



VONMÄHLEN

Northern Germany

ESG-REPORT 2024

According to the VSME

English Version | July 30th 2025

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Introduction

This sustainability report has been prepared on an individual basis and reflects the sustainability performance and practices of Vonmählen GmbH during the reporting year 2024.

All topics are reported voluntarily with the aim of greater transparency.

This report has been prepared in accordance with the final version of the Voluntary Standard for non-listed Micro-, Small- and Medium-sized Undertakings (VSME), as published by the European Financial Reporting Advisory Group (EFRAG) in December 2024.¹ The standard provides a proportionate and standardized framework for the preparation of sustainability reports by undertakings that are outside the scope of the Corporate Sustainability Reporting Directive (CSRD). The VSME covers the same sustainability issues as the European Sustainability Reporting Standards (ESRS) for large undertakings. It has no legal authority unlike the ESRS for large undertakings. The VSME enables Small and Medium-sized Enterprises (SMEs) to disclose comparable, relevant and verifiable information on sustainability impacts, risks and opportunities. Vonmählen promotes the use of consistent reporting standards to further the transparency, accountability and comparability within SMEs.

All topics are covered alongside qualitative and quantitative data. The selection of sustainability topics is pre-defined by the VSME. Additional topics that are disclosed beyond the initial requirements of the VSME can be found in the chapter "Voluntary Disclosures". Voluntary disclosures highlight further sustainability engagement by Vonmählen. They have been found material through a double materiality analysis performed by Vonmählen considering the magnitude, scope and irreversibility of their financial and environmental impacts. Voluntary disclosures that supplement mandatory content within required VSME chapters are marked with an asterisk (*).

Vonmählen aims to provide valuable insight into its engagement for business partners, consumers and stakeholders. Inquiries for further disclosures can be sent to csr@vonmaehlen.com.

¹ EFRAG (2024): *Voluntary Standard for non-listed micro-, small- and medium-sized undertakings (VSME)*, Final Version, Dezember 2024. Available at: <https://www.efrag.org/sites/default/files/sites/webpublishing/SiteAssets/VSME%20Standard.pdf>

Basic Module

General Information

B1 – Basis for Preparation

This sustainability report was prepared on an individual basis in accordance with the VSME as of December 2024, applying Option B: Basic Module and Comprehensive Module. No subsidiaries are included, as Vonmählen GmbH does not hold any ownership in other undertakings. No disclosures were omitted due to confidentiality.

Vonmählen GmbH is a private limited company (GmbH), classified under NACE code 46.49, with 43 employees as of 31st of December 2024. Turnover and balance sheet total are not subject to disclosure. The company operates in Germany at: Vor dem Bardowicker Tore 49, 21339 Lüneburg, Germany (53°15'34.4"N, 10°24'30.8"E).

Certification / Label	Issuer	Validity	Description	Cert. Number (Score)
ISO 9001:2015	TÜV Rheinland Cert GmbH	14.06.2024 - 13.06.2027	Quality management system	01 100 2301167
ISO 14001:2015	TÜV Rheinland Cert GmbH	14.06.2024 - 13.06.2027	Environmental management system	01 104 2301167
Global Recycled Standard (4.0)	Intertek Testing Services NA, Inc.	01.08.2024 - 31.07.2025	Recycled material certification	223894-GRS
Living Wage Certification	Fair Wage Network	13.12.2024 - 13.12.2025	Fair wage certification	2024-65
EcoVadis Rating: Platinum	EcoVadis SAS	03.08.2024 - 02.08.2025	Corporate sustainability rating	(95/100)

Corporate Certifications Vonmählen (Reporting Period 01.01.2024-31.12.2024)

B2 – Practices, Policies and future initiatives for Transitioning Towards a more Sustainable Economy

Topic	Policies / Initiatives	Publicly available?	Do Policies have targets?
Climate Change	Yes	Yes	Yes

Pollution	No	-	-
Water and Marine Resources	No	-	-
Biodiversity and Ecosystems	Yes	Yes	Yes
Circular Economy	Yes	No	Yes
Own Workforce	Yes	No	Yes
Workers in the Value Chain	Yes	No	Yes
Affected Communities	No	-	-
Consumers and end-users	No	-	-
Business Conduct	Yes	Yes	No

Addressed Sustainability Topics (Reporting Period 01.01.2024-31.12.2024)

Vonmählen's sustainability strategy follows a holistic, science-based approach. It aligns with the principles of the United Nations Global Compact². Thematic priorities for the strategy are identified, through an impact analysis of the 17 Sustainable Development Goals³:

 **SDG 8: Decent Work and Economic Growth**

 **SDG 12: Responsible Consumption and Production**

 **SDG 13: Climate Action.**

All of Vonmählen's sustainability measures ultimately aim to achieve global goals. To implement its strategy effectively, Vonmählen collaborates with various partners from research and industry. Key partnerships include the SBTi⁴, WWF⁵, amfori (formerly known as BSCI)⁶, FSC⁷, TÜV⁸ and intertek⁹.

² United Nations Global Compact: Membership Directory [\[Link\]](#)

³ Sustainable Development Goals [\[Link\]](#)

⁴ Science Based Targets initiative: Targets Dashboard [\[Link\]](#)

⁵ World Wide Fund for Nature: Kooperationsseite [\[Link\]](#)

⁶ Amfori: Membership Directory [\[Link\]](#)

⁷ Forest Stewardship Council: License-Directory [\[Link\]](#)

⁸ TÜV Rheinland: Certipedia Database [\[Link\]](#)

⁹ Textile Exchange GRS Directory [\[Link\]](#)

Environment

B3 – Energy and Greenhouse Gas Emissions

Energy

Energy	Renewables	Non-renewables	Total
Electricity	44.74	4.61	49.36
Fuels	0	0	0
Total	44.74	4.61	49.36

Energy Consumption (Reporting Period 01.01.2024-31.12.2024)

Scope 1 and 2

GHG-Emissions in t CO ₂ e	2022	2024	% ¹⁰
Scope 1	0	0	0%
Scope 2	46.96	45.25	-3 %
Total	46.96	45.25	-3 %

Greenhouse Gas Emissions Scope 1 and 2 (Reporting Period 01.01.2024-31.12.2024)

The Carbon Footprint includes all upstream CO₂e emissions in tons. Scope 2 is calculated location-based.

