



Sustainability Statement 2023

momox.biz

We are on a mission to save our planet –
One second hand product at a time



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Abbreviation	
ADEME	Agency of ecological transition
A-CSM	Advanced Certified Scrum
AGG	Allgemeines Gleichbehandlungsgesetz (German General Equal Treatment Act)
B&M	Books & Media
BetrVG	Betriebsverfassungsgesetz (German Works Constitution Act)
BP	Basis for Preparation
B-Corp	Benefit Corporation
CCF	Corporate Carbon Footprint
CEO	Chief Executive Officer
CSR	Corporate Social Responsibility
CSRD	Corporate Sustainability Reporting Directive
DEFRA	Department of Environment, Food and Rural Affairs
DE&I	Diversity, Equity, and Inclusion
E	Environment
EFRAG	European Financial Reporting Advisory Group
eq	equivalent
eNPS	Employee Net Promoter Score
ERM	Enterprise Risk Management
ESG	Environment, Social, Governance
ESRS	European Sustainability Reporting Standards
EU	European Union
EUR	Euro
FTE	Full Time Equivalent
GAAP	Generally accepted accounting principles
GHG	Greenhouse Gas Protocol
GOV	Governance
HGB	Handelsgesetzbuch (German Commercial Code)
ILO	International Labour Organization
IRO	Impacts, Risks, and Opportunities
ISO	International Organization for Standardization
LCA	Life Cycle Assessment
LkSG	Lieferkettensorgfaltspflichtengesetz (German Supply Chain Due Diligence Act)
NGO	Non-governmental organisation
NPS	Net Promoter Score
OKR	Objective and Key Results
PO	Product Owner
p2s	pack to stock
S	Social
SBM	Strategy, business model, and value chain
SGDs	Sustainable Development Goals
SKU	Stock Keeping Unit
SMT	Senior Management Team
SOKR	Strategic Objectives and Key Results
t	tonnes
UN	United Nations

About this report

BP-1 BP-2

The **momox Group** (in short: “momox”) headquartered in Berlin is a **major retailer in the re-commerce industry**. The present sustainability statement is prepared for the Group momox Holding SE, which includes momox SE, MOMOX Polska Sp. z o.o. and momox Services GmbH. momox Holding SE functions as the holding company for the subsidiaries of the momox Group.

Unless specified otherwise, the figures and disclosures relate to the reporting period from January 1, 2023, and December 31, 2023, and include all momox Group subsidiaries. The reporting year as well as the consolidation scope are consistent with the Group’s fiscal year. Key sustainability performance indicators¹ have not been defined separately at the level of each subsidiary entity, and accordingly, reflect the sustainability performance of the entire momox Group.

This sustainability statement primarily focuses on events related to the 2023 calendar year but also contains forward-looking information to reflect present expectations for future events. The disclosure of forward-looking information is not a guarantee of future performance or developments and is subject to a certain degree of risk and uncertainty. momox is not required to update forward-looking information in response to changes in circumstances or opinions, except when mandated by applicable laws.

The report was not subject to external assurance and is disclosed on a voluntary basis alongside momox Corporate Social Responsibility Report to start its alignment process with the new requirements set forth by EU Directive 2022/2464 (Corporate Sustainability Reporting Directive; in short: “CSRD”).

¹ momox did not omit specific pieces of information in the present report corresponding to intellectual property, know-how, or the result of innovation.

List of phased-in provisions used in the present sustainability statement

ESRS standard	Disclosure requirement	Full name of the Disclosure Requirement	Paragraph
ESRS 2	SBM-1	Strategy, business model and value chain	40 (b), 40 (c)
ESRS 2	SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	48 (e)

Our financial and sustainability reports are constantly revised in order to report in accordance with legal regulations and to ensure that our undertakings are transparent. We disclose on a wide variety of platforms in line with the different interests and needs of our stakeholders.

Our sustainability statements comprise several components:

- Our [Annual Group Report](#) outlines our financial and non-financial performance in 2023, including our statutory Corporate Social Responsibility Report (CSR-R).
- As part of our CSRD-alignment process, this sustainability statement - statutory from the reporting year 2024 - provides additional details about our strategy, goals, risks, performance data and policies.
- A dedicated sustainability section of our [corporate website](#) offers a broad range of information on key topics.
- Our [Declaration](#) of principles for human rights and environmental obligations details our approach to human rights in our business operations.

The materiality assessment conducted in 2023, which is the basis for the present report, included scoping of both upstream and downstream value chain activities and consideration of momox supply chain up to Tier 1 suppliers². Policies, actions, and targets refer to momox own operations alone, while metrics cover the value chain only for E1-6 Gross Scopes 1, 2, 3 and Total GHG emissions for Scope 3 data, unless stated otherwise alongside single metrics disclosures.

Regarding data estimation with respect to the value chain, we disclose methodological information alongside metrics disclosure when relevant. We will work on improving the data quality of available information and increase the amount of information available by engaging with our partners, where appropriate.

The information about value chain estimation and sources of estimation and outcome uncertainty are disclosed alongside topical European Sustainability Reporting Standards (in short: "ESRS"), when relevant. For this report, momox did

not deviate from time horizons defined under ESRS 1 section 6.4. Since the present report is the first of its kind for momox, we are not reporting any changes in preparation or presentation of sustainability statement and no errors in prior periods.

Regarding specific disclosures, momox reports information relative to Taxonomy Regulation (Regulation (EU) 2020/852) in its Corporate Social Responsibility Report. This is also the only inclusion by reference made in the present report. momox does not include in the present report information stemming from other legislation nor does it report according to other internationally recognized standards.

Since momox exceeds the average number of 750 employees during the financial year, it did not use the relative phased-in provisions³. Other phased-in provisions adopted are either indicated in text (this is the case of disclosures related to anticipated financial effects stemming from environmental matters) or listed on the top of the page.

