

VONMÄHLEN

Northern Germany

ESG-REPORT 2023

According to the VSME ESRS

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Introduction

This report follows the Voluntary European Sustainability Reporting Standards (ESRS) for small and medium-sized enterprises (SMEs), which were published as a draft by the EFRAG (European Financial Reporting Advisory Group) in January 2024.¹ The standard aims to facilitate and standardize sustainability reporting for micro, small and medium-sized enterprises in the European Union. It contains key figures and information that are important for our stakeholders and business partners. Through this report, we aim to create transparency and underline our commitment to responsible business.

¹ VSME ESRS January 2024 [\[Link\]](#)

Basic Module

B1 – Basis for Preparation

This sustainability report is based on the following modules of the ESRS:

Basic Module (B1-B12): This module contains basic information and key figures that provide an overview of our company's sustainability performance.

Narrative PAT Module (N1-N5): The “Narrative: policies, actions and targets” module describes our strategies and measures to promote sustainability as well as targets that have been set.

Business Partners Module (BP1-BP10): This module consolidates information that may be relevant to our business partners regarding sustainability. It explains additional key figures and targets as well as further initiatives.

This sustainability report was prepared on an individual basis.

B2 – Practices for Transitioning Towards a more Sustainable Economy

In the **NARRATIVE – POLICIES, ACTIONS AND TARGETS (PAT) MODULE** practices for transitioning towards a more sustainable economy are explained in more detail from page **20** onwards.

Basic metrics - Environment

B3 – Energy and Greenhouse Gas Emissions

Energy

Energy	Consumption in MWh
Total energy consumption	113.62
Energy consumption from fossil fuels	63.43
Electricity consumption	73.52
from renewable sources	50.19
from non-renewable sources	23.34

Energy Consumption (Reporting Period 01.01.2023-31.12.2023)

Greenhouse Gas Emissions

GHG-Emissions in t CO ₂ e	Gross Carbon Footprint	Net Carbon Footprint	Carbon Footprint within system limits
Scope 1	0.00	0.00	0.00
Scope 2 market-based	29.30	29.30	29.30
Scope 2 location-based	43.00	43.00	43.00
Scope 3 without unusual sales	628.40	628.40	628.40
Scope 3 with unusual sales	692.76	692.76	692.76
thereof offset	-11.53	-11.53	-11.53
Total	735.76	710.53	671.40

Greenhouse Gas Emissions (Reporting Period 01.01.2023-31.12.2023)

Gross Carbon Footprint

The Gross Carbon Footprint includes all upstream CO₂e emissions in tons. Scope 2 also includes emissions resulting from the location-based calculation of these emissions. Under Scope 3, the Gross Carbon Footprint also includes emissions that have already been offset by supplier or provider programs such as DHL Go Green or similar.

Net Carbon Footprint

The Net Carbon Footprint includes all upstream emissions except those that have already been offset or reduced. Scope 2 is calculated market-based methods. This means that location-based emissions from electricity purchases are not considered, as mostly electricity from renewable sources is procured. In Scope 3, 11.53 tons of CO₂e have already been offset through supplier or provider programs.

Carbon Footprint within System Limits (Calculation for Comparison with the SBTi Base Year)

For our base year, we calculate all upstream emissions that lie within the system limits, meaning all emissions we can influence directly. In Scope 2, emissions are therefore calculated based on location. By purchasing electricity from renewable sources, we have already been able to significantly reduce our actual emissions. We still have the opportunity to save electricity and thereby reduce location-based emissions. In Scope 3, emissions that do not lie within the system limits are excluded. This concerns products outside our core business that have been traded only within the German border. Such emissions would appear twice in the CO₂e balance of different companies, which would distort the total of global CO₂e emissions caused.

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. 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 weighted PCF also takes into account the sales figures of all products and shows how much CO₂e was emitted on average per sold Vonmählen product. 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: **0.50 kg**

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

Weighted PCF 2023 in kg CO_{2e}: **0.21 kg**

Target Weighted PCF 2030 in kg CO_{2e}: **0.17 kg**

Product	Product Carbon Footprint in kg CO _{2e}
Air Beats Mini	1.72 kg
Allroundo	0.14 kg
Allroundo Boost	0.68 kg
Allroundo C	0.26 kg
Allroundo C lite	0.26 kg
Allroundo eco	0.06 kg
Allroundo eco lite	0.06 kg
Allroundo Lite	0.14 kg
Allroundo Power	2.37 kg
Allroundo pro	3.99 kg
Aura	0.41 kg
Aura Car	0.50 kg
Aura Home	1.06 kg
Aura Mini	0.40 kg
Backflip	1.01 kg
Backflip Mag	0.34 kg
Classic Band	0.10 kg
Dot	0.15 kg
High Five Signature	0.05 kg
High Six	0.09 kg
High Six CB	0.09 kg