Scope 3

GHG-Emissions in t CO ₂ e	2024
Total Scope 3	1161.6
3.1 Purchased goods and services	393.9 t
3.2 Capital goods	32.27 t
3.3 Fuel- and energy-related activities	0 t
3.4 Upstream transportation and distribution	624.8 t

¹⁰ Relative Change is calculated in comparison to the base year 2022.

3.5 Waste generated in operations	0.5 t
3.6 Business travel	18.8 t
3.7 Employee commuting	23.3 t
3.8 Upstream leased assets	0 t
3.9 Transportation and distribution of sold products	66.9 t
3.10 Processing of sold products	0 t
3.11 Use of sold products	0 t
3.12 End-of-life treatment of sold products	1.1 t
3.13 Downstream leased assets	0 t
3.14 Franchises	0 t
3.15 Investments	0 t

Greenhouse Gas Emissions Scope 3 (Reporting Period 01.01.2024-31.12.2024)

Scope 3 emissions are calculated disregarding off-set tons by suppliers.

Emissions intensity per revenue is not disclosed.

B4 – Pollution of Air, Water, and Soil

No list of pollutants is applicable to the undertaking's operations, as no regulated or hazardous substances are emitted or discharged.

B5 – Biodiversity

Vonmählen does not own, lease or manage sites in or near a biodiversity sensitive area.

B6 – Water

	Withdrawal 2023*	Withdrawal 2024	%
All sites	230 m ³	97.55 m ³	- 58 %

Water Withdrawal (Reporting Period 01.01.2024-31.12.2024)

Vonmählen does not have any sites in areas with high water stress.¹¹ There was no Water Consumption as defined by VSME in 2023 or 2024.

B7 – Resource Use, Circular Economy and Waste Management

Circularity

Vonmählen aligns its approach with circular economy principles by integrating upstream material recycling and recyclable mono-material packaging. The principle of circulating materials is addressed through the use of recycled input materials and the intent to improve product recyclability by design. Current packaging is designed for disassembly and recycling. Downstream recycling infrastructure is not yet in place but will be prioritised. Regenerative aspects and biological loops are currently not applicable due to product characteristics. Waste elimination and pollution avoidance are considered during product development through reduced material complexity and modularity.

Key Figures	2023	2024	%
Purchased material*	76.1 t	133.9 t	+75 %
Share of recycled materials in total*	25.3 %	29.6 %	+4.6 %
Share of recycled materials in all products*	38.6 %	51.8 %	+13.2 %
Share of recycled materials in all packaging*	0 %	0 %	0 %
Active Product Families*	28	40	+ 12
Share of Product Families with recycled content*	42.9 %	62.5 %	+ 19.6 %

Use of recycled materials (Reporting Period 01.01.2024-31.12.2024)

Waste quantities

Waste Type	Diverted to Recycling	Diverted to Disposal
Non-hazardous Waste	10.01 t	12.64 t
- Residual Waste	0 t	12.64 t
- Dual System	2.54 t	0 t

¹¹ WWF Water Risk Filter [\[Link\]](#)

- Biowaste	3.38 t	0 t
- Paper	3.88 t	0 t
- Glass	0.21 t	0 t
Hazardous Waste	0 t	0.29 t
- Batteries	0 t	0.29 t

Waste Quantities in Tons (Reporting Period 01.01.2024-31.12.2024)

Social matters

B8 – Workforce – General Characteristics

Employment Type

Type of Contract	Number of Employees
Temporary Contract	6
Permanent Contract	29
Total Employees	35

Employees by Type of Employment Contract (as of 31.12.2024)

Gender

Gender	Number of Employees
Male	25
Female	10
Other	0
Not reported	0
Total Employees	35
Individuals from a vulnerable group*	3

Employees by Gender (as of 31.12.2024)

B9 – Workforce – Health and Safety

Health and Safety of Workforce	2024
Rate of Reportable Work Accidents	0
Number of Fatalities	0
Number of Lost Days Due to Work Accidents	0
Number of Health Incidents	0

Health and Safety Metrics for Workforce (Reporting Period 01.01.2024-31.12.2024)

Health and safety of the workforce also include workplace well-being and the absence of discrimination. There have been no recordable work-related accidents in 2024.

B10 – Workforce – Remuneration, Collective Bargaining and Training

Employees receive pay equal or above minimum wage.

Unadjusted Gender Pay Gap: **17.91 %**

The unadjusted gender pay gap is defined as the difference between the average gross hourly earnings of women and men as a percentage of the average gross hourly earnings of male employees. It should be noted that this is the pay gap without adjustments. This also includes the pay difference, which is due, for example, to the exercise of differently paid professions, different career levels, or qualifications of women and men.¹²

Percentage of Employees Covered by Collective Bargaining Agreements: 0

Average Number of Training Hours per male employees: 3

Average Number of Training Hours per female employee: 3

¹² Calculation according to the Federal Statistical Office on the Gender Pay Gap [\[Link\]](#)

Training Metrics	Number
Employees who received hazardous materials handling training*	1
Employees who received theoretical fire safety training*	35
Employees who received at least one environmental training*	35
Employees who received at least one anti-discrimination training*	0
Average training hours per employee*	3
Purchasers sensitized to sustainable procurement practices*	1
Total employees	35

Training Metrics (Reporting Period 01.01.2024-31.12.2024)

Business conduct

B11 – Convictions and Fines for Corruption and Bribery

Vonmählen GmbH was not subject to any convictions or fines for violations of anti-corruption or anti-bribery legislation in the reporting year 2024.

