



EnOcean
Sustainable IoT

Sustainability Report 2023/2024

Reporting Period:
October 01, 2023 – September 30, 2024



Letter from the CEO

Dear Stakeholders,

It is my pleasure to present EnOcean Group's inaugural Sustainability Report, a milestone that reflects not only our commitment to responsible business practices but also the values that have guided our company since its founding.

EnOcean has always stood for innovation with purpose. As a pioneer in battery-free, energy-harvesting IoT solutions, our mission is intrinsically linked to advancing energy efficiency, reducing environmental impact, and enabling the intelligent, low-carbon infrastructure of the future. In this report, we provide a transparent view into how we bring that mission to life: across our technology, operations, supply chain, and governance.

The 2023/24 reporting period marked a pivotal chapter for EnOcean. We undertook a strategic move to sharpen our focus, strengthen our agility, and align our talent with the evolving demands of sustainable innovation. This transformation has positioned us to scale with purpose and resilience in a dynamic global market while remaining true to our core values of integrity, transparency, and long-term impact.

Recognizing our role as both a supplier to companies under the Corporate Sustainability Reporting Directive (CSRD) and a leader in climate-relevant technology, we have voluntarily adopted the EU VSME Standard (Basic and Comprehensive Modules), alongside the SASB framework for the Hardware industry. These standards provide the structure for this report and ensure that our disclosures are clear, material, and relevant to the needs of our stakeholders –

from customers and regulators to investors, partners, and employees. Throughout this report, you will find detailed insights into:

- Our product lifecycle impact and energy-saving innovations;
- The strength and safety of our workforce and workplace;
- Our inclusive culture and policies that promote equality, human rights, and responsible sourcing;
- Our environmental stewardship, from clean design to waste management;
- Our governance practices, which uphold the highest standards of ethical conduct and transparency.

We do not see sustainability as a check-box activity or a regulatory burden: it is our business case, our innovation driver, and our contribution to a better world. As we look ahead, we will continue investing in clean technologies, embedding ESG into strategic decisions, and expanding our partnerships across the sustainability ecosystem.

This report is not the end – it's the foundation. A foundation for continuous improvement, stakeholder engagement, and transparent accountability. I invite you to explore these pages, learn more about our journey, and join us in shaping a more sustainable and smart future.

Thank you for your continued trust in EnOcean.

Raoul Wijgergangs
CEO

Table of Contents

Letter from the CEO	2
Table of Contents	3
Our Vision	4
Section I: Introduction	5
1. Company Classification According to Directive 2013/34/EU (VSME A1)	6
2. Purpose and Use of the VSME and SASB Standard (VSME A2)	6
Section II: Sustainability Information	8
GENERAL INFORMATION: A Sustainability-Driven Business Model	9
1. Context of Sustainability Report (VSME B1)	10
2. Practices, Policies, and Future Initiatives for Transitioning Towards a More Sustainable Economy (VSME B2)	11
 ENVIRONMENTAL DISCLOSURES	
Commitment to Environmental Responsibility	17
1. Energy and greenhouse gas emissions (VSME B3)	18
2. Pollution of air, water and soil (VSME B4)	19
3. Biodiversity (VSME B5)	19
4. Water (VSME B6)	19
5. Resource use, circular economy and waste management (VSME B7)	19
6. GHG reduction targets and climate transition (VSME C3)	19
7. Climate risks (VSME C4)	19

SOCIAL DISCLOSURES: People at the Core of Sustainable Innovation	20
1. Workforce Characteristics (VSME B8 and SASB TC-HW-330a.1.)	21
2. Health and Safety (VSME B9)	21
3. Remuneration, Collective Bargaining, and Training (VSME B10 / SASB TC-HW-330a.1)	22
4. Human Rights and Responsible Business Practices (VSME C6 & C7)	23
GOVERNANCE DISCLOSURES: Transparent, Ethical, Future-Ready Management	24
1. Convictions and Fines for Corruption and Bribery (VSME B11)	25
2. Revenues from Certain Sectors and Exclusion from EU Reference Benchmarks (VSME C8)	25
3. Other Disclosures (SASB - TC-HW-230a / TC-HW-430a / TC-HW-440a)	26
Product Security (SASB - TC-HW-230a)	26
Supply Chain Management (SASB - TC-HW-430a)	28
Product Lifecycle Management (SASB TC-HW-410a)	32
Materials Sourcing (SASB - TC-HW-440a)	34
Section III: Disclosure Table for Data Points	35
1. General Information	36
2. Environmental	39
3. Social	40
4. Governance	42
5. Omitted Disclosures	45



Our vision

At the heart of our company's vision is an unwavering commitment to sustainability. We create innovative solutions that pave the way for a more sustainable future. Our sustainable IoT solutions are specifically designed to empower companies in their journey towards reducing carbon emissions and enhancing energy efficiency across their spaces.

Our vision:

“Enabling sustainable smart spaces for now and tomorrow.”

SECTION I

Introduction

SECTION I: Introduction

1. Company Classification According to Directive 2013/34/EU (VSME A1)

As of the end of the financial year 2023/2024, EnOcean GmbH qualifies as a **medium-sized enterprise** under the Directive 2013/34/EU. Furthermore, as a non-listed company, it falls outside the mandatory scope of the Corporate Sustainability Reporting Directive (CSRD) and may therefore apply the VSME standard on a voluntary basis.

2. Purpose and Use of the VSME and SASB Standard (VSME A2)

To ensure transparency, relevance, and accessibility in our sustainability disclosures, EnOcean GmbH applies both the **EU Voluntary Sustainability Reporting Standard for Non-Listed SMEs (VSME)** standard and the **Sustainability Accounting Standards Board (SASB)** framework specific to the **Hardware industry**.

The **VSME** standard is designed to provide a **simplified yet comprehensive sustainability framework** for micro-, small-, and medium-sized enterprises in the EU. The European Commission has adopted an official recommendation to use the VSME standard for voluntary sustainability reporting for SMEs on July 30, 2025.

Given its role as a supplier and technology innovator in IoT industry:

- EnOcean operates **within supply chains** of larger firms who are subject to CSRD and need sustainability disclosures from their vendors.
- The company is also seeking to strengthen financial resilience (e.g., capital raise) via its already strong sustainability posture.
- Its products contribute directly to **climate mitigation goals**, and thus our firm has both opportunity and pressure to **demonstrate ESG performance**.

In parallel, EnOcean also leverages the **SASB Hardware industry standard**, developed under the **IFRS Foundation’s International Sustainability Standards Board (ISSB)**. This framework allows us to benchmark and disclose material ESG topics specific to the **technology hardware sector**, such as:

- **Product energy efficiency and end-of-life management,**
- **Supply chain traceability and material sourcing,** and
- **Product lifecycle sustainability.**

We are steadily expanding into cloud and software, including through the Undagrid acquisition and new releases; however, in this reporting period our core business continued to center on IoT devices. Therefore, aligning with the **SASB Hardware standard** ensures we:

- Maintain relevance to **investors and financial institutions** familiar with SASB,
- Demonstrate **industry-specific performance metrics**, and
- Build credibility across global markets, especially where SASB is widely referenced.

By integrating both **VSME** and **SASB** methodologies into our reporting, EnOcean delivers sustainability information that is:

- ✓ Proportionate to our size,
- ✓ Aligned with investor and client expectations, and
- ✓ Grounded in jurisdiction-based and industry-specific ESG performance indicators.

This dual-framework approach enhances our credibility, future-proofs our disclosures, and reflects our broader commitment to leading sustainability practices in smart building and IoT technologies.

VSME:
EU Voluntary Sustainability Reporting Standard
for Non-Listed SMEs

SASB:
Sustainability Accounting Standards Board
(specific to the Hardware industry)

SECTION II

Sustainability Information

GENERAL INFORMATION

A Sustainability-Driven Business Model

EnOcean GmbH is not simply adapting to sustainability demands — **it is actively driving the transition to a low-carbon, resource-efficient, and inclusive future.** Our products reduce the environmental footprint of buildings globally. Our policies shape ethical, safe, and transparent supply chains. And our initiatives are setting the stage for the next generation of sustainable technology.

Sustainability Information

1. Context of Sustainability Report (VSME B1)

a. Selected Reporting Option

EnOcean GmbH has adopted **both the Basic and Comprehensive Modules of the VSME Standard**, demonstrating its commitment to transparent, high-quality sustainability reporting. This approach enables the company to align with the expectations of stakeholders by disclosing a broad and meaningful set of sustainability data wherever applicable. Under the other disclosures part, we included the disclosures based on **SASB Hardware standard**.

b. Scope of Report

This sustainability report has been prepared on a consolidated basis and includes information on the undertaking (EnOcean GmbH) and its subsidiaries.

Subsidiary Name	Registered Address	Note
EnOcean Inc.	Sandy, Utah, USA	Fully consolidated
EnOcean Edge Inc.	Sandy, Utah, USA	Fully consolidated
EnOcean USA Inc.	Sandy, Utah, USA	Fully consolidated
EnOcean Edge Ltd.	London, United Kingdom	Fully consolidated
EnOcean Edge s.r.o.	Prague, Czech Republic	Fully consolidated (in liquidation)
Undagrid B.V.	Utrecht, Netherlands	Acquired 01.12.2024 – hence, not integrated in FY24 report

c. General Corporate Information

Item	Disclosure
Legal form	Gesellschaft mit beschränkter Haftung (GmbH) / limited liability company
NACE code(s)	C26.51 – Manufacture of instruments and appliances for measuring, testing and navigation
Number of employees (headcount or FTE)	64 FTEs as of Sept 2024
Country of primary operations	Germany, United States
Location of significant assets	Germany, United States, Czech Republic, Denmark
Geolocation of sites (owned / leased / managed)	Oberhaching, Germany (Headquarters); Sandy, Utah, San Jose, USA; Prague, Czech Republic

d. Sustainability-related Certifications and Labels

EnOcean GmbH maintains internationally recognized certifications that reflect its **commitment to quality, environmental responsibility, and continuous improvement** in the development of innovative IoT solutions:

Certification/Label	Issuer	Date Issued	Scope / Notes
ISO 9001:2015 – Quality Management System	TÜV SÜD Management Service GmbH	2023-12-05	Demonstrates EnOcean's commitment to high product and process quality across its global IoT operations.
ISO 14001:2015 – Environmental Management System	TÜV SÜD Management Service GmbH	2023-12-05	Validates EnOcean's active role in environmental stewardship and sustainable product innovation.
(In Preparation) ISO 27001 – Information Security	(Certification planned)	(TBD)	Strengthens EnOcean's position as a trusted IoT partner with robust information security governance.

