

Sustainable Economies Due diLigence:  
good EXamples and the role  
of social dialogue

# Intergamma Netherlands

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CASE STUDY  
WHOLESALE AND RETAIL TRADE

PROJECT NO. 101126464

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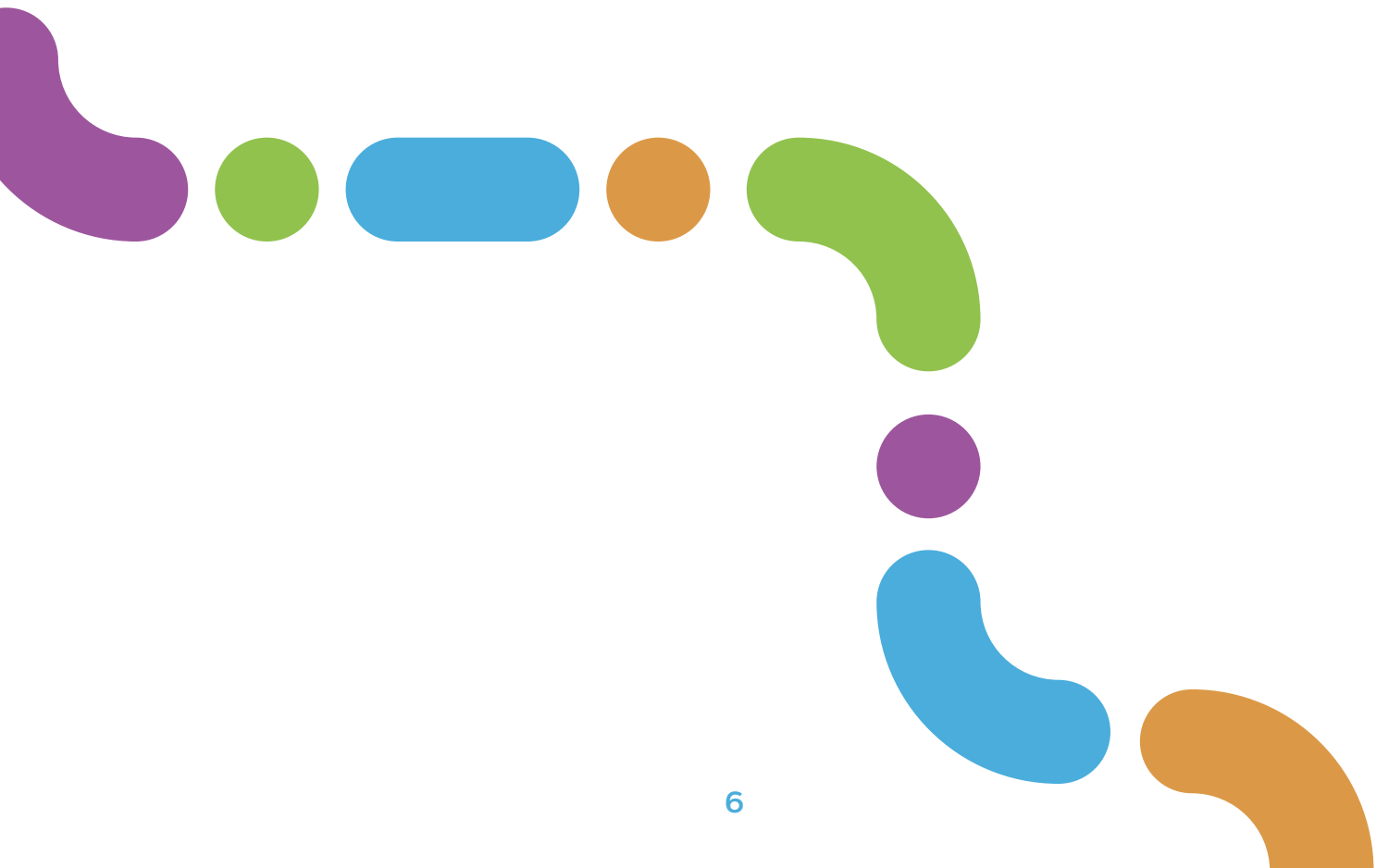
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01

# Organisational model and legal status



## Case study: INTERGAMMA – NETHERLANDS

Intergamma is a prominent Dutch franchise organisation in the do-it-yourself (DIY) retail sector, primarily operating through its brands Gamma and Karwei. Established in 1971, Intergamma has grown to become a DIY market leader, with nearly 400 hardware stores across the Netherlands and Belgium. This extensive network includes 163 Gamma and 129 Karwei stores in the Netherlands, and 82 Gamma stores in Belgium. The company's headquarters are in Leusden, Netherlands, and Antwerp, Belgium, where over 400 employees support both the franchisees and the company-owned stores, ensuring a consistent and high-quality customer experience. Intergamma's workforce consists of employees across its headquarters, company-owned shops, and franchised shops, totaling approximately 12,000.

Intergamma operates under a hybrid organisational model that combines corporate ownership with a strong franchise component. Approximately half of the nearly 400 stores are directly operated by Intergamma, while the remaining outlets are managed by independent entrepreneurs under franchise agreements. This structure allows for centralised strategic planning and brand consistency, while also leveraging the local expertise and entrepreneurial spirit of its franchisees. The franchisees are integral to Intergamma's organisational model, as they not only manage their respective stores but also hold ownership stakes in the company. This cooperative approach fosters a collaborative environment where both the franchisor and franchisees work towards shared goals. Intergamma provides its franchise partners with comprehensive support, including procurement, assortment planning, marketing,

personnel training, sales guidance, logistics, market research, and IT services. This extensive support system enables franchisees to focus on delivering exceptional service and maintaining operational excellence in their stores.

Intergamma Coöperatief U.A. is the parent cooperative that governs the entire organisation. However, it does not especially identify as part of the cooperative movement and is not a member of the National Cooperative Council (*Nationale Coöperatieve Raad*). *Intergamma Coöperatief U.A.* was established during a corporate restructuring in 2017, to provide a governance framework that aligns with Intergamma's franchise-based business model, ensuring that both franchised and company-owned stores operate under a unified strategy. Intergamma Coöperatief is a cooperative association with excluded liability (U.A.), meaning that its members – primarily franchisees – are joint owners but are not personally liable for the cooperative's debts. This structure enables franchisees to benefit from economies of scale, centralised procurement and a strong market presence, while maintaining operational independence in their own stores.

The cooperative (*Intergamma Coöperatief U.A.*) owns two key subsidiaries:

1. Intergamma B.V. – The franchisor, responsible for overseeing the overall operations of the Intergamma group. It manages strategic planning, procurement, marketing, IT services, logistics and franchisee support. These activities form part of the franchise agreement and also apply to the stores operated by Intergamma itself;

2. Intergamma Bouwmarkten B.V. – The operational company that directly manages and operates the company-owned stores within the Intergamma network, except for operations that are handled by Intergamma B.V. such as strategic planning, procurement, marketing, IT services, logistics and franchisee support.

