Sustainability Report

Fiegenbaum & Cie. GmbH

Reporting period: 1 January 2025 to 31 December 2025

Contents

Company information . . . 2
At a glance . . . 2
Summary . . . 2
B1: Basis for preparation . . . 4
B2: Practices, policies and future initiatives . . . 4
B3: Energy and greenhouse gas emissions . . . 6
B4: Pollution . . . 7
B5: Biodiversity . . . 7
B6: Water . . . 7
B8: Workforce data . . . 8
B9: Health and safety . . . 8
B10: Remuneration, collective bargaining and training . . . 9
B11: Anti-corruption and anti-bribery . . . 9
C1: Strategy and business model . . . 9
C2: Practices, policies and future initiatives . . . 10
C3: Reduction targets and transition plan . . . 10
C4: Climate risks and adaptation . . . 11
C5: Workforce (extended) . . . 12
C6: Human rights and code of conduct . . . 13
C7: Severe human rights incidents . . . 13
C8: Revenue from controversial sectors . . . 13
C9: Gender diversity in the governance body . . . 13
Methodology and data sources . . . 14

Company information

Company	Fiegenbaum & Cie. GmbH
Reporting period	01.01.2025 – 31.12.2025
Address	Gerstäckerstraße 9
City	20459 Hamburg
Country	Germany

At a glance

Key metrics for the reporting year 2025:

1
Employees

5.0 t CO_2e
GHG total (Scope 1–3)

Summary

Fiegenbaum & Cie. GmbH presents its sustainability report for the 2025 financial year in individual reporting in accordance with the VS Standard with 1 employee.

Key topics The report focuses on climate protection with an emphasis on reducing greenhouse gas emissions, resource utilisation and the circular economy, the protection of biodiversity and ecosystems, and issues of corporate governance.

Metrics in the reporting year Total emissions in 2025 amounted to 5.0 t CO_2e, entirely from Scope 3. Scope 1 is 0.0 t CO_2e, as the company does not burn any fuels and does not operate any vehicles with internal combustion engines. Scope 2 is 0.0 t CO_2e on both a market-based and location-based basis, as the company did not purchase any electricity or heat in 2025. Energy consumption was accordingly 0 MWh. Within Scope 3, 3.3 t CO_2e were attributable to purchased goods and services, 1.0 t CO_2e to capital goods, 0.5 t CO_2e to business travel and 0.2 t CO_2e to leased assets. There were no recordable accidents and no fines or convictions. Training accounted for 200 hours per employee, including on greenhouse gas accounting and the European Sustainability Reporting Standards.

Progress & initiatives The managing director uses a leased e-bike for business trips in Hamburg, customer meetings are primarily held by video and business travel is by train rather than plane. Accounting and filing are paperless, hardware is procured to be durable and repairable and used for at least 5 years. As a member of 1% for the Planet, the company donates 1% of its annual turnover to environmental organisations. Through the SME Climate Commitment, the company has pledged to reduce emissions, supplemented by voluntary work with Bergwaldprojekt e. V. and a guideline on the responsible use of artificial intelligence.

Priorities Under the SME Climate Commitment, the company aims to reduce emissions by 50% by 2028 compared with the base year 2025 with 5.0 t CO_2e and to achieve net-zero emissions

by 2030. To this end, the advertising budget is to be significantly reduced from 2026 and largely limited to search ads, while expenditure-based emission factors are to be gradually replaced by supplier data.

B1: Basis for preparation

General information

Basis for preparation	Option B (Basic and Comprehensive Module)
Legal form	Gesellschaft mit beschränkter Haftung (GmbH)
Basis for reporting	Individual
Revenue	omitted, see “Omitted disclosures”
Total assets	omitted, see “Omitted disclosures”
Employees	1 (headcount, end of period)
Country of primary operations	Germany
Site	Gerstäckerstraße 9, 20459 Hamburg, Germany; geolocation: 53.54853, 9.97673

Sector classification (NACE codes)

NACE code	Sector
70.22	Business and other management consultancy activities

Omitted disclosures

- Turnover and Total assets: omitted under Annex I, point 22(a) of Delegated Regulation (EU) 2026/1560. In a one-person company, turnover reveals utilisation and daily rates.

