2024

Sustainability report

Upgrade to a sustainable service

everphone

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An introduction by CFO & MD Veronika v. Heise—Rotenburg

Dear reader,

As CFO of Everphone, I am happy to share with you our third sustainability report, highlighting our achievements and developments that shaped our journey throughout the year 2024.

Sustainability is not just a side project for us—it is **at the core of our business model** and part of who we are. And in 2024, that has not changed **even though recent development point towards a lowered public interest and reporting duties.**

Device as a Service (DaaS) is **now (as per our joint efforts with Circularity e. V., Fraunhofer Institute and many more partners) a proven circular and sustainable** business model.

Together, we leveraged our power to build a methodology to assess the impact of circular business models. It is how we reduce e-waste, extend device life cycles, and help companies use fewer resources. This approach matters—because mobile tech has a serious environmental impact. That is why we are continuing to scale a service that is built for people and better for the planet.

In 2024, we took more steps toward being a fully transparent, circular business and earned an Eco-vadis silver medal for ESG. But we are not done.

We are improving how we track and report on sustainability, so we can keep doing more—and doing better.

We believe progress comes from partnership. So if you **as our key stakeholders** have ideas, feedback, or questions, we would love to hear from you.

Thanks for being part of the journey.

Veronika von Heise-Rotenburg

everSetup

Selection & procurement

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MDM & asset management

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24 or 36 month rentals

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About us

Everphone is the one-stop solution for company smartphones and tablets. As pioneer and leading device-as-a-service (Daas) provider, Everphone takes care of everything from sourcing, configuration, device administration, security as well as the handling of broken devices and returns for companies and organizations. DaaS allows companies and their employees to choose their preferred smartphones by manufacturers like Apple, Google, Samsung, and Fairphone.

Everphone's approach is to free customers from unnecessary burdens and to make them more sustainable by offering them an easier, more flexible, and circular way to manage company-owned devices.

Everphone does business mainly in the DACH region, as well as in the Netherlands, UK, and the US. Everphone's service offer focuses on corporate customers, with an existing customer base consisting of more than 2,000 large enterprises, mid-sized companies, and public institutions. The company now employs almost 280 people in Berlin, Munich, and Miami.

You can find more information on our website

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Everphone at a glance

Mission

We're on a mission to provide the world's best mobile device service. We have created a user-centric solution that is simple, secure and sustainable. Digitalizing workforces one device at a time, we take the hassle out of mobile device procurement, lifecycle management and refurbishment.

Goal

Our all-in-one mobile device service challenges the status quo in IT procurement. We're committed to solutions that inspire and enable businesses to grow—while being circular and planet positive.

Everphone in numbers

FOUNDED	EMPLOYEES	NATIONALITIES
2016	181	38

ACTIVE RENTALS
400,000

LIFECYCLE EXTENSIONS (through refurbishment)
86,000

ECOVADIS SILVER CERTIFICATE

SILVER | Top 15%
ecovadis
Sustainability Rating
AUG 2024

COMPANY CARBON FOOTPRINT 2024

7,663 t CO_2e

About this report

GRI 102-01

> This sustainability report was created to share information on our sustainability activities and strategies with our business partners, customers, shareholders, employees, and interested parties. This is the second sustainability report published by Everphone as part of a voluntary commitment. The report is structured in alignment with our sustainability strategy which was adopted in 2024.

Reporting standards

The sustainability report has been prepared in accordance with the standards of the Global Reporting Initiative (GRI). The GRI standards are internationally regarded as the highest standards for structured and comparable sustainability reporting for enterprises and institutions. They allow us to report information in a way that covers all our most significant impacts on the economy, environment, and people.

Scope

GRI 102-02; GRI 102-03

This report includes all entities based in Germany in accordance with our financial reporting, namely Everphone GmbH, Everphone Service GmbH, Everphone Finance GmbH, Everphone Enterprise II GmbH, Everphone Enter-

prise III GmbH, and Everphone Enterprise V GmbH. For the sake of simplicity, all units will be referred to as Everphone or Everphone Group. Everphone Inc. based in Miami is not included due to its small size. The reporting period for this report is from January 1 to December 31, 2024.

Identifying material topics

GRI 102-12; GRI 102-17; GRI 103-01; GRI 103-02

The sustainability board derived the most relevant impact topics for our sustainability reporting by reviewing our sustainability strategy and matching the topics with those of the GRI standards.

Everphone's sustainability vision and goals provide the structure for the following chapters and material topics. They were defined by identifying all sustainability impact topics that are important for our internal and external

stakeholders. During a workshop, this long list of topics was ranked and the most relevant topics were grouped into the five main areas that now form our sustainability strategy. This sustainability strategy has been approved by the Everphone management and lays the foundation for tracking and measuring our progress on key sustainability impact areas.

Reporting on material topics

Material topics included in this report are waste, emissions, employment, occupational health and safety, training and education, diversity and equal opportunity, customer privacy, supplier environmental assessment, and supplier social assessment. We do not include other topics that are not considered material topics.

Everphone's highest management body is responsible for reviewing and approving the sustainability report, including the material topics and all other information. The report was compiled internally and is not audited by any external body.

Some data was collected by third parties on behalf of Everphone, and reference is made to these in the relevant sections. The following table provides a structured overview of the area of impact and the corresponding GRI material topic.

Relation to financial reporting

This report was published in the second half of 2025. A more detailed context on the corporate financial goals and business development can be obtained in our financial reporting. The publication of the next sustainability report is planned for 2026.

Contact: sustainability@everphone.de

Everphone area of impact	GRI Material topic
Solution	GRI 306: Waste
Environment	GRI 305: Emissions
People	GRI 401: Employment GRI 404: Training and education GRI 405: Diversity and equal opportunity
Ethics	GRI 403: Occupational health and safety GRI 418: Customer privacy
Partnerships	GRI 308: Supplier environmental assessment GRI 414: Supplier social assessment

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Sustainability frameworks and external initiatives

Our sustainability strategy and actions are aligned with the global standards and frameworks listed below, which are most relevant to our stakeholders.

EcoVadis

In 2024, Everphone received its third EcoVadis rating and we were awarded a silver medal for our sustainability management system, placing us among the top 25 percent of all companies assessed.

This marked a significant improvement from the bronze medal previously awarded in 2022. Building on this success, we at Everphone remain committed to continuous improvement, using the EcoVadis assessment insights to refine and enhance our sustainability initiatives. The EcoVadis rating is an international sustainability standard that makes it possible to compare companies' performance on sustainability and covers a broad range of non-financial management systems under the five pillars of environment, labor, human rights, ethics, and sustainable procurement.

UN Global Compact

Since 2021, Everphone has been part of the world's largest corporate sustainability initiative: the UN Global Compact. The UN Global Compact is an initiative intended to align strategy and operations with the universal principles of human rights, labour,

SILVER | Top 15%
ecovadis
Sustainability Rating
AUG 2024

WE SUPPORT
UN GLOBAL COMPACT

HUMAN RIGHTS

LABOUR

ANTI-CORRUPTION

ENVIRONMENT

1. Businesses should support and respect the protection of internationally proclaimed human rights.

2. Businesses should make sure that they are not complicit in human rights abuses.

3. Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.

4. Businesses should uphold the elimination of all forms of forced and compulsory labour.

5. Businesses should uphold the effective abolition of child labour.

6. Businesses should uphold the elimination of discrimination in respect of employment and occupation.

7. Businesses should support a precautionary approach to environmental challenges.

8. Businesses should undertake initiatives to promote greater environmental responsibility.

9. Businesses should encourage the development.

10. Businesses should work against corruption in all its forms, including extortion and bribery.

environment, and anti-corruption, and to take action to advance social goals. We are fully committed to its principles and we report our progress on an annual basis.

[Find our Communication on Progress here](#)

Women's empowerment principles

In 2023, Everphone signed the [Women's empowerment principles](#) promoting corporate responsibility for gender equality. These Principles aim to empower women in the workplace, marketplace, and community, and emphasize the business case for corporate action to promote gender equality and women's empowerment. We are fully committed to its principles and report our progress in the form of gender disaggregated data within this report.

