

2025

Sustainability report

Upgrade to
a sustainable service

everbionne

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01

An introduction by our CFO and Managing Director, Veronika von Heise Rotenburg

Dear reader,

Device-as-a-Service (DaaS) keeps proving itself as a circular, sustainable way of doing business. Every device we put into service comes back to us at the end of its life, gets refurbished, and starts a new one. That's how we cut e-waste, extend device lifecycles, and help companies use fewer resources — because mobile tech carries a real environmental cost, and reducing it is worth the effort.

2025 brought three moments we're proud of. We were honored with the German Sustainability Award (Deutscher Nachhaltigkeitspreis), one of the most recognized sustainability awards in Germany. We earned an EcoVadis Silver Medal for ESG once again. And we received the myESG label from Creditreform, which makes our

sustainability performance transparent and verifiable to partners and customers.

We're not done. We keep improving how we track and report on sustainability, so we can do more — and do better.

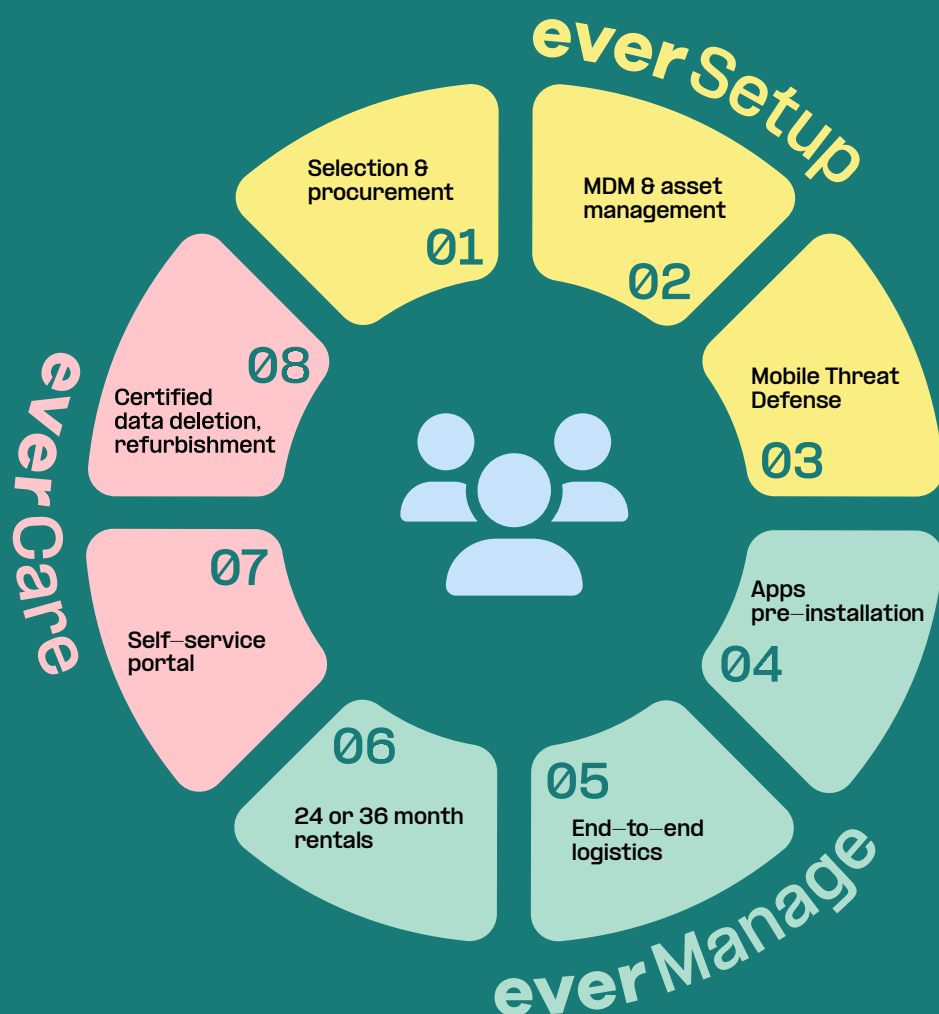
Progress comes from partnership. If you, as one of our key stakeholders, have ideas, feedback, or questions, we'd love to hear from you.

Thanks for being part of the journey.



Veronika von Heise-Rotenburg





About us

Everphone is the one-stop solution for company smartphones and tablets. As a 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 GmbH is headquartered in Berlin, Germany. The company was founded in 2016 and operates as a privately held provider of Device-as-a-Service solutions for business customers. 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 1,000 large enterprises, mid-sized companies, and public institutions. The company now employs 175 people in Berlin, Munich, and Miami.

[You can find more information on our website](#)

03

Everphone at a glance

Mission

Providing the world's best mobile device service by creating a user-centric solution that is simple, secure and sustainable.

Goal

Help clients to stop wasting IT resources on mobile device management.

Founded

2016

Employees

175

Nationalities

32

Active
Rentals

396,184

**Everphone
in numbers**

Lifecycle
Extensions

(through refurbishment)

155,182

Ecovadis
Silver medal



Company carbon
footprint 2025

10,991t CO₂e

Environmental, Social and Governance (ESG) performance summary 2025

Everphone continued to strengthen its sustainability performance across all ESG dimensions. The company focuses on measurable impact, continuous improvement, and transparency.

Key performance highlights

In 2025, Everphone transitioned its German office locations to renewable electricity. As a result, no Scope 2 emissions from purchased electricity were reported in the company's carbon footprint assessment. At the same time, increased office occupancy following a return-to-office approach contributed to higher heating-related emissions, resulting in a slight increase in combined Scope 1 and Scope 2 emissions.

Circularity	2024	2025
Active rentals	374,337	396,184
Lifecycle extensions	86,000	155,182
Refurbishment rate	99%	99%

Climate	2024	2025
Scope 1 emissions (t CO ₂ e)	46	60
Scope 2 emissions (t CO ₂ e) market based	30,19	0
Scope 3 emissions (t CO ₂ e)	7,663	10,931
Total emissions (t CO ₂ e)	7,709	10,991

Procurement	2024	2025
Supplier COC coverage	90%	95%

Ethics	2024	2025
Compliance training completion	100%	100%
Ethics incidents	0	0

About this report

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 third sustainability report published by Everphone as part of a voluntary commitment. The report is structured in alignment with our sustainability strategy which was updated in 2025.

Reporting standards

This sustainability report has been prepared with reference to the GRI Standards (2021). 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.

Unless otherwise stated, all information refers to the reporting period from 1 January to 31 December 2025 and covers Everphone's German

legal entities included in this report. The report also considers relevant disclosure expectations of the UN Global Compact, EcoVadis and CDP, where applicable.

Scope

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 Enterprise 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.

Identifying material topics

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. In determining material topics, Everphone considered both the significance of its actual and

potential impacts on the economy, environment and people, as well as the relevance of these topics to internal and external stakeholders.

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. This approach helped ensure that the selected topics reflect Everphone’s most relevant sustainability impacts and stakeholder expectations.

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

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 2026. 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 2027.

Contact: sustainability@everphone.de

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. These internationally recognised sustainability frameworks support Everphone in continuously improving its sustainability performance, enhancing transparency and accountability, and aligning its business practices with globally recognised ESG principles. Together, they provide guidance for setting priorities, measuring progress and communicating sustainability performance to stakeholders.

EcoVadis

In 2025, Everphone received its fourth EcoVadis rating and we were awarded a Silver Medal for our sustainability management system.

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,

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.



HUMAN RIGHTS



LABOUR



ENVIRONMENT



ANTI-CORRUPTION



WE SUPPORT



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.

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 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 our sustainability performance and publishing yearly results within a sustainability report, at Everphone we are upholding our commitments to the SDGs and corporate social responsibility.

Other memberships related to sustainability

Everphone is committed to environmental, social and economic sustainability and actively collaborates with external organisations to advance sustainable business practices beyond its own operations. Thus, Everphone is part of the [Ellen MacArthur 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. [Learn more.](#)

MyESG is a label from Creditreform which makes sustainability transparent and verifiable to partners and customers. [Learn more.](#)

The Bundesverband Nachhaltige Wirtschaft e. V. (German Federal Association for Sustainable Economy) promotes sustainable economy in Germany. [Learn more.](#)

In support of

**WOMEN'S
EMPOWERMENT
PRINCIPLES**

Established by UN Women and the
UN Global Compact Office



BNW

Bundesverband
Nachhaltige
Wirtschaft e.V.