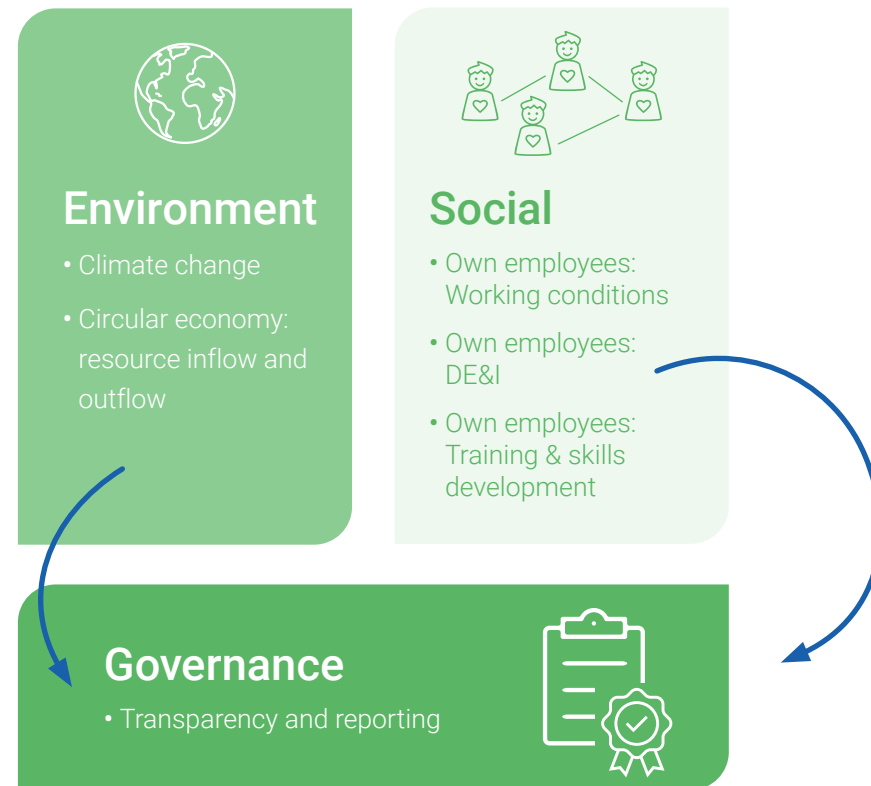
² A Tier 1 supplier is a momox direct supplier of primary components or materials that are used in our end products. In the context of sustainability, Tier 1 suppliers play a crucial role as they directly influence the environmental standards and labor conditions that prevail in the supply chain.

³ ESRS 1 Appendix C, the "phased-in" disclosure requirements allow smaller companies with a lower average number of 750 employees to omit certain information in the first year of preparing their sustainability reports. momox exceeds this limit and is therefore not exempt from these disclosure requirements.

Looking ahead: Shifting from ambition to action

Our focus topics within the ESG dimensions

The CSRD has made new reporting requirements legally binding. In particular, double materiality as an essential part of the European Sustainability Reporting Standards was newly implemented by momox for the first time in 2023. Taking into account the cornerstones of **Environment - Social - Governance**, we have identified our areas of focus as follows (for further details on materiality analysis and the results, see chapter SBM-3 "Material impacts, risks and opportunities and their interaction with strategy and business model"):



Our progress: 2023 at a glance



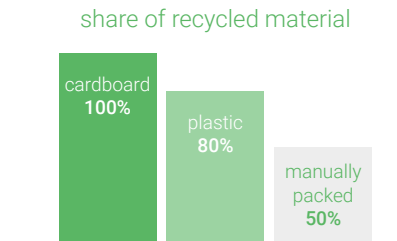
Material topics

Targets

Performance 2023

Circular economy

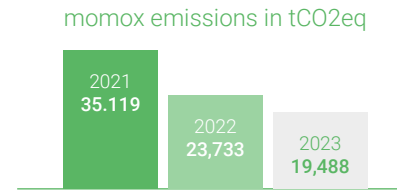
- Achieve a **100% utilization of recycled materials** in all outbound packaging by 2030



- 100% recycled cardboard material, 80% in plastic shipping mailers, 40-50% from manually packed foil p2s (depending on the type of them)

Climate change

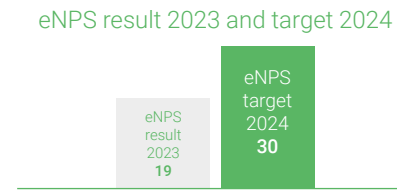
- Annual increase of avoided CO₂eq emissions (Scope 4) by 5%
- Reduction of Scope 1, 2 and 3 CO₂eq **emissions by 15%** per million EUR of revenue **by 2025**, and by 80% by 2030



- Despite a great growth of business, we were able to reduce our total emissions by 45% from 2021 to 2023

Own employees

- Maintain a level of less than **23 work-related accidents** per 1,000 FTEs until 2025
- Achieve an **eNPS of 30 in 2024**
- Maintain level of **4 trainings per FTE** per administrative employees **until 2025**



- 32 work-related accidents per 1,000 FTE in 2023
- eNPS score of 19 achieved in 2023

Diversity, Equity & Inclusion

- A **proportional gender representation** of leaders, maximal 10% less than the entire workforce by 2030
- Increase our **DE&I eNPS to 50 in 2024**
- Increase the share of **people with disabilities to 5% by 2030**



- Proportion of women was 44% in 2023, and 33% in the supervisory board
- DE&I eNPS reached 42 in 2023
- in 2023, 2.21% employees were disabled, of which 1.06% female and 1.15% male

General disclosures

ESG governance at momox

GOV-1 GOV-2 GOV-3 GOV-5

momox governance structure is based on a **dual board system**, the Supervisory Board and the Management Board. The breakdown per company is as follows:

The **Management Board and Supervisory Board** of the momox Holding SE and momox SE have the same composition but are separate for each company. The Management Board of momox Services GmbH and MOMOX Polska Sp. z o.o. are organised similarly to that of the parent company, with a slight difference in composition. The Supervisory Board of momox Services GmbH consists of three members, with one employee representative.

The full composition is indicated in our Annual Group Reports 2023. In the following pages, we refer to the Management Board and the Supervisory Board, meaning the bodies of all companies. In the fiscal year 2023, momox Supervisory Board has performed all duties necessary according to the law, the articles of association, and the rules of procedure and monitored the management conducted by the Management Board. The Supervisory Board is regularly up-

dated by the Management Board on the course of business and the fundamental issues of business policy and strategy in written and oral reports (please, refer to our Annual Group Report 2023 for further details). Furthermore, the Supervisory Board has taken note of the Group’s impacts, risks, and opportunities identified by the risk management system, deviations from the plans and targets as well as the measures to counteract these.