High Six Lite	0.06 kg
Horizon	2.69 kg
Infinity	0.09 kg
Infinity Lite	0.25 kg
Infinity Max	0.24 kg
Infinity Plus	0.16 kg
Link Bracelet	0.14 kg
Magnetic Sticker	0.06 kg
Milanese Loop	0.09 kg
Screen Protector	0.05 kg
Solo Loop	0.07 kg
Transparent Case	0.26 kg
Unity GAN	0.07 kg
Unity One	0.46 kg
Wave Band	0.02 kg

Product Carbon Footprint (Reporting Period 01.01.2023-31.12.2023)

B4 – Pollution of Air, Water, and Soil

An enumeration of explicit pollutants is not applicable to Vonmählen, as no explicit pollutants lead to potential contamination; rather, it is the incorrect disposal of products that poses a risk. This is explained in more detail in the PAT Module under the section **POLLUTION** on page **22**.

B5 – Biodiversity

Vonmählen does not have significant impacts on biodiversity in its value chain. As part of its climate financing and commitment to preserving global biodiversity, Vonmählen supports the WWF conservation program "Unganisha" in East Africa. Details on the project financing are further explained in the PAT module under section **FUNDING CLIMATE ACTION**   on page **24**.

The main objectives of the project are to secure critical habitats and wildlife corridors, establish protected areas involving local communities, and restore damaged forest landscapes. 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	Figure
Return of indicator species to protected areas	9 species
Effectively protected and/or restored areas	425 hectares
Poaching in protected areas	0 %
Number of people with improved access to water, forest products, and other ecosystem services	> 2,064 people
Number of native trees planted	8,500 trees
Unreleased CO ₂ per year	121 t CO ₂

Indicator Table for Biodiversity (Reporting Period 01.01.2023-31.12.2023)



Figure 1: Region "Uganisha"



Figure 2: Lioness in the project area

B6 – Water

	Water Withdrawal in m ³	Water Consumption in m ³
All sites	230	0
Sites in areas with high water stress	0	0

Water Withdrawal and Consumption (Reporting Period 01.01.2023-31.12.2023)

Vonmählen uses water for typical office purposes, as drinking water, or in sanitary facilities in standard household quantities. The Lüneburg Site is not located in an area with water stress.²

B7 – Resource Use, Circular Economy and Waste Management

General Recycling Metrics

Key Figures	Amount	Total	Percentage
Products that (partially) consist of recycled materials	14	28	50 %
Materials with a recycled alternative	2	26	7.7 %
Purchased amount of recycled material	5.8 t	52.7 t	10.9 %

Use of recycled materials (Reporting Period 01.01.2023-31.12.2023)

Purchased and Sold Recycled Goods and Materials

Product	Recycled Content
Air Beats Mini	0.00 %
allroundo® C	51.71 %
allroundo® Boost	0.00 %
allroundo® eco	75.23 %

² WWF Water Risk Filter [\[Link\]](#)

allroundo® lite	40.50 %
allroundo® Power	0.00 %
allroundo® Pro	0.00 %
Aura Car	0.00 %
Aura Home	0.00 %
Aura Mini	0.00 %
Aura	0.00 %
Watch Straps	0.00 %
Backflip®	44.67 %
Backflip® Mag	22.22 %
High Five Signature	0.00 %
Horizon	0.00 %
High Six	7.19 %
High Six lite	45.31 %
Infinity lite	50.00 %
Infinity Max	57.04 %
Infinity	54.41 %
Infinity Plus	47.25 %
Screen Protector	0.00 %
Transparent Case	0.00 %
Unity One	0.00 %
Unity GaN	31.13 %

Content of Recycled Materials in Manufactured Products (Reporting Period 01.01.2023-31.12.2023)

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. The data exclusively refer to cumulative values from the reporting year 2023. Some of the products were no longer part of the regular portfolio in 2023. They are listed in the table for formal reasons, as there was still physical stock in 2023. Changes in the material palette were in part only decided after 2023. 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 FSC-certified paper.

Purchased Paper	Quantity in tons (t)	Percentage
FSC-certified paper	26.2	99.99 %
Non-certified paper	0.002	0.01 %

Content of FSC-certified Paper (Reporting Period 01.01.2023-31.12.2023)

Content of Plastic in Packaging	Quantity in tons (t)	Percentage
Purchased paper for packaging	26.2	99.76 %
Purchased plastic for packaging	0.061	0.24 %

Content of Plastic in Packaging (Reporting Period 01.01.2023-31.12.2023)

Waste quantities

Waste Type	Mass in Tons (t)	Percentage
Total	22.94	100 %

Hazardous Waste	0.29	1.3 %
including Electrical	0.29	1.3 %
Non-hazardous Waste	22.65	98.7 %
including Residual Waste	12.64	55.1 %
including Dual System	2.54	11.1 %
including Biowaste	3.38	14.7 %
including Paper Waste	3.88	16.9 %
including Glass	0.21	0.9 %