Sustainability strategy

Everphone management adopted an interdisciplinary sustainability strategy in 2022, which has been regularly updated since then. The strategy provides a framework for driving Everphone's sustainability performance and includes long-term goals and concrete action plans that give direction while making progress measurable and transparent. It also gives stakeholders confidence that they can rely on Everphone as a future-focused Device-as-a-Service partner committed to sustainable business development.

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), which broadly correspond to the environmental, social and governance (ESG) dimensions commonly used in corporate sustainability reporting.



SOLUTION: We design our solutions in the most circular way possible. We think of “reusing” before recycling and disposal.
→ SDGs 9, 12



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



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



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



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



The Sustainable Development Goals (SDGs) were adopted by the United Nations in 2015 as a universal call to action to end poverty, protect the planet, and ensure that by 2030 all people enjoy peace and prosperity. The 17 SDGs are integrated—they recognize that action in one area will affect outcomes in others and that development must balance social, economic, and environmental sustainability.

Our sustainability goals

To support transparency and accountability, Everphone regularly monitors progress against selected sustainability goals. The table below provides an overview of key performance indicators linked to our sustainability strategy and highlights progress achieved between 2024 and 2025.

Progress against these sustainability goals is monitored regularly using defined key performance indicators (KPIs). The Sustainability Board reviews progress periodically and reports material developments to senior management. Where appropriate, objectives and action plans are updated to reflect changes in the business, stakeholder expectations or regulatory developments, supporting Everphone's commitment to continual improvement.

Sustainability goals	2024	2025	Status
Scope 2 emissions (t CO ₂ e) market based	30,19	0	Achieved
Supplier and partner CoC Coverage	90%	95%	In progress
Women in leadership (C level)*	17%	14,3%	In progress
Compliance training completion	100%	100%	Achieved
Maintain ISO 27001 certification	Certified	Certified	Achieved
Refurbishment rate >95%	99%	99%	Achieved
Lifecycle extensions	86.000	155.182	Significant progress

**While female representation at C-Level decreased slightly in 2025, Everphone remains committed to increasing gender diversity in leadership positions over the long term.*

07

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. Together, these policies and procedures form Everphone's ESG management framework, supporting consistent implementation, monitoring and continual improvement across all relevant business functions.

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), the Chief Financial Officer (CFO) and the Chief Operating Officer (COO). The CEO, CFO and COO together manage the Everphone Group.

The CEO, CFO and COO along with the Chief Product Officer (CPO), Chief Revenue Officer (CRO), and Chief Technical Officer (CTO) make up Everphone's C-Level. The C-Level meets 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

CRO

CPO

CTO

Risk, Privacy & Compliance
Manager



Business owner

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. Progress against sustainability objectives is reviewed regularly by the Sustainability Board and reported to senior management as part of Everphone's governance processes. Overall accountability for sustainability rests with the CFO in her role as Managing Director. She oversees the implementation of Everphone's sustainability strategy together with the Sustainability Board and ensures that significant sustainability matters are regularly communicated to the Advisory Board.

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.

Enterprise risk management

Everphone applies an integrated Enterprise Risk Management (ERM) framework to identify, assess, manage and monitor risks that may affect the company's strategic objectives, operations, compliance obligations and long-term business success.

The framework supports informed decision-making and business resilience by assigning clear responsibilities, implementing appropriate mitigation measures and conducting regular management reviews.

Environmental, Social and Governance (ESG) risks, including climate-related risks, are integrated into the Enterprise Risk Management framework. Risks are identified through management reviews, audits, employee feedback, supplier assessments, incident reporting, regulatory developments and other relevant sources. Identified risks are assessed using a defined risk

methodology, assigned to responsible risk owners and reviewed at least annually. Material risks are escalated to Executive Management and the Advisory Board in accordance with Everphone's Enterprise Risk Management Procedure.

Climate-related risks identified through the Climate Risk & Opportunity Assessment are incorporated into the Enterprise Risk Inventory and monitored alongside other strategic, operational, financial, compliance and information security risks.

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.

Feedback received through stakeholder engagement is considered during the periodic review of Everphone's sustainability priorities and contributes to the continuous development of the company's sustainability 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.



Solution

08

KPI	2024	2025
Lifecycle extensions	86,000	155,182
Refurbishment rate	99%	99%

Everphone monitors these KPIs annually to assess the effectiveness of its circular business model and to identify opportunities for further extending product lifecycles and reducing electronic waste.

Lifecycle extension is the core sustainability impact of Everphone's business model. Every additional year of device use helps maximize the value of existing resources, reduces the need for new device production, and supports the transition towards a circular economy.

Extending device lifecycles represents one of Everphone's most significant positive sustainability impacts, contributing to resource conservation, waste prevention and the reduction of lifecycle greenhouse gas emissions. By maintaining a refurbishment rate of 99% and increasing lifecycle extensions by more than 80% in 2025, Everphone continued to strengthen the positive environmental impact of its Device-as-a-Service model.

Refurbishment remains Everphone's preferred end-of-use pathway for re-

turned devices. Returned devices are subject to documented refurbishment and quality assurance processes before being reintroduced into service, ensuring product quality, data security and customer confidence while supporting Everphone's circularity objectives.

In 2025, 99% of returned devices were successfully refurbished and reintroduced into a second lifecycle. Only a very small proportion of devices could not be refurbished due to irreparable damage, theft, or customer requirements for certified destruction driven by data security or compliance considerations.

In such cases, devices are processed through certified recycling channels. This approach reflects Everphone's commitment to prioritizing reuse over recycling and maximizing circularity wherever possible.

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 one the fastest growing waste-stream globally ([UN, 2024](#)). Germans alone keep approximately 167 million old devices in their drawers ([Bitkom, 2026](#)). 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.

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 customers make more informed decisions based on product-specific carbon footprint information. 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 and 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, Everphone focuses on extending the life cycle of devices through refurbishment. Returned devices undergo a documented inspection process carried out by Everphone's refurbishment partner, including technical and visual assessment as well as certified data erasure.

Devices that meet the required quality standards are refurbished and prepared for a second life, while only devices that are technically or economically unsuitable for refurbishment are recycled. In 2025, 99% of returned devices were successfully refurbished, reducing the share of devices requiring recycling to just 1%, compared with 2% in 2022. Refurbished devices are then reused either within Everphone's customer base or through approved reuse channels.

**This is how much
e-waste was produced
worldwide in 2023**

worldwide

61.3 million tonnes

per person

8kg



Life cycle extension through refurbishment for 99 percent of returned devices

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. Where refurbishment is not possible, Everphone maximises material recovery through certified recycling partners in accordance with applicable legal and environmental requirements.

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,

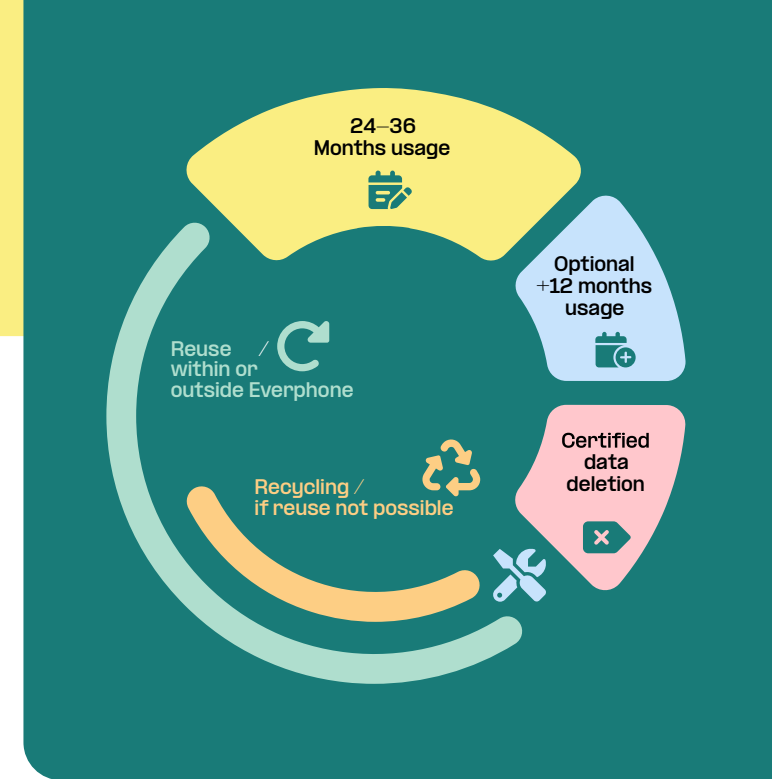
- the customer requires us to destroy the device due to internal data safety policies.