During the reporting year, there were no incidents related to corruption or bribery in general. No legal proceedings or investigations related to corruption or bribery were initiated or are pending. No internal or external findings, audits, or whistleblower reports indicated compliance breaches in this context. The company's Code of Conduct includes rules on corruption, gifts, and conflict of interest. All employees are informed about compliance obligations. No changes to the compliance framework occurred during the reporting year. No specific anti-corruption targets or additional measures were introduced in 2024.*

Fine/Penalty Amount	Currency
0*	-

Fines for violations of anti-corruption and bribery laws (Reporting Period 01.01.2024-31.12.2024)

During the reporting year, there were no incidents related to corruption or bribery. There were no legal convictions or imposed fines associated with abuse of trust positions, and no entries related to the whistleblowing process.*

Metric	Number
Entries in the whistleblowing form*	0
Number of confirmed corruption incidents*	0
Information security incidents*	0

Corruption and Ethics Metrics (Reporting Period 01.01.2024-31.12.2024)

Comprehensive Module

C1 – Strategy: Business Model and Sustainability – Related Initiatives

Vonmählen GmbH designs, develops and sells smartphone accessories and lifestyle technology products. The core product portfolio includes charging cables, magnetic holders, phone cases, audio accessories and multipurpose electronic gadgets. These products are marketed under the Vonmählen brand and are distributed in over 40 countries with a focus on Europe, North America and Asia. Business activities are primarily conducted in the B2B segment through wholesalers, corporate clients and retail distribution partners. The company also operates online channels and direct sales via its own webshop.

Vonmählen maintains long-term relationships with suppliers, logistics partners and manufacturing service providers, primarily located in Asia and Europe. Strategic priorities focus on brand quality, logistics reliability, and customer-specific product adaptations. The Main Supplier is located with a manufacturing partner in China.

Sustainability-related elements in the company's strategy include aspects of circular economy, the use of mono-material packaging, and a progressive expansion of social and environmental criteria in supplier engagement. Long-term targets address energy efficiency, emission reduction and material recyclability in product development and operations.

C2 – Description of practices, policies and future initiatives for transitioning towards a more sustainable economy

This chapter introduces Vonmählen's sustainability initiatives briefly, giving an overview of existing policies, measures and indication of targets.

Climate Change

To reduce greenhouse gas emissions, energy consumption data is systematically recorded, fossil energy sources are gradually substituted, and material cycles are strengthened. The objective is an annual reduction in relative emissions intensity. An internal reduction pathway for Scope 1, Scope 2 and significant Scope 3 emissions has been developed. Vonmählen uses an internal carbon pricing model to further incentivize emissions reduction. A long-term emission reduction target aligned with the Science Based Targets initiative (SBTi) has been defined. The Chief Operating Officer is accountable for the implementation of the internal reduction pathway and climate-related initiatives.

Pollution

No explicit pollutants are released as part of business operations. Environmental risks result primarily from the improper disposal of products. To address this, Vonmählen explores biodegradable and organic alternatives in product development and communicates disposal

guidance to reduce environmental contamination risks. Responsibility for pollution-related product design aspects lies with the Chief Creative Officer.

To address this issue, the company explores alternatives in the product development process. In addition, disposal instructions are provided to consumers to reduce the likelihood of mismanagement and pollution at the post-consumer stage.

Water and Marine Resources

Vonmählen uses water for typical office purposes, as drinking water, or in sanitary facilities in standard household quantities. There is no operationally relevant water consumption at Vonmählen. No specific water-related policies have been implemented. No accountable function is designated due to the absence of operationally relevant water consumption or water-related measures.

Biodiversity and Ecosystems

Biodiversity loss is addressed through systematic support of conservation initiatives. Vonmählen contributes to biodiversity protection via a sponsorship model with WWF in East Africa. Activities include sustainable grazing management, creation of wildlife corridors, establishment of community conservation areas, restoration of forest landscapes and targeted improvement of local infrastructure. The CSR Manager holds oversight for Vonmählen's biodiversity sponsorships and engagement strategy.

Circular Economy

Vonmählen aims to increase material circularity by switching to and primarily using recycled alternatives. Over 50 % of imported materials in 2024 were from recycled sources. Packaging is designed as mono-material and predominantly paper-based, though it does not yet contain recycled content. Targets for circular product development are defined in design and procurement processes. They include recycled packaging and improving recyclability in product as well as packaging design. Targets on circular product design and packaging are monitored by the CSR Manager.

Own Workforce

Vonmählen ensures fair working conditions, equal opportunities, and occupational safety. Measures include onboarding processes, structured training plans, and individual development tracking. Remuneration follows the Living Wage approach. Targets relate to continuous development, diversity, and the retention of qualified personnel. The HR department is responsible for the implementation and tracking of workforce-related targets and practices.

Workers in the Value Chain

Vonmählen maintains a supplier code of conduct addressing social standards, labour rights, and environmental criteria. Supplier compliance is monitored through audits and direct checks. Targets

are defined to increase the share of suppliers reviewed according to ESG criteria. The CSR Team holds responsibility for implementing ESG audits and supplier engagement procedures.

Supply Chain Metrics	2023	2024	%
Percentage of suppliers with a valid BSCI monitoring	100 %	100 %	0 %
Percentage of suppliers who have signed the Supplier Code of Conduct	100 %	100 %	0 %
Percentage of suppliers who have signed a framework agreement containing environmental, labour, and human rights requirements	100 %	100 %	0 %
Percentage of main suppliers explicitly trained in Vonmählen's sustainability strategy	50 %	50 %	0 %
Percentage of suppliers for whom a CSR assessment was conducted	100 %	100 %	0 %
Percentage of suppliers audited on-site for compliance with agreed standards	100 %	100 %	0 %
Percentage of suppliers with whom corrective actions on ethics, environmental, labour, or human rights issues were agreed upon	100 %	100 %	0 %

Supply Chain Metrics (Reporting Period 01.01.2024-31.12.2024)

Affected Communities

No initiatives or policies specifically addressing affected communities have been implemented. No accountable person has been appointed due to the absence of related policies or initiatives.

Consumers and End-Users

No policies specifically addressing consumers or end-users have been implemented. Products are designed to be safe for use. Safety and quality tests are conducted systematically by third parties. Clear instructions and warnings are provided to prevent harm to consumers or end-users and ensure safety of all persons handling Vonmählen Goods. Product safety responsibilities lie with the Compliance Team in coordination with the Studio.

