

ESG Report 2025

GRI Index and GHG Inventory

Governance Disclosures

Reporting Boundary and Governance

Rebound Returns is a wholly owned entity of Reconomyw. For the purposes of this GRI Content Index and associated disclosures, references to “group” relate to Reconomy central sustainability and indicate governance, oversight, policies, strategies, or processes that are established and managed at Reconomy level. Reconomy provides strategic direction, sustainability governance, and oversight for the Group’s sustainability agenda, including the development of sustainability-related policies, commitments, targets, and management frameworks.

Rebound implements and operates in alignment with the sustainability strategy, policies, and governance framework established by Reconomy. Unless otherwise stated, disclosures, performance data, metrics, and activities presented in this report relate specifically to Rebound Returns the reporting entity.

Where a disclosure is identified as applicable to “group”, responsibility for the relevant governance, decision-making, or management approach resides with Reconomy. Where no reference to group is made, the disclosure relates to Rebound Returns and its operations.

GRI Index

Rebound Returns has reported the information cited in this GRI content index for the period starting January 1st, 2025 and ending December 31st, 2025 with reference to the GRI Standards.

GRI 2: General Disclosures FY2025

ReBound 2025 GRI Content Index		FY2025
GRI 2 - General Disclosures		
2-1 Organizational details		
GRI 2-1	Organizational details	"Rebound Returns. (Cycleon in RO and NL; TSB Returns in UK)"
	Legal name of the organization	Rebound Returns is a wholly owned subsidiary of Reconomy
	Nature of ownership and legal form	Private
	Location of headquarters	Utrecht, The Netherlands
	List countries of operation	Rebound Returns operates in the Netherlands, United Kingdom, Romania, and the United States, supporting global returns management services for retailers and brands.
2-2 Entities included in the organization’s sustainability reporting		
GRI 2-2	Entities included in the organization’s sustainability reporting	
	Entities included in the organizations sustainability reporting	Rebound Returns

ReBound 2025 GRI Content Index		FY2025
2-3 Reporting period, frequency and contact point		
GRI 2-3	Reporting period, frequency and contact point	Annual, 12-months
	Reporting period-Start Date	2025-01-01
	Reporting period-End Date	2025-12-31
	Publication date of the reported information	July 2026
	If sustainability reporting period does not align with financial reporting period, explain the reason here	Aligns
	Contact point for questions regarding the report	sustainability@reboundreturns.com
	Reporting cycle	Annual
	Changes in the list of material topic and topic boundaries	-
	Changes in the standards, methodologies, assumptions and/or calculation tools used, and source of conversion factors used, for the reporting of emissions/energy consumption (where applicable)	-
2-4 Restatements of information		
GRI 2-4	Restatements of information	The group Finance Director and group Sustainability Director have overall responsibility and manage the relationship with external audit organisations.
2-5 External assurance		
GRI 2-5	External assurance	Annual financial accounts are externally audited in addition to the organisations Scope 1, 2 and 3 carbon emissions are also audited annually and certified to ISO14064
	Description of the organization's current practice with regard to seeking external assurance for the report	No current plans to assure report externally
	Description of the relationship between the organization and the assurance provider	Our 2025 emissions were independently verified by Interface-NRM, an ISO14064-1 accredited verification and certification body.
	Description of the highest governance body or senior executives involved in seeking external assurance for the organization's sustainability report	The group Finance Director and group Sustainability Director have overall responsibility and manage the relationship with external audit organisations.
	Description of what has been assured and on what basis, including the assurance standards used, the level of assurance obtained, and any limitations of the assurance process	The GHG inventory was verified to a limited level of assurance, in compliance with the ISO14064-3:2019 standard.
2-6 Activities, value chain and other business relationships		
GRI 2-6	Activities, value chain and other business relationships	
	Description of the organization's activities	Omnichannel returns management
	Sector in which the company is active	Returns, logistics and Data Management
	List of stakeholder groups	Stakeholder groups identified are: Customers, Investor (owner), Supply Chain Partners, Employees, Government and Regulators, Communities, Trade Bodies, and NGOs.
	Description of the organization's supply chain, such as its main elements as they relate to the organization's activities, primary brands, products, and services.	Rebound's supply chain consists of transportation and logistics providers, returns processing facilities, refurbishment and repair partners, recycling and waste management companies, liquidation and resale channels, and charitable donation organizations that support the management and recovery of returned products for retail clients.
	Significant changes to the organization and its supply chain	No significant changes
2-7 Employees		
GRI 2-7	Employees	
	Total number of employees (Average headcount)	188
	Total female employees	90

