



2025
Sustainability
report

CEO Statement

Dear readers,

As we present our 2025 Sustainability Report, the global necessity to transition toward circular consumption has never been more urgent. At re-buy, our mission remains steadfast: to make sustainability accessible to all, one transaction at a time, by transforming the traditional linear economy into a circular one.

This past year, our community of millions proved that impact at scale is possible. By giving consumer electronics and media a second life, we collectively extended the usage of 527,000 electronic products and 9.7 million media items. These efforts prevented over 212 tonnes of electronic waste from reaching landfills and saved an estimated 36,800 trees. These milestones - and the tangible progress they represent - are deeply rewarding. However, as our operations expand, so does our responsibility to measure our impact with the highest degree of rigor. In 2025, we took a major step forward by evolving our reporting framework. We have transitioned from our historical "Planet, People, Product" pillars to the formalized dimensions of "Environment, Social, and Governance" (ESG), ensuring full alignment with the European Sustainability Reporting Standards (ESRS).

Our commitment to excellence extends beyond our environmental footprint to our internal culture as well. We are proud that our Berlin Headquarters continues to rank within the top 10% of the technology sector for overall employee engagement, a result verified through the industry-standard Workday Peakon platform.

While we celebrate these achievements, we recognize that our journey is ongoing. We will continue to refine our processes, scale our in-house repair capabilities, and foster an inclusive, highly skilled workplace that supports our long-term vision.

I invite you to explore this report to learn more about our progress, our challenges, and our strategic outlook for the future. Thank you for your continued support and for choosing to actively participate in the circular economy.

Yours,



Dr. Philipp Gattner
Chief Executive Officer



rebuy in Numbers

2.9m¹

Customers

212 tonnes²

of electronic
waste avoided

1.6m³

Additional
usage years

527k⁴

Electronic products
given a new life



9.7m⁵

Media products
given a new life

36,800⁶

trees saved

9.7bn litres

of water saved

554 employees

from 43 nations

6 markets



About rebuy



About rebuy

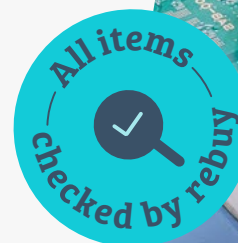
rebuy's goal is to turn the traditional linear economy into a circular one by buying and reselling pre-owned consumer electronics and media. We offer a large selection of products, including smartphones, laptops, audio gear, gaming equipment, and books. Through our main platform, [rebuy.de](https://www.rebuy.de), customers access an inventory where every single item has been strictly inspected, professionally graded, and - if necessary - repaired at our specialized facilities. To show our commitment to quality, we provide a 3-year warranty on our products, which is a full year longer than the standard warranty for brand-new electronics.

Our headquarters are located in Kreuzberg, Berlin, and we operate across four European sites. In Berlin-Rudow, we process and store our media products. Our Berlin-Siemensstadt facility specializes in grading smartphones using a largely automated system run by robots and algorithms. We have another location in Poznań, in Poland, which handles the grading for all our other electronics and provides comprehensive repair services.

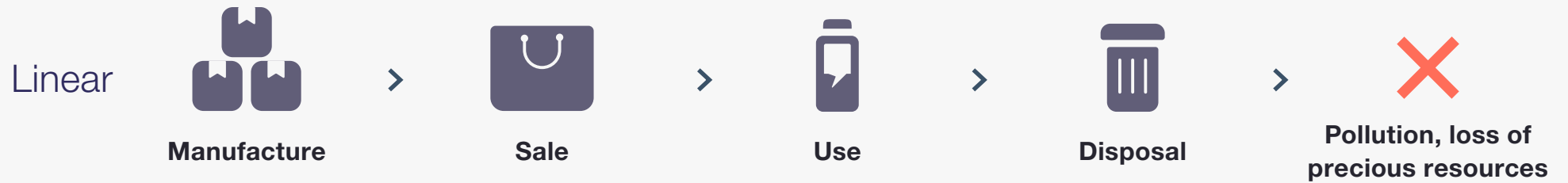
Across all categories and sites, we successfully gave a new life to over 10.2 million total items. In 2025, this included 527,000 consumer electronics and 9.7 million media products, keeping over 212 tonnes of electronic waste out of landfills and saving an estimated 36,800 trees. By serving roughly 2.9 million distinct customers across all platforms

in 2025, we continue to build trust in the second-hand market and help people adopt a circular lifestyle. Reusing these items directly reduces the environmental damage caused by extracting raw materials for new goods. This model is proving resilient: in 2025, the global circular recommerce sector grew by approximately 7%, and despite a worldwide drop in average device prices, rebuy achieved strong year-on-year growth that continued steadily through 2025.

This report details our recent achievements and outlines our strategy for continuing to grow our positive impact. We focus on data accuracy, complete transparency, and high-quality reporting, and we constantly refine our methods to maintain these standards. We hope this report gives you a clear look into our progress and long-term goals, and we are excited to share our journey with you.



How rebuy Turns a Line into a Circle



Materiality Matrix

To ensure a rigorous perspective, rebuy's sustainability priorities are directly derived from a comprehensive Materiality Assessment. This process evaluates both our outward impact on society and the environment (impact materiality) and the inward effects of sustainability issues on rebuy's financial stability (financial materiality).

To map our priority areas with precision, we actively gathered input from 25 key stakeholders through detailed questionnaires and conducted in-depth interviews with six subject-matter experts spanning circular economics, sustainable logistics, and labor rights. This structured analysis enabled us to isolate and evaluate the key Impacts, Risks, and Opportunities (IROs) intrinsic to our recommerce operating model, directly informing the focus areas of this report.