Negative Impacts on Customer Health & Safety	2023	2023	%
Number of reported negative health impacts	0	0	0 %
Number of reported negative safety impacts	0	0	0 %
Number of product groups with identified defects	0	0	0 %
Percentage of products independently tested for quality and safety	100 %	100 %	0 %

Customer Health and Safety Metrics (Reporting Period 01.01.2024-31.12.2024)

Business Conduct

Vonmählen has implemented a Code of Conduct that includes integrity, anti-bribery, and compliance principles. Training formats have been introduced. Whistleblower protection and complaint channels are available. The Compliance Team oversees the application of the Code of Conduct and related whistleblower mechanisms.

C3 – GHG reduction targets and climate transition

Category	2022 Base Year	2030 Near- Term Target	2035 Mid- Term Target	2045 Long- Term Target
Scope coverage	1-3	1-2	1-3	1-3
Scope 1-2 Gross emissions in t CO ₂ e	46.96	14.1	11.1	8.9
Scope 3 Gross emissions in t CO ₂ e	1041.1		195.6	99.9
Reduction vs Base Year	-	-42 %	-81 %	-90 %

Greenhouse Gas Emission Targets

Actions for 2030 Near-Term Target

Energy efficiency measures

Use of recycled materials

Transition to renewable energy sources

Optimisation of electricity consumption

Elimination of direct emissions through electrified processes

Actions for 2035 Mid-Term Target

- Efficiency measures in the supply chain (Scope 3.1, 3.4)
- Shift to low-emission transport modes
- Further use of recycled materials
- Digitalisation measures to reduce operational emissions

Actions for 2045 Long-Term Target

- Permanent CO₂ removal starting in 2041, gradually scaling to 100 % (108.8 t CO₂e)
- Maintenance of minimal residual emission
- Investments in certified neutralisation projects (from 2041 onward)
- Long-term decarbonisation of supply and production

C4 – Climate risks

No climate-related hazards or climate-related transition events creating gross climate-related risks have been identified.

C5 – Additional (general) workforce characteristics

Gender Ratio 3:5

This disclosure not applicable, as Vonmählen employs less than 50 employees.

Employee Metrics	Number
Employees participating in the company fitness program*	21
Received special payment for 2024*	35
Special leave days per employee*	2
Employees with agreed individual goals and development plans*	35

Employee Metrics (Reporting Period 01.01.2024-31.12.2024)

C6 – Additional own workforce information – Human rights policies and processes

Vonmählen has an established Code of Conduct (CoC), as well as policies addressing human rights.

Topic	Covered in Policy or CoC
Child Labour	Yes
Forced Labour	Yes
Human Trafficking	Yes
Discrimination	Yes
Accident Prevention	Yes

CoC and Policies addressing Human Rights

C7 – Severe negative human rights incidents

Vonmählen has not identified severe negative human rights incidents in the reporting period.

Topic	Incidents in 2024
Child Labour	No
Forced Labour	No
Human Trafficking	No
Discrimination	No
Accident Prevention	No

Human Rights Incidents (01.01.2024-31.12.2024)

C8 – Revenues from certain sectors and exclusion from EU reference benchmarks

Vonmählen is not active in the controversial weapons sector, the cultivation and production of tobacco, fossil fuels or chemical production.

Vonmählen is not excluded from EU reference benchmarks that are aligned with the Paris Agreement as described in paragraph 241 of the guidance.

C9 – Gender diversity ratio in the governance body

The Gender diversity ratio in the highest decision-making authority is 0.

Voluntary Disclosures

V1 – Climate Reduction & Science Based Targets initiative

Vonmählen is pursuing a comprehensive climate strategy in accordance with the SBTi Net-Zero Standard. The focus of the strategy is on reducing 90% of all CO₂e emissions generated through Vonmählen's value chain in Scopes 1, 2, and 3 by 2045. The reduction strategy goals were formulated in alignment with the Science Based Targets initiative (SBTi).

Near Term Target: By 2030, emissions from Scopes 1 and 2 are targeted to be reduced by 42%.

Long Term Target: By 2045, emissions from Scopes 1, 2, and 3 are targeted to be reduced by 90%



DRIVING AMBITIOUS CORPORATE CLIMATE ACTION
Figure 1: Logo SBTi

Because SBTi does not include Scope 3 emissions in their Near Term Target, Vonmählen has defined a second Near Term Target that includes Scope 3 emissions:

Internal Near Term Target: By 2030, emissions from Scopes 1, 2, and 3 are targeted to be reduced by 70%.

The reduction strategy is closely linked to key sustainability matters, including climate change, biodiversity and ecosystems, and circular economy. It spans across the entire Vonmählen company and involves various stakeholders such as management, employees, suppliers, service providers, consumers, end-users, and local communities focused on biodiversity and ecosystems.

Vonmählen's implementation of the strategy is based on recognized standards and initiatives such as the 17 Sustainable Development Goals (SDGs), the guidelines of the Science Based Targets initiative (SBTi), including the Net-Zero Standard and the Beyond Value Chain Mitigation approach. Additionally, recommendations and models from the Worldwide Fund for Nature (WWF) are continuously reviewed and implemented, exemplified by the Contribution Model.

Annually, Vonmählen calculates its corporate CO₂e footprint, capturing and analysing emissions from Scopes 1, 2, and 3. Insights gained from developments in these categories help identify significant areas for action. Moreover, these data enable the calculation of the Product Carbon Footprint (PCF).

V2 – Funding Climate Action: WWF Partnership

The holistic climate strategy at Vonmählen aligns with the Net-Zero Standard of SBTi and supports additional climate and conservation projects beyond its own value chain (Beyond Value Chain Mitigation). Starting from 2024, Vonmählen funds a comprehensive climate and conservation project with WWF called "Unganisha," including a retroactive payment for the year 2022. The project focuses on wildlife conservation areas and long-

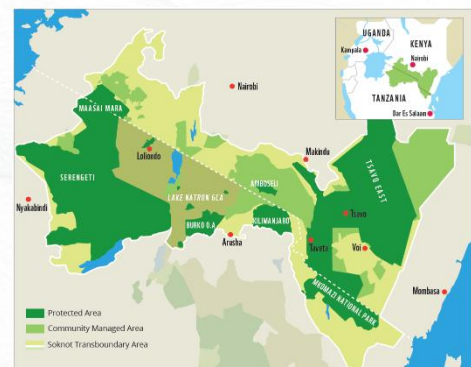


Figure 2: Project Area in Kenya and Tanzania

term restoration and preservation of ecosystems. While considering the CO₂e effectiveness, the project does not solely focus on emissions from Vonmählen's value chain nor does it offset them.