The Supervisory Board of the momox Holding SE has a dedicated **Audit Committee**, which is responsible which is responsible, among other things, for a functioning internal control system as well as for recommending the choice recommending the choice of auditor to the Supervisory Board and the Shareholders for the review for the review and assurance of the group’s financial statements – and as part of the financial statements for the sustainability reports as well. In addition, a **Sustainability Committee** has been set up as a management committee to support the Senior Management Team (in short: “SMT”). The **Senior Management Team** is responsible for setting ESG goals and the Group’s sustainability strategy. Risk management, including ESG-related risks, fall under the remit of the Management Board, supported by the finance department and legal team as well as the Group’s Sustainability Manager.

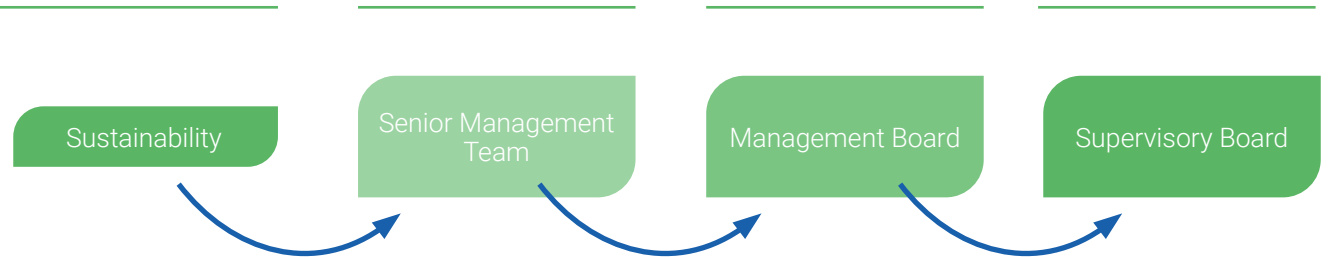
The Sustainability Committee is composed of eleven members from all departments (Logistics, IT, Fashion, B&M, Finance, People & Culture, and Customer Support). Depending on their expertise, they consult and advise the Sustainability Manager in identifying suitable measures to implement the Group’s ESG strategy and goals.

Company	Senior Management Team*		Management Board		Supervisory Board	
	No. of members	Share of women (%)	No. of members	Share of women (%)	No. of members	Share of women (%)
momox Holding SE	-	-	two	0%	six	33%
momox SE	seven	29%	two	0%	six	33%
momox Services GmbH	-	-	two	0%	three	0%
MOMOX Polska Sp. z o.o.	-	-	three	0%	-	-

* Although the senior management team is positioned at the level of momox SE (operating company), it is responsible for all companies of the momox Group within the scope of its responsibilities.



Members



Each representative brings a unique set of skills related to their professional expertise for the management of momox sustainability-related impacts, risks, and opportunities.

The Management Board of momox is collectively responsible for the strategic management of risks and opportunities – also in connection with climate change. Sustainability issues appear on the agenda of the Supervisory Board and the Management Board at regular intervals. The Supervisory Board and the Management Board share responsibilities in setting targets relative to the ESG performances of the momox Group.

Should sustainability-related matters arise so that the existing expertise and skills of the members of the Supervisory Board and the Management Board would not be sufficient

for the full comprehension of the matter - and the adoption of decisions with respect to the matter - the Supervisory Board reserves the right to propose that expert knowledge be obtained.

Two members of the Supervisory Board were directly involved in the materiality assessment conducted in 2023 as relevant stakeholders. The results of the materiality assessment were presented to, commented upon, and validated by the whole Supervisory Board. Results and remarks will be integrated into future updates of the materiality assessment.

In the reporting year 2023, a sustainability-related performance component was in place in the incentive schemes for the Management Board. This variable pay component is defined as an annual short-term incentive and determined

by the Supervisory Board. The objective relates to the development of an integrated sustainability strategy. Target achievement is measured by the Supervisory Board using a realistic ESG strategy on environmental issues which also covers all other relevant aspects (social and governance). No further sustainability-related performance metrics were considered as performance benchmarks or included in remuneration policies. In 2023, the proportion of variable remuneration dependent on the sustainability-related target was 7%.

Both the financial and non-financial statements of the momox Group are validated by the Audit committee, the Supervisory Board and the Management Board.

Statement on due diligence

GOV-4

Core elements of due diligence	Paragraphs in the sustainability statement	Page
a) Embedding due diligence in governance, strategy, and business model	GOV-2 Information provided to and sustainability matters addressed by the undertaking's administrative, management, and supervisory bodies	08
	GOV-3 Integration of sustainability-related performance in incentive schemes	08
	SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	24
	<i>Disclosure Requirements related to policies and targets:</i>	
	E1-2 Policies related to climate change mitigation and adaptation	40
	E1-4 Targets related to climate change mitigation and adaptation	40
	E3-1 Policies related to water and marine resources	57
	E3-3 Targets related to water and marine resources	58
	E5-1 Policies related to resource use and circular economy	59
	E5-3 Targets related to resource use and circular economy	62
	S1-1 Policies related to own workforce	68
	S1-5 Targets related to own workforce	70
	S3-1 Policies related to affected communities	82
	S3-5 Targets related to affected communities	24
	S4-1 Policies related to consumers and end-users	84
	S4-5 Targets related to consumers and end-users	87

b)	Engaging with affected stakeholders in all key steps of the due diligence	GOV-2 Information provided to and sustainability matters addressed by the undertaking's administrative, management, and supervisory bodies	08	
		SBM-2 Interests and views of stakeholders	21	
		IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities	30	
		Disclosure Requirements related to processes to engage with relevant social groups and channels to raise concerns:		
		S1-2 Processes for engaging with own workers and workers' representatives about impacts	69	
		S1-3 Processes to remediate negative impacts and channels for own workers to raise concerns	69	
		S3-2 Engagement for affected communities	82	
		S3-3 Concerns related to affected communities	82	
		S4-2 Processes for engaging with consumers and end-users about impacts	85	
		S4-3 Concerns related to consumers and end-users	85	
c)	Identifying and assessing adverse impacts	SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	24	
		IRO-1 Description of the processes to identify and assess material resource use and circular economy-related impacts, risks, and opportunities	30	
d)	Taking actions to address those adverse impacts	Disclosure Requirements related to actions and measures:		
		E1-3 Actions and resources in relation to climate change policies	41	
		E3-2 Actions and resources related to water and marine resources	58	
		E5-2 Actions and resources related to resource use and circular economy	60	
		S1-4 Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	70	
		S3-4 Actions and resources related to affected communities	82	
		S4-4 Actions and resources related to consumers and end-users	87	
e)	Tracking the effectiveness of these efforts and communicating	Metrics disclosures	see topical chapters / table of content on pages 2-3	



Selected initiatives

Governance



Implemented a **Code of Conduct (CoC)** with clear guidelines that define and prohibit behaviour, e.g., outlining the zero tolerance for bribery and corruption.