ESRS 1

Climate Change

- | 2025 Performance
- | Emissions

Resource Use and the Circular Economy

- | Repair
- | Stock Optimization & Recovery

ESRS 2

Own Workforce

- | Wellbeing
- | Training & Development
- | Diversity & Equality
- | Health & Safety

Consumers and End Users

- | Data Privacy
- | Customer Experience
- | Safety of Customers

ESRS 3

Governance

- | Quality
- | Compliance & Corporate Ethics
- | Business Conduct



Sustainable Development Goals (SDGs)

The 2030 Agenda for Sustainable Development established 17 Sustainable Development Goals (SDGs) to drive global progress toward a peaceful and prosperous world. As a dedicated leader in the circular economy, rebuy's operational model directly contributes to seven of these critical global objectives. To offer clear transparency and demonstrate our influence, this report uses dedicated SDG symbols throughout to highlight the relevance of each section and where our progress creates the greatest sustainable impact.

3 GOOD HEALTH AND WELL-BEING



Ensure healthy lives and promote well-being for all at all ages

4 QUALITY EDUCATION



Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all

5 GENDER EQUALITY



Achieve gender equality and empower all women and girls

8 DECENT WORK AND ECONOMIC GROWTH



Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

9 INDUSTRY, INNOVATION AND INFRASTRUCTURE



Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation

12 RESPONSIBLE CONSUMPTION AND PRODUCTION



Ensure sustainable consumption and production patterns

13 CLIMATE ACTION



Take urgent action to combat climate change and its impacts



Goals: 2021 vs 2025

Planet

Reduce CO₂ Emissions by 20% per Unit Sold

In 2025, we reduced CO₂ emissions per unit sold by 5% against our 2020 baseline, achieving our lowest emissions-per-item score to date. This milestone reflects a profound decoupling of our business growth from our environmental impact; while expanding our annual revenue by over 50% compared to 2020, we successfully reduced our product-level carbon footprint. Driving significantly higher business value while lowering our relative environmental impact underscores our structural operational efficiency measures.

Recover 360t of Electronics p.a.

In 2025, we recovered a record 212 tonnes of electronics, a 10% increase since 2021. While we processed a record-breaking 527,000 individual devices, we fell short of our 360 tonnes weight-based target. This variance is driven by a significant shift in our product inventory profile: our average weight per processed device decreased from 493 grams in 2021 to 402 grams in 2025. This 18% drop reflects an operational shift toward lighter categories like smartphones and wearables, alongside the retirement of bulkier legacy tech generations. As we still utilize raw tonnage as a key metric, we have recalibrated our target to 300 tonnes annually by 2030 to reflect this structural shift in inventory, ensuring our goals remain ambitious and aligned with our actual impact.

Save 45,000 Trees p.a.

We saved 36,800 trees in 2025, achieving a strong 15% year-over-year growth from 32,000 the previous year. While this upward trajectory confirms the vibrant growth and strong consumer demand within the secondhand book market, we fell short of our ambitious 45,000 target. In an expanding recommerce sector, scaling velocity is primarily determined by supply-side dynamics, specifically, the pace at which consumers cycle their used books back into the economy. To capitalize on this high-potential market, we are intensifying our efforts to stimulate supply by refining our buyback incentives and simplifying the selling experience for our customers, ensuring we can better meet demand as it grows. As these supply streams accelerate and our operational upgrades reach full optimization, we are firmly positioned to capture this compounding market growth and achieve our 2030 goal of saving 50,000 trees annually.



People

Achieve Employee NPS in Top 10%

We successfully achieved our 2025 milestone, with our Berlin Headquarters ranking within the top 10% of the technology sector for overall employee engagement. Continuously benchmarked against thousands of global companies via the Workday Peakon platform, this result validates our focus on workplace satisfaction and organizational health. Cultivating this high-engagement culture provides a resilient foundation for our team as we raise our baseline and work toward our next Agenda 2030 target: securing an eNPS in the top 5% for our headquarters.

50% Leadership Positions Filled by Women

While we have not yet fully reached our 50% parity target, our 2025 milestone of 46% female representation in leadership positions reflects a significant, sustained improvement. Progressing from our initial baseline of 43% in 2021 to 46% today demonstrates that our commitment to equitable talent cultivation is yielding real results. This upward momentum is structurally supported by our internal mobility framework; in 2025, 13% of our workforce received internal advancements, with 50% of those management opportunities awarded to female talents. This robust foundation gives us full confidence as we bridge the remaining gap and work to secure a steady 50% representation across all executive levels under our Agenda 2030 roadmap.

Donate 1% EBITDA to Circular or E-Waste Initiatives

While we initially set a target of a 1% EBITDA external donation, we realized that as a recommerce pioneer, our greatest leverage point is maximizing the scale of our own infrastructure. Consequently, we shifted our focus from external philanthropy to accelerated internal scaling.

We redirected these funds internally, investing heavily in proprietary recommerce innovations that elevate our industry standards and allow us to keep even more devices in the loop. These strategic investments included a lower 6-digit investment to expand our grading hardware for scaling grading technology, increasing our capacity to accurately assess and process media products. For logistics optimization, we directed a lower 6-digit investment in advanced picking processes to streamline our warehouse operations. Finally, we made a mid 5-digit investment in robotics for refurbishment automation to optimize our CE refurbishment.



Product

Accept All Electronic Items within our Category (100%)

We took major steps toward our 100% acceptance goal by providing an avenue for customers to sell low-market-value electronic devices that fall outside our regular purchasing process. This critical sustainability initiative directly drives our circular economy vision forward while reinforcing our legal compliance with WEEE regulations for proper e-waste disposal.

Extend Media Acceptance by 25%

Supported by expanded warehouse capacity, we successfully scaled our operations to grade 10.6 million items in 2025, a 31% year-over-year volume growth, while lifting our average acceptance rate to 93.2%. While we fell just short of our 25% media acceptance extension target by achieving an 18.1% improvement, the strong performance through the summer and autumn months significantly extended our overall media acceptance.

Buyback 5% of Sold Products

Our Trade-in project demonstrated encouraging momentum as the customer adoption rate climbed from 1.89% in January to 2.21% by December 2025. Assuming this steady upward adoption trend correlates with a net increase in total units recovered, the growth proves that consumers are increasingly receptive to buying and selling in a single transaction.