Charta der Vielfalt

As a signatory to the voluntary commitment since 2023, Everphone shows that we are clearly committed to create a working environment in which diversity is firmly anchored and prejudice has no place.

United Nations Sustainable Development Goals (SDGs)

Everphone is committed to taking action to create a more sustainable

future aligned with the 17 [United Nations Sustainable Development Goals (SDGs)](#). The Sustainable Development Goals (SDGs), also known as the Global Goals, were adopted by the United Nations in 2015 as a universal call to action to end poverty, protect the planet, and ensure that all people enjoy peace and prosperity by 2030.

By tracking its sustainability performance and publishing yearly results within a sustainability report, Everphone is upholding its commitments to the SDGs and corporate social responsibiliy.

Other memberships related to sustainability

Everphone is committed to environmental, social, and economic sustainability and wants to promote this with other actors beyond its day-to-day business. Thus, Everphone is part of the [Ellen Mac Arthur Foundation's community](#) and a member of the [Bundesverband Nachhaltige Wirtschaft e.V.](#)

The Ellen MacArthur Foundation is a worldwide organization working to accelerate the transition to a circular economy.

The Bundesverband Nachhaltige Wirtschaft e.V. promotes sustainable economy in Germany.

In support of

WOMEN'S EMPOWERMENT PRINCIPLES

Established by UN Women and the UN Global Compact Office

charta der **vielfalt**

UNTERZEICHNET

BNW
Bundesverband Nachhaltige Wirtschaft e.V.

06 Sustainability strategy

The Everphone management has adopted an interdisciplinary sustainability strategy for the first time in 2022, which provides a framework to drive our performance in sustainability. The framework includes goals and detailed action points for the years to come, giving direction and making progress measurable and transparent. It not only sets the direction—it also gives our stakeholders assurance that they can rely on Everphone in the long term as a future-focused device-as-a-service partner.

Our vision for sustainability

The following image shows our vision for sustainability, focusing on the five impact areas defined in our sustainability strategy, which are directly linked to our business activities. There is no hierarchy within our impact areas. Together they form the basis of the sustainable development of Everphone.

The impact areas correspond to the UN SDGs and can be mapped onto the three pillars of sustainable development (environmental, social, and economic development), commonly abbreviated as "ESG"—as outlined in the 1987 Brundtland Report.

Our sustainability goals

For each impact area, we have established concrete goals and action points that present steps in the sustainable development of Everphone. The graphic below gives an overview of the different goals for each impact area.

SOLUTION: We design our solutions in the most circular way possible. We think of "reuse" before recycling and disposal.
→ **SDGS 9, 12**

9 INDUSTRY, INNOVATION AND INFRASTRUCTURE

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

ENVIRONMENT: We reduce our carbon footprint through an avoidance, reduction, and compensation strategy. We design our operations to be ecologically efficient. → **SDGs 7, 13**

7 AFFORDABLE AND CLEAN ENERGY

13 CLIMATE ACTION

PEOPLE: We foster diversity, equity, and inclusion and ensure that all employees feel equally valued.
→ **SDGs 5, 3, 4, 10**

5 GENDER EQUALITY

4 QUALITY EDUCATION

3 GOOD HEALTH AND WELL-BEING

10 REDUCED INEQUALITIES

ETHICS: We act with integrity and in accordance with legal requirements. We prevent compliance breaches and corruption. → **SDG 16**

16 PEACE, JUSTICE AND STRONG INSTITUTIONS

PARTNERSHIPS: We enforce human rights and environmental standards along our value chain. We demand increasing transparency and sustainable action in our ecosystem. → **SDGs 17, 8**

17 PARTNERSHIPS FOR THE GOALS

8 DECENT WORK AND ECONOMIC GROWTH
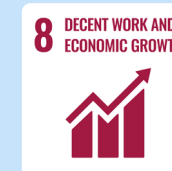
ENVIRONMENT

- Packaging efficiency: reduce excess packaging, avoid and recycle waste by 2030
- Compensate for 100% of logistics related emissions by 2030

PEOPLE

- 50% of females in leadership positions in 2030
- Eliminate the gender pay gap by 2030
- Annual training on diversity, equity and inclusion for all employees

ETHICS

- We renew our ISO 27001 certification for our information security system in 2025.
- Have 100% of our employees trained in privacy, anti-bribery, information security, etc.

PARTNERSHIPS

- Sustainability acts as a key performance metric for up- and downstream partners by 2030
- 100% of our suppliers commit to the sustainability principles laid out in our CoC for business partners by 2030

SOLUTION

- 100% of devices are returned to Everphone after use
- 100% of devices (that can't be refurbished) are responsibly recycled

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Sustainability at the core

At Everphone, we—including our highest governance and management body—operate within a set of defined standards and rules to ensure an effective management of economical, environmental, and social impacts and to avoid critical conflict of interests. Our code of conduct serves as a foundational guide for all employees, emphasizing responsible behavior and incorporating specific expectations related to sustainability. Complementing this code, our set of policies provides detailed guidelines for navigating different aspects with a focus on environmental and social considerations.

Corporate governance

The advisory board is Everphone's highest governance body and consists of up to five members. One of the members is appointed by the Everphone CEO and founder, three are appointed by Everphone's investors. The chairperson of the advisory board is elected by a majority vote of the board members and must be unrelated to other shareholders.

The advisory board does not engage in the day-to-day management of the company, its role is solely to advise and support the management of the Everphone Group.

Part of its competencies are appointing and removing managing directors, instating or revoking their service agreements, resolving specific measures and transactions proposed by managing directors, and other matters as defined in the rules of procedure of management.

The highest management body is formed by Everphone's managing directors: The Chief Executive Officer (CEO) and the Chief Financial Officer (CFO). The CEO and CFO together manage the Everphone Group.

The CEO and CFO, along with the Chief Product Officer (CPO), Chief Revenue Officer (CRO), Chief Operating Officer (COO) and Chief Technical Officer (CTO) make up Everphone's C-Level. The C-Levelmeet every two weeks to define strategic goals and decide on key actions within the company. Moreover, it also forms the sustainability board and as such acts as a steering committee, ensuring the implementation of the sustainability strategy within all areas of the organization.

Sustainability Board

CEO

CFO

COO

CTO

CRO

CPO

Senior Risk, Privacy & Compliance Manager

+

Sustainability Manager

Sustainability Squad

Sustainability in the governance structure

Everphone's sustainability body consists of the sustainability board and the sustainability squad. The sustainability squad is responsible for the implementation and the monitoring of all sustainability-related activities. It works closely together with all company departments with respect to the five impact topics defined in our sustainability strategy: Solution, environment, people, ethics, and partnerships.

Internal and external stakeholders can turn to the sustainability squad as the first point of contact if questions arise regarding the implementation of the sustainability strategy or if concerns related to Everphone's environmental or social practices exist.

The sustainability board and squad meet once per quarter to monitor and evaluate the organization's progress on its sustainable development and to decide on further actions. We are currently focussing on advancing the knowledge and skills of all people at Everphone. We do so via different training formats and with consideration for our five identified key impact topics.

The annual sustainability report is an important part of our stakeholder communication on our environmental and social performance.

Our stakeholders

We identified the following stakeholders as the ones whose interests are affected by Everphone's sustainability activities. We are aware that each stakeholder group has its own expectations and interests in the company and its development. We regularly engage with them in various formats to compare their sustainable development expectations for Everphone with our own and regularly review and adjust our strategy.

Stakeholder	Exchange format
Customers	We interact and inform our customers directly via our account management and engage with them during events, webinars, and different workshop formats. We also keep them informed through our communications channels and sustainability ratings.
Employees	We are in constant internal communication with all employees, including a quarterly all-hands format. We offer sustainability-specific e-learning, training, and discussion formats to make all employees sustainability champions and experts.
Investors	We hold quarterly advisory board meetings that include dedicated sustainability updates.
Suppliers and partners	We interact and inform our customers directly via our procurement and partner management. We also keep them informed through our communications channels and sustainability ratings.
Government and regulatory body	We comply with all laws, e.g. reporting regulations, and undergo regular audits.
Public	We keep the media, potential applicants, and interested members of the public informed through our communications channels. We also engage during events, webinars, and trade fairs.