Intergamma Coöperatief U.A. serves as the ultimate governing entity of the Intergamma organisation, ensuring that both franchisees and company-owned stores operate under a cohesive and efficient business strategy. As the parent cooperative, it holds shares in Intergamma B.V., the franchisor responsible for strategic planning, procurement, marketing, IT services, logistics and franchisee support, as well as in Intergamma Bouwmarkten B.V., which directly operates the company-owned stores. Through this structure, Intergamma Coöperatief U.A. acts as the unifying force between management, franchisees, and store operations, balancing corporate oversight with entrepreneurial flexibility to strengthen Intergamma's market position. The cooperative plays a crucial role in setting long-term business goals, investment strategies, and brand development for its Gamma and Karwei brands. By centralising procurement and marketing efforts, it ensures economies of scale and a strong, consistent market presence. Governance is structured through a board of directors and a supervisory board, which oversee the organisation's overall direction and ensure alignment with the cooperative's strategic objectives. The shareholders appoint the supervisory board at a general meeting, and the supervisory board appoints the board of directors. Both boards include representatives who

take into account the interests of franchisees.

As shareholders of Intergamma Coöperatief U.A., franchisees have a direct stake in the company, which allows them to actively contribute to its strategic direction and key decisions affecting the business. They have voting rights as members of the cooperative in the decision-making processes of Intergamma Coöperatief U.A. This gives them a say in major corporate decisions, such as governance, long-term strategy, investments, and policies that affect the entire network of stores. Franchisees can also be involved in collaborative decision-making on initiatives such as new product assortments, marketing campaigns, and operational improvements. They often work closely with Intergamma's management to ensure that the company's strategies meet local market needs and customer preferences.

Intergamma's organisational model ensures that decisions reflect the practical realities of running a retail store while benefiting from the collective strength of the organisation. It allows franchisees to maintain a high level of autonomy and entrepreneurship while benefiting from the collective resources and strategic direction provided by the cooperative, ensuring both local flexibility and unified brand development across the network.

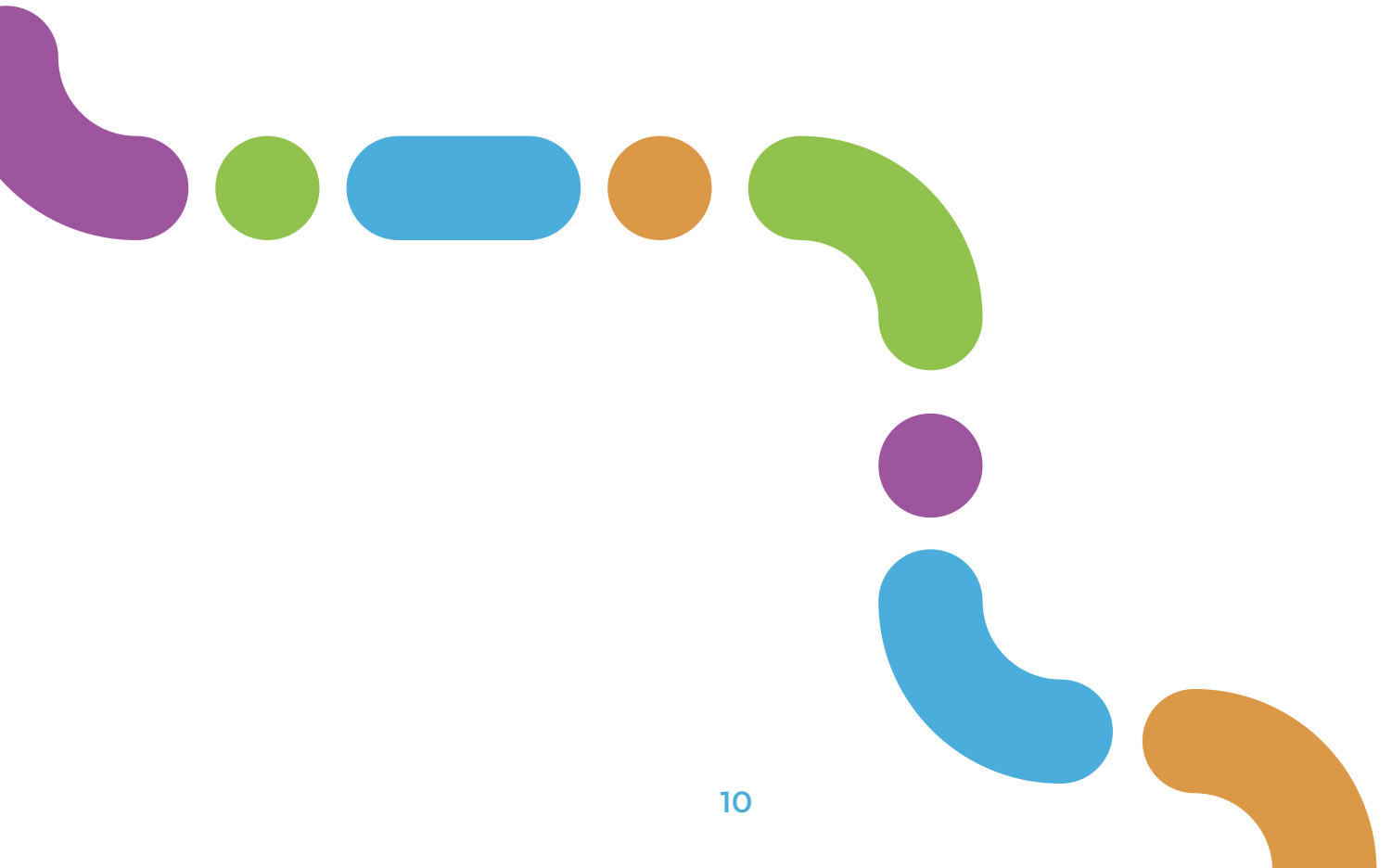


## Case study: INTERGAMMA - NETHERLANDS



# 02

## **Background of the company**



## Case study: INTERGAMMA – NETHERLANDS

Intergamma's commitment to sustainability is deeply embedded in its economic activities, and reflects a balance of social, environmental and governance values. About four years ago, the company recognised that the future of the DIY sector would require more sustainable practices, prompting the hiring of a dedicated sustainability director to develop a comprehensive sustainability strategy. This decision was driven by a combination of forward-looking market insights and the anticipation of forthcoming regulations – exemplified by the development of initiatives like the Green Deal and the Corporate Sustainability Reporting Directive – which signalled that a stricter legal framework around sustainability was on the horizon.