Shifting to New Goals: Outlook 2030

Reshaping the Future: Goals Aligned with ESRS

To fully align with the European Sustainability Reporting Standards (ESRS) under the Corporate Sustainability Reporting Directive (CSRD), we are updating our historical framework (*Planet, People, Product*) to the formalized dimensions of Environment, Social, and Governance (ESG).

To ensure consistency and clarity for our stakeholders, this report connects both frameworks, organizing our material topics into three core areas:

1. *Environment* (Formerly "Planet")

Priority Framework: Aligned with ESRS E1 (Climate Change) and ESRS E5 (Resource Use & Circular Economy).

2. *Social* (Formerly "People")

Priority Framework: Aligned with ESRS S1 (Own Workforce) and ESRS S4 (Consumers and End-users).

3. *Governance* (Formerly "Product")

Priority Framework: Aligned with ESRS G1 (Business Conduct).

We're setting an ambitious Agenda 2030 by committing to six core sustainability goals across our Environment and Social dimensions. These goals are designed to fundamentally decouple our business success from our environmental footprint while ensuring our workforce remains engaged and professionally developed.



Our Agenda 2030 Goals

Sustainability Goals

Goal

Target

CO₂ Emissions

Reduce CO₂ emissions
by **10%** per unit sold

E-waste

300 tonnes
E-waste saved

Trees Saved

50k trees saved

Women in Leadership

50% of leadership
positions filled by women

Employee Training

20 hours of professional training
per employee per year

Employee Engagement

Achieve employee NPS
in the top **5%** (for HQ)



Environment: Driving Growth with Lower Emissions

We are evolving our climate commitment by sharpening our focus on efficiency, setting a demanding new target: a 10% reduction in CO2 emissions per unit sold by 2030. This challenging goal, in line with ESRS 1, is how we prove that we can scale our business while actively reducing the carbon intensity of every item we process. Even as we plan for strong revenue growth, we are structuring our operations to ensure that our emissions-per-item consistently decreases.

To meet the highest reporting standards, we are fundamentally changing how we measure our emissions. Starting in 2026, we will stop relying on general estimates and begin using precise, primary logistics data provided directly by our carriers. This shift drastically increases the accuracy of our Scope 3 emissions, ensuring our transport analysis meets the strict requirements of the Well-to-Wheel (W2W) methodology.

Reaching this reduction target means pushing past our current achievements, such as running all our facilities on 100% green electricity and minimizing commuting through optimized shift schedules. Our strategy is now focused on high-impact initiatives, such as optimizing our last-mile logistics.

Social: Investing in Our People

Our Social goals focus on fostering a diverse, engaged, and highly skilled workforce:

We are committed to achieving 50% of leadership positions filled by women, building upon our current strong foundation to ensure equal representation at all levels.

We target a company-wide average of 20 hours of professional training per employee. This target is operationally tailored to match workforce realities.

We aim to secure an employee NPS in the top 5% for our HQ, ensuring our workplace environment is consistently benchmarked among the best in the technology sector.

Governance: Structured Oversight

The transition from our historical 'Product' pillar to the formal Governance dimension, aligned with ESRS G1 (Business Conduct), strategically emphasizes that our quality assurance is a core executive control. Our existing framework is already comprehensive and robust, treating product quality, data security, and operational reliability as fundamental internal controls and risk mitigation systems. This approach assures stakeholders that our core business is built on structured oversight across four primary pillars: our certified, complete data sanitization processes for every device; our Integrated Management System (IMS), including ISO 9001 and ISO 14001 certifications; our uncompromising Business Conduct policies, which govern integrity, transparency, and whistleblower protection; and our commitment to an inclusive Customer Experience, exemplified by our A11y Initiative and full compliance with the European Accessibility Act.



Environment



2025 Performance

In 2025, rebuy's total greenhouse gas emissions increased by 8%, matching our 8% growth in commercial output. This year, we improved our data collection by tracking the actual weights of inbound packages, which were previously unavailable. Including this data significantly impacted our total results and increased our reported Scope 3 Upstream Transportation emissions. While this makes our current figures higher, it allows us to be more thorough and transparent in our reporting.

Despite this broader calculation, our long-term trend shows steady progress: since 2020, our total emissions have decreased by 14% while our business has grown. We are very happy to share a big part of these achievements in more detail throughout this report.

Electricity and Heating Consumption

We achieved in 2025 significant reductions in both electricity and heating consumption compared to 2024, driven primarily by the optimized use of our operations sites, such as our refined shift patterns. Electricity consumption decreased by 32%, while heating consumption declined by 23%. These operational improvements were complemented by our transition to renewable electricity sources and the switch from natural gas to district heating, which significantly lowered our associated carbon emissions.



Employee Commuting

Emissions from employee commuting decreased by 57% compared to 2024. One of the main drivers of this reduction was the full-year effect of the 4x10 shift pattern at rebuy's Polish operations, where employees work four ten-hour days rather than five eight-hour days per week, directly reducing the number of commuting journeys.

Additional initiatives further supported this reduction, including widespread carpooling at our Polish facilities, company bike leasing through the Jobrad program at our headquarters (where eco-friendly alternatives like regular and e-bikes already account for 27% of the total commute distance) and subsidized public transport through the BVG scheme in Germany. Our Rudow facility also shows strong results, with a higher share of local hiring; here, carpooling is highly utilized by those who drive, while nearly 40% of our employees commute via public transportation, bike, or foot.

Waste Generated in Operations

Across all our locations, there has been a notable decrease in operational waste compared to 2024, with a 72% reduction overall. Our Poznań facility achieved especially strong results, largely driven by the diversion of phone cases to business-to-business partners, which significantly reduced the volume of materials entering the waste stream, resulting in a 96% reduction versus 2024. We'll provide more information in the case study on [page 21](#).