Achievements 2024:

86,000 devices returned; 99 percent refurbishment quota

GRI 102-23; GRI 102-24; GRI 102-25; GRI 103-03; GRI 306-01; GRI 306-02

Everphone, as a company, is not only focused on its own sustainable development but also on contributing to the sustainability of our customers and helping them achieve their own sustainability goals. We want to extend the life cycle of devices and avoid the production of e-waste by offering a circular service model.

Moving from a linear towards a circular economy

Consumer electronics play an important role in the global transition to a circular economy. However, the current landscape of smartphone use predominantly follows the „take-make-dispose" principle, contributing to the e-waste crisis. Notably, e-waste stands as the fastest growing waste-stream globally (UN, 2024). Germans alone keep approximately 300 million old devices in their drawers (Bitkom, 2024). Those numbers show the need for different production and consumption patterns.

At Everphone, we address this issue by mitigating e-waste through extending the life cycle of smartphones, tablets, and laptops. Every device that is returned by a customer after the end of its rental period—or because of damage—is either refurbished and reused, or recycled.

Giving devices a second life cycle through refurbishment reduces emissions when compared to purchasing new smartphones or tablets. Recycling devices that are too old or damaged to be reused prevents harmful materials from ending in landfills. Meanwhile, the recovered metal and plastic can be reused in production.

Impact of DaaS

Currently, no internationally recognized methodology exists to assess how much e-waste and emissions are avoided through rental models. Everphone is actively addressing this gap by participating in an industry-wide project led by Circularity e.V.

Our goal is to assess the environmental impact caused by different ways of obtaining consumer electronics, among them rental. Together, we are pioneering the development of standards for this goal. By contributing to the establishment of industry benchmarks, Everphone aims to lead the way in promoting responsible practices within the consumer electronics industry.

Life cycle extension through refurbishment for 99 percent of returned devices

Carbon transparency & compensation

As of 2023, our standard Everphone offering includes a feature which helps our customers understand the climate impact of the mobile devices used in our service. This information helps them to make better data driven decisions and accurately calculate the carbon footprint of their company.

Alongside this, we compensate for emissions from these devices and issue carbon compensation certificates to our customers.

These certificates can be used in their sustainability communications, reinforcing their commitment to environmental responsibility.

Refurbish & reuse

One of the three circular economy principles outlined by the Ellen MacArthur Foundation is to circulate products and materials at their highest value.

In line with this principle, we focus on extending the life cycle of devices via refurbishment. In 2024, only one percent of our devices had to be recycled—the vast majority, 99 percent, could be refurbished. With this, we were able to improve our numbers from 2022 where two percent of our devices were recycled.

Devices which we get back from our customers due to defects or the termination of a rental period are graded by our service provider. This grading includes technical and optical inspection, as well as certified data erasure. Afterwards, the devices are refurbished and reused in or outside of Everphone's customer base.

This is how much e—waste was produced world— wide in 2024

worldwide
67 million tonnes

per person
8.2kg

Recycling

If refurbishment is not possible, e.g. due to the condition or age of the devices, they are recycled. During recycling, valuable resources are extracted and working parts, like displays, cameras, microphones, etc, are separated so they can be used for the repair of defective devices. The customer receives proof of destruction, as the device has been disassembled into individual parts and the circuit board is no longer usable.
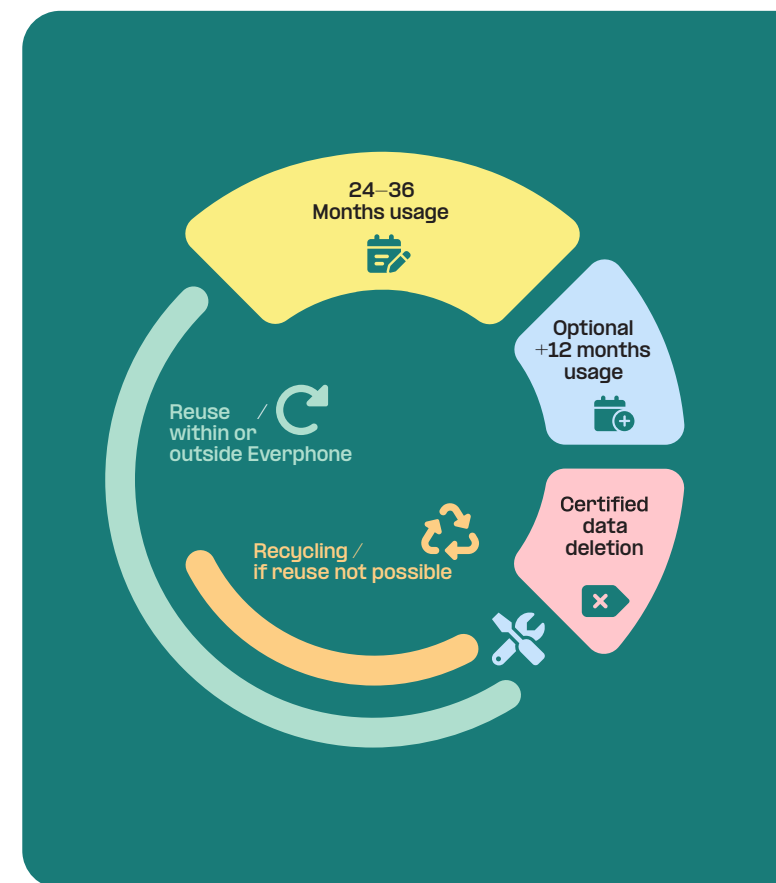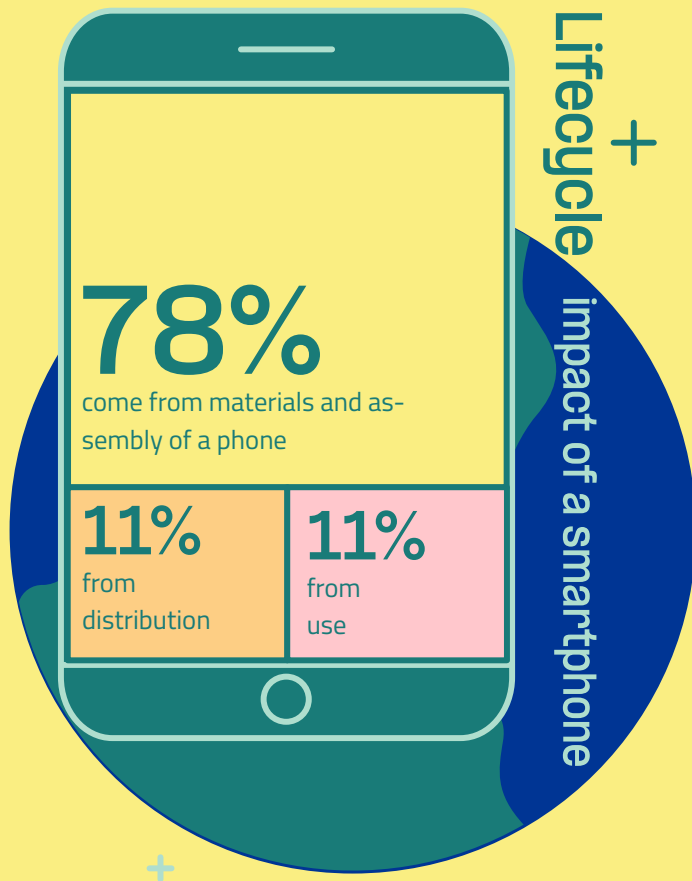
Reasons for recycling:

- The device is too old and, therefore, cannot be refurbished,

- the device is totally damaged, deformed, or perforated,

- the data on the device cannot be safely erased,

- the customer requires us to destroy the device due to internal data safety policies.

We work closely with our refurbishment and grading partners to understand and analyze devices which are returned to us. Our goal is to be an educated and trusted sustainability advisor for our customers and partners. Furthermore, we want to enhance the circularity and sustainability of our service and pursue more circular and green solutions in all areas of our service, at every step of the way.

Therefore, we have implemented various solutions to make our service more sustainable and encourage our customers to choose more sustainable options.