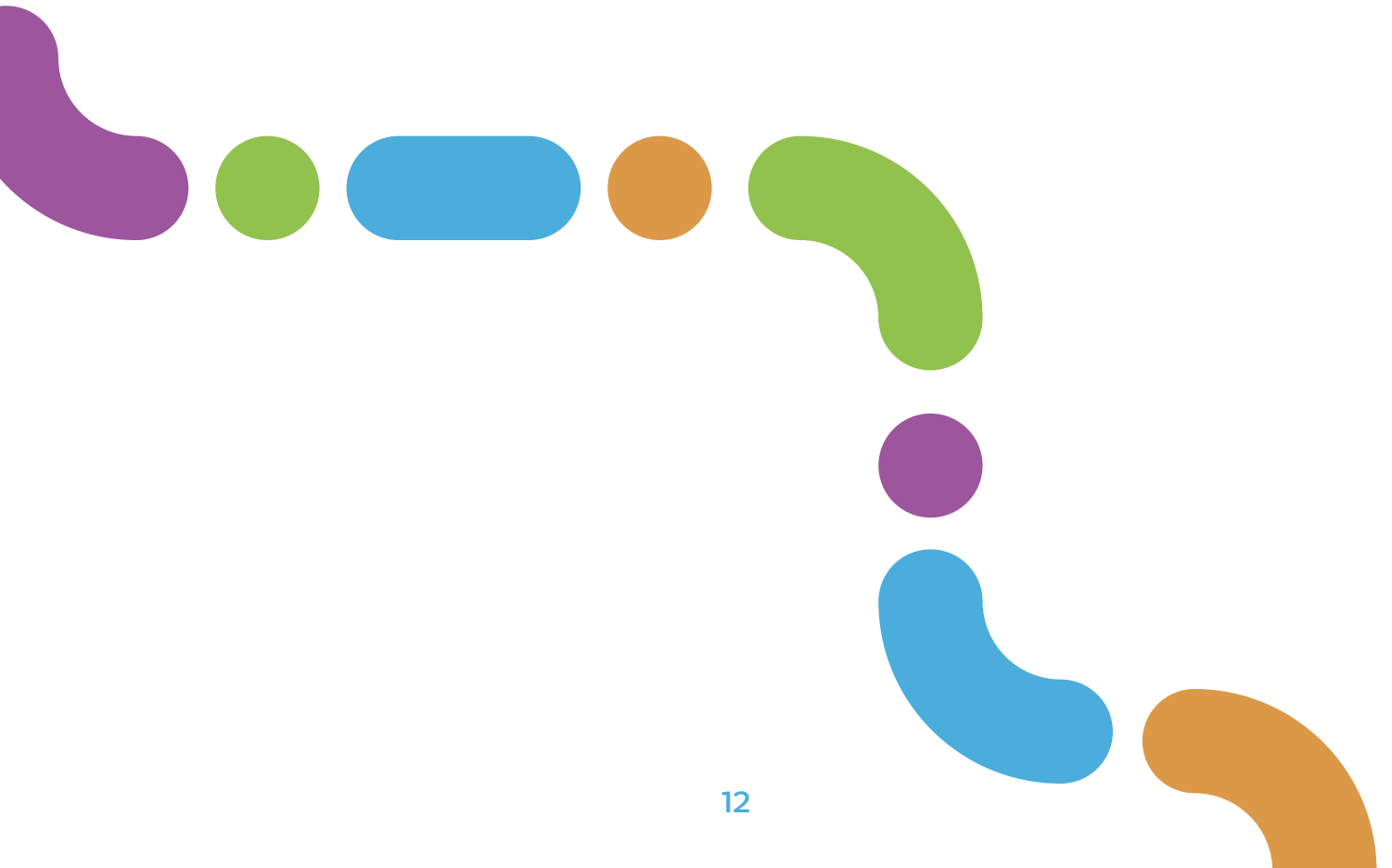
During this period, Intergamma's management engaged in extensive discussions on how to integrate sustainability into the fabric of the organisation. Even though, at the time, there was limited consumer demand for sustainable DIY products, the company observed that trends in industries such as fashion and food were shifting dramatically. Learning from these sectors, Intergamma foresaw that the demand for sustainable products in the DIY market would eventually rise, presenting both a challenge and a significant market opportunity.

Today, sustainability is more than a regulatory compliance issue for Intergamma – it is a core element of the company's mission to help customers enhance their living environments. By proactively embracing sustainability, Intergamma aims to be purpose-driven, and to go well beyond merely meeting future legislative requirements. The company is committed to

shaping its operations in a way that not only mitigates its environmental impact but also positions it as a leader in responsible business practices within the DIY sector. This strategic integration of sustainability into every aspect of its operations ensures that Intergamma remains competitive and relevant in a market that increasingly values environmental stewardship and social responsibility.

03

# **Corporate sustainability due diligence (CSDD)**



## Case study: INTERGAMMA – NETHERLANDS

Intergamma has positioned sustainability at the core of its corporate strategy, integrating social, environmental and governance values into every aspect of its operations. Over the past few years, the company has significantly advanced its sustainability practices, driven by both market opportunities and the anticipation of evolving regulatory landscapes. With sustainability embedded in its overall strategy since 2023 and a planned implementation phase in 2024, Intergamma is actively aligning its operations with (emerging) EU frameworks and national legislation while also engaging in sectoral dialogues and adopting voluntary frameworks.

At the European level, Intergamma is preparing to meet the requirements of the Corporate Sustainability Reporting Directive (CSRD) as well as the upcoming Corporate Sustainability Due Diligence Directive (CS3D), among other EU frameworks. The CSRD sets stringent standards for sustainability reporting, demanding greater transparency and accountability on environmental, social and governance (ESG) issues. In parallel, CS3D and similar directives introduce mandatory due diligence requirements, ensuring that companies identify, prevent and mitigate adverse impacts within their operations and supply chains. Intergamma's sustainability report 2023 highlights the company's efforts to prepare for these directives by starting to conduct a comprehensive materiality analysis in 2022 and establishing clear areas of focus for future action. The company's strategy for identifying potential impact areas has been informed not only by its position in the value chain and its product offerings, but also by the specific requirements laid out in the CSRD for defining both

material and financial impact topics.

In addition to EU-level frameworks, Intergamma is attentive to national legislation. Although not legally obligated as an unlisted company, the company adheres voluntarily to the principles of the Dutch Corporate Governance Code. This adherence reinforces a commitment to responsible business practices and effective corporate organisation, integrating sustainability deeply into decision-making processes. By aligning its governance practices with such national standards, Intergamma ensures that its sustainability initiatives are not only forward-thinking but also compliant with existing and anticipated legal requirements.

Intergamma also actively participates in sectoral agreements and practices that facilitate a common approach to sustainability across the DIY sector. For example, the company is engaged in dialogue with competitors and industry associations, such as the *Raad Nederlandse Detailhandel*, to develop standardised systems for supplier data collection and to harmonise approaches toward EU regulatory requirements. Although these sectoral collaborations are not formally binding, they represent a critical forum for sharing best practices and collectively addressing challenges posed by upcoming regulations, such as those related to due diligence and sustainability reporting.

Beyond regulatory compliance, Intergamma embraces voluntary frameworks that further enhance its sustainability efforts. The company's sustainability report explicitly references the use of the Global

Reporting Initiative (GRI) guidelines among other internationally recognised standards. By aligning with the GRI, Intergamma ensures that its sustainability disclosures are comprehensive, transparent, and comparable, supporting the broader goals of corporate accountability and stakeholder engagement. Voluntary frameworks like the GRI complement the regulatory frameworks, allowing Intergamma to not only meet legal obligations but exceed them by pursuing best practices in sustainability.

The evolution of Intergamma's sustainability strategy began in earnest in 2020 with the hiring of a dedicated sustainability manager – now the Director of Sustainability. This appointment marked the start of a concerted effort to define and implement a robust sustainability strategy. The sustainability manager undertook an extensive review of external factors, engaging in dialogues with non-governmental organisations (NGOs), sectoral organisations, and other stakeholders. This external engagement was instrumental in understanding the broader sustainability landscape and in identifying key impact areas. A critical part of this analysis was examining Intergamma's position within the value chain, which provided valuable insights into potential areas of influence and improvement.

Based on this comprehensive assessment, Intergamma established a strategy centred on “five key topics for sustainability” distributed across the environmental, social and governance (ESG) dimensions. These topics are: (1) purchasing more sustainable products and materials; (2) helping consumers make more sustainable choices; (3) extending product lifespan;

(4) reducing CO<sub>2</sub> emissions and energy consumption; and (5) fostering good employer practices. Each of these areas was chosen not only for its environmental or social impact but also for its potential to enhance the company's long-term economic performance and competitiveness. To ensure effective implementation, Intergamma has set up a robust governance structure that includes clearly defined key performance indicators (KPIs). These KPIs facilitate knowledge sharing, collaboration across departments, and regular monitoring of progress toward sustainability targets.