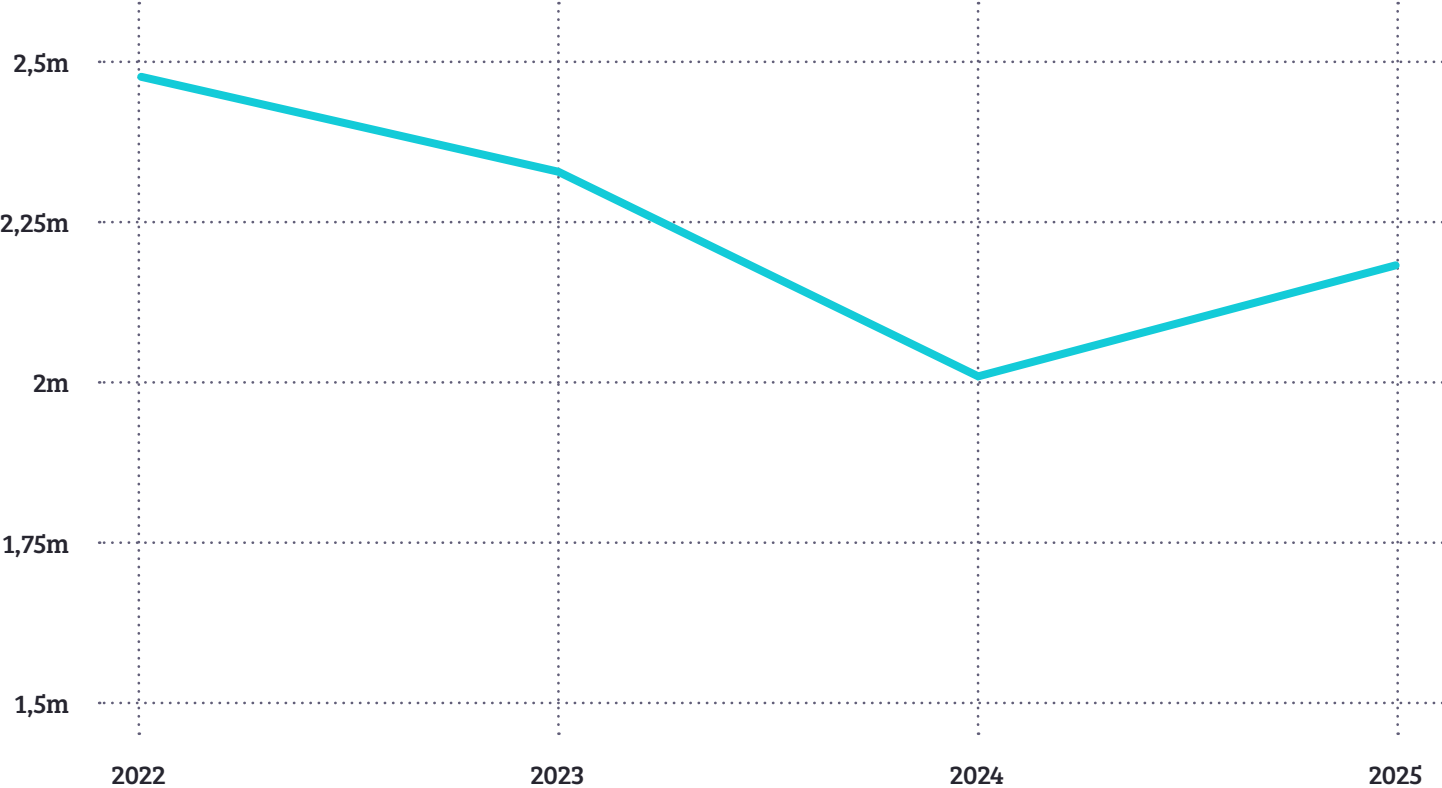
Logistics Emissions and Insetting

Logistics made up 40% of our audited 2025 emissions. Compared to 2024, data availability increased, leading to more accurate results while using the same calculation method. We now cover 57% of our inbound and outbound shipments with DHL's GoGreen Plus program. Through the GoGreen Plus program, 95% of associated emissions are inset. However, in line with the GHG Protocol, we must still include these emissions in our official audited figures. In 2025, we strengthened our commitment to sustainable logistics by partnering with DHL during our carrier tender process to prioritize alternative fuels, including electric, LNG, and HVO, for our "first-mile" transport (warehouse to DHL hub).

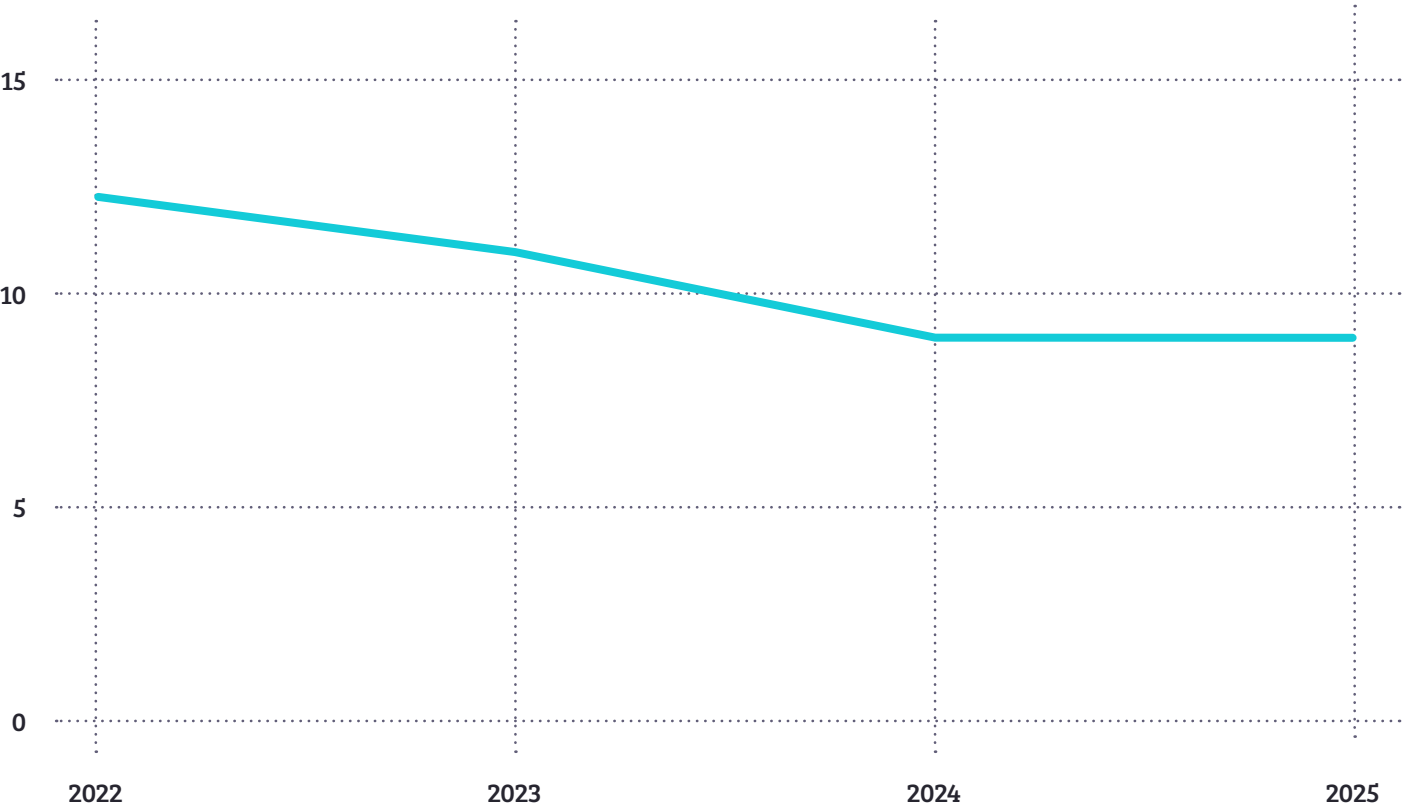
As part of this initiative, we structurally optimized our transport setup. We moved to a 2-to-1 truck setup, utilizing an exclusive LNG truck. Because it runs on LNG, this truck emits less, allowing us to achieve ~25% reduction in transport emissions. This optimization shows how we use data to boost efficiency and cut our environmental impact.