These certifications not only ensure compliance and operational excellence but also strengthen EnOcean's value proposition as a strategic partner to corporate clients, governments, and smart infrastructure integrators seeking reliable, sustainable, and secure IoT technologies.

2. Practices, Policies, and Future Initiatives for Transitioning Towards a More Sustainable Economy (VSME B2)

EnOcean GmbH is a technology leader whose **business model itself inherently contributes to the transition towards a more sustainable and resource-efficient economy**. With its globally deployed energy harvesting wireless technology, EnOcean not only minimizes its own environmental footprint but also helps thousands of organizations reduce their emissions, energy use, and dependency on harmful components.

At EnOcean, sustainability is not an afterthought: it is fundamental to our technology, our purpose, and our impact. From enabling low-carbon buildings to setting new benchmarks in supplier ethics, EnOcean is committed to being a catalyst in the global transition to a more sustainable economy.

The practices, policies, and future initiatives outlined below are part of a broader commitment to reduce negative environmental and social impacts, while enhancing the positive contributions of EnOcean's business to people and the planet in line with the requirements of section B2 of the VSME Basic Module.

a. Sustainability Practices

Core Technology: Driving Decarbonization by Design

At the heart of EnOcean’s business model is a revolutionary sensor technology that eliminates the need for batteries and wiring. By harvesting energy from ambient sources like motion, light, or temperature differences, EnOcean devices support a decentralized, maintenance-free, and low-emission building infrastructure.

As of **June 2025**, EnOcean has:

- Deployed **over 22 million devices worldwide**.
- Enabled its users to avoid **1,619,703 tons of CO₂ emissions** (cumulative)
- Technology aligns with Scope 3 emission reduction for EnOcean’s customers
- Supports global efforts to decarbonize the built environment

This carbon reduction is equivalent to removing hundreds of thousands of cars from the road — **achieved through smarter, more efficient buildings powered by EnOcean solutions.**

Energy and Emission Reduction in Buildings

EnOcean directly addresses one of the most carbon-intensive sectors: buildings. Its smart solutions provide actionable insights that drive energy efficiency and operational sustainability. The building sector contributes **40% of global energy-related CO₂ emissions**. EnOcean addresses this challenge by enabling:

- 30% reduction in building-related emissions through intelligent control of lighting, heating, and air conditioning.
- Real-time environmental monitoring (CO₂, temperature, occupancy, light levels).
- Optimized space utilization via EnOcean Spaces solutions (e.g., desk sharing).
- Reduced energy waste through demand-based controls, powered by sensor data

Sensors and platforms from EnOcean also provide primary data for energy, IAQ, and space utilization. This enables accurate VSME/SASB/ESRS KPI and continuous measurement & verification of efficiency measures.

Avoiding Hazardous Waste: Battery-Free and Maintenance-Free

Battery production is energy-intensive, toxic, and waste-generating. Battery-free products from EnOcean eliminate these impacts altogether. **No batteries** = No hazardous waste. Batteries are energy- and resource-intensive to produce (500x more energy than they supply), and often contain cadmium, lead, and mercury.

- EnOcean energy-harvesting devices are 100% maintenance-free, eliminating replacement cycles and prolonging product life.
- This design dramatically reduces the volume of e-waste and emissions from battery logistics.

Promoting Circularity with a Voluntary Packaging Recycling Program

EnOcean encourages circular material use with a voluntary return system for module trays. This initiative minimizes plastic waste and extends packaging lifespan.

Program Features:

- Only original EnOcean trays (embossed) accepted for reuse
- Customers return trays free of contaminants (glue/oil)
- Cuts down on **single-use plastic** and supports **reverse logistics**

The program encourages EnOcean’s customers to participate in **waste minimization** and fosters shared responsibility.

Protecting Human and Environmental Health: Chemicals & Water Safety

EnOcean is committed to ensuring that its products are safe to use, non-toxic, and environmentally responsible throughout their entire life cycle. This commitment goes beyond compliance — it’s about actively protecting customers, workers, and ecosystems from harmful substances often found in electronics.

To achieve this, EnOcean rigorously follows internationally recognized safety regulations for chemicals and materials:

- Our products are fully **RoHS-compliant**, meaning they are free from hazardous heavy metals such as lead, cadmium, and mercury. Additionally, EnOcean complies with the **REACH Regulation** (Registration, Evaluation, Authorisation and Restriction of Chemicals), ensuring substances of very high concern (**SVHCs**) are either eliminated or clearly disclosed.
- EnOcean works closely with its suppliers to ensure that all materials used meet the same chemical safety standards and proactively gathers detailed information about each component’s composition.

By designing clean, compliant products and holding its supply chain to high safety standards, EnOcean minimizes the risk of pollution, human health impacts, and toxic waste — helping build a safer, healthier future.

Internal Culture and Workforce

Sustainability and compliance are embedded in training and development at EnOcean. Workplace equality, safety, and health measures are enforced at all sites. An **inclusive corporate culture** promotes innovation and shared responsibility for sustainability.

At EnOcean GmbH, we are committed to fostering a transparent and inclusive workplace culture where employees are actively involved in company developments and decision-making processes.

To support effective worker participation, EnOcean GmbH has an established Works Council, which serves as a formal body representing employee interests. The Works Council plays an essential role in ensuring that employee perspectives are considered in key operational and organizational matters, in line with German labor law and Works Constitution Act.

In addition, EnOcean holds monthly all-hands meetings, open to all employees. These meetings serve as a platform to:

- Share important updates on company performance, including financial developments,
- Communicate strategic initiatives and ongoing projects,
- Provide transparency on cross-functional topics, and
- Enable employees to raise questions, express concerns, and contribute feedback directly to management.

These mechanisms ensure that EnOcean GmbH maintains a high level of internal transparency, open communication, and meaningful employee engagement — key pillars of our ESG and corporate governance approach.

b. Sustainability Policies

EnOcean has adopted a series of **formal, documented sustainability-related policies**, with strong internal governance and supply chain coverage:

Supplier Code of Conduct

A comprehensive policy requiring all suppliers to:

- Respect **human rights**, avoid forced or child labor, and uphold **fair wages**.
- Follow international **environmental standards** and reduce emissions and waste.
- Avoid unlawful land use, adhere to export control and **anti-corruption** regulations.
- Promote **ethical sourcing** and **conflict mineral traceability**.

This policy is publicly available and integrated into supplier contracts. Suppliers are required to ensure their own subcontractors follow these standards, enabling EnOcean to **extend its influence on sustainability throughout its value chain**.

Conflict Minerals Policy

EnOcean aligns with Section 1502 of the U.S. Dodd-Frank Act and EU Conflict Minerals Regulations, requiring transparency in the sourcing of:

- **Tin, tantalum, tungsten, and gold** (3TG).
- EnOcean’s suppliers must provide due diligence data.
- If any materials are traced to high-risk conflict areas (e.g., DRC), EnOcean takes corrective action and may terminate relationships.

This ensures that **EnOcean products are not financing violence or unethical mining operations**.

Every year, EnOcean conducts a survey of its upstream supply chain using the CMRT and EMRT templates provided by the Responsible Minerals Initiative. This process gives us clear insights into the minerals used in our products, their sources, and the associated smelter information, enabling us to identify and address potential risks effectively.

Environmental Management System (ISO 14001:2015)

EnOcean maintains a certified Environmental Management System in accordance with **DIN EN ISO 14001:2015**, audited and issued by TÜV SÜD Management Service GmbH. This EMS governs our entire organization and provides a robust procedural framework for minimizing environmental impact throughout product development, operations, and supply chain engagement.

The certificate (No. 12 100/104 49095 TMS) is valid from **5 December 2023**, covering the scope: “Development and marketing of sustainable IoT solutions.”

This certification ensures **ongoing compliance, environmental risk mitigation**, and **continuous improvement of sustainability performance**, aligning with EnOcean’s broader ESG strategy

c. Forward-Looking Plans and Sustainability Roadmap

Where we stand (FY2023/24)

This reporting year confirmed the profile of a fabless technology company: our direct footprint is modest and electricity-driven (64.68 MWh), Scope 1 is zero, Scope 2 remains comparatively small (149.21 tCO₂e location-based; 58.90 tCO₂e market-based), and the vast majority of our climate impact sits upstream in **purchased goods and services** (5,905 tCO₂e in the categories measured).

In parallel, the product story grew stronger: many EnOcean devices operate **battery-free** via energy harvesting, which avoids battery production and replacement cycles and simplifies maintenance, and our LCA work (e.g., PTM 215) reinforced the lower life-cycle footprint versus battery-powered alternatives. The packaging **tray-reuse** program proved that small, practical circularity measures can scale across our logistics.

What we learned: Two lessons carry forward. First, the fastest path to near-term reductions is to decarbonize the electricity we purchase and continue tightening day-to-day energy management in offices and labs. Second, the **real leverage** lies in our value chain: materials choices, supplier energy mix and controls, and eco-design decisions that lock in low-impact performance for years.

Where we're going (FY2024/25)

Next year we aim to complete the shift to **credible renewable electricity** across our main locations and formalize a simple but disciplined housekeeping program for labs and test benches. On Scope 3, we want to expand the boundary beyond purchased goods and services to include upstream logistics and waste, and we will **deepen engagement with our strategic suppliers** — requesting energy and emissions data, near-term plans, and, where feasible, sourcing **lower-carbon components** without compromising quality or product lifetime. In product development, our **official PLM process** will include earlier materials-substitution checks and a consistent decision record on when battery-free designs are feasible and how much maintenance and waste they avoid. We will broaden LCA coverage to additional families so that design choices are guided by comparable, product-level evidence. Finally, we will grow our circularity toolkit: scaling the tray-reuse program and piloting a **official take-back** route in at least one priority geography, accompanied by clear disassembly guidance. EnOcean also aims to conduct an ESG assessment from risk perspective during the next reporting period.

On the social and governance topics, EnOcean aims to enhance conflict-minerals due diligence by adding **adverse media screening** to our existing supplier checks. We also plan to adopt an **Internal Code of Conduct** that addresses all relevant ESG topics across the company. In parallel, we will strengthen human-rights safeguards in the supply chain with **additional sanctions-compliance measures**.

Medium-term direction (through FY2026/27)

By 2027 we plan to operate on **100% market-based renewable electricity**, to have set and disclosed **absolute Scope 1+2 targets** and a measured **Scope 3 trajectory** for our most material categories, and to maintain an eco-design baseline across major lines (energy-harvesting where applicable, minimized hazardous inputs, long service life with low maintenance). Our intent is to publish a **climate transition plan by end-2027** that stitches these strands together — procurement, design, operations, logistics — into a single, credible decarbonization pathway.

d. Targets and Monitoring

EnOcean's environmental targets are not parallel to our strategy — they are part of it. Building on the progress of FY2023/24, our **2024 Environmental Program** translates that commitment into measurable goals, concrete actions, and disciplined monitoring across the areas where we can create the most impact. The program remains aligned with applicable regulations (including **EnEV, BImSchG/TA Luft, BayAbfG, and WEEE**) so that compliance and performance move forward together.

