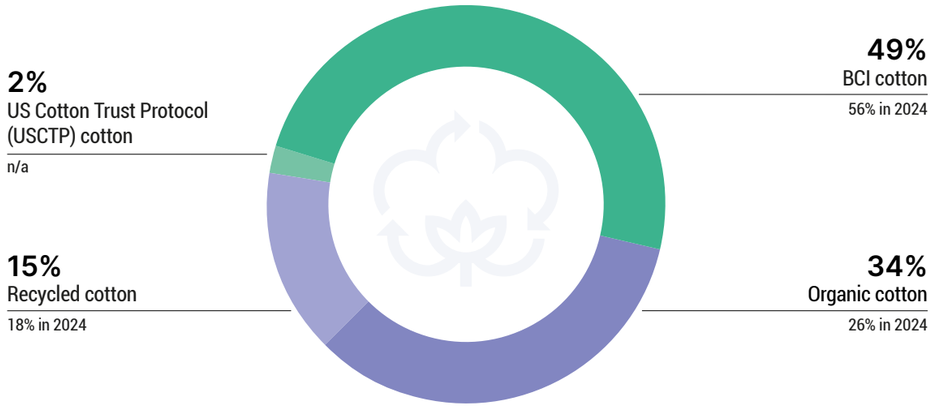
Since 2020, 100% of the cotton used by Decathlon has come from labelled sources. It should be noted that Better Cotton Initiative (BCI)[17] cotton remains the type most widely used in the manufacture of the company's products. In 2025, the Group stepped up its diversification of virgin cotton with the US Trust Protocol[18] and GOTS[19] (organic agriculture) labels. At the same time, Decathlon introduced marginal use of the Regengagri[20] and Fair Trade labels[21]. The aim is to better control the risks associated with growing cotton and to reduce its environmental impact.

Note that the share of recycled cotton (pre- and post-consumer) declined slightly due to changes in the types of article produced in 2025. Despite this, Decathlon is exploring technical solutions to integrate more recycled cotton in the coming years.

Target	Scope	Target year	Methodology and key assumptions	Monitoring	Result in 2024	Result in 2025
COTTON						
100% of the cotton used by Decathlon to be certified	Decathlon finished products	**2026**	Organic cotton: OCS[22] and GOTS certified Recycled cotton: GRS[23] certified Other labels used: BCI and US Cotton Trust Protocol[24]	Revue de performance trimestrielle	100%	100% (Target 100%)

15. Closed-loop recycling describes a process whereby a product or material is collected, recycled and then transformed to create a new product that is either identical or of the same type, with no loss of quality.
16. Although the calculation methodology remains unchanged from the previous year, improved extraction tools now allow for more comprehensive coverage of raw material consumption in the product portfolio. To ensure data comparability, 2024 values have been reprocessed including this expanded scope.
17. For more information on Better Cotton Initiative: https://bettercotton.org.
18. For more information on the US Trust Protocol: https://trustuscotton.org.
19. Global Organic Textile Standard (organic cotton). For more information on GOTS: https://global-standard.org.
20. For more information on Regenagri: https://regenagri.org.
21. For more information on Fair Trade: https://www.fairtrade.net/be-fr/nos-produits-Fairtrade/nos-produits-Fairtrade/coton.html.
22. For more information on OCS certification: https://textileexchange.org/organic-content-standard.
23. For more information on GRS certification: https://textileexchange.org/faq/what-is-the-global-recycled-standard-grs/.
24. For more information on the US Trust Protocol: https://trustuscotton.org.

Breakdown of cotton types[25] used in the manufacturing of Decathlon products



Wool

To eliminate the practise of mulesing[26] and protect animal welfare[27], Decathlon requires RWS certification[28] from all its suppliers. This co-operation framework was initiated in 2018, and has been extended to include partners in South Africa, Uruguay and Argentina, with the aim of having 100% of its supply RWS certified by 2026.

Plastic components

Decathlon aims to **limit the use of virgin materials by encouraging the use of recycled materials generated by mechanical processes** for the manufacture of its products. If these processes cannot provide a sufficient level of performance, Decathlon will resort to using advanced chemical recycling solutions. However, these solutions are still under development and cannot yet be used broadly. At the same time, when virgin materials still need to be used for technical reasons, Decathlon uses conventional materials that are better controlled and less impactful, such as polypropylene.

In 2025, Decathlon continued incorporating preferred materials (primarily recycled materials) in plastic-based products, using several levers: improved quality of recycled materials (colours and finishes), local availability of materials to reduce the impact of transport, and tests of closed-loop circularity. These efforts produced the following advances:

- The transition from silicone to recyclable alternatives was validated for the water sports ranges
- The supply of recycled materials meeting Decathlon's requirements was relocated as close as possible to the production sites

Paper

Decathlon uses different types of paper for its shipping boxes, in-store packaging and product instruction sheets. The company prefers recycled materials over virgin fibres for its packaging and when strength criteria allow for this.

Target	Scope	Target year	Methodology and key assumptions	Monitoring	Result in 2024	Result in 2025
PAPER						
95% of paper pulp used by Decathlon for packaging to be FSC® or PEFC certified	Packaging for Decathlon finished goods Exclusion: kraft paper bags	**2026**	FSC® and/or PEFC certifications	Quarterly performance review	**95.0%**	Target 95% **98.5%**

25. Since 2024, recycled cotton has been measured based on the fibre content by type of cotton and not by tonne of thread containing recycled cotton.
26. Mulesing is a surgical technique in which part of the sheep's perianal skin is removed.
27. When Decathlon talks about animal welfare, it means that the company encourages practices that respect animals during shearing: Decathlon works only with suppliers who do not practice mulesing, and who avoid injuring the animal (micro-cuts) during shearing.
28. For more information on RWS certification: https://www.wedressfair.fr/labels/rws?srsltid=AfmBOorFNsOLGtY-JbXEWI-cKVpIRA1TRqVGw4Y3p-_POxDObjKgQZHS.

PAPER	2024	2025
Tonnes of pulp used in FSC® or PEFC certified packaging	73,570	**76,045**

To limit impacts to ecosystems, the Group works with paper mills that guarantee responsible forest use. In 2025, 98.5% of the paper pulp used by Decathlon for its packaging was FSC® or PEFC certified (95% in 2024), which means that the Group has exceeded its commitment of 95% by 2025.

At the same time, the company aims to reduce its environmental footprint by sourcing from paper mills selected by Decathlon, whose requirements for energy performance and management systems (water treatment, air emissions and diversion of waste from landfill) go beyond current regulations. This year, 52% of the paper used for packaging was sourced from these preferred suppliers (vs. 42% in 2024).

Rubber

Decathlon uses natural and synthetic rubbers to manufacture shoe soles, bicycle tyres and inner tubes, as well as yoga mats, balls and other sports equipment to a lesser extent. To reduce its environmental impact, **the company is now working to control the origin of its materials and aims to prioritize recycled rubber as much as possible, and to use bio-sourced rubber[29] when no recycled alternative is available.** Since 2024, an upstream traceability system for natural rubber has been in deployment in direct collaboration with rubber plantations.

For certain products, Decathlon also uses rubber incorporating a bio-sourced silica derived from the ash of burnt rice husks. Several of its suppliers already use this process to produce a reinforcing filler[30] with less of an environmental impact, while improving the rubber's strength and durability. This material was already incorporated in some shoe soles in 2024, and will be used for balls and tyres in 2026.

Other materials[31]

Feathers

Decathlon works with suppliers that respect decent breeding conditions: no animal abuse, no force-feeding of geese and ducks, and no live plucking. Since 2020, 100% of the feathers used by Decathlon's suppliers for garments and sleeping bags are certified under the Responsible Down Standard (RDS)[32].

Circular business models

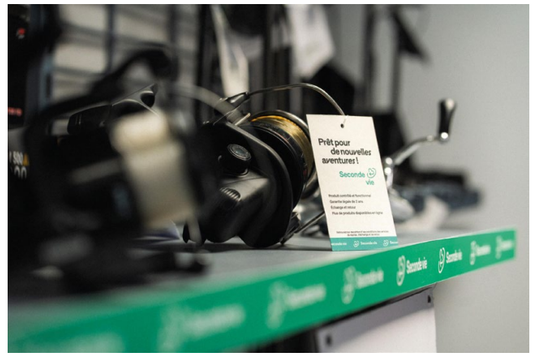
Decathlon continues to transform its business model by accelerating the scaling up of services that promote the circular economy (second life[33], rentals and repairs).

DEVELOPING SECOND LIFE PRODUCTS

Since 2018, Decathlon has been selling second life products in store, including products returned by customers or from rental stocks, thus offering customers an affordable alternative to new products. To develop the activity, Decathlon is redesigning its merchandising, building store team awareness and deploying dedicated communication to customers (in-store corners, signage testing, etc.).

To develop second life products in its global offering, Decathlon is also experimenting with various sales channels, especially on the Internet. In doing so, the company is adapting its value chain to centralise, recondition and remarket products on its information systems for sale on line.

Decathlon has also been offering its customers a buy-back system since 2018, by which they can sell their sporting goods back to Decathlon. Service simplicity is fundamental in promoting buy-backs. In Decathlon stores, after Decathlon teams have inspected the products, customers can choose between a voucher or a direct deposit to their bank account[34]. Once products have been returned to stock, they are sold again with a warranty[35].



29. Bio-sourced materials are derived from renewable organic matter (biomass) of plant or animal origin.
30. Reinforcing fillers are added to rubber to improve its mechanical properties, to adapt it to the requirements of each product and sports practice.
31. More information on leather on p. 65.
32. The RDS label guarantees the protection of geese and ducks raised for the production of textiles containing down and feathers.
33. Second life products are buy-back and rescued products. Rescued products are second-hand items (customer returns, end-of-rental items, display models, etc.) that have all the qualities required to be sold a second time and/or non-new returns (e.g.: from rentals). Buy-backs are products purchased from customers.
34. In 2025, 24 countries offer direct deposit: Austria, Belgium, Bulgaria, Chile, Colombia, Croatia, the Czech Republic, France, Germany, Hungary, India, Ireland, Italy, Morocco, the Netherlands, Poland, Portugal, Romania, Singapore, Spain, Switzerland, Taiwan, Turkey and the United Kingdom.
35. The warranty period differs depending on the country.

Framework

Key content	Scope	Responsibility and oversight	Standards	Consideration of stakeholders	Accessibility
IMPLEMENTATION GUIDE FOR SECOND LIFE SOLUTIONS					
Objective: To assist countries in implementing a second life solution (including buy-back)	Decathlon stores and franchises[36]	**Hierarchical responsibility:** – Head of Group Circularity – Second Life Manager **Oversight:** Synergy meetings with local managers	n/a	Participation of the Sustainable Sports Development, Digital, Marketing, Logistics, Legal, Quality and Value Chain departments, as well as other circular business models (rental, repairs), in developing the guide	Internal document accessible to all teammates and available on the second life intranet site

Actions

Main levers	Scope	Time horizon	Advances in 2025
Develop second life	100% of stores in 54 distribution countries[37] Exclusion: franchises Types of product eligible for second life[38]	Ongoing deployment	• Formalisation of country commitments in the internal 'Board' tool (trajectory definition), allowing a **precise budget of the model's contribution to overall sales** • **Incorporation of the second life offer in the marketplace** (rescued products from other companies), allowing an €8 million increase in gross merchandise value
Develop buy-back (strategic focus)	100% of stores in 24 countries (out of 54 countries offering a second life solution) Exclusion: franchises Performance support for 12 countries identified as priority[39] 185 product types in total, the selection may vary locally according to the specifics of each country	2025	• **Inclusion of new product types** (electric bikes, test on carbon bikes in 13 stores in France and two stores in Spain) with the goal of increasing the average spend

36. The in-store buy-back offer is defined locally based on suitable sports.
37. Algeria, Australia, Austria, Belgium, Bulgaria, Cambodia, Canada, Chile, Colombia, Croatia, the Czech Republic, Egypt, Estonia, France, Germany, Greece, Hong Kong, Hungary, India, Indonesia, Ireland, Israel, Italy, Ivory Coast, Kenya, Latvia, Lithuania, Luxembourg, Mainland China, Malaysia, Malta, Mexico, Morocco, the Netherlands, Philippines, Poland, Portugal, Romania, Senegal, Serbia, Singapore, Slovakia, Slovenia, South Africa, South Korea, Spain, Switzerland, Taiwan, Thailand, Tunisia, Turkey, Ukraine, the United Kingdom, Vietnam.
38. Eligible products fall into the following categories: cycling, fitness, outdoor and adventure sports, athletics, winter sports, urban boardsports, water sports, sailing, golf, target sports, fishing, horse riding, racquet sports, hunting and shooting sports, team sports, health and wellness accessories.
39. Belgium, France, Germany, India, Italy, Mainland China, the Netherlands, Poland, Portugal, Spain, Switzerland and the United Kingdom. This prioritisation is based on Decathlon's sales in these countries.

EXPANDING PRODUCT RENTALS

Using an approach based on experimentation and innovation, Decathlon considers rentals a strategic lever in transforming its business model. In 2025, the company offered primarily two rental solutions: short-term rentals and monthly subscription rentals.

Framework

Key content	Scope	Responsibility and oversight	Standards	Consideration of stakeholders	Accessibility
IMPLEMENTATION GUIDE FOR RENTAL SOLUTIONS					
Objective: To provide the keys to develop rentals in stores	Belgium, France, Italy, the Netherlands, Portugal, Spain and Switzerland[40]	**Hierarchical responsibility:** – Head of Group Circularity – Rentals manager **Oversight:** Synergy meetings with local managers	n/a	Participation of local rentals managers, sports management and Decathlon University (pedagogical expertise) in developing the guide	Internal document accessible to all teammates and available on the rentals intranet site

Actions

Main levers	Scope	Time horizon	Advances in 2025
SUBSCRIPTION RENTALS			
Use second life products for rentals	Belgium, France, Italy, the Netherlands, Portugal, Spain and Switzerland	2025	• **Modelling of store rental spaces** (sales floor and storage area) and **optimisation of storage infrastructures** between local and centralised storage (returns) to incorporate second life products into the rental offer
Centralise inventory of products available for rental in the warehouse to make them available online nation wide			• **Feasibility studies for a Click & Collect system** for warehouse stocks (available in 48 hours) to make the offer visible and available country wide
Manage costs (maintenance, logistics flows, etc.) associated with the products available for rent			• **Calculation of the total cost of ownership of rental products,** to: – optimise the selection of eligible products – ensure the model's economic viability
SHORT-TERM RENTALS			
Draft the global short-term rental strategy	Group	2026	• **Finalisation of Decathlon's short-term rental strategy** for final validation in 2026

40. Countries where subscription rentals are available.

DEVELOPING PRODUCT REPAIRS

Product repair is the cornerstone of Decathlon's circular economy approach and supports the development of business models that allow customers to extend the lifespan of their products through a network of 1,746 in-store workshops (1,730 in 2024). It also plays a major role in the development of second life and rentals by guaranteeing the products are safe to use. Note that the consideration of repairability right from the design phase enables products to be repaired at Decathlon workshops, stores or even by customers themselves.

Framework

Key content	Scope	Responsibility and oversight	Standards	Consideration of stakeholders	Accessibility
REPAIRS FRAMEWORK					
Objective: To define the application framework for the repairs business model for all Decathlon stakeholders	Decathlon stores and franchises	**Hierarchical responsibility:** – Head of Group Circularity – Rentals manager **Oversight:** Monthly synergy meetings with local managers for the 14 countries identified as priority[41]	n/a	Consultation with sports teams, workshops and stores, and managers of new business models (second life, rental) when developing the framework	Internal document accessible to all teammates and available on the repairs intranet site

Customer repairs

For repairs made directly by customers, Decathlon provides an after-sales service site with links to compatible spare parts and explanatory tutorials accessible in 14 languages and in 13 countries[42]. Technical support can also be accessed in ten countries, with experts guiding customers in their repairs (for bicycles, table tennis tables, electronic products, basketball hoops and fitness equipment) *via* messaging, telephone or video conference, depending on the country.

Actions

Main levers	Scope	Time horizon	Advances in 2025
SPORTS PRODUCT REPAIR			
Optimise the customer experience	Retail (Decathlon stores and website)	Ongoing deployment	• **Establishment of operational frameworks** to support the installation of in-store circularity spaces • **Creation of a repair solutions playbook** (optimising space, time, actions, etc.)
Create value through repairs and reconditioning			• **Development of standards allowing data comparability on workshop operational management** (human resources, time for each task, consumables, tools, etc.)
Develop teammate skills			• **Validation of operational teammates' job descriptions** (technicians, technical sales staff, workshop department managers, regional workshop technicians, regional workshop department managers) to enable skill building

41. Priority countries represent the core of the repair market: Austria, Belgium, France, Germany, India, Ireland, Italy, Mainland China, the Netherlands, Poland, Portugal, Spain, Switzerland and the United Kingdom.
42. Decathlon's after-sales service site: https://support.decathlon.co.uk.

PERFORMANCES IN RELATION TO CIRCULAR BUSINESS MODELS

CIRCULAR BUSINESS MODELS	2024	2025
Share of sales generated by circular business models[43] (forvis mazars VERIFIED INFORMATION)	2.37%	**2.64%**
- generated by the sale of second life products	0.76%	**0.92%**
- generated by repair and maintenance products and services	1.42%	**1.45%**
- generated by product rentals	0.19%	**0.27%**
Number of workshops worldwide	1,730	**1,746**
Percentage of products (considered repairable) repaired in Decathlon workshops[44]	64.0%	**63.0%**
Quantity of Decathlon and OIB second life products sold worldwide	1,351,717	**1,579,575**

In 2025, sales generated by Decathlon's circular business models grew by 24% compared to 2024. This performance confirms customers' increasing adoption of these business models. It is borne up especially by Decathlon's efforts to strengthen its circular activities in 12 major countries: Belgium, France, Germany, India, Italy, Mainland China, the Netherlands, Poland, Portugal, Spain, Switzerland and the United Kingdom.

The rental activity has grown strongly, generating total sales of €51.8 million (€36 million in 2024), for a global increase of 43.5%. This growth is based on two complementary models:

- Subscription rentals, available in seven countries[45], grew by 64% , bringing sales up to €29.8 million (€18.1 million in 2024). This acceleration is based primarily on recurring revenues generated by this service, increased visibility of the 'children's bikes' and 'adult bikes' segments, and strengthened sales promotion actions.
- Short-term rentals, deployed in 20 countries/regions[46], is a service relying on adapted local solutions to guarantee smooth execution. It generated more than €22 million in sales in 2025 (€18 million in 2024, an increase of 22.7%).

At the same time, the second life product offering continued to expand and is now available in 54 countries/regions[47], thereby consolidating the circular economy's anchoring in Decathlon's global network.

43. Historical data has been updated following a change in the scope of sales generated by repair and maintenance products and services (2.37% for the updated 2024 data, compared to 3.15% in the 2024 Non-Financial Performance Statement). For more information, see the methodological note on circular business models in the appendix to the report on page 150.
44. Reliability work on scope and data quality was carried out in 2025 to improve the robustness of this indicator. Historical data were reprocessed to ensure comparability.
45. Belgium, France, Italy, the Netherlands, Portugal, Spain and Switzerland.
46 Australia, Austria, Belgium, Croatia, the Czech Republic, Egypt, Estonia, France, Hungary, Italy, Latvia, Lithuania, the Netherlands, Poland, Portugal, Serbia, Slovakia, Slovenia, Spain and Switzerland.
47. Algeria, Australia, Austria, Belgium, Bulgaria, Cambodia, Canada, Chile, Colombia, Croatia, the Czech Republic, Egypt, Estonia, France, Germany, Greece, Hong Kong, Hungary, India, Indonesia, Ireland, Israel, Italy, Ivory Coast, Kenya, Latvia, Lithuania, Luxembourg, Mainland China, Malaysia, Malta, Mexico, Morocco, the Netherlands, Philippines, Poland, Portugal, Romania, Senegal, Serbia, Singapore, Slovakia, Slovenia, South Africa, South Korea, Spain, Switzerland, Taiwan, Thailand, Tunisia, Turkey, Ukraine, the United Kingdom, Vietnam.

Sports product recycling and operational waste management

As part of its circular economy approach, Decathlon aims to reduce its environmental impact at every stage of its products' life cycle. Given the growing importance of issues related to the recycling of sports goods and the rising number of regulations, the company is encouraging its teams to act at every level of its organisation and along its entire value chain. Decathlon is implementing various actions, from product recycling to operational waste management, to support its global strategy to reduce the environmental impact of its activities.

Framework

Key content	Scope	Responsibility and oversight	Standards	Consideration of stakeholders	Accessibility
FRAMEWORK TO AVOID OR RECOVER SPORTS AND OPERATIONAL WASTE					
Four main areas: – Extended producer responsibility – Sports goods recycling – Dead stock management – Operational waste management **Objective:** To minimise waste in sports through a multi-stakeholder, circular approach that reduces environmental impact while generating business revenues	Decathlon-owned sites (retail and logistics), excluding production sites and franchises	**Hierarchical responsibility:** – Head of Industrial Processes and Group Sustainability – Director of Sustainable Development, Transformation and Engagement **Oversight:** Internal committee dedicated to Extended Producer Responsibility (EPR) **Quarterly reviews of:** – sustainable development and circularity – sustainable development and retail	✓Extended Producer Responsibility regulations (Europe)	Consultation with the Retail, Industrial Processes, Sports, Finance, Materials, Production and Logistics departments when devising the framework	Internal document accessible to all teammates and available on the logistics and sustainable development in stores intranet site

Actions

Main levers	Scope	Time horizon	Advances in 2025
EXTENDED PRODUCER RESPONSIBILITY			
Implement Extended Producer Responsibility	Europe	2026	• **Inclusion of eco-contributions in price management** • **Deployment of eco-modulations validated as priority,** i.e.: – Durability bonus – Environmental certification bonus – Avoidance of penalties related to recycling disruptors
Contribute to structure recycling on an industrial scale through advocacy			• **Participation in preparatory work for the European Ecodesign for Sustainable Products Regulation (ESPR)** to define recyclability criteria for shoes, balls, and PVC air mattresses • **Participation in the creation of EPR channels** for apparel and footwear in the European Union
SPORTS GOODS RECYCLING			
Recover post-consumer sports waste	End-of-life sports products	Ongoing deployment	• **Creation of a guide** for product recyclability and recycling communication
Participate in consortia and external partnerships	Public (CISUTAC[48]) and private (Euratex[49]) initiatives Private industrial partner (Recyc'Elit[50])		• **Launch of a large-scale demonstrator** to validate the proper functioning of Recy'Elit's proposed recycling solution for complex textiles[51]
Accelerate research on textile product recycling	Design of Decathlon products		• **Continuing research and development** into cotton and complex textile recycling (polyester and polyamides)
Recycle Decathlon PVC products	Design of Decathlon PVC products		• **Inclusion of new PVC sports and leisure goods** (balls, aquatic leisure equipment, kayak hulls) in recycling tests in collaboration with industry partners and laboratories • **Finalised incorporation of PVC valves in air mattresses,** enabling a mono-material design and simplified recycling
DEAD STOCK MANAGEMENT			
Provide dead stock through an in-house catalogue for stores	Europe	Ongoing deployment	• **Establishment of governance for overstock management** making sports departments responsible for stocks of finished goods
Sell components and certain finished products to liquidators			
Donate dead stock to associations			
OPERATIONAL WASTE MANAGEMENT			
Reduce waste	Decathlon stores and warehouses	Ongoing deployment	• **Incorporation of responsibility for operational waste management** in the 'Operations Manager' job description, to encourage waste reduction in stores • **Data centralisation** for global visibility of performance and oversight • **Creation of a curriculum and training course for nearly 200 teammates** to develop their waste collection and management skills
Sort and recover waste			
ELIMINATE SINGLE-USE PLASTICS			
Eliminate plastic components, without replacing them	Decathlon product packaging	2026	• **Elimination of plastic packaging** for products not requiring additional protection (footwear)
Redesign and replace plastic components with cellulosic materials			• **Gradual elimination of plastic bags,** replaced by paper packaging for helmets, racquets (tennis, squash, padel tennis) and table tennis tables, which eliminated the use of 38 tonnes of single-use plastic

48. For more information on the CISUTAC project: https://www.cisutac.eu.
49. For more information on Euratex: https://euratex.eu.
50. For more information on Recyc'Elit: https://recyc-elit.com.
51. Multi-layer or multi-component textiles requiring specific technical processes for recycling.

Targets

Targets	Scope	Target year	Methodology and key assumptions	Monitoring	Result in 2025
90% elimination of single-use plastic in packaging	Decathlon finished product packaging Exclusions: hangers, nutrition, chemicals and cosmetics, products requiring protection due to their technical nature and products subject to legal constraints	**2026**	Mapping of quantitie of single-use plastic, conducted in 2020 based on data collected in 2019 (7,250 tonnes)	Monitoring of quantities of single-use plastic used *via* the Packloud internal tool	Target 90% 79.5%
100% of operational waste to be recovered	Decathlon stores and warehouses		Recovery: processing waste as a resource to create new value through recycling, incineration to generate energy or as fuel for incinerators	Monthly reporting	Target 100% 76.2%

Performances

WASTE MANAGEMENT IN STORES AND WAREHOUSES (IN TONNES)[52]	2024	2025
Total weight of waste generated		
- Global	100,980	**101,988**
- Stores	59,851	**59,704**
- Warehouses	41,129	**42,284**
Total weight of hazardous waste recovered		
- Preparation for reuse	n/a	**n/a**
- Recycled	n/a	**n/a**
- Other recovery operations	180	**358**
Total weight of non-hazardous waste generated		
- Preparation for reuse	0	**0**
- Recycled	65,848	**68,916**
- Other recovery operations	7,016	**8,445**
Total weight of non-hazardous waste eliminated		
- Incinerated	1,669	**1,531**
- Sent to landfill	26,265	**22,738**
Tonnes of waste with unknown destination	0	**0**
Percentage of waste recovered forvis mazars VERIFIED INFORMATION	72.34%	**76.20%**

In 2025, the global volume of waste generated by stores and warehouses increased by 1%. This evolution is correlated in part with the growth of the company's business during the period.