Absolute GHG Emissions (kg)



Tonnes of Emissions per 1m€ of Revenue



Dynamic Power Compensation: Absolute Efficiency at Poznań

Leveraging the insights from our energy audit at the Poznań facility, we implemented a highly qualitative, targeted structural solution to optimize energy efficiency. The audit revealed that excess capacitive reactive power was straining the external power grid, which resulted in significant costs.

To address this, we installed two state-of-the-art ASVG dynamic reactive power compensators in November 2025. This structural upgrade works by dynamically balancing out reactive power locally, preventing it from entering the main grid. This process immediately eliminated local strain on the external power grid.

The results were immediate and absolute: invoice data confirmed that by December 2025, our capacitive reactive power generation dropped to exactly 0.00 kvarh (reactive energy), effectively neutralizing these associated monthly expenses. This demonstrates how data-driven environmental responsibility leads directly to absolute operational efficiency and long-term cost savings.



Waste Reduction & B2B Recovery in Poznań

Through our "Waste Reduction" project in Poznań, we made progress in 2025 by improving our material recovery system. We shifted from paying for waste disposal to a B2B model where previously discarded materials are now treated as a valuable product. This led to a significant increase in recovered materials, with the total weight of recovered phone cases, chargers, and accessory mixes more than doubling from 4.1 t in 2024 to 8.4 t in 2025. Operational improvements, particularly introducing a precision sorting system, were key to this result. This system allowed us to expand the scope of recovery by adding new categories like chargers, recovering 967 kg in 2025. Our improved sorting also helped the volume of our Accessory Mix (items for gaming, audio, and photo-video) grow by 101%, from 1,656.5 kg to 3,340 kg. Additionally, we reduced paper waste by increasing the recovery of original device boxes by over four times (from 526 pieces to 2,164 pieces). Working with local partnerships near Poznań also helped us lower logistics costs and reduce our carbon footprint.

Environmentally, we saved over 8.4 tons of plastic and electronics from being incinerated in a single year. While the financial return of this Poznań pilot is still modest, this project serves as a crucial proof-of-concept. It proves that with smart sorting at the warehouse level, we can transform an expensive waste disposal process into a self-sustaining, profitable B2B stream. We look forward to scaling this framework to other material streams, including Apple Watch bands, in the future.



"The 2025 results exceeded our expectations. Doubling our recovery volume to over 8 tons proves the huge potential of the circular economy. This isn't just about saving money on disposal; it's about taking responsibility for the planet at a local level in Poznań."

Dawid Kostrzewski
Supply Chain Manager

Repair and Refurbishment

True sustainability isn't just about extending the life of devices, but also about extracting the potential of their individual parts.

We continue to pave the way for our in-house repair capabilities, prioritizing both high quality and increased quantity. To support this growth, 2025 saw the successful implementation of our internally created repair management system, a key objective we set the previous year.

Through data-driven processes, this new system removes the subjectivity from repair feasibility by seamlessly incorporating estimated spare part costs, labor costs, and the projected margins of future sales. By eliminating these bottlenecks, we have provided better per-item forecasting and boosted the productivity of our repair technicians by more than 15%, allowing them to focus on what they do best: repairing more devices.

Beyond improving productivity, we are also meeting growing demand by expanding our team by 10 repair technicians and broadening our repair capabilities. One example is that we

have scaled an innovative approach to screen refurbishments. By significantly reducing operational costs, we are able to pass these savings directly along to the customers from whom we source inventory. This initiative, alongside our expansion into iPhone camera refurbishments and other component repairs, not only lowers repair costs but also significantly reduces e-waste.

For us, circularity goes beyond giving a whole device a second life; it's about recognizing the value of its components.

Looking ahead, we are doubling down on this component-level reuse. We are committed to achieving a 5% increase in the number of repairs using harvested materials by the end of 2026, a key objective we will continuously track and improve upon throughout the year to maximize both our financial and sustainability outcomes.



"Extending the lifespan of devices and their components benefits both the environment and our customers. By expanding rebuy's repair capabilities, we actively reduce waste while maximizing the value of every part. Ultimately, passing these savings on is how we make circularity accessible to everyone."