What we are targeting — and why

In 2024 we concentrate on five levers that both reflect our operational reality and reinforce our product philosophy of efficient, low-maintenance solutions.

- **Energy consumption.** We will further reduce electricity use at offices and labs through practical housekeeping measures and better visibility of loads. Newly introduced **sub-metering for EV charging** allows us to separate, track and optimize this growing category rather than treating it as a residual in facility totals.

- **Heating consumption.** We aim to maintain stable space-heating demand despite external factors (e.g., enhanced ventilation protocols). The focus is on set-point discipline, scheduling, and maintenance that prevents avoidable losses — simple actions with persistent effects.
- **Paper reduction.** Digital workflows will be expanded and standardized, reducing paper use and the hidden process friction it represents. The goal is not only fewer prints, but also **embedded digital habits** across teams so reductions persist without constant reminders.
- **Company fleet emissions.** Updated fleet rules favor more efficient drivetrains and better route planning. We will monitor **CO₂ per kilometer** rather than absolute fuel use, so improvements remain visible even as business activity fluctuates.
- **Sustainable product development.** Environmental criteria are integrated early in R&D, consistent with our officially adopted PLM process. We use **production yield** as a pragmatic proxy for efficient, low-waste design, and document where **battery-free architectures** are feasible to minimize materials and ongoing maintenance.

How we will measure progress

Monitoring is quarterly by default, with monthly checks where operational cadence demands it. Facility energy and heating data are captured from utility bills and submeters; EV charging is tracked as its own line item. Paper consumption is pulled from device/software logs where available and from procurement data elsewhere. Fleet metrics come from mileage/fuel records or telematics, converted to **g CO₂/km** using consistent factors. Product-side indicators (yield, materials decisions, battery-free feasibility notes) are recorded within the PLM workflow so engineering, quality, and sustainability work from a single source of truth.

Governance and transparency

Each target has a named owner and a clear review rhythm. Deviations trigger corrective actions with deadlines and evidence of effectiveness. Results feed our **continuous-improvement** forum and are consolidated at quarter-end; material changes are documented so auditors and stakeholders can follow the trail from raw data to reported outcomes. Where appropriate, we prepare figures for limited assurance and publish the **system-readable disclosure table (XBRL/EFrag)** alongside the narrative report for the relevant stakeholders.

What success looks like

By year-end, we expect to show: lower or stabilized electricity and heating demand relative to activity levels; a visible decline in paper usage driven by standardized digital processes; a reduction in fleet **CO₂ per kilometer**; and product-development evidence that ties design choices — such as battery-free feasibility and higher yields — to tangible environmental benefits. Just as importantly, our monitoring will make these improvements **repeatable**, so that each subsequent year starts further along the curve than the last.



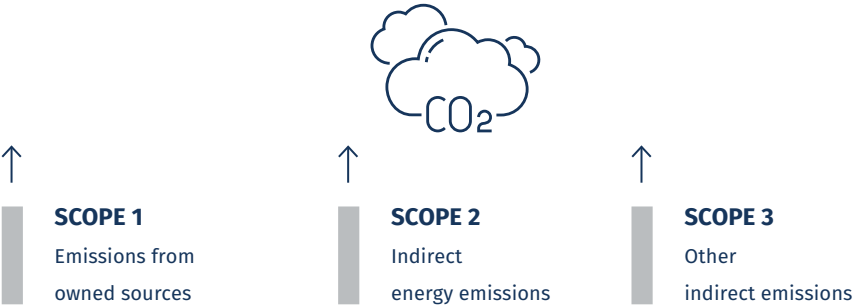
Environmental Disclosures



Commitment to Environmental Responsibility



EnOcean’s mission to deliver sustainable, battery-free IoT solutions is built on a foundation of environmental responsibility. EnOcean’s own operations do not include in-house manufacturing. In this regard, electricity use in offices and labs dominates our direct impacts, while the vast majority of emissions arise in the value chain (materials, components, and contract manufacturing). Our environmental management system is certified to ISO 14001:2015, and our eco-design choices (e.g., energy-harvesting, battery-free devices in many product lines) aim to reduce life-cycle impacts beyond our walls.



1. Energy and greenhouse gas emissions (VSME B3)

During the reporting period, EnOcean consumed **64.68 MWh** of energy, almost entirely purchased electricity for offices and labs. We report **no Scope 1 emissions** from owned or controlled combustion sources. Our **Scope 2 location-based emissions** were **149.21 tCO₂e**; using the market-based method (reflecting purchased electricity attributes), Scope 2 was **58.90 tCO₂e**.

To place these numbers in context, our **Scope 1+2 location-based intensity** equals **8.10 × 10⁻⁶ tCO₂e per euro of revenue** — **about 8.1 kg CO₂e per €1,000 revenue**.

When value-chain emissions are included (see Scope 3 below), overall intensity is **0.0003288 tCO₂e/€** (**≈329 kg per €1,000 revenue**). This contrast shows where our real leverage sits: **supplier engagement and product eco-design**.

Energy Consumption

- Total energy consumption: 64.68 MWh
- Electricity (utility billings): 64.68 MWh

GHG Emissions

- Scope 1: 0.00 tCO₂e
- Scope 2 – location-based: 149.21 tCO₂e
- Scope 2 – market-based (optional): 58.90 tCO₂e
- Scope 1+2 intensity (location-based): 8.10 × 10⁻⁶ tCO₂e/€

We quantified selected categories that are the most material to a fabless technology company: **Purchased goods & services** total **5,905.00 tCO₂e**. This single category represents **~97.5%** of our **location-based** total footprint (**6,054.21 tCO₂e**) and **~99%** of our **market-based** total (**5,963.90 tCO₂e**).

- Total Scope 3 disclosed: 5,905.00 tCO₂e
- Total Scope 1+2+3 (location-based): 6,054.21 tCO₂e
- Total Scope 1+2+3 (market-based): 5,963.90 tCO₂e
- Total intensity (location-based): 0.0003288 tCO₂e/€ (~329 kg/€1,000)
- Total intensity (market-based): 0.0003239 tCO₂e/€ (~324 kg/€1,000)

For EnOcean, **Scope 3 dwarfs operational emissions**. This aligns with our model (no in-house manufacturing) and underlines our strategy: extend supplier requirements (materials compliance, energy and waste practices), preference lower-impact components, and keep designing products that avoid batteries and operate at ultra-low energy, thereby shrinking upstream and use-phase impacts.



2. Pollution of air, water and soil (VSME B4)

Our sites are offices/labs without industrial stacks or process effluents. We **are not legally required** to file pollutant inventories.

3. Biodiversity (VSME B5)

We own/lease/manage no sites in or near biodiversity-sensitive areas.

4. Water (VSME B6)

Our sites are offices/labs without industrial or process wastewater. Water consumption corresponds to normal office consumption.

5. Resource use, circular economy and waste management (VSME B7)

A large share of our portfolio uses **energy-harvesting, battery-free architectures**. This avoids battery manufacture and logistics, **eliminates routine battery replacements** (and associated hazardous waste), and contributes to long service life with **minimal maintenance**. We also run a **voluntary tray return/reuse program** for module packaging (clean, original embossed trays), extending packaging life and reducing single-use plastics.

- Non-hazardous – discarded equipment (other than WEEE): 21.00 kg → reused/recycled: 21.00 kg; disposal: 0.00 kg
- Non-hazardous – paper & cardboard: 20.00 kg → recycled: 20.00 kg; disposal: 0.00 kg
- Hazardous waste: 0.00 kg (to the company’s knowledge)

6. GHG reduction targets and climate transition (VSME C3)

We are working on the absolute reduction targets for **Scopes 1 & 2** and assessing a target for **significant Scope 3** categories. Our **transition plan** can be slated for adoption by **31 Dec 2027**, with the following levers under evaluation:

1. higher-quality renewable electricity instruments for offices/labs;
2. energy-efficiency upgrades for facilities and test setups;
3. business-travel optimization and increased virtual collaboration;
4. supplier engagement on energy, waste, and materials footprints;
5. continued shift toward **maintenance-free, energy-harvesting devices** (where feasible) to avoid battery production/replacement and reduce use-phase emissions.

7. Climate risks (VSME C4)

As EnOcean does not directly manufacture its products, direct physical risk to EnOcean premises is limited; however, our supply chain and logistics can be exposed to flooding, heatwaves, and extreme weather in manufacturing hubs and transport corridors. Transition risks include evolving chemicals regulation (e.g., substance restrictions), energy-price volatility, and customer decarbonization requirements. EnOcean aims to conduct an ESG assessment from risk perspective during the next reporting period.



Social Disclosures



People at the Core of Sustainable Innovation

EnOcean’s social sustainability practices reflect a deep commitment to our employees, communities, and global stakeholders. Through continuous improvement of our DEI practices, supply chain ethics, and employee development programs, we strive to create an environment where innovation thrives and people feel empowered to contribute to a better future.



At EnOcean, our employees, partners, and stakeholders are the driving force behind our innovations. As a global leader in battery-free, energy-harvesting IoT technology, we are equally committed to fostering a socially responsible and inclusive workplace. In line with the Voluntary Sustainability Reporting Standard for Micro, Small and Medium-sized Enterprises (VSME), this section provides a transparent account of our workforce characteristics, safety, remuneration, human rights, and policies supporting social sustainability across our operations and supply chain.

1. Workforce Characteristics (VSME B8 and SASB TC-HW-330a.1.)

a. Contract Types

As of 30 September 2024, EnOcean employed a total of **64** individuals under permanent contracts. We did not engage any temporary employees during this period, which reflects our commitment to long-term, stable employment relationships across all our locations.

- **Permanent employees:** 64
- **Temporary employees:** 0

b. Gender Breakdown

Our workforce is composed of:

- **Male employees:** 54
- **Female employees:** 10
- **Other / Not reported:** 0

EnOcean recognizes the need to improve gender representation, especially in leadership and technical roles. We are actively working on building a more gender-diverse talent pipeline through inclusive hiring, mentoring, and targeted outreach.

c. Geographical Distribution

EnOcean’s operations span several countries:

- **Germany:** 45 employees
- **United States:** 11 employees
- **United Kingdom:** 4 employees
- **Denmark:** 2 employees
- **France:** 2 employees

This global presence supports our agile product development and customer service, while also fostering intercultural collaboration and diverse perspectives.