ReBound 2025 GRI Content Index		FY2025
	Total male employees	98
	Total knowledge based workers	175
	Percentage of female employees	48%
	Percentage of male employees	52%
	Percentage of local employees	9%
	Region (RG)	UK, The Netherlands, Romania and US
	Describe significant fluctuations in the number of employees during the reporting period and between reporting periods	No significant changes
2-8 Workers who are not employees		
GRI 2-8	Workers who are not employees	29
	Percentage of workers who are not employees and whose work is controlled by the organization	15.43%
	Describe significant fluctuations in the number of workers who are not employees during the reporting period and between reporting periods	No significant changes
2-9 Governance structure and composition		
GRI 2-9	Governance structure and composition	
	Number of female employees on the Board	1
	Percentage of female employees on the board	25%
	Number of board members who are LGBTQ / part of under-represented groups	N/A (Netherlands)
	Percentage of board members that are LGBTQ/ part of under represented groups	N/A (Netherlands)
	Number of members of visible minorities on the Board	N/A (Netherlands)
	Percentage of members of visible minorities on the Board	N/A (Netherlands)
2-11 Chair of the highest governance body		
GRI 2-11	Chair of the highest governance body	
	Chair of the highest governance body	Guy Wakeley, Chief Executive, guy.wakeley@reconomy.com
2-27 Compliance with laws and regulations		
GRI 2-27	Compliance with laws and regulations	
	Total number of instances of non-compliance associated with the environment	0
	Total number of non-monetary sanctions	0
	Total number of instances for which fines were incurred	0
	Total monetary value of significant fines	0
2-28 Membership associations		
GRI 2-28	Memberships associations	
		Group CDP, Science-Based Target initiative, UN Global Compact, EcoVadis, Ellen MacArthur Foundation, MVO Nederland

ReBound 2025 GRI Content Index		FY2025
GRI 3 - Material Topics		
3-1 Process to determine material topics		
GRI 3-1	Process to determine material topics	
	Defining report content and topic boundaries	In 2024, group undertook a double materiality assessment to understand what matters most and this along with an assessment of the most relevant SDG's has influenced the Sustainability Strategy, policies, objectives, targets and KPIs
3-2 List of material topics		
GRI 3-2	List of material topics	
	List of material topics	Climate adaptation, resource use and the circular economy, Our own workforce, Workers in the value chain, Consumers and end users, Business conduct
GRI 204 - Procurement Practices		
204-1 Proportion of spending on local suppliers		
GRI 204-1	Number of Suppliers	204
	Proportion of spending on SMEs	N/A
	£ Total Spend	64.099.248 GBP
	Definition used for 'SME'	N/A (Netherlands)
	Total number of supplier visits (all supplier visits recorded for any reason)	16
	Number of suppliers audited (on site or desk top documented audit)	4
	Number of suppliers assessed for sustainability (could be on site, remote or self-assessment)	51
	Number of suppliers targeted for sustainability (number of suppliers identified by risk level for a sustainability assessment)	15
	Number of targeted suppliers that have gone through a sustainability assessment	5
	Number of targeted suppliers that have gone through a sustainability on-site audit	2
	Percentage of suppliers targeted for sustainability that have been assessed	33.33%
	Number of targeted suppliers	15
	Number of suppliers with contracts that include clauses on environment, labour, and human rights requirements.	1
	Percentage of suppliers with contracts that include clauses on environment, labour, and human rights requirements.	0.49%
	Number of targeted suppliers	15
	Number of suppliers that signed sustainable procurement charter/ supplier code of conduct	1
	Percentage of suppliers that signed sustainable procurement charter/supplier code of conduct	0.49%
GRI 205 - Anti-corruption		
205-1 Operations assessed for risks related to corruption		
GRI 205-1	Operations assessed for risks related to corruption	
	Percentage of operations assessed for risks related to corruption	100%
	Significant risks related to corruption identified through the risk assessment	None