Ryan Lozon

Senior Product Manager Operations



Strategic Value Recovery & Stock Optimization

B&C Goods are products we receive that can't be sold immediately as standard refurbished items, perhaps due to damage or being customer returns. Instead of discarding them, our B&C processing is a smart way to recover their value through repair, component reuse, or recycling, ensuring these materials stay in the circular economy.

In Q2 2025, we significantly transformed our approach to these goods to maximize value recovery. By focusing on high-value assets and managing stock to prevent products from becoming outdated, we returned €1.37 million of value back into the circular economy.

To achieve this, we implemented a new sorting and prioritization logic that isolated assets based on their highest potential sales value. We systematically targeted devices that would have been in-house for over 180 days every quarter, which helped us improve the overall quality of our inventory and get high-value electronics back to the market faster.

“Changing our sorting process in Q2 2025 allowed us to give a second life to over 4,500 products. This success shows that proper planning makes it much easier to reach our operational goals. It was a true team effort, with all departments working together to focus on what brings the most value to the company.”

Marcin Polak

Repair & Refurbishment Operational Coordinator



Our recovery program achieved the following results:

- | | | | |
|--|--|---|--|
| We performed 6,900 annual screenings to identify recovery potential. | 5,200 B&C Goods items were successfully processed. | Over 4,500 high-value devices were fully repaired and restored to functional stock. | We achieved a 95%+ sales rate for these processed items. |
|--|--|---|--|



Fun Facts



Highest net sales
in Media

Nintendo
Mario Kart 8 Deluxe
(3.8k volume)

iPhone 13 128GB
5,781 units sold



Most sold
phone



Nearly
(5,800)
copies sold

Harry Potter
und der Stein der
Weisen



6,859 units
Apple pencil 2nd generation,
highest volume in CE

Circular Key Figures

	2021	2022	2023	2024	2025
Electronic products given a new life ⁴	391k	422k	474k	516k	527k
Additional usage years generated for consumer products ⁷	1.2m	1.3m	1.4m	1.5m	1.6m
Media products given a new life ⁵	10.8m	9.8m	9.0m	8.2m	9.7m
Electronic waste recovered	193t	212t	200t	206t	212t
Trees saved	38k	36k	35k	32k	37k



Social



People at rebuy



	2022	2023	2024	2025		2022	2023	2024	2025
Employees in Berlin Kreuzberg	129	167	170	157	Employees from Germany	36%	33%	34%	33%
Employees in Berlin Rudow	237	209	147	143	Employees from Europe (w/o DE)	58%	58%	58%	61%
Employees in Berlin Siemensstadt	22	25	25	23	Employees from America's	2%	2%	3%	2%
Employees in Poznań, Poland	243	251	242	231	Employees from Asia	3%	5%	3%	2%
					Employees from Africa	1%	1%	1%	1%

Wellbeing

Our commitment to our people remains a core priority. While 2025 was a period of significant operational evolution, we successfully achieved our overall employee engagement objectives. To measure our progress transparently, we utilise the industry-standard Workday Peakon platform, a continuous listening tool that benchmarks our workplace culture against thousands of global technology companies. Through these metrics, we are proud to see our Berlin Headquarters consistently rank within the top 10% of the technology sector for overall employee engagement.



To protect long-term organizational health and directly address the workload demands and internal changes highlighted by our Peakon survey data, we strategically invested in targeted well-being and leadership development programs. A few examples:

To accelerate the development of our future female talents and leaders, we launched the *Leadership Journey*, a structured management program for Aspiring Leaders, First-Time Managers, and Department Heads. This directly addresses management quality by providing practical toolboxes in constructive feedback and emotional intelligence.

We offer regular sports offerings, such as weekly circuit training and yoga, at our Headquarters to promote physical and mental well-being.

The voluntary four-day work-week (with adjusted salary levels) pilot at our Headquarters was made a permanent flexible work option, directly addressing the demanding workload by supporting sustainable work-life balance.

The tangible impact of these initiatives is validated by our Q4 2025 Workday Peakon survey results, which evaluate specific drivers of workplace satisfaction:

Management Support Score:
Reflecting the direct success of our leadership development initiatives, our management support score peaked at 79 by the end of 2025.

Health & Well-being Index:
Our health sub-score climbed to a record high of 67 at the beginning of 2025 and maintained a resilient positioning at 65 in Q4 (37 points above the industry benchmark).

Growth and Learning & Development

4 QUALITY EDUCATION



8 DECENT WORK AND ECONOMIC GROWTH



We believe that driving a circular economy requires equal dedication to developing talent across our entire organization. In 2025, our internal training strategy focused on delivering structured, impactful learning paths tailored to the unique operational realities of both our frontline logistics teams and our corporate functions.



Frontline Logistics Training

To support our operational backbone, we concluded a long-term internal development program at our Rudow media logistics hub. Moving away from traditional external seminars, we designed a highly accessible learning format specifically for our Team Leads and Coordinators.

Participants met every one to two weeks for short, 60-to-90-minute modules, ensuring warehouse operations ran smoothly without capacity loss.

The framework focused on immediate on-the-floor utility, covering conflict resolution, effective delegation, feedback systems, and labor law. Coinciding with the rollout of this frontline initiative, we observed a substantial increase in workplace sentiment, with our localized Employee Net Promoter Score eNPS in Rudow rising by 35 points in the October survey round.

The program accommodated a highly diverse workspace, bringing together German- and Polish-speaking colleagues alongside a team member who is deaf.

The Corporate Leadership Journey

In parallel, we launched our structured management program, *Leadership Journey: From Strategy to Impact*, to advance professional development across our corporate, administrative, and strategic functions.

The program delivered 400 total training hours explicitly mapped across three tiers: Aspiring Leaders, First-Time Managers, and Department Heads.

Every participating manager began the cycle with a professional diagnostic assessment to map individual operational strengths.

Spanning six progressive modules, the curriculum focused on three foundational pillars: managing self, managing others, and managing processes. This framework provided our corporate teams with practical toolboxes in constructive feedback, emotional intelligence, and cross-functional process optimization.