Fiegenbaum & Cie. GmbH reports for the 2025 financial year in individual reporting as an independent company. The reporting is based on Option B of the VS Standard, consisting of the Basic Module and the Comprehensive Module. The company’s legal form is Gesellschaft mit beschränkter Haftung (GmbH), its registered office is in Hamburg, Germany, where the main business activities are also located. There are no subsidiaries. The business activity is classified under NACE code M 70.22 (management consultancy).

At the reporting date (end of the period), the company employed 1 employee (headcount). There are no certifications to ISO 14001, ISO 45001 or ISO 50001. The company is a Business Member of 1% for the Planet.

B2: Practices, policies and future initiatives

Climate-related practices include the use of a leased e-bike for business trips in Hamburg instead of a company car, the priority use of video for customer meetings and business travel by train instead of plane. In the area of resource utilisation and the circular economy, accounting and filing are paperless, and hardware is procured to be durable and repairable, used for at least 5 years and then resold. In the area of corporate governance, there are rules on conflicts of interest for investments in audited or advised companies, as well as a guideline on the use of

artificial intelligence (AI) that requires the processing of customer data in the EU without using it for model training. In the area of biodiversity and ecosystems, the managing director volunteers for 1 week each year with Bergwaldprojekt e. V.

Membership of 1% for the Planet commits the company to donating 1% of its annual turnover to environmental organisations after the end of the financial year, and this is publicly available. Through the SME Climate Commitment of the SME Climate Hub, the company has also pledged to reduce its emissions across Scope 1, 2 and 3 by 50% by 2028 compared with the base year 2025 with 5.0 t CO_2e and to achieve net-zero emissions by 2030; this policy is also publicly accessible. The path to this goal includes a significantly reduced advertising spend from 2026 with a focus on search ads, the durable and repairable procurement of hardware, the shift of business travel to rail and the gradual replacement of expenditure factors with emission data from suppliers.

The following measures are grouped by the sustainability matter they address.

Climate change

- The managing director covers business journeys in Hamburg using a leased e-bike; the company does not hold a company car. *(in place)*
- Client meetings are primarily held via video, and business trips are generally undertaken by train rather than by plane. *(in place)*
- As a member of 1% for the Planet, the company donates 1 % of its annual turnover to environmental organisations, each time after the end of the financial year. *(in place, public, with target)*
- Through the SME Climate Commitment of the SME Climate Hub, the company has committed to reducing its emissions across Scope 1, 2 and 3 by 50% by 2028 compared to the base year 2025 with 5.0 t CO_2e, and to achieving net-zero emissions by 2030. *(in place, public, with target)*
- The company's holdings in startups are predominantly in companies developing solutions for climate protection. *(in place)*

Biodiversity and ecosystems

- The managing director volunteers for 1 week every year with Bergwaldprojekt e. V. *(in place)*

Resource use and circular economy

- Bookkeeping and filing are carried out paperlessly. *(in place)*
- Hardware is purchased to be durable and repairable, used for at least 5 years and resold thereafter. *(in place)*

Business conduct

- Rules on conflicts of interest oblige the company to disclose holdings in audited or advised companies and, in case of doubt, to decline the mandate. *(in place)*
- A guideline on the use of artificial intelligence (AI) specifies which customer data is sent to which models and requires processing within the EU without use for model training. *(in place)*

B3: Energy and greenhouse gas emissions

Energy consumption

Metric	Value	Unit
Total energy consumption	0	MWh
Renewable energy	0	MWh
Share of renewable energy	–	%
Intensity	0.00	MWh/empl.

Greenhouse gas emissions (GHG)

Scope	Description	Value	Unit
Scope 1	Direct emissions from own sources	0.0	t CO_2e
Scope 2 (location-based)	Indirect emissions from purchased energy, location-based grid mix	0.0	t CO_2e
Scope 2 (market-based)	Indirect emissions from purchased energy, contractual electricity supply	0.0	t CO_2e
Scope 3	Other indirect emissions	5.0	t CO_2e
Total	**Total Scope 1+2+3**	**5.0**	**t CO_2e**
Intensity	**Scope 1+2 per employee**	0.00	t CO_2e/empl.