2. Health and Safety (VSME B9)

At EnOcean, the health and safety of our employees is non-negotiable. Our operational model integrates proactive risk mitigation, ergonomic work environments, and a strong culture of personal responsibility.

- **Recordable work-related accidents:** 0
- **Fatalities:** 0
- **Total hours worked (reporting period):** 131,840
- **Accident rate:** 0.00

These figures demonstrate our continued commitment to providing a safe and secure workplace across all locations.



**3. Remuneration, Collective Bargaining, and Training
(VSME B10 / SASB TC-HW-330a.1)**

a. Fair Wages and Pay Equity

All EnOcean employees receive wages at or above the legal minimum set by national regulations or collective bargaining agreements. Due to our headcount being below the 150-employee threshold, we are not required to disclose gender pay gap data; however, we remain committed to **internal equity and transparency** in compensation.

- **Employees paid at or above minimum wage:** 100%
- **Employees covered by collective bargaining agreements:** 0%

b. Training and Employee Development

EnOcean values lifelong learning and upskilling. Employees are supported with internal and external training in technical skills, compliance, product knowledge, and sustainability awareness.

- **Estimated average annual training hours per employee:** We aim to improve data granularity in the next reporting cycle by introducing systematic tracking.

c. Diversity, Equity, and Inclusion (DEI) Policy

Our formal **Diversity and Inclusion Policy** outlines our commitment to building a workplace where all individuals feel respected, included, and empowered. It covers the following areas:

- **Equal employment opportunities** based on merit, qualifications, and business needs.
- **Inclusive hiring practices**, including blind recruitment and diverse interview panels.
- **Flexible work arrangements** to accommodate diverse needs.
- **Leadership accountability** in promoting an inclusive environment.
- **Zero tolerance** for discrimination or retaliation.

d. Whistleblowing & Reporting Mechanisms

We have implemented a whistleblowing platform through **our HR software**, in full compliance with EU and German law, where employees can anonymously report incidents of discrimination, bias, or misconduct.

e. Work Council

EnOcean maintains a **Work Council** as a formal mechanism for employee representation and voice, strengthening our commitment to dialogue, transparency, and participatory decision-making.

The Works Council plays an essential role in ensuring that employee perspectives are considered in key operational and organizational matters, in line with German labor law. Beyond safeguarding statutory co-determination rights, it actively engages in shaping workplace policies on topics such as occupational health and safety, equal opportunities, training initiatives, and work-life balance. Regular dialogue between management and the Works Council fosters mutual trust and ensures that decisions are not only legally compliant but also socially responsible and aligned with employee needs.



4. Human Rights and Responsible Business Practices
(VSME C6 & C7)

a. Internal Commitments

EnOcean has a formal Human Rights Policy that addresses:

- Non-discrimination
- Diversity, equity and inclusion
- Internal complaint-handling mechanisms

During the reporting period, there were:

- **No confirmed human rights violations**
- **No discrimination or harassment incidents**

We continuously monitor and assess our internal policies to ensure alignment with global human rights standards.

b. Supply Chain Responsibility: Supplier Code of Conduct

We extend our social responsibility to our suppliers through a robust **Supplier Code of Conduct**, which sets expectations in the following areas:

- **Human Rights:** No forced labor, child labor, or human trafficking; respect for freedom of association.
- **Fair Working Conditions:** Fair wages, reasonable working hours, and non-discriminatory practices.

- **Occupational Health & Safety:** Safe work environments, accident prevention, and employee wellbeing.
- **Ethical Business Practices:** Anti-corruption, export controls, fair competition, and data privacy.
- **Environmental Responsibility:** Sustainable resource use, waste reduction, and pollution control.
- **Conflict Minerals:** Due diligence to prevent funding of armed conflict.

We require suppliers to **cascade these expectations** through their own supply chains and reserve the right to audit or terminate relationships in case of violations.





Governance Disclosures



Transparent, Ethical, Future-Ready Management

EnOcean remains dedicated to strengthening governance, transparency, and sustainability-driven leadership. We ensure that governance is a tool for resilience, trust, and long-term value creation.



At EnOcean, strong governance is not just a compliance function – it’s a core pillar of our business integrity, long-term strategy, and commitment to sustainable growth. Our governance practices ensure ethical conduct, legal compliance, financial transparency, and accountability across all business operations and stakeholder engagements.

We implement a governance structure that promotes:

- **Zero incidents for corruption and bribery,**
- **Clean revenue generation from sustainable sectors,**
- **Eligibility for EU Paris-Aligned Benchmarks.**

1. Convictions and Fines for Corruption and Bribery (VSME B11)

EnOcean is proud to report that during the reporting period (October 1, 2023 – September 30, 2024), it incurred **no convictions or fines** related to corruption or bribery.

- **Total number of convictions:** 0
- **Total monetary fines incurred:** €0.00

We uphold the highest ethical standards and are committed to preventing, detecting, and addressing any form of unethical behavior across the organization. Our Code of Conduct, anti-corruption training, and whistleblower mechanisms are integral to enforcing this principle.

2. Revenues from Certain Sectors and Exclusion from EU Reference Benchmarks (VSME C8)

EnOcean confirms that it **does not generate any revenues** from controversial, extractive, or environmentally harmful sectors listed in the VSME standard, including:

- Controversial weapons (e.g., cluster munitions, anti-personnel mines)
- Tobacco cultivation or production
- Fossil fuels (coal, oil, gas)
- Chemicals production (as defined in EU Regulation No 1893/2006)

This aligns EnOcean with sustainable investment principles and the expectations of financial institutions, regulators, and climate-conscious customers. We are proud to maintain a clean portfolio, fully oriented toward sustainability, energy efficiency and smart spaces.

Moreover, in line with Article 12 of the Commission Delegated Regulation (EU) 2020/1818, EnOcean does **not** meet any of the exclusion criteria and is therefore **eligible for EU Paris-Aligned Benchmarks:**

- No revenue from hard coal, lignite, or related extraction activities
- No revenue from oil fuels, gaseous fuels, or high-emission electricity generation



3. Other Disclosures (SASB - TC-HW-230a / TC-HW-430a / TC-HW-440a)

Product Security (SASB - TC-HW-230a)

EnOcean designs ultra-low-power wireless endpoints — battery-less switches and sensors — and also supplies update-capable platforms such as line-powered gateways/controllers and software (e.g., SmartServer IoT, IzoT Net Server/CT). Security risks and mitigations are therefore considered per product class. Our approach is being aligned to the EU Cyber Resilience Act (CRA) and to EN 18031, which we expect to be the principal harmonized standard for IoT devices. Internally we keep a one-to-one trace from CRA Annex I obligations to the relevant EN 18031 clauses and to the product evidence we maintain.

We identify vulnerabilities through structured threat modeling across radio, local user interfaces (NFC/LRN), manufacturing personalization, and IP backhaul for gateways. Before release, firmware and hardware content are screened against public vulnerability sources (e.g., CVE/NVD and supplier advisories), and a release gate prevents shipment if any **publicly known exploitable** issue would affect security or network assets in our context. For endpoints we focus on commissioning misuse, physical access to the NFC interface, and exposure during pairing; for gateways and PC software we analyze TLS configuration, authentication/authorization, input validation, and the software-update chain. Because many endpoints are transmit-only and have **immutable firmware**, EN 18031 and the CRA allow an alternative risk treatment -controlled replacement- rather than an in-field update channel.

Risk management follows the same split. Endpoints are designed for **data minimization** and a very small attack surface: they store only a device identifier (EURID), a device-unique 128-bit key, minimal configuration and, where applicable, an NFC PIN. Radio messages use authenticated encryption (AES-128 with CMAC/CCM) plus

sequence counters for replay protection. NFC access is PIN-gated and customers are required to change the default PIN at commissioning; the commissioning tools can enforce change-on-first-use. LRN/teach-in, where needed for interoperability, is restricted to a short, user-initiated window and can be disabled after setup; physical measures (covered buttons, out-of-reach mounting) further reduce exposure. Gateways/controllers and Windows software use authenticated channels such as TLS for IP backhaul, validate inputs before processing, and support signed, verified software updates with rollback and notification. Secrets on these platforms are held in keystores or encrypted vaults; update keys are stored in read-only or otherwise protected locations, and secure/verified boot is used where the platform supports it. By default, Bluetooth and Zigbee products use authentication only (without encryption) due to interoperability requirements.

Security is addressed across the product lifecycle. During manufacturing we personalize each unit with **device-unique** cryptographic material that is not shared across devices; labels/QR codes enable installation while keeping keys device-scoped and non-reusable. In distribution and the use phase, endpoints have no inbound command path and thus are inherently resilient to remote brute-force and many denial-of-service conditions; receivers enforce freshness and rate-limits so malicious traffic cannot alter state. Gateways/controllers add rate-limiting, watchdog recovery and safe defaults to preserve essential functions. For update-capable products we ship only **cryptographically signed** packages over authenticated channels or as offline signed media; updates are logged, users are notified, and administrators may postpone or opt out where operationally necessary, consistent with CRA expectations. For immutable endpoints, a confirmed vulnerability that cannot be mitigated by configuration or network controls triggers an advisory with operational mitigations and a **controlled replacement** of the affected unit. End-of-life is straightforward: NFC models expose an authenticated factory reset; endpoints carry no personal data; decommissioning is completed on the controller side by removing bindings and records.



Several product features specifically enhance user data security. Radio links use replay protection and device-unique 128-bit keys; commissioning can be performed via NFC with a PIN instead of over-the-air; installers can disable LRN after setup and remove commissioning QR data and all update-capable software records security-relevant events (authentication outcomes, configuration and credential changes, update attempts and results) for auditability with administrator-controlled retention.

Observed risk trends are consistent with our architecture: for endpoints the dominant exposure is local commissioning or physical access rather than remote exploitation, while for gateways and PC software the main risks relate to dependency vulnerabilities, credential hygiene and update timeliness – all mitigated by our signing, TLS, logging and key-management practices. Our approach aligns operationally with **CRA Annex I** and the mapped clauses of **EN 18031**.

EnOcean is actively pursuing ISO/IEC 27001:2022 certification. At the time of publication, we defined the ISMS scope and context, established governance (ISMS roles and steering), completed a comprehensive asset inventory/registry and classification for information and supporting assets, and mapped credible threats and vulnerabilities to those assets. We have formalized a risk assessment methodology aligned with ISO/IEC 27005, populated a central risk register with assigned risk owners, and are progressing risk treatment plans and the Statement of Applicability – selecting Annex A controls proportionate to risk (e.g., access control, cryptography, operations security, supplier management, secure development, logging/monitoring, and business continuity). Supporting policies and procedures are being finalized, and control implementation and evidence collection are underway in preparation for internal audit and certification readiness reviews. Additionally, EnOcean operates a GDPR-compliant data protection program that is independently overseen and regularly tested by an external specialist.