Intergamma's approach to supply chain due diligence further underscores its commitment to responsible business practices. Recognising the importance of fair and safe working conditions throughout its supply chain, Intergamma is a member of the AMFORI platform. This membership allows the company to participate in the Business Social Compliance Initiative (BSCI), a programme designed to improve working conditions globally. Through its network of local agents in high-risk countries such as China and Malaysia, Intergamma conducts annual social compliance audits based on a rigorous code of conduct. All suppliers are required to sign this code, ensuring that baseline social responsibility standards are maintained consistently across the board. This proactive engagement in supply chain audits not only helps safeguard workers' rights but also reinforces Intergamma's commitment to sustainable and ethical sourcing practices.

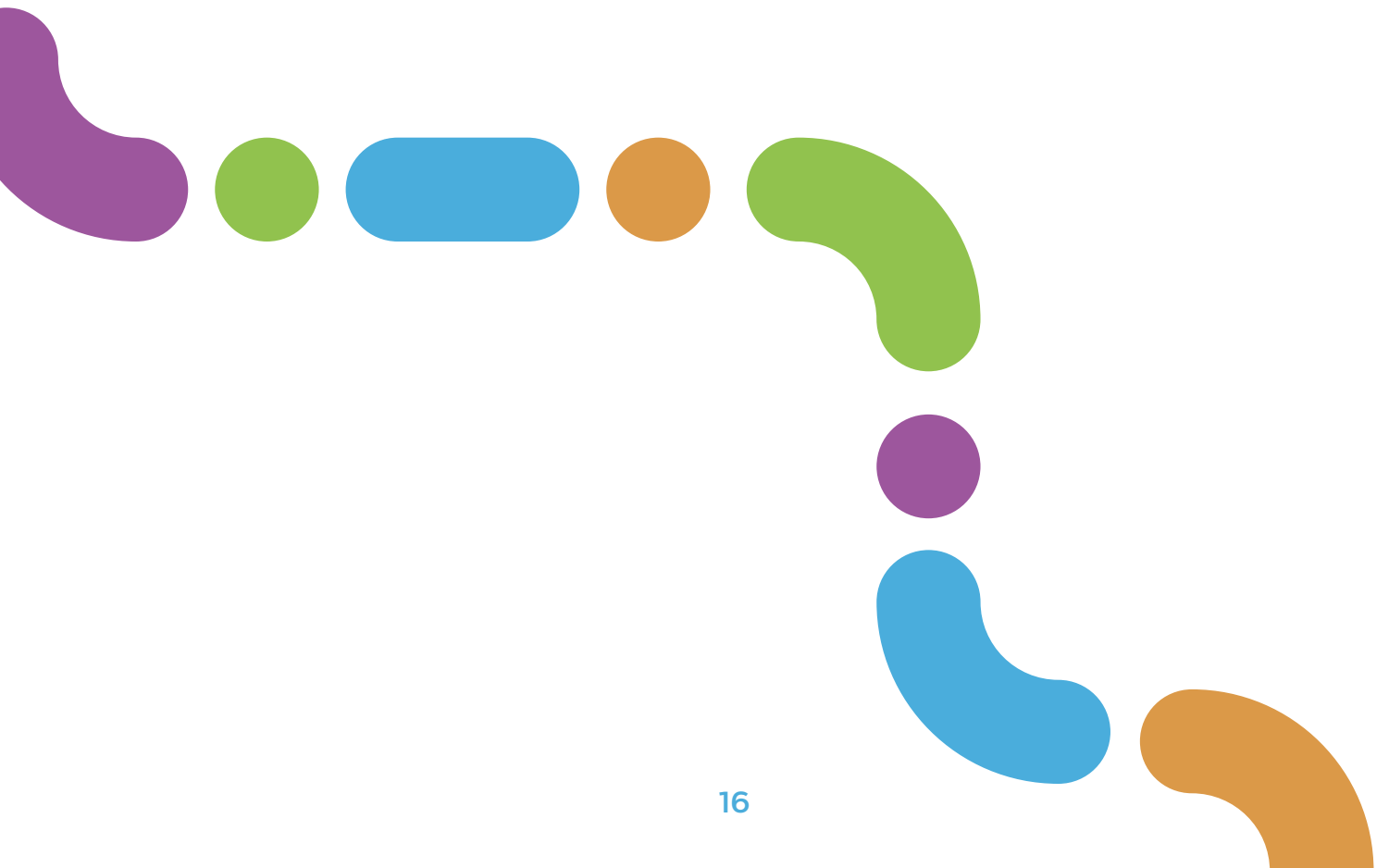
In summary, Intergamma's current sustainability practices and due diligence processes represent

## Case study: INTERGAMMA - NETHERLANDS

a comprehensive, multi-layered approach that integrates regulatory compliance, voluntary best practices, and sectoral collaboration. By preparing for EU frameworks such as the CSRD and CS3D, adhering to national and regional legislation, engaging in sectoral dialogues, and adopting voluntary frameworks like the GRI and BSCI, Intergamma wants to position itself as a leader in corporate sustainability within the DIY sector. The company's proactive strategy – grounded in thorough materiality analysis, stakeholder engagement, and a strong governance framework – ensures that sustainability is not only a regulatory requirement but also a core component of its business strategy and long-term value creation.

# 04

## **Social dialogue**





## Case study: INTERGAMMA – NETHERLANDS

The “social” section of Intergamma’s 2023 sustainability report outlines the role of workers’ representation in shaping social responsibility practices. This section emphasises the importance of dialogue in fostering fair working conditions and social compliance throughout the company’s operations, particularly in its supply chains. By actively engaging the works councils in sustainability discussions and providing opportunities for feedback, Intergamma ensures that its workers are directly involved in shaping its social responsibility framework.

Intergamma’s social dialogue framework consists of multiple layers of employee representation. The company operates **works councils** (*ondernemingsraden*) at various levels, including for its head office and for shops directly owned by the company, with a central works councils overarching both.

1. **Head office works council:** this council represents employees at the company’s headquarters and directly engages with senior management on various topics, including sustainability;
2. **Shop-level works councils:** these councils represent employees working in Intergamma’s owned retail shops, ensuring that their perspectives and concerns are communicated to management;
3. **Central works council:** this overarching council represents both head office employees and shop workers. It plays a central role in coordinating dialogue between the different employee groups and senior management. With 30 members in total, 9 representing the head office and 21

representing various shops. It aims to strike a balance between roles and locations, and this structure ensures a broad, though not always fully representative, participation across the organisation.

Members of the works councils are elected every two and a half years, and candidacy is open to all employees who have worked for at least six months. Any employee can vote as long as they have worked for a minimum of three months. Workshops are organised to help employees understand the functions and importance of the works council, with the aim of encouraging greater participation. However, the company acknowledges that securing a broad range of candidates is challenging, suggesting a lack of willingness among some employees to engage in this form of governance.

Franchised stores, however, have their own separate councils, and Intergamma does not have direct involvement with them. Additionally, social dialogue in the Belgian parts of Intergamma is organised according to the Belgian regulatory framework for social dialogue and employee representation.