24—36 Months usage

Optional +12 months usage

Certified data deletion

Recycling / if reuse not possible

Reuse within or outside Everphone

78%
come from materials and assembly of a phone

11%
from distribution

11%
from use

Lifecycle impact of a smartphone

BARB: "Buy and rent back"

We offer our customers a buy-and-rent-back service: We purchase the devices from them, seamlessly integrate them into our service, and rent them back to the customer. After accepting the BARB offer, our customer's employees continue to use their existing devices, but we support them with our service model. This allows customers to close the lifecycle of their existing fleet by leaving the refurbishment and recycling of these devices to us.

Rental prolongation and refurbished devices

The manufacturing phase of a smartphone accounts for the largest part of its carbon footprint. Using the devices for as long as possible significantly reduces the overall environmental impact.

Therefore, we encourage companies to extend the rental of their existing fleet by one year if the devices are still fully functional.

As an incentive for this decision, we plant 30 trees per device rental prolongation. To create more transparency, we switched providers and entered into a partnership with Veritree in 2023.

Veritree strives to make tree planting and its impact as transparent as possible through the use of ground-level monitoring and remote sensor technology. They publish the data, once it is verified, to a public blockchain. You can find more information and our Everphone impact hub here.

In 2024, we increased the share of refurbished devices in our service. Although the current percentage is still relatively low, we are working to increase the accessibility of refurbished options in 2025. This approach aligns with our goal of extending the second life cycle of devices within our service model, promoting sustainability and reducing electronic waste.

Case study

A leading automotive manufacturer partnered with Everphone to integrate refurbished devices into their fully managed IT renting model.

Their goals were to:

- Reduce IT costs while maintaining high standards for user experience.

- Offer high-performing refurbished devices as a cost-effective alternative to new devices within the same rental category.

Refurbished devices were integrated seamlessly into the company's internal device catalogue, allowing employees to choose between a refurbished premium device and a new entry-level device, both within the same rental pricing tier.

To ensure a user experience on par with new smartphones, a specially developed Everphone-branded packaging solution for refurbished devices was introduced.

Since original retail packaging is often unavailable for pre-used phones, this tailored approach ensures that the unboxing experience feels professional, modern, and consistent—reinforcing trust and product quality from the very first touchpoint.

Results:

- Among employees who have the choice, around 30% consistently opt for a refurbished device.

- The decision was influenced by both performance and presentation—refurbished premium devices can often outperform the available new models in the same price range in user's perception.

- The company successfully reduced IT costs while offering a user experience indistinguishable from that of a new device.

Environment

Achievements 2024

- Broader database to calculate company carbon footprint

GRI 102-23; GRI 102-24; GRI 103-03

Reducing our impact on the environment and achieving net zero is a guiding principle for Everphone and all our employees. Everphone's activities as a device-as-a-service provider are associated with high emissions for purchasing, packaging, and shipping hardware. The implementation of consistent measures as well as the further development of the circularity of our business model should lead to a reduction of negative impacts.

Based on our sustainability strategy, we are implementing an approach of avoiding, reducing, and compensating emissions. We work together with our customers, suppliers, and partners to make the emissions during each step of the value chain transparent. This lays the foundation to accurately track our progress in reducing carbon emissions.
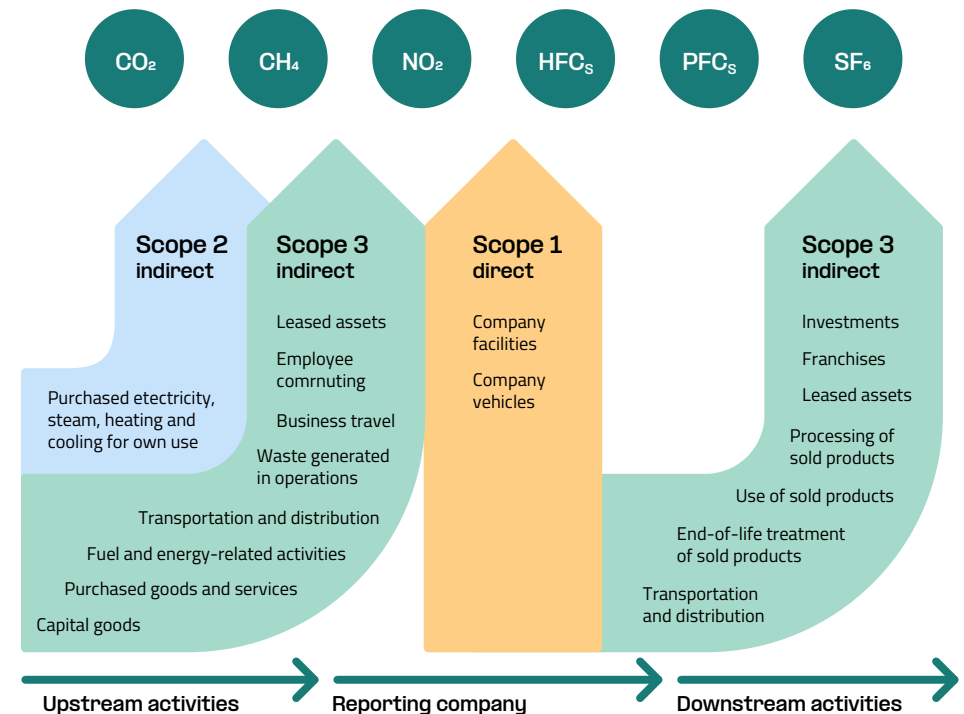
Company emissions

GRI 305-01; GRI 305-02; GRI 305-03

Together with an independent auditor, we annually assess our company's carbon footprint, reflecting the total CO_2 emissions released within the defined system boundaries. Based on the results, our business practices, processes, and reduction measures are regularly reviewed.

The assessment and calculation are based on the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard (GHG protocol), the world's most widely-used accounting standard for greenhouse gasses. The GHG protocol develops and promotes internationally accepted greenhouse gas (GHG) accounting and reporting standards through an open and inclusive process. Within the GHG protocol, emissions are divided into three emission streams.

Scope 1 includes all emissions generated directly by Everphone, for example by company-owned equipment or vehicle fleets.

Scope 2 lists emissions generated by purchased energy, for example, electricity and district heating.

| CO_2 | CH_4 | NO_2 | HFC_S | PFC_S | SF_6 |

Scope 2 indirect

Purchased etectricity, steam, heating and cooling for own use

Scope 3 indirect

Leased assets
Employee comrnuting
Business travel
Waste generated in operations
Transportation and distribution
Fuel and energy-related activities
Purchased goods and services
Capital goods

Scope 1 direct

Company facilities
Company vehicles

Scope 3 indirect

Investments
Franchises
Leased assets
Processing of sold products
Use of sold products
End-of-life treatment of sold products
Transportation and distribution

Upstream activities → Reporting company → Downstream activities

Scope 3 includes all other emissions that are not under direct corporate control, such as employee travel or product disposal.

The overall emissions of the business activities of Everphone for 2024 amount to **7,663 t CO$_2$e**.

In the process of calculating the emissions of the three scopes, all relevant greenhouse gasses, as stated in the IPCC Assessment Report, were taken into account. In detail, the gasses carbon dioxide (CO$_2$), methane (CH4), hydrofluorocarbons (HFC), perfluorocarbons (PFC), sulfur hexafluoride (SF6), and nitrogen trifluoride (NF3) were included. As several different gasses are included, they are converted to CO$_2$ equivalents (CO$_2$e) as a basic unit and multiplied by their global warming potential (GWP) to create comparability.

The table shows Everphone's company carbon footprint broken down into the different degrees of Scope 1, Scope 2, and Scope 3 as defined in the GHG protocol.