Secure by Design

EnOcean embeds security across product classes, aligning with the EU Cyber Resilience Act and mapping CRA Annex I obligations to EN 18031 with one-to-one evidence. Battery-free endpoints minimize attack surface (no inbound command path), use device-unique 128-bit keys for security functions and enable PIN-gated commissioning; gateways/controllers and software employ TLS, signed & verified updates, protected keys, and security logging. Where endpoints are immutable, we apply controlled replacement as the risk treatment – completing lifecycle protection alongside our advancing ISO/IEC 27001 ISMS and GDPR-compliant data protection.



Supply Chain Management (SASB - TC-HW-430a)

EnOcean hardware is built through a lean, global network of specialist partners. Because we do not operate our own factories, the way we select, contract, monitor, and continuously improve our Tier-1 suppliers is central to product quality, delivery reliability, and – critically – social and environmental responsibility. That system is formalized in our Integrated Management System.

Procurement and control of external processes, products, and services are governed by our officially adopted process. It applies to all strategic suppliers – those delivering series-production goods or products made on EnOcean’s behalf for direct customer delivery. Given that EnOcean does not manufacture products itself, the same requirements apply even where the product does not physically pass through EnOcean premises. While EnOcean has not adopted RBA, our system is similar to the requirements of RBA and follows the same structure in many cases.

Pre-Award Evaluation & Acceptance Criteria

Before being awarded, suppliers are evaluated and must be deemed acceptable. Selection criteria scale with customer requirements, product type, order scope, and supplier capability. As a fundamental condition, suppliers demonstrate (i) a functioning quality system, (ii) legal compliance, and (iii) adequate environmental performance to fulfill orders successfully. Evidence can include a recognized QMS certificate, an EnOcean or third-party audit, and a formal Supplier Self-Disclosure based on the EnOcean-issued template.

Supplier Code of Conduct (Contractual Requirement)

Acceptance of the EnOcean Supplier Code of Conduct is mandatory for the onboarding. EnOcean’s Supplier Code of Conduct is a contractual requirement for every company that supplies us with goods or services. It codifies our

expectations on human rights, labor, health & safety, environment, ethics, and management systems, and it obliges suppliers to cascade these standards to their own sub-suppliers. Breaches can trigger remediation requirements and, if unresolved, termination of the business relationship.

Scope & Compliance Expectations. The Code applies to all natural or legal persons (and their affiliates) that supply EnOcean – ranging from manufacturers to contractors, agents, distributors, and intermediaries. Suppliers must uphold all applicable laws and regulations in the countries where they operate and maintain internal control systems that prevent violations and enable investigation when issues arise. Acceptance of the Code is a fundamental part of doing business with EnOcean.

Human Rights & Labor. Suppliers must protect human rights and treat every worker with dignity and respect. The Code requires respect for freedom of association and collective bargaining, prohibits discrimination and harassment, and forbids forced labor, child labor, modern slavery, and human trafficking. It also mandates fair wages and compliance with legal limits on working hours. Health & safety obligations include creating workplaces that prevent accidents, minimize health risks, and ensure training against locally applicable regulations.

Environment & Product Integrity. Suppliers are expected to minimize environmental impacts – including on climate, biodiversity, and water – by using resources sparingly, implementing appropriate environmental management systems, and complying with legal requirements for hazardous substances, materials and waste, air emissions, wastewater, product content restrictions, labelling, and packaging. The Code explicitly requires product safety and integrity and forbids any technical means designed to evade regulatory requirements.



Ethics & Trade Compliance. EnOcean does not tolerate corruption, bribery, or unfair competition. Suppliers must prohibit gifts or benefits intended to improperly influence decisions; comply with anti-money-laundering rules; disclose conflicts of interest; and adhere to export control and sanctions regimes. Conflict minerals diligence is required to avoid materials that directly or indirectly fuel human rights abuses or armed groups. The Code also covers privacy, confidential information, and intellectual property protections.

Grievance & Enforcement. Suppliers are expected to enable employees and stakeholders to report concerns or violations without fear of retaliation, either through their own whistleblowing system or an industry-wide platform. This aligns with EnOcean’s overarching commitment to safe reporting channels across the value chain. EnOcean reserves the right to assess or audit suppliers for Code compliance. Suppliers must maintain proper records and provide requested documentation within reasonable timeframes; audit scope, timing, and location are agreed in advance. Violations — especially those involving human rights, environmental duties, or criminal law — must be stopped immediately. Suppliers are expected to cooperate on adequate remedies and effective controls to prevent recurrence. Failure to address issues within a reasonable period may result in termination for cause.

Because suppliers must ensure that their own suppliers and sub-contractors implement the same standards, our expectations reach beyond Tier 1 to critical sub-tiers — an essential step for addressing systemic risks associated with labor practices, environmental compliance, and ethical conduct deeper in the chain.

SASB “High-Risk” Definition & Alignment with Our Code

Under SASB’s Hardware standard, high-risk facilities are sites that either (i) score ≤65% on at least five sections of the RBA Self-Assessment Questionnaire, or (ii)

exhibit any priority disqualifying findings — including child labour, forced or bonded labor, inhumane treatment, imminent health & safety issues, imminent environmental issues, falsifying records, or bribery. EnOcean’s Supplier Code directly addresses these categories:

- Child/forced/bonded labor & inhumane treatment are categorically prohibited; suppliers must comply with minimum age laws and international conventions and ensure humane treatment at all times.
- Imminent health, safety and environmental risks are barred through explicit H&S and environmental requirements, including regulatory compliance and preventive management systems.
- Falsifying records conflicts with the Code’s requirements for lawful conduct, accurate documentation, and audit cooperation.
- Bribery is expressly prohibited; suppliers must prevent improper advantages and adhere to anti-corruption provisions.

Approval & Use Controls

For recurring deliveries, EnOcean conducts sample inspections and, where materiality warrants, supplier audits; development partners who execute substantial engineering work are overseen similarly. Approved suppliers are registered and continuously assessed for quality system strength, product quality, environmental performance, and logistics performance. Suppliers for one-off deliveries undergo a fit-for-purpose evaluation (references, samples).

Approval and use are tightly controlled: a supplier is considered approved only when listed on the Strategic Supplier List (officially kept by EnOcean); product-relevant services from non-approved suppliers are not permitted. Order approval follows the signature authorization scheme referenced in the Strategic Supplier List.



Requirements Flow-Down & Verification

Requirements flow-down is explicit. Procurement documents carry clear technical descriptions plus requirements for product/process approvals, equipment, personnel qualifications, collaboration protocols, performance monitoring, and verification/validation to be executed by the external provider. Binding information to suppliers is issued only by R&D and Operations; customer contract requirements are contractually ensured and implemented along the supply chain (e.g., via quality/logistics agreements). Prior to series production, initial sample inspection confirms the supplier can meet specification; inspection plans define incoming, in-process, and final checks. Where verification must occur at the supplier site, documentation spells out the release method.

Ongoing Evaluation, Traceability & Responsibilities

Ongoing evaluation of strategic suppliers occurs at least annually; frequency may increase with delivery volume, delivery cadence, or quality status. Criteria include incoming inspection results, scrap/reject rates, delivery performance, complaints, warranty behavior, environmental performance, and additional costs. Traceability for procured items, processes, and key inspection data is required to contain defects and accelerate root-cause resolution. Record retention follows legal and internal rules.

Responsibility is distributed and explicit: Operations owns the purchasing process (supplier selection, contracts, POs); Quality maintains the strategic supplier list and co-owns selection, evaluation, approval, auditing, and oversight; R&D ensures timely communication of functional/test requirements and supports technical selection; purchasers compile and validate procurement documentation, and recipients of goods define inspection characteristics and feed quality data back for supplier evaluation.

Taken together, these controls cover the labor & human rights, health & safety, environmental, ethics, and management-system dimensions that the RBA VAP assesses — functioning as an RBA-equivalent framework for the purposes of SASB TC-HW-430a.1/2.

Planning for Continuity and On-Time Delivery

To protect customer supply while minimizing risk, planning is anchored in the Rolling Order Forecast (ROF). Sales consolidates regional plans into a 12-month ROF (updated monthly), which is discussed with suppliers; suppliers then secure raw materials and capacity accordingly. The process defines quantity reliability and on-time delivery as performance indicators. For suppliers managed primarily by purchase orders, a dedicated PO-based flow complements the ROF model.

Monitoring, Measurement, and Audits

Data from many sources — cost analyses, product deviations, customer complaints, corrective/preventive actions, and internal audits — are analyzed at appropriate intervals to reveal improvement potential in processes and products. For outsourced manufacturing, suppliers are responsible for monitoring and improving their manufacturing processes (e.g., FPY/yield, control charts), with results shared with EnOcean; product testing spans development and production phases, including periodic lifecycle tests and environmental simulations. The Quality function plans and conducts internal system audits and verifies adherence to product and process monitoring requirements at suppliers performing outsourced processes.

When a supplier quality issue arises (e.g., high fallout, component defect, HW/SW issue), our internally adopted process document prescribes immediate containment, clear responsibilities, and time-boxed communication. Suppliers



must provide root cause and a new shipment confirmation/date; in rework cases, a status update within two days is mandatory, followed by notice of rework completion and supporting test records. If delays threaten, suppliers inform EnOcean well in advance (e.g., at least half the lead time before the confirmed date), and EnOcean mirrors this transparency to customers. Repeated or material delays trigger escalation to EnOcean Senior Management Team.

Complaints-to-CAPA: The Closed Loop with Customers and Suppliers

Customer returns and complaints are managed under officially-adopted RMA/ Customer Complaint procedure. Returned items are registered, analyzed using the 5-Why method, and — if supplier-related — converted into a Supplier Complaint with a Deviation Report and request for 8D. Where design factors are suspected, R&D supports analysis (Internal bug tracking system). Outcomes (credit/replacement) are documented and the customer updated; lessons learned flow into the product lifecycle process and risk tools (FMEA), ensuring that field signals drive upstream corrective action.

Corrective and preventive actions are also governed by officially-adopted process (Improvement, Nonconformity, Corrective Action). Nonconformities — including issues with material received from suppliers — trigger corrective actions with defined authority, timelines, and effectiveness review. Actions are tracked in the IMS Corrective & Preventive Action / Continuous Improvement list and reviewed in the monthly CI meeting; product-impacting changes are also tracked. Documentation of any change to products, procedures, or documents is mandatory.