ReBound 2025 GRI Content Index		FY2025
205-2 Communication and training about anti-corruption policies and procedures		
GRI 205-2	Communication and training about anti-corruption policies and procedures	
	Communicated to	All Rebound staff
	Region	Neatherlands and UK
	Total number that the organization's anti-corruption policies and procedures have been communicated to	190 staff
	% of employees that accepted the anti-corruption and bribery policy	92%
	Do you have an anti-corruption training?	Yes
	Is this training given to parts the supply chain?	No but we have a Anti-Corruption statement for third parties on our website
	How often is such training provided?	Annually
	What is the content of the training?	Equity, diversity and inclusion, GDPR, Anti-bribery and corruption, business ethics and modern slavery
	Who received the training?	All Rebound staff
	For this group, where does the training take place?	Online
	For this group, what percent of the current group received the training?	100%
205-3 Confirmed incidents of corruption and actions taken		
GRI 205-3	Confirmed incidents of corruption and actions taken	
	Total number of confirmed incidents in which employees were dismissed or disciplined for corruption	0
	Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption	0
	Number of public legal cases regarding corruption brought against the organization or its employees during the reporting period	0
	Total number of confirmed incidents of corruption	0
	Nature of confirmed incidents of corruption	-
GRI 302 - Energy		
GRI 302-1 Energy consumption within the organization		
	Total energy consumed within the organisation (kWh)	134060.33
	Gas	4,934
	Electricity	96993.75
	Transport Fuels	32133.00
	Total non-renewable energy consumed	19408.28
	%	20%
	Total renewable energy consumed	77585.47
	%	80%
	Standards, methodologies, assumptions, and/or calculation tools used	0
	Total energy produced that is renewable	39659.61
	Percentage of total energy produced that is renewable	80%
302-3 Energy intensity		
GRI 302-3	Energy intensity	
	Energy intensity (kWh/\$ annual gross profit)	0.01

ReBound 2025 GRI Content Index		FY2025
302-4 Reduction of energy consumption		
GRI 302-4	Reduction of energy consumption	
	Total amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives	N/A
	Types of energy included in the reductions	Efficienies made in business travel by car, and reduction in company fleet
GRI 303 - Water and Effluents		
GRI 303-5 Water Consumption		
GRI 303-5	Water consumption (litres)	
	Total water consumption	363,090
	Total water consumption from all areas with water stress	0
	Change in water storage in megaliters, if water storage has been identified as having a significant water-related impact	n/a
GRI 305 - Emissions		
305-1 Direct (Scope 1) GHG emissions		
GRI 305-1	Direct (Scope 1) GHG emissions (tCO ₂ e)	
	Total direct (Scope 1) GHG emissions	1.95
	Biogenic CO2 emissions (outside of scopes)	0.00
	Gases included in the calculation, whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all	CO2e
	Base year for the calculation, if applicable, including: the rationale for choosing it, emissions in the base year, and the context for any significant changes in emissions that triggered recalculations of base year emissions	Base year 2019
	Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source	ISO14064 carbon management system uses the most relevant country based emission factors.
	Consolidation approach for emissions	Direct emissions/Supplier-based.
	Standards, methodologies, assumptions, and/or calculation tools used	Greenhouse gas emissions were calculated in accordance with the GHG Protocol Corporate Accounting and Reporting Standard. Activity data, including fuel and energy consumption, was multiplied by appropriate emission factors to determine emissions expressed in tonnes of carbon dioxide equivalent (tCO ₂ e). Where direct fuel consumption data was unavailable, reasonable estimates based on available operational data were applied.
305-2 Energy indirect (Scope 2) GHG emissions		
GRI 305-2	Energy indirect (Scope 2) GHG emissions (tCO ₂ e)	
	Energy indirect (Scope 2) GHG Emissions (location-based)	19.52453135
	Energy indirect (Scope 2) GHG emissions (market-based)	3.69
	Energy indirect (Scope 2) GHG Emissions (location-based)	N/A
	Gases included in the calculation, whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all	CO2e
	Base year for the calculation, if applicable, including: the rationale for choosing it, emissions in the base year, and the context for any significant changes in emissions that triggered recalculations of base year emissions	Base year 2019
	Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source	ISO14064 carbon management system uses the most relevant country based emission factors.
	Consolidation approach for emissions	Market-based
	Standards, methodologies, assumptions, and/or calculation tools used	We report in both market and location based but use market based to take account of the renewable energy purchased