The following table compares the total emissions of Everphone in 2022 with 2021 and 2020:

Scope according to GHG Protocol	2024 (CO₂e)	2023 (CO₂e)	2022 (CO₂e)
Scope 1 & 2 emissions	46 t	29 t	26 t
Scope 3 emissions	7,663 t	10,413 t	10,045 t

Scope	Greenhouse gas emissions by category	2024 emissions in t CO$_2$e	202 emissions in percent
1.1	Stationary combustion	36.83	0.48
2.1	Purchased electricity	30.19	0.39
3.1	Purchased goods and services	391.59	5.11
3.2	Capital goods	5,821.28	75.97
3.3	Fuel- and energy-related activities	6.1	0.08
3.4	Upstream transportation and distribution	24.44	0.32
3.5	Waste generated in operations	0.14	0.002
3.6	Business travel	32.39	0.42
3.7	Employee commuting (incl. home office)	83.88	1.09
3.12	End-of-life treatment of sold products	1.48	0.02
3.13	Downstream leased assets (as lessor)	1255.87	16.39

Company emissions

The CO2 footprint 2024 per employee across all scopes increased from 36,3 t to 41,4 t CO2e. This is due to a decreased number of employees. The majority of Everphone's greenhouse gas emissions in 2024 originate in Scope 3, more specifically from the purchase and use of rented-out devices, accounting together for 76 percent of the overall emissions. Those devices present the core of Everphone's business. In our pursuit to decrease emissions and advance circularity, we are focusing on extending the life cycle of devices and expanding the share of refurbished devices in our device fleet, as elaborated in chapter seven - Solution.

Logistics

A significant part of Everphone's business is shipping devices directly to our customers' employees. Taking responsibility for our transport-related emissions, we always opt for the GoGreen option when shipping devices with DHL. This accounts for most of shipments to customers and 100 percent of shipments to our grading or recommerce partners. With DHL GoGreen, all CO2e emissions of our parcels are compensated by supporting various climate protection projects worldwide. At Everphone, we strive to further lower our environmental footprint by consolidating devices into bundles, thereby reducing the overall number of shipments whenever feasible.

Employees

Employees are called upon to support Everphone's goal of reducing its negative impact on the environment and are encouraged to actively communicate to the sustainability body if they become aware of a process or operation that could be improved from an environmental point of view Demonstrating social and environmental responsibility and aligning with Everphone's mission for sustainability is an important component of our Employee Code of Conduct, which is mandatory for every employee to sign along with their employment contract.

Year/Amount CO₂e	2024	2023	2022	2021
Emissions per employees in scope 1 & 2	204 kg	103 kg	100 kg	217 kg
Overall emissions per employee	41,4 t	36,3 t	39 t	35 t

With many employees making daily trips to the office, incentivizing sustainable commuting options is one of the measures to reduce our employee-related carbon footprint. Everphone offers employee benefit programmes which include a monthly mobility budget. This budget can be used for public transportation, for example. In addition to employees commuting, business travel is one of the focus areas of work directly related to employee behaviour. The need for travel has been reduced via technical communication solutions. Where business travel is unavoidable, employees are encouraged to use more sustainable options, such as trains. For employees who have to travel a lot due to their job, especially employees from the sales teams or employees with VP status or higher, Everphone provides a BahnCard 100. Everphone does not have any company cars.

Overall waste in kg 2024	40,400
Residual and plastic waste produced in kg 2024	7,400
Cardboard and paper waste produced in kg 2024	33,000

(Calculation of waste in kg based on the conversion of waste volumes, using the conversion factors of the Bavarian State Office for Statistics. The data has been fully incorporated into the company carbon footprint calculation for 2024.)

Waste

GRI 306-01; GRI 306-02; GRI 306-03

Reducing waste is a priority for our company, and we aim to achieve this goal through different initiatives, such as altering the packaging used to send devices out to our customers.

Reducing waste is a priority for our company, and we aim to achieve this goal through different initiatives, such as altering the packaging used to send devices out to our customers.

Single-use plastics were removed in 2022 and packaging materials such as tape and filling materials are now made exclusively of paper or biodegradable corn starch.

Additionally, in 2023 we introduced our own custom packaging sizes to fit our devices efficiently and to reduce overall waste produced. The necessary information for our customers' employees is usually printed directly on the cardboard to avoid additional paper waste. Some manufacturers are also supplying more cardboard-based internal packaging, have significantly reduced their use of plastics, and are planning to remove it completely in the next few years.

For 2025, we are continuing our collaborative efforts with our suppliers and partners in order to further reduce waste and increase the share of recycled paper and plastics in our operations.

👫 People

10

Achievements 2024

- Performed a survey on manager support
- Hosted two LAMA (''Leadership Ask Me Anything'') sessions
- Hosted 18 Everlearn (peer learning) sessions
- Mentoring program (1:1 and group mentoring)

GRI 102-23; GRI 102-24; GRI 102-25; GRI 103-03

Everphone is powered by people—they are the core of our success. Our Everphone values, "radical candor", "extreme ownership", "output not input, "no politics, no ego", and "make mistakes and learn" serve as guiding principles in our daily business operations, shaping our decisions and interactions. Based on our Everphone values, we established an Employer Value Proposition (EVP) in 2023, outlining our commitment towards all employees.

Code of Conduct

In 2023, we introduced a new Code of Conduct that reflects our commitment to ethical business practices, sustainability, diversity and inclusivity. This updated framework not only includes our core values, but also serves as guidance for all employees and internal and external stakeholders.

The updated Code of Conduct is designed to promote a culture of integrity, transparency and accountability. It outlines clear expectations of our employees and emphasizes the importance of responsible and sustainable behavior in all aspects of our business.

✓ Everphone is powered by good people

Everphone wants you to come to work as yourself.

✓ Sustainability in the selection process

Beginning with the hiring process, we focus on your strengths and support you in your professional and personal development.

✓ Driven by purpose

Sustainability in action: Our company mission is to cut down on global e-waste.

✓ Diversity of benefits—a balance of life and work

In addition to your premium smartphone and phone plan, you get 30 days of holiday allowance; heavily subsidized public transport; a benefits voucher platform for flexible usage and access to the "Everphone Learning Academy" platform.

✓ Cultural diversity

Room for individuality—We invite you to shape your own growth within the company. Everphone is what you make of it.

✓ The opportunity to learn and grow

Gain specialist expertise with us as you develop your core skills.

By adhering to these principles, we aim to have a positive impact on the communities we serve and contribute to a more sustainable and equitable future.

Our commitment to upholding the highest standards of ethical behavior remains steadfast. The Code of Conduct will be constantly challenged and further developed as deemed necessary.

Employee engagement

In 2024 we had several initiatives regarding Everphone's leadership team. Manager support was a key focus area in our engagement survey. To gain deeper insights into the relationship between employees and their direct managers, we asked the following three questions:

1. My manager gives me the support I need to do my job.
2. My manager is a great role model for me and other employees.
3. My manager really cares about my well-being.

The results clearly reflect a high level of satisfaction (between 7 and 10) among our employees.

For the first statement, 90.16% of employees gave that rating, indicating they feel well supported in their roles. The second statement was rated positively by 85.84%, showing that the majority see their managers as strong role models. The third statement received the highest agreement, with 93.22% of respondents affirming that their manager genuinely cares about their well-being.

These results highlight the important role our managers play in fostering a supportive and people-centered work environment.

At Everphone, we view leadership development as a key driver for sustainable growth, corporate responsibility, and a healthy company culture. Our initiatives are based on scientific insights and closely aligned with real business needs. The two key initiatives at a glance:

To foster transparency and open dialogue, we hosted two LAMA sessions (Leadership Ask Me Anything) in 2024. These interactive formats gave all employees the opportunity to ask questions directly to members of the management team in an open and informal setting. Both sessions were personally led by our CEO and CFO, who answered a wide range of questions and provided insights into strategic decisions, current challenges, and future developments. The format was very well received and underlined our commitment to open communication and accessibility at all leadership levels.

Diversity

GRI 405-1

Everphone's vision for diversity, equity, and inclusion is to offer equal opportunities to everyone. We encourage employees to bring their individual experiences and skills to Everphone. Our goal is to create a workplace where every team member feels not only valued but also empowered to contribute their very best. We expect all employees to treat each other with respect and dignity and respect individual differences.

Those principles are anchored in our Code of Conduct, which applies to everybody at the company. We strengthened our dedication to promoting diversity and empowerment by formally pledging our support to the "Charta der Vielfalt" and the UN Women Empowerment Principles (WEPs).

Through our active participation in both initiatives, we are gaining valuable guidance and information that contributes to the progress of these important topics at Everphone.