Waste Quantities in Tons (Reporting Period 01.01.2023-31.12.2023)

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	Mass in Tons (t)	Percentage
Deposited	12.64	55.1 %
Recycled	10.3	44.9 %
including Dual System (Recycling)	2.54	11.1 %
including Other Recycling	4.09	17.8 %
including Composting	3.38	14.7 %
including Handover to Electrical Recycler	0.29	1.3 %

Waste Quantities in Tons (Reporting Period 01.01.2023-31.12.2023)

Basic Metrics – Social matters

B8 – Workforce – General Characteristics

Type of Employment	Number of Employees	Percentage
Fixed-term Employment	7	18.4 %
Permanent Employment	31	81.6 %
Total Employees	38	100 %

Employees by Type of Employment Contract (as of 31.12.2023)

Gender	Number of Employees	Percentage
Male	25	65.8 %
Female	13	34.2 %
Other	0	-
Total Employees	38	100 %

Employees by Gender (as of 31.12.2023)

Vulnerable Groups	Number of Employees	Percentage
Proportion of individuals from a vulnerable group	3	7.9 %
Total employees	38	100 %

Employees by Membership in a Vulnerable Group (as of 31.12.2023)

Country	Number of Employees	Percentage
In Germany	38	100 %
Total Employees	38	100 %

Employees by Country (as of 31.12.2023)

B9 – Workforce – Health and Safety

Health and Safety of Workforce	Number	Percentage
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 01.01.2023-31.12.2023)

Health and safety of the workforce also include workplace well-being and the absence of discrimination. Further information can be found in Chapter

BP8 – PROCESSES TO MONITOR COMPLIANCE AND MECHANISMS TO ADDRESS Violations on page **39**.

B10 – Workforce – Remuneration, Collective Bargaining and Training

Unadjusted Gender Pay Gap: **15.89 %**

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.³

Ratio between Entry-level Wage and Minimum Wage: **not applicable**

No employees were paid by hourly wages in the reporting period.

Percentage of Employees Covered by Collective Agreements: **not applicable**

Due to the size of the company, collective agreements are not applicable to Vonmählen.

³ Calculation according to the Federal Statistical Office on the Gender Pay Gap [\[Link\]](#)

Employee Metrics	Number	Percentage
Employees participating in the "Company Fitness" program	21	55.3 %
Received special payment for 2023	38	100 %
Special leave days per employee	2	-
Employees with agreed individual goals and development plans	38	100 %
Total Employees	38	100 %

Employee Metrics (Reporting Period 01.01.2023-31.12.2023)

Training Metrics	Number	Percentage
Employees who received hazardous materials handling training	8	10.5 %
Employees who received theoretical fire safety training	38	100 %
Employees who received at least one environmental training	35	92.1 %
Employees who received at least one anti-discrimination training	6	15.8 %
Average training hours per employee	6.3	-
Purchasers sensitized to sustainable procurement practices	2	100 %
Total employees	38	100 %


Training Metrics (Reporting Period 01.01.2023-31.12.2023)

B11 – Workers in the Value Chain, Affected Communities, Consumers and End-Users

Due to the nature of the products and the size of the company, the risks of significant negative impacts on workers in the value chain, affected communities, consumers, and end-users are

considered very low or non-existent. The current procedure for risk minimization includes a careful selection of suppliers and materials.


Worker in the Value Chain

Vonmählen relies on standardized verification mechanisms to ensure the implementation of appropriate labor and social standards in the supply chain. These are further explained in Chapter Improving Working Conditions  on page **26** of this report. Additionally, Vonmählen emphasizes transparent communication channels and close collaboration with partners to address potential issues promptly.

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

Supply Chain Metrics (Reporting Period 01.01.2023-31.12.2023)

Consumers and End-Users

In the product area, thorough quality inspections are conducted. Each product group is checked by independent testing institutes for compliance with legal and voluntary standards. Details are explained in Chapter **ENSURING PRODUCT QUALITY AND SAFETY**  on page **27** onwards. Thanks

to these measures and the nature of the products, it is unlikely that there will be significant negative impacts on the involved workers, communities, or end-users.

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

Customer Health and Safety Metrics (Reporting Period 01.01.2023-31.12.2023)

Basic metrics – Business conduct

B12 – Convictions and Fines for Corruption and Bribery

Number of convictions for violations of anti-corruption and bribery laws during the reporting period:

Fine/Penalty Amount	Currency
0	-

Fines for violations of anti-corruption and bribery laws (Reporting Period 01.01.2023-31.12.2023)

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 01.01.2023-31.12.2023)

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.