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.

Everphone continuously develops its service offering to further improve circularity, resource efficiency and customer sustainability outcomes throughout the device lifecycle.

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. Rental prolongation supports Everphone's objective of maximising the useful life of electronic devices before replacement becomes necessary

and contributes to reducing demand for newly manufactured devices. 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 customers to extend the useful life of their devices, Everphone plants 30 trees for each rental prolongation. The tree planting initiative is implemented through an external partner, and customers receive certificates documenting the trees planted as part of their rental

prolongation. To further enhance transparency, Everphone partnered with Veritree, enabling customers to track and verify the impact of the tree planting initiative.

Everphone continues to increase the availability of refurbished devices within its service offering. Refurbished devices are offered where operationally feasible and customer requirements allow, supporting the company's objective of extending device lifecycles, strengthening circularity 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

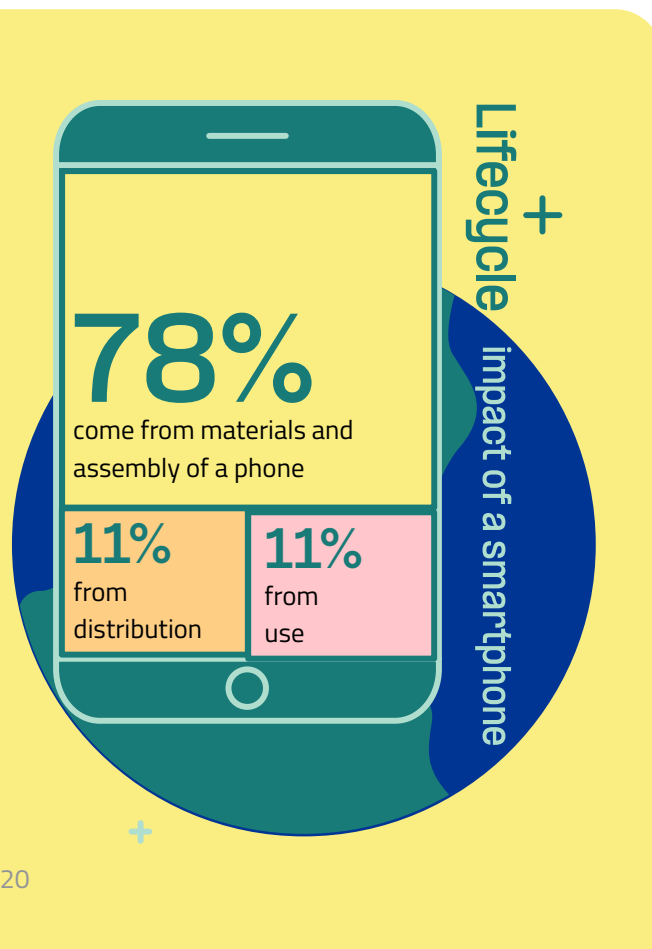
Refurbished devices were integrated seamlessly into the company's internal device catalogue, allowing employees to choose between a refurbished premium device and a new entry-level device, both within the same rental pricing tier.

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

The case study demonstrates how circular business models can simultaneously deliver environmental benefits, economic value and a positive user experience.



Reducing environmental impacts through circularity and continuous improvement is a guiding principle for Everphone and forms an integral part of the company's sustainability strategy. As a Device-as-a-Service provider, Everphone's environmental footprint is primarily associated with the procurement, transportation, refurbishment and use of electronic devices throughout their lifecycle. To address these impacts, the company follows a hierarchy of avoiding, reducing and, where appropriate, compensating greenhouse gas emissions while continuously improving the circularity of its business model.

Everphone works closely with customers, suppliers and other business partners to increase transparency across the value chain, enabling more effective management of environmental impacts and supporting informed decision-making. Environmental performance is monitored through defined KPIs, which are reviewed annually as part of Everphone's environmental management process.

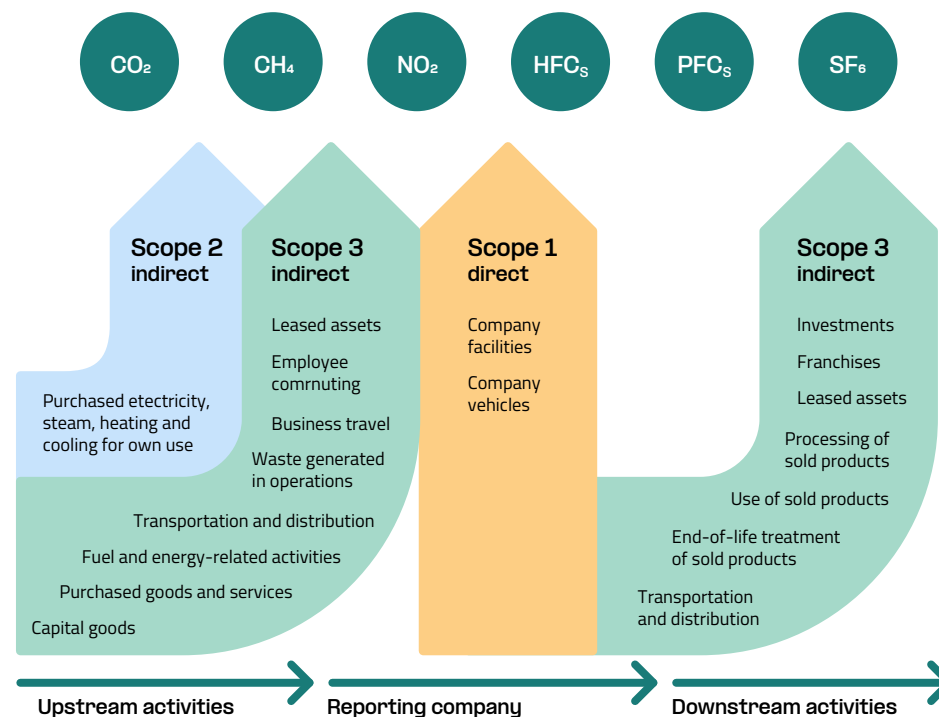
Company emissions

Everphone annually assesses its corporate carbon footprint with the support of First Climate, an independent external climate consultancy, in accordance with the Greenhouse Gas Protocol (GHG Protocol). The results are used to identify emission hotspots, evaluate the effectiveness of existing measures, and define targeted actions to continuously improve the company's environmental performance.

The assessment is based on the GHG Protocol Corporate Accounting and Reporting Standard, the internationally recognised framework for green-

house gas accounting and reporting. Under the GHG Protocol, emissions are classified into three scopes: Scope 1 (direct emissions), Scope 2 (indirect emissions from purchased energy), and Scope 3 (all other indirect emissions occurring across the value chain).

- 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.



- 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 2025 amount to **10.991 t CO₂e**.

In the process of calculating the emissions of the three scopes, all relevant greenhouse gases, as stated in the IPCC Assessment Report, were taken into account. In detail, the gases carbon dioxide (CO₂), methane (CH₄), hydrofluorocarbons (HFC), perfluorocarbons (PFC), sulfur hexafluoride (SF₆), and nitrogen trifluoride (NF₃) were included. As several different gases are included, they are converted to CO₂ equivalents (CO₂e) as a basic unit and multiplied by their global warming potential (GWP) to create comparability.