In this context, the share of women in the workforce, especially within leadership, is one of our priorities. We set ourselves the specific target of reaching 30 percent women in leading positions by 2023, because research has shown that 30 percent is the tipping point for diversity to have a real impact on teams. Due to various personnel changes, we were unable to achieve our goal for 2024, resulting in a decline in the representation of women in our leadership compared to 2023. The main considerations involved a strategic emphasis on internal talent development, resulting in the appointment of current male employees to leadership positions. The percentage of women in leadership positions increased from 20 percent to 29 percent. Only one woman is represented on the highest management level, which corresponds to a share of 12.5 percent.
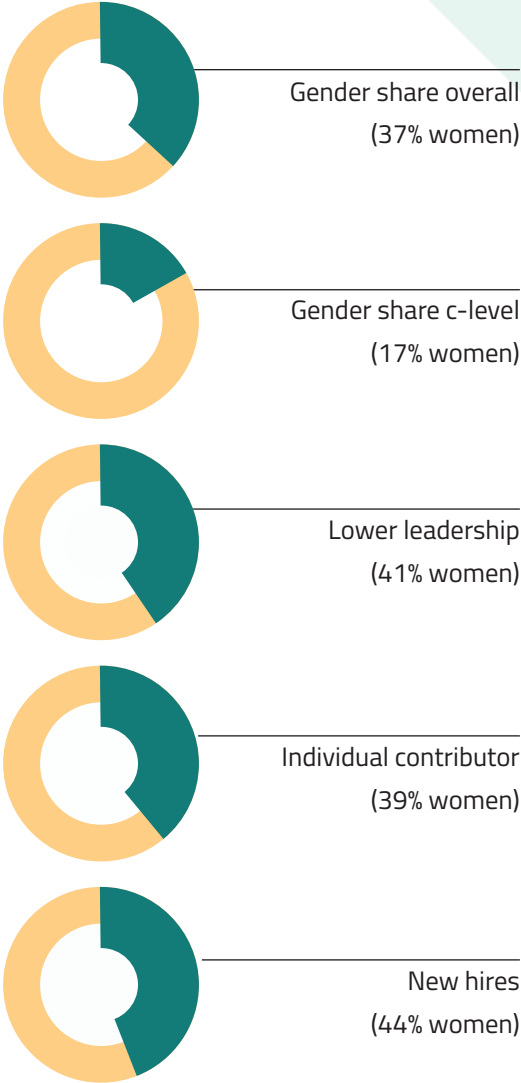
Acknowledging the need for enhancement, we are intensifying our initiatives to promote gender equality at Everphone. Our main focus will be on the development of additional KPIs along the entire human resource lifecycle. This includes the collection of gender-disaggregated data, allowing us to gain insights into the dynamics at our organization.

Share of people of different age groups

<30 Y = 29.19%

30–50 Y = 69.19%

>50 Y = 1.62%
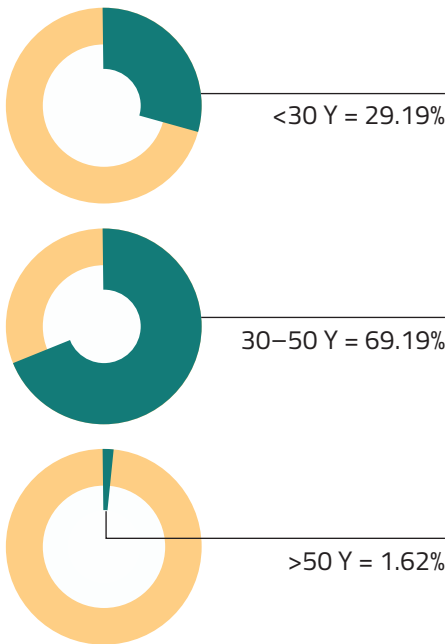
Furthermore, we are planning to launch a targeted program designed to promote and support female talent within the company. This initiative aims not only to address the current gender imbalance but also to create a more inclusive and empowering environment where women can thrive in leadership roles.

Gender share

Gender share overall
(37% women)

Gender share c-level
(17% women)

Lower leadership
(41% women)

Individual contributor
(39% women)

New hires
(44% women)

> **We believe that embracing diversity is not just a moral imperative but a strategic advantage, driving innovation, collaboration, and a sense of belonging within our organization.**
>
> Sadraqui de Azevedo-Schiffer, Co-Lead LGBTQIA+ ERG.

Fostering gender diversity through inclusive hiring practices

As part of our strategic commitment to increasing gender diversity across all levels of the company, we have taken deliberate steps to make our organization more attractive and accessible to women. Our goal is to increase the representation of women in both our general workforce and especially in leadership positions. To support this, we have implemented these initiatives:

1. Inclusive and gender-sensitive job design

We have systematically revised all job descriptions and advertisements to ensure they are inclusive and appealing to women.

This includes reviewing language for bias, adapting visuals, and being intentional about how we communicate required qualifications and success criteria.

2. Structured and bias-aware recruitment

To foster equal opportunities in hiring, we have introduced standardized and structured selection processes. By using consistent interview formats, objective evaluation criteria, and decision-making frameworks, we aim to reduce the influence of unconscious bias and create a fairer candidate experience.

3. Laying the groundwork for greater gender balance

These efforts help us create a more inclusive talent pipeline by ensuring that women are more likely to see themselves reflected and welcomed in our company. Over time, this supports our broader ambition: a stronger representation of women at all levels, especially in leadership roles, where diversity of perspective is essential for innovation and business performance.

Employee Resource Groups (ERGs)

Employee Resource Groups (ERG) are actively promoted within Everphone. Employees are encouraged to participate and the People and Culture department helps to facilitate the execution, management, and realization of projects.

ERGs are voluntary, employee-led groups that foster a diverse, inclusive workplace, aligned with organizational missions, values, goals, business practices, and objectives. Within ERGs, underrepresented employees support one another in building their community.

ERG LGBTQIA+

The LGBTQIA+ ERG at Everphone has three active members and more than 26 allies. It promotes a supportive environment for LGBTQIA+ people at Everphone and our ecosystem.

In 2024, the ERG launched the "Profiles" video series, featuring, Sadraqui (Engagement & Workplace Manager) and Gianna Jaspar (Business Partner). In these videos, participants shared personal stories, reflecting on how the power of lived experiences has shaped both their personal and professional journeys.

The content was developed in close collaboration with the Marketing department, ensuring strategic release and visibility. Videos were published on Everphone's LinkedIn page before, during, and after Pride Month, generating strong engagement and visibility for the company's commitment to inclusion.

Looking ahead to 2025, LGBTQIA+ ERG plans to launch further insightful discussions and joint initiatives.

ERG Female Empowerment

Established in the summer of 2022, the Female Empowerment ERG at Everphone currently consists of four active members and a group of allies.

> **Our mission is to foster a community and company culture rooted in equality and empowerment for women and girls. In 2024, we actively supported initiatives aimed at developing and uplifting talented young women, driving this mission forward through a range of impactful projects.**
>
> Tatjana Reissner,
> Lead of the ERG Female Empowerment

One highlight of 2024 was the initiative with Doo Doo Coding Club e.V. and the Girls Gearing Up Leadership Academy.

A standout student from Ghana spent an entire day with the Everphone team, gaining first-hand insight into the daily operations of a young company—through the perspective of two female leaders.

In addition, the ERG organized Everphone's participation in Girls' Day 2024, welcoming and providing insights to twelve girls from five different schools.

This initiative aimed to offer exposure to various male-dominated areas within the company, contributing to a broader understanding of career possibilities for girls.

TARGET GENDER EQUALITY

Proud to be a part of Target Gender Equality and take action for women's leadership!

#TargetGenderEquality

People development and performance management

We believe that sustainable business success is only possible when every employee has the opportunity to grow, contribute, and perform at their best. In 2024, we continued to strengthen our focus on people development and team performance as key drivers of long-term value creation.

As part of this commitment, we further developed our Performance Management system to provide more targeted support for both individual development and team effectiveness. A central element of this enhancement was the in-house creation of a Competency Matrix.

The Competency Matrix defines the core skills and capabilities required for each team, tailored to the specific context of their work. It provides a transparent and structured framework to guide development conversations, identify growth opportunities, and align performance expectations.

By doing so, we aim to empower employees to take ownership of their personal and professional growth while helping teams to continuously improve their collective performance.

←

Everphone arranged various employee activities in 2024, including participation in the "Berliner Firmenlauf".