System in place to enable **whistleblower reporting and protection**.



A **comprehensive compliance program** is in place, encompassing a wide range of measures, such as ensuring, compliance with laws, data protection, anti-corruption, risk management, monitoring, risk reporting and responsibilities.



The **sustainability statement** has been prepared in preparation for compliance with the German and EU regulatory requirements.

Progress

Available to all employees

Number of incidents reported on the whistleblower platform in 2023: 0

Delivering on the German supply Chain Due Dilligence Act

Alignment-process with EU Regulations and local GAAP

Strategy

Strategy, business model and value chain

SBM-1

momox is a pioneer in the “re-commerce” industry, making second hand goods fully accessible to all. Since 2004, momox has served the books & media (in short: “B&M”) products category by selling used books, CDs, DVDs, games, and other media items. In 2014, momox expanded to include the used fashion product category as well.⁴

momox vision is to support the shift towards more sustainable consumption patterns by providing customers with the option to not throw away goods that they no longer use and enabling to find items a new home. **Simply and reliably.**

⁴ momox is not active in the fossil fuel sector, chemical production, controversial weapons, nor in the cultivation and production of tobacco.



We are THE innovative re-commerce leader, making second hand goods fully accessible to everyone and contributing to the protection of the environment.

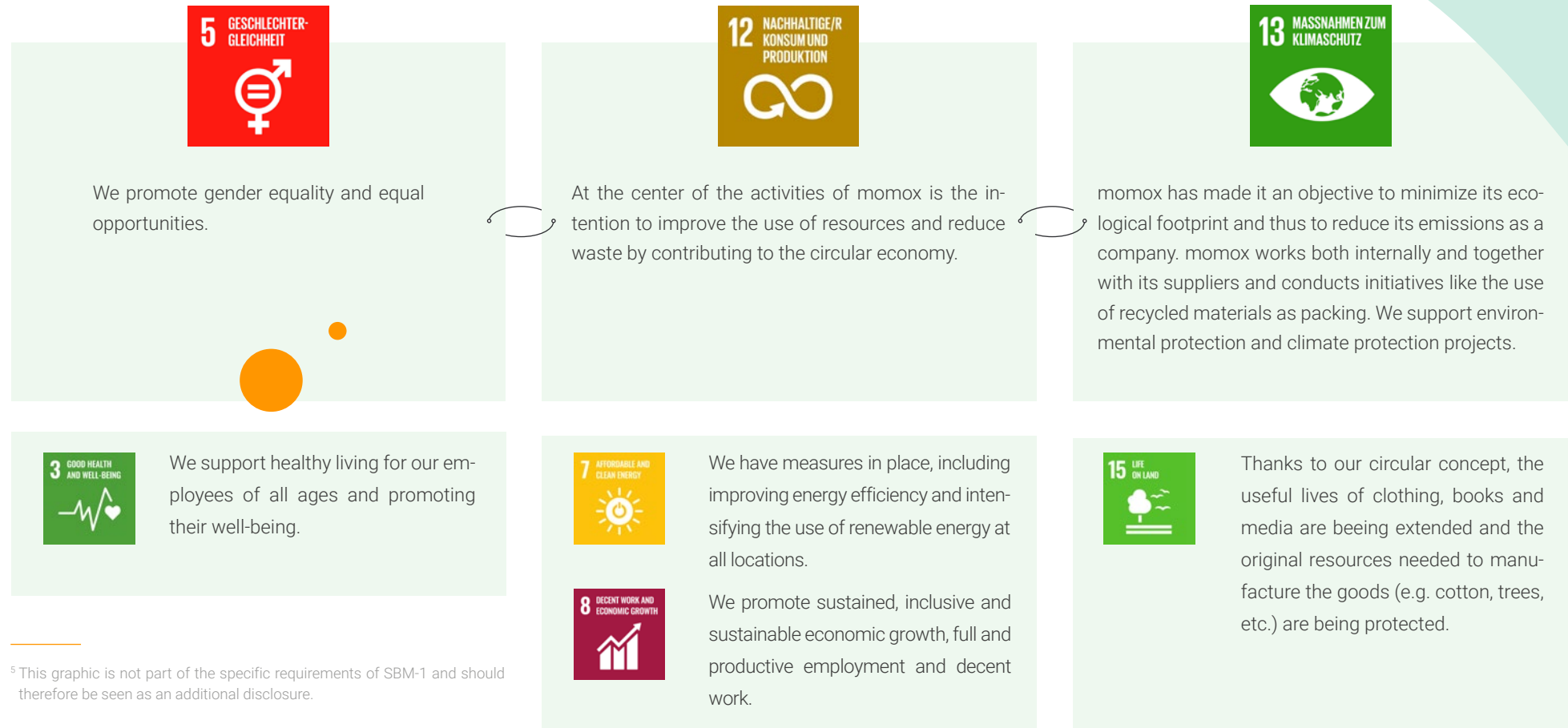
We are on a mission to save our planet – one second hand product at a time





The **17 global Sustainable Development Goals (SDGs)** of the United Nations were adopted in September 2015. In order to make an active contribution to the SDGs, momox

conducted an SDG analysis. momox pledged to further positive contributions to a relevant subset of the SDGs through the commitments illustrated in the following graphic:⁵



⁵ This graphic is not part of the specific requirements of SBM-1 and should therefore be seen as an additional disclosure.

As a retailer of used articles from private sellers, the key focus of the momox Group is articles such as books, media, and fashion, which are purchased (“inbound”) through its own purchasing platforms (www.momox.de, www.momox.at, www.momox.fr, www.momox.es, www.momox.it) and sold (“outbound”) through a variety of sales channels such as its own platforms (www.medimops.de, www.momox-shop.fr, www.momoxfashion.com, www.momoxfashion.fr) and third-party platforms such as Amazon and eBay.