The waste recovery rate was 76.2%, up from 72.3% in 2024. Some of the progress can be attributed to the deployment of targeted operational actions in the network. These initiatives are prioritised by country based on local maturity, the market's strategic importance and the regulations in force. In addition, stricter international regulatory requirements, particularly in Europe, are increasingly structuring the management and prioritisation of waste issues. However, the current increase in the recovery rate is not consistent with the initial target of 100% by 2026. Consequently, Decathlon is readjusting its goals for 2030, taking into account the expected changes in scope for the coming years (see methodological note on Resources and Circular Economy on page 150).

52. Following methodological changes, historical data have been reprocessed. For more information, see the methodological note on circular business models in the appendix to the report on page 151.

SINGLE-USE PLASTICS (IN TONNES)	2024	2025
Weight of single-use plastic packaging for Decathlon products[53]	1,620	**1,485**
Weight of single-use plastic packaging eliminated in Decathlon products in 2025	860	**135**

In 2025, Decathlon eliminated an additional 135 tonnes of single-use plastic in its finished product packaging compared to 2024. This evolution reflects the project's maturity: after processing its largest sources, the company is now deploying solutions on smaller components and volumes.

Since the project was launched in 2020, redesign actions have reduced the total consumption of single-use plastics by 5,765 tonnes in finished products (from 7,250 tonnes in 2020 to 1,485 tonnes in 2025).

2025 marks a major transition in our oversight. After working on the most impactful levers, Decathlon is now focussing on two priority areas to sustain its achievements:

- Establishing systematic actions to ensure that new design projects arrive on the market with no single-use plastic
- Operational deployment to guarantee that the technical solutions already developed are applied rigorously to all eligible products

To support this dynamic:

- the Packloud tool enables dynamic oversight based on actual sales to monitor and review trends in real time
- production teams remain committed, providing daily support to suppliers in applying redesign standards

So, each new creation becomes an opportunity to reiterate Decathlon's commitment to reduce the presence of single-use plastic in the packaging it provides for its customers.

53. In 2025, access to more accurate data from the Packloud tool allowed weight data to be refined for single-use plastic packaging for Decathlon products since the start of the project in 2019. The corrected data are as follows:
2019: 7,250 T (vs 7,000) / 2020: 6,856 T (vs 6,663) / 2021: 5,407 T (vs 5,214) / 2022: 2,480 T (vs 2,646) / 2023: 2,480 T (vs 2,646) / 2024: 1,620 T (vs 1,786).

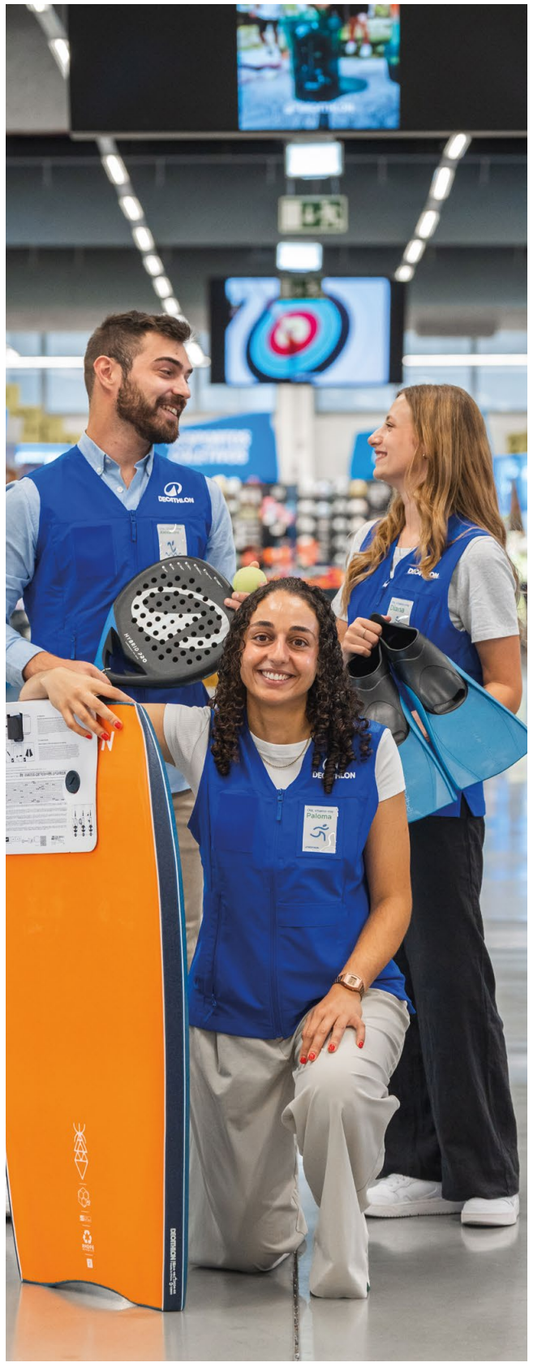
3

Social information

3.1 Own workforce
3.2 Workers in the value chain
3.3 Affected communities
3.4 Consumers and end users

Decathlon is committed to the United nations Sustainable Development Goals

3.1 Own workforce



Every day at Decathlon, 102,919 committed people put their passion to work to support wellbeing and to make sports practice more sustainable around the world. With them, the company strives to achieve all its ambitions and fulfil its Purpose: “Bring people together through sport to make wellbeing accessible for all”. True to its heritage, Decathlon puts people at the heart of its project and positions itself as a company centred on its employees, with each person contributing to operational excellence, and to the fulfilment and development of all.

In this way, the Group ensures it offers its teammates a safe and fulfilling work environment consistent with its human values of vitality, generosity, responsibility and authenticity. Decathlon aspires to be a responsible and inclusive company that values each individual’s contribution and where everyone has an equal chance of success.

102,919 forvis mazars VERIFIED INFORMATION **teammates**[1]

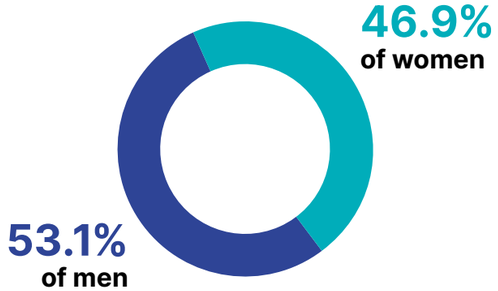
101,128 teammates in 2024

48,254 women

47,163 women in 2024

54,663 men

53,965 men in 2024



Workforce by gender[2]

46.6% of women and 53.4% of men in 2024

WORKFORCE BY COUNTRY (TOP 10 COUNTRIES)[3]		
Number of teammates by country:		
- Germany	6,204	**6,239**
- Belgium	2,544	**2,351**
- Brazil	1,994	**2,180**
- Mainland China	12,731	**12,778**
- Spain	10,443	**10,938**
- France	23,226	**23,149**
- India	5,106	**5,647**
- Italy	8,087	**8,489**
- Poland	3,433	**3,405**
- Turkey	2,207	**2,467**
WORKFORCE BY GEOGRAPHICAL AREA		
Number of teammates by geographical area:		
- Africa	4,607	**4,246**
- America	5,376	**5,786**
- Asia	23,601	**24,718**
- Europe	67,318	**67,988**
- Oceania	227	**181**
WORKFORCE BY ACTIVITY		
Distribution of workforce by activity:		
- Teammates working in retail and Web services	76.1%	**77.0%**
- Teammates working in logistics	9.7%	**10.0%**
- Teammates working in design/production	5.7%	**4.4%**
- Teammates working in support activities	8.6%	**8.5%**
WORKFORCE BY TYPE OF CONTRACT[4]		
Number of teammates by type of contract:		
- Teammates on permanent contracts forvis mazars VERIFIED INFORMATION	79,241	**79,849**
- Teammates on non-permanent contracts	15,303	**16,640**
- Teammates on other types of contracts	6,583	**6,430**
Distribution of teammates by type of contract:		
- Teammates on permanent contracts	78.4%	**77.6%**
- Teammates on non-permanent contracts	15.1%	**16.2%**
- Teammates on other types of contracts	6.5%	**6.2%**

1. This indicator includes teammates on permanent, non-permanent and other contracts (trainees, students, etc.) at the company as of 31/12/2025, depending on the legislation in force in each country.
2. Percentage of ‘not reported’ employees: 0.002% (2 teammates).
3. In alignment with the indicators required by the CSRD’s ESRS standards, the reporting of the total number of employees by country is broken down, as of 2025, for the top 10 countries by headcount.
4. This indicator includes teammates on permanent, non-permanent and other contracts (trainees, students, etc.) at the company as of 31/12/2024, depending on the legislation in force in each country.

Impacts, risks and opportunities related to teammates

When conducting the double materiality assessment in 2024-2025, the Group identified thirteen material impacts, risks and opportunities related to teammates, as described in the following table:

Impacts, risks and opportunities	Type	Time horizon	Location	Policies/Frameworks
WORKING CONDITIONS				
Deterioration of working conditions and employees' social rights: – deterioration of work-life balance – increased employment and personal insecurity for employees with short-term contracts – increased insecurity and poverty related to remuneration below the subsistence level – violations of social rights due to non-compliance with collective agreements and contracts – obstruction of social dialogue and freedom of association	Negative impact, Potential	M		• Human Rights Policy, see p. 110 • People's Wellbeing Policy • Global Compensation and Benefits Framework • Living Wage Strategy
Deterioration of employee wellbeing and health (mental and physical), serious accidents, severe disability, death	Negative impact, Potential	M, L		• People's Safety Policy • People's Wellbeing Policy • Human Rights Policy, see p. 110
Improved working conditions and strengthened social dialogue, enabled by: – contribution to reducing job insecurity through decent pay and employee remuneration packages – consideration of employees' concerns through the creation of bodies for open social dialogue	Positive impact, Risk	M		• Human Rights Policy, see p. 110 • Global Compensation and Benefits Framework • Living Wage Strategy
Decline in company performance and employee wellbeing, related to: – poor employer attractiveness and brand image – employee burnout – tensions and deterioration in the social climate	Risk	M		• Human Rights Policy, see p. 110 • People's Safety Policy • People's Wellbeing Policy • Global Compensation and Benefits Framework • Living Wage Strategy
Employee retention and increased attractiveness through positive employer branding	Opportunity	M		
DIVERSITY, EQUITY AND INCLUSION, AND DEVELOPMENT OF KNOW-HOW AND INTERPERSONAL SKILLS				
Contribution to the development of ambitious inclusion and equality policies (gender, remuneration, treatment) for all candidates and employees	Positive impact, Potential	L		• Human Rights Policy, see p. 110 • Diversity, Equity and Inclusion Policy • Talent Development Framework
Support for employee professional development through appropriate talent management and constant skills development	Positive impact, Risk	L		• Talent Development Framework
DIVERSITY, EQUITY AND INCLUSION, AND DEVELOPMENT OF KNOW-HOW AND INTERPERSONAL SKILLS				
Decrease in company and people performance, due to: – poor employer attractiveness and brand image – disengagement of victims or witnesses of violence and harassment – non-inclusive work environment – inability to ensure the availability, quality and retention of skills	Risk	M		• Global Code of Conduct, see p. 130 • People's Wellbeing Policy • Diversity, Equity and Inclusion Policy • Talent Development Framework
Improved global performance through the internationalised teams and related cultural exchanges, stimulating innovation, adaptability and engagement	Opportunity	L		• Diversity, Equity and Inclusion Policy
CHILD LABOUR AND FORCED LABOUR				
Irreparable physical and psychological harm to children and deprivation of access to education, greater poverty and vulnerability related to child labour or forced labour	Negative impact, Potential	L		• Human Rights Policy, see p. 110 • Global Code of Conduct, see p. 130
Loss of funding and/or company value in the event of using child labour or forced labour	Risk	M		
DATA PRIVACY				
Disclosure of personal information caused by data leaks and/or cyberattacks	Negative impact, Risk	S		• Decathlon Employee Data Privacy Policy • Group Information Security Policy
Sanctions and/or financial losses, related to: – non-compliance with regulations – business interruption due to system unavailability or personal data leaks – reputational damage as a result of these failures or incidents	Risk	S		

Negative impact · Positive impact · Opportunity · Risk · Actual · Potential · Short term · Medium term · Long term · Upstream · Own operations · Downstream

→ More information on Decathlon's first double materiality assessment on pp. 32-33.

Working conditions

→ Note: Decathlon's Human Rights Policy is presented in the "Workers in the Value Chain" chapter on p. 110, and the Global Code of Conduct is presented in the "Business Conduct" chapter on p. 130.

HEALTH AND SAFETY

Policy

Safety management is an absolute priority for Decathlon, which makes every effort to ensure that identified risks are prevented or addressed while taking into account global and local requirements.

Key content	Scope	Responsibility and oversight	Standards	Consideration of stakeholders	Accessibility
SAFETY POLICY					
Objective: To protect the physical and psychological safety of everyone impacted by the company's business through two pillars: – local accountability (ownership of issues and commitment) – interdependence (support from the global team and the network of experts)	Teammates, suppliers (local and at Decathlon production plants) and partners (franchisees and diversifications)	**Hierarchical responsibility:** – Chief of Group Human Resources – Director of Personal Safety **Oversight:** – Monitoring of local and Group-wide performance indicators – Annual self-assessment conducted by each country	✓Decathlon Minimum Safety Requirements (DMSR) ✓Local regulations	• Consultation with country managers, several local safety managers and safety referents when developing policy • Safety standards defined and guided at the country and business unit levels (retail, logistics, production), based on Group guidelines	Internal document accessible to all teammates and available on the personal safety intranet site

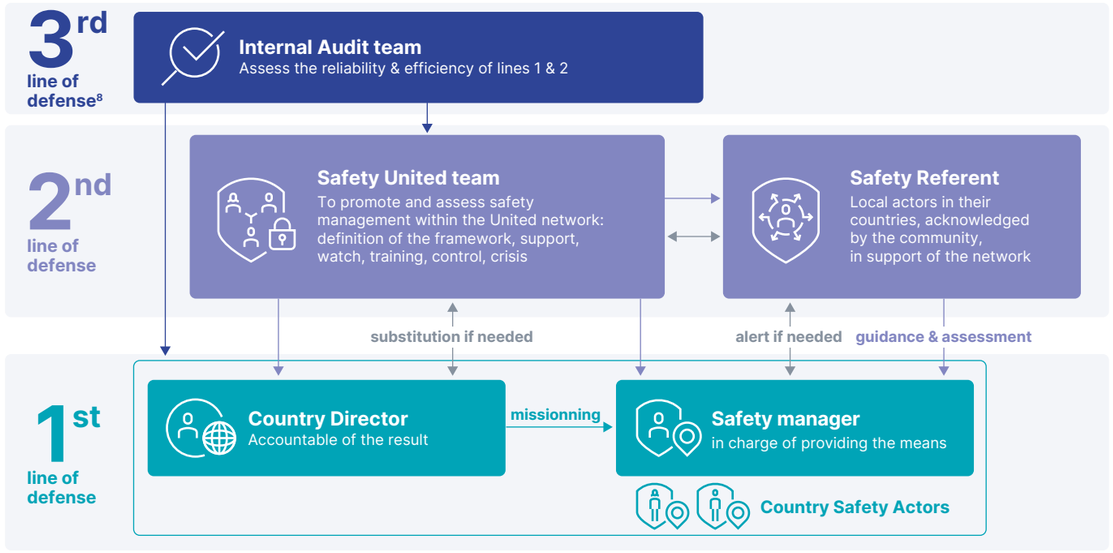
Decathlon Minimum Safety Requirements

The Group's minimum safety requirements are based on the following principles:

1. **Annual assessment:** Each country conducts a self-assessment of its safety measures that is then compared with the analyses performed by the safety referents in all activities (retail, logistics, production, etc.).
2. **Annual reporting:** Each country manager reports on safety performance to the area manager and/or the country governance board[5].
3. **Risk management:** Risks are identified and addressed locally. Risk monitoring is mandatory so that the mitigation strategy deployed in each country can be adapted, if necessary.
4. **Standard operating procedures[6]:** A library of procedures establishes the technical, organisational and human resources to be implemented to cover most operational safety risks, unless more stringent local regulations exist.
5. **Data collection:** Decathlon collects and follows a set of indicators both locally and internationally, including the number and frequency of workplace accidents, the number of serious accidents (permanent injuries or fatal accidents), as well as teammates' responses to questions on safety issues in the Decathlon Teammates Barometer (DTB) internal survey[7].

5. The governance board is composed of managers from outside the country (managers of other countries, departments, Sports & Processes, administrative and financial managers, etc.).
6. Standard Operating Procedures (SOP) are documents that provide precise and detailed instructions on how to perform a given task.
7. "I feel physically safe in my work environment", "I feel psychologically safe in my work environment", "I can take care of my wellbeing and I feel supported (e.g. sport, work-life balance)"; more information on the DTB on p. 97.

Safety management at Decathlon



Actions

Main levers	Scope	Time horizon	Advances in 2025
GUARANTEE A HEALTHY AND SAFE WORKING ENVIRONMENT			
Conduct an annual compliance self-assessment on the local level	Group	Ongoing deployment	• **Assessment performed in all countries** except Pakistan[9]: Based on Decathlon's internal scores, all local management systems were considered to be effective in 2025
Adjust the mitigation strategy by monitoring local risks			• **Updated risk mapping** for safety in domestic and international travel
Deploy Standard Operating Procedures (SOP) that comply with local requirements			• **Continued deployment of safety procedures** related to the handling and storage of lithium-ion batteries • **Safety procedures applicable to enriched office spaces** • **Initial deployment of new emergency management procedures in countries:** first level implementation of preparedness in 100% of the countries
Deploy a training path	Country safety managers (first line of defence) and safety referents (second line of defence)		• **Four training sessions were held** for 28 teammates having recently taken up their duties as country safety managers (therefore, a total of 100% of teammates are trained) or safety referents (therefore, a total of 83% of teammates are trained), with the goal of training all of them

Target

Target	Scope	Target year	Methodology and key assumptions	Monitoring	Result in 2025
HEALTH AND SAFETY					
0 deaths from workplace accidents and occupational illnesses	Employees with Decathlon contracts Exclusion: temporary employees and service providers	**Constant engagement**	Accidents in the workplace and during travel between two workplaces	Quarterly discussions between the Director of Personal Safety and the Group Chief of Human Resources	0

8. The term 'line of defence' refers to risk control in organisations.
9. Exceptionally in 2025, Pakistan did not perform a self-assessment due to several changes within the country's leadership team.

Performances

SAFETY	2024	2025
Number of workplace accidents resulting in loss of working time[10] (scope: 22 countries/regions)[11]:		
- Germany	85	**90**
- Belgium	24	**27**
- Brazil	26	**24**
- Canada	6	**4**
- Mainland China	49	**49**
- Spain	259	**214**
- France	522	**546**
- Hungary	59	**35**
- India	9	**13**
- Italy	108	**106**
- Morocco	5	**3**
- Mexico	7	**3**
- the Netherlands	24	**22**
- Poland	51	**51**
- Portugal	41	**45**
- the Czech Republic	8	**9**
- Romania	10	**14**
- the United Kingdom	26	**17**
- Singapore	5	**8**
- Switzerland	25	**21**
- Taiwan	9	**11**
- Turkey	53	**42**
Frequency rate (scope: 22 countries/regions): forvis mazars | VERIFIED INFORMATION		
- Germany	13.5	**13.1**
- Belgium	7.3	**8.9**
- Brazil	6.3	**5.4**
- Canada	5.5	**3.5**
- Mainland China	2.9	**2.9**
- Spain	15.0	**14.6**
- France	14.6	**16.6**
- Hungary	30.3	**16.7**
- India	1.0	**1.4**
- Italy	10.6	**11**
- Morocco	4.0	**2.9**
- Mexico	5.3	**2.9**
- the Netherlands	10.7	**10.7**
- Poland	12.2	**12.2**
- Portugal	13.7	**15.3**
- the Czech Republic	4.4	**5.4**
- Romania	4.0	**5.7**
- the United Kingdom	11.6	**7.8**
- Singapore	3.5	**8.4**
- Switzerland	14.6	**15.8**
- Taiwan	6.8	**8.3**
- Turkey	11.4	**10.2**
Number of deaths resulting from workplace accidents[12]	0	**0**

10. The accidents counted are limited to lost-time injuries. Only accidents at the workplace and accidents while travelling between sites are included in the data calculation. Temporary workers and service providers are excluded from the scope of this indicator. The frequency rate is a way of measuring employee exposure to accident risks by adjusting for changes in working hours and headcount. This rate makes it possible to monitor trends in risk levels for an activity or sector and to facilitate comparisons.
11. To the extent possible, social indicators are reported on a global scale covering all countries where Decathlon has employees. Otherwise, the indicators focus on a sample of the 22 most representative countries/regions in terms of headcount, to achieve the broadest and most comprehensive coverage possible (90% of the global workforce) and ensure the relevance of the published data.
12. The scope considered is that of employees on Decathlon contracts (permanent contracts, non-permanent contracts, student contracts, internships). This scope does not include service providers and temporary staff.

TEAMMATE WELLBEING

Policy

Consistent with its Purpose, Decathlon strives to offer its teammates the conditions for overall wellbeing (physical, mental and social), considering each person's sense of fulfilment to be an essential lever of creativity and sustainable performance.

Key content	Scope	Responsibility and oversight	Standards	Consideration of stakeholders	Accessibility
PEOPLE'S WELLBEING POLICY					
Objective: To place teammates' overall wellbeing at the heart of the corporate culture and management practices through three pillars: – physical health – mental health – social health	All Decathlon teammates (stores, warehouses, offices, own factories)	**Hierarchical responsibility:** Chief of Group Human Resources **Oversight:** – Deployment and adaptation by countries – Support and control from the Group for the application of standards – Evaluation of the first two lines of defence through an internal audit	✓Decathlon Minimum Safety Requirements (DMSR) ✓Local regulations	• Safety standards defined and guided at the country and business unit levels (retail, logistics, production), based on Group guidelines • Cultural and regulatory specificities taken into account in local deployment	Internal document accessible to all teammates and available on the personal safety intranet site

Actions

Main levers	Scope	Time horizon	Advances in 2025
PREVENTION AND PROMOTION OF WORKPLACE WELLBEING			
Establish standard operating procedures (SOP) related to wellbeing	Group	Ongoing deployment	• **Establishment of standard operating procedures** (SOP) relating to the right to disconnect, the wellbeing of business travellers and support for major transformations (shared with the 110 international wellbeing referents and posted on site in the countries) • **Disconnection guide created** and shared with all teammates in the "Blue Voice" Group newsletter • **A new agreement on the right to disconnect** was signed with social partners in France
Increase employee training and awareness of psychosocial risks			• **Training for more than 500 teammates** in psychosocial risk prevention • **Launch of the international Mental Health First Aid®[13] training programme** in 21 countries with sessions held in Germany, France, India and Singapore

13. For more information on Mental Health First Aid®: https://mentalhealthfirstaid.org.

Performances

TEAMMATE TURNOVER	2024	2025
Number of teammates on permanent contracts having left the company	21,274	**19,205**
Rate of turnover regarding teammates on permanent contracts (scope: 22 countries/regions)[14]:		
- Germany	33.2%	**32.2%**
- Belgium	24.7%	**17.2%**
- Brazil	48.3%	**45.0%**
- Canada	82.9%	**60.0%**
- Mainland China	22.8%	**16.6%**
- Spain	40.6%	**39.1%**
- France	20.3%	**18.3%**
- Hungary	28.5%	**31.6%**
- India	41.4%	**36.5%**
- Italy	12.8%	**12.7%**
- Morocco	53.9%	**69.8%**
- Mexico	60.1%	**61.0%**
- the Netherlands	42.1%	**22.8%**
- Poland	15.9%	**15.9%**
- Portugal	24.2%	**23.4%**
- the Czech Republic	37.6%	**25.0%**
- Romania	29.3%	**28.1%**
- the United Kingdom	51.8%	**46.6%**
- Singapore	30.6%	**41.8%**
- Switzerland	40.3%	**31.2%**
- Taiwan	48.9%	**42.1%**
- Turkey	52.2%	**44.0%**

DECATHLON TEAMMATES BAROMETER		2024	2025
Number of teammates who participated in the DTB survey[15]		70,808	**72,330**
Percentage of teammates who answered "Yes" to the question:			
I am happy to come to work every morning and to work for our team project, my project, and for the Purpose of our company	forvis mazars VERIFIED INFORMATION	89.1%	**90.2%**

14. The staff turnover indicator is calculated on the average annual workforce on a permanent contract. Note that all types of departures are included in calculating this indicator.
15. Results of the Decathlon Teammates Barometer carried out in 2025 among Decathlon teammates: 72,330 respondents in 60 countries/regions.

SOCIAL DIALOGUE

Framework for social dialogue, freedom of association and collective bargaining

People are at the heart of Decathlon's priorities. This is why **the company promotes social ties at the local level through social dialogue involving all teammates.** These are based on a collaborative, respectful, equitable and inclusive working environment.

Decathlon is also very committed to respecting human rights, particularly the freedom of association and the right to collective bargaining. The Human Rights Policy[16] and the Global Code of Conduct[17] explain the Group's commitments in this area.

Decathlon is currently developing a Group policy devoted to international social dialogue under the leadership of the Director of Legal Affairs and Social Relations, who reports to the Chief of Human Resources. This project was designed collaboratively, incorporating feedback from many countries, and aims to define a common framework applicable to all employees worldwide. Based on the company's management principles, this policy aims to strengthen communication and collaboration, while promoting lasting trust with all stakeholders.