The "Unganisha" project significantly contributes to achieving SDG 15 (Life on Land) and SDG 13 (Climate Action). It addresses key sustainability aspects including Climate Change, Biodiversity and Ecosystems, and Pollution.

The climate financing initiative encompasses Vonmählen, WWF, and the "Unganisha" region in East Africa, specifically Northern Tanzania and Southern Kenya. Relevant stakeholders involved in the strategy include management, employees, business partners, consumers, local communities, as well as biodiversity and ecosystems.



Figure 3: Baby elephant in the project area "Unganisha"

In climate funding, Vonmählen adheres to the Net-Zero Standard guidelines of SBTi. This approach, known as Beyond Value Chain Mitigation, signifies a paradigm shift from mere CO₂e compensation towards a new concept of climate financing. Emissions caused by companies are considered separately from emission reductions achieved through projects, and they are not offset against each other.

The Worldwide Fund for Nature (WWF) has collaborated to shape the requirements for effective climate and nature conservation projects and can precisely implement these standards. It recommends the

Contribution Model for climate funding, which Vonmählen implements through a progressive carbon price. Vonmählen invests a fixed monetary amount per ton of CO₂e generated, increasing annually and aligning with the calculations of the Umweltbundesamt (German Federal Environmental Agency).

2022	2023	2024	...	2030	2031	2032
50 €	75 €	100 €	...	210 €	220 €	237 €

By 2036, the carbon price is expected to reach €300. Additional Metrics for the effectiveness of climate funding are outlined in the WWF project reports. These include the restored and protected area in hectares, the number of trees planted, the amount of CO₂e already avoided, as well as the number of households and biodiversity positively impacted by the project.

By 2026, 10,000 hectares are planned for reforestation, and key corridors covering 200,000 hectares will be protected. Additionally, the construction of drinking water wells and environmentally friendly rainwater reservoirs will improve water availability for humans, livestock, and wildlife. This initiative aims to reduce conflicts and enhance the quality of life for local populations.

Indicator	Total	2024
Return of indicator species to protected areas*	9 species	0 species
Effectively protected and/or restored areas*	425 hectares	0 hectares
Poaching in protected areas*	~ 0 %	0 %
Number of people with improved access to water, forest products, and other ecosystem services*	> 2,064 people	+ 8 people
Number of native trees planted*	19,000 trees	+ 9,500 trees
Unreleased CO ₂ *	242 t CO ₂	+ 121 tCO ₂
Investment Amount*	102,460 EUR	+ 50,355 EUR

Indicator Table for Biodiversity (Reporting Period 01.01.2023-31.12.2024)

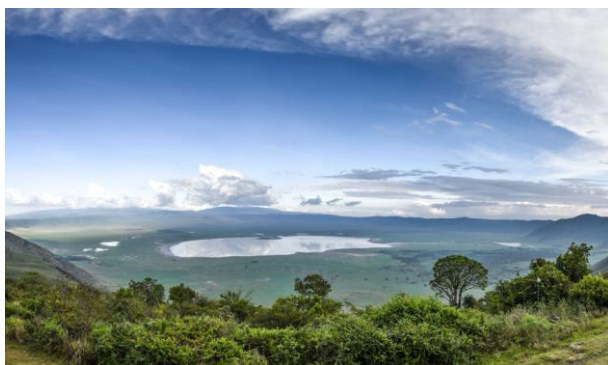


Figure 4: Region "Uganisha"



Figure 5: Lioness in the project area

V3 – Developing a circular economy

Expansion of the circular economy aims to avoid emissions and reduce waste. This contributes to achieving SDG 12 (Sustainable Consumption and Production) and SDG 13 (Climate Action). Shifting to recycled materials and easily recyclable products significantly reduces negative environmental impacts.

Overall, recycled alternatives are to be identified and considered in the development process for all material groups used. Advancing the circular economy touches upon various key sustainability aspects, including climate change, biodiversity and ecosystems, consumers and end-users, environmental pollution, circular economy practices, and supply chain employees.

The scope of this strategy primarily encompasses Vonmählen itself, the selected materials, and suppliers. Stakeholders involved include management, Vonmählen employees and those in the supply chain, suppliers and service providers, business partners, consumers and end-users, the local community, as well as biodiversity and ecosystems.



Vonmählen GmbH is GRS verified by Intertek - 223894.
The Global Recycled Standard (GRS) verifies recycled material and tracks it from the source to the final product.

Figure 6: Logo GRS with Corporate Claim

Implementation adheres to standards such as the Global Recycled Standard (GRS). Additionally, the strategy aligns with recommendations and models from the WWF, including the One Planet Business Assessment. Sustainable Development Goals (SDGs) are also integrated into the strategy. Expanding the circular economy also reduces emissions, contributing to achieving the Net-Zero goal in accordance with the Science Based Targets initiative (SBTi).

Metrics derived from procurement data calculations provide insights into the proportion of recycled material in the total material purchased. Furthermore, the development of the average Product Carbon Footprint indicates how the product portfolio evolves in terms of carbon efficiency.

V4 – Improving Working Conditions

Vonmählen aims to improve working conditions within its international supply chain, with a focus on Southeast Asia, particularly China, where the risk of undignified labour conditions is heightened. Cooperation with suppliers is contingent upon specific conditions being met, ensuring certain criteria are fulfilled before partnerships are established. Through monitoring tools and independent audits, Vonmählen ensures compliance with labour standards and facilitates improvements in working conditions where explicit risks are identified.

In creating fair and dignified working conditions within an international supply chain, SDG 8 (Decent Work and Economic Growth) and SDG 12 (Responsible Consumption and Production) serve as guiding principles. The key sustainability aspects addressed by this strategy primarily concern employees within the value chain.