In the reporting year 2025, Fiegenbaum & Cie. GmbH recorded no energy consumption of its own from fuels or purchased electricity: the company did not source any energy itself in 2025 and operates no vehicles with internal combustion engines. The employee worked from home under a private electricity contract and for 4 months in a coworking space with an all-inclusive rent. Under the operational control approach (GHG Protocol), neither of these two work arrangements falls within the company's own energy and emissions accounting; accordingly, Scope 1 and Scope 2, both market-based and location-based, are 0 t CO_2e.

The GHG balance therefore covers only Scope 3 emissions totalling 5.0 t CO_2e, calculated on an expenditure basis using the net 2025 outgoings from the business account. Supplier-specific emission factors per euro of revenue were applied for Meta, Microsoft (LinkedIn), Alphabet (Google), HubSpot, Salesforce (Slack) and Zoom, while factors for Germany from the EXIOBASE-3.8.2 database (IPCC AR5, GWP100), adjusted to 2025 price levels, were used for all other expenditure. Of this total, 3.3 t CO_2e relates to Category 1 (purchased goods and services), 1.0 t CO_2e to Category 2 (capital goods), 0.5 t CO_2e to Category 6 (business travel) and 0.2 t CO_2e to Category 8 (leased assets). The charging electricity for the leased e-bike, recorded under Category 8, comes from private green electricity and is 0 t CO_2e on a market-

based basis. The coworking rent is included in the expenditure-based Scope 3 calculation, while home office electricity is not included.

B4: Pollution

Pollutant types: The company provides exclusively office-based services, does not operate any facility requiring approval under the Federal Immission Control Act, and is not subject to any reporting obligation regarding pollutant emissions.

Fiegenbaum & Cie. GmbH carries out office activities only. During the reporting period 2025, no installation requiring approval under the Federal Immission Control Act was operated, and there was no obligation to report pollutant emissions to air, water or soil.

Consequently, the business operations generate no pollutant emissions within the meaning of B4.

B5: Biodiversity

Site	Total area (ha)	Sealed (ha)	Nature-oriented on-site (ha)	Nature-oriented off-site (ha)	In sensitive area
Head office Hamburg, Gerstäckerstraße 9	–	–	–	–	No

During the reporting period 2025, Fiegenbaum & Cie. GmbH operates one site at its headquarters in Hamburg, Gerstäckerstraße 9. This site is not located in a biodiversity-sensitive area nor is it near such an area.

B6: Water

Metric	Value	Unit
Withdrawal in areas of water stress	0	m^3

Fiegenbaum & Cie. GmbH operates its Hamburg site at Gerstäckerstraße 9 in an area with low water stress (bWS class 0, bWS value 0.06). Water withdrawal in areas with water stress amounts to 0 m^3.

B8: Workforce data

Workforce statistics

Metric	Value
Total number of employees	1
Full-time employees	1
Part-time employees	0

Gender distribution

Gender	Number
Male	1
Female	0
Other	0

Diversity (Comprehensive module)

Diversity ratio (gender): 0 %

As of 31.12.2025, Fiegenbaum & Cie. GmbH employed one employee (headcount). The employee worked full-time and on the basis of a permanent contract. The employee is assigned to the Germany site and is male.

The managing director is employed under an employment contract and is included in the employee count.

B9: Health and safety

Metric	Value
Recordable work-related accidents	0
Rate of recordable work-related accidents (per 200,000 hours worked)	0
Fatalities from work-related injuries / ill health	0

In the reporting period 2025, Fiegenbaum & Cie. GmbH recorded no reportable accidents. The accident rate is accordingly 0.

No fatal accidents occurred in the reporting period.

B10: Remuneration, collective bargaining and training

Metrics

Metric	Value	Unit
Training hours per employee	200	h/empl.
Remuneration at or above minimum wage	Yes	
Collective bargaining coverage	0	%

Types of training: Greenhouse gas accounting according to the GHG Protocol, European Sustainability Reporting Standards (ESRS), climate risk analysis, Google Cloud, and artificial intelligence (AI).

In the reporting period 2025, the employee of Fiegenbaum & Cie. GmbH completed 200 training hours. The training content covered GHG accounting in accordance with the GHG Protocol, European Sustainability Reporting Standards (ESRS), climate risk analysis, as well as Google Cloud and artificial intelligence (AI).