The dialogue process with company staff and staff representatives

Governance and dialogue

At Decathlon, social dialogue involves all company stakeholders, i.e., teammates, their managers, human resources managers, management and staff representatives, where they exist.

Decathlon's management model is based on a culture of feedback, and therefore encourages direct and regular discussions among teammates.

Decathlon also encourages constructive social dialogue with staff representatives. At the European level, teammates are represented by the European Works Council (EWC), which is composed of elected representatives for each country. The Council meets annually.

Listening and evaluation tools

Each year, the Group consults all teammates through an **internal survey called the Decathlon Teammates Barometer** (DTB). The Group uses this important tool to determine their level of satisfaction and wellbeing, and to gather feedback on a variety of topics (including level of engagement, feeling of inclusion, employee career path, as well as support for the company's values and culture).

Decathlon also provides access to several reporting channels to enable teammates to express any concerns regarding actual or suspected misconduct. Information on these measures, the handling of reports and the protection of whistleblowers is available on page 130.

REMUNERATION

At Decathlon, compensation and benefits decisions are based on the principle of a **comprehensive package reflecting the company's values set up in accordance with local regulations and collective agreements,** including compensation that is:

- **individual and collective**
- **fixed and variable**
- **short term and long term**
- **monetary and non-monetary,** including benefits that may differ according to the local laws in the countries

Each year, the base wage can be examined under a **collective and individual revaluation campaign** based on **skills and performance with respect to the objectives set at annual reviews.**

Consistent with its value of responsibility, **the company has committed to guarantee a 'living wage'[18] to 100% of retail employees by 2027.** This prioritisation originates from the desire to cover most of the Group's workforce and address the category most at risk of wage insecurity.

In addition, and as part of a proactive approach, the Group conducted an analysis of pay gaps with regard to the living wage in 2025, extending the scope to teammates in production and logistics.

16. More information on Decathlon's Human Rights Policy on p. 110.
17. More information on Decathlon's Global Code of Conduct on p. 130.
18. A 'living wage' is the monetary compensation paid to a full-time employee for a standard work week in a given location, that is sufficient to guarantee a decent standard of living for the employee and their family. (Anker & Anker, 2017). Elements of a decent standard of living include food, water, housing, education, health care, transportation, clothing and other basic needs, including dealing with unexpected events.

Frameworks

Decathlon uses various frameworks to guide its pay strategy.

Key content	Scope	Responsibility and oversight	Standards	Consideration of stakeholders	Accessibility
GLOBAL COMPENSATION AND BENEFITS FRAMEWORK					
Objective: To guarantee responsible, fair, attractive, consistent and engaging compensation for all teammates.	All Decathlon teammates (stores, warehouses, offices, own factories)	**Hierarchical responsibility:** – Chief of Group Human Resources – Director of Compensation and Benefits **Oversight:** – Monitoring of performance indicators (DTB, external benchmark) – Revision and adaptation of principles as required	✓Internal principles regarding wage increases ✓Legal minimum wages ✓European Pay Transparency Directive	• Participation of Group and zone human resources managers in developing the frameworks • Dialogue with personnel representative bodies, as required by law in each country • Group general principles applied locally and adapted to the country's context, in particular by determining the annual pay increase envelope. In times of high inflation, teammates may be granted exceptional pay raises during the year to protect their purchasing power	Document intended for remuneration and social benefits managers, as well as country-based human resource managers; available on the HR intranet site
LIVING WAGE STRATEGY					
Objective: To ensure teammates are paid a 'living wage' to guarantee them a decent standard of living through four pillars: – analysis of pay gaps – identification of areas for improvement – remedial actions – monitoring and continuous improvement	All Decathlon teammates (stores, warehouses, offices, own factories)	**Hierarchical responsibility:** Chief of Group Human Resources **Oversight:** Monitoring of the Living Wage Strategy as part of the share value assessment	✓Anker® methodology[19] ✓Principles of the International Labour Organization (ILO)	Participation of Group and Zone Human Resources managers in devising the strategy	Internal document intended for all employees, accessible on the Sustainable Development department's intranet site Commitments are presented at the share value announcement

19. The Anker® methodology is considered the benchmark for estimating a living wage in order to cover the costs associated with a decent lifestyle. It is used by Decathlon's data provider, WageIndicator, a well-known independent foundation that is working to improve transparency in the labour market.

Actions

Main levers	Scope	Time horizon	Advances in 2025
RESPONSIBLE COMPENSATION			
Formally establish an **individual pay decision support** framework	Group	Ongoing deployment	• **Deployment of a pay decision support guide** to harmonise practices with human resources managers in the countries
Guarantee equitable pay			• **Asserted pay equity as a strategic priority** was integrated into Decathlon's five compensation frameworks
Apply an international job classification and a harmonised variable compensation structure			• **Creation of a mapping** of international jobs for a global and unified vision of positions within the Group
Analyse the levels of health, disability and death coverage in the countries, to decide on establishing a minimum common foundation for social protection			• **A global inventory was conducted,** followed by an **analysis of coverage disparities and gaps,** currently being finalised
PROMOTING A LIVING WAGE			
Determine wage gaps with respect to a living wage	Group	Ongoing deployment	• **Collection of data** for Decathlon retail, logistics and production teammates
Implement corrective actions			• **Support was obtained from BSR[20]** on the issue of remediation and sharing corrective action recommendations with the countries
Develop external collaborations with key players			• **Partnership with the UNGC[21]** to join a working group on the living wage, in collaboration with other companies

Strengthening a sense of belonging through employee share ownership

Employee share ownership offers teammates the opportunity to **invest in Decathlon for the long term through two structures[22] (Decaval and Disp, depending on the country). These were set up by the company to enable teammates to share in a common adventure** while building assets from a professional source. It strengthens teammates' feelings of involvement and responsibility, as well as promoting collective success.

The 500 relays in all the countries involved provide shareholding information to Decathlon teammates. The relays' mission is to ensure that everyone receives the same information by being able to give a clear and understandable explanation of how the shareholding scheme works.

In total, Decathlon had 52,491 employee shareholders in 50 countries in 2025[23].

What is the money invested in Decaval used for?

- 30% of the Decaval fund is invested in bonds to cover potential reimbursement requests from employees.
- 70% of the Decaval fund is invested in Decathlon shares to fund its strategies.

20. For more information on BSR, an external network of responsible companies recognised on the subject of living wages: https://www.bsr.org/en/.
21. For more information on the UNGC: https://unglobalcompact.org.
22. These structures are direct shareholders of Decathlon SE.
23. In 2025, the employee ownership scheme was offered for the first time in Malta, and ended in Ivory Coast and Israel.

Including ESG indicators in Decathlon's share value

Each year, independent experts evaluate the Group's financial trajectory based on market data to determine the change in its share value. Since 2022, the result of this evaluation has been subject to an adjustment in the form of a **bonus-malus, based on the Group's non-financial performance.** This makes it possible to demonstrate Decathlon's efforts to its co-investors. Including ESG criteria in the share valuation serves as an incentive to meet the objectives set in all the company's strategies.

So, Decathlon's ESG performance is assessed globally, through a selection of impactful environmental and social indicators:

- Reduction of CO_2 emissions in absolute terms
- Internationalisation of top management
- Employee engagement
- Share of revenues from so-called 'circular activities'
- Supplier panel performance on human responsibility in production issues
- Supplier panel performance on environmental responsibility in production issues
- Share of income generated by the sale of products created using an eco-design approach
- Accident rate
- Application of the living wage policy

Target

Target	Scope	Target year	Methodology and key assumptions	Monitoring	Result in 2025
LIVING WAGE					
Guarantee a 'living wage' for 100% of retail employees	Retail teammates	**2027**	Gradual extension to all employees Implementation of corrective measures	Review and share internally *via* the People Performance Report Annual valuation of share value	This ambition is currently being deployed with the aim of reaching the defined target

Performances

SHAREHOLDERS	2024	2025
Percentage of employee shareholders forvis mazars VERIFIED INFORMATION	52.93%	**51.01%**
Number of employee shareholders[24]	53,518	**52,491**
Number of countries/regions involved in the employee shareholding scheme	51	**50**

24. Due to an identified error regarding the data published in 2024 (53,499 employee shareholders), the 2024 figure has been restated to its actual value of 53,518 (representing a variance of 19 employees).

Diversity, equity and inclusion

Decathlon is an international company with employees from a wide range of backgrounds. It values all contributions and believes that everyone should have equal chances of success. Diversity helps the company to understand its customers better, contributes to social cohesion and supports business growth.

Decathlon strives to create a level playing field and equal opportunities for all its teammates. The Group promotes their talents regardless of their beliefs, age, disability, parental status, ethnic origin, nationality, sexual or gender identity, sexual orientation, political or religious affiliation, trade union membership, or any other characteristic that could be used for discrimination purposes.

POLICY

Key content	Scope	Responsibility and oversight	Standards	Consideration of stakeholders	Accessibility
DIVERSITY, EQUITY AND INCLUSION POLICY (DEI)					
Objective: To support the inclusion of under-represented groups and vulnerable people through four pillars: – Inclusive recruitment – Nominations and career development – Pay equity – Caregiver support Sharing a framework for each pillar: – Guidelines – Processes – Actions to be taken – Monitoring indicators	All Decathlon teammates (stores, warehouses, offices, own factories)	**Hierarchical responsibility:** – Chief of Group Human Resources – Director of Diversity, Equity and Inclusion **Oversight:** – Update after the first year of application and then every two years starting in 2026 – Performance indicators monitoring – Internal audit planned for 2026	✓EDGE Empower® methodology and certification	Adapted to local legal and cultural contexts	Internal document accessible to all teammates and available on the diversity, equity and inclusion intranet site Internal communication campaign in 2025

The DEI Policy will be deployed gradually around the world starting in 2026.

ACTIONS

Main levers	Scope	Time horizon	Advances in 2025
PROMOTING EQUAL OPPORTUNITIES			
Deploy the Diversity, Equity and Inclusion Policy in the countries	Group	Ongoing deployment	• **Publication and dissemination of a DEI Policy** • **Launch of an e-learning training programme** dedicated to DEI fundamentals
Guarantee equity in nominations and careers			• Organisation of a **Women in Leadership Journey** programme to identify and promote female talents inside the company (68 participants)
Encourage the creation of a **diverse candidate pool**			• **Launch of a training programme** on inclusive leadership and multicultural management (30 people trained) • **Publication of Disabilities Inclusion Playbook** • **Functional Suitability Mapping** for various types of disability

TARGETS

Targets	Scope	Target year	Methodology and key assumptions	Monitoring	Results in 2025
DIVERSITY, EQUITY AND INCLUSION (DEI)					
50% woman and 50% men	All teammates (stores, warehouses, offices, own factories)	**2026**	n/a	Annual review and sharing in ESG report	Target 50% — 46.9% / 53.1%
50% women team leaders, 50% men team leaders	All teammates (stores, warehouses, offices, own factories) having supervisory responsibilities over at least one person	**2026**		Quarterly review and sharing internally *via* the People Performance Report	Target 50% — 39.6% / 60.4%

PERFORMANCES

TEAMMATES IN TOP MANAGEMENT[25]	2024	2025
Percentage of women in top management	34.9%	**31.8%**
Percentage of men in top management	65.1%	**68.2%**
Internationalisation in top management	34.9%	**35.5%**
TEAMMATES BY AGE CATEGORY	2024	2025
Under 30 years	53,692	**54,575**
30 to 50 years	42,344	**43,492**
Over 50 years	5,093	**4,852**

25. The Top Management scope includes the company's key executives, such as the CEO, the members of the Executive Committee and the CEO's direct team, as well as the hierarchical leaders of the various departments such as Value Chain, Sports and Products, Retail and Digital. These strategic positions can be reconsidered as the company's needs evolve.

WOMEN LEADERS BY COUNTRY[26]	2024	2025
Percentage of women leaders (scope: 22 countries/regions):		
- Germany	36.4%	**36.9%**
- Belgium	30.5%	**34.2%**
- Brazil	41.1%	**45.8%**
- Canada	34.0%	**29.4%**
- Mainland China	54.3%	**54.4%**
- Spain	42.7%	**42.3%**
- France	29.7%	**30.9%**
- Hungary	48.9%	**49.8%**
- India	20.4%	**21.6%**
- Italy	40.7%	**38.1%**
- Morocco	51.1%	**46.3%**
- Mexico	43.9%	**45.1%**
- the Netherlands	36.8%	**35.8%**
- Poland	54.1%	**54.4%**
- Portugal	40.3%	**39.9%**
- the Czech Republic	42.9%	**42.2%**
- Romania	46.6%	**45.2%**
- the United Kingdom	46.3%	**37.8%**
- Singapore	46.1%	**40.4%**
- Switzerland	32.3%	**31.0%**
- Taiwan	57.5%	**55.6%**
- Turkey	34.5%	**35.8%**

TEAMMATES WITH A DISABILITY BY COUNTRY[27]	2024	2025
Percentage of teammates with a disability (scope: 22 countries/regions):		
- Germany	0.8%	**1.1%**
- Belgium	n/a	**n/a**
- Brazil	2.3%	**1.7%**
- Canada	2.1%	**2.4%**
- Mainland China	0.1%	**0.1%**
- Spain	2.2%	**2.2%**
- France	3.8%	**4.1%**
- Hungary	0.4%	**0.9%**
- India	0.7%	**0.6%**
- Italy	4.1%	**4.0%**
- Morocco	0.4%	**1.0%**
- Mexico	0.2%	**0.2%**
- the Netherlands	0.2%	**0.5%**
- Poland	1.1%	**0.9%**
- Portugal	1.4%	**1.1%**
- the Czech Republic	0.2%	**0.4%**
- Romania	4.8%	**4.5%**
- the United Kingdom	n/a	**n/a**
- Singapore	0.4%	**0.3%**
- Switzerland	1.4%	**0.9%**
- Taiwan	1.3%	**1.5%**
- Turkey	1.9%	**2.4%**

26. Teammates with at least one line manager.
27. Some disability data could not be collected in 2025 from countries/regions due to the lack of national legislation, right to collect this information, etc.

Development of interpersonal skills and know-how

In 2023, Decathlon began completely revamping its training model through the creation of **Decathlon University** (which is based on a hybrid concept combining **physical locations and an online platform),** and bringing together **technical know-how and soft skills** ithin the same ecosystem. In this way, Decathlon is adapting its training offer to keep step with major societal changes and to **armonise skills benchmarks** for all teammates, while at the same time **modernising the tools dedicated to their development.**

The Group is focussing on three core talent development goals:

- **To become the centre of excellence** in management and personal development, and share Decathlon's history, culture, meaning and values, and its evolution
- **To become the centre of expertise** in hard skills and the evolution of jobs and skills
- **To develop the centre of professional, physical and mental wellbeing** to help employees perform in the long term

FRAMEWORK

Decathlon uses core guiding principles shape its Group strategy for developing hard and soft skills.

Key content	Scope	Responsibility and oversight	Standards	Consideration of stakeholders	Accessibility
TALENT DEVELOPMENT FRAMEWORKS					
Objective: To make each teammate responsible for their training pathway through four pillars: – Provision of a global framework – Global training programmes – Pathway adaptability – Continuous skills updating	All Decathlon teammates (stores, warehouses, offices, own factories)	**Hierarchical responsibility:** – Chief of Group Human Resources – Director of Talent Development	n/a	Adapt to local needs and co-write frameworks with local talent development managers	Internal document accessible to all teammates on the Group intranet site

ACTIONS

Main levers	Scope	Time horizon	Advances in 2025
DEVELOPING TEAMMATES' EXPERTISE AND SKILLS			
Propose a global and adaptable skills development offering, specific to each job	Group	2027	• **Setting up of a common training foundation** for all employees, available in 35 languages • **Definition of skills assessment scales based on observable situations** for 40% of skills (539 out of 1,373) to objectively assess 97,604 teammates (41% of jobs) across the entire company
Optimise the learning experience			• **Creation of the Decathlon Group University platform,** listing all the training opportunities available to teammates
Experiment with and innovate the skills of the future			• **Creation of a training course in artificial intelligence** to serve the feedback culture • Launch of a test created using artificial intelligence to **identify efficiency improvement opportunities by using AI** in ten jobs (out of 556) • Use of AI to create a **training course on 'negotiation' skills** for strategic buyers

→ Note that these levers will evolve in 2026 to align with the new company project.

PERFORMANCE

TEAMMATE TRAINING		2024	2025
Percentage of teammates having had at least three hours of training over the past two years[28]	forvis mazars VERIFIED INFORMATION	73.7%	**75.0%**

For the 2025 financial year, the share of employees who received at least 3 hours of training over the past 24 months stands at 75.0%, an increase of 1.3 points compared to 2024 (73.7%).

This trend reflects continued investment in human capital, supporting a skill-building policy focused on team autonomy and operational excellence.

28. The scope of the training indicator excludes teammates from the Pulse subsidiary, as well as operations in Israel which transitioned to a franchise model in 2025.

Data privacy

POLICIES

In a constantly changing digital environment, personal data protection is a fundamental prerequisite for Decathlon's digital transformation. By building a solid foundation of trust, the company aims to secure its operations, protect brand value and strengthen teammate trust and loyalty for the long term.

Key content	Scope	Responsibility and oversight	Standards	Consideration of stakeholders	Accessibility
EMPLOYEE DATA PRIVACY POLICY					
Objective: To make personal data protection a lever of teammate trust and loyalty through four pillars: – Robust and pragmatic compliance – Alignment with market standards – Protection of brand value – Acculturation and accountability	Group	**Hierarchical responsibility:** Chief of Group Finance and Non-Financial Performance **Oversight:** – Two lines of defence – Local guidance provided by a network of personal data protection officers – Bi-annual internal audit	✓Local personal data protection regulatory frameworks	Possibility of country adaptation to local regulatory frameworks	Internal document accessible to all teammates and available on the personal data protection intranet site
GROUP INFORMATION SECURITY POLICY					
Objective: To define the organisation, roles, responsibilities, and information security requirements. The policy also addresses the risk management framework, third-party security, and incident response.	Group	**Hierarchical responsibility:** Head of Information Security (Risk Manager) **Oversight:** regular monitoring of indicators by a dedicated committee, implementation of a technical security audit plan, and performance of cyberattack simulation exercises	✓ISO 27001 Standard[29] ✓ISO 27002 Standard[30] ✓NIST Framework[31]	Involvement of country/region directors, sports directors, and safety managers	Internal document available on the cybersecurity intranet site, communicated annually to teammates. Security requirements contractually integrated into supplier agreements.

→ Note that the management of personal data protection uses the same processes and has the same requirements for customers, employees and suppliers.

ACTIONS

Main levers	Scope	Time horizon	Advances in 2025
DEVELOP A PERSONAL DATA PROTECTION CULTURE			
Propose a training programme on personal data protection	All teammates (stores, warehouses, offices, own factories)	2025	• **Deployment of training programme** on the fundamentals of personal data protection regulations (19 sessions with 188 teammates trained; 5,616 teammates trained through e-learning) • **Training sessions and tutorials** on how to use the Decathlon Privacy Cockpit tool
STRENGTHEN SECURITY RISK SURVEILLANCE AND CONTROL			
Protect the company's information system	Group	Ongoing deployment	**Greater detection** by the Security Operation Centre (SOC) to secure Decathlon's information system: • **Internal recruitment** of six teammates to manage and/or anticipate security incidents • **Work on treatment processes** and automating attack detection
Conduct maturity audits of new partners' personal data management		Every two years	• **Work on automating identification** of the riskiest suppliers for indirect purchases
Centralise all personal data management information in a single tool		Deployment underway in 2025 Finalisation planned for 2026	**Deployment of Decathlon Privacy Cockpit** in the countries to centralise the following in a single tool: • Data processing register • Confidentiality questionnaires right from the design phase • Data privacy impact assessments (DPIA), if required • Incident management monitoring
SECURING THE INFORMATION SYSTEM			
Raising employee awareness of cybersecurity	All teammates (stores, warehouses, offices, own factories)	Ongoing deployment	• Completion of **six global phishing simulations** targeting all teammates, followed by educational initiatives • Launch of **targeted phishing** campaigns for critical departments (HR, Retail, Logistics)
Managing third-party cybersecurity risks	Referenced Tier 1 and Tier N suppliers with financial flows		• Implementation of a **new third-party risk management process** • Execution of **security control assessment campaigns** across critical domains and key countries • **Update of the cybersecurity risk map** and definition of corrective action plans
Securing cloud environments and applications	Applications and development tools hosted on the Decathlon Cloud	2025	• Implementation of a **security portal** centralizing service offerings for technical teams
Detecting cyberattacks in real time	Group	Ongoing deployment	• **Selection of a new partner for the Security Operations Center (SOC) service** • **Strengthening the Group's Information Security Policy by integrating a dedicated incident response section,** ensuring a clear operational framework for their detection and rapid processing
Combating fraud	Retail (E-commerce and Decathlon stores), payment methods		• **Deployment of Check ID, a fraud prevention solution** • **Securing the loyalty program** (points-to-gift card conversions) • Creation of a dashboard centralizing fraud attempts
Securing AI usage	Group	Launched in 2025, for ongoing deployment	• **Development of the 'Cyber AI Assistant'** (security chatbot) • **Strengthening the Group's Information Security Policy** by integrating a specific section dedicated to the security of AI usage and technologies • **Security review** of artificial intelligence use cases

PERFORMANCES

CYBERSECURITY		2024	2025
Cyber-compliance level measured by CSPM (Cloud Security Posture Management)[32]	forvis mazars | VERIFIED INFORMATION	95.79	**96.63**
Number of employees sensitized to cybersecurity through JKPI[33]	forvis mazars | VERIFIED INFORMATION	52,009	**56,239**

29. For more information on the ISO 27001 standard: https://www.iso.org/standard/27001.html.
30. For more information on the ISO 27002 standard: https://www.iso.org/fr/standard/75652.html.
31. For more information on the NIST framework: https://www.nist.gov/cyberframework.
32. The CSPM tool is designed to ensure that cloud services are securely configured and compliant with industry standards. It enables the detection of misconfigurations in cloud environments, monitors security risks and vulnerabilities, supports compliance with internal and external security regulations, and automates the identification of security gaps to prevent breaches.
33. This indicator only includes employees who have completed the full training program (6 modules).

3.2 Workers in the value chain

In line with its values of vitality, generosity, responsibility and authenticity, Decathlon carries out its Purpose to "Bring people together through sport to make wellbeing accessible for all" by promoting sustainable development in all its activities. Wherever Decathlon is present, it commits to respect the Universal Declaration of Human Rights, the Declaration on Fundamental Principles and Rights at Work of the International Labour Organization (ILO), the United Nations Guiding Principles on Business and Human Rights, and the Organisation for Economic Co-operation and Development (OECD) principles for responsible business conduct and local legislation. To monitor their application, Decathlon incorporates these principles into its Human Rights Policy and its Code of Conduct for Decathlon Suppliers[1], which puts procedures in place to verify these requirements in production.

Impacts, risks and opportunities related to workers in the value chain

When conducting the double materiality assessment in 2024-2025, the Group identified seven material impacts, risks and opportunities related to workers in the value chain, as described in the following table:

Impacts, risks and opportunities	Type	Time horizon	Location	Policies/Frameworks
WORKING CONDITIONS				
Deterioration of working conditions in the value chain caused by: – contribution to higher unemployment (linked to the relocation of production) and worsening of job insecurity and poverty (due to wages below subsistence level) – failure to comply with legal working hours and recourse to excessive or unpaid overtime – violation of workers' social rights (failure to comply with collective agreements, obstructing the right of association) and repression of workers who protest – damage to workers' physical health	(Human rights)	M		• Human Rights Policy • Code of Conduct for Decathlon Suppliers, see p. 136 • Code of Conduct for Decathlon Partners (excluding production), see p. 140
WORKING CONDITIONS				
Safety and fairness at work through: – a guaranteed safe workplace – facilitating worker engagement through open social dialogue bodies and mechanisms for expressing concerns, enabling problems to be resolved	Positive impact (P)	L		• Human Rights Policy • Code of Conduct for Decathlon Suppliers, see p. 136 • Code of Conduct for Decathlon Partners (excluding production), see p. 140 • People's Safety Policy, see p. 92
Reduced productivity due to worker exhaustion	Risk	M		• Human Rights Policy • Code of Conduct for Decathlon Suppliers, see p. 136 • Code of Conduct for Decathlon Partners (excluding production), see p. 140
Increased production costs linked to the rise in the statutory minimum wage **Economic losses** due to social tensions and deterioration of the social climate				• Direct Purchasing Policy[2], see p. 136
EQUAL TREATMENT AND OPPORTUNITIES FOR ALL				
Contribution to disparities in the value chain, including: – gender wage disparity – unequal access to training resulting in a potential decline in know-how and in product quality	(Human rights)	L		• Human Rights Policy • Code of Conduct for Decathlon Suppliers, see p. 136 • Code of Conduct for Decathlon Partners (excluding production), see p. 140
CHILD LABOUR, FORCED LABOUR AND OTHER WORK-RELATED RIGHTS				
Irreparable physical/psychological harm to children and deprivation of access to education, increased poverty and vulnerability linked to child labour or forced labour	(Human rights)	L		• Human Rights Policy • Code of Conduct for Decathlon Suppliers, see p. 136 • Code of Conduct for Decathlon Partners (excluding production), see p. 140
Loss of funding and/or company value linked to media coverage, human rights violations in the value chain and poor company scores on these issues	Risk			

Negative impact | Positive impact | Opportunity | Risk | Actual | Potential | Short term | Medium term | Long term | Upstream | Own operations | Downstream

→ More information on Decathlon's first double materiality assessment on pp. 32-33.