SASB-Aligned Metrics and Methodology (FY2023/24)

Consistent with SASB guidance, we limit disclosure to Tier-1 manufacturing suppliers that represent majority of direct manufacturing spend. EnOcean does

not mandate RBA VAP for all facilities; instead, we apply an equivalent code of conduct and audit program through the processes summarized above (selection & approval, performance monitoring, audits, traceability, formal CAPA), covering the similar five domains assessed by RBA.

What This Means for Stakeholders

For customers, this system delivers traceable, compliant, and reliable product supply; for suppliers, it sets clear expectations, predictable planning (via the ROF), and collaborative improvement; for communities and the environment, it embeds human rights, safety, and environmental controls at the point of manufacture. For EnOcean, it protects brand and business continuity through early risk detection, time-bound containment and CAPA, and a data-driven loop from field performance to design and supplier development.

Responsible Supply Chain, High-Quality Deliveries

EnOcean’s supply chain features disciplined onboarding, targeted audits, measurable KPIs, and rapid CAPA tied directly to product lifecycle improvements. This is how we protect people, the planet, and performance-while enabling our customers to decarbonize the built environment.



Product Lifecycle Management (SASB TC-HW-410a)

Through a structured, documented process and continuous improvement culture, we actively design, monitor, and manage the environmental and social performance of our products throughout their entire lifecycle.

EnOcean hardware — primarily battery-free IoT sensors powered by energy harvesting — are engineered from the ground up to minimize environmental impact. Our approach reduces the need for toxic materials, extends product life, and supports circularity through smart design and voluntary recovery initiatives.

Lifecycle Assessment & Management Framework

EnOcean implements a **formal Product Lifecycle Management (PLM) process**, codified under internal procedure. This includes:

- **Annual portfolio reviews** of all product lines after the key milestones.
- Regular **analysis of environmental and regulatory performance** (e.g., RoHS, REACH, IEC 62474).
- Evaluation of business cases for product updates or discontinuation based on:
 - Customer feedback
 - Quality or optimization needs
 - Regulatory changes (e.g., chemicals, energy efficiency)
- Integration of sustainability considerations (e.g., component substitution, materials compliance) into product update or phase-out decisions.
- Coordination with supply chain and operations teams to ensure alignment on documentation, price lists, and compliance updates.

This structured approach ensures that EnOcean products remain future-proof, sustainable, and aligned with international regulatory developments.

Life Cycle Assessments (LCAs)

We conduct **Life Cycle Assessments (LCA)** for selected products to evaluate their environmental performance from cradle to grave. Notably:

- The **PTM 215** product underwent a full LCA, with results confirming:
 - A **very low carbon footprint** throughout its lifecycle.
 - Superior performance compared to battery-powered alternatives.
 - Significant reduction in resource intensity due to energy harvesting design.

EnOcean is working to expand LCA coverage across additional product lines, with ongoing assessments planned for next-generation devices and platform-based IoT modules.

Lifecycle by Design

EnOcean’s IoT hardware follows an officially adopted Product Lifecycle Management process that embeds eco-design and regulatory compliance (RoHS/REACH and other applicable rules) from concept to end-of-life. Many products use energy-harvesting, battery-free architectures — cutting materials use, enabling ultra-low energy operation, and simplifying maintenance by eliminating battery replacements — while LCAs (e.g., PTM 215) confirm markedly lower footprints versus battery-powered alternatives. With EPEAT — similar design principles (low energy use, recyclable materials) and a growing circularity toolkit (tray reuse), we build products that perform for years and leave less behind.



TC-HW-410a.1 – Declarable Substances

EnOcean maintains **strict material compliance protocols** aligned with **RoHS**, and **REACH**. Key practices include:

- Mandatory supplier declarations and material audits
- Full compliance with TSCA (PBTs), California Proposition 65, and REACH Annex XIV/XVII.

The table below provides EnOcean’s declaration of substances against the IEC 62474 Declarable Substance List (DSL). It identifies the relevant product families, the presence of substances of concern, their concentration in the specified homogeneous material, and the resulting reporting status. This declaration is based on supplier data and internal analytical knowledge as of the latest SVHC update. Traceability and detection of such substances at very low concentrations may be limited. EnOcean has always maintained its declarations according to REACH, while IEC 62474 reporting is new to us. We therefore expect to improve the completeness and precision of our declarations over time.

Product Family	Substance Name	DSL ID	CAS	Material Class	Homogeneous Material / Location	Concentration	Status
STM 3xy, STM 4xy, ETHSx, EMCSx	1,2-dimethoxyethane (EGDME)	00068	110-71-4	M-449	Electrolyte in capacitor (energy storage)	2.8 wt% of component	Declarable
STM 550x, EMSIx, EMDCx	1,2-dimethoxyethane (EGDME)	00068	110-71-4	M-449	Electrolyte in capacitor (energy storage)	2.3 wt% of component	Declarable

TC-HW-410a.2 – Design for Environment / EPEAT-equivalent Principles

While not formally registered under EPEAT, our design approach fulfills multiple **EPEAT-equivalent criteria**, including:

- **Battery-free design** (eliminating hazardous waste and lifetime replacements)
- **Material selection for recyclability** (limited use of composite materials)
- **Low energy consumption through energy harvesting**
- **Voluntary tray reuse program** to support circular packaging

These principles are embedded in our internal design guidelines and procurement procedures.

TC-HW-410a.3 – Energy Efficiency Certifications

As our products do not rely on external power sources and instead harvest ambient energy, **they are inherently ultra-low-energy devices**. Their performance significantly exceeds common energy efficiency thresholds, removing the need for conventional certifications.

TC-HW-410a.4 – End-of-Life Recovery

We are in the early stages of building **reverse logistics capacity** to recover and recycle end-of-life materials. However, due to our products being **battery-free, low-volume, and long-lifetime**, e-waste generation is minimal. Ongoing initiatives include the voluntary **tray reuse program** for module packaging.



Materials Sourcing (SASB - TC-HW-440a)

EnOcean does not directly manufacture products; instead, we rely on a global network of specialized suppliers to produce our hardware. As such, our exposure to critical materials arises primarily through the sourcing practices of these suppliers. The hardware industry depends on several rare earth elements and other critical raw materials that are essential for product functionality but have limited substitutes. These materials are often mined or processed in a small number of countries, which increases the risks of supply restrictions, price volatility, and reputational concerns. In recent years, growing trade tensions and the imposition of export controls and sanctions have highlighted the importance of supply chain transparency and proactive risk management in this area.

Following China’s introduction of export control measures on rare earth elements, we conducted a targeted survey covering two of our largest suppliers and focusing on specific large product groups that are material to our operations. The survey investigated whether critical rare earth elements were included in the relevant products and, if so, whether suppliers were prepared to comply with new export licensing requirements. Based on the responses, three elements – gadolinium (Gd), dysprosium (Dy), and yttrium (Y) – were identified as relevant.

For gadolinium, our supplier confirmed that the material is currently sourced from China and that its upstream partner is fully aware of the new licensing requirements. The supplier also reported that it is prepared to manage the licensing procedures and has identified an alternative source outside China if needed. Dysprosium is subject to similar conditions. It is supplied from China, but the upstream partner is informed about regulatory changes and is capable of handling the necessary licensing processes. Our supplier has also confirmed the availability of an alternative source outside China. Yttrium is used by another supplier and is likewise sourced from China. In this case, the upstream supplier has also confirmed its awareness of licensing obligations and its readiness to comply, while our supplier maintains an alternative sourcing option outside China.

Other rare earth materials included in our survey scope, such as samarium, terbium, lutetium, and scandium, were confirmed as not used in these product groups covered by the two suppliers. Based on this targeted review, we do not currently foresee significant near-term risks to the availability of critical materials in these supply chains. However, we recognize that the situation may evolve quickly, and we are committed to continuous monitoring and engagement with our suppliers.

EnOcean manages material sourcing risks through a combination of measures. We require our suppliers to provide detailed material disclosures through tools such as the CMRT (Conflict Minerals Reporting Template) and EMRT (Extended Minerals Reporting Template). If we identify any information that appears suspicious or inconsistent, we follow further investigation. We also apply strict export control and sanctions compliance measures, including the use of contractual “No-X country” clauses and the addition of export restriction disclaimers to our deliveries. In response to new Chinese export control measures, we initiated the above-described survey to confirm the presence of rare earth elements in key supply chains and to verify supplier preparedness.

In addition, our suppliers mitigate risks by diversifying their sources of supply. In all identified cases, suppliers confirmed that they either have alternative sources outside China or the ability to secure export licenses when required. This redundancy provides additional resilience against potential disruptions.

While our current assessment suggests that significant short-term risks are unlikely in the surveyed product groups, we acknowledge the strategic importance of critical material management. EnOcean remains committed to closely monitoring regulatory developments, maintaining dialogue with suppliers, and strengthening our compliance and due diligence processes. We recognize that proactive risk management in this area is essential for ensuring continuity of supply, protecting margins, and safeguarding the trust of our stakeholders.

SECTION III

Disclosure table
for data points

The data points can be shared separately in the official XBRL format (EFRAG taxonomy) at request.

1. General Information

Name of the reporting entity	EnOcean GmbH
Currency of the monetary values in the report	EUR
Starting year	2023
Starting month	10
Starting day	1
Reporting period start date	2023-10-01
Ending year	2024
Ending month	9
Ending day	30
Reporting period end date	2024-09-30

VSME B1 - Basis for Preparation and other undertaking's general information from 2023-10-01 to 2024-09-30

Basis for preparation (Basic Module Only or Basic & Comprehensive Module)	Option B (Basic Module and Comprehensive Module) and SASB Hardware standard
List of omitted disclosures deemed to be classified or sensitive information	
Basis for reporting (consolidated or individual basis)	Sustainability report prepared on a consolidated basis
Undertakings legal form	Private limited liability undertaking
NACE sector classification code(s)	NACE C - 26.51 Manufacture of instruments and appliances for measuring, testing and navigation
Number of employees	64.00
Employee counting methodology (At the end of reporting period or as an average during the reporting period)	As an average across the reporting period
Employee counting methodology (Headcount or Full-time equivalent)	Full-time equivalent (FTE)
Country of primary operations and location of significant asset(s)	HQ: Germany Other assets: United States, Czech Republic, Denmark

VSME B1 - List of subsidiaries from 2023-10-01 to 2024-09-30

ID	Name	Registered Address
1	EnOcean Inc.	Sandy, Utah, USA
2	EnOcean Edge Inc.	Sandy, Utah, USA
3	EnOcean USA Inc.	Sandy, Utah, USA
4	EnOcean Edge Ltd.	London, United Kingdom
5	EnOcean Edge s.r.o.	Prague, Czech Republic

VSME B1 - Disclosure of sustainability-related certification(s) or label(s) from 2023-10-01 to 2024-09-30

Has the undertaking obtained any sustainability-related certification(s) or label(s)?	Yes
Description of sustainability-related certification(s) or label(s), including, where relevant, the issuers of the certification or label, date and rating score	ISO 9001:2015 – Quality Management System Issuer: TÜV SÜD Management Service GmbH Date Issued: December 5, 2023 Scope/Notes: This certification demonstrates EnOcean’s dedication to maintaining high product and process quality standards throughout its global IoT activities. ISO 14001:2015 – Environmental Management System Issuer: TÜV SÜD Management Service GmbH Date Issued: December 5, 2023 Scope/Notes: This certification confirms EnOcean’s proactive approach to environmental responsibility and its efforts toward sustainable product innovation.