Our most significant markets for outbound (more than 3 million EUR revenue in 2023) are **Germany, France, Austria, United Kingdom, USA, Switzerland, Italy and Belgium.**

For the B&M product category, momox most significant markets served include Germany and France. momox most significant market served by the fashion product category is Germany. We use our own online shops in Germany, Austria and France, along with external platforms, to deliver to 170 countries. We are the largest provider on Amazon and the second-largest on eBay.

Our most significant markets for inbound are: **Germany, France, Austria, Spain, Italy and Belgium.**

Our most significant markets for outbound in Europe



The breakdown of the total revenues generated by the Group is presented in the audited Annual Group Report 2023.

In 2023, momox employed over 2,100 employees from over 77 different countries. The breakdown of employees by country is presented under S1-6.

Our business model is based on an **active relation with our customers**. We offer them the easiest way to reuse items, be sustainable, and play an active role in the circular economy.

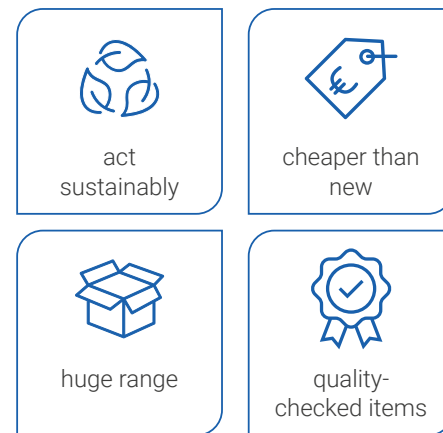
Our customers send us fashion as well as books and media items in good condition that they are no longer using. We thoroughly inspect them, store them, and sell them on our different sales channels. Together with our customers, we extend the life cycle of products and ensure the efficient use of resources in the value chains of various products.

Our benefits

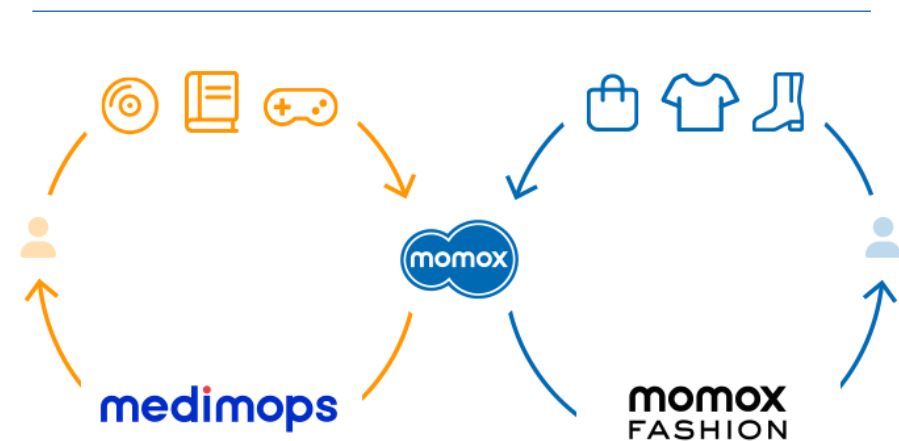
For sellers



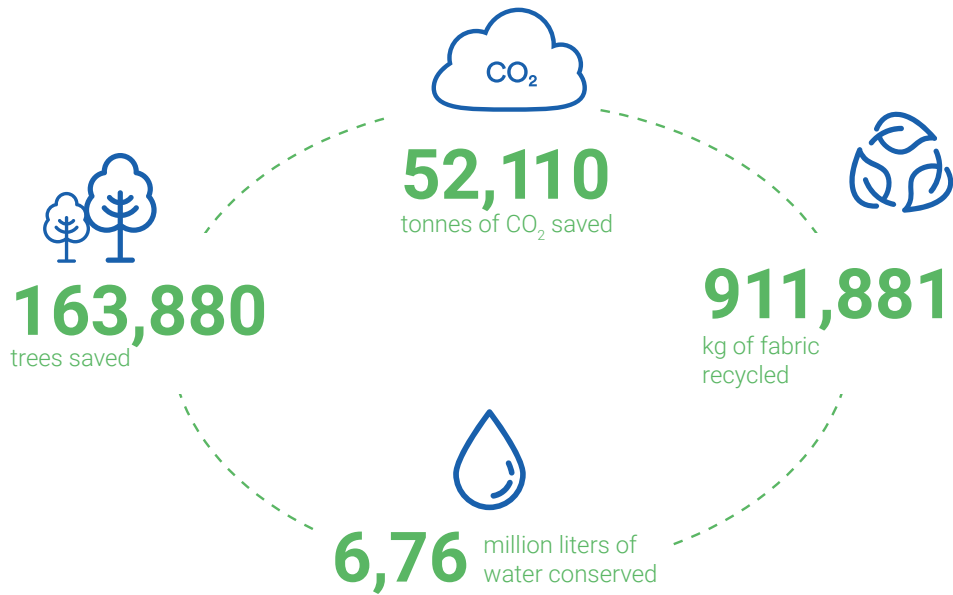
For buyers



How the momox circular economy works



In 2023 alone, we were able to save more than 160,000 trees (books only) and conserve 6,758 million litres of water (books only). We also recycled almost 1,374,093 metric tons of paper, 78.78 metric tons of plastic and 911,881 kg of fabric. **In total, we saved 52,110 tons of CO₂** (more information is presented under chapter “avoided emissions”).



To deliver our services, we interact with numerous upstream and downstream partners, including suppliers, business partners, and customers. This can result in various impacts which we look to manage and minimize in a responsible way.

In addition to the procurement and sale of used products, we also utilize several inputs and produce ancillary outputs that contribute to the day-to-day functioning of our company. The following table provides an overview of the upstream and downstream activities and main inputs (goods and services) relevant for our business model.