The table on the right 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 2025 with 2024 and 2023:

Scope according to GHG Protocol	Scope 1 (CO ₂ e)	Scope 2 (CO ₂ e)	Scope 3 (CO ₂ e)	Total (CO ₂ e)
2023	29	36	10,141	10,206
2024	46	30	7,663	7,739
2025	60	0	10,931	10,991

Scope	Greenhouse gas emissions by category	2025 emissions in t CO ₂ e	2025 emissions in percent
1.1	Stationary combustion	51	0.46%
1.2	Purchased electricity	9	0.08%
3.1	Purchased goods and services	433	3.94%
3.2	Capital goods	8,289	75.42%
3.3	Fuel- and energy-related activities	8	0.07%
3.4	Upstream transportation and distribution	64	0.58%
3.5	Waste generated in operations	3	0.03%
3.6	Business travel	60	0.55%
3.7	Employee commuting (incl. home office)	31	0.28%
3.13	Downstream leased assets (as lessor)	2,042	18.58%

Scope 3 emissions account for the vast majority of Everphone's carbon footprint and are primarily driven by Capital Goods and Downstream Leased Assets. This is inherent to Everphone's Device-as-a-Service model, which manages large volumes of electronic devices throughout their lifecycle.

As the scale of operations grows, absolute Scope 3 emissions may increase due to the larger number of devices entering and remaining within the service ecosystem. For this reason, Everphone complements carbon footprint reporting with circularity performance indicators, including refurbishment rates, lifecycle extensions, and device reuse.

A significant development in 2025 was the transition to renewable electricity across Everphone's German office locations. While Scope 2 emissions were reduced to zero, increased office occupancy contributed to higher heating-related Scope 1 emissions.

In 2025, Everphone maintained a refurbishment rate of 99% and increased lifecycle extensions by more than 80%, demonstrating its ability to maximize the useful life of devices and reduce the demand for newly manufactured products. These indicators represent key measures of Everphone's positive environmental impact and support the company's long-term ambition to advance a circular economy.

Logistics

A significant part of Everphone's operations involves shipping devices directly to employees of our business customers. As a Device-as-a-Service provider, efficient logistics are an integral part of our business model and enable us to manage device lifecycles, returns, refurbishment, and redistribution at scale.

To minimize the environmental impact of these activities, Everphone prioritizes lower-emission transport solutions and continuously evaluates

opportunities to improve sustainability across its logistics network. While transportation is an essential component of our service, our primary focus is on avoiding and reducing emissions wherever possible.

Everphone continuously seeks to reduce emissions at source by optimizing logistics processes, consolidating shipments whenever feasible, and reducing unnecessary transport movements. By bundling devices and improving shipment efficiency, we aim to lower the overall carbon footprint associated with device distribution, returns, and refurbishment activities.

For the majority of customer shipments and all shipments to grading and recommerce partners, Everphone utilizes DHL GoGreen services. Through this program, transport-related emissions are compensated by supporting certified climate protection projects worldwide.

While compensation mechanisms remain an important element of our logistics strategy, Everphone's long-term approach is centered on increasing operational efficiency, reducing transport-related emissions, and supporting a more sustainable and circular device ecosystem.

Employees

Employee engagement plays an important role in Everphone's environmental strategy. Employees are encouraged to actively contribute to the company's sustainability goals and to identify opportunities for improving environmental performance in their daily work. Suggestions for environmental improvements can be raised directly with the sustainability team, fostering a culture of continuous improvement and shared responsibility.

Environmental and social responsibility are embedded in Everphone's Employee Code of Conduct, which all employees are required to acknowledge as part of their employment. The Code of Conduct reflects Everphone's commitment to responsible business practices and supports the integra-

tion of sustainability considerations into everyday decision-making.

Employee mobility represents one of the environmental impact areas directly influenced by individual behaviour. To support more sustainable commuting choices, Everphone offers a flexible monthly mobility budget that can be used for public transportation and other sustainable mobility solutions. The company actively promotes low-emission travel alternatives and encourages employees to consider environmental impacts when planning their journeys.

In addition to daily commuting, business travel is continuously reviewed and optimized. The adoption of digital collaboration and communication tools has significantly reduced the need for travel, helping to avoid emissions while maintaining effective collaboration across teams and locations. Where business travel is necessary, employees are encouraged to select lower-emission transport options, particularly rail travel. To further support sustainable mobility, Everphone provides a BahnCard 100 to employees with frequent travel requirements.

Everphone does not operate a company car fleet. Through sustainable mobility programs, travel policies, and digital collaboration tools, the company seeks to reduce employee-related emissions while promoting environmentally responsible behaviour across the organization.

Emission reduction targets and progress

Everphone is committed to continuously reducing the environmental impact of its operations while maximizing the positive effects of its circular Device-as-a-Service business model. The company has established a combined Scope 1 and Scope 2 greenhouse gas emissions reduction target. Building on the 2024 baseline of 76.19 tCO₂e, Everphone aims to reduce combined Scope 1 and Scope 2 emissions to 60.00 tCO₂e by 2030, representing a reduction of approximately 21%. Progress towards this target is reviewed annually and supported through energy efficiency measures, the procurement of renewable electricity where feasible, continuous optimisation of operations, and ongoing improvements in emissions data quality.

As Scope 3 emissions are largely driven by business growth and the company's Device-as-a-Service model, Everphone does not consider absolute emissions alone to be a meaningful indicator of environmental performance. Instead, the company complements greenhouse gas reporting with circularity-related performance indicators, including refurbishment rates, lifecycle extensions, and active rentals, to assess the effectiveness of its sustainability strategy.

KPI	2024	2025
Active Rentals	374,337	396,184
Lifecycle extensions	86,000	155,182
Refurbishment	99%	99%

The scale of Everphone’s circular business model is reflected in the nearly 400,000 active rentals managed during 2025. During the same year, 155,182 devices were given an extended lifecycle through refurbishment and continued use, reducing the need for newly manufactured replacement devices and supporting resource conservation.

Maintaining a refurbishment rate of 99% demonstrates Everphone’s commitment to maximizing device recovery and reuse. Only a very small proportion of devices cannot be refurbished due to irreparable technical damage, theft, loss, or specific customer requirements for secure destruction.

The increase in lifecycle extensions from 86,000 in 2024 to 155,182 in 2025 represents a year-on-year increase of more than 80%, demonstrating the growing impact of Everphone’s circular business model. Together with the company's

operational Scope 1 and Scope 2 reduction target, these circularity indicators provide a comprehensive view of Everphone's environmental performance and its contribution to reducing the overall environmental footprint of electronic devices.

Carbon reduction approach

Everphone follows an avoidance, reduction, and compensation approach to emissions management. As a Device-as-a-Service provider, the majority of the company's emissions originate from Scope 3 categories associated with Capital Goods and Downstream Leased Assets. Consequently, Everphone focuses on circularity as its primary lever for reducing environmental impacts and decoupling business growth from resource consumption.

Key reduction measures include:

- Extending device lifecycles through refurbishment and reuse.
- Increasing the availability and adoption of refurbished devices within the service portfolio.
- Optimizing logistics and transportation processes to improve efficiency and reduce emissions.
- Reducing packaging materials and improving packaging efficiency.

- Promoting sustainable mobility solutions and lower-emission travel options for employees.
- Strengthening supplier engagement on environmental and sustainability-related topics.
- Continuously improving emissions transparency and data quality across the value chain.

Progress is reviewed annually through Everphone's carbon footprint assessment process.

By combining emissions management with a circular business model, Everphone aims to decouple environmental impact from business growth and create long-term environmental value through resource efficiency, device reuse, and lifecycle extension.

Environmental objectives

The following environmental objectives guide Everphone's continuous improvement of its environmental performance and support the further development of its circular business model:

- Maintain refurbishment rates above 95% to maximize device recovery and reuse.
- Increase the availability and accessibility of refurbished devices within the service portfolio.

- Further improve emissions transparency and data quality across the value chain.
- Expand circular device offerings and reuse pathways to support resource efficiency.
- Maintain zero Scope 2 emissions from purchased electricity through the continued use of renewable electricity.
- Continuously improve operational carbon efficiency through circularity, logistics optimization, and sustainable mobility measures.

These objectives are reviewed regularly and support Everphone's long-term ambition to strengthen circularity, reduce environmental impacts, and continuously improve sustainability performance across its operations and value chain.