Narrative – Policies, Actions, and Targets (PAT)

Module

N1 – Strategy: Business Model and Sustainability – Related Initiatives

Vonmählen is a tech-lifestyle brand and manufacturer of innovative tech products in the areas of accessories, charging, and sound. These include high-quality smartphone accessories, multifunctional chargers, and Bluetooth speakers. The products stand out for their unique design and high functionality, aimed at making the digital everyday life easier and more enjoyable.

The focus of the company's strategy is to develop and offer high-quality products with premium design and a strong sense of sustainability in a dynamic environment. Vonmählen operates internationally, with a particular focus on the markets in Europe, North America, and Asia. The company caters to a high demand for advanced technology products, both in retail and wholesale..



Figure 3:
Logo UNGC

Vonmählen's sustainability strategy follows a holistic, science-based approach and incorporates the latest findings in climate research. It aligns with the recommendations and 10 principles of the United Nations Global Compact⁴, considering both social and environmental aspects. Through an impact analysis of the 17 Sustainable Development Goals⁵, thematic priorities for the strategy were identified. The key focuses of the strategy are

- SDG 8: **Decent Work and Economic Growth**
- SDG 12: **Responsible Consumption and Production**
- SDG 13: **Climate Action.**



Figure 4:
Focus SDGs
Vonmählen

All actions and objectives that Vonmählen develops and implements as part of its sustainability strategy ultimately aim to achieve these global sustainable development goals. The double materiality analysis in this report further elaborates and demonstrates the effectiveness of the adopted measures.

To implement its sustainability strategy, Vonmählen collaborates with various partners from research and industry, ensuring that sustainability is strategically appropriate and operationally effective. Key partnerships include the Science Based Targets initiative (SBTi)⁶, the Worldwide Fund for Nature

⁴ UNGC Mitglieder Verzeichnis [\[Link\]](#)

⁵ Sustainable Development Goals [\[Link\]](#)

⁶ SBTi Targets Dashboard [\[Link\]](#)

(WWF), the amfori business association (formerly BSCI)⁷, the Forest Stewardship Council (FSC)⁸, and various certification bodies. Notably, TÜV Rheinland supports our ISO-9001 & ISO-14001 certifications⁹, and Intertek provides certification for the Global Recycled Standard¹⁰.

N2 – Material Sustainability Matters

In the materiality analysis, five key sustainability aspects have been identified:

Climate Change

Biodiversity and Ecosystems

Consumers and End-Users

Pollution

Circular Economy

Workers in the Value Chain

Each of these matters shape Vonmählen's sustainability management and commitment. They influence both people and the environment, as well as the financial and strategic direction of the company.

Climate Change

The climate change increasingly leads to extreme weather events and threatens habitats for humans and animals on a large scale due to global warming. The cause is greenhouse gases that enter the atmosphere and prevent the escape of solar radiation. Vonmählen is already implementing climate protection measures to avoid the generation of greenhouse gases (CO₂e emissions). With the Contribution Model¹¹, Vonmählen, together with WWF, is integrating a new concept of climate financing, linking the reduction of greenhouse gases with financial incentives.

Biodiversity and Ecosystems

Water scarcity and droughts, exacerbated by climate change, are intensifying pressure on natural habitats. The increasing demand for agriculture and infrastructure is also reducing available space for wildlife herds. Through a sponsorship model, Vonmählen supports WWF in the effective

⁷ Amfori Membership Directory [\[Link\]](#)

⁸ FSC License-Directory [\[Link\]](#)

⁹ TÜV Rheinland Certipedia Database [\[Link\]](#)

¹⁰ Textile Exchange GRS Directory [\[Link\]](#)

¹¹ WWF about Contribution Model [\[Link\]](#)

conservation of biodiversity in East Africa. On-site measures include sustainable grazing management, planning of wildlife corridors, establishment of community conservation areas, restoration of forest landscapes, and targeted improvement of infrastructure.

Consumers and End-Users

A responsible production that considers ecological and social aspects simplifies sustainable consumption for consumers and protects the environment. Designing products for durability reduces waste and preserves natural resources. Materials and products sourced from certified sustainable procurement often come with higher costs but enhance credibility of sustainability claims and consumer awareness. Transparency and open communication about product sustainability are integral parts of Vonmählen's sustainability strategy.

Pollution

Plastic products inevitably lead to environmental pollution if their waste is not properly disposed of. Once plastic begins to degrade, it produces microplastic particles that can spread ubiquitously in the environment, posing health risks to humans and animals in the food chain. To prevent the spread of microplastics, biodegradable and organic materials are being explored and researched in the development process. Accessible disposal instructions for plastic waste aim to reduce improperly discarded refuse.