ReBound 2025 GRI Content Index		FY2025
305-3 Other indirect (Scope 3) GHG emissions		
GRI 305-3	Other indirect (Scope 3) GHG emissions (tCO ₂ e)	
	Total indirect (Scope 3) GHG emissions	18118
	Gases included in the calculation, whether CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all	CO ₂ e
	Other indirect (Scope 3) GHG emissions categories and activities included in the calculation	-
	Biogenic emissions	-
	Scope 3 Upstream Emissions	33389
	Scope 3 Downstream Emissions	0
	Base year for the calculation, if applicable, including: the rationale for choosing it, emissions in the base year, and the context for any significant changes in emissions that triggered recalculations of base year emissions	Base year 2019
	Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source	Emission factors were sourced from the UK Government GHG Conversion Factors for Company Reporting (DEFRA). Global Warming Potentials (GWPs) were applied in accordance with the GHG Protocol methodology and IPCC guidance.
	Consolidation approach for emissions	
	Standards, methodologies, assumptions, and/or calculation tools used	Scope 3 emissions were calculated using shipment and logistics data consolidated through Rebound's sustainability reporting dashboard. The platform captures transport activity across the network, including road, rail, electric vehicle and HVO-fuelled transport, and applies DEFRA conversion factors to calculate emissions in tCO ₂ e.
305-4 GHG emissions intensity		
GRI 305-4	GHG emissions intensity	
	Scope 1 and 2 GHG emissions intensity (tCO ₂ e/£ annual gross profit)	0.0000010
	Scope 3 emissions intensity ratio (tCO ₂ e/£ annual gross profit)	0.000823545
	Scope 1, 2 and 3 emissions intensity ratio (tCO ₂ e/£ annual gross profit)	0.000824522
	Types of GHG emissions included in the intensity ratio; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3).	Scope 3 reduction target is an intensity target
	Gross Annual Profit £	22000000
	Gases included in the calculation, whether CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all	CO ₂ e
GRI 306 - Waste		
306-1 Waste generation and significant waste-related impacts		
GRI 306-1	Waste generation and significant waste-related impacts	
	Waste generation and management of significant waste-related impacts	Rebound generates primarily non-hazardous waste from office activities, including residual waste, paper, cardboard and plastics. Significant waste-related impacts are managed through waste segregation, recycling initiatives and collaboration with certified waste management providers. Where waste data relates to shared facilities, waste quantities are allocated proportionately to Rebound's occupied floor area. The organisation seeks to maximise material recovery and minimise disposal in line with the waste hierarchy.
306-2 Management of significant waste-related impacts		
GRI 306-2	Management of significant waste-related impacts	
	Actions, including circularity measures, taken to prevent waste generation in the organization's own activities and upstream and downstream in its value chain, and to manage significant impacts from waste generated	Rebound manages waste in accordance with the waste hierarchy by prioritising waste prevention, reuse, recycling and recovery over disposal. Waste streams are segregated at source to maximise recycling rates for paper, cardboard and plastics. The organisation promotes circular economy principles through its core business activities and seeks to minimise waste generation across operations and the value chain. Certified waste management partners are used to ensure responsible treatment and recovery of waste materials.
	The processes used to collect and monitor waste-related data	Waste data is collected through waste management contractors and facility management providers. Waste quantities are monitored through contractor reports, waste transfer documentation and periodic facility reporting. Data is consolidated annually for sustainability reporting purposes and reviewed to monitor recycling performance and waste diversion rates.