Upstream Activities



Procurement of material goods:

- Second hand books
- Second hand fashion items
- Second hand media



Procurement of momox services:

- Packaging material and other material for maintaining stock
- IT equipment
- Office and warehouse equipment
- Consulting services
- IT services
- Employee catering
- Logistics and shipping services
- Cleaning supplies and products
- Advertisement services/hosts & search engines
- Payment services
- Insurance and auditing services
- Accounting services

Own Business Operations



Logistics/Warehouse:

- Inbound product check - amount, quality, and label
- Refinement, repairing, cleaning of products
- Unsellable products – return, donation, waste
- Sorting & stocking of goods (incl. picture of products & descriptions for website)
- Outbound logistics to customer



IT/Software Engineering:

- App
- Logistics
- Websites

Downstream Activities



Logistics:

- Shipping of goods (returns and sales)
- Transfer of products between warehouses



Disposal service:

- Recycling services and end-of-life treatment of discarded products and inbound packaging



Procurement of energy & water:

- Electricity
- Water
- Gas/heating
- Fuel for logistics



Other:

- Value chain employees (logistics)
- Procurement of buildings and warehouses
- Employee commuting
- Capital services
- Business travel



Marketing & Sales:

- Branding
- Product management & web design – sorting, pricing and listing of products on website
- Advertisement & communication
- Customer service



People and Culture & Internal Management:

- People and Culture – recruiting, training and personnel management
- Finance, controlling, accounting
- Legal
- Process and project management & quality control
- Business Development

Other:

- Internal waste management



Donation & Partners:

- Donations to partner NGOs
- Collaborations (education)



Customer/Usage:

- Software usage
- Usage of second hand items (material waste, fashion (washing))

Other:

- Taxation

In 2023, our ESG targets were being further developed based on the results of the double materiality assessment conducted in the reporting year. Our ESG targets would generally cover the entire momox Group – but we will disclose any exception in upcoming reports, when and if relevant. More specific information on existing ESG targets can be found in the respective topical sections in the present report (chapter IRO-2).

The transition to a sustainable economy, decoupled from the use of resources and without net emissions by 2050 – such as set forth in the EU Green Deal – poses many challenges to business. With respect to our business model, the most significant one can be found in our value chain and is related to logistics operations necessary to ship our products.

While we mostly use secondary resources (see chapter E5 – Resource use and circular economy), we also use packaging material to safely package and ship our products. To fully decouple our operations from resource usage also poses a critical challenge with respect to sustainability. As a business whose vision is to drive circularity and reusability forward, we are working on identifying and adopting the most fitting available solutions to address these considerations.



Interests and views of stakeholders

SBM-2 SBM-2-S1 SBM-2-S3 SBM-2-S4

At momox, we recognize the importance of engaging our partners throughout our value chain to identify potential synergies to implement sustainable solutions, as well as to carry out proper due diligence. **As such, stakeholder dialogue was part of the materiality assessment** in 2023 and the findings were communicated to the Management and Supervisory Board and integrated into the materiality

assessment where relevant. momox plans to use the stakeholder input as a basis to update our materiality assessment – and include considerations into our strategy update.



Information

- Sustainability report
- Website momox.biz
- Social Media
- Internal communication channels
- Press and public relations work
- Capital market communication



Dialogue

- Sustainability programs
- Occasion- and project-related discussions
- Investor updates



Participation

- Stakeholder consultation
- Participation in training courses, exhibitions, conferences
- Co-creation of specific productions/ processes



Our stakeholders in sustainability

Partners

Customers

Suppliers

Investors

And many others ...

Employees

All of our key stakeholders were involved in the assessment, representing both affected stakeholders and users of sustainability statements: representatives from the Supervisory Board, investors, suppliers, workers' representatives, recycling partners, NGOs we partner with, and customers. Customer involvement and representation is something we plan to improve upon in the coming years.

But we do not only engage with stakeholders on a spot basis. **We have different channels in place for social groups to communicate with momox on relevant matters.** Our employees can voice their opinions and concerns directly, e.g., through whistleblowing mechanisms, or refer to the Work Council – in place in Germany - or employee representatives in Poland. Constructive communication with employee representatives is facilitated through regular exchanges on pertinent topics.

Employee satisfaction is assessed through digital surveys on a quarterly basis for administrative employees⁶ and once every two years for the logistic area. The evaluation of results, developments, and comparisons with external benchmarks is utilized to derive appropriate measures by the respective managers and supported by the People & Culture department. The key measures are reported directly to the Management Board and coordinated jointly (for more details see section "Own workforce").

As a re-commerce company, **momox business model serves affected communities** by providing affordable goods to a broad spectrum of customers, while reducing the need to manufacture new products, in turn having a positive influence on supply chains known to present human rights violation risks, such as the fashion one. Community members can get in touch with us through our website – and imple-

mented a Human Rights officer and strengthened our whistleblowing mechanism in line with the German Supply Chain Due Diligence Act (LkSG⁷).

Finally, **customers** can also raise their concerns using the website and the contact information there. For other types of feedback, including customer satisfaction, we offer customers the possibility to leave direct feedback in the surveys we distribute during the sales process. Furthermore, we implemented a centralized company-wide tool for measuring customer satisfaction using a standardized Net Promoter Score (in short: "NPS") method. The NPS and customer comments are evaluated together in order to improve the customer experience (for more details on customers, see section "Consumers and end-users").

⁶ The term "administrative employee" is used for all employees who work in the office at the respective locations, including facility management and team leads.

⁷ LkSG (full name: Lieferkettensorgfaltspflichtengesetz) is a German law entered into force in 2023 which imposes due diligence requirements relative to human rights in the value chain on large companies in Germany.





Material impacts, risks and opportunities and their interaction with strategy and business model

SBM-3

We conducted a first preparatory materiality analysis in 2023 **to start the alignment process to the new CSRD** requirements (see IRO-1 Disclosure Requirement). The results of the analysis were communicated to and validated by the Senior Management Team, key topics of focus were selected, and we are currently working on the finalization of a comprehensive process to include considerations of the material IROs into momox wider strategy.