Circular Economy

Recycled materials conserve natural resources and reduce waste by reincorporating them into new product life cycles. Recycled substances significantly reduce CO₂e emissions during manufacturing. Mono-Material usage facilitates easy waste separation and enhances recycling capabilities, thereby alleviating burdens on landfills and the environment. Emphasizing the circular economy involves initial investments and internal research to identify potential applications. The exclusive use of paper in packaging and increased utilization of certified post-consumer recycled materials in products are integral components of Vonmählen's sustainability strategy. Over the medium term, products focusing more on recyclability are set to be developed.

Workers in the Value Chain

Decent working conditions and fair labour practices throughout the value chain profoundly impact the quality of life for workers. Ethical work practices help reduce social injustices and foster stable, healthy communities. Vonmählen implements comprehensive guidelines and conducts regular monitoring through independent institutions to ensure that all partners in the value chain adhere to established standards, benefiting the company's workforce with appropriate working conditions.

Given that most upstream suppliers are located in Southeast Asia (China), sustainable improvements in working conditions and ongoing monitoring are core priorities for Vonmählen.

N3 – Management of Material Sustainability Matters

	Strategies that	Actions that
avoid (negative impacts)	Ja	Ja
mitigate (negative impacts)	Ja	Ja
remedy (negative impacts)	Ja	Ja
address actual negative impacts	Ja	Ja
address potential negative impacts	Ja	Ja
address financial risks	Ja	Ja

Strategies and measures for managing key sustainability aspects

N3.1 – Sustainability Policies

Carbon Reduction

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%



Figure 5: 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).

Funding Climate Action

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-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.

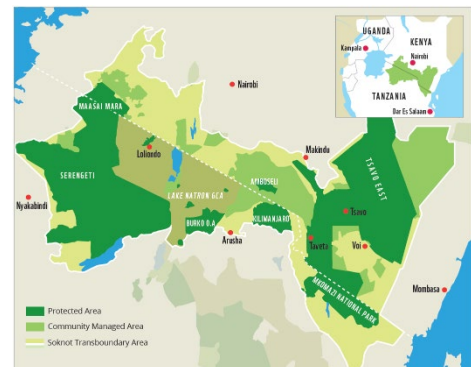


Figure 6: Project Area in Kenya and Tanzania

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.

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



Figure 7: Baby elephant in the project area "Unganisha"

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 2032, the carbon price is expected to reach €237. 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.

Development of 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.

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



Figure 8: Logo GRS with Corporate Claim

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.

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



Figure 9: Logo amfori

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

BP8 – PROCESSES TO MONITOR COMPLIANCE AND MECHANISMS TO ADDRESS Violations on page **39**.

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.

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



Figure 10: Unofficial Representation of the CE Mark, RoHS and REACH Directives

the form of declarations of conformity to ensure transparency.¹² Continuous monitoring and reporting on adherence to these standards are central measures to minimize risk and ensure product safety and quality.

N3.2 – Sustainability Actions

Actions Concerning Sustainability Matters

Specific measures regarding energy efficiency and the reduction of greenhouse gases are detailed in the subsequent section **ACTIONS TO IMPROVE ENERGY EFFICIENCY AND REDUCE GREENHOUSE GAS EMISSIONS** starting from page **33**.

1. Greater Integration of Sustainability into the Corporate Strategy

Scope	Affects all company areas and stakeholders in the value chain.
Timeline	Ongoing, with annual reviews.
Goals	Integrate sustainable practices into all business processes, with regular progress reporting.

2. Establishment of a Permanent CSR Position

Scope	Internal, targeting employees and management.
Timeline	Continuous.
Goals	Establish a central administration and contact point for sustainability topics within the company.

3. Joining the United Nations Global Compact

Scope	Global, affecting all company areas and stakeholders in the value chain.
Timeline	Immediate implementation, continuous participation.
Goals	Adhere to the ten principles of the UN Global Compact, with annual progress reports.

4. Analysis of the 17 Sustainable Development Goals (SDGs)

Scope	Global, affecting all company areas and stakeholders.
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¹² Vonmählen Service Center [\[Link\]](#)

Timeline Within one year, with annual identification and continuous implementation.

Goals Identify relevant SDGs and integrate them into the corporate strategy, with annual re-evaluation.

5. Initiating Discussions with NGOs for Potential Climate and Conservation Projects

Scope Global, affecting all company areas, local communities, and NGOs.

Timeline Ongoing, with the first project funding and prospects for joint projects within one year.

Goals Create long-term collaborations with NGOs, promote holistic sustainability projects, with annual project progress evaluations.

6. Annual Standardised ESG Reporting (according to the VSME ESRS beginning 2023)

Scope Global, affecting all company areas and stakeholders.

Timeline Within one year, ongoing, with annual reporting.

Goals Transparent reporting on ESG performance, with annual updates.

7. Evaluation and Implementation of Recycling Standards (GRS)

Scope Global, affecting all company areas and suppliers.

Timeline Within one year.