The scope includes Vonmählen and suppliers in Southeast Asia, particularly in China. Relevant stakeholders encompass management, employees, business partners, consumers and end-users, the local community, as well as employees within the supply chain.

The strategy also relies on international certifications and standards, including the ISO 9001 and 14001 norms, or a valid GRS certification. Significant are also the guidelines and recommendations of the amfori business association and its Code of Conduct. This promotes an international, socially



Figure 7: Logo amfori

responsible supply chain and improved working conditions. The amfori BSCI serves as a monitoring tool to ensure compliance with social standards.

To monitor progress, Vonmählen considers several Metrics, including the number of suppliers who have signed the Supplier Code of Conduct, the development of salary payments to their employees by suppliers, and the number

of suppliers identified with increased risks of human and/or labour rights violations. Additionally, they assess the standards and certifications that suppliers adhere to. Mandatory requirements include ISO 9001 certification, valid BSCI monitoring, and adherence to the Supplier Code of Conduct.

Regarding diversity, Vonmählen is implementing additional measures internally. In 2023, an independent ombudsman office was established where employees can anonymously report discrimination incidents. Anti-discrimination workshops with management have been conducted, and collaborative projects such as an inclusive company run are planned. Further information can be found in Chapter

V5 – Diversity, Equity and Inclusion

Vonmählen has implemented various procedures for monitoring and handling complaints to address violations of international standards concerning its workforce. This includes a zero-tolerance policy towards corruption, a clear policy to avoid conflicts of interest, and an anonymous whistleblowing system for reporting violations. These mechanisms support adherence to internationally recognized standards such as the OECD Guidelines for Multinational Enterprises, the UN Guiding Principles on Business and Human Rights, the International Bill of Human Rights, and the ILO's fundamental conventions.

Additionally, an independent ombuds office has been established to provide employees with a neutral resource for seeking help with discrimination issues. The organisation diversu e.V. serves as the direct and independent contact point. The Anti-Discrimination Advisory Office (ADB) of diversu in Lüneburg offers clarification meetings and support for individuals affected by discrimination. The work of ADB is based on the General Equal Treatment Act (AGG), which prohibits discrimination. Since 2023, ADB has been cooperating with Vonmählen GmbH as an external ombudsman and contact point for employees. The association operates according to the advisory principles of the Anti-Discrimination Association Germany (advd) and provides professional advice from qualified anti-discrimination consultants. Cases can also be reported anonymously through an online reporting portal¹³.



Figure 8: Logo diversu e.V.

Vonmählen communicates the total number of reports annually as a cumulative figure. However, the details of specific incidents remain confidential.

Discrimination Incidents	Number
Incidents reported	0

Key Figures on Discrimination Incidents (Reporting Period: 01.01.2024-31.12.2024)

¹³ Link to the Reporting Portal [\[Link\]](#)

V6 – Ensuring Product Quality and Safety

Product safety and quality are top priorities for Vonmählen products. In addition to meeting legal requirements, it is ensured that no harmful substances are used in the products to protect the health of consumers, producers, and the environment. Tests are commissioned with independent quality institutes to verify the safety and quality of products.

Ensuring quality and product safety contributes to SDG 12 (Responsible Consumption and Production). The essential sustainability matters considered in this strategy include consumers and end-users as well as workers in the supply chain.

The scope covers Vonmählen, suppliers in Southeast Asia, particularly China, and all other countries where Vonmählen products are made available. The strategy primarily considers consumers and end-users, Vonmählen employees, supply chain workers, business partners, and the local community.



Figure 9: Unofficial Representation of the CE Mark, RoHS and REACH Directives

We ensure the compliance of our products at both national and EU levels. The foundation for this is based on German national laws regarding product safety. This includes the ProdSG (Product Safety Act), the ElektroG (Act on the Sale, Return, and Environmentally Friendly Disposal of Electrical and Electronic Equipment), the VerpG (Act on the Sale, Return, and High-Quality Recycling of Packaging), and the BattG (Act on the Sale, Return, and Environmentally Friendly Disposal of Batteries and Accumulators). Additionally, we adhere to EU product safety regulations, such as REACH (Registration, Evaluation, Authorization and Restriction of Chemicals), RoHS (Restriction of Hazardous Substances), and the POPs (Persistent Organic Pollutants) Directive. The applicability of additional regulations is assessed for each product individually and verified with the assistance of independent quality institutes.

To ensure compliance with these regulations, we use globally recognized laboratories and testing institutes. Additionally, we apply our internal product quality requirements, which are tested in addition to legal standards.

Product safety is ensured for all products through tests and certifications by independent quality-testing institutes. The results of these tests are made publicly available on Vonmählen's website in the form of declarations of conformity to ensure transparency.¹⁴ Continuous monitoring and reporting on adherence to these standards are central measures to minimize risk and ensure product safety and quality.

V7 – Product Carbon Footprint

Vonmählen's climate strategy recognizes the potential for emission reductions in the product area and incorporates this into the implementation of measures. The development of new product lines

¹⁴ Vonmählen Service Center [\[Link\]](#)

that are less reliant on carbon-intensive materials is core to our sustainability success. As part of the calculation of the Company's Carbon Footprint (CCF), the Product Carbon Footprint (PCF) is calculated for individual products. The PCF indicates how much CO₂e is emitted per product unit. The average PCF shows how much CO₂e is emitted on average by a Vonmählen product from the portfolio. The PCF and its development are strong indicators of whether the decisions and measures taken in product development have a positive impact on Vonmählen's climate goals.