To better capture sustainability aspects, ESRS topics were split into relevant sub-topics. **The ESRS topics that resulted material from our assessment are E1, E3, E5, S1, S3, and S4, while focus topics identified by our management are E1, E5, and S1.**

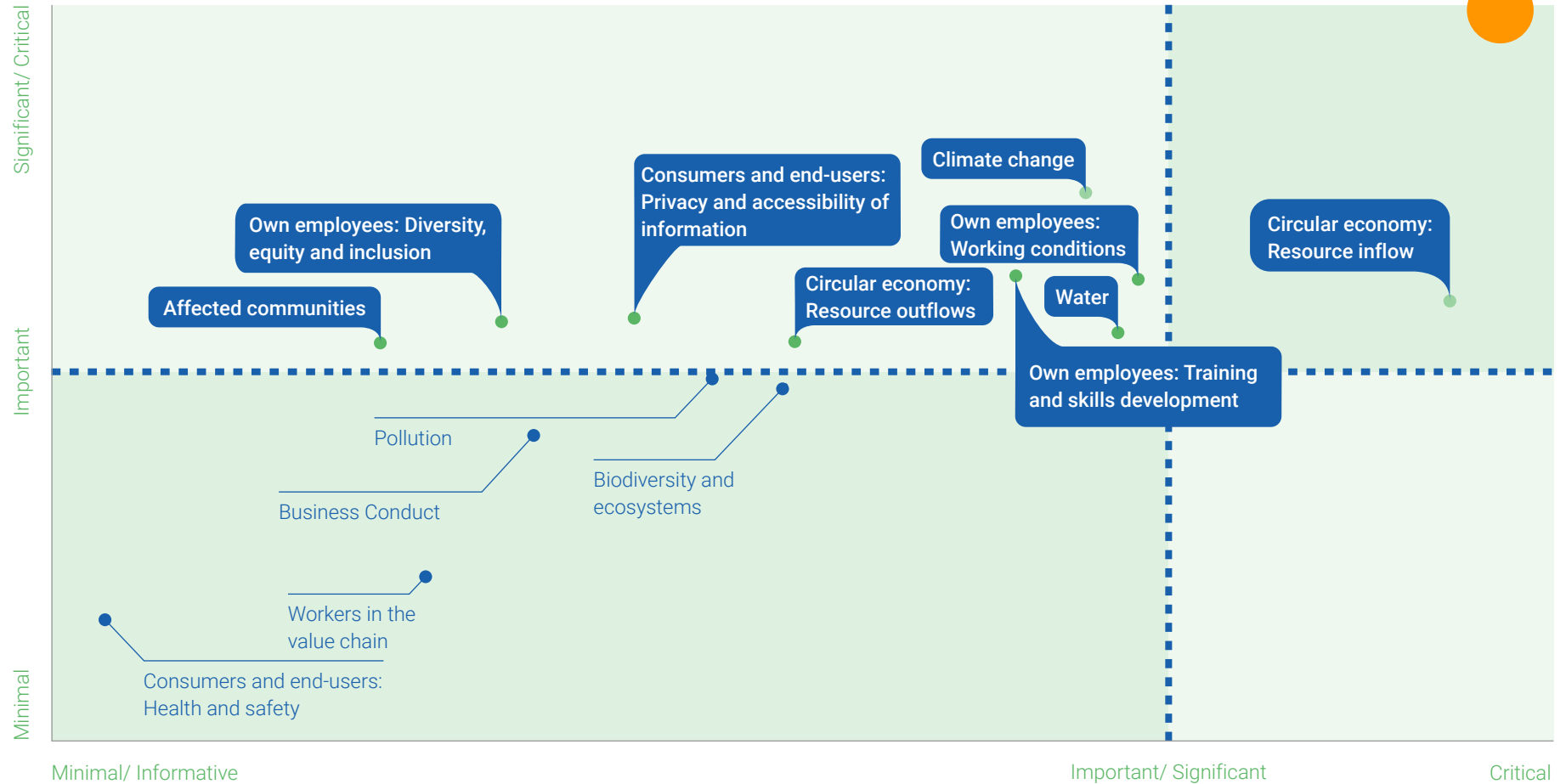
In setting our targets, we have concentrated on our focus topics, as this is where we see our greatest influence. This means that although E3, S3 and S4 are material topics, no further targets have been set separately for them.

An illustration of our material topics is presented in the materiality matrix below. During the assessment, we split up some of these issues down to the sub-topic level to better capture associated IROs.



The following graphic and table present our material impacts, risks, and opportunities, including a brief description, the type of IRO they fall under and the stage of the value chain where they were identified.







Impact Perspective



Financial Perspective

Value chain stage	Type of IRO	Actual / potential	Description
 E1 Climate change			
Upstream	Negative impact	Actual	Emissions associated with procurement of goods and services
Upstream	Positive impact	Actual	Reduction of CO ₂ footprint due to reusage of products (books and media, fashion)
Upstream	Negative impact	Actual	Emissions associated with upstream logistics (from customer to warehouse and in-between warehouses)
Upstream	Positive impact	Actual	Procurement of green electricity at all locations
Upstream	Positive impact	Actual	Reduction of emissions due to consolidation of shipping for inbound goods (B&M)
Downstream	Negative impact	Actual	Emissions associated with waste handling (incl. packaging recycling)
Downstream	Negative impact	Actual	Emissions associated with downstream logistics (from warehouse to client)
Downstream	Positive impact	Actual	Forest conservation projects and donations to NGOs
Downstream	Positive impact	Actual	Consolidation of shipping for outbound goods (B&M)
 E3 Water and marine resources			
Upstream	Positive impact	Actual	Reduction of water usage due to the avoided consumption in manufacture of books & media and fashion items
Upstream	Negative impact	Actual	Water consumption associated with procurement of goods and services
Downstream	Negative impact	Actual	Water consumption associated with waste management

Value chain stage	Type of IRO	Actual / potential	Description
 E5 Resource use and circular economy			
Upstream	Negative impact	Actual	Material consumption associated with the production of capital assets and procured goods
Own operations	Opportunity	-	Business opportunity related to rapid projected growth of second hand market
Downstream	Negative impact	Actual	Waste generated from denied products
Downstream	Positive impact	Actual	Increased recirculation and number of uses for goods sold thanks to second hand retail
 S1 Own workforce			
Own operations	Positive impact	Actual	Balanced gender split in leadership positions
Own operations	Negative impact	Actual	Insufficient inclusion and integration (incidents of reported discrimination, difference in gender split across locations)
Own operations	Positive impact	Actual	Providing secure employment and fair working conditions (e.g., through permanent contracts, salary above minimum wage, bonuses, etc.)
Own operations	Positive impact	Actual	Prevention (e.g., training, health days, etc.) of accidents and improvements of employees' health and safety
Own operations	Positive impact	Actual	Employee benefits provided
 S3 Affected communities			
Downstream	Positive impact	Actual	Availability of goods at lower cost compared to new products (including educational material e.g., books, and access to rare products out-of-production)
 S4 Consumers and end-users			
Downstream	Negative impact	Actual	Accessibility: no easy language option
Downstream	Positive impact	Actual	Data security



Very few aspects were identified as material from a financial perspective. **Therefore, adjustments to momox business model with regard to risk analysis, risk management, and business model were not strictly warranted.** The assessment reassured the growth opportunity related to consumers' growing environmental concerns and the prospect of growth of second hand retail. This consideration was already integrated into our business strategy.