Goals Implement suitable recycling standards, obtain initial certification (GRS), with annual review and recertification.

9. Research and Integration of New Recycled Material Alternatives

Scope Global, affecting all company areas and suppliers.

Timeline Ongoing, with continuous integration.

Goals Promote the circular economy, increase the proportion of recycled materials, with annual progress reviews.

10. Financial Support for diversu e.V.

Scope Regional, affecting local communities.

Timeline Annually.

Goals Support structures for diversity and inclusion projects, with annual evaluations of the collaboration.

11. Integration of diversu as an Ombudsman

Scope Local, involving employees and business partners.

Timeline Within one year.

Goals Establish an ombudsman as an independent contact point for employees.

12. Initiating Discussions and Pilot Projects with Leuphana University Lüneburg

Scope Regional, affecting all business areas and regional educational institutions.

Timeline Within one year.

Goals Conduct joint projects, evaluate potential collaborations.

13. Joining the amfori Business Association

Scope Global, affecting all company areas and suppliers.

Timeline Within one year.

Goals Adhere to the amfori BSCI Code of Conduct, increase transparency in the supply chain, establish annual monitoring of suppliers.

14. Updating BSCI Monitoring of Suppliers and Establishing Fixed Inspection Cycles

Scope Global, affecting all suppliers.

Timeline Ongoing, annual review.

Goals Ensure compliance with social standards, annual reporting.

15. Implementing a Whistleblowing Procedure

Scope Global, affecting all employees and stakeholders.

Timeline Within one year.

Goals Create a reporting system, event-based evaluation of incidents.

16. Start of Membership in FSC Germany, Association for Responsible Forest Management e.V.

Scope Global, affecting forestry and local communities.

Timeline	Within one year.
Goals	Promote sustainable forestry.

17. Sustainability Training for Employees and Business Customers

Scope	Global, affecting employees and business customers.
Timeline	Ongoing, regular internal training and event-based special training and presentations.
Goals	Increase sustainability awareness, lay the foundation for the correct implementation of measures.

18. Adjustments in the Product Portfolio

Scope	Global, affecting all products and packaging.
Timeline	Ongoing, continuous implementation.
Goals	Reduce the ecological footprint, plastic-free and smaller packaging, recycled materials, no use of composite materials, fewer batteries and magnets, annual reporting on progress.

19. Office-specific Measures

Scope	Internal, affecting operations.
Timeline	Ongoing, continuous implementation.
Goals	Improve waste separation and disposal, annual evaluation of measures.

20. Publication of a Greenwashing Guide (Post-2023)

Scope	Global, affecting all stakeholders.
Timeline	Within the following year.
Goals	Increase understanding of sustainability symbols and labels.

21. Publication of an Additional Progress Report (Post-2023)

Scope	Global, affecting all stakeholders.
Timeline	Within the following year.
Goals	Provide easier-to-understand reporting for consumers, additional annual evaluation of measures.

22. ISO-14001 Certification (Post-2023)

Scope	Internal, affecting the entire company.
Timeline	Within the following year.
Goals	Improve environmental management, annual monitoring and maintenance of certification.

23. Regular Anti-discrimination Workshops (Post-2023)

Scope	Internal, affecting management, employees, and regional associations (diversu e.V.).
Timeline	Within the following year, then regular implementation (semi-annually).
Goals	Sharpen understanding and reflection on discrimination risks, initiate preventive measures, annual evaluation of measures.

24. Participation in an Inclusion Run (Post-2023)

Scope	Internal, affecting management and employees.
Timeline	Within the following year.
Goals	Promote inclusion and diversity, raise awareness and consciousness, foster community and togetherness.

25. Focusing More on Product Recyclability in Product Design (Post-2023)

Scope	Internal, affecting management and employees.
Timeline	Ongoing, continuous implementation.
Goals	Reduce the ecological footprint, promote a functioning circular economy, annual evaluation of measures.

26. Reviewing Additional Standards, Initiatives, Findings, and Certifications (Post-2023)

Scope	Internal, affecting management.
Timeline	Ongoing, continuous implementation.
Goals	Continuous evaluation of current standards and the current state of science.

Actions to Improve Energy Efficiency and Reduce Greenhouse Gas Emissions

1. Formulation of Science-Based Targets

Scope	Global, affecting all business areas.
Timeline	Within one year.
Goals	Set scientifically based climate targets, with annual review and adjustment.

2. Development of a Decarbonization Strategy with Specialized Partners (Globalchanger)

Scope	Global, affecting all business areas and suppliers.
Timeline	Within one year, ongoing development.
Goals	Develop and implement a comprehensive decarbonization strategy, with annual progress reports.

3. Introduction of a Carbon Price

Scope	Global, affecting all business areas and NGOs.
Timeline	Within one year.
Goals	Implement an internal CO ₂ e price, with annual evaluation and investment in climate protection projects.