Waste management and resource efficiency

As a Device-as-a-Service provider, Everphone seeks to minimize waste generation throughout its operations while promoting circularity and responsible resource management.

The most recent complete waste data available relates to the 2024 reporting period.

Waste Category	2024(KG)
Residual & Plastic Waste	7,400
Carboard & Paper Waste	33,000
Total Waste	40,400

Waste volumes are calculated using conversion factors published by the Bavarian State Office for Statistics and are fully incorporated into Everphone's annual carbon footprint calculation.

Everphone continues to prioritize waste prevention and material efficiency across its operations. Several initiatives have been implemented to reduce packaging-related waste and increase the use of more sustainable materials, including

- the elimination of single-use plastics from packaging since 2022,

- the use of recyclable paper-based and biodegradable packaging materials,
- the introduction of optimized packaging sizes to reduce material consumption and transportation impacts, and
- continuous collaboration with suppliers and logistics partners to improve packaging efficiency and increase the use of recycled materials.

As part of its circular business model, Everphone prioritizes refurbishment and reuse before recycling. By maintaining a refurbishment rate of 99%, Everphone prevents the vast majority of returned devices from entering the waste stream and maximizes the productive use of existing resources.

In 2025, 99% of returned devices were successfully refurbished and reintroduced into a second lifecycle. Only a very small proportion of devices could not be refurbished due to irreparable damage, theft, or customer requirements for certified destruction driven by data security or compliance considerations. In such cases, devices are pro-

cessed through certified recycling channels.

This approach reflects Everphone's commitment to prioritizing reuse over recycling and maximizing circularity wherever possible. In 2025, Everphone increased lifecycle extensions from 86,000 to 155,182 devices, representing an increase of 80.4% compared to the previous year. By extending device lifecycles and keeping products in use for longer, Everphone reduces the demand for newly manufactured devices, conserves valuable resources, and contributes to the prevention of electronic waste.

Looking ahead, Everphone is further strengthening its waste data collection and performance monitoring processes. Updated waste data for 2025 will be incorporated into future reporting cycles as part of the company's ongoing efforts to improve environmental transparency, resource efficiency, and long-term waste reduction performance.

The company remains committed to reducing waste generation, improving material efficiency, and supporting the transition towards a more circular economy.



10

People are at the heart of Everphone’s success. We are committed to creating a workplace that enables employees to develop, perform, and thrive while contributing to our mission of extending device lifecycles and reducing electronic waste.

Through investments in employee development, leadership, diversity and inclusion, health and safety, and employee well-being, Everphone seeks to foster a supportive, inclusive, and high-performing work environment. The following sections provide an overview of our key people-related initiatives, performance indicators, and progress throughout 2025.

Everphone employed 175 people at the end of 2025 (2024: 181). During 2025, the company welcomed 55 new employees, compared to 34 in 2024. Employee turnover decreased from 28.9% in 2024 to 16.8% in 2025, indicating improved workforce stability and employee retention. Everphone remains committed to attracting, developing, and retaining talent through employee engagement, leadership development, learning opportunities, and employee well-being initiatives.

Our people

We believe that a strong and inclusive workplace culture is essential for long-term business performance, innovation, and sustainable growth. Our employees drive the development of our circular business model and play a key role in delivering value to our customers, partners, and society.

KPI	2024	2025
Employees	181	175
Employee turnover	28,9%	16,8%
Female employees	36,2%	37,1%
Women in C level	17%	14,3%
Compliance training completion	100%	100%
Nationalities represented	38	32
Average employee tenure (years)	2,38	2,88
IT security training completion	100%	100%
Data protection training completion	100%	100%
Sustainability training completion	100%	100%
Workplace incidents	1	2
Serious injuries	0	0
Fatalities	0	0
Average sick days per employee	N/A	11

Our culture is guided by a set of core values that shape daily decision-making and collaboration across the organization: Radical Candor, Extreme Ownership, Output over Input, No Politics – No Ego, and Make Mistakes and Learn. These principles foster accountability, continuous learning, transparency, and a high-performance culture built on trust and mutual respect.

To further strengthen our employee experience, Everphone established its Employer Value Proposition (EVP) in 2023. The EVP reflects our commitment to creating an environment in which employees can develop professionally and personally while contributing to a meaningful purpose.

At Everphone, employees are encouraged to bring their authentic selves to work and to actively shape both their own development and the future of the company. We are committed to providing equal opportunities, supporting individual growth, and creating an inclusive workplace that values diverse perspectives, backgrounds, and experiences.

Learning and development are important components of our people strategy. Through initiatives such as the Everphone Learning Academy, employees have access to training opportunities that support both professional growth and the development of future skills. Continuous learning is encouraged at all levels of the organization.

Our purpose-driven business model also contributes to employee engagement. By extending device lifecycles and reducing electronic waste through our circular Device-as-a-Service model, employees contribute directly to a mission that combines economic success with positive environmental impact.

Everphone supports employee wellbeing through a range of benefits designed to promote work-life balance, flexibility, and sustainable mobility. These include 30 days of annual leave, subsidized public transportation, flexible employee benefits, modern digital workplace tools, and access to learning and development resources.

We remain committed to fostering an inclusive, supportive, and purpose-driven workplace where employees can grow, contribute, and thrive.

Employee engagement, performance and development

Employee engagement and effective leadership are important drivers of organizational performance, employee well-being, and sustainable business success. Everphone regularly gathers employee feedback to better understand employee experiences and identify opportunities for continuous improvement.

In 2024, leadership effectiveness was identified as an important focus area through the company's employee engagement survey. To gain

Workforce profile	2024	2025
Employees	181	175
Employee turnover	28,9%	16,8%
Female employees	36,2%	37,1%
Women in C level	17%	14,3%
Compliance training completion	100%	100%
Nationalities represented	38	32
Average employee tenure (years)	2,38	2,88

deeper insights into the relationship between employees and their direct managers, employees were asked to evaluate management support, leadership behavior, and employee well-being.

In 2025, 79% of employees reported receiving the support they need to perform their jobs effectively, 73% viewed their manager as a positive role model, and 80% reported that their manager responds to their ideas and concerns.

These results highlight the important role managers play in fostering a supportive, inclusive, and people-centered work environment. Everphone considers leadership development a key contributor to employee engagement, organizational resilience, and long-term business success.

Leadership Ask Me Anything (LAMA) sessions continue to strengthen transparency and open communication across Everphone. During the reporting period, employees had direct access to the CEO and CFO through company-wide sessions that enabled open dialogue on company strategy, business performance, organisational developments and future priorities. These interactive formats reinforce Everphone's commitment to transparency, accessibility and employee participation.

KPI	2024	2025
Employees reporting that their manager provides the support needed to perform their job	90,16%	79%
Employees viewing their manager as a positive role model	85,84%	73%
Employees reporting that their manager responds to their ideas and concerns	N/A	80%
Average training hours per employee	21	24

Everphone will continue to invest in leadership development, employee engagement initiatives, and open communication formats to strengthen trust, collaboration, and employee experience across the organization. Feedback gathered through these formats is considered in the continuous development of Everphone's people practices and workplace culture.

Diversity, equity and inclusion

Diversity, equity, and inclusion are integral components of Everphone's culture and people strategy. We are committed to providing equal opportunities for all employees and creating an environment where individuals can contribute, develop, and succeed regardless of their background, identity, or personal characteristics.

At Everphone, we value the diverse experiences, perspectives, and skills that our employees bring to the organization. We believe that diverse teams foster innovation, strengthen decision-making, and contribute to a more inclusive and resilient workplace. Our objective is to create a working environment in which every employee feels respected, valued, and empowered to contribute their full potential.

The principles of diversity, inclusion, equal opportunity, and mutual respect are embedded in Everphone's Code of Conduct and apply to all employees across the organization. We expect all

KPI	2024	2025
Employees covered by the Code of Conduct	100%	100%
Commitment to UN Women's Empowerment Principles (WEPs)	Yes	Yes

employees to treat one another with dignity and respect and to actively contribute to an inclusive workplace culture.

In 2025, women represented 37.1% of Everphone's total workforce and 14.3% of C-Level positions. Everphone remains committed to increasing gender diversity across all levels of the organization and fostering an inclusive workplace where diverse perspectives contribute to innovation, business performance, and long-term success.