“Transitioning into my first management role through an internal promotion was a significant milestone. The program enabled me to shift my perspective from that of an individual contributor to a more holistic management approach. I gained a deeper understanding of my strengths, learning how to tailor the role to my personal assets while effectively managing expectations. Beyond the practical tools provided, the program served as an invaluable platform for exchanging insights on management challenges with my peers. It is truly rewarding to be part of an organization that actively invests in developing the next generation of female leaders.”

Caroline Dossal
Team Lead Data Analytics

Evolving Competencies: AI Literacy

As part of our commitment to forward-looking talent development and in response to the rapid shift toward digital automation, we strategically expanded our training focus in 2025 to embed AI literacy across the organization. While AI was already in use for specific tasks like SEO and email drafting, efforts were initially scattered, representing underused potential. To address this, we launched a focused AI project designed to identify 'quick wins' for immediate productivity boosts, including workshops, training, and pilot programs. This project delivered tangible results by Q4 2025, notably through the rollout of AI agents within Customer Service. By surveying our workforce to understand concerns and opportunities, we are actively shaping our future training priorities and ensuring our team is well-prepared for the evolving technological landscape, with further initiatives planned for 2026.

MODULA
LIFT

rebuy

MODULA
LIFT

Diversity & Equality

Prioritizing Internal Mobility and Talent Attraction

Our strategy for building a high-performing and diverse workforce focuses on promoting from within and fostering a pipeline of future leaders. In 2025, 13% of rebuy employees received internal promotions, with 50% of those opportunities awarded to women. This underscores our focus on inclusive career progression, particularly since women represent 40% of our HQ workforce, demonstrating that female talent is moving upward at an accelerated rate. Alongside internal growth, we are strategically committed to developing fresh perspectives through our Working Student and Intern programs. This approach not only injects greater diversity into the company but also provides valuable, real-world management experience for our employees, enabling them to experience supervising and coaching new talent.

Advancing Gender Equality and Female Leadership

We are dedicated to achieving our Agenda 2030 goal of 50% of leadership positions filled by women, building upon our current strong representation of 46%. To close the remaining gap, we have executed targeted programs and initiatives:

We actively map and invest in high-potential female talent, supporting them through formal training programs like our internal Leadership Journey. Historically, these aspiring leader cohorts have shown a high female participation rate (e.g., nearly 80% in the initial cohort), ensuring that a large pool of high-performing women are already equipped for future leadership roles, regardless of immediate promotion availability.

We encourage greater diversity in underrepresented areas, particularly in Tech, through enhanced referral bonuses for female candidates and hosting Girls' Day events to inspire young women to pursue careers in technology and the circular economy.

We use specialized compensation benchmarking to ensure fairness and address any gender pay gap concerns proactively, aligning our practices with evolving EU transparency regulations.



Health and Safety

Health and safety have always been a core priority and fully integrated into our overall management strategy, guided by a comprehensive written policy that directs our approach across all operational sites.

In 2025, this commitment to compliance was backed by rigorous oversight, including 12 comprehensive internal safety and fire audits and 37 updated occupational risk assessments in Poland, as well as 25 safety inspections, 4 Work Safety Committee meetings, and 20 updated risk assessments at our Berlin-Rudow site. Across our logistics workforce, comprising 281 members in Poland and approximately 200 (including temporary staff) in Berlin-Rudow, we recorded zero severe workplace accidents or occupational diseases in Poland, while the Berlin-Rudow facility noted 35 minor logbook entries, three reportable accidents, including one commuting accident, and 36 lost workdays.

Beyond these formal safety and compliance structures, we remain dedicated to a holistic approach to employee health, supporting our teams through periods of intense growth and transformation. To foster long-term employee well-being, we invested in community action plans across all locations, featuring Health Weeks with yoga and mental health sessions, alongside localized educational campaigns on ergonomics and musculoskeletal health, ensuring our teams feel supported in their overall physical and mental health.



Data Privacy

We understand that data security concerns are a major hurdle keeping consumers from fully embracing the circular economy. To dismantle this barrier and ensure absolute peace of mind, we enforce strict, meticulously documented data-sanitization protocols for every single device we process.

When electronic devices enter our facility, they go through a secure, automated lifecycle:

Products are connected to a dedicated 'preparation station' for thorough cleaning.

9 INDUSTRY, INNOVATION
AND INFRASTRUCTURE



Devices are functionally tested by automated robotics and visually assessed.

12 RESPONSIBLE
CONSUMPTION
AND PRODUCTION



Specialized software (primarily the certified Blancco platform) completely wipes all data. Our systems automatically document the successful erasure for each device, followed by a secondary verification check.

13 CLIMATE
ACTION



For devices deemed unsuitable for resale, we collaborate exclusively with certified recycling partners who provide formal, written confirmation of physical destruction, ensuring our environmental responsibility never compromises data security.

Customer experience

Customer satisfaction and loyalty are key to our work in the circular economy. In 2025, we continued to focus on using technology to improve our service.

The rollout of AI agents, for example, within Customer Service successfully reduced the median first-reply time for standard email inquiries (e.g. regarding Shipping, Order Status, Guarantee, Returns) from >2 hours to just 30 seconds in Q4 2025, ensuring prompt support for low-complexity questions.

Participation in our Trade-in program also grew significantly during the year, with the share of customers buying and selling in a single transaction increasing.

Finally, alongside our standard 3-year warranty, we launched *rebuy Protect*. This optional insurance covers accidental damage and breakage that go beyond standard warranties. This additional service offering was well received by our CE customers and helped to extend the life of pre-owned devices.



Safety of Customers

Ensuring the safety of our customers is fundamental to maintaining trust in the secondhand market. We prioritize this by implementing rigorous quality control and safety checks on every device we process. Our product safety framework includes comprehensive electrical testing, verification of hardware integrity, and strict adherence to international safety standards. By maintaining our Integrated Management System (IMS)—including ISO 9001 and ISO 14001 certifications—we guarantee that every item we recirculate has been thoroughly inspected for potential hazards, providing our customers with a safe and reliable circular consumption experience.