4. Calculation of the Carbon Footprint with Specialized Partners (Code Gaia)

Scope	Affects all business areas.
Timeline	Annual calculation.
Goals	Reduce the CO ₂ e footprint, with annual reporting on progress.

5. Improvements in the Collection of Primary Data for Carbon Footprint Calculation

Scope	Affects all business areas.
Timeline	Ongoing development.
Goals	Improve data quality and accuracy, with annual reporting.

6. Evaluation of Development Potentials in Logistics

Scope	Global, affecting all logistics processes and partners.
Timeline	Within one year.
Goals	Optimize logistics processes to reduce emissions, with annual evaluation of progress.

7. Evaluation of Sustainable Aviation Fuels (Post-2023)

Scope	Global, affecting all logistics processes and partners.
Timeline	Within one year.
Goals	Identify and possibly use sustainable aviation fuels, with annual reporting.

8. Replace Lithium-Ion Batteries with Solid State Batteries (Post-2023)

Scope	Global, affecting all business areas and suppliers.
Timeline	Continuous research and assessment of potential implementation.
Goals	Reduce the ecological footprint, improve product quality.

9. Greater Focus on Ship and Rail Transport (Post-2023)

Scope	Global, affecting all logistics processes and partners.
Timeline	Ongoing, continuous implementation.
Goals	Improve waste separation and disposal, with annual evaluation of measures.

10. Further Promotion of Climate and Environmental Protection Projects (Post-2023)

Scope	Global, affecting all business areas, local communities, and NGOs.
Timeline	Ongoing, continuous implementation.
Goals	Promote environmental efforts, with annual evaluation of measures.

N4 – Key Stakeholders

During the reporting period, Vonmählen was in an intensive phase of building and internally developing its sustainability strategy. The primary focus was on optimizing internal processes and formulating clear sustainability goals. As a result, no formal interactions with stakeholders took place during this time. The priority was to establish a permanent CSR position and implement a centralized sustainability management.

N5 – Governance: Responsibilities in Relation to Sustainability Matters

The management sets the strategic direction of the company and is responsible for integrating sustainability into the corporate strategy. This effort is supported by the CSR Manager, who reports to the COO, a member of the management team.

The CSR Manager develops strategies and measures to achieve the company's sustainability goals, monitors their implementation, and regularly evaluates progress using established metrics. Additionally, the CSR Manager ensures that all employees receive regular training and are sensitized to sustainability issues. The CSR Manager reports regularly to the management and stakeholders about progress and challenges in the area of sustainability.

Vonmählen is committed to honesty and accountability. Transparent communication and regular reporting are central to the company's strategy and contribute to the long-term achievement of sustainability goals.

Business Partners Module

BP1 – Revenues from Certain Sectors

Sector	Active in Sector?	Revenue
Controversial Weapons	No	0
Tobacco Cultivation and Production	No	0
Fossil Fuels (Coal, Oil, and Gas)	No	0
Chemical Manufacturing	No	0

Sector Activity and Revenue (Reporting Period: 01.01.2023-31.12.2023)

BP2 – Gender Diversity Ratio in Governance Body

Name of the Body	Gender Distribution
Management	100 % male

Gender Diversity Ratio (Reporting Period: 01.01.2023-31.12.2023)

It is acknowledged that there is currently no gender diversity within the management team. Vonmählen is taking several measures to promote diversity and inclusion throughout the company. These include adjustments to the recruitment process and regular anti-discrimination workshops.

BP3 – GHG Emissions Reduction Target

The greenhouse gas (GHG) emissions reduction targets have been formulated in line with the guidelines and recommendations of the Science Based Targets initiative (SBTi). The climate strategy is aligned with the SBTi's Net-Zero Standard. The strategy focuses on reducing 90% of all CO₂e emissions caused by Vonmählen's value chain across Scopes 1, 2, and 3 by 2045. These reduction targets are based on the CO₂e footprint system boundary of the year 2022, which serves as the base year for CO₂e footprint measurement. The calculation of the CO₂e footprint system boundary is detailed in the chapter **CARBON FOOTPRINT WITHIN SYSTEM LIMITS (CALCULATION FOR COMPARISON WITH THE SBTi Base Year)** on page 4.

The SBTi requires the formulation of a Near Term Target up to 2030 and a Long Term Target up to 2045. However, the Near Term Target does not account for Scope 3 emissions. Vonmählen, on the other hand, includes Scope 3 emissions in its internal Near Term Target.