To further strengthen our commitment, Everphone supports the United Nations Women's Empowerment Principles (WEPs). Through this commitment, we seek to promote gender equality, support equal opportunities, and continuously advance diversity and inclusion across the organization.



“

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.

”

Sadraqi de Azevedo-Schiffer, Co-Lead LGBTQIA+ ERG.

Fostering gender diversity through inclusive hiring practices

Promoting equal opportunities and increasing gender diversity remain important priorities within Everphone's people strategy. We recognize that diverse teams contribute to stronger decision-making, greater innovation, and long-term business success. As part of our commitment to building a more inclusive workplace, we continue to strengthen practices that support equal access to career opportunities and reduce potential barriers throughout the recruitment process.

To attract a broader and more diverse talent pool, Everphone has reviewed and refined its recruitment approach with a focus on inclusivity and fairness.

1. Inclusive and gender-sensitive job design

Job descriptions and recruitment materials are regularly reviewed to ensure inclusive language and balanced representation. Particular attention is paid to avoiding biased wording and presenting role requirements in a way that encourages applications from a diverse range of candidates. We aim to create an environment in which all qualified candidates feel represented and welcomed.

2. Structured and objective recruitment processes

To promote equal opportunities throughout the hiring process, Everphone applies structured recruitment practices that support objective decision-making. Standardized interview formats, clearly defined evaluation criteria, and trans-

parent selection processes help reduce the risk of unconscious bias and contribute to a fair and consistent candidate experience.

3. Building a diverse talent pipeline

These initiatives form part of Everphone's broader ambition to strengthen diversity across all levels of the organization, including leadership positions. By fostering an inclusive recruitment process and promoting equal opportunities, we aim to create a sustainable talent pipeline that reflects a broad range of perspectives, experiences, and backgrounds.

Everphone remains committed to continuously reviewing and improving its recruitment practices to support diversity, inclusion, and equal opportunity throughout the employee lifecycle

Employee Resource Groups (ERGs)

Employee Resource Groups (ERGs) are an important element of Everphone's commitment to fostering an inclusive and supportive workplace culture.

ERGs are voluntary, employee-led networks that provide opportunities for employees to connect, share experiences, promote awareness, and contribute to a more diverse and inclusive working environment.

Everphone actively supports employee participation in ERGs and provides organizational support through the People & Culture team to facilitate initiatives, events, and awareness activities. These groups help strengthen employee engagement, encourage open dialogue, and create spaces where employees can support one another and contribute to a sense of belonging across the organization.

LGBTQIA+ ERG

This ERG promotes awareness, inclusion, and support for LGBTQIA+ employees and allies across Everphone. Through education, storytelling, and community-building activities, the group contributes to a workplace culture where all employees feel respected, valued, and able to bring their authentic selves to work.

In 2024, the ERG launched the "Profiles" video

series in collaboration with the Marketing team. The initiative highlighted personal stories and experiences of Everphone employees, demonstrating how diverse backgrounds and lived experiences contribute to both individual development and organizational success. The campaign was shared across Everphone's communication channels, including LinkedIn, helping to raise awareness of inclusion and diversity topics both internally and externally.

Employee Resource Groups remain an important platform for employee participation and contribute to Everphone's broader efforts to foster diversity, equity, inclusion, and a strong sense of belonging throughout the organization.

Female Empowerment ERG

Established in 2022, the Female Empowerment ERG supports Everphone's commitment to diversity, inclusion, and equal opportunities. The group provides a platform for employees and allies to exchange experiences, promote awareness, and contribute to initiatives that support the development and empowerment of women both within and beyond the organization.

The ERG is guided by the belief that empowering women and girls contributes to a more inclusive workplace, stronger communities, and sustainable long-term success. Through internal and external initiatives, the group seeks to encourage

learning, professional development, and greater representation of women across different fields and career paths.

One of the highlights of 2025 was Everphone's participation in Girls' Day, where twelve students were given the opportunity to gain practical insights into logistics operations, a field that remains traditionally male-dominated. The initiative was led by Everphone's Head of Logistics and provided participants with hands-on exposure to operational processes and career opportunities within the sector.

Another highlight was an interactive workshop hosted by Everphone's Product Owner, who shared insights into product development, career growth, and professional experiences. Through initiatives such as these, the Female Empowerment ERG aims to inspire young women, promote equal opportunities, and contribute to a more diverse future workforce.





The Female Empowerment ERG remains an important element of Everphone's diversity and inclusion efforts and supports the company's broader objective of fostering an inclusive workplace where all employees can develop and thrive.

Health and safety

Employee health, safety and well-being remain fundamental priorities for Everphone and form an integral part of our people strategy and corporate governance framework. Our commitment is embedded in internal policies, including our Health and Safety Framework and the Employee Code of Conduct.

Everphone's occupational health and safety management is aligned with the requirements of the German Occupational Health and Safety Act (Arbeitsschutzgesetz – ArbSchG) and is subject to continuous review to ensure compliance with all applicable legal requirements. The Health and Safety Committee plays a central role in monitoring workplace health and safety performance, evaluating risks, and defining appropriate preventive measures. Employees are encouraged to actively contribute to a safe working environment and may raise concerns through the committee, their managers, or designated contacts available via the company intranet.

To ensure preparedness across all locations, Everphone maintains trained first aiders, fire safety assistants, and emergency response personnel. In addition, independent assessments by external health and safety experts support the continuous improvement of our safety management practices and risk mitigation measures. Findings from these reviews are incorporated into our risk management processes and used to strengthen workplace safety standards.

Recognizing the evolving nature of modern workplaces, Everphone continues to expand its focus on employee well-being. Preventive health initiatives, vaccination programs, discounted fitness offerings, and access to dedicated mental health and well-being resources are available to support employees both professionally and personally. These measures are designed to promote physical health, mental resilience, and overall employee well-being.

In 2025, Everphone recorded two minor workplace incidents and no serious injuries. While the number of minor incidents increased slightly compared to 2024, no major workplace accidents or fatalities were recorded during the reporting period. The company continues to focus on preventive measures, employee awareness, and continuous improvement of its health and safety management system.

KPI	2024	2025
Workplace incidents	1	2
Serious injuries	0	0
Fatalities	0	0
Average sick days	N/A	11
Trained first aiders available at all locations	Yes	Yes
Trained fire safety personnel available at all locations	Yes	Yes



Looking ahead, Everphone will continue to invest in health and safety training, awareness initiatives, and employee well-being programs. Additional training for first aiders, fire safety assistants, and safety officers will further strengthen our safety culture and support a healthy, safe, and inclusive workplace for all employees.

Sustainable mobility and employee well-being

Employee well-being is an important component of Everphone's people strategy. We believe that supporting the physical, mental, and professional well-being of our employees contributes to long-term engagement, resilience, and organizational performance.

Everphone offers a range of benefits designed to promote work-life balance, flexibility, and employee well-being. Employees benefit from 30 days of annual leave, flexible employee benefits, modern digital workplace tools, and access to learning and development resources. In addition, employees have access to dedicated mental health and well-being resources, including training content, counseling services, and preventive health initiatives.

Recognizing the importance of preventive healthcare, Everphone regularly supports employee health through initiatives such as vaccination programs, health awareness activities, and dis-

counted fitness offerings. These measures are intended to support both physical and mental well-being while fostering a healthy workplace culture.

Employee mobility represents one of the environmental impact areas directly influenced by individual behavior. To support more sustainable commuting choices, Everphone offers a flexible monthly mobility budget that can be used for public transportation and other sustainable mobility solutions.

In addition to daily commuting, Everphone continuously reviews and optimizes business travel practices. The use of digital collaboration and communication tools has significantly reduced the need for travel, helping to avoid emissions while maintaining effective collaboration across teams and locations. Where business travel is necessary, employees are encouraged to choose lower-emission transport options, particularly rail travel.

To further support sustainable mobility, Everphone provides a BahnCard 100 to employees with frequent travel requirements. Everphone does not operate a company car fleet and actively promotes environmentally responsible travel choices through its mobility programs and travel policies.