This initiative complements our broader efforts to foster a high-performance, feedback-oriented culture in which learning, development, and performance go hand in hand.

Professional development and training

GRI 404-01; GRI 404-02

Attracting and developing talent is crucial to our ongoing success. Everphone supports employees in continuously expanding their knowledge and skills with different in-person and hybrid courses, as well as e-learnings. Our online training academy, the Everphone Academy, is available to all employees. Over 650 modules are offered in English and German and cover the following 14 topics: Analytics, Communication, Customer Service, Finance, HR, Leadership, Marketing, Mental health, Operations, Personal growth, Project management, Sales, Tech, Web Development.

Employees can also participate in external courses or education programs in agreement with their people leader or have access to the e-learning formats offered by LinkedIn on request.

The following table only represents the time employees have spent on the Everphone-internal online training academy. Other training formats were not tracked systematically in 2024.

Total training time	1 year, 4 months, 8 days
Training time per employee	21 hours
Completed courses	1,175
Completed surveys (in Everphone Academy)	187
Rating on courses	97%
Logins	2,932 logins from 169 users

EverLearn—peer learning at Everphone

As part of our ongoing efforts to foster a learning organization and embed sustainable knowledge sharing, we have further expanded our internal peer learning platform EverLearn in 2024. Ever-Learn empowers employees to share their expertise and experiences in interactive sessions – by employees, for employees.

In 2024, a total of 18 sessions were conducted, covering a wide range of topics. These included communication, psychological safety, self-organization, hands-on tool trainings for the software we use, as well as essential areas such as data security and the responsible use of artificial intelligence (AI).

EverLearn not only supports individual skill development but also contributes to building an open, trust-based, and collaborative company culture. In this way, we are actively promoting our goal of making learning an integral, continuous, and participatory part of everyday work at Everphone.

Leadership and Future Leaders Academy

Our leadership teams in the Client Organization and Logistics underwent a strength-based development process using the LINC Personality Profiler. This allowed us to define leadership roles based on each individual's natural strengths. In addition, we placed a strong focus on equipping our people leaders with the skills necessary for effective and fair recruitment processes. To this end, we conducted a total of 24 Hiring Manager Trainings, specifically designed to familiarize them with the CIT method (Critical Incident Technique).

By applying this structured approach, we are able to ensure that our recruitment decisions are made in a way that is objective, reliable, and free from unconscious bias. The CIT met hod allows hiring managers to focus on role-specific competencies and real-life situations rather than subjective impressions, thereby promoting a fair and inclusive selection process across all departments.

Coaching by People & Culture Business Partners:

Our internal People & Culture Business Partners support leaders as coaches and strategic sparring partners in their day-to-day work. This hands-on approach enhances leadership skills and boosts business impact.

These initiatives illustrate how we integrate leadership development into our sustainable business strategy — strengthening our leaders, our people, and our culture for long-term success.

Mentoring program

EEverphone introduced its first mentoring program in 2023 and continues offering it in 2024. 34 employees tackled topics such as professional development, developing leadership skills, and expanding knowledge. The program included both 1:1 mentoring for personal support and group mentoring to foster a collaborative learning environment. Feedback has been consistently positive, with mentors rating the program an average of 3.95 out of 4 and mentees a 3.92 out of 4.

"Part-time" refers to working students, mini jobbers, and employees working fewer than 40 hours per week, which constitutes "full-time" at Everphone.

→

Gender/Employment				
	Permanent	**Temporary**	**Full-time**	**Part-time**
Female	50	16	45	21
Male	101	17	105	13
Diverse	0	1	0	1
Total	151	34	150	35

Employee structure

The number of employees decreased by 30,7% three percent from 261 (in 2023) to 181 (in 2024). The average age among all employees was 34 (in 2024). The split of those employees in full-time and part-time as well as permanent and temporary can be found below. The turnover of employees during all months of 2024 was on average 2.41 percent, with 34 people joining the company during 2024.

Everphone employees in Germany in 2024

All employee data refers to head count and to employees working at Everphone as of the 31st of December 2024. "Temporary" refers to employees who have a temporary contract (with an end date), whereas "permanent" employees' contracts are unlimited.

"Part-time" refers to working students, mini jobbers, and employees working fewer than 40 hours per week, which constitutes "full-time" at Everphone.

New hires in 2024

New hires include all categories of employment: full-time, part-time, temporary, and permanent employees.

Employees & Managing Directors	163
Apprentices (Auszubildende)	3
Midi jobber & mini jobber	15
Interns, trainees & working students	29
Total	181

Gender	Age group Level				Total
	<30	30–50	>50	N/A	
Female	10	5	0	0	15
Male	9	9	0	0	18
Diverse	0	1	0	0	1
Total	19	15	0	0	34

✋ Ethics

Achievements 2024:

- Implemented new trainings on IT security & phishing

- Prepared for ISO27001 transition to newest standard and surveillance audit in 2025

GRI 102-23; GRI 102-24; GRI 102-25; GRI 103-03; GRI 418-01

Information security, data protection, and confidentiality are essential for Everphone's business. For us, compliance with legal provisions, such as the EU General Data Protection Regulation (GDPR), is a matter of the utmost importance. These topics concern the very core of Everphone's business model. A breach would pose an immense risk to our reputation and could be severely damaging to our ongoing success as a company.

Regarding data protection, we concentrate on ensuring our continuous compliance with the GDPR requirements. The objectives of the GDPR is to protect the fundamental rights and freedoms of natural persons and in particular their right to the protection of personal data and the continued free but secure transmission of personal data. Everphone data resides in an EU data center, located at Google Cloud Platform (GCP) in Belgium. In 2023, we started to move even more of our subcontractors to EU locations in order to win the trust of our customers. Our strategy is to continue to use EU-based subcontractors whenever possible.

In the areas of security, governance, risk, and compliance, we are focussing in particular on data processing, information flow, communication channels, and customer data protection. Everphone finalized the ISO 27001 IT security certification in 2023. This aligns with our goal to offer the highest security standard within our product.

Guidelines and processes

Documented guidelines and processes contribute to awareness among all Everphone employees regarding the principles of data protection, information security, confidentiality, and other important policies, as well as ensuring compliance with legal requirements. Relevant documents include:

- The Everphone Code of Conduct, with binding rules for all employees

- General training documentation on the GDPR and IT security as well as our data protection policy

Everphone has also implemented processes to report information-security and data-protection incidents.

Tools

To support the development of our information security and to prepare for the ISO 27001 certification, we have been using VANTA as our security management system since 2022. It helps us to organize all necessary documents and tracks relevant changes and responsibilities. Additionally, we have a data privacy management tool in place.

Training

Additionally to implementing necessary tools, training employees on data protection and IT security is key to reduce the risk of data and security breaches. To educate Everphone's workforce and to follow legal requirements, employees have been receiving e-learnings on data protection as well as cybersecurity in 2024. These training courses are regularly updated to reflect current requirements and include an exam to ensure that the essential aspects have been properly understood. All Everphone employees have to take the course annually to make sure they are able to properly follow the guidelines and are aware of any new requirements. Furthermore focus sessions on privacy and IT security are conducted with our different departments in order to ensure compliance.

Evaluation of compliance

GRI 102-27

Everphone creates an audit plan which specifies regular security tests to be performed at the beginning of every year.

These tests are part of the regularly required security measures and include penetration tests that verify the security of our system components, network, and software system applications.

Additionally, ad-hoc tests are performed when necessary to address changing services, new developments, or innovations. To ensure company-wide compliance with the requirements of the EU GDPR, our privacy, risk and compliance manager, together with our external data protection officer, performs data security analyses based on the requirements. The purpose of these analyses is to identify any gaps and formulate appropriate measures.

To the best of our management's awareness, there were no instances of non-compliance with laws and regulations or validated complaints regarding customer data in 2024. Also, there were no whistleblower or fraud cases in 2024.