1. The Code of Conduct for Decathlon Suppliers is available at: https://sustainability.decathlon.com/legal-documents.

2. This policy will be further enriched in 2026 to ensure a more direct and complete mitigation of this risk.

POLICIES AND FRAMEWORKS

Key content	Scope	Responsibility and oversight	Standards	Consideration of stakeholders	Accessibility
HUMAN RIGHTS POLICY					
Objective: To ensure constant engagement towards human rights along the entire value chain, with special focus on the: – prevention of child and forced labour – fight against discrimination – promotion of diversity, equity and inclusion – fair compensation – freedom of association and collective bargaining – freedom of expression – respect for the rights of indigenous peoples, as well as traditional rights and land rights – prevention of cruel or degrading treatment, and harassment – protection of personal data – right to a healthy environment – improved working conditions – occupational health and safety Mechanisms included in the policy: – Risk assessment and management – Establishment of a complaints management system – Deployment of continuous improvement actions	Entire value chain (Decathlon employees, workers at supplier sites, and directly affected communities)	**Hierarchical responsibility:** – Head of Industrial Processes and Group Sustainability – Director of Sustainable Development Operations – Head of Production **Oversight:** – Performance indicator monitoring – Internal and external audits of suppliers	✓Universal Declaration of Human Rights ✓International Covenant on Economic, Social and Cultural Rights ✓International Covenant on Civil and Political Rights ✓ILO's Declaration on Fundamental Principles and Rights at Work ✓United Nations Guiding Principles on Business and Human Rights ✓OECD Guidelines for Multinational Enterprises ✓Principles of the United Nations Global Compact ✓Principles governing businesses in the area of children's rights	Involvement in the policy creation of the Sustainable Development Department, the Human Resources Department, other Departments (Procurement, Communication and Digital) and the choice social partners. Consultation of experts (e.g. Human Level[3] through the Saliency Report, defining the impact of Decathlon's activity on human rights)	Document accessible online at engagements.decathlon.fr, in the "Legal documents" section Policy released during an internal Group communication campaign at the time of its publication in 2024

3. For more information on Human Level: https://www.wearehumanlevel.com.

Code of Conduct for Decathlon Suppliers and the social audit grid

The company's Code of Conduct for Decathlon Suppliers responds to the social issues highlighted by international organisations (ILO, OECD, etc.) and in particular: human rights, health and safety, chemicals management, corruption, management and communication with employees. This document must be signed by referenced Tier 1 and Tier N suppliers with financial flows[4] for Decathlon's own-brand production.

Compliance with this Code is verified by the regular presence of Decathlon's local production teams on the ground and by a **system of internal and external audits based on a grid that is updated regularly** to include regulatory changes. The strategy for making the audit process more reliable and implementing long-term corrective measures is being improved each year.

➔ More information on supplier relations management on p. 134.

The audit grid is currently focusing on twelve main themes:

1. Child labour
2. Forced labour
3. Freedom of association
4. Legal authorisations and periodic checks (health and safety)
5. Risk and safety management (health and safety)
6. Chemicals management (health and safety)
7. Fire safety and evacuation (health and safety)
8. Living environment
9. Working hours
10. Compensation
11. Human resources management
12. Management of social accountability

Since 2021, the Code of Conduct for Decathlon Suppliers has also included **dormitory and ethical recruitment guidelines.** Their implementation and application are monitored closely in the countries most at risk[5].

➔ The Vigilance Plan, guidelines for dormitories and ethical recruitment guidelines for suppliers and partners are available at https://sustainability.decathlon.com/decathlon-annual-sustainable-development-reports.

These topics are assessed in audits to reflect a situation at a given time, and to identify short-, medium- and long-term improvements at the production site. **Decathlon requires its suppliers to obtain a minimum score of C (on a scale from A to E).** If a supplier is assigned a D, it has six months to take corrective action and make improvements. This period takes into account the time required to put in place systemic action plans and the potentially significant investments associated with them. These action plans are then audited to validate the A, B or C grade. If a supplier earns an E score, order production and shipments are suspended until the detected problem is resolved.

➔ Note that the Code of Conduct for Decathlon Suppliers and the Code of Conduct for Decathlon Partners are presented in the "Business Conduct" chapter on p. 136 and on p. 140.

4. The internal social audit grid requires that referenced Tier 1 and Tier N suppliers with financial flows lead their own suppliers on topics included in the Code of Conduct for Decathlon Suppliers.
5. The risk mapping methodology is available in Decathlon's 2021 Modern Slavery Statement: https://sustainability.decathlon.com/decathlon-annual-sustainable-development-reports.

ACTIONS

Main levers	Scope	Time horizon	Advances in 2025
CONDUCT SOCIAL AUDITS IN PRODUCTION			
Conduct social audits[6] in production	Referenced Tier 1 and Tier N suppliers with financial flows	Ongoing deployment	• **554 social audits conducted** (530 in 2024). Further information on 2025 performance is provided opposite
ENCOURAGE RESPONSIBLE WAGE PRACTICES			
Identify wage gaps with respect to a living wage	Partner suppliers[7] (126 sites in 2025)	2030	• **Wage gaps assessed at 95 partner sites** with support from Decathlon production staff and external experts
FIGHT FORCED LABOUR			
Provide training on modern slavery	Production sites in the countries most at risk[8]	Ongoing deployment	• **ILO training on forced labour indicators** taken by 7 suppliers and 45 teammates
Implement corrective action plans in collaboration with external stakeholders			• **Corrective action plan for non-ethical recruitment practices** deployed by a Taiwanese production site at Decathlon's request, with support from Dignity in Work for All[9]

Measuring worker satisfaction

Decathlon is present around the world and has a complex supply chain, so it makes it a priority to conduct its business with accountability. The company recognises the importance of freedom of association and collective bargaining for all workers in its value chain, principles that are covered by its Human Rights Policy.

The dialogue process with workers in the value chain

Decathlon considers direct dialogue with workers in its value chain to be a pillar of its due diligence, consistent with its Human Rights Policy. On this subject, the company relies mainly on the Worker Voice project, which was launched in 2021 and is based on an **annual survey tool** called The Engagement and Wellbeing Survey (EWB). Originally developed by Nike®[10] and used by several companies in the textile sector, this survey aims to encourage workers to express themselves and strengthen dialogue at production sites. The questionnaire includes 20 questions for factory workers and is deployed with the support of external partners to guarantee confidentiality and simplified digital access for respondents. It measures worker satisfaction to trigger dialogue and identify potential negative impacts.

The EWB addresses six workplace wellbeing topics: communication, compensation, work-related stress, social relations, skills development, and health and safety (including harassment). Decathlon follows a structured process to measure the effectiveness of this dialogue:

- **Indicator analysis:** The participation rate is tracked to assess the scope and level of confidence of workers in this process
- **Identifying areas of improvement:** Each production site identifies its priorities for action based on its lowest scores
- **Corrective action plans:** Sites are required to develop action plans specifically targeting the three questions having received the lowest scores
- **Monitoring action effectiveness:** Changes to the scores in the subsequent survey are used to evaluate the measures put in place

In 2025, 202 sites[11] from 12 countries[12] conducted an Engagement and Wellbeing Survey (122 sites in 13 countries in 2024). More than 154,000 workers responded this year (91,000 in 2024), with an average participation rate of 83% for all sites concerned (70% in 2024).

To better understand the perception of workers who are potentially more exposed or marginalised (e.g., due to gender or seniority), Decathlon analyses the results of the EWB survey by specific categories. It then uses this analysis to create targeted action plans addressing the issues identified in these categories.

6. Environmental audits are presented on p. 58.
7. More information on supplier segmentation on p. 135.
8. The risk mapping methodology is described in Decathlon's 2021 Modern Slavery Statement: https://sustainability.decathlon.com/decathlon-annual-sustainable-development-reports.
9. For more information on Dignity in Work for All: https://dignityinwork.org.
10. For more information: https://www.laborsolutions.tech/post/nike-s-engagement-and-wellbeing-survey-now-available-to-anyone.
11. The survey was initially deployed at 96 partner production sites. It is now also being conducted at 75 strategic supplier sites on a voluntary basis and at the sites of 31 other suppliers. More information on supplier segmentation on p. 135.
12. Bangladesh, France, India, Indonesia, Italy, Mainland China, Sri Lanka, the United Kingdom, Taiwan, Thailand, Turkey and Vietnam.

Complaints mechanisms and remediation processes

Decathlon provides a number of channels for the workers in its value chain to share their concerns. In addition to the EWB survey presented above, the third-party independent reporting platform Whisply allows employees to report specific concerns at any time, including ones that require prompt action or remediation.

For all of these measures, Decathlon guarantees whistleblowers confidentiality and protection against any form of retaliation, in accordance with its ethical policies.

→ More information on whistleblower protection and report processing on p. 130.

TARGETS

Targets	Scope	Target year	Methodology and key assumptions	Monitoring	Results in 2025
CONDUCT SOCIAL AUDITS IN PRODUCTION					
90% of production sites rated of A, B or C in social audits	Referenced Tier 1 and Tier N suppliers with financial flows	**2026**	Social audit grid	Internal monthly reviews and sharing *via* the Sustainability Performance Report	Target 90% — 93.7%
MEASURE WORKER SATISFACTION					
90% of partner sites to deploy the EWB questionnaire	Partner suppliers	**2026**	Engagement and Wellbeing (EWB) Survey	Analysis of results by suppliers and by Decathlon	Target 90% — 85%

PERFORMANCES

HUMAN RESPONSIBILITY IN PRODUCTION[13]	2024	2025
Number of social audits conducted[14]	530	**554**
Number of production sites concerned by social audits in production[15]		
- Referenced Tier 1 suppliers with financial flows	954	**713**
- Referenced Tier N suppliers with financial flows		**186**
Percentage of production sites rated A, B or C in social audits		
- Referenced Tier 1 and Tier N suppliers with financial flows	92.8%	**93.7%**
- Referenced Tier 1 suppliers with financial flows	n/a	**94.4%**
- Referenced Tier N suppliers with financial flows	n/a	**89.8%**
Percentage of Decathlon company-owned production sites rated A, B or C in social audits	88.9%	**100%**
Percentage of Partner supplier production sites rated A, B or C in social audits	98.9%	**98.1%**
Number of Partner supplier production sites rated A, B or C in social audits	92	**103**

In 2025, 93.7 % of concerned referenced supplier production sites with financial flows were rated A, B or C in Decathlon's internal social audit grid (92.8 % in 2024). While showing progress, this result remains above the 90% target set for 2026.

This performance is driven by the continuous improvement of the due diligence system, as evidenced by:

- the rollout of unannounced audit campaigns, particularly in Bangladesh and Mainland China starting in spring 2025, strengthening the reliability of assessments
- the positive momentum of corrective action plans, which led to improved scores by year-end
- the ongoing mobilization of local teams to monitor social standards and support industrial partners

13. For more information on the definitions of referenced Tier 1 and Tier N suppliers with and without financial flows, see p. 28.
14. The definition of the number of audits conducted has been updated to include only regular assessments. Consequently, for the purpose of comparability with 2025, the 2024 data has been restated using the same scope.
15. Due to the evolving definition of supplier tiers, it is not possible to obtain a clear distinction between referenced Tier 1 and Tier N suppliers with financial flows for the year 2024. Furthermore, the monitoring of production sites covered by social audits in 2025 is only performed for referenced supplier sites with financial flows. Tier 1 and Tier N production sites described as 'referenced' are those effectively registered in the GEX tool.

3.3 Affected communities

In keeping with its new Purpose "Bring people together through sport to make wellbeing accessible for all", **Decathlon wants to bring about positive change for people.** As an international company operating on various levels with a global supply chain and local presence through its stores, the Group is aware of the impact its activities can have on communities and their residents.

In this regard, Decathlon is committed along its entire value chain to respecting the human rights and living environment of stakeholders potentially affected. The Group also supports the local and sustainable engagement of its teammates who work alongside associations to make the benefits of sport accessible to vulnerable people.

Impacts, risks and opportunities related to affected communities

When conducting the double materiality assessment in 2024-2025, the Group identified three material impacts related to affected communities, as described in the following table:

Impacts, risks and opportunities	Type	Time horizon	Location	Policies/Frameworks
ECONOMIC, SOCIAL AND CULTURAL RIGHTS OF COMMUNITIES				
Conflicts over water resource use in water-stressed regions and **pollution,** leading to deterioration of the physical health of communities	(Human rights)	L		• Code of Conduct for Decathlon Suppliers, see p. 136
Support for sport and community initiatives through Decathlon's mandate to make sport accessible for all	A	L		• The Decathlon Foundation's Ethical Charter[1] is being formalised; Validation target time: 2026
SPECIFIC RIGHTS OF INDIGENOUS COMMUNITIES				
Infringement of the human rights of indigenous peoples and obstruction of access to their cultural heritage	(Human rights)	L		• Human Rights Policy, see p. 110

Negative impact · Positive impact · Opportunity · Risk · Actual · Potential · Short term · Medium term · Long term · Upstream · Own operations · Downstream

→ More information on Decathlon's first double materiality assessment on pp.32-33.

1. For more information on the Decathlon Foundation: https://www.fondationdecathlon.com/en/.

POLICIES AND FRAMEWORKS

→ Note that the Code of Conduct for Decathlon Suppliers is presented in the "Business Conduct" chapter on p. 136, while Decathlon's Human Rights Policy is detailed in the "Workers in the Value Chain" chapter on p. 110.

ACTIONS

Decathlon is aware of the impact its activities can have on local areas, so it is **continuing its efforts to reduce the overall environmental footprint of its value chain.** As it does so, the company continues to support its suppliers in adopting practises that are less harmful for the environment, particularly by reducing water consumption and the chemical pollution generated by the Group's activities. At the same time, Decathlon is continuing its research in design to limit as far as possible the quantity of microplastics that are released when its products are washed.

→ Actions relating to water management, industrial wastewater treatment and air pollution are presented in the "Pollution and Use of Water Resources" chapter on p. 56.

In 2025, the Decathlon Foundation entered a new phase by focussing on three main levers (presented in the table below) related to the United Nations' Sustainable Development Goals (SDGs) of health and wellbeing, quality education, gender equality, reduced inequalities and partnerships to achieve these goals. However, the Decathlon Foundation continues to support all types of vulnerable communities, ensuring that the initiatives that are chosen remain inclusive and adapted to individual specific needs. This year, **168 projects were conducted in 26 countries, involving 112,102 beneficiaries,** including the three projects (in Colombia, France and Poland) presented below.

Main levers	Scope	Time horizon	Advances in 2025
DECATHLON FOUNDATION			
Take action to **include children and youths living in disadvantaged areas**	All countries in which Decathlon is present (stores, warehouses, production or logistics sites, etc.), responsibility and oversight by each country	Ongoing deployment	• **Colombia: Construction of a climbing wall and a football programme** with Fundación Formavida[2], benefitting 500 people from the Mariposa neighbourhood, which is marked by significant socio-economic vulnerability
Take action to **empower vulnerable girls and women**			• **France: Establishment of reception and information services, skills-building and self-esteem workshops** with *Maison des Femmes*[3], benefitting 200 women who have been victims of violence and who find themselves in precarious circumstances
Take action to promote the **health of people living with an illness, or with a physical disability, a developmental delay or a mental health disorder**			**Poland: Organisation of mountain expeditions** with the *Szerpowie Nadziei*[4] Foundation (Sherpas of hope) benefitting 360 people with disabilities

Formavida Foundation project in Colombia

2. For more information on *Fundación Formavida:* https://fundacionformavida.org.
3. For more information on *Maison des Femmes:* https://www.lamaisondesfemmes.fr.
4. For more information on *Szerpowie Nadziei:* https://szerpowienadziei.org.

Szerpowie Nadziei Foundation project in Poland

PERFORMANCES

DECATHLON FOUNDATION	2024	2025
Number of projects approved by the Decathlon Foundation	96	**168**
Number of beneficiaries of Decathlon Foundation projects	395,072	**112,102**
Percentage of Decathlon Foundation project beneficiaries by category:		
- Individuals with a developmental delay and/or a physical disability	31.2%	**25.6%**
- Individuals from disadvantaged areas	47.9%	**45.2%**
- Individuals suffering from disease	12.5%	**11.9%**
- Seniors	2.0%	**12.5%**
- Refugees	3.1%	**1.2%**
- Other vulnerable individuals	3.1%	**3.6%**
Number of countries/regions involved in Decathlon Foundation projects[6]	21	**26**

In 2025, the Decathlon Foundation assisted and supported 168 projects, including:

- 150 traditional projects
- 18 exceptional projects related to one-time donations for particularly popular initiatives, extended or completed partnerships, sports and solidarity events, as well as donations collected for associations through digital sports challenges

These projects reached 112,102 beneficiaries in 2025 compared to 395,072 in the previous year.

The decline is due primarily to the exceptional scale and nature of the initiatives conducted in 2024 that involved a particularly large number of people. For example, major actions in Italy relating to the inclusion of students on the autism spectrum and teacher training in adaptive sport reached nearly 75,000 beneficiaries. Additionally, technological projects and hospital interventions had also raised the awareness of a large number of people the previous year.

6. In 2025, projects were carried out in 26 countries/regions: Austria, Bangladesh, Brazil, Cambodia, Chile, Mainland China, Colombia, Côte d'Ivoire, the Czech Republic, France, Hong Kong, India, Indonesia, Israel, Italy, Kenya, Morocco, the Netherlands, Philippines, Poland, Portugal, Romania, Senegal, Spain, Switzerland, Vietnam.

Facilitating teammates' community involvement in France

At Decathlon France, freedom to be oneself is a stated ambition that is measured every year[7]. As a result, Decathlon supports and facilitates teammates' involvement with groups and associations through:

- **Special agreements integrated into working conditions:** Teammates working as volunteer firefighters[8] have been supported since 2021, and operational reservists[9] since 2023 (up to 17 days of paid leave, including five days for training)
- The opportunity to **transform team meetings into times of sharing and solidarity with local associations,** thanks to SoliDAYcathlon (14 teams held a solidarity day in 2025, attended by 228 employees)
- **Actions with specialised partner associations** (disability, integration, etc.)
- The opportunity to **organise a sports and inclusion project with the Decathlon Foundation[10]**
- **Skills-based patronage for older employees:** Since 2022, teammates over the age of 57 having at least ten years of seniority in the company can devote half a day each month to volunteering with associations of public interest during their working hours
- The **"One site = One inclusive partnership":** This project was launched in 2022 and aims to ensure that 100% of sites are engaged with a local association of their choice, meeting the inclusivity criterion. As of 31 December 2025, 53% of warehouses and 75% of stores have an active partnership[11]

Fostering social innovation to create a positive local impact in France

For the past four years, Decathlon has conducted social innovation actions for young people between the ages of four and 25 to create connections, cultivate trust and foster self-esteem. These projects were co-created with the French Ministry of Education, local authorities, students, teammates and associations. They were launched in the Hauts-de-France region with the goal of being duplicated in other regions of France. In 2025, **several initiatives benefited more than 47,000 young people across France,** including:

- **"One wall, one ball":** this project aims to build One-wall courts[12] (through active design[13]) in schools and public spaces to help municipalities find new ways to help local residents become active.
- **"Génération D'clic":** this initiative provides middle school and high school students with opportunities to encourage their classmates to get involved in three workshops (nutrition/hydration, exploring sports professions and sports workshops), to encourage them to use their bodies and their brains

7. For more information on the Decathlon Teammates Barometer, see p. 97.
8. For more information on this agreement, see NFRD 2021, p. 129.
9. For more information on the agreement signed with the National Guard: https://www.decathlon.media/fr_FR/dossiers-communiques/decathlon-soutient-la-garde-nationale.
10. For more information on the Decathlon Foundation, see p. 115.
11. The target of 100% of sites engaged locally with an association of their choice could not be met for stores in 2025 due to difficulties in identifying partnerships and new operational priorities.
12. In this sport, players take turns hitting a small rubber ball with their hand against a wall.
13. Active design consists in designing public spaces and buildings to encourage physical activity and sport in a free manner.

3.4 Consumers and end users

Building long-term trusting relationships with customers has always been at the heart of Decathlon teammates' concerns. Given growing expectations of transparency and accountability, the company is structuring its actions by improving the reliability of the information it shares with customers, along with safety (chemical and mechanical), IT security and the inclusive nature of the products it sells. Through continuous work in all these areas, Decathlon aims to achieve its Purpose to "Bring people together through sport to make wellbeing accessible for all" and to contribute to the development of a physically active society. Decathlon makes every effort to guarantee customer safety and satisfaction along the entire value chain, from design and usage to circular services such as repair, rental, or second life. With this in mind, teams are responsible for identifying risks of non-quality and for defining remediation paths in order to quickly provide solutions that are adapted to the needs of sports users.

Impacts, risks and opportunities related to consumers and end users

When conducting the double materiality assessment in 2024-2025, the Group identified eight material impacts, risks and opportunities related to consumers and end users, as described in the following table:

Impacts, risks and opportunities	Type	Time horizon	Location	Policies/Frameworks
IMPACTS OF INFORMATION ON CONSUMERS AND/OR END USERS				
Disclosure of personal information caused by data leaks and/or cyberattacks	Negative impact, Actual	S	Downstream	• Decathlon Group Information Security Policy, see p. 106 • Decathlon Employee Data Privacy Policy, see p. 106
Disinformation and harm to consumers caused by the disclosure of incorrect or misleading product information	Negative impact, Actual	M		• Playbook for circularity and marketing ecodesigned products
Financial losses and loss of funding and/or decreased company value, due to: – decrease in sales due to loss of customer trust in the event of unauthorised use of confidential data and/or data leaks – decrease in sales due to customer dissatisfaction with product offerings or customer experience – direct financial losses due to cyberattacks (ransom payments, assistance services following phishing, denial of service, hacking, data theft, etc.) – damage to brand image linked to media coverage of abuses relating to consumer access to product information	Risk	M	Own operations	• Group Information System Security Policy, see p. 106 • Decathlon Employee Data Privacy Policy, see p. 106 • Product Quality Manual • Playbook for circularity and marketing ecodesigned products
Increased sales and product quality, thanks to: – customer satisfaction, fuelled by the communication of complete and high-quality product information to consumers – collection and support of customer feedback used to improve products	Opportunity	S		• Playbook for circularity and marketing ecodesigned products • Product Quality Manual
HEALTH AND SAFETY OF CONSUMERS AND/OR END USERS				
Harm to consumer physical health due to the sale of dangerous or non-compliant products	Negative impact (Human rights)	S	Downstream	• Chemicals Management Framework • Product Quality Manual
SOCIAL INCLUSION OF CONSUMERS AND/OR END USERS				
Promotion of inclusive products helping to make sport accessible to all	Positive impact	S		• Adapted Sports Strategy
Raising consumer awareness of responsible consumption (durability, repairs, circular economy), to facilitate behavioural change	Positive impact			• Playbook for circularity and marketing ecodesigned products
Increased sales, due to: – expansion of the customer base – success and development of more sustainable offerings – greater global access of the Decathlon brand	Opportunity	M	Own operations	• Adapted Sports strategy • Global definition of ecodesign criteria by product category, see p. 68 • Implementation guide for second life solutions, see p. 78 • Implementation guide for rental solutions, see p. 79 • Repairs Framework, see p. 80

Negative impact · Positive impact · Opportunity · Risk · Actual · Potential · Short term · Medium term · Long term · Upstream · Own operations · Downstream

→ More information on Decathlon's first double materiality assessment on pp.32-33.

Protecting personal data

→ Note that Decathlon's personal data protection policies and actions are presented in the "Teammates" chapter on p.106.

Guaranteeing customer satisfaction

Since its creation in 1976, Decathlon has made customer satisfaction its highest priority. The Group implements a set of complementary and independent actions aimed at building relationships of trust with its customers, based on contacts and reciprocal knowledge. These interactions fuel the work of all teammates involved in improving the buying experience at every level of the company.

ACTIONS

Main levers	Scope	Time horizon	Advances in 2025
CUSTOMER REVIEWS			
Collect customer reviews following a Decathlon product or service purchase	Decathlon and OIB products, Decathlon services, Marketplace	Ongoing deployment	• Test project conducted to **prioritise the collection of customer reviews for products identified as strategic for Decathlon** • **Revamping of the customer review platform** (3.5 million reviews published in 2025, vs. 2.6 million in 2024)
CUSTOMER KNOWLEDGE			
Improve Decathlon **customer knowledge**	Decathlon users and customers[1]	Ongoing deployment	• **173 surveys** on 27 product types
CUSTOMER EXPERIENCE			
Measure the quality of the customer experience at all Decathlon contact points and other Decathlon experiences	Retail (Decathlon stores and website)	Ongoing deployment	• **Monitoring of the Net Promoter Score (NPS)** for retail and circular business models • **Deployment of an expedited returns process for dissatisfied customers** who are identified by an NPS score of less than 6/10

TARGET AND PERFORMANCE

Target	Scope	Target year	Methodology and key assumptions	Monitoring	Result in 2024	Result in 2025
CUSTOMER REVIEWS						
Average customer rating of over **4.7/5**	Decathlon and OIB products	**2026**	n/a	Monthly reporting	4.71	4.75 forvis mazars VERIFIED INFORMATION

1. Studies based on an analysis of user reviews and conversations with customers who agree to be contacted.

In 2025, Decathlon's average rating for all product reviews internationally was 4.75/5, compared to 4.71/5 in 2024. This result can be explained primarily by the:

- Increase in the average rating in almost all countries for which Decathlon collects reviews. Although France and Mainland China continue to dominate in the global calculation, performance is improving evenly across key geographical areas.
- Decrease in the number of products receiving a rating below the 4.2/5 threshold, from 634 in 2024 to 546 in 2025, illustrating the impact of the measures taken to improve product quality. However, design teams continue to work on action plans for all products receiving a rating below 4.2/5. Any product receiving a rating below this cut-off point is analysed and a clear decision is taken on whether to discontinue the product, redesign it or establish concrete action plans.