KPI	2024	2025
Mobility budget available to employees	Yes	Yes
Public transport support	Yes	Yes
BahnCard 100 for frequent business travelers	Yes	Yes
Fitness and well-being programs available	Yes	Yes
Mental health support available	Yes	Yes
Trained fire safety personnel available at all locations	Yes	Yes

By combining employee well-being initiatives with sustainable mobility programs, Everphone seeks to create a workplace that supports both employee health and environmental responsibility while contributing to a positive employee experience.

The KPIs below summarize key indicators related to ethics, compliance, information security, and data protection. Together, they demonstrate the effectiveness of Everphone's governance framework, training programs, and compliance management processes during the reporting period.

Ethics & compliance overview

Ethical business conduct, compliance, and information security are fundamental to Everphone's long-term success and the trust placed in us by our customers, employees, and business partners. Our approach is guided by a comprehensive governance framework that promotes integrity, transparency, accountability, and responsible decision-making across all areas of the business.

Everphone's Ethics & Compliance framework is built upon our Code of Conduct, mandatory compliance training, information security and data protection standards, and established reporting

mechanisms for concerns and potential violations. Through continuous monitoring, employee awareness initiatives, and strong governance structures, we seek to uphold the highest standards of ethical behavior while ensuring compliance with applicable laws, regulations, and industry best practices.

In 2025, Everphone maintained a 100% completion rate for mandatory compliance training, continued its ISO 27001-certified information security management approach, and recorded no confirmed cases of corruption, fraud, discrimination, or other significant compliance violations.

KPI	2024	2025
Compliance training completion	100%	100%
IT security training	100%	100%
Data protection training	100%	100%
Sustainability training	100%	100%
Reportable data privacy incidents	0	0
Confirmed corruption cases	0	0
Confirmed fraud cases	0	0
Whistleblower cases	0	0
Employees covered by Code of Conduct	100%	100%
ISO 27001	certified	certified

Code of Conduct and ethical business practices

Integrity, transparency, and accountability are fundamental principles of Everphone's corporate culture and business operations. Our Code of Conduct reflects our commitment to ethical business practices, sustainability, diversity, inclusion, and responsible corporate behavior.

The Code of Conduct incorporates Everphone's core values and provides guidance for employees, managers, and business partners. It establishes clear expectations regarding professional conduct, compliance with applicable laws and regulations, respect for human rights, fair treatment, anti-corruption, data protection, environmental responsibility, and responsible decision-making.

By promoting a culture of integrity and accountability, the Code of Conduct supports Everphone's objective of creating long-term value for employees, customers, partners, and society. All employees are required to acknowledge and comply with the Code of Conduct as part of their employment.

To reinforce ethical behavior, Everphone complements its Code of Conduct with mandatory compliance training, information security and data protection awareness programs, and reporting channels for concerns related to misconduct or potential violations.

In 2025, Everphone maintained a 100% completion rate for mandatory compliance training and recorded no confirmed cases of corruption, fraud, discrimination, or other significant compliance violations.

Everphone remains committed to continuously reviewing and further developing its Code of Conduct to ensure alignment with evolving regulatory requirements, stakeholder expectations, and best practices in corporate responsibility.

Everphone maintains a confidential whistleblower reporting mechanism that enables employees and external stakeholders to report suspected misconduct, legal violations or unethical behaviour. Reports are handled confidentially in accordance with the Whistleblower Procedure and are investigated by the Privacy, Risk & Compliance function. Retaliation against individuals raising concerns in good faith is strictly prohibited. Identified issues are documented, investigated and, where necessary, followed by corrective actions and management review.

Information security and data protection

Information security, data protection, and confidentiality are fundamental to Everphone's business model and the trust placed in us by our customers, employees, and business partners. Protecting personal and business-critical information is a key element of our governance and risk management approach.

Everphone is committed to complying with applicable data protection laws and regulations, including the European Union General Data Protection Regulation (GDPR). Our data protection framework is designed to safeguard personal data, ensure secure information processing, and support the responsible handling of customer and employee information.

To strengthen data security and operational resilience, Everphone maintains an Information Security Management System (ISMS) certified according to ISO 27001. The certification provides a structured framework for managing information security risks, protecting confidential information, and continuously improving security controls across the organization.

Customer and business data are hosted within the European Union, with core systems operating on Google Cloud Platform infrastructure located in Belgium. In line with our commitment to data

protection and digital sovereignty, Everphone continues to prioritize EU-based service providers and subcontractors wherever feasible.

Everphone’s information security framework is supported by documented policies, procedures, and governance processes covering data protection, information security, confidentiality, and regulatory compliance. Key documents include the Everphone Code of Conduct, the Data Protection Policy, and mandatory employee training materials related to GDPR and information security.

To ensure effective implementation, Everphone has established processes for identifying, reporting, and managing information security and data protection incidents. Employee awareness is strengthened through mandatory training programs and continuous communication of security-related responsibilities.

The company utilizes dedicated governance, risk, and compliance management tools to support its Information Security Management System, maintain ISO 27001 compliance, manage documentation, and monitor responsibilities and control activities. In addition, a dedicated privacy management solution supports compliance with applicable data protection requirements.

Training	Completion rate 2024	Completion rate 2025
IT Security	100%	100%
Data Protection	100%	100%
Sustainability	100%	100%

Information security and data protection are further reinforced through mandatory compliance training, regular risk assessments, continuous monitoring activities, and clearly defined governance structures. Through these measures, Everphone aims to maintain the highest standards of information security, safeguard stakeholder data, and preserve the trust of customers, employees, and business partners.

Employee awareness and continuous learning are essential components of Everphone’s compliance, information security, and sustainability programs. All employees are required to complete mandatory training programs covering information security, data protection, and sustainability. These trainings are regularly updated to reflect changes in legislation, emerging risks, and internal policies and include knowledge assessments

to ensure understanding and effective application of key requirements.

In addition to company-wide training programs, Everphone conducts targeted awareness sessions and communications addressing specific privacy, security, and compliance topics relevant to individual departments and functions.

Monitoring, audits and compliance performance

Everphone continuously monitors the effectiveness of its compliance, information security, and data protection framework through regular reviews, audits, and control activities.

As part of its Information Security Management System (ISMS), Everphone establishes an annual audit and testing plan that includes regular security assessments and penetration tests. These

tests are conducted to evaluate the security of system components, networks, and software applications, helping to identify vulnerabilities and ensure the effectiveness of existing security controls. In addition, ad-hoc assessments may be performed to address significant changes in services, infrastructure, or business processes.

To support compliance with applicable data protection requirements, including the General Data Protection Regulation (GDPR), Everphone regularly conducts privacy and compliance assessments. These reviews are carried out by the Privacy, Risk and Compliance function in collab-

oration with an external Data Protection Officer. The objective is to identify potential gaps, assess risks, and implement corrective measures where necessary.

Through these monitoring and assurance activities, Everphone seeks to continuously improve its governance framework, strengthen risk management practices, and maintain a high level of compliance across the organization.

To the best of management’s knowledge, there were no confirmed instances of non-compliance with laws and regulations, no validated customer

data complaints, and no reportable data privacy incidents during the reporting period. Furthermore, no whistleblower or fraud cases were recorded in 2025.

KPI	2025
Confirmed cases of non-compliance with laws and regulations	0
Validated customer data complaints	0
Whistleblower cases	0
Fraud cases	0
Reportable data privacy incidents	0





Responsible partnerships and sustainable procurement

12

Everphone's sustainability ambitions extend beyond its own operations and include the broader value chain. As a Device-as-a-Service provider operating within the global electronics industry, we recognize the importance of working with suppliers, logistics providers, refurbishment partners, and other business partners who share our commitment to ethical business conduct, human rights, environmental responsibility, and regulatory compliance.

Through responsible sourcing practices, supplier engagement, and clear sustainability expectations, Everphone seeks to increase transparency across its value chain, mitigate sustainability-related risks, and contribute to higher environmental and social standards throughout its ecosystem.

Everphone applies a risk-based approach to supplier management. Suppliers and downstream partners are prioritised based on their relevance to Everphone's operations, geographic location, and potential ESG risks. This approach supports the identification of suppliers requiring enhanced due diligence, engagement or monitoring measures.