Training	Additional information	Completion rate
Information security	Mandatory for all new employees. Rolled out in 2023 and assigned to all employees. To be repeated every year or in the event of changes or updates.	100% (180/180)
Data protection	Mandatory for all new employees. Rolled out in 2023 and assigned to all employees. To be repeated every 3 years or in the event of changes or updates.	100% (180/180)
Sustainability	Mandatory for all new employees. Rolled out in 2023 and assigned to all employees. To be repeated every 3 years or in the event of changes or updates.	100% (180/180)

Health and safety

Ensuring the health and safety of our employees is of paramount importance at Everphone. Our commitment to employee well-being and safety is embedded in both our health and safety management system and our employee Code of Conduct.

Our occupational safety management system is aligned with the German working conditions act, the "Arbeitsschutzgesetz" (ArbSchG). Quarterly compliance meetings conducted by the Health and Safety Committee serve to guarantee adherence to all regulations. In the event of inquiries or uncertainties, employees are encouraged to reach out to the Health and Safety Committee, their respective people leaders, and dedicated individuals whose contact information is available on Everphone's intranet.

Each of our locations has dedicated, trained security, first aid and firefighting personnel who can respond to immediate needs. External validation through regular assessments and audits by health and safety professionals ensures adherence to regulatory requirements.

The results are discussed in the Health and Safety Committee and, as a result, a comprehensive risk management plan is created in case improvement is needed.

The health of employees is further promoted through free preventive measures such as COVID and flu vaccinations, which are offered in our facilities through external partnerships. Moreover, our employee benefit program includes discounted access to fitness memberships. We adopt a comprehensive approach that extends beyond physical health, actively supporting employees in their mental well-being through a dedicated platform encompassing courses, training formats, and counseling services.

In 2024, Everphone documented a total of one work-related accident. Notably, the reported incident was classified as a minor accident, such as a papercut. In the last years, there have been no instances of major work-related accidents within the organization.

For 2025, we are planning training courses for first aiders, fire safety assistants and safety officers.

🤝 Partnerships

Achievements 2023

- Implemented sustainable procurement policy

GRI 102-23; GRI 102-24; GRI 102-25; GRI 103-03

For Everphone, it is essential to conduct business in a responsible and sustainable way. We expect our partners to do the same. We therefore increasingly engage with actors in our ecosystem to promote these values and create more transparency along the supply chain.

We are committed to the conventions of the International Labour Organisation (ILO) and the principles of the UN Global Compact.

Ensuring fair working conditions is anchored in the Everphone culture and is formulated within our Code of Conduct (introduced in 2023), which applies to everybody in the company.

We see fair working conditions as well as sustainable and responsible business conduct as important factors in choosing our business partners. We expect all our business partners to carry out their activities with integrity.

In particular, we expect our business partners to comply with the law that is applicable to them, e.g. the Universal Declaration of Human Rights (UDHR), including the core labor standards of the International Labor Organisation (ILO) and the laws on anti-corruption, data privacy, competition, and environmental protection.

Code of Conduct for Business Partners

Everphone designed a "Code of Conduct for Business Partners" as a control mechanism. The goal was to enforce our requirements to partner companies as described above.

Within this code, Everphone outlines requirements and principles governing its business relationships with partners, with a strong emphasis on adhering to environmental and social standards, ethical conduct, legal compliance, and upholding integrity. All newly contracted suppliers and downstream partners are requested to sign this code of conduct or to supply their own equivalent documentation.

The business partners commit to implementing the principles, comply with them, and to promote them along their own supply chain.

Signatories of the Code of Conduct for Business Partners

GRI 308-01; GRI 414-01

Number of suppliers	22
Number of downstream partners	18
Number of suppliers with a comparable Code of Conduct	3
Signed and submitted CoC or comparable documentation in relation to overall suppliers and downstream partners	90%

In this table, we refer to companies from whom we purchase smart devices such as smartphones, tablets, and laptops or to whom we sell devices.

GRI content index

The Everphone Group has reported in accordance with the GRI (Global Reporting Initiative) Standards for 2023.

GRI Standard	Content	Remark	Reference
GRI 2 General disclosures 2021			
The organization and its reporting practices			
102-01	Organizational details		About this report;
102-02	Entities included in the organization's sustainability reporting		About us
102-03	Reporting period, frequency and contact point		About this report
102-04	Restatements of information	No information needs to be restated.	
102-05	External assurance	The report was compiled by Everphone without external assurance.	About this report
Activities and workers			
102-06	Activities, value chain, and other business relationships		About us
102-07	Employees	Region not relevant since all employees of entities included in the reporting are employed in Germany. Non-guaranteed hours employees are not included, since there are none at Everphone.	
102-08	Workers who are not employees	Not relevant, since Everphone only works with a very limited number of freelancers. Everphone does not work with other workers who are not employees.	
102-09	Governance structure and composition		Sustainability at the core

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GRI Standard	Content	Remark	Reference
102-10	Nomination and selection of the highest governance body		Sustainability at the core
102-11	Chair of the highest governance body		Sustainability at the core
102-12	Role of the highest governance body in overseeing the management of impacts		Sustainability strategy; Sustainability at the core
102-13	Delegation of responsibility for managing impacts		Sustainability at the core
102-14	Role of the highest governance body in sustainability reporting		About this report
102-15	Conflicts of interest		Sustainability at the core
102-16	Communication of critical concerns	To the best of management's knowledge, no critical concerns were raised during the reporting period.	Sustainability at the core
102-17	Collective knowledge of the highest governance body		Sustainability strategy; Sustainability at the core
102-18	Evaluation of the performance of the highest governance body	Currently the highest governance body is not evaluated based on its sustainability performance.	Sustainability at the core
102-19	Remuneration policies	Confidentiality constraints due to sensitive data	
102-20	Process to determine remuneration	Confidentiality constraints due to sensitive data.	
102-21	Annual total compensation ratio	Currently the data is incomplete, but initiated a pay review to examine the differences in pay between employees.	
Strategy, policies and practices			
102-22	Statement on sustainable development strategy		An introduction by CFO Veronika von Heise-Rotenburg
102-23	Policy commitments		Sustainability strategy

GRI Standard	Content	Remark	Reference
102-24	Embedding policy commitments		Sustainability strategy
102-25	Processes to remediate negative impacts	No grievance mechanisms were installed in 2022 but will be implemented in 2023.	Sustainability strategy, Sustainability at the core
102-26	Mechanisms for seeking advice and raising concerns		Sustainability at the core
102-27	Compliance with laws and regulations		Ethics
102-28	Membership associations		External frameworks and initiatives
Stakeholder engagement			
102-29	Approach to stakeholder engagement		Sustainability at the core
102-30	Collective bargaining agreements	The Everphone Group is not bound by any collective pay agreement.	
GRI 3—Material topics 2021			
103-01	Process to determine material topics		About this report
103-02	List of material topics		About this report
103-03	Management of material topics		Sustainability strategy
GRI Standard—Material Topics 305 Emissions 2016			
305-01	Direct (Scope 1) GHG emissions		Environment
305-02	Energy indirect (Scope 2) GHG emissions		Environment
305-03	Other indirect (Scope 3) GHG emissions		Environment
305-05	Reduction of GHG emissions		Environment
306 Waste 2020			
306-01	Waste generation and significant waste-related impacts		Solution, Environment

GRI Standard	Content	Remark	Reference
306-02	Management of significant waste-related impacts		Solution, Environment
306-03	Waste generated		Environment
308 Supplier Environmental assessment 2016			
308-01	New suppliers that were screened using environmental criteria		Partnerships
403 Occupational Health and Safety			
403-01	Occupational health and safety management system		People
403-02	Hazard identification, risk assessment, and incident investigation		People
403-03	Occupational health services		People
403-04	Worker participation, consultation, and communication on occupational health and safety		People
403-05	Worker training on occupational health and safety		People
403-09	Work-related injuries		People
404 Training and Education 2016			
404-01	Average hours of training per year per employee	Everphone's training system did not track gender nor employee category in 2023.	People
404-02	Programs for upgrading employee skills and transition assistance programs		People
405 Diversity and Equal opportunity 2016			
405-01	Diversity of governance bodies and employees		People
414 Supplier Social assessment 2016			
414-01	New suppliers that were screened using social criteria		Partnerships

GRI Standard	Content	Remark	Reference
418 Customer privacy			
Occupational health and safety management system			
418-01	Substantiated complaints concerning breaches of customer privacy and losses of customer data		Ethics

Legal notices and contact details