The proportion of employees covered by collective bargaining agreements is 0%. The employee receives remuneration at the minimum wage level or above.

B11: Anti-corruption and anti-bribery

Metric	Value
Convictions for corruption/bribery	0
Fines (€)	0

In the reporting period 2025, no convictions were issued against Fiegenbaum & Cie. GmbH for violations of anti-corruption and anti-bribery regulations. No fines were imposed in connection with corruption or bribery.

C1: Strategy and business model

Business model

Fiegenbaum & Cie. GmbH advises medium-sized companies and investors on sustainability reporting, climate accounting and climate risks under the Fiegenbaum Solutions brand, and operates the reporting software VSEasy for VS reports according to the EFRAG standard. The services are provided as fixed-price projects and as a software subscription.

Sustainability strategy

The company reduces its own emissions in line with the targets set out in C3 and chooses software and cloud services with data storage in the EU. Part of the service offering is that key figures are linked to traceable evidence.

Key products / services: VS sustainability reports, CO_2 balances according to the GHG Protocol, climate risk analyses for locations, ESG due diligence and ESG red-flag checks for investors, VSEasy software.

Key markets: Germany; small and medium-sized enterprises as well as investors and investment companies.

Main business relationships: Customers from the mid-market and investor environment; suppliers are mainly providers of cloud and software services; sales via the company's own website, recommendations and networks.

C2: Practices, policies and future initiatives

The measures from B2 concern mobility (e-bike, train instead of flights, video calls), resources (paperless filing, long-lasting hardware) as well as donations and climate commitments (1% for the Planet, SME Climate Commitment).

Targets

1 percent of annual turnover to environmental organisations (1% for the Planet) and a 50% reduction in emissions across Scope 1, 2 and 3 by 2028 compared to 2025 (SME Climate Commitment).

Most senior level accountable: Managing Director Johannes Fiegenbaum

Covers suppliers or clients: No

C3: Reduction targets and transition plan

Metric	Value
Base year	2025
Base year emissions	5.0 t CO_2e
Target year	2028
Target value	2.5 t CO_2e
Type of target	t CO_2e absolute
Scopes covered	Scope 1, 2 and 3

Scope	Base year	Target year
Scope 1	0.0 t CO_2e	0.0 t CO_2e
Scope 2 location-based	0.0 t CO_2e	0.0 t CO_2e
Scope 2 market-based	0.0 t CO_2e	0.0 t CO_2e
Scope 3	5.0 t CO_2e	2.5 t CO_2e

Main actions

Purchased software and cloud services (Scope 3 category 1, 3.3 t) preferably from providers with renewable electricity and documented supplier intensity, extending the use of hardware (category 2, 1.0 t), continuing to travel by train (category 6, 0.5 t).

C4: Climate risks and adaptation

Climate-related hazards

Heat and heavy rainfall classified as medium; flood runoff at the nearest major water body is increasing; forest fires and drought show no significant change. The values are in the table.

Classification of climate hazards to 2070, Hamburg, Gerstäckerstraße 9

Heat medium	**Heavy precipitation** medium	**Wildfire** low	**Drought** low	**Flooding** discharge +19 to 20 %

Indicator	Class	2030–2040	2041–2070
Hot days (≥ 30 °C), days/year	medium	+1.8	+2.8 to 4.2
Tropical nights (≥ 20 °C), nights/year	medium	+1.2	+2.5 to 3.4
Heavy precipitation days (≥ 20 mm), days/year	medium	+0.6	+0.5 to 0.9
Maximum one-day precipitation, mm	medium	+0.7	+2.2 to 3.5
Days with high wildfire danger, days/year	low	−0.7	+1.0 to 1.7
Longest dry spell, days	low	−0.1	+0.2 to 0.4
Flood discharge (HQ50), %[1]	–	+15	+19 to 20

Change against 1991–2020; 2030–2040 from both scenarios; 2041–2070 from RCP4.5 to RCP8.5. Classification under RCP8.5, per indicator the higher of both periods. [1] Against 1971–2000, near term 2011–2040; not classified.