Due diligence activities may include sanctions screening, verification of legal entity information and creditworthiness assessments using recognised ex-

ternal information providers. Where appropriate, Everphone also performs additional risk-based due diligence on selected business partners where required by the nature and risk profile of the business relationship. Due diligence activities may include sanctions screening, verification of legal entity information and creditworthiness assessments using recognised external information providers.

KPI	2024	2025
Suppliers covered by Supplier Code of Conduct	90%	95%
Procurement employees trained on sustainability	100%	100%
Sustainable procurement process implemented	Yes	Updated

Code of Conduct for Business Partners

Everphone is committed to conducting business in a responsible, ethical, and sustainable manner. We expect the same commitment from our suppliers, service providers, and other business partners. Our Code of Conduct for Business Partners establishes the minimum standards we expect throughout our value chain and serves as an important foundation for responsible sourcing and supplier engagement.

The Code of Conduct is aligned with internationally recognized frameworks, including the United Nations Global Compact (UNGC), the Universal Declaration of Human Rights (UDHR), and the core labour standards of the International Labour Organization (ILO). It covers key topics such as human rights, fair labour practices, environmental responsibility, anti-corruption, competition law, data protection, and compliance with applicable laws and regulations.

As part of Everphone’s supplier onboarding process, suppliers and downstream partners are required to acknowledge Everphone’s Code of Conduct for Business Partners or provide equivalent documentation demonstrating comparable standards. The Code serves as the primary sustainability assessment criterion within Everphone’s supplier management process and helps

ensure that ESG expectations are embedded in business relationships from the outset.

Human rights considerations are integrated into supplier onboarding and evaluation processes, with particular attention given to suppliers operating in higher-risk geographies or sectors. Through these measures, Everphone seeks to identify and mitigate potential sustainability-related risks while promoting responsible business conduct throughout its value chain.

In 2025, Everphone further increased the coverage of its Code of Conduct for Business Partners across its supplier and downstream partner network. Coverage increased from 90% in 2024 to 95% in 2025, reflecting our continued efforts

to strengthen transparency, promote responsible business practices, and integrate sustainability considerations into procurement activities and business relationships.

Everphone aims to achieve 100% Code of Conduct coverage across its supplier and downstream partner network by 2030. Increasing coverage remains a key objective of our responsible procurement strategy and supports greater transparency and accountability throughout the value chain.

By establishing clear expectations and maintaining regular dialogue with our partners, Everphone seeks to foster long-term relationships built on integrity, accountability, and shared sustainability objectives.

Indicator	2024	2025
Number of suppliers	22	22
Number of downstream partners	18	18
Signed and submitted CoC or comparable documentation in relation to overall suppliers and downstream partners	36	38
Coverage rate	90%	95%

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.

The coverage rate is calculated based on the proportion of relevant suppliers and downstream partners that have formally acknowledged Everphone's Code of Conduct for Business Partners or provided equivalent documentation demonstrating comparable sustainability and compliance standards.

Supplier ESG screening is conducted through the review of Everphone's Code of Conduct for Business Partners or equivalent documentation. In 2025, 95% of suppliers and downstream partners were covered by this process. The assessment focuses on key topics including human rights, labour standards, environmental responsibility, business ethics, and regulatory compliance.

Supplier ESG assessment and monitoring

When selecting and evaluating suppliers, sustainability-related aspects are considered alongside operational, commercial, and quality requirements. Particular attention is given to suppliers and business partners that are critical to Everphone's operations or have a significant impact on the company's value chain.

To support responsible procurement practices, Everphone has established processes that incorporate sustainability considerations into supplier onboarding and ongoing supplier management activities. The Supplier Code of Conduct provides

the foundation for these assessments and defines Everphone's minimum expectations for responsible business conduct.

Through continuous engagement with suppliers and business partners, Everphone seeks to promote responsible business practices, increase transparency, and strengthen sustainability performance across its ecosystem.

Suppliers that do not meet Everphone's minimum sustainability and compliance requirements are reviewed on a case-by-case basis and may be required to provide additional information or implement corrective measures where appropriate.

Everphone will continue to strengthen supplier engagement and further integrate environmental, social, and governance considerations into procurement decision-making processes to support responsible and sustainable growth.

GRI content index

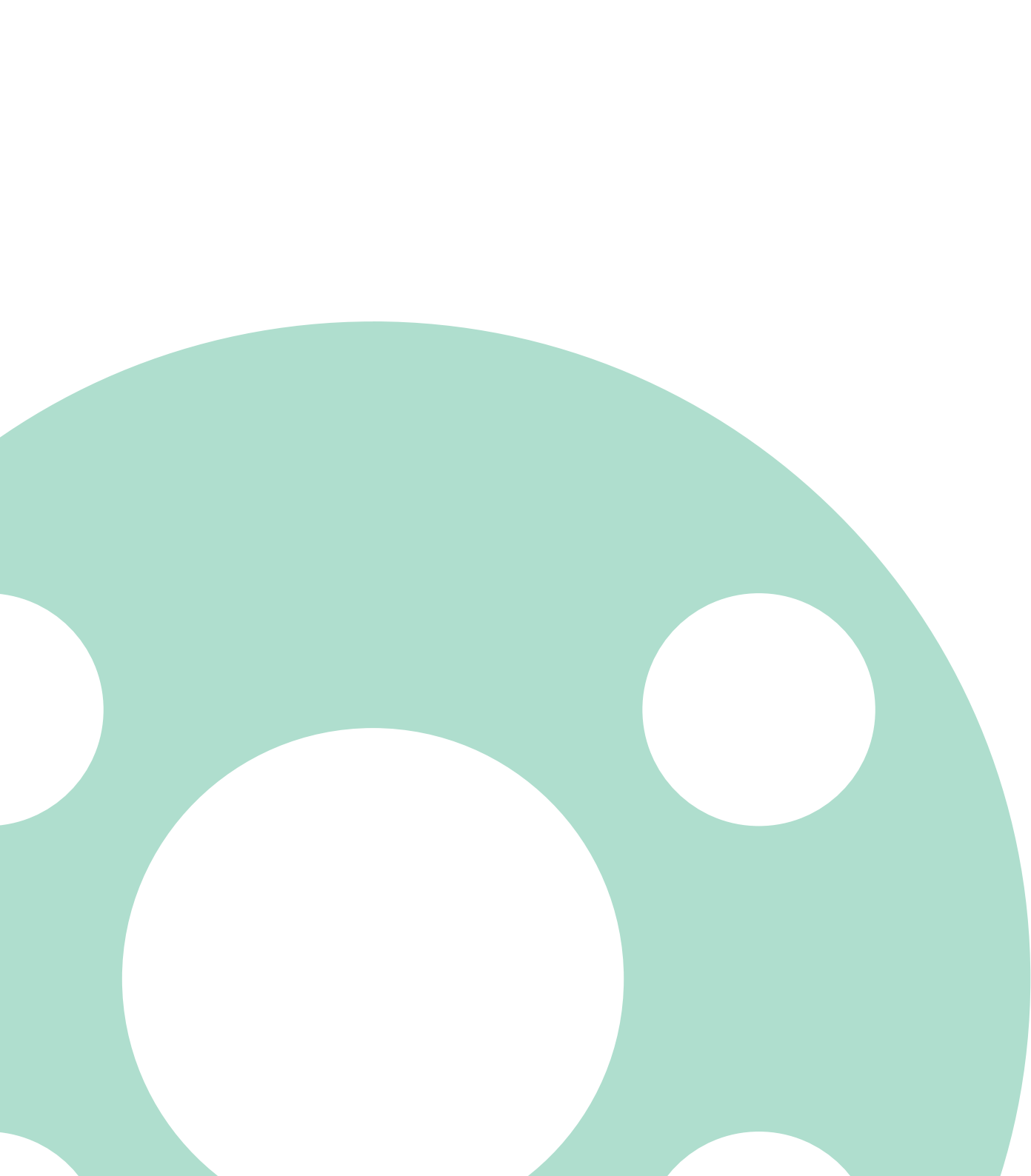
The Everphone Group has reported in accordance with the GRI (Global Reporting Initiative) Standards for 2024.

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