Social dialogue at Intergamma is not limited to traditional employee relations but also extends into the company’s sustainability governance structure. In recent years, sustainability has become a key focus of the company’s strategy, and the works councils have been involved in discussions related to the company’s sustainability goals through their information rights and advisory role. The central works council at Intergamma is involved

in sustainability-related matters, particularly as these initiatives impact employees and day-to-day operations. One of its primary roles is to advise the board on sustainability, ensuring that company policies are aligned with both legal requirements and the practical realities experienced by employees. In its advisory capacity, the works council discusses the progress of sustainability initiatives and how they are being implemented across the business. The council helps to identify any challenges or concerns that may arise, particularly at the operational level. For example, feedback from employees working in different departments, such as retail or e-commerce, is brought to the board to help shape the execution of sustainability strategies. The company has also developed an e-learning programme for employees to provide training on sustainability issues and gather feedback on their understanding and perspectives. This initiative is part of Intergamma's broader strategy to make sustainability a core part of its operations and engage employees at all levels in the process. Feedback from employees on the e-learning module is crucial for the company to refine its approach and ensure that workers are actively contributing to the company's sustainability goals.

Intergamma's sustainability strategy is presented to the works council by the sustainability director. The work council proposed biannual meetings to ensure ongoing dialogue with the board and to stay informed about the company's sustainability strategy. This proactive approach ensures that the works council can provide input and oversight when necessary, particularly in situations that might affect employees directly, such as new construction projects or changes

to operational processes. For example, when the company plans to build new warehouses or make significant changes to its supply chain, the works council ensures that sustainability considerations are taken into account, and advocates environmentally responsible practices. These biannual sessions serve as a platform for sharing updates on sustainability progress, addressing questions from employees about their treatment and company policies, and ensuring transparency. These meetings enable the works council to monitor the alignment between the company's sustainability goals and the needs of the workforce.

Effective communication is a cornerstone of the works council's involvement in sustainability. Council members actively push for clear, accessible communication from the board, ensuring that the workforce understands the company's sustainability goals and the steps being taken to achieve them. This focus on communication is essential for fostering a shared understanding across the organisation and ensuring that all employees are on board sustainability initiatives. The works council also plays a critical role in challenging management to ensure that sustainability policies are applied consistently across all areas of the company and that the implementation of these strategies is well understood by everyone in the organisation. The central works council is particularly invested in ensuring that sustainability goals are clear and actionable for all employees. Although the company's sustainability team works diligently to meet legal and strategic targets, the works council believes that a continuous effort should be made to involve employees in the process, ensuring that

## Case study: INTERGAMMA – NETHERLANDS

they understand how sustainability goals are being achieved and how these efforts affect their work. As part of this, the works council gathers feedback from employees on various aspects of sustainability, such as packaging waste, and brings these concerns to the board for discussion.

The works councils' role in implementing the due diligence frameworks is still being clarified, as there are uncertainties regarding their specific legal responsibilities. According to article 25(l) of the Dutch law regulating work councils (*Wet op de ondernemingsraden*), certain topics related to environmental impacts are already within their remit. This means that the works council is already engaged in advising on sustainability, although it is not yet fully recognised in the broader scope of CSRD.

While the works council is generally seen as fulfilling its advisory and communication role effectively, there are challenges that need to be addressed to strengthen social dialogue in relation with corporate sustainability practices at Intergamma:

1. **Lack of clarity in the law:** the legal framework governing the role of works councils in sustainability matters remains unclear. Specific regulations about how works councils should engage with sustainability-related topics such as SBTi (Science-Based Targets initiative) or CSRD remain undefined, which creates ambiguity as to the exact scope of their involvement;
2. **Limited trade union participation:** while some works council members are union members, they often choose to run as independent candidates,

meaning they do not officially represent a union on the works council. The works council typically operates independently, with limited engagement from trade unions during collective bargaining processes. This can create a gap in union involvement in broader company-level sustainability strategies;

3. **Balancing regular jobs with council duties:** works council members have to balance their regular work responsibilities with their duties on the council. This makes it challenging for them to fully dedicate time to understanding and engaging with complex sustainability topics, which may hinder the council's ability to provide in-depth oversight.

Despite these challenges, workers at Intergamma can stay fully informed and engaged in the company's sustainability initiatives. The responsibility for sharing strategic changes in sustainability policy, engaging employees (both in franchised and company-owned stores), and gathering feedback lies with Intergamma sustainability department. Clear guidelines from the sustainability department ensure that all internal stakeholders are informed and included in sustainability practices.

In addition to internal social dialogue, Intergamma is active at the sectoral level, engaging with key industry associations to foster collaboration and influence sector-wide sustainability practices. The company is a member of EDRA/GHIN (the European DIY Retail Association/Global Home Improvement Network), which represents the DIY sector across Europe and promotes sustainable business practices and

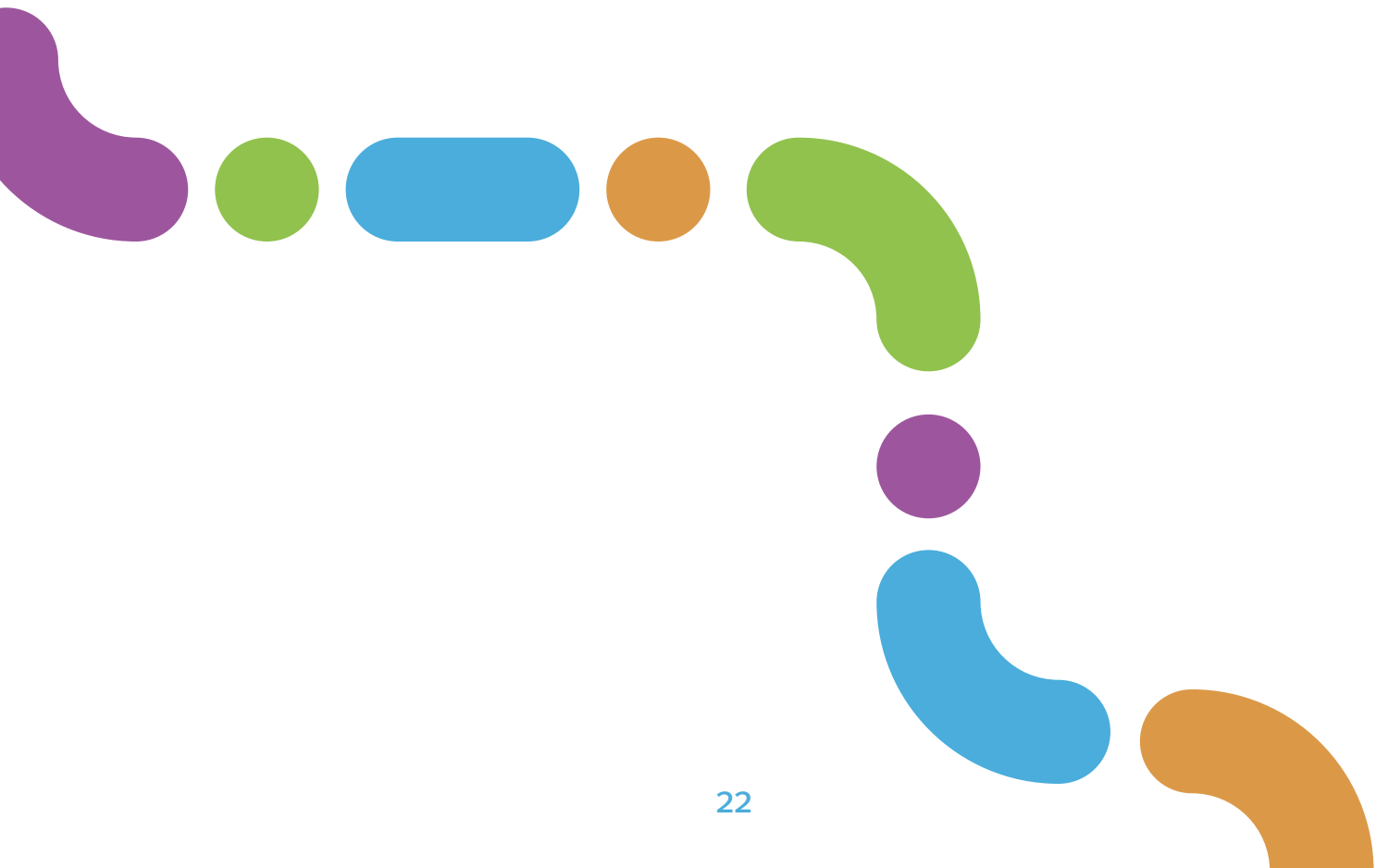
policy advocacy within the industry. Furthermore, Intergamma participates in the Raad Nederlandse Detailhandel, a sectoral organisation for large retail companies in the Netherlands, where it works alongside other major players in the retail sector to address shared challenges, such as regulatory compliance and sustainability standards. Through its participation in these organisations, Intergamma contributes to shaping the broader industry landscape and supports the development of collective solutions to sustainability issue.