Exposure and sensitivity

The climate hazards were assessed using regional climate projections from the Copernicus Climate Change Service (EURO-CORDEX, C3S Atlas and European Climate Data Explorer) for the vicinity of each site; the grid resolution is approximately 10 to 30 km, and the values describe the region, not the property. The assessment evaluates how much a key figure has changed compared to the site's own climate history from 1991 to 2020. The indicators describe climate conditions, not the impacts on operations. The location of individual properties in relation to flood risk areas is shown in the flood hazard maps of the federal states.

Time horizons considered: The physical climate hazards are assessed for two periods, each compared to 1991 to 2020: the near future 2030 to 2040 with both scenarios combined, as they differ little before 2040, and the distant future 2041 to 2070 under RCP4.5 and RCP8.5; in the latter, the classification follows the less favourable RCP8.5 scenario.

Adaptation actions

The company works location-independently: data and tools are stored in cloud services with backup, and work can be done from any location with a laptop. The workplace is not located in areas at risk of flooding, and equipment is not stored in basement or ground-floor rooms. Measures for heat protection at the workplace are planned for hot days.

Financial effects

The company assesses physical climate risks as low in the short, medium and long term because it works location-independently and does not operate its own facilities; damage to the workplace would only briefly interrupt work. It assesses transition risks as medium in the medium term: if reporting obligations shift, demand for sustainability reporting services will decrease, and software and LLM tools will increase price pressure on consulting. The company addresses this with services not tied to reporting obligations, such as climate risk analyses and ESG due diligence, and with its own software, VSEasy.

C5: Workforce (extended)

In the reporting period 2025, Fiegenbaum & Cie. GmbH did not employ any freelancers or temporary agency workers.

Metric	Value
Female-to-male ratio in management	0
Self-employed workers (working exclusively for the undertaking)	0
Temporary agency workers	0

C6: Human rights and code of conduct

Aspect	Status
Code of conduct / human rights policy in place	No
Complaints mechanism for own workforce	No

C7: Severe human rights incidents

Confirmed incidents in the own workforce: No

C8: Revenue from controversial sectors

Fiegenbaum & Cie. GmbH generates no revenue from the weapons, tobacco, coal, oil, gas and chemicals sectors. The total revenue from fossil fuels is also 0 EUR.

Sector	Revenue (€)
Controversial weapons	0
Tobacco cultivation & production	0
Coal	0
Oil	0
Gas	0
Chemicals production	0
Total fossil fuels	**0**

C9: Gender diversity in the governance body

During the 2025 reporting period, the governance body of Fiegenbaum & Cie. GmbH consists exclusively of men.

Female-to-male ratio in the governance body: 0

Methodology and data sources

This report has been prepared in accordance with the voluntary standard set out in Commission Delegated Regulation (EU) 2026/1560 (VS standard), following Option B (Basic and Comprehensive Module).

Basis for preparation: Option B (Basic and Comprehensive Module)

Report type: Basic module + Comprehensive module (full report)

This report contains both the mandatory disclosures (Basic module) and the extended disclosures (Comprehensive module) under the VS standard.

Reporting boundary: The report covers the operational sites of the reporting undertaking in the reporting period stated above (1 site covered).

Data sources and calculation:

- Energy & emissions (B3): the company procured no energy itself in the reporting period; Scope 1 and Scope 2 are therefore 0.
- Scope 3 (B3): estimate; the data basis and emission factors are described in module B3.
- Water & waste (B6/B7): quantities not reported; under Delegated Regulation (EU) 2026/1560 these disclosures are voluntary for undertakings with up to 10 employees (Annex I, points 36 to 39).
- Water stress (B6): sites are assigned to the catchments of WRI Aqueduct 4.0 (baseline water stress as the ratio of water withdrawal to available renewable water, reference period 1979 to 2019, HydroBASINS level 6 catchments), adopted on 11 November 2026. A catchment counts as an area of water stress if its baseline water stress is high (40 to 80%) or above, in line with ESRS E3 AR 2 of Delegated Regulation (EU) 2026/1563. Assignment: Hamburg, Gerstäckerstraße 9 (low, 6%).
- Workforce (B8–B10): reporting-date or average values from personnel records (payroll, employment contracts).
- Climate risks (C4): regional climate projections of the Copernicus Climate Change Service (EURO-CORDEX via the C3S Atlas and the European Climate Data Explorer, floods from the E-HYPE hydrological model), data version 6 November 2026, adopted on 18 November 2026. For each site the nearest grid cell is used (about 10 to 30 km); values describe the region, not the plot. The means of the near future 2030–2040 and the far future 2041–2070 are assessed (floods near term only for 2011–2040). Classification follows RCP8.5 and reflects how unusual a value is against the site's own 1991–2020 climate: medium from the 66th percentile with at least half the minimum change, high from the 90th with the full minimum change (table below; expert settings). The range spans from the RCP4.5 median to the RCP8.5 median: the median of runs per global model, then the median across global models, without the spread between global models.
- Intensity metrics are calculated per employee for each metric, based on the headcount disclosed in B8.