VSME B2 – Practices, policies and future initiatives for transitioning towards a more sustainable economy from 2023-10-01 to 2024-09-30

Has the undertaking put in place specific practices, policies and/or future initiatives for transitioning towards a more sustainable economy?	Sustainability issues addressed by a practice, policy and/or future initiatives that the undertaking has put in place										Undertaking has a practice, policy and/or future initiative that is publicly available	Undertaking has set a target which is related to a policy
	Climate change	Pollution	Water and marine resources	Biodiversity and ecosystems	Circular economy	Own workforce	Workers in the value chain	Affected communities	Consumers and end-users	Business conduct		
Yes	Yes	Yes	No	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes

VSME B2 - Specific disclosures from 2023-10-01 to 2024-09-30

Effective participation of workers, users or other interested parties or communities in governance	EnOcean ensures meaningful worker participation through a formally elected Works Council that represents employees in operational and organizational decisions in line with German labor law and the Works Constitution Act. Management and the Works Council maintain regular dialogue to co-shape policies on occupational health and safety, equal opportunities, training, and work-life balance, ensuring decisions are both legally compliant and socially responsible. Company-wide monthly all-hands meetings provide transparent updates on performance and strategy and give employees a live forum to ask questions, raise concerns, and offer feedback directly to leadership. In addition, EnOcean operates an anonymous whistleblowing platform (EU- and German-law compliant) that enables employees to report misconduct or risks without fear of retaliation. These mechanisms — formal co-determination, open forums, and protected reporting — create a transparent, inclusive governance culture in which employee voices are systematically considered in decision-making.
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VSME B2 - Specific disclosures from 2023-10-01 to 2024-09-30

Description of a practice, policy and/or future initiative towards a more sustainable future (In case the practice/ policy/ future initiative covers suppliers or clients, the undertaking shall mention it)	▪ Core technology for low-carbon buildings (clients): EnOcean develops ultra-low-power IoT devices — many battery-free via energy harvesting — and building analytics that help clients reduce energy use and emissions while generating primary ESG data (energy, IAQ, occupancy) for reporting and M&V. ▪ Supplier Code of Conduct & materials due diligence (suppliers): EnOcean requires a contractual Supplier Code of Conduct covering human rights, health & safety, environment, ethics and conflict minerals, cascaded to sub-suppliers, with annual CMRT/EMRT campaigns and RoHS/REACH conformity checks. ▪ Certified environmental management (own operations & supply chain touchpoints): EnOcean operates an ISO 14001:2015 Environmental Management System that integrates energy management, product eco-design in PLM, and supplier/environmental controls into routine governance. ▪ Circularity initiatives (clients & suppliers): EnOcean runs a packaging tray-return and reuse program and is preparing a pilot e-waste take-back with certified recyclers, including clear disassembly guidance for partners and customers. ▪ Governance & people practices (own workforce): EnOcean promotes effective worker participation through an elected Works Council, monthly all-hands meetings and an EU/German-law-compliant anonymous whistleblowing platform; an Internal Code of Conduct covering ESG topics will be adopted company-wide. ▪ Future initiative — value-chain climate action (suppliers & logistics): EnOcean will expand Scope 3 coverage (upstream logistics and waste), request supplier energy/emissions data and near-term reduction plans, and evaluate lower-carbon component options without compromising quality or lifetime.
Description of target related to a policy	▪ Core technology for low-carbon buildings: Broaden LCA coverage to additional product families and embed earlier eco-design and materials-substitution checks in PLM so that new designs show a demonstrable reduction in life-cycle impact and maintenance. ▪ Supplier Code of Conduct & materials due diligence: Strengthen conflict-minerals due diligence with adverse-media screening and obtain energy/Scope 1-2 disclosures and near-term reduction plans from suppliers covering ≥80% of direct manufacturing spend. ▪ Certified environmental management: Complete the transition to credible market-based renewable electricity at main sites and achieve year-on-year reductions in electricity intensity through sub-metering (incl. EV charging) and lab housekeeping. ▪ Circularity initiatives: Increase tray-return volumes and reuse cycles year on year and launch at least one pilot take-back program with an R2/e-Stewards-certified partner, publishing lessons learned for wider rollout. ▪ Governance & people practices: Finalize and roll out the Internal Code of Conduct across all functions and geographies and formalize sanctions-compliance checks for human-rights risk in the supply chain. ▪ Value-chain climate action: Define an absolute Scope 1+2 target and a measured Scope 3 trajectory for material categories and publish a consolidated climate transition plan by end-2027.
Most senior level accountable for implementing practices, policies and/or future initiatives (if any)	Chief Executive Officer

VSME C1 – Strategy: Business Model and Sustainability – Related Initiatives from 2023-10-01 to 2024-09-30

Has the strategy key elements that relate to or affect sustainability issues?	Yes
Description of those key elements in the strategy that relate or affect sustainability issues	EnOcean’s business model embeds sustainability by design: many of our IoT endpoints are battery-free through energy harvesting, reducing hazardous waste, simplifying maintenance, and enabling low-carbon, data-driven building operations. Our product strategy integrates eco-design in an officially adopted PLM process, supported by life-cycle assessments and materials due-diligence so that new designs measurably lower life-cycle impacts. Operationally, we run an ISO 14001 environmental management system, pursue credible renewable electricity for our sites, and manage energy use with targeted housekeeping and sub-metering (including EV charging). Our supply-chain strategy requires a contractual Supplier Code of Conduct (human rights, H&S, environment, ethics, conflict minerals), annual CMRT/EMRT campaigns, and enhanced checks such as adverse-media screening and sanctions compliance. Governance supports effective participation and oversight via an elected Works Council, monthly all-hands, and an EU/German-law-compliant anonymous whistleblowing platform, alongside the adoption of an Internal Code of Conduct covering ESG topics. Product security is advanced in line with emerging EU requirements, with secure-by-design practices for gateways, controllers, and software. Our customer proposition directly enables decarbonization and compliance: sensors and platforms provide primary ESG data (energy, IAQ, occupancy) that support VSME/SASB/ESRS metrics and measurement & verification. Looking ahead, the strategy sets medium-term goals to operate on 100% market-based renewable electricity, disclose absolute Scope 1+2 targets and a measured Scope 3 trajectory, expand circularity (tray-reuse and a pilot take-back), and publish a consolidated climate transition plan by 2027.

2. Environmental

VSME B3 - Total Energy Consumption (in MWh) from 2023-10-01 to 2024-09-30

Total Energy Consumption	64.68
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VSME B3 - Estimated Greenhouse Gas Emissions considering the GHG Protocol Version 2004 (in tCO2e)

Current Reporting Period	
Year (date)	2023-10-01 - 2024-09-30
Gross Scope 1 GHG Emissions	0.00
Gross Scope 2 location-based GHG Emissions	149.21
Gross scope 2 market-based GHG Emissions	58.90
Total Scope 1 and Scope 2 GHG Emissions (location-based)	149.21
Total Scope 1 and Scope 2 GHG emissions (market-based)	58.90

Is the undertaking disclosing entity-specific information on Scope 3 emissions (in tCO2e)?

Total Scope 3 GHG emissions	5905.00
Total Scope 1, Scope 2 and Scope 3 GHG Emissions (location-based)	6054.21
Total Scope 1, Scope 2 and Scope 3 GHG Emissions (market-based)	5963.90

VSME B3 - Greenhouse gas emission intensity per turnover (in tCO2e/EUR) from 2023-10-01 to 2024-09-30

Total Scope 1, Scope 2 and Scope 3 GHG Emissions intensity (location-based)	0.0003288
Total Scope 1, Scope 2 and Scope 3 GHG Emissions intensity (market-based)	0.0003239

VSME B7 - Waste generated from 2023-10-01 to 2024-09-30

Row ID	Type of waste	Unit of measurement	Waste diverted to recycle or reuse	Waste directed to disposal	Total waste recycled, reused and directed to disposal
1	200136 Non-Hazardous Waste – Discarded equipment other than fluorescent tubes and other mercury-containing waste and discarded equipment containing chlorofluorocarbons	kilograms (kg)	21.00	0.00	21.00
2	200101 Non-Hazardous Waste – Paper and cardboard	kilograms (kg)	20.00	0.00	20.00
Total amount of waste generated	Total Hazardous waste generated (mass)	kilograms (kg)	0.00		
	Total Non-Hazardous waste generated (mass)	kilograms (kg)	41.00		
	Total waste generated (mass)	kilograms (kg)	41.00		
	Total Hazardous waste generated (volume)	cubic meters (m³)	0.00		
	Total Non-Hazardous waste generated (volume)	cubic meters (m³)	0.00		
	Total waste generated (volume)	cubic meters (m³)	0.00		

3. Social

Employee counting methodology for the disclosures below (Headcount or Full time Equivalent, linked from B1)	Full-time equivalent (FTE)
Employee counting methodology for the disclosures below (At the end of the reporting period or as an average across the reporting period, linked from B1)	As an average across the reporting period

VSME B8 – Workforce – General characteristics – Type of contract

Type of contract	Number of employees
Permanent contract	64.00
Temporary contract	0.00
Total employees (linked from B1)	64.00

VSME B8 – Workforce – General characteristics – Country of employment

Country of employment contract	Number of employees
Denmark	2.00
France	2.00
Germany	45.00
United Kingdom of Great Britain and Northern Ireland	4.00
United States of America	11.00
Total employees (linked from B1)	64.00

VSME B9 – Workforce – Health and safety from 2023-10-01 to 2024-09-30

Number of recordable work-related accidents in the reporting period	0.00
Number of hours worked by one full-time employee in the reporting period	2060.00
Total number of hours worked in a year by all employees in the reporting period	131840.00
Rate of recordable work-related accidents in the reporting period	0.00
Number of fatalities as a result of work-related injuries and work-related ill health	0.00