## Case study: INTERGAMMA - NETHERLANDS



# 05

## **Challenges and opportunities**



## Case study: INTERGAMMA – NETHERLANDS

Like many large organisations, Intergamma faces both significant challenges and exciting opportunities in its pursuit of corporate sustainability. As the company strives to meet its sustainability goals and comply with both regulatory and voluntary frameworks, several hurdles must be overcome to ensure success.

One of the most pressing **challenges** for Intergamma is **data management**, particularly with regard to product-related CO<sub>2</sub> emissions. Obtaining accurate and detailed information about **scope 3 emissions** – those indirectly linked to the production and transportation of products – is complex. Intergamma relies heavily on its suppliers and subcontractors to provide these data, which can be difficult to access and verify. Given that a vast majority of the products sold are from other labels, cooperation with these external suppliers and partners becomes vital in collecting and sharing product data efficiently. This need for better **supply chain collaboration** extends across the entire value chain, requiring alignment with competitors and other industry players to develop standardised frameworks for data collection and reporting.

Furthermore, Intergamma faces the challenge of engaging **smaller suppliers**, who may not have the resources or expertise to adopt advanced sustainability practices. While the company works with larger suppliers who are more advanced in their sustainability efforts, it is crucial that Intergamma plays a **boosting role** for its smaller suppliers, encouraging them to adopt more sustainable practices and collaborate on data-sharing initiatives. This challenge is particularly important as Intergamma seeks to

ensure that sustainability is embedded throughout its entire supply chain, from product sourcing to final delivery.

Despite these challenges, Intergamma is positioned to leverage several **opportunities** that can enhance its sustainability journey. One of the most promising opportunities is the implementation of **digital product passports**. By 2027, certain product categories will require digital product passports, providing customers with enhanced transparency about the environmental impact and origins of the products they purchase. This initiative will help improve data availability and support the company's broader sustainability goals by enabling better tracking and reporting of products' environmental performance across the entire lifecycle.

Another significant opportunity lies in Intergamma's commitment to the **Science-Based Targets initiative (SBTi)**. Intergamma's climate goals, including its target to halve CO<sub>2</sub> emissions by 2030 and achieve net-zero emissions by 2050, have been officially approved by SBTi. By aligning its climate targets with the **Paris Agreement**, Intergamma is positioning itself as a responsible player in the retail sector, with a clear roadmap for reducing its carbon footprint. These science-based targets provide a robust framework for accountability and will help drive the company's long-term sustainability agenda.

Additionally, **Karwei** stores, which are part of Intergamma's organisational structure, have taken a pioneering step by experimenting with **repair studios**, which allow customers to fix broken products

rather than replacing them. This initiative promotes **circularity** by extending the lifespan of products and reducing waste. Such efforts are aligned with Intergamma's broader goals of fostering sustainable consumption and supporting customers in making more eco-friendly choices. The repair studios are an exciting opportunity to further cement Intergamma's role as a leader in promoting sustainability in the DIY retail sector.

In conclusion, while Intergamma faces challenges related to data management, supply chain collaboration, and employee engagement, the company is actively working on overcoming these obstacles. By embracing opportunities like digital product passports, the SBTi's climate goals, and repair initiatives, Intergamma is well-positioned to continue driving sustainable practices across its business and to meet its ambitious sustainability targets.