Climate risk indicators (C4)

Indicator	Minimum change	Model runs / global models
Hot days (daily maximum ≥ 30 °C)	5 days/year	9 / 5
Tropical nights (minimum ≥ 20 °C)	5 nights/year	24 / 6
Days with high wildfire danger	5 days/year	4 / 4
Heavy precipitation days (≥ 20 mm)	1 days/year	24 / 6
Maximum one-day precipitation per year	5 mm	23 / 6
Longest dry spell per year	5 days	24 / 6

Estimates and assumptions: Where no primary data were available, conservative estimates were used; the affected metrics are marked in the respective module.

Known limitations: Scope 3 emissions are not mandatory in the Basic module and, unless disclosed, are not fully captured. Individual metrics without a prior-year comparison are to be understood as a baseline (base year).

Use of large language models (LLMs): Explanatory prose and evidence suggestions were prepared with a large language model (LLM) and reviewed by people; all figures come from evidence and inputs, not from models. 39 model calls with an estimated 4 Wh of compute energy (1.3 g CO_2e), estimated with the EcoLogits methodology from output tokens and active model parameters, parameters of closed models assumed.

Prepared on: 20 November 2026

References:

1. Stadler K. et al. EXIOBASE 3, version 3.8.2. Zenodo; 2021. doi:10.5281/zenodo.5589597.
2. Copernicus Climate Change Service (C3S). Gridded dataset underpinning the Copernicus Interactive Climate Atlas. Climate Data Store. doi:10.24381/cds.h35hb680. Licence CC BY 4.0.
3. Copernicus Climate Change Service (C3S). Climate indicators for Europe from 1940 to 2100 derived from reanalysis and climate projections (European Climate Data Explorer). Climate Data Store. Licence CC BY 4.0.
4. Copernicus Climate Change Service (C3S), SMHI. Hydrology-related climate impact indicators from 1970 to 2100 derived from bias adjusted European climate projections. Climate Data Store. doi:10.24381/cds.73237ad6. Licence CC BY 4.0.
5. Federal Institute for Occupational Safety and Health (BAuA). Technical Rules for Workplaces ASR A3.5 “Room temperature”.
6. Obradovich N., Migliorini R., Mednick S. C., Fowler J. H. Nighttime temperature and human sleep loss in a changing climate. Science Advances 3 (5); 2017.

doi:10.1126/sciadv.1601555.

7. Contains modified Copernicus Climate Change Service information 2026. Neither the European Commission nor ECMWF is responsible for any use that may be made of the Copernicus information or data it contains.
8. Kuzma S., Bierkens M. F. P., Lakshman S., Luo T., Saccoccia L., Sutanudjaja E. H., Van Beek R. Aqueduct 4.0: Updated decision-relevant global water risk indicators. Technical Note. Washington, DC: World Resources Institute; 2023. doi:10.46830/writn.23.00061. Licence CC BY 4.0; catchment boundaries simplified for the assignment.
9. Commission Delegated Regulation (EU) 2026/1563 (ESRS), ESRS E3 Water, application requirement AR 2. OJ L, 2026/1563, 21.9.2026.
10. Commission Delegated Regulation (EU) 2026/1560 of 3 July 2026 laying down voluntary sustainability reporting standards. OJ L, 2026/1560, 21.9.2026.
11. EFRAG. Voluntary Standard (VS), Digital Template v1.3.0. Brussels; June 2026.