Average PCF 2023 in kg CO₂e: **0.71 kg**

Average PCF 2024 in kg CO₂e: **0.65 kg**

Target Average PCF 2030 in kg CO₂e: **0.37 kg**

Product Carbon Footprint	CO ₂ e
Action Loop	0.12 kg
Air Beats Go	1.18 kg
Air Beats Mini	1.83 kg
allroundo	0.12 kg
allroundo C	0.10 kg
allroundo eco	0.10 kg
allroundo GaN	0.58 kg
allroundo Power	2.93 kg
allroundo Pro	4.57 kg
Aura Car	0.58 kg
Aura Mini	0.45 kg
B2B Bundle	0.28 kg
Backflip	0.20 kg
Backflip Mag	0.28 kg
Base Case	0.22 kg
Classic Band	0.15 kg
Classic Band 2	0.11 kg

Classic Nylon Loop	0.06 kg
Eco Silicone Case	0.25 kg
Evergreen	3.40 kg
Evergreen Mag	1.77 kg
Fitness Loop	0.07 kg
Fitness Loop 2	0.06 kg
Hard Case	0.11 kg
High Six	0.06 kg
Horizon	3.24 kg
Infinity	0.14 kg
Infinity Essential	0.13 kg
Infinity Go	0.05 kg
Infinity Plus	0.26 kg
Lens Protector	0.03 kg
Like Leather Case	0.23 kg
Magnet Band	0.46 kg
Magnetic Wallet	0.33 kg
Milanese Loop 2	0.14 kg
POS	7.18 kg
Screen Protector	0.10 kg
Screen protector for Apple Watch	0.05 kg
Screen Shield	0.11 kg
Soft Silicone Case	0.25 kg
Solo Loop	0.05 kg

Thin Case for AirPods	0.04 kg
Thin Case for Apple Watch	0.03 kg
Transparent Case	0.32 kg
Transparent Case Pro	0.27 kg
Trekking Loop	0.11 kg
Unity GaN	0.12 kg
Unity One	0.83 kg
USB-C to USB-C Cable	0.07 kg
Wave Band	0.15 kg
Wave Band 2	0.10 kg
Woven Loop	0.09 kg
Zweins C	0.05 kg

Product Carbon Footprint (Reporting Period 01.01.2024-31.12.2024)

V8 – Recycled Content in Products

Recycled Content in Products	2023	2024	%
Air Beats Go		0 %	0 %
Air Beats Mini	0 %	0 %	0 %
allroundo		64 %	+64 %
allroundo® C	52 %	55 %	+3 %
allroundo® eco	75 %	74 %	-1 %
allroundo GaN		47 %	+47 %
allroundo® Power	0 %	0 %	0 %
Apple Watch Strap (Produktfamilie)	0 %	19 %	+19 %

Aura Car	0 %	0 %	0 %
Aura Home	0 %	0 %	0 %
Aura Mini	0 %	0 %	0 %
B2B Bundle		25 %	+25 %
Backflip	45 %	34 %	-11 %
Backflip Mag	22 %	23 %	+1 %
Base Case		0 %	0 %
Eco Silicone Case		69 %	+69 %
Evergreen		0 %	0 %
Evergreen Mag		37 %	+37 %
Hard Case		0 %	0 %
High Six	7 %	23 %	+16 %
Horizon	0 %	0 %	0 %
Infinity	54 %	82 %	+28 %
Infinity Essential		82 %	+82 %
Infinity Go		75 %	+75 %
Infinity Plus	47 %	78 %	+31 %
Lens Protector		0 %	0 %
Like Leather Case		66 %	+66 %
Magnetic Wallet		0 %	0 %
Screen Protector	0 %	40 %	+40 %
Screen protector for Apple Watch		0 %	0 %
Screen Shield		0 %	0 %
Soft Silicone Case		69 %	+69 %

Thin Case for AirPods		97 %	+97 %
Thin Case for Apple Watch		50 %	+50 %
Transparent Case	0 %	98 %	+98 %
Transparent Case Pro		80 %	+80 %
Unity		30 %	+30 %
Unity One	0 %	0 %	0 %
USB-C to USB-C Cable		32 %	+32 %
Zweins C		55 %	+55 %

Content of Recycled Materials in Manufactured Products without packaging (Reporting Period 01.01.2024-31.12.2024)

The percentage values in the table "Purchased and sold recycled goods and materials" always refer to the total weight of the respective product without packaging and never to parts of an overall product or the product with packaging. The data refers to cumulative values from the reporting year 2023 and 2024. Some of the products were no longer part of the regular portfolio in 2024. New products have been added to the portfolio. The figures in this report are calculated based on all material quantities purchased for the respective product. The values from the current sales catalogues may differ from the figures in this report.

Challenges in regard of recycled materials primarily involve batteries and magnets, as recycled alternatives are still being researched and are difficult for manufacturers in the consumer electronics market to access. We are already working on identifying and making these alternatives accessible to us. We are constantly in dialogue with developers.

Our strategy involves using recycled materials to significantly reduce the Product Carbon Footprint. This transition requires time and intensive research and development. We are also working on the recyclability of our products. We are currently developing qualifications and planning projects for 2025 to move closer to a more sustainable circular economy.

Additionally, procurement focuses strongly on materials from certified sources. This also applies to packaging, which is predominantly made from paper. >99 % of packaging is made from paper. >99% of the purchased paper is FSC-certified. <1 % of packaging still consists of plastics.

V9 – Extended Energy and GHG Metrics

Greenhouse Gas Emissions

GHG-Emissions in t CO ₂ e	2022 ¹⁵	2024	%
Scope 1	0	0	0%
Scope 2	46.96	45.25	-3 %
Scope 3	1041.11	1161.06	+12 %
Total	1088.07	1206.86	+11 %

Greenhouse Gas Emissions (Reporting Period 01.01.2024-31.12.2024)

Indicator	2022 ¹⁶	2024	%
Purchased Tons of Material	55	134	+144 %
Emission Intensity Material	19.71	9.11	-54 %

Intensity of Greenhouse Gas Emissions (Reporting Period 01.01.2024-31.12.2024)

The Carbon Footprint includes all upstream CO₂e emissions in tons. Scope 2 is calculated location-based. Scope 3 emissions are calculated disregarding off-set tons by suppliers.

Energy

Energy	2023	2024	%
Electricity consumption	73.5 MWh	49.3 MWh	-33 %
from renewable sources	50.1 MWh	44.7 MWh	-11 %
from non-renewable sources	23.3 MWh	4.6 MWh	-80 %
Thermal Energy (fossil)	40.1 MWh	23.6 MWh	-41 %
Fuels	0 MWh	0 MWh	0 %
Total energy consumption	113.6 MWh	72.9 MWh	-36 %

Energy Consumption (Reporting Period 01.01.2024-31.12.2024)

¹⁵ Relative Change is calculated in comparison to the base year 2022.