Guaranteeing customer safety

For Decathlon, customer safety is fundamental when using its sports products. To protect their physical integrity, risk prevention is included in the product specifications. This approach is based on strict quality standards to ensure Decathlon sells reliable equipment that can be used with complete confidence.

FRAMEWORKS

Key content	Scope	Responsibility and oversight	Standards	Consideration of stakeholders	Accessibility
CHEMICALS MANAGEMENT FRAMEWORK					
Objectives: – To define the guidelines and strategies Decathlon deploys for the use of chemicals – To clarify the company's expectations of its value chain and the commitments made by suppliers to Decathlon	Referenced Tier 1 and Tier N suppliers (with and without financial flows)	**Hierarchical responsibility:** Director of Chemical Safety **Oversight:** Signing of Decathlon's RSL[2] by suppliers each year **Monitored *via*:** dynamic dashboard (RSL signature rate), under the responsibility of the Director of Quality in Production	✓Decathlon's Manufacturing Restricted Substances List (MRSL) ✓Decathlon/AFIRM Product Restricted Substances List (PRSL)	Participation of Quality, Sustainable Development, Industrial Processes and Production departments	Internal document accessible to all teammates and available on the quality intranet site Document accessible externally at sustainability.decathlon.com
PRODUCT QUALITY MANUAL					
Objective: To describe the company's quality system and explain how user satisfaction, safety and compliance of Decathlon's globally managed products are guaranteed across its distribution and sales channels	All Decathlon operations Exclusions: Services, digital applications and Decathlon Pulse products	**Hierarchical responsibility:** Head of Quality and Compliance **Oversight:** – Process-based risk mapping – Annual policy update	✓Regulations and/or standards specific to the product categories marketed	n/a	Internal document accessible to all teammates and available on the quality intranet site

2. RSL: Restricted Substance List.

ACTIONS

Main levers	Scope	Time horizon	Advances in 2025
CHEMICAL SAFETY			
Systematically require the relevant suppliers to sign the Restricted Substances List (RSL)	Referenced Tier 1 and Tier N suppliers (with and without financial flows)	Ongoing deployment	• Inclusion of the **obligation to share the inventory of chemicals** present in the factory when the RSL is signed annually at 87.9% of relevant suppliers
Communicate the RSL to all OIB suppliers	OIB suppliers	2025	• **Inclusion of the RSL in the OIB contract**
Conduct component and product compliance tests to verify compliance with the PRSL	Decathlon products Exclusions: OIB and Marketplace products	Ongoing deployment	• **Review of test guidelines** used by product engineers • **Updated training materials** for product engineers, component engineers, production and quality managersé
MECHANICAL SAFETY			
Ensure the technical validation of so-called 'sensitive' products during the design phase	So-called 'sensitive' Decathlon products (all products of various types that could cause serious or very serious injury in the event of failure under normal use)	Ongoing deployment	• Creation of a **list of products requiring priority guidance** based on economic, safety, technical and innovation criteria • **Risk analysis** conducted in accordance with the requirements of the General Product Safety Regulation (GPSR) for 100% of products • Implementation of an **automatic blocking process preventing the sale** of products identified as being non-compliant with local regulatory requirements
Guarantee manufactured products' technical conformity with Decathlon requirements (defined in the specifications)	Referenced Tier 1 and Tier N suppliers (with and without financial flows)		• **Review of inspection plans** by product type and supplier • **Updating of legal contracts with suppliers,** to include an obligation to monitor an inspection method guaranteeing product compliance with Decathlon requirements

Promoting responsible consumption

For Decathlon to reach its environmental footprint reduction targets, consumers must buy into responsible and circular offerings. The company works to deploy transparent and rigorous communication to highlight these solutions and support changes in buying habits. The challenge is to provide reliable information in order to actively direct consumer choices towards lower-impact models.

→ Note: circular business models are detailed in the chapter 'Resource use and circular economy' on p. 66.

FRAMEWORK

Key content	Scope	Responsibility and oversight	Standards	Consideration of stakeholders	Accessibility
PLAYBOOK FOR CIRCULARITY AND MARKETING ECODESIGNED PRODUCTS					
Objective: To define the rules to be followed for product environmental communication	Group, for marketing and communication teams	**Responsibility:** – Circular Business Model Marketing Manager – Director of Sustainability and Product Communication **Oversight:** Environmental claim monitoring dashboard	✓France: AGEC Law ✓European Union: Directive (EU) 2024/825 Empowering Consumers	Participation of Quality and Compliance departments, Legal and Compliance departments, and Sports and Country Marketing Managers in the development of the playbook	Internal document accessible to all teammates and available on the sustainable development and marketing intranet site

ACTIONS

Main levers	Scope	Time horizon	Advances in 2025
ENCOURAGE RESPONSIBLE CONSUMPTION			
Promote eco-designed products and circular business models	Retail (Decathlon stores and website)	Ongoing deployment	• Inclusion of environmental communications **in product promotion campaigns** • Creation of an **internal Customer Relationship Management (CRM) manual specific to circular business models** • **Deployment of seasonal communication campaigns** to promote circular business models • Development of a **circularity content creation model** for sports and countries • **Implementation of a training pathway** for responsible communication and marketing (154 people trained) and a circularity training course for retail managers (279 people trained)
Guarantee transparency of environmental information	Retail, in all countries where Decathlon is present and where regulations permit		• **Roll-out of CO_2 equivalent displays** by product in **four new countries** (Belgium, Portugal, Spain and Switzerland), with this information now available in a total of seven countries

Guaranteeing reliable product information

For Decathlon, reliable information on the products sold is essential in order to maintain a relationship of trust with its customers and users. The company deploys a set of complementary and independent actions to address this fundamental challenge.

ACTIONS

Main levers	Scope	Time horizon	Advances in 2025
STRENGTHENING INTERNAL MONITORING PROCESSES			
Make the internal approval process mandatory at every stage in the design phase	Decathlon products Exclusions: OIB products and products sold on the Marketplace	Ongoing deployment	• **Experimentation with Quechua** of a process where each stage of product development is validated only after approval
Define and strengthen the assignment of product benefits			• Incremental deployment of a process using **AI to monitor the assignment of product benefits**

Promoting sport for all

As an equipment manufacturer, Decathlon has an essential role to play in encouraging people to engage in sports. While sport is a key factor for health and wellbeing, and a driver for adopting low-carbon mobility (walking, cycling, etc.), it is also a powerful vector for inclusivity and social integration. In keeping with its new Purpose to "Bring people together through sport to make wellbeing accessible for all," Decathlon positions itself as a true partner in breaking down barriers to participation, supporting all users—regardless of their background or abilities—throughout their sporting lives.

FRAMEWORK

Key content	Scope	Responsibility and oversight	Standards	Consideration of stakeholders	Accessibility
ADAPTED SPORTS STRATEGY					
Objective: To make sports accessible to all, and especially to people with temporary or permanent physical disabilities	European market	**Hierarchical responsibility:** – Chief of Group Sports and Products – Adapted Sports Managers	n/a	Participation of the Adapted Sports department, innovation design, users with disabilities, FISPES[3], IAAD[4], rehabilitation centres and sports coaches in developing the strategy	Document accessible on the Group's sports intranet site

3. For more information on FISPES: https://fispes.it.
4. For more information on IAAD: https://www.iaad.it.

ACTIONS

Main levers	Scope	Time horizon	Advances in 2025
CONTRIBUTING TO INCLUSION THROUGH SPORT			
Develop co-creation with users having disabilities	Clubs, federations and rehabilitation centres in Europe	Ongoing deployment	• Collaboration with **100 more co-creators** than in 2024 (700 in total)
Develop an inclusive offering of sports goods	Products exclusively dedicated to disability sports or requiring adaptation, in Europe		• Sale of **inclusive backpacks**[5] (for people with and without disabilities, without distinction) and **jogging bottoms**[6] adapted to persons with disabilities
Contribute to facilitating access to adapted sports	Decathlon users and customers		• Signing of a wheelchair tennis partnership contract with the **French Tennis Federation** • **Mapping** of sports sites adapted to persons with disabilities, *via* QR codes on product sheets provided for wheelchairs and gloves

Facilitating sports practice and bringing communities together

Through its catalogue of digital platforms promoting sports practice, Decathlon contributes to the development of positive dynamics in communities, encouraging the creation of networks and strengthening ties between users around sports experiences, notably through:

- **Decathlon Conseil Sport**[7]**:** A blog devoted to sport and available in 18 countries, aiming to encourage readers to get (back) into sport, provide advice and help them progress in their practice whatever their level.
- **Decathlon Coach**[8]**:** An app that offers audio and video sports training sessions for all levels, and that measures performance. It is available in nine languages and allows users to practise nearly 70 sports free of charge. More than 41 training sessions are undertaken every minute of every day using this app.
- **Decathlon Outdoor**[9]**:** An app dedicated to hiking, cycling and snowshoeing. Its mapping and guidance features direct users along their walks or rides. It is 100% free and provides information on nearly 110,000 routes in France and nine other countries.
- **Kiprun Pacer**[10]**:** A running and trail running app available in 78 countries that offers free, progressive and personalised support. More than 2,800 training routes were created each day in 2025.
- **Decathlon Activités**[11]**:** A digital platform where users can book sports activities led by professional coaches in 13 countries. It aims to get people involved in sport and introduce them to new activities.
- **Decathlon Travel**[12]**:** A booking platform for sports holidays in France and abroad. The website lists over 2,700 trips organised around 40 sports, for every level and every budget. Stays are offered by partners who are selected for their local and sporting expertise, as well as for their commitment to a socially and environmentally responsible approach.
- **TrainMe:** This Decathlon subsidiary is a sports, wellness and health awareness partner for companies and their employees.

5. For more information on the inclusive backpack: https://www.decathlon.co.uk/p/wheelchair-backpack/356084/c71c94c241m8901103.
6. For more information on the jogging bottoms: https://www.decathlon.fr/p/pantalon-homme-facile-a-enfiler-noir/_/R-p-351406?mc=8853810&c=noir.
7. For more information on Decathlon Conseil Sport: https://advice.decathlon.ca/.
8. For more information on Decathlon Coach: https://www.decathloncoach.com.
9. For more information on Decathlon Outdoor: https://www.decathlon-outdoor.com.
10. For more information on Kiprun Pacer: https://pacer.kiprun.com/en.
11. For more information on Decathlon Activités: https://activites.decathlon.fr.
12. For more information on Decathlon Travel: https://www.decathlontravel.com.

4

Governance information

Business conduct

Decathlon is committed to the United nations Sustainable Development Goals

Business conduct

Decathlon is present in 59 countries/regions around the world and has a complex supply chain. Therefore, the Group makes it a priority to conduct its activities with accountability, integrity and transparency. It deploys several levers to fulfil this commitment, including developing and distributing codes of conduct, training teammates, adding supplier selection criteria, guiding suppliers and conducting regular audits.

Material impacts, risks and opportunities related to business conduct

When conducting the double materiality assessment in 2024-2025, the Group identified ten material impacts, risks and opportunities related to business conduct, as described in the following table:

Impacts, risks and opportunities	Type	Time horizon	Location	Policies/Frameworks
CORPORATE CULTURE, WHISTLEBLOWER PROTECTION, CORRUPTION AND BRIBERY				
Business ethics incidents and obstacles to competition related to cases of corruption and the payment of bribes	− A			
Financial losses and damage to brand image related to: − non-compliance with corruption regulations − incidents of corruption and bribery − insufficient whistleblower protection leading to the disclosure of confidential information allowing whistleblowers to be identified	Risk	M	●●●	• Global Code of Conduct • Anti-corruption Policy
Increased attractiveness, employee retention and engagement, thanks to: − stronger integrity, loyalty, values and moral principles in business activities, strengthening trust in business relationships − increased employee and stakeholder engagement through capitalising on Decathlon's strong corporate culture	Opportunity	S		
POLITICAL ENGAGEMENT AND LOBBYING				
Active contribution to stricter sustainability regulations through sustainability lobbying	+ A	M	●●●	• Government & Public Affairs Policy • Guidelines for Advocacy and Engagement
SUPPLIER RELATIONSHIP MANAGEMENT (INCLUDING PAYMENT PRACTICES)				
Improved environmental, social and economic performance of suppliers, thanks to: − supplier relationship management including sustainable procurement and equitable payment practices − support for suppliers in view of continuous improvement of their social practices	+ A	M	●●○	• **Direct purchases:** − Direct Purchasing Policy − Code of Conduct for Decathlon Suppliers • **Indirect purchases:** − Indirect Purchasing Policy − Code of Conduct for Decathlon Business Partners (excluding production)
INTELLECTUAL PROPERTY				
Intellectual property infringement and plagiarism, accentuated by the use of AI tools to copy existing models from other brands	− P	L	○●○	• Intellectual Property Strategy
Loss of funding and/or company value due to damage to brand image (plagiarising models) and scandals or campaigns on incidents of intellectual property infringement (loss of stakeholder trust)	Risk	M	○●○	
TRACEABILITY				
Failure to respect Decathlon's sustainability commitments related to a lack of visibility and control of the company's sustainability impacts along the value chain	− P	L	●●●	• Traceability reference document
Financial losses and decrease in company value due to non-compliance with regulations, scandals and negative campaigns on lack of traceability in Decathlon's value chain	Risk	S L	●●●	
Value creation and compliance through control of product data through: − investment in robust data management systems to guarantee data flows and compliance with the product digital passport − improvement of product information to engage customers and satisfy regulatory requirements	Opportunity	S M L	●●○	

− Negative impact + Positive impact | Opportunity | Risk | A Actual | P Potential | S Short term | M Medium term | L Long term | ●●○ Upstream | ○●○ Own operations | ○○● Downstream

→ More information on Decathlon's first double materiality assessment on pp.32-33.

Corporate policies and culture

GOVERNANCE

Corporate governance

Decathlon's governance bodies ensure that the company conducts its business in a responsible manner and adopts an ethical corporate approach.

The Board of Directors assesses the correct implementation of the compliance framework through its **Audit and Finance committee.** Once each year, a censor reports directly to the Board on compliance matters.

Within the Executive committee, a compliance referent particularly promotes and ensures compliance with the general principles of business ethics, and monitors the effectiveness of the deployment of the anti-corruption compliance system.

The Ethics commission is chaired by the CEO and ensures the values and ethical principles set out in Decathlon's Global Code of Conduct are adhered to. It also oversees the management of certain alerts depending on their degree of criticality.

→ More information on Decathlon governance on p. 12.

Operational governance

The Business Ethics department is composed of ten members, and steers the Group's corruption and influence peddling prevention and detection programme. It operates under the responsibility of the Group's Head of Legal and Compliance, who reports to the Chief Financial and Non-Financial Officer, who is a member of the Executive committee.

The central team relies notably on a **network of 59 ethics and compliance referents** to deploy and enforce the programme in each country where Decathlon is present.

FRAMEWORK

Key content	Scope	Responsibility and oversight	Standards	Consideration of stakeholders	Accessibility
GLOBAL CODE OF CONDUCT					
Objectives: – To define the conduct expected of all teammates – To aim to guarantee and promote professional, honest, ethical and responsible conduct that respects the Group's stated values and culture – To declare and document Decathlon's business conduct commitments (ethics, teammates' working environment, sustainable development, personal data protection)	All of Decathlon's teammates (stores, warehouses, offices, company-owned factories), corporate officers and subsidiaries	**Hierarchical responsibility:** – Group CEO – Head of Legal and Compliance	✓Universal Declaration of Human Rights ✓ILO Declaration on Fundamental Principles and Rights at Work ✓United Nations Guiding Principles on Business and Human Rights ✓United Nations Convention Against Corruption (UNCAC) ✓OECD standards and principles for responsible business conduct ✓Compliance with applicable national and international regulations on ethical and responsible conduct	Presented to staff representative bodies in France, monitored by procedures legally required around the world for the inclusion of the Global Code of Conduct in local internal rules	Translated into 30 languages Distributed in all countries in 2024 by email and through ethics and compliance referents, local legal experts and human resources managers Internal document accessible to all teammates and available on the Business Ethics department intranet site

THE ALERT SYSTEM

Tools

Decathlon has deployed a variety of tools and communication channels to enable teammates—and anyone outside the company—to report situations they believe to be contrary to the company's values, Global Code of Conduct or current regulations. This alert system covers all topics related to business ethics (corruption, influence peddling, fraud, etc.), human ethics (discrimination, harassment, occupational health and safety, etc.) and environmental ethics.

Internally, employees can report an alert directly to their line manager, to Human Resources or to an ethics and compliance referent. **In all countries, an alert platform with guaranteed anonymity (Whispli[1]) is available to teammates** and to anyone outside the company. For corruption issues, whistleblowers are strongly encouraged to use this platform directly to ensure their alert can be handled in the best possible manner.

Protecting whistleblowers

As a company, Decathlon encourages teammates to voice their concerns if they witness an actual or suspected breach, and not to try to deal with it on their own. The Group attaches the utmost importance to supporting teammates who have the courage and integrity to speak up. It is committed to protecting whistleblowers by:

- guaranteeing their anonymity and the strict confidentiality of the information they share, including the identity of the person or persons mentioned in their alert.
- prohibiting and combating any form of intimidation or retaliation against whistleblowers. Teammates who retaliate against a whistleblower will face disciplinary sanctions.

Whistleblowers will be protected regardless of whether the information they share turns out to be correct or incorrect, as long as they have acted in good faith.

Handling alerts

Two case managers in the Business Ethics department process reports from the entire Group. Referents are also appointed and trained systematically to handle reports on the local level. To maintain the impartiality required to properly process reports, case managers work in pairs and are never appointed from among upper management as they may later be required to rule on certain cases and decide on disciplinary measures.

Processing the reports can lead to various measures being implemented, depending on the type of situation: Stronger accounting controls, communication and awareness-raising actions, compliance reviews, training or disciplinary measures. Disciplinary measures are decided by sector leaders or by the line managers of the person being sanctioned. Decathlon's Ethics commission[2] has met to rule on the most sensitive cases since 2021, while local committees have ruled on reports made in each country since 2024. A Monitoring committee ensures the correct management of certain investigations that meet predefined criteria (number of persons to be questioned, processing time, etc.) stated by corporate governance.

Investigation management is structured around three levels of control:

1. **Internal control in pairs:** A dedicated case manager oversees the investigation.
2. **Supervision by the Business Ethics department:** This ensures the procedure is applied correctly.
3. **Internal or external audits:** Independent auditors ensure the procedure is followed, especially with regard to confidentiality and whistleblower protection.

Note that statistics from the alert platform were **presented to the Chair of the Audit and Finance committee twice in 2025.**

1. For more information on the alert platform: https://decathlon.whispli.com/sustainability.
2. More information on the Ethics commission is available on p.13.

PERFORMANCES

BUSINESS ETHICS	2024	2025
Handling alerts		
- Percentage of reports processed	68.7%	**69.3%**
- Percentage of reports currently being processed	31.3%	**30.7%**
Breakdown of alerts by theme[3]		
- Human rights violations	1	**6**
- Physical violence	4	**5**
- Physical safety	40	**15**
- Discrimination	33	**51**
- Sexual harassment	30	**29**
- Moral harassment	119	**149**
- Psychological risks, workplace wellbeing	n/a	**108**
- Employment contract	154	**168**
- Corruption	17	**8**
- Violation of the anti-corruption policy	25	**18**
- Theft	9	**23**
- Fraud	24	**31**
- Personal data breach	4	**13**
- Breach of confidentiality	4	**7**
- Money laundering	n/a	**1**
- Anti-competitive practices	n/a	**3**
- Environment	n/a	**6**
- Other violations[4]	30	**65**

Note that more reports were received this year than in 2024 (508 compared to 358). For the teams, this is a sign of teammates' growing trust in the platform and better knowledge of the tool by people outside the company.

COMMUNICATION AND AWARENESS

The Business Ethics department maintains a **regularly updated intranet site** to provide teammates with access to all business ethics documents and information.

Emails are also occasionally sent to all Group employees to provide information and raise awareness. In 2025, an awareness email was sent to all Decathlon employees on International Anti-Corruption Day and two messages were also sent to all teammates in France to present the business ethics framework at Decathlon.

3. A single report may involve several themes, so the total number of alerts per theme (706) is greater than the total number of reports (508 for VERIFIED mazars INFORMATION).
4. The "Other violations" category allows users wanting to address a theme other than those listed above to escalate their alert and discuss it with a case manager.

Preventing and detecting corruption and influence peddling

POLICY

Because Decathlon is present in 59 countries/regions, and is a player on the global sports market, it risks exposure to corruption and influence peddling. **The company adopts a zero-tolerance approach for these risks.** Within this context, Decathlon has established a corruption and influence peddling prevention and detection programme that is applied in each of its subsidiary around the world. To date, Decathlon has never been prosecuted for corruption by public authorities.

Key content	Scope	Responsibility and oversight	Standards	Consideration of stakeholders	Accessibility
ANTI-CORRUPTION POLICY					
Objectives: – To define mandatory rules that enable employees to understand prohibited corruption and bribery practices – To present a list of examples and best practices for employees to adopt when dealing with delicate ethical situations	All of Decathlon's teammates (stores, warehouses, offices, company-owned factories), corporate officers and subsidiaries	**Hierarchical responsibility:** – Group CEO – Head of Legal and Compliance	✓**France:** Criminal law and Sapin II law of 9 December 2016 ✓**United Kingdom:** Bribery Act and applicable local laws ✓**United States:** Foreign Corrupt Practices Act	Policy adapted locally (languages, regulations and example cases) to facilitate ownership	Included in the Global Code of Conduct and translated into all languages Internal document accessible to all teammates and available on the Business Ethics department intranet site Occasional emails sent to employees

A registry was created on the Business Ethics department's intranet site in 2025 to facilitate application of the Anti-corruption Policy and the tracking of gifts and hospitality.

MAPPING THE RISKS OF CORRUPTION AND INFLUENCE PEDDLING

In 2022, **Decathlon updated the risk mapping**[5] of its exposure to corruption and influence peddling for its various businesses. All the countries have signed the final report presenting the results of this new risk mapping.

This analysis **identified the businesses at greatest risk** and was structured according to the Group's various sectors, namely:

- Retail, given the high number of store employees
- Real estate, given the risks inherent in this activity (value of the transactions, collaboration with public authorities, etc.)
- Production, given the high number of external suppliers and related financial stakes
- Logistics, given the diversity of activities at the local and Group levels

These categories may differ depending on the country and the business conducted in the regions. A list of the five highest-risk activities was drawn up for each country, identifying the associated occupations.

Following this work, **Decathlon developed an action plan in 2023 for each of the countries in which it operates** in order to establish measures, procedures, policies or guidelines addressing the main risks identified in the mapping. The Group began rolling out these action plans in 2024 and continued implementing them in 2025. An updated risk mapping was launched at the end of 2025.

TRAINING REFERENTS AND PEOPLE IN THE MOST VULNERABLE POSITIONS

Decathlon provides training tailored to each sector and each country to support the people most exposed to the risks of corruption and influence peddling. This training covers a variety of topics, including the anti-corruption policy, the gift and hospitality procedure, conflicts of interest, the internal alert platform, evaluating third parties and criminal offences. All the teammates concerned are required to take a refresher course every two years. Training is also offered once a quarter to the new ethics and compliance referents in the countries.

In June 2025, ten members of the Executive committee attended a two-hour session on business ethics, examining geopolitical issues, current trends, recent actions by supervisory authorities and a detailed review of the anti-corruption programme. The advancement on this programme was also presented to the Audit and Finance committee in June 2025 and to the Board of Directors in December 2025.

ASSESSING THIRD PARTIES

Decathlon provides every employee with **a tool they can use to assess the third parties** with whom they might be required to work. The tool uses a risk-based approach to assess the reputation of partners and guide teammates on whether collaboration is possible or if further verification is required before a contract can be signed. Local referents have been trained in the use of this tool and in third-party assessments to support its deployment.

5. More information on this update is available in NFRD 2022 on p.138.

COMPLIANCE REVIEWS

Decathlon conducted a compliance review in the Netherlands this year. These compliance reviews require good knowledge of local issues and a sufficient level of deployment and maturity of the "Business Ethics" programme launched in 2017, which requires several years of work.

Compliance reviews involve examining a set of documents and interviewing teammates in the country to observe how they interact with third parties, in order to identify the risks of corruption and influence peddling. Following these checks, a report is drafted to propose a series of recommendations that are then implemented and monitored.

Political influence and lobbying

As a global player in the sports goods market, **Decathlon carries out lobbying activities in several countries to bring about positive and lasting change to benefit consumers, citizens and itself.** Because of its strong presence in Europe (70% of its sales), the company focuses its influence network primarily in EU Member States, and conducts its lobbying activities mainly with European institutions in Brussels. Globally, the Group relies on major coalitions (World Federation of Sporting Goods Industry, Global Alliance for Trade Facilitation) and maintains a dialogue with governments of emerging markets. This lobbying is not limited to facilitating market access or optimising trade regulations to encourage innovation and accessibility. Instead, its main objective is to work with public authorities to speed up innovation, promote accessibility to sport and contribute to health, wellbeing and circular economy issues.