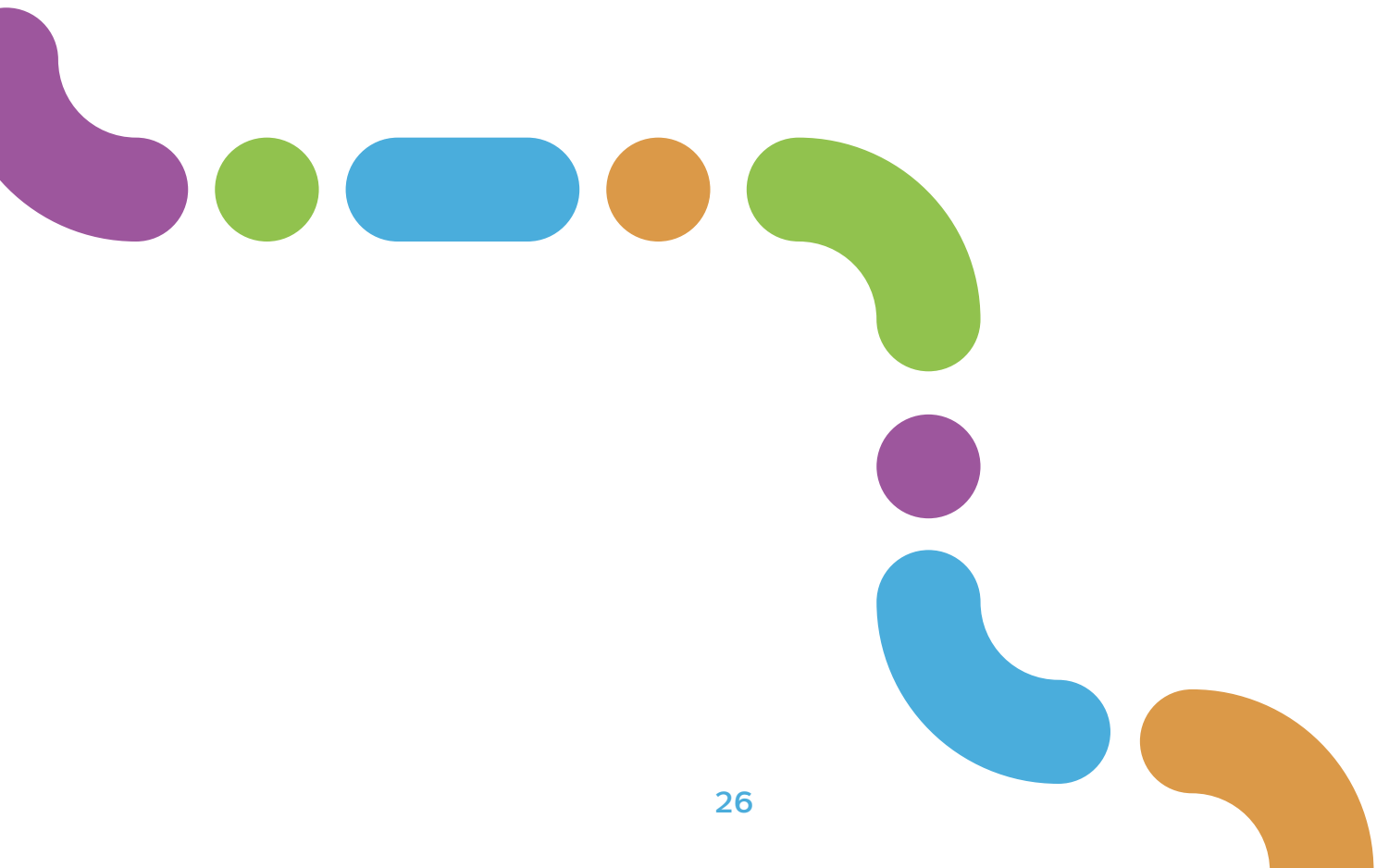


## Case study: INTERGAMMA - NETHERLANDS



# 06

## **Strategies and actions**



## Case study: INTERGAMMA – NETHERLANDS

Intergamma's sustainability efforts are driven by a clear and forward-thinking strategy that aims to position the company as the most sustainable DIY retailer in the Netherlands and Belgium. The company's **sustainability strategy** focuses on integrating sustainable practices across its operations, product offerings, and customer engagement, while also addressing the broader social and environmental impacts of its business. The company's sustainability strategy targets a wide range of stakeholders, recognising their critical role in shaping the company's long-term success. Among these stakeholders are **customers**, who are encouraged to adopt sustainable practices in their DIY projects, such as using environmentally friendly materials and extending the lifespan of their products through proper care. **Employees** are another key group, with the company investing in training and knowledge-sharing to empower them to effectively promote sustainability. **Franchise holders and entrepreneurs** also play a crucial role, and Intergamma works closely with them to align their operations with sustainability objectives. **Suppliers** are key partners in ensuring that Intergamma's supply chain is ethically managed, with sustainability audits and collaboration on environmental practices. Additionally, **public authorities, sectoral organisations, and civil society organisations** are stakeholders that Intergamma engages with to stay ahead of regulatory requirements and actively participate in industry-wide sustainability discussions. Through its strategic engagement with these stakeholders, Intergamma strives to drive sustainable change both within and beyond the organisation.

To ensure the effective implementation of the goals outlined in the sustainability strategy, Intergamma developed a **transition strategy**, which serves as a roadmap to bridge the gap between strategic intent and practical action. This strategy outlines key initiatives for embedding sustainability throughout the organisation, from leadership to employees, and fosters a culture of shared responsibility. By aligning its sustainability goals with both internal objectives and external regulatory requirements, Intergamma is positioning itself as a leader in sustainable retail, striving for long-term impact across **environmental, social and governance (ESG)** dimensions. To achieve this, the company has implemented strategic actions across these three core categories. These actions are designed to address both the company's internal operations and its broader impact on customers, suppliers and the wider community. Below is an outline of Intergamma's corporate sustainability actions seen through the ESG lens.

Intergamma's **environmental efforts** are focused on reducing its carbon footprint, enhancing the sustainability of its product offerings, and encouraging eco-friendly choices among consumers:

1. **Reducing environmental impact:** Intergamma has committed to ambitious environmental targets, including a reduction in CO<sub>2</sub> emissions. The company has achieved an 8% decrease in CO<sub>2</sub> emissions (scopes 1 and 2<sup>1</sup>) compared to the 2021

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<sup>1</sup> Scope 1 emissions refer to direct emissions from sources that the company owns or controls, such as fuel combustion in its facilities or company vehicles. In contrast, scope 2 emissions are indirect and stem from the generation of purchased energy like electricity, steam, heating, or cooling. These efforts, detailed in the company's annual sustainability report, are part of a broader strategy that includes responsible sourcing, energy efficiency, and the development of innovative, sustainable products.

baseline and aims to halve emissions by 2030, with a long-term goal of reaching net zero status by 2050;

2. **Sustainable product offerings:** Intergamma promotes sustainability through its product selection by offering eco-friendly options, such as energy-efficient insulation materials and sustainable paints and cleaning products. The company is working with suppliers to expand this offering by sourcing more sustainable products and materials;
3. **Encouraging sustainable practices:** the company actively engages with customers by advising them on how to make sustainable choices. This includes practical guidance on DIY projects such as how to maintain and extend the life of furniture and home improvements. These efforts are designed to not only reduce the environmental impact of the products themselves but also to encourage a longer lifespan for items, reducing waste and the need for frequent replacements;
4. **Energy efficiency improvements:** Intergamma also focuses on reducing energy consumption and improving operational efficiency across its retail operations. This includes investing in energy-efficient technologies in stores and logistics operations, aiming to reduce energy use and operational costs, while also lowering its carbon emissions.

Intergamma's **social sustainability actions** aim to improve the well-being of employees, foster positive relationships with stakeholders, and promote sustainability within its supply chain:

1. **Employee engagement and education:** Intergamma's **transition strategy** places a significant focus on ensuring that all employees understand and embrace sustainability practices. One key initiative in this area is the **e-learning programme**, developed for employees at company-owned stores. This programme helps employees learn about sustainability practices, empowering them to guide customers in making sustainable choices. The company also incorporates sustainability into performance targets, linking it to employee remuneration, further incentivising engagement and alignment with the company's environmental goals;
2. **Promoting social responsibility in the supply chain:** Intergamma is committed to improving working conditions throughout its supply chain. As a member of the AMFORI platform, the company works with suppliers in high-risk countries (e.g. China and Malaysia) to ensure compliance with social standards through Business Social Compliance Initiative (BSCI) audits. These audits focus on improving labour conditions, respecting workers' rights, and ensuring fair wages, particularly in regions with a higher risk of exploitation;
3. **Encouraging diversity and inclusion:** internally, Intergamma focuses on creating an inclusive workplace where all employees have the opportunity to contribute to the company's sustainability objectives. The works council, which represents employees, plays a key role in promoting dialogue and ensuring that the company's policies reflect the interests and concerns of its workforce.

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Intergamma's **governance** structure ensures that sustainability is embedded in the organisation's decision-making processes and that the company operates transparently and ethically:

### 1. **Governance structure and leadership**

**commitment:** Intergamma's leadership is actively involved in driving sustainability. The company's transition strategy emphasises clear leadership directions and strong communication from the top. The CEO and board update the entire organisation on progress toward sustainability goals through monthly business updates. These updates, which include performance tracking with status indicators (green, yellow, red), ensure that everyone in the company is aware of the company's sustainability performance and progress;

### 2. **Internal communication and knowledge**

**sharing:** Intergamma's governance framework promotes transparency and accountability through robust internal communication. A communication tool is used to keep all employees informed, from store managers to executives, about the company's sustainability objectives. Additionally, workshops and training sessions are organised for employees directly involved in sustainability tasks, ensuring they have the knowledge to implement sustainable practices effectively;