VSME C6 – Additional own workforce information – Human rights policies and processes from 2023-10-01 to 2024-09-30

Does the undertaking have a code of conduct or human rights policy for its own workforce?	Yes / Diversity, equity and inclusion
If yes, does this cover:	
child labour	No but regulated by law
forced labour	No but regulated by law
human trafficking	No but regulated by law
discrimination	Yes
accident prevention	Yes – whistleblower program
other? (if yes, specify)	Yes
Specify other types of content covered by the code of conduct or human rights policy	Diversity, equity and inclusion
Does the undertaking have a complaint-handling mechanism for its own workforce?	Yes

VSME C7 – Severe negative human rights incidents from 2023-10-01 to 2024-09-30

Does the undertaking have confirmed incidents in its own workforce?	No
Is the undertaking aware of any confirmed incidents involving workers in the value chain, affected communities, consumers and end-users?	No
Specification of any confirmed incident involving workers in the value chain, affected communities, consumers and end-users	None



4. Governance

VSME B11 – Convictions and fines for corruption and bribery from 2023-10-01 to 2024-09-30

Has the undertaking incurred in convictions and fines in the reporting period?	No
Total number of convictions for the violation of anti-corruption and anti-bribery laws	0.00
Total amount of fines for the violation of anti-corruption and antibribery laws (monetary amount) in EUR	0.00

VSME C8 – Revenues from certain sectors from 2023-10-01 to 2024-09-30

Is the undertaking deriving revenues from one of the activities listed below?	No
	Monetary amount in EUR
Revenue derived from controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	0.00
Revenue derived from cultivation and production of tobacco	0.00
Revenue derived from coal	0.00
Revenue derived from oil	0.00
Revenue derived from gas	0.00
Total revenues derived from fossil fuel (coal, oil and gas) sector (i.e. the undertaking derives revenues from exploration, mining, extraction, production, processing, storage, refining or distribution, including transportation, storage and trade, of fossil fuels as defined in Article 2, point (62), of Regulation (EU) 2018/1999 of the European Parliament and the Council 17)	0.00
Revenue derived from chemicals production	0.00

VSME C8 – Exclusion from EU reference benchmarks from 2023-10-01 to 2024-09-30

Undertakings are excluded from the EU Paris-aligned Benchmarks if they derive:

1% or more of their revenues from exploration, mining, extraction, distribution or refining of hard coal and lignite	No
10% or more of their revenues from the exploration, extraction, distribution or refining of oil fuels	No
50% or more of their revenues from the exploration, extraction, manufacturing or distribution of gaseous fuels	No
50% or more of their revenues from electricity generation with a GHG intensity of more than 100g CO2 e/kWh	No
None of the above	Yes
Undertakings are excluded from any EU reference benchmarks that are aligned with the Paris Agreement	No

SASB - TC-HW-230a: Product Security

Description of the key elements	EnOcean designs security by product class: ultra-low-power endpoints (often battery-free sensors/switches) and update-capable platforms (line-powered gateways/controllers and PC software). Our program is being aligned with the EU Cyber Resilience Act and the expected harmonized IoT standard; internally we maintain a direct mapping from the Act's obligations to product evidence. We perform structured threat modeling (radio, NFC/LRN, manufacturing personalization, IP backhaul), screen releases against public vulnerability sources, and block shipment if any known exploitable issue would affect product or network security. Endpoints are deliberately minimal: device-unique cryptographic keys, authenticated encryption with replay protection, PIN-gated NFC commissioning, short/disable-able learn-in windows, and no inbound command path — reducing remote attack surface and simplifying secure decommissioning. Gateways/controllers and PC software use authenticated transport (e.g., TLS), signed and verified updates with rollback, protected keystores, secure/verified boot where supported, and audit-grade event logging. For immutable endpoints, if a vulnerability cannot be mitigated via configuration or network controls, we issue an advisory and implement controlled replacement. Security controls span the lifecycle: unique key personalization at manufacture, rate-limiting and watchdog recovery in operation, authenticated reset at end-of-life. Observed risks mirror this architecture: local/commissioning exposure for endpoints; dependency, credential, and patch-timeliness risks for gateways/software — addressed through signing, TLS, logging, and key-management practices. In parallel, EnOcean is progressing ISO/IEC 27001:2022 (ISMS scope/governance defined, asset register and risk methodology in place, risk treatment and SoA underway) and operates an externally overseen, GDPR-compliant personal data-protection program.
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SASB - TC-HW-430a: Supply Chain Management

Description of the key elements	EnOcean's business model embeds sustainability by design: many of our IoT endpoints are battery-free through energy harvesting, reducing hazardous waste, simplifying maintenance, and enabling low-carbon, data-driven building operations. Our product strategy integrates eco-design in an officially adopted PLM process, supported by life-cycle assessments and materials due-diligence so that new designs measurably lower life-cycle impacts. Operationally, we run an ISO 14001 environmental management system, pursue credible renewable electricity for our sites, and manage energy use with targeted housekeeping and sub-metering (including EV charging). Our supply-chain strategy requires a contractual Supplier Code of Conduct (human rights, H&S, environment, ethics, conflict minerals), annual CMRT/EMRT campaigns, and enhanced checks such as adverse-media screening and sanctions compliance. Governance supports effective participation and oversight via an elected Works Council, monthly all-hands, and an EU/German-law-compliant anonymous whistleblowing platform, alongside the adoption of an Internal Code of Conduct covering ESG topics. Product security is advanced in line with emerging EU requirements, with secure-by-design practices for gateways, controllers, and software. Our customer proposition directly enables decarbonization and compliance: sensors and platforms provide primary ESG data (energy, IAQ, occupancy) that support VSME/SASB/ESRS metrics and measurement & verification. Looking ahead, the strategy sets medium-term goals to operate on 100% market-based renewable electricity, disclose absolute Scope 1+2 targets and a measured Scope 3 trajectory, expand circularity (tray-reuse and a pilot take-back), and publish a consolidated climate transition plan by 2027.
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SASB - TC-HW-410a: Product Lifecycle Management

Description of the key elements	EnOcean builds lifecycle thinking into product design, release, updates, and phase-out through an officially adopted PLM process with annual portfolio reviews and cross-functional gates. Many devices operate without batteries via energy harvesting, which reduces hazardous inputs, avoids replacement cycles, and simplifies maintenance over long service lives. We validate impacts with product-level LCAs (e.g., PTM 215), and we continuously improve materials choices and documentation in line with EU chemical-safety rules (RoHS/REACH) and U.S. requirements (TSCA PBTs, California Prop 65). Where supplier data indicate the presence of a reportable solvent in small energy-storage components (e.g., EGDME in specific families), we disclose and manage it, while driving substitutions where feasible. Circularity actions already in place include a voluntary tray-reuse program; next steps explore pragmatic take-back routes with certified recyclers for targeted lines.
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SASB - TC-HW-440a: Materials Sourcing

Description of the key elements	As a fabless hardware company, our exposure to critical and restricted materials sits largely in Tier-1 supply chains. We manage it through contractually binding Supplier Codes, conflict-minerals due diligence (CMRT/EMRT), sanctions/export-control compliance, and targeted surveys when regulations shift. Following new Chinese export-control measures, we reviewed two major suppliers across large product groups: gadolinium (Gd), dysprosium (Dy), and yttrium (Y) were identified as relevant and currently sourced from China; in all three cases suppliers confirmed preparedness to obtain licenses and maintain qualified alternatives outside China. Other surveyed rare earths (e.g., samarium, terbium, lutetium, scandium) were confirmed as not used in those product groups. We will continue to monitor upstream changes, diversify qualified sources where practical, and escalate substitution or redesign options through our PLM when risk, cost, or compliance warrants it.
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5. Omitted Disclosures

Below is a concise register of items EnOcean has not disclosed (in whole or in part) in this FY2023/24 report. EnOcean adopted VSME and selected SASB standards voluntarily and made best-efforts to compile decision-useful information. Certain datapoints remain omitted due to trade secrets, commercial sensitivity, limited data availability, methodologies still being set up, or because they are not applicable (N/A) to our operations.

Standard / Framework	Topic / Metric	Status	Primary reason for omission
VSME B1	Balance sheet and turnover numbers	Omitted (narrative figures elsewhere)	Confidentiality of sub-line items
VSME C1	Main business relationships	Omitted	Commercial sensitivity / trade secrets
VSME B3	Energy consumption breakdown (renewable/non-renewable; electricity vs. fuels)	Partial	Sub-metering maturity / data availability
VSME C3	Climate-change transition plan & targets	Omitted	Plan in development
VSME B4	Pollution of air, water, soil	N/A	No reportable pollutant emissions from operations identified
VSME B5	Sites in biodiversity-sensitive areas	N/A	Office/lab footprint; no sites near sensitive areas
VSME B5	Biodiversity – land-use metrics (sealed/nature-oriented area)	Omitted	Data not tracked
VSME B6	Water withdrawal and consumption	Omitted	Utility data incomplete across locations
VSME B7	Application of circular-economy principles (formal narrative)	Partial	Policy formalization pending
VSME B7	Annual mass-flow of relevant materials	Omitted	Methodology not yet implemented
VSME C4	Climate risks (hazards, horizons, adaptation)	Omitted	Goal for upcoming period
VSME B8	Workforce turnover rate (finalized figure)	Omitted	Reconciliation of HR records
VSME B10	Workforce remuneration, collective bargaining & training hours	Partial	Not systematically tracked
VSME C5–C9	Management & workforce characteristics (granular breakdowns)	Partial	Small sample / privacy
SASB TC-HW-330a.1	Gender / diversity metrics for management	Omitted	Small sample / privacy
SASB TC-HW-330a.1	Technical vs. non-technical employee distribution	Omitted	Role classification in this regard not standardized
SASB TC-HW-410a.1–.2	Revenue-related disclosures (declarable substances; EPEAT-similar)	Omitted	Commercial sensitivity / trade secrets
SASB TC-HW-410a.4	End-of-life recovery (weight) & % recycled	Omitted	Take-back not yet scaled; limited volumes of reliable data
SASB TC-HW-430a.1	% of Tier-1 supplier facilities audited (all / high-risk)	Omitted	Commercial sensitivity / trade secrets
SASB TC-HW-430a.2	Non-conformance rate & corrective-action rate	Omitted	Commercial sensitivity / trade secrets

Sustainability is a strategic priority and a key driver of innovation in our technology. By embedding environmental responsibility into our products and operations, we create long-term value — for our customers, our partners, and our investors. We are committed to advancing this path together, delivering solutions that support both business performance and a sustainable future.

Do you have any suggestions or additions? Please let us know: compliance@enocean.com

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