POLICIES/FRAMEWORKS

Key content	Scope	Responsibility and oversight	Standards	Consideration of stakeholders	Accessibility
GOVERNMENT & PUBLIC AFFAIRS POLICY					
Objective: To regulate the company's relations with public authorities through centralised, ethical and transparent governance, in order to defend Decathlon's strategic interests while ensuring consistent public messaging	Lobbying, representation in professional associations and public policy statements made by Decathlon in each country where the company operates	**Hierarchical responsibility:** – Group CEO – Director of Public Affairs – Document validated by the Executive committee **Oversight:** – Quarterly implementation review at public policy working group meetings – Semi-annual implementation review by the Executive committee	✓Decathlon's Global Code of Conduct ✓Compliance with applicable national and international public affairs rules ✓Sapin II law ✓Anti-trust compliance rules	Involvement of the Legal and Compliance department in policy development	Internal document accessible to all teammates and available on the public affairs intranet site
GUIDELINES FOR ADVOCACY AND ENGAGEMENT					
Objective: To provide a framework for ethical and effective advocacy and engagement	Decathlon teammates and representatives involved in any type of engagement with external stakeholders or public affairs activities	**Hierarchical responsibility:** Director of Public Affairs **Oversight:** – Quarterly implementation review by the public policy group – Regular updates to reflect changes in the political and regulatory landscape, and best practices	✓Public and Government Affairs Policy and Decathlon's Global Code of Conduct ✓Compliance with applicable national and international public affairs rules ✓Sapin II law ✓Anti-trust compliance rules	Involvement of the Legal and Compliance department and internal experts in developing guidelines and consideration of regular discussions with multilateral organisations and professional associations/ coalitions	Internal document accessible to all teammates and available on the public affairs intranet site

STRATEGY

To support its growth and consolidate its strategic influence, **the Group has adopted a new 2025-2030 Public Affairs Strategy.**

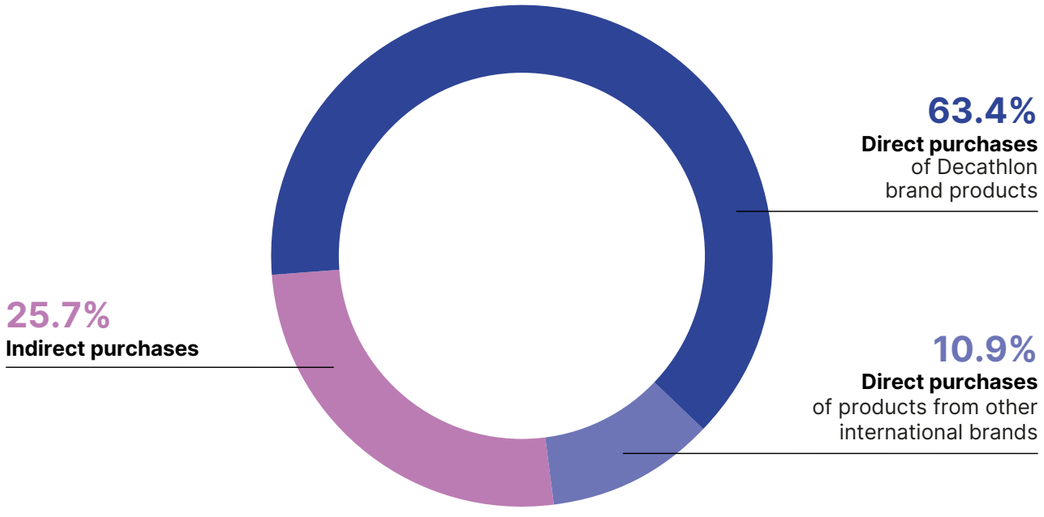
This strategy is structured around four priorities:

1. **Trade and market access:** As a key player in global commerce, Decathlon works to promote a stable and predictable trading environment; the Group therefore advocates for the removal of non-tariff barriers and the simplification of customs procedures. It works with multilateral bodies to promote balanced trade agreements, thereby ensuring the resilience of its supply chains and the continuity of its development in strategic markets.
2. **Environmental transition:** Decathlon is engaged in the ecological transition, co-operating with public decision-makers to jointly establish ambitious legislative frameworks that facilitate the development of the circular economy and ecodesign on an industrial scale. The Group also supports the decarbonisation policies of its entire value chain.
3. **Digital and artificial intelligence:** Decathlon is actively engaged in promoting the establishment of a harmonised regulatory framework, guaranteeing the conditions for fair competition among digital commerce players. The Group also contributes to the development of standards for responsible artificial intelligence and advanced cybersecurity protocols, in order to reconcile technological innovation, personal data protection and customer trust.
4. **Access to sport and wellbeing:** Decathlon is convinced that sport is a major public health lever, so it works with international organisations and governments to remove obstacles to physical activity and promote global wellbeing policies. The Group advocates for the inclusion of sport in education and health policies, while implementing innovative pilot projects to demonstrate the positive impact of physical activity on human longevity and vitality.

In 2025, Decathlon conducted its lobbying activities in compliance with transparency requirements, receiving no support or funding from the world of politics at any level of governance. Two employees are responsible for public affairs at European institutions in Brussels. Their activities are registered with the EU Transparency Register under ID348145840751-3[6], as required by the European Union.

Supplier relationship management

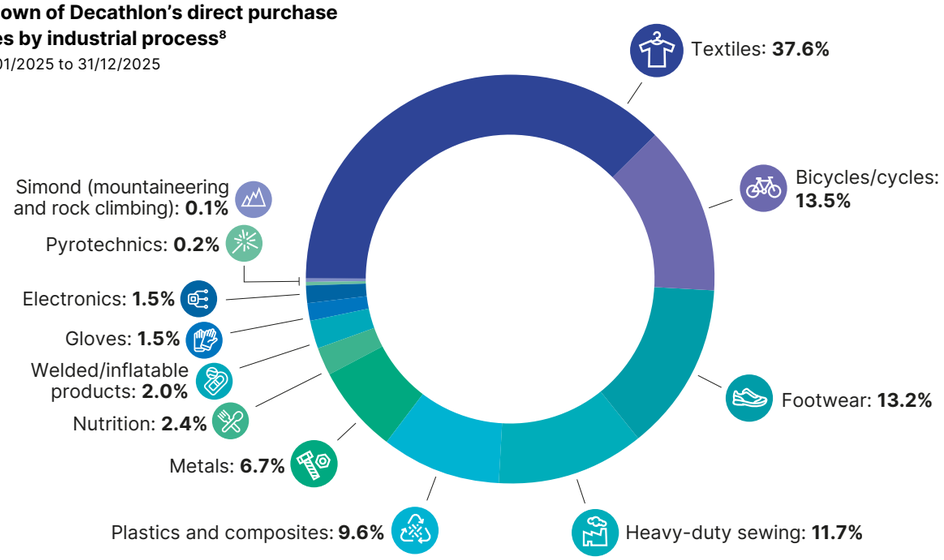
Breakdown of purchase volumes
from 01/01/2025 to 31/12/2025



DIRECT PURCHASES

The company offers a wide range of sports items from its five brands[7], in line with customer practices and needs. These products, designed by the Decathlon teams and suppliers, are manufactured using a number of industrial processes in sectors such as textiles, metallurgy, electronics, footwear, etc. The products are designed and manufactured in compliance with Decathlon's strict specifications and contracts, which include its social and environmental requirements.

Breakdown of Decathlon's direct purchase volumes by industrial process[8]
from 01/01/2025 to 31/12/2025



Supplier segmentation

Internally, **Decathlon distinguishes between three supplier categories: partner suppliers, strategic suppliers and other suppliers.** For partner suppliers, an additional segmentation was introduced in 2022, based on their type of added value:

- partners whose main added value lies in production capacity
- partners whose main added value is supply and industrial innovation

In 2025, the average seniority of Decathlon's panel of suppliers[9] was 14 years, reflecting the Group's desire to maintain lasting relationships.

Partner suppliers

Decathlon is building an industrial project with **partner suppliers that share its vision and values.** These collaborative and open projects create reciprocal trust. The demanding relationships are integrated into the company's internal processes, promoting operational excellence while developing the responsibility and autonomy of everyone involved.

In March 2025, Decathlon presented its ambition for the 2030 partnership strategy at the World Partner Forum. This strategy aims to strengthen existing partnerships, develop actions that work towards industrial excellence, stimulate innovation and increase sustainable impact. In 2025, two new suppliers reached a sufficient level of maturity to be added to this category, bringing the company's total number of partner suppliers to 55 (53 in 2024).

40.8%

of Decathlon's total purchases are made with its industrial partners

39.1% in 2024

Strategic suppliers

Decathlon maintains lasting relationships with all its suppliers, based on performance as well as social and environmental responsibility in the production process. Strategic suppliers are essential for the Group's purchasing model because they represent a **significant share of purchase volumes and enjoy a privileged collaborative relationship.** However, they do not yet meet all the criteria that would allow them to reach partner status.

Managing supplier risk

Since 2023, **Decathlon has deployed a supplier risk analysis process to better steer its purchasing strategies.** Each supplier is assessed according to four major risk categories:

- **External risks:** Geopolitical or economic crises, climate change, pandemics, cyber attacks
- **Strategic risks:** Rising costs, financial risks, supplier integration of sustainability, innovation and obsolescence, quality of the supplier relationship
- **Operational risks:** Capacity risks, quality, procurement, workforce availability, skills management and development
- **ESG risks:** Regulations, business ethics, human rights, health and safety, the environment

A list of 100 questions is used to assess supplier levels of risk exposure. This exposure to risks is then weighted, taking into account any risk management plans and measures already in place. **This methodology provides a residual net risk score that is used to define appropriate control plans and adapt Decathlon's purchasing strategies.**

To support this process, Decathlon has set up a company-wide internal network drawing on a range of competencies. This organisation was set up in the company to refine risk analysis at the supplier, industrial process and Group levels, and to help buyers make better informed decisions.

6. For more information on the organisation's data: https://transparency-register.europa.eu/searchregister-or-update/organisation-detail_fr?id=348145840751-31.
7. More information on Decathlon's brand portfolio on p. 22.
8. Excluding OIB (Other International Brands).
9. For the top 100 suppliers in terms of purchase volumes made by Decathlon.

Policies/Frameworks

The Direct Procurement Policy was finalised in January 2025, introducing **new operational governance to manage supplier relationships. It is structured around several key roles:**

- International purchasing managers who guarantee sustainable competitiveness for each purchasing process
- International strategic buyers who manage the competitiveness of the supplier panel by product family
- Area purchasing managers who oversee purchasing efficiency at the production area level
- The centre of excellence that guides global transformation and sets standards

Key content	Scope	Responsibility and oversight	Standards	Consideration of stakeholders	Accessibility
DIRECT PURCHASING POLICY					
Objectives: – To define Group-wide principles, organisation, governance, processes and applicable rules for the direct purchase of goods and services – To optimise costs and secure global procurement by managing the data of suppliers selected on the basis of competitiveness (price, lead times, quality), ethics, and sustainability	**Direct purchases:** Purchases made for the production of items or the provision of services to customers	**Hierarchical responsibility:** – Group Head of Industrial Processes and Sustainability – Director of Production – Director of the Centre of Excellence for Direct Purchases **Oversight:** Annual review of purchasing strategies by the Group Head of Industrial Processes and Sustainability, the Director of Production and the Director of the Centre of Excellence for Direct Purchases	n/a	Involvement of the Industrial Processes and Sustainability department, and the Purchasing department of each business unit in developing the process Consultation with an external expert	Internal document accessible to all teammates and available on the direct purchasing intranet site
CODE OF CONDUCT FOR DECATHLON SUPPLIERS					
Objective: To share Decathlon's minimum requirements and ambitions to guarantee fair and safe working conditions while committing to environmental protection	Referenced Tier 1 and Tier N suppliers with financial flows for Decathlon products Exclusion: OIB products	**Responsibility:** – Group Head of Industrial Processes and Sustainability – Director of Sustainable Development for Operations **Oversight:** Social and environmental audit processes	✓Universal Declaration of Human Rights ✓ILO Declaration on Fundamental Principles and Rights at Work ✓United Nations Guiding Principles on Business and Human Rights ✓OECD Guidelines for Multinational Enterprises on Responsible Business Conduct	Involvement of the Sustainable Development, Quality, Production, Purchasing, Legal, Compliance and Business Ethics departments	Document accessible online at engagements.decathlon.fr, in the «Legal documents" section Code of Conduct signed and appended to production supplier contracts

Decathlon's audit system

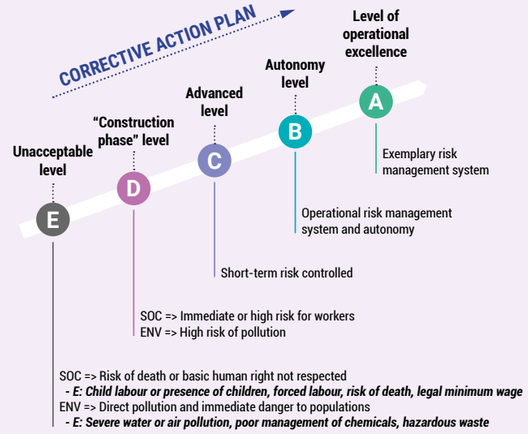
To evaluate suppliers through a structured audit process, Decathlon calls on both Operational Process Managers in Sustainable Development (OPM-SD), as well as social and environmental auditors from external firms or who have been trained internally according to the SA 8000 (Social) and ZDHC[10] (chemicals and environmental management) standards.

Any new partnership is subject to the supplier's commitment to comply with the Code of Conduct for Decathlon Suppliers and Decathlon's minimum requirements. Audits are used to ensure the following are applied correctly:

- **The twelve chapters pertaining to fundamental human rights** for workers, as well as health and safety conditions
- **The five chapters on the environmental audit** (environmental risk governance, on-site industrial wastewater treatment, hazardous waste management, air pollution and energy management)
- **The four chapters on the quality audit** (quality management system, skills management, operational activities, non-conformity management and corrective actions)

Three types of investigation can be undertaken during audits: visual, documentary and interviews. The auditors use the information they collect to fill out an analysis grid and assign a score ranging from A to E:

- **A – Operational excellence level:** The risk management system is exemplary and best practices are available
- **B – Autonomy level:** Risks are managed autonomously through a comprehensive management system
- **C – Advanced level:** Short-term risks are controlled through a basic management system
- **D – Construction phase level:** There is immediate or high risk to employee health, a high risk of pollution or an unstable quality management system that has not been formally established
- **E – Unacceptable level:** There is risk of death or basic human rights are not respected, a direct risk of pollution to the environment, a legal or security risk that is not under control



In the event of a score below B, Decathlon requires an action plan be implemented. If it considers the corrective measures to be insufficient, Decathlon reserves the right to reduce or terminate the commercial relationship with the supplier. The deadlines required for compliance vary according to the severity of the risk and the type of supplier. Audit frequency also varies according to the country as well as the human and environmental risks: the higher the risk, the more frequent the audits.

Since 2024, Decathlon has applied a new compliance framework that defines the mandatory obligations and rules to be followed regarding human and environmental responsibility, as well as decarbonisation for Decathlon's direct purchasing operations and its Tier 1 supplier panel. To ensure the Code of Conduct for Decathlon Suppliers and audit standards are applied stringently, a number of developments should be highlighted:

- A tightening of the rules for selecting new suppliers, including no new contracts signed with suppliers whose score is below C
- Clear definition of management procedures for the alert system and accountability levels in cases of non-compliance with the rules
- Further detailing of cases eligible for derogations from the rules (e.g. late audit, action plan timeline not respected), including information on extra time granted and responsibilities incurred

→ Information on supplier performances in environmental audits on p. 58, and in social audits on p. 113.

10. For more information on ZDHC: https://www.roadmaptozero.com and p. 59.

Local production

Decathlon is pursuing its development strategy in favour of local production, **to strengthen the resilience of its supply chain against risks** (linked to geopolitical, macroeconomic, environmental events, etc.) **and to be more responsive to market demands and uncertainties.** This strategy also makes it possible to develop the industry as close as possible to catchment areas, thus helping to develop the circular economy. In addition, the panel of suppliers and volume allocations are always chosen on the basis of total cost. The combination of these two strategies (local production and total cost logic) enables Decathlon to form a panel of suppliers that meet both the global and the local challenges that face the company.

Actions

Main levers	Scope	Time horizon	Advances in 2025
OPTIMISE SUPPLY CHAIN EFFICIENCY			
Standardise purchasing strategies	Direct purchases	2025	• **Standardisation of the analysis process and harmonisation of the drafting of** direct purchasing strategies for each industrial process to facilitate their assessment • **Implementation of new assessment governance** for main industrial processes (cycles, textiles, footwear)
OPTIMISE RISK MANAGEMENT			
Standardise and harmonise supplier compliance frameworks using a supplier risk approach	Direct purchases	2026	• **Standardisation and digitisation of supplier classification** and taxonomy • **Development of a risk score** for each industrial process for use in environmental, social and quality compliance frameworks • **Launch of new supplier compliance frameworks** by industrial process for referenced Tier 1 and Tier N suppliers with financial flows
LEAD THE SUPPLIER NETWORK			
Strengthen partnerships with partner suppliers	Direct purchases	2030	• **Launch of the 2026-2030 partnership strategy** to strengthen existing partnerships and develop industrial excellence, innovation and sustainable impact actions • **Organisation the World Partner Forum** attended by over 50 partners and 450 participants, alongside **three webinars** presenting strategic focusses to partners (200 participants) • **Implementation of dedicated governance for the partnership programme** (quarterly committee meetings with the Group Head of Industrial Processes and Sustainability, the Director of Production and the Director of the Centre of Excellence for Direct Purchases) and stronger management of each project
PERFORM AUDITS IN PRODUCTION			
More information on environmental audits on p. 58, and on social audits on p. 113			

INDIRECT PURCHASES

To take further action along its entire value chain, Decathlon also works to incorporate ESG issues in its indirect purchases that support its business and protect the daily operation of the company.

At Decathlon, **indirect purchasing covers all goods, services and supplies purchased to support the company's global business and ensure its day-to-day operations.** In this, they are different from direct purchases that are used to manufacture goods and provide services to customers.

Indirect purchases are structured around fifteen categories:

- Transport and logistics
- IT and Digital
- Communication and Marketing
- Finance
- Human resources
- Legal
- Real estate
- Creation/ Design
- Construction
- Site operation
- Store layout
- Travel
- Events
- Consumables
- Fluid and energy systems

Managing supplier risk

Just like with direct purchases, indirect purchases may expose the company and its stakeholders to various financial and non-financial risks for (human rights, health and safety, pollution, climate change, sourcing capacity, etc.).

To manage these risks along its value chain, Decathlon published **an internal indirect purchasing policy** in December 2022 **introducing a category of "critical" suppliers.** These suppliers are identified according to four risk qualification criteria:

- Potential impact on Decathlon's activities
- Contribution to the business model
- Volume of business generated[11]
- Potential ESG impacts

A Sustainable Development Manager was appointed for the Indirect Purchasing Department in 2022. This manager is responsible for using risk mapping to identify suppliers considered to be "critical" because of their ESG impacts.

As of 31 December 2025, 311 suppliers (332 in 2024) in 34 countries or regions representing approximately one-third[12] of indirect purchase volumes had been identified as "critical". Monitoring these suppliers is a priority, and they are required to sign a contract containing the Code of Conduct for Decathlon Partners[13] or to present equivalent standards, policies and practices (97% of them have now signed the Code of Conduct for Decathlon Partners or submitted at least an equivalent document). These elements must be approved by the internal compliance teams whenever contracts are signed or renewed.

Policies/frameworks

Decathlon strives to manage its indirect purchases in a sustainable manner so that it can become a vector of innovation and progress, maximising positive environmental, social and ethical impacts in accordance with the principles of ISO 20400. This strategic vision, formally stated in the Group's indirect purchasing policy, commits all relevant teammates around three fundamental pillars:

1. Purchase more sustainable products and services
2. Work with responsible suppliers having rigorous management of non-financial risks
3. Adopt ethical and responsible purchasing practices to be an exemplary partner, uncompromising when it comes to corruption and discrimination

The company also communicates these requirements to each of its suppliers *via* its Code of Conduct for Decathlon Partners.

11. Suppliers with an international purchase volume worth more than €15 million, or exceeding a spending threshold defined per country.
12. Note that new suppliers identified as "critical" in 2025 represent a small percentage of purchase volumes.
13. The Code of Conduct for Decathlon Partners is available at: https://sustainability.decathlon.com/legal-documents.

Key content	Scope	Responsibility and oversight	Standards	Consideration of stakeholders	Accessibility
INDIRECT PURCHASING POLICY					
Objectives: To define indirect purchasing principles, processes, values, roles and responsibilities	Indirect purchases: purchases of goods, services and supplies supporting the company's global business and its daily operations (15 categories)	**Hierarchical responsibility:** – Chief Group Financial and Non-Financial Director – Director of Indirect Purchasing **Oversight:** – Annual review – Internal Level 2 control by the indirect purchasing team in the countries and for each purchase category – Alert mechanisms and investigation process for reports	✓ISO 20400 for the definition of sustainable purchasing ✓Global Code of Conduct and Code of Conduct for Decathlon Partners	In-house workshop held for various occupations and countries upstream of policy implementation	Internal document accessible to all teammates and available on the indirect purchasing intranet site
CODE OF CONDUCT FOR DECATHLON BUSINESS PARTNERS (EXCLUDING PRODUCTION)					
Objective: To share Decathlon's minimum requirements regarding labour rights, environmental protection and animal welfare	Business partners, suppliers and service providers (excluding production) for the purchase of goods and services necessary for the company's smooth operation	**Hierarchical responsibility:** – Chief Group Financial and Non-Financial Director – Group Compliance Referent **Oversight:** Alert mechanisms and investigation process for reports	✓Universal Declaration of Human Rights ✓ILO Declaration on Fundamental Principles and Rights at Work ✓United Nations Guiding Principles on Business and Human Rights ✓OECD Guidelines for Multinational Enterprises on Responsible Business Conduct ✓Specific laws (France's Sapin II law, UK Modern Slavery Act)	Participation of the Sustainable Development, Quality, Production, Legal, Compliance and Business Ethics departments	Document accessible online at sustainability.decathlon.com, in the "Legal documents" section Code of Conduct appended to contracts

Actions and performances

INDIRECT PURCHASES	2024	2025
Number of relevant critical indirect purchase suppliers having completed an ESG assessment	190	**232**
Percentage of relevant critical indirect purchase suppliers having completed an ESG assessment	57.2%	**74.6%**
Average score for ESG assessments of relevant critical indirect purchase suppliers (/100)	58.4	**61.8**

To better oversee its panel of indirect purchasing suppliers and to limit ESG risks related to their activities, **Decathlon wants its suppliers that have been identified as "critical" to undergo an ESG evaluation process.** This evaluation is conducted primarily on the Ecovadis platform, assessing both policies and the monitoring of action plans in four main areas: the environment, human rights, business ethics and responsible purchasing. Exceptionally, evaluations may also be conducted by third-party organisations or using internal questionnaires.

In 2025, 1,547 suppliers in 28 countries or regions, including 1,315 "non-critical" suppliers and 232 "critical" suppliers (74.6% of the "critical" suppliers), completed their ESG assessment. **The ESG performance of "critical" suppliers stabilised in 2025 with an average score of 61.8/100 on EcoVadis** (58.4/100 in 2024). For the entire panel that was assessed, including both "critical" and "non-critical" suppliers, the overall average score was 62.2/100 on Ecovadis:

- **4%** earned an excellent score of between 85 and 100 (an A on Decathlon's audit grid)
- **42%** earned an advanced score of between 65 and 84 (a B on Decathlon's audit grid)
- **43%** earned an adapted score of between 45 and 64 (a C on Decathlon's audit grid)
- **10%** earned a partial score of between 25 and 44 (a D on Decathlon's audit grid)
- **1%** earned a failing score of between 0 and 24 (an E on Decathlon's audit grid)

All suppliers scoring below 45 are required to establish action plans in order to reach the minimum standard set by Decathlon (level C) as quickly as possible. "Critical" suppliers with a failing score will also be required to undergo an external audit, or a specific audit in the case of road hauliers.

Decathlon has set the validity period for this evaluation at:

- three years for suppliers scoring between 65 and 100
- two years for suppliers scoring between 45 and 64
- one year for suppliers scoring below 45/100

Intellectual property

STRATEGY

For Decathlon, protecting its intellectual property is **strategic for innovation, aiming to safeguard its activities while fighting infringement.** This strategy involves all relevant employees in three main ways:

- Innovate by building a strategic global portfolio of intellectual property rights (patents, trademarks, designs and models) in order to develop and use each intellectual property right
- Secure and adapt the intellectual property strategy to each sports market and region, guaranteeing legal protection for 100% of innovations
- Recognise the value of internal inventors

Global governance coordinates this strategy's application, involving the Innovation, Design, Industrial Processes and Legal departments in close cooperation with local teams.

Key content	Scope	Responsibility and oversight	Standards	Consideration of stakeholders	Accessibility
INTELLECTUAL PROPERTY STRATEGY					
Objective: To enable the sale of royalty-free products and content and protect Decathlon's strategic assets[14]	Product design and innovation, technical partnerships, communication and marketing, product marking and brand name	**Responsibility:** – Head of Legal and Compliance – Legal Intellectual Property Manager **Oversight:** – Annual steering committee meeting with Sports and Industrial Processes Department Managers – Annual reviews of intellectual property rights with Sports and Industrial Processes Department managers	✓WIPO Copyright Treaty	Participation of the Sports, Industrial Processes, Customer Experience, Finance, and Retail (company-owned stores and franchises) departments in developing the strategy	Internal distribution to relevant teammates using various communication channels (emails, newsletters)

Actions

Main levers	Scope	Time horizon	Advances in 2025
PROTECT DECATHLON'S INTELLECTUAL PROPERTY			
Identify and secure projects that generate strategic assets	Group	Ongoing deployment	• **Filing of 84 international patent extensions** • **Closer cooperation** with the Sports and Industrial Processes departments to transform projects into strategic assets • **Creation of new intellectual property training materials** (288 teammates trained in 2025)

14. Strategic intellectual property assets are part of a company's intangible heritage. This includes property rights, which are protected by laws. This protection is enforceable against third parties in a court of law.