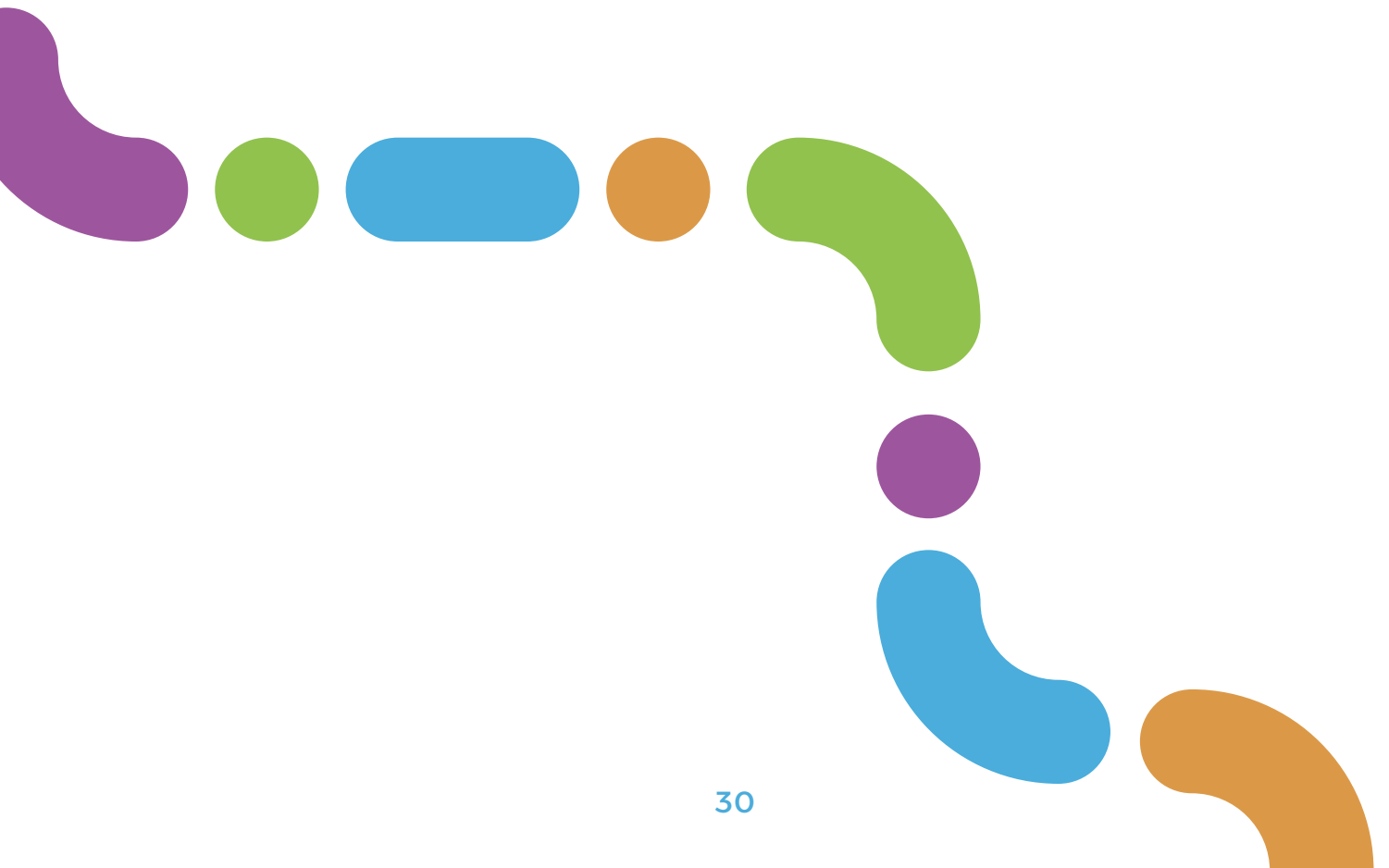
### 3. **KPIs and accountability:** The company incorporates sustainability into key performance indicators (KPIs) at all levels of the organisation. For example, category managers and buyers are given specific sustainability-related KPIs,

supported by specialists who help them make informed, sustainable decisions. The board also has its own set of sustainability KPIs, ensuring top-level oversight and accountability for sustainability performance.

Intergamma has developed a comprehensive and structured approach to sustainability, aligned with its mission to be the most sustainable DIY retailer in the Netherlands and Belgium. Through targeted actions across the environmental, social and governance (ESG) dimensions, the company is driving positive change within its operations, products and supply chain. Its strong leadership commitment, clear sustainability strategy, and effective governance structures ensure that sustainability is embedded at all levels of the organisation, positioning Intergamma for long-term success in an increasingly sustainability-conscious marketplace.

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# Good practices and lessons learned



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Intergamma's approach to sustainability showcases a combination of strategic planning, stakeholder collaboration, and a commitment to ethical governance. The company has developed a robust sustainability strategy and a complementary transition strategy to guide the implementation of sustainable business practices. One key lesson learned from past experiences is the importance of these two complementary strategies: while the sustainability strategy outlines the broad goals and directions, the transition strategy helps bridge the gap between planning and practical implementation. This dual approach ensures that sustainability is not just a theoretical goal but becomes actionable throughout the organisation.

A good practice identified by Intergamma is its willingness to engage in **informal sector-specific agreements** to drive sustainability, particularly in sourcing materials. For example, Intergamma has long been committed to purchasing only **FSC (Forest Stewardship Council)** or **PEFC (Programme for the Endorsement of Forest Certification)** certified wood. This decision, made over a decade ago, reflects the company's dedication to ensuring responsible sourcing, even if it comes at a higher cost. Recognising the challenge of competing while adhering to higher sustainability standards, Intergamma engaged in **sectoral discussions** with competitors, through platforms like the **Raad Nederlandse Detailhandel** (Dutch Retail Council), to ensure a level playing field. These informal agreements were essential in creating an industry-wide commitment to purchasing certified sustainable wood, even in the absence of formal sector-wide agreements. This willingness to

collaborate with competitors and other sector players demonstrates a key lesson learned by Intergamma: **collaboration across the value chain and industry is crucial** to advancing sustainability. One of the key outcomes of these collaborations is **collective action** to address challenges related to **data management** in the supply chain, such as the **collection of product data** to assess environmental impacts. Intergamma, alongside its competitors, is involved in research projects aimed at developing scalable data systems that can help retailers access accurate product data, enhancing sustainability due diligence across the industry.

Intergamma's commitment to **ethical corporate governance** is another cornerstone of its sustainability journey. The company adheres to the **Dutch Corporate Governance Code**, which ensures that sustainability practices are integrated with its corporate values and ethical decision-making. This voluntary adherence to governance guidelines is an example of the company's commitment to transparency, ethical business practices, and the integration of sustainability within its organisational culture.

Another lesson learned is that a successful sustainability strategy requires **top management's full endorsement**. Without leadership support, it becomes difficult to align sustainability goals with broader corporate objectives. Intergamma's management has recognised this, embedding sustainability not just as a side project but as a central component of the company's broader strategic direction. This alignment has been crucial in

ensuring that sustainability is not treated as a siloed initiative but is integrated into all aspects of business operations.

Lastly, a key takeaway from Intergamma's experience is that sustainability efforts need to be **transversal and holistic**. Sustainability cannot simply be an add-on or a collection of isolated initiatives; it must permeate the company's entire structure and strategy. By aligning sustainability with both the company's core values and its operational goals, Intergamma has learned that effective communication, a clear strategic framework, and leadership commitment are essential to driving long-term sustainability success.

Through its proactive collaboration with other sector players, its commitment to ethical governance, and the integration of sustainability into its core business strategies, Intergamma has successfully navigated many of the challenges associated with sustainability implementation while uncovering opportunities for innovation and growth. By continuing to share best practices and work with both competitors and suppliers, the company is well-positioned to lead in the transition towards a more sustainable retail sector.



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## Interviews:

1. Director of Sustainability at Intergamma, interviewed on 16 October 2024.
2. Members of the Ondernemingsraad (Works Council), interviewed on 11 December 2024:
  - ✦ Shop Manager
  - ✦ Advisor, Ondernemingsraad
  - ✦ Chairperson of Ondernemingsraad

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