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306-3 Waste generated		
GRI 306-3	Waste generated (t)	
	Total waste generated (hazardous and non-hazardous waste)	17.641
	Type of waste (RG)	"Residual / municipal waste Paper & cardboard Plastic waste"
	Quantity of waste by type (RG)	N/A
306-4 Waste diverted from disposal		
GRI 306-4	Waste diverted from disposal (t)	
	Waste recovered (Incineration and WTE)	0.26
	%	2.98%
	Waste recycled	8.46
	%	47.93%
	Hazardous - IT Equipment Recycled	0
	%	0.00%
	Waste reused	0
	%	0
	Total weight of waste diverted from disposal	8.72
	Percentage of total waste diverted from disposal	49.41%
	Type of waste (RG)	Paper & cardboard Plastic Mixed municipal waste Office waste
	Weight of waste disposed using the method selected above (RG)	N/A
306-5 Waste directed to disposal		
GRI 306-5	306-5 Waste directed to disposal (t)	
	Waste directed to disposal (landfill)	0
	Type of disposal method (RG)	Recycled, Incineration (with energy recovery)
	Type of waste (RG)	Plastic, Paper & Cardboard, Mixed-Office-Waste, Food Waste, WEEE Waste
	Weight of waste disposed using the method selected above (RG)	N/A
GRI 401 - Employment		
401-1 New employee hires and employee turnover		
GRI 401-1	New employee hires	
	Total number of employee hires	20
	Rate of new employee	10.10%
	Total number of internal promotions (internal mobility)	8
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees		
GRI 401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	
	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Paid leave, Life Insurance, Pensions/Retirement provision, Employee Help Line, Healthcare, Parental leave

ReBound 2025 GRI Content Index		FY2025
GRI 403 - Occupational Health and Safety		
403-1 Occupational health and safety management system		
GRI 403-1	Occupational health and safety management system	
	Employee Health and Safety - General Narrative	Rebound Returns places significant value on our health and safety duties under the Health and Safety at Work act. 1974, the Management of Health and Safety Regulations 1999 and accompanying protective legislation, and our Chief Executive, Patrick Wiedemann, recognises that he has a responsibility to ensure that all reasonable precautions are taken to provide and maintain working conditions which are safe, healthy and comply with all statutory requirements and codes of practice.
	Employee Health and Safety - Our performance	As part of our HSG65 model of H&S systems, our Plan, Do, Check, Act, approach ensures preventative and corrective action is undertaken throughout all areas of the business and throughout our contracts. Preventative Risk Assessments and Method Statements (RAMS) are drawn up for every new process where there are potential hazards. Further prevention, in the form of Safe Systems of Work (SSoW), are put place for any potentially high-risk situation that has been identified
	Has the organization implemented an occupational health and safety management system?	N/A due to scope of Business
403-6 Promotion of worker health		
GRI 403-6	Promotion of worker health	
	Description of workers' access to non-occupational medical and healthcare services, and the scope of access provided	Employees have access to non-occupational healthcare and wellbeing services through a 24/7 Employee Assistance Programme (EAP), which provides confidential support for mental health, financial wellbeing, and personal matters. Additional support includes virtual GP appointments, wellbeing resources, mental health first aiders, and access to corporate gym memberships, supporting employees' physical, mental, and overall wellbeing.
	Description of any voluntary health promotion services and programs offered to workers to address major non-work-related health risks, including the specific health risks addressed, and how the organization facilitates workers' access to these services and programs	-
	Description of any partnerships to increase access to healthcare	-
	Disclose how the organization maintains the confidentiality of workers' personal health-related information and how the organization ensures that workers' personal health-related information and their participation in any services or programs is not used for any favorable or unfavorable treatment of workers	-
403-9 Work-related injuries		
GRI 403-9	Work-related injuries	
	Total number of hours worked by all employees	223000
	Description of the scope of workers, activities, and workplaces covered by the occupational health and safety management system, and an explanation of whether and, if so, why any workers, activities, or workplaces are not covered	Our entire Health and Safety (H&S) management system is reviewed continuously and during our annual H&S audit, or more often if there is an incident, a change in legislation or change in practice. Any changes are communicated to all employees and suppliers. Any incidents or legislative / practice changes that may require alterations or improvements to our H&S system and discussed and reviewed at our bi-annual H&S Forum meetings.
	Total number of work-related fatalities	0.00
	Rate of fatalities as a result of work-related injury	0.00
	Total Injuries	0.00
	Frequency Rate	0.00
	Total Accidents	0.00
	Frequency	0.00
	Number of recordable work related injuries	0.00
	Frequency rate	0.00
	Lost Time	0.00
	Frequency Rate	0.00