Main levers	Scope	Time horizon	Advances in 2025
PROTECT DECATHLON'S INTELLECTUAL PROPERTY			
Identify and select infringing practices having the greatest impact on the company	Group	Ongoing deployment	• Development of a **rating grid** to identify infringement cases affecting the business most severely • **Monitoring of 45 court cases** • **Monitoring of 60 trademark opposition proceedings** • **Monitoring and continuous updating of Decathlon products under surveillance** to identify possible infringements on the market

Performance

INNOVATION	2024	2025
Number of patent filings and international patent extensions	70	**84**

Traceability

The company's traceability approach was launched in 2010 with the use of Radio Frequency Identification (RFID) technology to optimise inventory management and the user experience. It is now part of an environment that is marked by high societal expectations and the emergence of new regulations, such as the Digital Product Passport (DPP). Today, the Group is working to **improve data control for the entire product life cycle** through a complex, multi-stage project. The goal is to move towards greater granularity on the value chain to better **document the environmental footprint, facilitate circularity, make long-term contributions to safety and compliance issues, as well as guaranteeing transparency for customers.**

FRAMEWORK

At Decathlon, the traceability reference document was created to guide the Group's traceability strategy and align its operational processes with European sustainability and data excellence standards.

Key content	Scope	Responsibility and oversight	Standards	Consideration of stakeholders	Accessibility
TRACEABILITY REFERENCE DOCUMENT					
Objective: To define technological principles, data collection methods and coding frameworks aiming to ensure the unique identification and life cycle tracking of every Decathlon product, in order to optimise operational performance, increase transparency on the value chain and deploy circular models	Decathlon products: from the factory to end of life OIB products: from arrival at Decathlon warehouses to end of life	**Hierarchical responsibility:** – Chief Value Chain Director and Chief Brand and Marketing Director – Operational implementation by the Director of Traceability and RFID **Oversight:** – Quarterly reporting to the Executive committee	✓International Organization for Standardization, including ISO/IEC 5459 (coding) and ISO/IEC 18000 (RFID) ✓France's Anti-Waste and Circular Economy Law (AGEC) ✓Digital Product Passport (DPP) ✓EU Deforestation Regulation (EUDR[15]) ✓EU Batteries Regulation (EUBR[16]) ✓Contactless RAIN RFID technology standard ✓GS1 coding standards	Involvement of Purchasing, Industrial Processes, Logistics, Legal and Compliance, Quality and Retail teams	Internal document accessible to all teammates and available on the traceability intranet site Traceability requirements shared with suppliers *via* the Manufacture and Supply Agreement (MSA)[17] for Decathlon products and the General Terms and Conditions of Delivery for Decathlon and OIB products

15. For more information on the EUDR: https://eur-lex.europa.eu/legal-content/FR/ALL/?uri=CELEX:32023R1115.
16. For more information on the EUBR: https://eur-lex.europa.eu/eli/reg/2023/1542/oj/eng.
17. Manufacturing and supply agreement.

ACTIONS

Main levers	Scope	Time horizon	Advances in 2025
TRACEABILITY ALONG THE ENTIRE VALUE CHAIN			
Digitise collection methods for traceability data (evidence and certifications) to simplify access to information	Upstream value chain Decathlon products	2030	• **Definition of the digitisation strategy** for all industrial traceability data, with an initial deployment phase targeting partner suppliers in 2026 • **Preparation of technical bases for compliance** with the European Deforestation Regulation (EUDR) for relevant products and the European Battery Regulation (EUBR)
Collect the component and product data required to comply with international and local regulations	Decathlon products: from the factory to end of life OIB products: from arrival at Decathlon warehouses to end of life	Ongoing deployment	• **Use of RAIN RFID[18] technology** (since 2019) to identify products by using a unique number
Create databases to store and share traceability data, to guarantee transparency for each uniquely identified product			• **99% of Decathlon products are tracked** using a label that automatically creates an event[19] • **84 billion events have been recorded** in the traceability database
Simplify product circularity processes to create value and generate new revenue	Retail (e-commerce and Decathlon stores)		• Deployment of a **second-hand product traceability** solution in Spain
Facilitate product recalls and identify every product returned to the store or to logistics, to improve the quality and safety of the customer experience			• **Optimisation of 70% of quality incidents** requiring targeted action for some products, thanks to traceability data

TARGET

Target	Scope	Target year	Methodology and key assumptions	Monitoring	Result in 2025
PRODUCT TRACEABILITY					
95% average continuous traceability rate[20]	New Decathlon products, retail (e-commerce and stores) Excluding products sold through other third-party vendors or BtoB	**2027**	Measured by tracking unique identifiers, with an objective that considers incompressible technical and physical constraints as well as the time needed to integrate new logistics flows	Monthly calculation and quarterly reporting to the Executive committee	Target 91% (Q4) 95%

18. For more information on RFID technology: https://sustainability.decathlon.com/product-traceability-and-rfid-technology-at-decathlon.
19. From the time it leaves the factory, each event marks a stage in a product's life cycle (industry, logistics and distribution) by identifying the date and the location.
20. The continuous traceability rate measures the proportion of Decathlon products whose unique identifier was scanned at the time of sale and that has been tracked at least once at each key stage of its journey (industry, logistics and retail) starting at the factory exit, thus providing a minimal history of a finished product.

5

Appendices

Methodological note

Confirmation of participation and report on the fairness of information

Glossary

Publication ecosystem

Acknowledgments

Methodological note

General organisation of reporting

REGULATORY FRAMEWORK

This report represents part of a major legal transition marked by the move from the Non-Financial Reporting Directive (NFRD) transposed through Ordinance No. 2017-1180 to the new European Directive (EU) 2022/2464, known as the Corporate Sustainability Reporting Directive (CSRD). With the entry into force of the Omnibus legislative package and the DDADUE law of 30 April 2025, the implementation timetable for 'wave 2' companies, which includes Decathlon, was redefined. The two-year extension linked to the Omnibus Directive provides a period during which Decathlon can gradually and voluntarily adopt the CSRD requirements for 2025 and 2026.

The company's strategic choice aims to structure, ahead of time and in stages, Decathlon's ESG reporting around the standard's four pillars (Policies, Actions, Targets and Performance Indicators) and to share the first double materiality assessment (DMA) validated by internal governance and reviewed by Forvis Mazars in 2025. This commitment to regulatory convergence allows Decathlon to continue progressively securing its internal data collection processes, strengthening its governance around ESG issues and providing its stakeholders with reliable and robust information, while carefully following the European Commission's work to simplify the European Sustainability Reporting Standards (ESRS), which is expected to be finalised in 2026.

GENERAL METHODOLOGICAL PRINCIPLES

1. Reporting period

The reporting period for non-financial data is based on the calendar year (1 January – 31 December 2025) to ensure consistency with existing company reports.

If certain data relate to a reporting period other than the calendar year, this is stated in the body of the report.

2. Time horizons

For 2025, Decathlon defined short-, medium- and long-term time horizons in line with the requirements set out in the CSRD ESRS 1 standard. The chosen horizons are as follows:

- Short term: up to one year with respect to the reference period
- Medium term: one to five years from the end of the short-term reference period
- Long term: more than five years

3. Sources of uncertainty related to estimates and results

There may be measurement uncertainty when quantitative information cannot be measured directly, but must be obtained through estimates only. In this case, Decathlon identifies the indicators concerned in the report and is committed to providing information that will make it easy to understand the most significant uncertainties affecting these metrics.

In this context, information on the estimation methods used, as well as any hypotheses made to obtain the published figures, can be shared to clarify the information published by the company.

When estimates were used in 2024 and actual data is available in 2025, historical data is adjusted to guarantee consistency and reliability over time. In a concern for transparency, all restatements are mentioned in the report.

4. Reporting errors in previous periods

In exceptional cases, some data presented in this report may differ from that reported in the 2024 NFRD, particularly when input or calculation errors have been detected. In these cases, the discrepancies are explained in methodological clarifications accompanying the indicator tables or in this methodological note.

5. Reporting scope

In 2025, Decathlon was present in 54 distribution countries, with 102,919 teammates and sales of €16,829 billion before tax.

As of 31/12/2025, the Decathlon Group's scope includes:

- 1,902 stores (all forms of sales combined)
- 72 warehouses and logistics platforms
- 6 production sites owned by Decathlon

To establish the target ESG reporting scope for the 2025 financial year, it was agreed to use the scope of financial consolidation, which includes all Decathlon Group subsidiaries as of 31 December of the reporting year, and on the basis of which restatements have been made.

The restatements correspond to the exclusion of subsidiaries from the scope of financial consolidation.

Exclusions are made based on:

- corporate purpose (companies whose sole purpose is to acquire holdings, subsidiaries whose sole purpose is to hold real estate)
- control (Article L233-3 of the French Commercial Code)
- ongoing operations
- sales of the subsidiary in question (threshold of 0.01% of total sales from Decathlon Group subsidiaries)

For these subsidiaries, Decathlon considers that the cost of obtaining environmental, social and societal data is not commensurate with its value. The exclusion of these companies does not have a significant impact on the representativeness of data.

However, any subsidiary having more than one store must imperatively be included in the ESG target reporting scope, given the imperative of guaranteeing the relevance of the ESG target reporting scope. In other words, the rule for inclusion in the target ESG reporting scope in terms of the number of stores prevails over the rule for exclusion from the target ESG reporting scope in terms of sales.

Any subsidiary that records Reporting Business Units (RBU) corresponding to sales linked solely to a production activity for Decathlon products, regardless of the amount, must imperatively be included in the ESG target reporting scope with regard to Due Diligence, evidenced by performance in social audits in production, even if that subsidiary would be excluded from the ESG target reporting scope based on the sales threshold.

For Mainland China, in view of the local legal structures, it was decided to establish a specific rule integrating all subsidiaries with distribution and logistics activities.

The coverage rate of the ESG target reporting scope for 2025 is 99.38% of total sales from Decathlon Group subsidiaries. Any scope limitations are specified at the level of each indicator where appropriate.

The report indicates when a different scope is applied or if data are not available.

6. Changes applicable to the 2025 ESG report

As part of its regulatory convergence process towards the CSRD, Decathlon reviewed the relevance of all the indicators published in its ESG report for the 2025 financial year. The goal of this rationalisation approach, carried out in consultation with company governance and operational teams responsible for the various ESG topics, is to gradually evolve and align the list of published indicators with the company's strategies, and the impacts, risks and material opportunities revealed by the double materiality assessment and CSRD requirements (data points taken from the ESRS).

This led to the following choices for 2025:

- The removal of certain historical indicators that were no longer materially and/or strategically relevant or methodologically reliable
- The marginal integration of new indicators to ensure compliance with the requirements of the topical ESRS or address entity-specific issues

To guarantee comparability, Decathlon is working to reconstruct data from year N-1 with an identical scope and methodology for each new indicator. When data availability constraints prevent this historical recalculation, a methodological justification is provided.

7. Principles applicable to the drafting of the 2025 ESG report

In anticipation of the CSRD, Decathlon applies the following principles when drafting its ESG report and its future sustainability reports:

- Relevance requires that the information provided enables users to make decisions based on a double materiality, impact materiality and financial materiality approach
- Faithful representation requires that the information be complete, neutral and error-free
- Comparability implies that the information provided by the company for this financial year can be compared with information provided in previous financial years and with information provided by other companies, particularly those having similar activities or operating in the same sector
- Verifiability implies that either this information itself or the data used to obtain it can be corroborated
- Comprehensibility implies that the information is clear, concise and consistent. Compliance with this principle must ensure that any reasonably informed user can easily understand the information provided

SUSTAINABILITY INFORMATION CONTROL PROCESS

Checking the information presented in the ESG report is essential and constitutes a central element of the reporting process.

Qualitative information is collected, verified and provided by contributors from the operational activities responsible for its reliability. This information is proofread and validated by various committees in the specific fields, composed of people who are involved in and aware of non-financial reporting issues, before it is incorporated in Decathlon's annual ESG report.

Quantitative data is also subject to consistency and plausibility checks by contributors, who are responsible for ensuring its reliability, among other things. Note that some non-financial indicators are taken from information that is reported regularly and managed in the company. All this information is then consolidated, checked and approved, with the addition of another level of validation by the reporting and consolidation project managers since 2024. In the same way as for qualitative data, numerical data undergoes a review and validation process by a specific select committee prior to being incorporated.

The purpose of this information verification process is to ensure that data is understandable, reliable, accurate and compliant.

Work to organise and improve the collection, consolidation and reliability of data has been undertaken every year since 2013 to bring it in line with changes to regulatory requirements, with yearly observations of the Independent Third Party Organisation and to take into account changes in Decathlon's internal sustainable development projects and strategies. This work over the past years has made it possible to observe the relative reliability of certain information. Decathlon has been involved in a process of continuous progress and improvement over several years to strengthen its internal reporting process and improve the reliability of the data that the company communicates in its ESG reports.

The information presented in the non-financial report and the findings of the audit by the Independent Third Party Organisation are also used by the treasury teams in projects for sustainability-linked loans set up with banks, and are shared with Independent Experts who determine the company's annual share value.

Information verification

This ESG report has been verified, including through an audit for a selection of indicators. The work carried out and the conclusions are available on page 152.

METHODOLOGICAL CLARIFICATIONS

General information

1. The wording 'Decathlon Group' (or 'the Group') refers to Decathlon SE and all its subsidiaries.
2. Note that the wording 'Decathlon brands' refers to the Decathlon brand and four 'expert' brands (Van Rysel, Kiprun, Simond and Solognac). Nine specialised categories are gradually being added to these brands (B'twin, Caperlan, Domyos, Inesis, Kispta, Kuikma, Quechua, Rockrider and Tribord). The initialism 'OIB' refers to other international brands distributed by Decathlon.
3. The suppliers referred to by Decathlon are those with which the company has direct or indirect commercial relations for the production of its own brand products and their components. The presented product development approach (ecodesign, quality, human responsibility in production, etc.) concerns only those products manufactured for the company's own brands.

Business model financial information

The following points are the financial indicators presented in Decathlon's business model. Some of this data can be found in the simplified version of the Group's consolidated accounts:

- Dividends: €601 million distributed in dividends
- Net profit: €910 million
- Economic contribution: €4,510,938,681. The economic contribution includes direct taxes (€1,576,152,036), i.e., taxes owed and paid by Decathlon (such as corporate tax) and indirect taxes (€2,934,786,645) collected by Decathlon on behalf of the countries in which it conducts its business (such as VAT)
- Group effective tax rate: 30.89%

Climate change

Energy

1. Scope of data consolidation

The reporting scope of energy consumption data for the 2025 financial year includes Decathlon stores (excluding franchises), warehouses, offices and brand sites, as well as production sites owned by the company.

Data collected for 2025 covers 1,885 stores, 44 company-owned warehouses, 27 sub-contracted warehouses, 20 offices and brand sites, and six company-owned production sites.

Nuclear energy data is currently not available in the breakdown of energy sources. An evaluation methodology based on the national energy mix is being developed.

2. Estimates

For sites whose actual data was not available at the closing date, consumption has been estimated based on a ratio (kWh/m²) from the previous year. These ratios are calculated according to the following formula: total consumption over year N-1 divided by the relevant total surface areas. To ensure the reliability of these estimates, a three-level prioritisation logic is applied based on the availability of historical data. This method focusses on the site's specific ratio. In its absence, the country average ratio is used, and as a last resort, the Group average ratio is used.

3. Historical corrections and restatements

Historical data for 2024 was adjusted to include operational corrections reported by sites in 2025, as well as a major change in the way energy efficiency is measured. For the sake of accuracy, Decathlon has revised its calculation method. In 2024, sites closed during the year were not included in the calculation breakdown. From 2025, the scope now includes the weighted monthly surface area of all sites. For the sake of accuracy, the previous year's data was recalculated on this new basis to ensure a clear understanding of energy consumption changes.

4. Additional methodological information

Electricity produced by on-site photovoltaic systems is considered to be consumed primarily by the site producing it. Any surplus electricity injected back into the grid is negligeable.

In converting natural gas data, the factors used are aligned with ADEME's Base Empreinte®. An LHV/HHV ratio (lower and higher heating value) of 0.9 and an LHV of 13.33 kWh/kg are applied to harmonise data taken from invoices (HHV kWh) or volumeters (m³) in a homogeneous energy unit (LHV kWh).

Greenhouse gas emissions

1. Methodological framework and consolidation scope

1.1 Frameworks and principles of completeness

The greenhouse gas (GHG) emissions inventory is established in accordance with the GHG Protocol standard. For the sake of transparency and to reflect the business model's overall impact, the reporting scope covers all of Scope 3, including categories 9 (customer travel) and 11 (Indirect use-phase emissions), even though they are not included in the SBTi-validated emissions reduction trajectory.

1.2 Scope and restatement of historical data

Data consolidation is based on the operational control approach.

The scope covers all activities over which Decathlon has complete influence, including integrated stores, company-owned warehouses, headquarters and the six company-owned production sites.

A systematic restatement policy is applied to guarantee the comparability of results with the 2021 reference year. Historical data is updated whenever there is a significant change in scope, error corrections or methodological changes (e.g. major change in emission factors).

1.3 Governance and data integrity

The reliability of the carbon footprint depends on a rigorous monthly closing process based on technical integrity checks to minimise the risk of errors in data flows, together with consistency analyses performed by in-house experts to detect any anomalies with respect to historical trends.

2. Data source collection strategy and hierarchy

2.1 Data sources: A hybrid approach

A hybrid collection strategy is preferred to reconcile completeness and accuracy. The rule is to use primary activity data (direct measurements and invoices) for the most material categories to allow direct tracking of the decarbonisation strategy. If specific data is unavailable (such as for franchises), secondary data (extrapolations based on sales or surface area) are used.

2.2 Tools used and emission factor frameworks

The information system is based on a centralised architecture in which about 90% of the data volume is automated using a variety of tools, including:

- PACE for product life cycle impact analysis
- Resource Adviser for production and energy data
- Metrio to manage retail, logistics and transport data. Emission factors are extracted from recognised international databases, such as the European Commission's EF 3.1 database for raw materials and production processes

→ All the tools Decathlon uses to measure its impact are available on p. 41.

3. Methodology by emission type

3.1 Scopes 1 and 2 (own operations)

For Scope 1 (refrigerants, fuels for company-owned vehicles and gas consumption), the accounting of refrigerant gases relies on a mass balance approach based on actual maintenance refills. In 2025, in order to promote a rigorous scientific approach, Decathlon updated its emission factors for energy, combustion and refrigerant gases to align them with the EF 3.1 database and the IPCC's Sixth Assessment Report. This transition not only improves the consistency of the company's carbon footprint, but also expands its scope to allow 16 additional environmental indicators to be monitored.

For Scope 2, Decathlon applies double reporting (location-based and market-based). The contractual market-based method incorporates renewable energy certificates and residual mix factors for types of consumption that are not covered by specific contracts.

3.2 Scope 3 (value chain)

- **Category 1 (purchased goods and services):** The impact is calculated using granular life cycle approach (LCA) modelling based on bills of materials and volumes sold. An automatic check removes outliers greater than ten times the median per product type
- **Category 2 (capital goods):** This category covers building construction and capital equipment purchases that are accounted for in full in the year of commissioning, with no depreciation
- **Category 4 (upstream transport and distribution):** This includes the transport of raw materials and components to company sites, managed using the Metrio tool
- **Category 5 (waste generated in operations):** The impact of the treatment of waste generated by company-owned sites is measured by end-of-life destination, with the application of a zero emission factor for recycled streams
- **Category 6 (business travel):** In 2025, the calculation for this category incorporated a methodological change to the air emission factor (emissions are doubled to include the impact of condensation trails), and country-specific electric emission factors were introduced for the company's vehicle fleet
- **Category 7 (employee commuting):** Data is derived from surveys and extrapolated for full-time equivalent (FTE) employees. The life cycle approach is applied to electric modes of transport and ecomobility
- **Category 9 (downstream transportation and distribution):** This item includes customer mobility and e-commerce deliveries. The calculation uses an average vehicle occupancy rate of 1.6 passengers per car
- **Category 11 (use of sold products):** This accounts for direct (energy) and indirect (washing and drying) use of products over their estimated lifetime
- **Category 12 (end-of-life treatment of sold products):** Impact is modelled according to final treatment scenarios (incineration, landfill or recycling) defined by internal policies
- **Category 14 (franchises):** Emissions from franchises (Scopes 1 and 2) are estimated by extrapolation, by applying carbon intensity per unit of sales of integrated activities
- **Category 15 (investments):** The emissions from Scopes 1 and 2 of invested companies are included in proportion to the capital interest, with a materiality threshold set at 10%

For categories 9 and 11, a distinction is made between global reporting and target management:

- Global impact: Results include all emissions, including indirect emissions (according to GHG Protocol guidelines)
- SBTi targets: When reduction targets (Science Based Targets) are defined and monitored, the scope used excludes category 9 (customer travel) and a portion of category 11 (indirect product use) of the GHG Protocol

3.3 Incorporating the circular economy

The methodology used takes Decathlon's circular business models into account: products from the second-life model have a zero manufacturing impact (covered by the first cycle), while for the rental model, the entire manufacturing footprint is allocated the first time the product is rented.

Pollution and water resources

Chemicals management

The reporting strategy for chemicals is based on a strict regulatory framework that uses dedicated internal tools and international standards (ZDHC). For 2025, the reporting methodology was refined to reflect the greater reliability of operational monitoring.

1. Reference framework and data governance

The indicators are based on the use of three major information systems ensuring chemical traceability:

- GEX: contractual listing of suppliers and signing off on of requirements
- STARLIMS: centralisation of results of chemical testing on finished products
- ZDHC Gateway: third-party platform collecting Inchecks[1] reports for the inventory of chemical inputs in production

2. Scope and calculations

In 2025, value chain tracking was based on a new reinforced performance indicator as Decathlon evolved its Restricted Substances List (RSL) compliance indicator. In addition to the 15th version of the list (updated annually) being signed, the indicator now includes an up-to-date chemical inventory. This double requirement ensures comprehensive and dynamic monitoring of the chemicals used. The 2024 data was calculated based on this new definition to allow comparison between the two financial years.

For production sites participating in the ZDHC programme, the compliance rate reported is the consolidated average of compliance rates for each production site extracted from their Inchecks reports.

3. Identified methodological limitations

The quality of data from the GEX tool remains subject to listing update issues experienced by some suppliers. Adjustments and corrections were made during the year whenever a listing error was identified.

For the finished product test indicator, the calculation is limited strictly to data extracted from STARLIMS. This means that any test performed outside of this tool is not included in the final value.

Biodiversity

1. Biodiversity trajectory and footprint

To define its biodiversity impact reduction trajectory, Decathlon relies on the Global Biodiversity Framework (GBF) created in December 2022 as part of the Kunming-Montreal GBF, which was signed at COP15 on biodiversity. This framework defines 23 targets for the preservation and restoration of biodiversity by 2030, as well as a mission: "To halt and reverse biodiversity loss by 2030".

After updating its biodiversity footprint by adjusting the methodology used in 2024[2], Decathlon will present an updated version in 2026.

2. Methodology used to calculate the 2024 footprint

One of the units of measurement used to assess the impact of pressures on biodiversity is MSA.km²[3]. It represents the average abundance of plant and animal species in an area measuring one square kilometre, characterising the intactness of ecosystems.

Decathlon has selected the Global Biodiversity Score® (GBS)[4] tool, supported by CDC Biodiversité[5], to measure its biodiversity footprint. The GBS® calculation methodology is applied to the company's various activities to generate a measurable result that can be used to devise improvement scenarios. It offers the advantage of being adaptable to various levels of accuracy, with the results becoming increasingly reliable as more data is added.

To make the results easier to understand, Decathlon has chosen to use the term 'artificialised square kilometre equivalent' based on the following conversion: 1 MSA.km² = 1 artificialised km2 eq.[6].

Decathlon measures to what extent its activities contribute to the erosion of biodiversity along its entire value chain. Calculation of the biodiversity footprint using the GBS® tool distinguishes between the cumulative negative impact (persistent impact related to all past activities since the company's creation) and annual loss (impact related to Decathlon's activities over the past year). It applies to terrestrial and freshwater ecosystems, with the tool not yet covering marine ecosystems. It includes all Decathlon activities in Scopes 1, 2 and 3.

3. Developments concerning indicators published in 2025

In line with its commitment to transparency and in anticipation of its updated global biodiversity footprint in 2026, Decathlon introduced three new indicators in 2025 relating to its real estate footprint (stores and warehouses):

- The total surface area occupied by Decathlon stores and warehouses (in m²)
- The percentage of new surface areas opened through the reuse of existing buildings (as a %)

1. ZDHC Performance InCheck is a performance report that demonstrates a facility's chemical inventory compliance with ZDHC's MRSL.
2. For the results of the latest update to Decathlon's Biodiversity footprint measure, see the 2024 Non-Financial Reporting Declaration: https://drive.google.com/file/d/1jBidLrCPK4FYsztPswrU2TaDLoY-Kn5h/view.
3. MSA or Mean Species Abundance, is a metric created by the PBL (Dutch environment institute). This measure is expressed as a percentage.
4. Global Biodiversity Score® 1.4.7, January 2025, Marie Morgan GREBENT. It should be noted that the GBS® tool is still under development, so pressures related to invasive alien species and marine ecosystems have not yet been included. In addition, the impacts related to product use and end-of-life, as well as customer and employee travel, are only assessed from the perspective of climate change.
5. For more information: https://www.cdc-biodiversite.fr.
6. An impact of 1 MSA.km² is equivalent to the artificialisation of 1 km² of undisturbed natural areas. Source: CDC Biodiversity, 'Measuring the Biodiversity Footprint of Companies and Financial Assets', webinar, June 2022.

- The total soil sealing area (in m^2) for Decathlon stores and warehouses

These indicators target building footprint pressure on biodiversity and natural spaces that are generated by Decathlon's own operations (excluding company-owned production sites). Monitoring soil sealing area and the reuse rate of existing buildings provides a concrete measurement of the effectiveness of actions related to land use.