¹⁶ Relative Change is calculated in comparison to the base year 2022.

V10 – Extended Waste Metrics

Waste Type	2023	2024	%
Total	22.94 t	22.94 t	0 %
Hazardous Waste	0.29 t	0.29 t	0 %
including Electrical	0.29 t	0.29 t	0 %
Non-hazardous Waste	22.65 t	22.65 t	0 %
including Residual Waste	12.64 t	12.64 t	0 %
including Dual System	2.54 t	2.54 t	0 %
including Biowaste	3.38 t	3.38 t	0 %
including Paper Waste	3.88 t	3.88 t	0 %
including Glass	0.21 t	0.21 t	0 %

Waste Quantities in Tons (Reporting Period 01.01.2024-31.12.2024)

Almost all of the waste from Vonmählen GmbH is managed by GfA Lüneburg. There, waste is sorted, deposited, recycled, or passed on for further processing.

Further Processing	2023	2024	%
Deposited	12.64 t	12.64 t	0 %
Recycled	10.3 t	10.3 t	0 %
including Dual System (Recycling)	2.54 t	2.54 t	0 %
including Other Recycling	4.09 t	4.09 t	0 %
including Composting	3.38 t	3.38 t	0 %
including Handover to Electrical Recycler	0.29 t	0.29 t	0 %

Waste and Recycling Quantities in Tons (Reporting Period 01.01.2024-31.12.2024)

V11 – Methodology Double Materiality Analysis

Through the **double materiality analysis**, core issues are identified that are relevant for Vonmählen's reporting according to the VSME ESRS guidelines.

In the first step, the list of sustainability matters contained in Appendix B of the VSME ESRS was used as a guide to identify potentially material ESG matters for Vonmählen. The VSME ESRS categorizes sustainability matters into topics, sub-topics, and sub-sub-topics. Within the double materiality analysis, the sub-sub-topics were considered as matters. If no sub-sub-topics were defined by the VSME ESRS, then the sub-topics were used as matters. Matters identified as potentially material in a pre-selection were further examined through a two-part analysis based on different criteria. Only topics that had no plausible connection to Vonmählen's business operations were sorted out in the pre-selection.

The first objective of the double materiality analysis is to determine the matters in which the company significantly impacts people and the environment. The second step identifies financial risks arising from potentially material matters for the company. The materiality of a sustainability matter always arises from these two dimensions: impacts on people and the environment, and financial risk.

Once potentially material sustainability matters are identified, they are subsequently qualitatively and, where possible, quantitatively evaluated. This evaluation considers ecological, social, and governance matters. In total, 106 sustainability matters were considered, of which 72 were identified as potentially material and further examined.

In the first step, the impacts of the company on people and the environment are examined. Matters are evaluated based on various criteria:

Materiality: It is considered whether impacts have already occurred regarding the matter or whether impacts could potentially occur. Depending on the result, the matter is subsequently examined based on different criteria.

Direct Responsibility Area: The responsibility area is defined for all potentially material matters. Specifically, this describes whether the impacts on people and the environment are directly caused by Vonmählen or whether they arise through an upstream entity. In both cases, Vonmählen bears responsibility for the impact.

Positivity/Negativity: It is also defined for all matters whether impacts cause positive or negative consequences. Positive impacts do not cancel out negative impacts and cannot be offset against them. Therefore, positive and negative impacts must always be analysed separately. If ambivalence is found in a matter, it is examined twice.

Magnitude of Impact: The magnitude of the impact is determined only for matters that cause actual impacts. It indicates the severity of the environmental and human impairment caused by the company's impact.

Scope of Impact: The scope of the impact is determined only for matters that cause actual impacts. It is determined based on the number of affected individuals or the size of the affected area.

Irreversibility of Impact: The irreversibility of an impact is determined only for matters that cause actual impacts. It defines the irreversibility of the damage caused by an impact.

Likelihood (Impacts): Likelihood is determined only for matters that could potentially cause impacts. If an impact has not yet occurred or been identified but could potentially occur or is already occurring, the likelihood of the event must be defined.

Time Horizon: The time horizon is determined only for matters that could potentially cause impacts. For potential impacts, the time horizon must be defined, describing when an impact could become a reality.

In the second step, all matters that are potentially material are examined for their potential for financial risk. Criteria defining financial risk are:

Likelihood (Financial Risk): To determine financial risk, it is crucial how likely it is that the examined matter will incur costs.

Nature: Nature describes the original nature of the costs, whether they arose from an obligation to pay or from a voluntary nature.

Potential Size: Potential costs are assigned a size corresponding to the likely payment amount. Here, the significance for cash flow is more important than the absolute amount.

All responses defined for the individual criteria are given a rating. All responses are offset against each other and weighted differently according to each criterion. Each matter is ultimately evaluated based on two scores: one for the impacts of the company on people and the environment, and one for the financial risk that the matter creates for Vonmählen.

Differentiation between Impact Analysis (SDG) and Double Materiality Analysis (VSME ESRS): The Impact Analysis (SDG) is strategically applied by defining priorities for the sustainability strategy. Its primary goal is to identify potential impacts and derive measures. The Double Materiality Analysis (VSME ESRS) is a tool for sustainability reporting. It identifies sustainability matters that must be addressed in reporting. The results of the SDG analysis and the double materiality analysis can be very similar. A higher intersection in the results can be an indication of the effectiveness of the measures.

Disclaimer

For inquiries regarding this report, please contact Vonmählen directly at csr@vonmaehlen.com.

www.vonmaehlen.com

Vonmählen GmbH

Vor dem Bardowicker Tore 49

21339 Lüneburg - Germany

Telephone: +49 (0) 4131/2209581

This report, based on a template from Code Gaia GmbH, has been supplemented and finalized with content tables and information by Vonmählen.

C⁰DE GAIA

www.codegaia.io

Code Gaia

Am Kartoffelgarten 14,

81671 Munich - Germany

Telephone: +49 (0) 8024/9016250

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