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	Near Miss	0.00
	Frequency Rate	0.00
	Explanation	-
GRI 404 - Training and Education		
404-1 Average hours of training per year per employee		
GRI 404-1	Total number of training hours delivered;	376
	Average hours of training per year per employment category	2.00
GRI 405 - Diversity and Equal Opportunity		
405-1 Diversity of governance bodies and employees		
GRI 405-1	Diversity of governance bodies and employees	
	Percentage of female employees on the board	25%
	Percentage of female employees	48%
	Percentage of male employees	52%
	Percentage of female employees in management	47.06%
	Percentage of male employees in management	52.94%
	Percentage of employees under the age of 30	14.89%
	Percentage of employees between the ages of 30 and 50	51.06%
	Percentage of employees over the age of 50	6.91%
405-2 Ratio of basic salary and remuneration of women to men		
GRI 405-2	Ratio of basic salary and remuneration of women to men	
	Ratio of basic salary and remuneration of women to men (RG)	48% female; 52% male
	Definition of significant locations of operation	-
GRI 413 - Local Communities		
413-1 Operations with local community engagement, impact assessments, and development programs		
GRI 413-1	Operations with local community engagement, impact assessments, and development programs	
	Percentage of operations with local community engagement, impact assessments, and/or development programs	0
	Volunteering, Donations & Fundraising	
	Amount £ fundraised by our employees	0
	Number of people employed that volunteered	13
	Number of days volunteered	19
	Number of hours	152
	Amount £ donated to charity and in kind (in equipment and resources)	0
	Donations or in-kind contributions to local community projects (£ & materials)	0
	Equipment or resources donated to VCSEs (£ equivalent value)	0

GHG Inventory

Inventory summary table

Category ISO 14064-1:2018)	Scope					
	ISO 14064-1_2006)	2021	2022	2023	2024	2025
Category 1: Direct emissions (tCO2e)	Scope 1	0.13	0	0	12	1.08
Category 2: Indirect emissions from imported energy (location-based method*) (tCO2e)	Scope 2	14	21	0.0091	11	0.1
Category 2: Indirect emissions from imported energy (market based method*) (tCO2e)						
Category 2.2: Indirect emissions from fuel and energy related activities (upstream energy emissions and T&D losses) (tCO2e)						
Category 3: Indirect emissions from transportation (tCO2e)	Scope 3	28,511	27,094	25,711	24,106	18,001
Category 4: Indirect emissions from products used by organisation (tCO2e)		0.011	0.016	0.068	0.041	115
Category 5: Indirect emissions associated with the use of products from the organisation (tCO2e)		0.021	0.03		0.094	0.13
Category 6: Indirect emissions from other sources (tCO2e)						
Total direct emissions (tCO2e)		0.13	0	0	12	1.08
Total indirect emissions* (tCO2e)		28528.03	27119.05	25717.08	24120.14	18117.68
Total gross emissions* (tCO2e)		28528.16	27119.05	25717.08	24132.14	18118.76



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