3.1 Scope

The scope of the indicators corresponds to Decathlon's own operations (owned and leased stores, warehouses and offices - including brand sites). Company-owned production sites and franchise stores are not included in this scope.

Offices include brand sites and stores include all types of retail spaces, including stores in shopping arcades, shopping centres, concept stores and stand-alone[7] stores, contact points and Click & Collect spaces.

Decathlon workshops are also included in the scope.

The indicators are based mainly on the buildings' gross leasable areas (GLA). Since this is the total surface area occupied by stores and warehouses, 12.6% of the data was extrapolated due to lack of available sources. Additionally, closed or sold assets are excluded from the calculation of impervious surfaces.

3.2 Methodology

The indicators are based primarily on the types of building and their GLA. The hypothesis used is: retail area = 0.9 x GLA.

For parking areas (car parks), different hypotheses were chosen depending on the type of site:

- Offices and warehouses: Parking and loading areas are estimated as representing two-thirds of the building's surface area, while green space is estimated as representing one-third of the building's surface area
- Areas inside shopping centres, buildings in town centres, pop-up shops, Click & Collect and contact points: Parking areas are assumed to be underground and shared. So, no base footprint (car parks or green spaces) is considered for this scope
- Stores located inside a shopping arcade and 'shop in shop'[8] concepts: Parking areas are assumed to be shared, and a hypothesis of 1 m^2 of parking per square metre of retail floorspace is used. Green spaces are not taken into account
- Brand sites and stand-alone stores: A ratio of 2 m^2 of parking per square metre of retail floorspace is used. At the same time, green spaces are estimated as representing one-third of the building's base footprint

To calculate soil sealing area, retail spaces and car parks are taken into account, but areas considered as green spaces are excluded for the following building types (offices, warehouses, stand-alone stores, brand sites and pop-up shops).

Resources and circular economy

Paper

This year marks a milestone in monitoring this indicator, with monthly production reports now submitted by every packaging supplier who works for Decathlon. This approach has been consolidated through rigorous monthly audits conducted by in-house teams, making it possible to replace estimates with actual and verified data. Refining this framework is part of Decathlon's ongoing commitment to eliminate single-use plastics: The transition to paper and cardboard solutions, whose share in the packaging mix is growing mechanically, now relies on increased traceability and enhanced data governance.

Circular business models

The scope of audited global sales generated by circular business models corresponds to automated flows in Decathlon tools, with the share of total sales at 2.52% for 2025. It is supplemented by the share of circular sales generated manually in local IT systems. This represents 0.12% for 2025 and is not included in the audit scope.

In 2025, the company continued to improve data collection and reporting processes to guarantee more accurate and consistent measurement of circular sales in all distribution countries. This approach is based on a robust accounting framework and strict data quality controls.

Sales generated by circular business models included in the calculation of this indicator correspond to circular Gross Merchandise Value (GMV), including second life sales by external sellers on Decathlon Marketplace. This ensures consistency with Decathlon's total sales volume, which also includes sales of other brands (in-store or *via* the Marketplace) and is used to calculate the ratio.

Due to an update to the definition of spare parts in 2025, historical data on the sale of products and services used for product repair and maintenance are no longer directly comparable. In the interests of transparency and comparability therefore, the 2024 data was reprocessed.

Waste

1. Reporting framework and definitions used

In the 2025 ESG report, Decathlon changed the presentation of waste generation indicators to progressively bring them into alignment with the publication requirements of the CSRD ESRS E5-5 standard. The definitions applied to calculate indicators are based on international and European standards, and on the Waste Framework Directive 2008/98/EC in particular.

The unit of measurement chosen for all published waste quantities is the metric tonne (t).

2. Scope of consolidation of published data

For the 2025 financial year, the reporting scope was adjusted to reflect the activities under the Group's direct operational control (exclusions are listed below). Integrated sites, including openings and closures during the year, are as follows:

- Stores: 1,927 sites (company operated)
- Warehouses: 65 sites (company operated)

3. Exclusions and justifications

Unlike previous years, sub-contracted warehouses were excluded from the 2025 reporting scope. Because these sites frequently work for several customers, they apply their own waste management policies, are not integrated into Decathlon's framework contracts and are not under its direct operational control. For comparison, volumes generated by these suppliers represented about 4% of the total waste generated in 2024.

Franchise stores were also excluded. Although subject to environmental clauses in their contracts, they retain autonomous management which currently does not allow for consolidated and reliable data escalation.

Production sites owned by Decathlon were still excluded in 2025. An integration plan is planned for 2026, targeting hazardous waste as a priority in order to complete the scope of Decathlon's own operations indicators.

To date, the Group considers waste sources from administrative sites (offices) to be 'non-material' in relation to the thresholds of significance used for environmental reporting. Work will be undertaken in 2026 to assess their waste generation impacts more accurately and confirm their non-significant nature.

To ensure date consistency and comparability, 2024 historical data was recalculated to align with the new scope (excluding sub-contracted warehouses).

4. Collection methodology and estimates

Data is collected by Metrio, the environmental data platform for Group sites operated directly (stores and warehouses).

Unsold products are included in waste streams or processed specifically. Donations, considered an avoidance strategy, are excluded from reported tonnage. Logistics waste is generated by handling (cardboard boxes, plastic), unlike stores that generate mainly paper, packaging and negligeable 'hazardous' waste (used oils, aerosols, etc.).

Coverage rate: In 2025, 80% of data came from primary sources (actual data entered manually by country referents) or from restatements configured directly in Metrio.

Estimation method used: A conservative estimation methodology is applied for sites without actual data (approximately 20% of waste quantities). This estimation method is based on a hierarchical application of ratios (weight of generated waste divided by sold or shipped quantities) calculated on the basis of sites having historically provided reliable and high-quality data. To avoid any bias, sites having only estimated data are not included in the calculation of these ratios. The hierarchical application of these ratios is based on the following principle:

- Countries with reliability greater than 20%: the country-specific ratio is applied
- Countries with reliability less than 20%: the generic group ratio by site type is applied

Default hypothesis: Volumes estimated using these ratios are considered to be unsorted and sent to landfill (zero recycling rate). This ensures that environmental performance is not overestimated in the absence of evidence of recovery.

5. Data granularity and methodological limitations

Some categories of hazardous waste cannot be isolated in current waste collection systems, so they cannot be broken down in this report.

Materiality: Quantities of sorted hazardous waste represent approximately 0.2% of total sources reported in 2025 and consist primarily of non-specific waste (oils, aerosols, contaminated containers).

Limitations: Because of their low volume and dispersion, these types of waste are difficult to track. Therefore, Decathlon was unable to provide a detailed breakdown by treatment type (elimination or recovery) for this specific category in 2025. Discussions will be required to determine the usefulness of investing resources into identifying these sub-categories of hazardous waste, given their low representation in the total waste generated by Decathlon sites.

Social information: Teammates

Whenever possible, social indicators are reported with a global perimeter, covering all countries where Decathlon has employees.

Alternatively, to cover the widest and most comprehensive scope possible and guarantee the relevance of the data published, the scope of the indicators focusses on a sample of 22 of the most representative countries or regions in terms of employee numbers. Ninety percent of the global workforce is represented by these 22 countries or regions (Belgium, Brazil, Canada, the Czech Republic, France, Germany, Hungary, India, Italy, Mainland China, Mexico, Morocco, the Netherlands, Poland, Portugal, Romania, Singapore, Spain, Switzerland, Taiwan, Turkey and the United Kingdom). As it converges towards the indicators required by the CSRD ESRS standards, Decathlon is presenting the total number of employees in terms of number of employees per country in the ten countries with the most employees from 2025.

Most local information (countries or regions) is calculated using data from ad hoc payroll software. Information for countries other than those mentioned above is calculated based on data uploaded to the 'Identity Access' tool whose reliability still needs to be improved.

The scope is systematically specified for each family of indicators.

Employee numbers for the Alltricks and Bergfreunde entities are included in the social data of France and Germany, respectively. However, these two scopes are not included in the consolidated results of DTB indicators.

As part of this progressive alignment with CSRD requirements, some Decathlon-specific indicators included in 2024 have been removed in this 2025 report.

7. Stand-alone architectural units that are not structurally connected to another building or are not part of a complex (such as a shopping arcade or shopping centre).
8. Decathlon point of sale inside a third-party store, typically with a shared infrastructure and dependence on the host for the management of flows (energy, waste) and property.

Confirmation of participation and report on the fairness of information

Limited assurance report from the Statutory Auditor on a selected ESG information

DECATHLON - Financial year ended December 31st, 2025

To the shareholders,

In our capacity as statutory auditor of your company, we have undertaken a limited assurance engagement on a selection of ESG information (hereinafter the "Information"), listed in the Appendix to this report, prepared on a voluntary basis by Decathlon (hereinafter "the Entity"), with regard to the Entity's internal framework (hereinafter the "Reporting Framework"), for the financial year ended December 31st, 2025, set out in the document attached to this report and prepared in connection with the publication of the 2025 ESG Report available on the Entity's website (hereinafter the "Statement").

Our assurance does not extend to information in respect of earlier periods or to any other information set out in the Statement not included in the Information. In particular, we are not responsible for expressing a conclusion on the compliance of the Statement as a whole with other established frameworks.

Limited assurance conclusion

Based on the procedures we have performed, as described under the section "Nature and scope of procedures", and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Information is not prepared, in all material respects, in accordance with the Reporting Framework.

Emphasis of matter

Without modifying our conclusion, we draw your attention to the methodological note of the Statement, which describes variations in the reporting scope depending on the indicators. The countries concerned by these exclusions are specified indicator by indicator in the Statement. More specifically, the reporting scope for information relating to human resources covers 90% of the Group's workforce as at December 31, 2025.

Preparation of the Information

The absence of a commonly-used generally-accepted reporting framework or established practice on which to draw to evaluate and measure the Information allows for different, but acceptable, measurement techniques that can affect comparability between entities and over time.

Consequently, the Information needs to be read and understood together with the Reporting Framework, available on request from the Entity's headquarters. The significant elements of the Reporting Framework are set out in the Statement.

Inherent limitations in preparing the Information

As disclosed in the methodological note of the Statement, the Information may be subject to inherent uncertainty arising from the state of scientific knowledge and from the quality of the external data used. Certain information is sensitive to the methodological choices, assumptions and/or estimates applied in preparing it.

In addition, greenhouse gases quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emissions factors and the values needed to combine the emissions of the different gases.

As forward looking information is inherently uncertain, actual future outcomes may differ, sometimes significantly, from the forward looking information presented in the Statement.

Responsibility of the Entity

The Information has been prepared under the responsibility of Management. Management of Decathlon is responsible for:

- selecting or establishing suitable criteria for preparing the Information;
- preparing the Information in accordance with the Reporting Framework; and
- designing, implementing and maintaining internal control relevant to the preparation of the Information that is free from material misstatement, whether due to fraud or error.

Responsibility of the Statutory Auditor

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the Information is prepared, in all material respects, in accordance with the Reporting Framework and is free from material misstatement, whether due to fraud or error;
- forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained; and
- reporting our conclusion to the Entity's Management.

As we are engaged to form an independent conclusion on the Information as prepared by Management, we are not permitted to be involved in the preparation of the Information as doing so may compromise our independence.

Professional guidance and Standard applied

We performed the work described below in accordance with the professional guidance issued by the French Institute of Statutory Auditors (CNCC) applicable to such engagement, and with international standard ISAE 3000 (revised) Assurance Engagements other than Audits or Reviews of Historical Financial Information issued by the IAASB (International Auditing and Assurance Standards Board).

They do not constitute an audit or a review within the meaning of the professional standards applicable in France. Nor do they constitute a "certification" in accordance with the guidelines of the Haute Autorité de l'Audit (H2A).

Independence and quality management

Our independence is defined by the provisions of the French Commercial Code *(Code de commerce),* French Code of Ethics for Statutory Auditors *(Code de déontologie),* as well as International Code of Ethics for Professional Accountants (including Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA). This Code is based on the compliance with the fundamental principles of integrity, objectivity, professional competence and diligence, confidentiality, and professional behavior.

In addition, we apply International Standard on Quality Management 1, which requires to design, implement and operate a system of quality management including policies and procedures regarding compliance with ethical requirements, professional standards, applicable legal and regulatory requirements and French professional guidance.

Nature and scope of the procedures

We planned and performed our work, described below, to address the areas where we have identified that a material misstatement of the Information is likely to arise. As part of our limited assurance engagement and based on our professional judgment, we:

- updated our understanding of the Entity and its environment, including the internal control components relevant to the preparation of the Information;
- assessed the suitability of the Reporting Framework's criteria with regard to their relevance, completeness, reliability, neutrality and understandability, taking into account, where appropriate, best industry practices;
- obtained an understanding of internal control procedures implemented by the Entity aimed at ensuring the compliance of the Information with the Reporting Framework, being specified that we have not assessed the design or implementation of controls relevant to the preparation of the Information, nor tested their operational effectiveness;
- assessed whether the methods used by the Entity to prepare the Information are appropriate in regard of the Reporting Framework and, where applicable, assessed the relevance of changes in methods and assumptions;
- verified that the Information has been prepared within the scope indicated in the Reporting Framework;
- For Information submitted to our procedures, we have:
  - obtained an understanding and evaluated the process for collecting and compiling the Information in order to assess the completeness and accuracy of the data collected, and performed procedures to verify the correct consolidation of these data;
  - performed analytical procedures to verify the consistency of any changes in those data and, where necessary, requested explanations from Management regarding any unusual identified items;
  - performed test of details, using sampling techniques (or other selection methods), in order to verify the correct application of the calculation methods and assumptions described in the Reporting Framework and reconcile the underlying data with the supporting documentation;
  - obtained an understanding of the method used to calculate the estimated data, through interviews. We assessed the appropriateness and correct application of this method, as well as the appropriateness of the sources of information used;
- referred, for qualitative information, to documentary sources and conducted interviews to corroborate them;
- assessed the overall consistency of the information in relation to our knowledge of the Entity.

We consider that the evidence we have obtained is sufficient and appropriate to support our conclusion.

The procedures performed in a limited assurance engagement are less in extent than for a reasonable assurance opinion in accordance with the French professional guidelines, as well as in accordance with international standard ISAE 3000 (revised)]. A higher level of assurance would have required us to carry out more extensive procedures.

Levallois-Perret, 21 april 2026,

The Statutory Auditor,
Forvis Mazars SA
Isabelle MASSA

Annex 1: List of ESG information subject to our limited assurance

Set out below is the list of indicators that were subject to limited assurance verification:

Topics	Indicators
Environmental	Energy consumption by square meter
	Scope 3 CO_2 emissions – "Products" (including an IT audit)
	Waste recovery rate
	Percentage of sales generated by products that have benefited from an eco-design approach
	Share of renewable electricity consumed by production sites on the priority guidance list
	Percentage of Tier 1 and Tier N production sites with and without referenced financial flows rated A, B or C in the environmental assessments (including an IT audit)
Social	Headcount at 31/12/2025
	Percentage of permanent contract employees
	Percentage of employees who have had at least 3 hours of training over the last 2 years
	Percentage of employees who are shareholders
	Frequency rate of accidents resulting in sick leave
	Percentage of women managers
	Average score for customer reviews
	Percentage of Tier 1 and Tier N production sites with and without referenced financial flows rated A, B or C in the social assessments (including an IT audit)
	Results of Decathlon Teammates Barometer
	Internationalisation of top management
	Percentage of women in the top management
	Cybersecurity awareness (percentage)
	Cybersecurity: level of cyber compliance measured using CSPM tools
Governance	Number of reports received on Whispli

Reasonable assurance report from the Statutory Auditor on a selected ESG information

DECATHLON - Financial year ended December 31st, 2025

To the shareholders,

In our capacity as statutory auditor of your company, we have undertaken a reasonable assurance engagement on a selection of ESG information (hereinafter the "Information"), listed in the Appendix to this report, prepared on a voluntary basis by Decathlon (hereinafter "the Entity"), with regard to the Entity's internal framework (hereinafter the "Reporting Framework"), for the financial year ended December 31st, 2025, set out in the document attached to this report and prepared in connection with the publication of the 2025 ESG Report available on the Entity's website (hereinafter the "Statement").

Our assurance does not extend to information in respect of earlier periods or to any other information set out in the Statement not included in the Information. In particular, we are not responsible for expressing a conclusion on the compliance of the Statement as a whole with other established frameworks.

Reasonable assurance opinion

Based on the procedures we have performed, as described under the section "Nature and scope of procedures" and the evidence we have obtained, in our opinion, the Information is prepared, in all material respects, in accordance with the Reporting Framework.

Preparation of the Information

The absence of a commonly-used generally-accepted reporting framework or established practice on which to draw to evaluate and measure the Information allows for different, but acceptable, measurement techniques that can affect comparability between entities and over time.

Consequently, the Information needs to be read and understood together with the Reporting Framework, available on request from the Entity's headquarters. The significant elements of the Reporting Framework are set out in the Statement.

Inherent limitations in preparing the Information

As disclosed in the methodological note of the Statement, the Information may be subject to inherent uncertainty arising from the state of scientific knowledge and from the quality of the external data used. Certain information is sensitive to the methodological choices, assumptions and/or estimates applied in preparing it.

In addition, greenhouse gases quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emissions factors and the values needed to combine the emissions of the different gases.

As forward looking information is inherently uncertain, actual future outcomes may differ, sometimes significantly, from the forward looking information presented in the Statement.

Responsibility of the Entity

The Information has been prepared under the responsibility of Management. Management of Decathlon is responsible for:

- selecting or establishing suitable criteria for preparing the Information;
- preparing the Information in accordance with the Reporting Framework; and
- designing, implementing and maintaining internal control relevant to the preparation of the Information that is free from material misstatement, whether due to fraud or error.

Responsibility of the Statutory Auditor

We are responsible for:

- planning and performing the engagement to obtain reasonable assurance about whether the Information is prepared, in all material respects, in accordance with the Reporting Framework and is free from material misstatement, whether due to fraud or error;
- forming an independent opinion based on the procedures we have performed and the evidence we have obtained; and
- reporting our opinion to the Entity's Management.

As we are engaged to form an independent opinion on the Information as prepared by Management, we are not permitted to be involved in the preparation of the Information as doing so may compromise our independence.

Professional guidance and Standards applied

We performed the work described below in accordance with the professional guidance issued by the French Institute of Statutory Auditors (CNCC) applicable to such engagement, and with international standard ISAE 3000 (revised) Assurance Engagements other than Audits or Reviews of Historical Financial Information issued by the IAASB (International Auditing and Assurance Standards Board).

They do not constitute an audit or a review within the meaning of the professional standards applicable in France. Nor do they constitute a "certification" in accordance with the guidelines of the Haute Autorité de l'Audit (H2A).

Independence and quality management

Our independence is defined by the provisions of the French Commercial Code *(Code de commerce),* French Code of Ethics for Statutory Auditors *(Code de déontologie),* as well as International Code of Ethics for Professional Accountants (including Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA). This Code is based on the compliance with the fundamental principles of integrity, objectivity, professional competence and diligence, confidentiality, and professional behavior.

In addition, we apply International Standard on Quality Management 1, which requires to design, implement and operate a system of quality management including policies and procedures regarding compliance with ethical requirements, professional standards, applicable legal and regulatory requirements and French professional guidance.

Nature and scope of the procedures

We planned and performed our work, described below, to address the areas where we have identified that a material misstatement of the Information is likely to arise. As part of our reasonable assurance engagement and based on our professional judgment, we:

- updated our understanding of the Entity and its environment, including the internal control components relevant to the preparation of the Information;
- assessed the suitability of the Reporting Framework's criteria with regard to their relevance, completeness, reliability, neutrality and understandability, taking into account, where appropriate, best industry practices;
- obtained an understanding of internal control procedures implemented by the Entity aimed at ensuring the compliance of the Information with the Reporting Framework;
- assessed whether the methods used by the Entity to prepare the Information are appropriate in regard of the Reporting Framework and, where applicable, assessed the relevance of changes in methods and assumptions;
- verified that the Information has been prepared within the scope indicated in the Reporting Framework;
- evaluated the process for collecting and compiling the Information in order to assess the completeness and accuracy of the data collected, and performed procedures to verify the correct consolidation of these data;
- For Information submitted to our procedures, we have:
  - performed analytical procedures to verify the consistency of any changes in those data and, where necessary, requested explanations from Management regarding any unusual identified items;
  - performed test of details, using sampling techniques (or other selection methods), in order to verify the correct application of the calculation methods and assumptions described in the Reporting Framework and reconcile the underlying data with the supporting documentation;
  - obtained an understanding of the method used to calculate the estimated data, through interviews. We assessed the appropriateness and correct application of this method, as well as the appropriateness of the assumptions and the sources of information used;
- referred, for qualitative information, to documentary sources and conducted interviews to corroborate them;
- assessed the overall consistency of the information in relation to our knowledge of the Entity.

We consider that the evidence we have obtained is sufficient and appropriate to support our opinion.

Levallois-Perret, 21 april 2026,

The Statutory Auditor,
Forvis Mazars SA
Isabelle MASSA

Annex 1: List of ESG information subject to our reasonable assurance

CSet out below is the list of indicators that were subject to reasonable assurance verification:

Topics	Indicators
Environmental	Scopes 1 and 2 CO_2 emissions – market-based and location-based
	Share of revenue generated from circular business models (second-hand, rental, repair) (including an IT audit)

Glossary

Abbreviations

ADEME	*Agence de la transition écologique* (The French Agency for Ecological Transition)
AFIR	*Association familiale d'investisseurs responsables* (Family Association of Responsible Investors)
AFM	*Association familiale Mulliez* (Mulliez Family Association)
CDP	Carbon Disclosure Project
COP	Conference of Parties
CSRD	Corporate Sustainability Reporting Directive
DEI	Diversity, Equity and Inclusion
DMA	Double Materiality Assessment
DTB	Decathlon Teammates Barometer
EPR	Extended Producer Responsibility
ESG	Environmental, Social and Governance
ESRS	European Sustainability Reporting Standard
EWB	Engagement and Wellbeing survey
FSC®	Forest stewardship council
GBF	Global Biodiversity Framework
GBS	Global Biodiversity Score®
GHG	Greenhouse gas
HR	Human Resources
ILO	International Labour Organisation
IPBES	Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services
IPCC	Intergovernmental Panel on Climate Change
IRO	Impacts, risks and opportunities
LCA	Life cycle analysis
NFRD	Non-Financial Reporting Declaration
OECD	Organisation for Economic Co-operation and Development
OIB	Other international brands
PEF	Product Environmental Footprint
PEFC	Programme for the Endorsement of Forest Certification
PPA	Power Purchase Agreement
R&D	Research and Development
RFID	Radio Frequency Identification
RPM	Returns per million
RSL	Restricted Substance List
SBTi	Science Based Target initiative
UN	United Nations
ZDHC	Zero Discharge of Hazardous Chemicals

Definitions

Sales generated by circular business models: Sales generated with second life products, rentals, and repairs.

Sales of products created benefitting from an ecodesign approach: Sales generated from products designed to have a reduced environmental impact while maintaining their qualities of use.

Decathlon refers to the entity Decathlon S.E. and all its subsidiaries. The expression "Decathlon Group" (or the Group) may also be used to refer to the same scope.

Tier 1 suppliers are bound contractually to a company within the Decathlon group for the manufacture and/or assembly of finished and semi-finished products (*via* a manufacturing agreement), destined for sale throughout the Decathlon Group distribution network (stores, e-commerce and franchises).

Referenced tiers N (2, 3 or +) suppliers with financial flows are bound contractually to a company within the Decathlon Group for the supply of processed materials and/or components (*via* a purchasing contract), to be provided to Tier 1 or Tier N suppliers for the manufacture and/or assembly of finished products.

Referenced Tier N suppliers (2, 3 or higher) without financial flows with the Decathlon Group contribute to Decathlon's product value chain and have a direct commercial relationship with Tier 1 or Tier N suppliers for the supply of processed materials and/or components necessary for the manufacture and/or assembly of finished products. Decathlon can intervene in the selection of referenced Tier N suppliers without financial flows, but does not interfere in the commercial and legal relationship between Tier 1 and Tier N suppliers. The methodology and decision on prioritisation and guidance on issues regarding these suppliers is being finalised.

Marketplace: Decathlon's digital sales site offering products from third-party vendors.

Sports & Processes: Teams responsible for the company's various sports (eg. Quechua for hiking, B'Twin for cycling, Tribord for sailing, etc.) and the industrial processes related to the manufacture of Decathlon products (textiles, metals, bikes, etc.).

Top management includes the company's key executives, such as the Chief Executive Officer, members of the Executive Committee and their executive assistants, as well as the hierarchical leaders of the various departments, including the value chain, sports and products, retail, and digital. This scope may evolve in line with the company's ongoing transformation and changing business needs.

Units of measurement

Bn	billion
CO_2	carbon dioxide
CO_2e	carbon dioxide equivalent
€	euro
kg	kilogram
km	kilometre
km^2	square kilometre
km^2e	square kilometre equivalent
kWh	kilowatt hour
kWh/m^2	kilowatt hour per square metre
m^2	square metre
m^3	cubic metre
t	tonne
tCO_2e	tonne of CO_2 equivalent

Publication ecosystem

Visit the website: sustainability.decathlon.com

This site contains all of Decathlon's commitments and actions **to make its activities compatible with planetary boundaries.**

2025 ESG Report

This sustainability report is the annual reflection of the **actions taken by Decathlon's teammates to limit the company's impact on the environment and to create value for its internal and external stakeholders.**

2025 Vigilance Plan

This report is public and accessible to all; it covers all of the company's responsibilities along its value chain and towards its third parties. It presents a mapping of environmental and human rights risks, action plans to prevent them and the functioning of the alert system.

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