Scope	Footprint 2022 in t CO ₂ e	Footprint 2023 in t CO ₂ e	Near Term Target 2030	Long Term Target 2045
Scope 1 Emissions	0.00	0.00	-	-
Scope 2 Emissions	64.86	43.00 -33.7 %	- 42 %	- 55 %
Scope 3 Emissions	917.64	628.40 -31.52 %	- 72 %	- 92 %
Total	982.50	671.40 -31.66 %	- 70 %	- 90 %

Reduction Goals for Greenhouse Gas Emissions

BP4 – Transition Plan for Climate Change Mitigation

Vonmählen's reduction targets are designed to limit global warming to 1.5°C above pre-industrial levels. These targets have been formulated based on scientific recommendations and approved by the Science Based Targets initiative. Vonmählen aims to achieve Net-Zero by 2045.

To reach this goal, Vonmählen is implementing various emission reduction measures and supporting additional climate protection projects outside its value chain. Actions include the use of renewable energy in office buildings, transitioning to materials with a low ecological footprint, and focusing more on energy-efficient transportation methods. These measures address approximately two-thirds of Vonmählen's gross CO₂e footprint.

The effectiveness of these measures is monitored through regular reporting, including the calculation of the CO₂e footprint and further internal analyses of procurement data. Vonmählen collaborates with specialized partners, such as WWF, Code Gaia, and others, to ensure maximum effectiveness.

BP5 – Physical Risks from Climate Change

There are no significant assets exposed to material physical risks due to climate change. Therefore, there are no acute material financial risks.

BP6 – Hazardous Waste and Radioactive Waste Ratio

	Amount
Hazardous Waste	0.29 t
Radioactive Waste	0 t

Hazardous and Radioactive Waste (Reporting Period 01.01.2023 – 31.12.2023)

During the reporting period, no radioactive waste was generated. All hazardous waste consists of electronic waste.

BP7 – Alignment with Internationally Recognised Instruments

Vonmählen's corporate strategy for workforce and sustainability aligns with international guidelines and standards. The foundation includes the Declaration on Fundamental Principles and Rights at Work by the International Labour Organization (ILO)¹³, the OECD Guidelines for Multinational Enterprises¹⁴, the International Bill of Human Rights¹⁵ by the United Nations, and the Guiding Principles on Business and Human Rights (UNGP)¹⁶ from the United Nations.

The company's sustainability efforts are guided by the 10 Principles of the United Nations Global Compact, the 17 Sustainable Development Goals (SDGs) of the 2030 Agenda, and the recommendations of the Science Based Targets initiative (SBTi). The calculation of the CO₂e footprint is based on the Greenhouse Gas Protocol¹⁷.

To ensure high social standards within the supply chain, Vonmählen conducts BSCI monitoring for its suppliers. Additionally, Vonmählen's suppliers comply with the company's own Supplier Code of Conduct and are at least ISO-9001 certified.

Further standards and certifications are employed to better integrate various measures into the company's structure. These include the Global Recycled Standard (GRS) and voluntary ESG reporting standards such as the Voluntary European Sustainability Reporting Standard for non-listed Small and Medium-sized Enterprises. Vonmählen also uses recognized and widely accepted sustainability ratings, such as EcoVadis, to communicate its sustainability efforts.

¹³ ILO Declaration on Fundamental Principles and Rights at Work [\[Link\]](#)

¹⁴ OECD Guidelines for Multinational Enterprises [\[Link\]](#)

¹⁵ UN International Bill of Human Rights [\[Link\]](#)

¹⁶ UN Guiding Principles on Business and Human Rights [\[Link\]](#)

¹⁷ GHG Protocol [\[Link\]](#)

BP8 – Processes to Monitor Compliance and Mechanisms to Address Violations

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 portal¹⁸.



Figure 11: 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: 01.01.2023-31.12.2023)

BP9 – Violations of International Guidelines and Regulations

This includes violations of the OECD Guidelines for Multinational Enterprises or the UN Guiding Principles, including the principles and rights laid down in the 8 fundamental conventions of the ILO Declaration and the International Bill of Human Rights.

¹⁸ Link to the Reporting Portal [\[Link\]](#)

Norm/Standard	Number of Violations
UN Guiding Principles on Business and Human Rights	0
ILO Declaration	0
OECD Guidelines for Multinational Enterprises	0

Violations of the OECD Guidelines for Multinational Enterprises or the UN Guiding Principles (Reporting Period 01.01.2023 - 31.12.2023)

No violations were committed or reported during the reporting period.

BP10 – Work-Life Balance

Employees who ...	Total	Female	Male
have the right to family leave	8 %	23 %	0 %
took family leave	8 %	23 %	0 %

Family Leave (Reporting Period 01.01.2023 - 31.12.2023)

BP 11 – Number of Apprentices

During the reporting period, Vonmählen employed three apprentices and one dual student:

- Apprenticeship in Wholesale and Foreign Trade
- Apprenticeship in Wholesale and Foreign Trade
- Apprenticeship in Media Design Digital and Print
- Cooperative Study in Business Administration (B.A.) incl. Apprenticeship Wholesale and Foreign Trade

Disclaimer

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

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