Governance

Customer Experience: Accessibility Part of Our Quality

A11y Initiative: Implementing the European Accessibility Act

As part of our commitment to social sustainability and inclusive design, we have successfully completed a comprehensive technical overhaul of our digital products to ensure compliance with the European Accessibility Act.

Our A11y (Accessibility) Initiative focused on removing digital barriers for users with visual, motor, and cognitive impairments, and improving the user experience for everyone. In time for the June 2025 compliance deadline, we have achieved a 95% resolution rate of all high and mid-priority accessibility issues identified during our initial audit across our platforms.

On the web, we updated our main user flows to be fully keyboard-operable and introduced proper labelling for images and interactive elements, allowing users to navigate complex flows with assistive technology. We also moved beyond standard requirements by implementing AAA compliance for text contrast, ensuring readability for users with low vision or in bright sunlight.

For our mobile applications (Android & iOS), we conducted an in-depth design system audit. This

resulted in the implementation of scalable typography, allowing the interface to grow dynamically with user settings, and enhanced compatibility with screen readers (VoiceOver for iOS and Talk-Back for Android). Interactive elements now include descriptive labels and self-explanatory content, ensuring that rebuy is more accessible and equitable for everyone.

However, our accessibility journey did not end with the deadline. We maintain continuous efforts to stay up-to-date and improve the experience across platforms for all users to ensure sustainable accessibility.



“What started as a compliance check evolved into a genuine passion, because when we prioritise accessibility, we build a better web for everyone.”

Tahnee Czerny
Product Designer

Maintaining ISO 9001 & 14001

Our annual ISO surveillance audit reaffirms our commitment to quality and environmental stewardship through our Integrated Management System (IMS), which includes ISO 9001:2015 (QMS) and ISO 14001:2015 (EMS). This commitment is essential for continuously professionalizing our processes, positioning rebuy as a quality leader, and enabling collaborations with larger B2B partners.

The scope of certification, verified by DEKRA, covers the grading, inspection, processing, and repair of electronic devices and entertainment products.

ISO 9001:2015 (QMS)

Addresses the processing and logistics of consumer electronics.

ISO 14001:2015 (EMS)

Covers the processing and logistics of both consumer electronics and media products, with a dedicated media scope for our Berlin Rudow location.



Business Conduct & Data Privacy

Ethical business operations and corporate integrity are central to our governance framework. To uphold our legal obligations and mitigate compliance risks, we maintain rigorous, documented corporate policies regarding data protection. This framework includes mandatory privacy and data-handling training for all employees with access to customer information. While the technical execution of our device data-sanitization process is detailed under ESRS S4 (Data Privacy), our governance oversight ensures continuous monitoring, strict policy enforcement, and alignment with evolving global compliance standards.

Data protection is centrally managed by the Legal Department and is a company-wide priority. The Legal Department works closely with all other functions to ensure personal data is treated securely at all times, based on regular reviews to ensure accountability and robust privacy oversight. They have documented our data breach handling procedures. We partner with Heydata and external privacy specialists to facilitate continuous staff training and ensure full GDPR compliance. Our privacy framework is validated through regular internal audits and a documented action list.



Corporate Culture and Business Conduct Policies

We maintain an uncompromising zero-tolerance policy against bribery and corruption. Employees must follow strict guidelines regarding business courtesies; monetary gifts or vouchers are strictly prohibited, and any permitted invitations must serve a legitimate business purpose. Equal priority is given to our policy for counteracting mobbing, discrimination, and undesirable behavior, which provides clear definitions, robust protection for whistleblowers. To ensure overall corporate accountability, any misconduct must be reported immediately and confidentially to superiors, HR, or the legal department. We also provide a secure internal reporting office under the Whistleblower Protection Act (HinSchG) to facilitate anonymous reporting.

Externally, our lobbying is centralized, transparent, and politically neutral. rebuy actively participates in industry networks like Circularity e.V. and bevh e.V., and remains an active member of EUREFAS. Collaborating across 13 countries, we contribute to working groups to modernize EU legislation, champion the Right to Repair, and prioritize reuse over recycling to make the circular economy the norm.



“Our commitment to integrity and secure reporting isn’t just about compliance – it’s what gives us the credibility to push our circular business model in the market. By holding ourselves to high ethical standards, we make it easier for customers, partners, and policymakers to trust in a future where reuse becomes the default, not the exception.”

Joana Budesheim
Senior Legal Counsel

Disclaimer

This sustainability report provides stakeholders with an overview of the significant environmental and social challenges that rebuy faces, as well as its progress and future strategy. Although rebuy is not subject to the publication requirements of sections 289b/315b of the German Commercial Code (HGB) for the CSR Directive Implementation Act, the company has linked its business and report content to the Sustainable Development Goals (SDG), and is actively working to improve its data collection with the Global Reporting Initiative (GRI) standards in mind.

The report, which is published electronically in pdf format in English, includes references to employees, customers, and others, and these references apply equally to all gender identities. The report is based on the assumption that most electronic and media products are disposed of after use, although rebuy recognises that this assumption may not always reflect reality. The company will continually revise its assumptions to ensure that it includes the most accurate information available and measures itself based on updated assumptions.

The report includes forward-looking statements about the future development of rebuy, as well as potential economic and political developments. These statements are based on the information available at the time the report was written, and if underlying assumptions do not materialise or additional developments arise, actual performance may differ from what is currently expected. rebuy cannot assume responsibility for the accuracy of these statements.

rebuy plans to update and publish this report regularly in the future to keep stakeholders informed of its progress.

Notes

- 1 All customers on all platforms.
- 2 Weight of electronic products sold, including returns.
- 3 Consumer electronic products sold 2025 multiplied by additional usage years per product, assumption: additional usage years correspond to warranty period (3 years).
- 4 Electronic products sold 2025, excluding returns.
- 5 Media products sold 2025, excluding returns.
- 6 Actual weight of books sold multiplied by US EPA assumptions of trees saved per tonne of paper.
- 7 Consumer electronic products sold 2025 multiplied by additional usage years per product, assumption: additional usage years correspond to warranty period (3 years).

2025 Sustainability report

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