With respect to the impacts identified, we plan to address most of them through our new ESG strategy – which we started developing in 2023 and will continue to define in 2024. Most of the identified aspects were found in the value chain. Therefore, we will evaluate how to proceed with respect to broader partner engagement, both upstream and downstream of our operations.

No specific climate-related risk analysis was conducted at the present stage, nor was a resilience analysis carried out.

Risks were identified based on research and validated with internal topic experts (see Disclosure Requirement IRO-1). We plan to improve upon our climate-related assessment in the coming years.

With respect to the **own workforce**, no impacts were identified that may arise from transition plans to reduce negative climate impacts, and no operations were identified at significant risk of child or forced labor, since operations are run in Germany and Poland alone. IROs related to affected communities include only one actual positive impact, and it relates to the broader pool of our customers, prospective customers, and their networks. Thanks to our re-commerce platform, communities in our countries of operations have access to affordable second hand goods.

Consumers covered by the assessment include people upstream our value chain – who send us books, media, and fashion items for reselling – and people downstream in our

value chain – purchasing second hand goods from us. **All potential customers were included in the mapping of possible IROs examined in the materiality assessment.** With respect to accessibility, we strive to continuously make our sales channels more accessible in line with our vision. Having a website and sales channels that can be navigated and are easily accessible by all, including those that require easier language, is crucial and ensures that our products have the widest possible customer base. The negative impact identified covers some of our sales channels and can potentially impact all customers who would require easy language options.

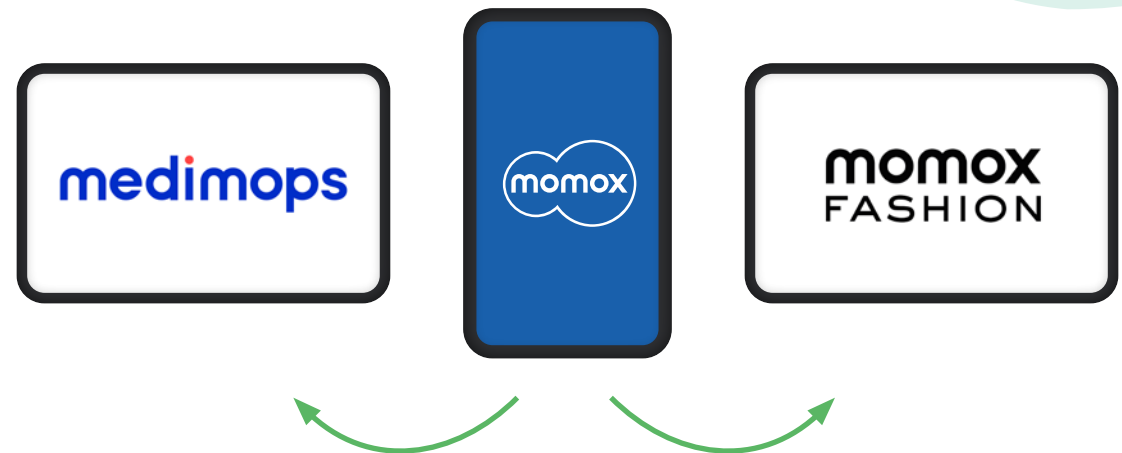
No other specific assessment was carried out on the particular characteristics of consumers and end-users who could be at greater risk of harm.

Data security – given momox business model – is a crucial concern for us – and the aspect was, in fact, identified

as material during the assessment. Our processes aim to ensure the highest level of data security through our sales channels and when processing information from both in-bound and outbound customers.

Since the assessment conducted in 2023 was our first double materiality assessment conducted in preparation for CSRD Disclosure Requirements, we do not report any changes in material impacts compared to the previous reporting period.

Making buying and selling easy



medimops is our online shop with the biggest selection of second hand books, films, DVDs, Blu-rays, CDs, vinyl and games, where we offer more than 4 million items up to 70% cheaper. In France we sell under the brand name momox shop. We also sell over the marketplaces Amazon, eBay, Rakuten and others.

With our momox app and on our website, customers can quickly and easily sell us their books, media and clothing. Just open the app, find out the price, job done.

momox fashion is our online shop for preloved clothing, shoes and accessories. Here customers can find almost 2 million items from over 2,000 popular brands - quality and authenticity proofed. Customers can also buy our second hand fashion items through marketplaces like eBay and AboutYou.

Impact, risk and opportunity management

Description of the process to identify and assess material impacts, risks and opportunities

IRO-1 incl. topical IRO-1 disclosure



momox conducted its first double materiality assessment in preparation for CSRD disclosure in 2023. The assessment was based on the final version of the ESRS standards (July 2023). We plan to conduct an update of the materiality process in 2024.

The **scope** of the assessment encompasses all momox locations, business units, and employees and extends upstream and downstream. The value chain was mapped during this analysis to cover main activities, relationships, and procurement streams – as outlined in section SBM-1. Value chain assessment was based on research and internal

knowledge and, with respect to the supply chain, focuses on Tier 1 suppliers. This is especially true for rating environmental aspects identified upstream of momox own operations. With respect to S2 Workers in the value chain, internal topic owners realized they had limited knowledge of suppliers' possible impacts. This was partially addressed by the stakeholder engagement but warrants a more profound assessment.

The materiality assessment **evaluated positive and negative impacts**, both potential and actual, as well as risks and opportunities across all time horizons. Considerations

of the time aspect were baked into the rating of effects through the likelihood of potential impacts, risks, and opportunities.

Sustainability aspects were first mapped based on internal documents and desk research and then challenged with internal topic experts. Impacts were identified first, and then potential dependencies were identified based on the impacts and our business model. The list of dependencies was then used in the identification process for risks and opportunities. The resulting list of IROs was then evaluated by internal participants in the assessment, and a simplified assessment was required from stakeholders.

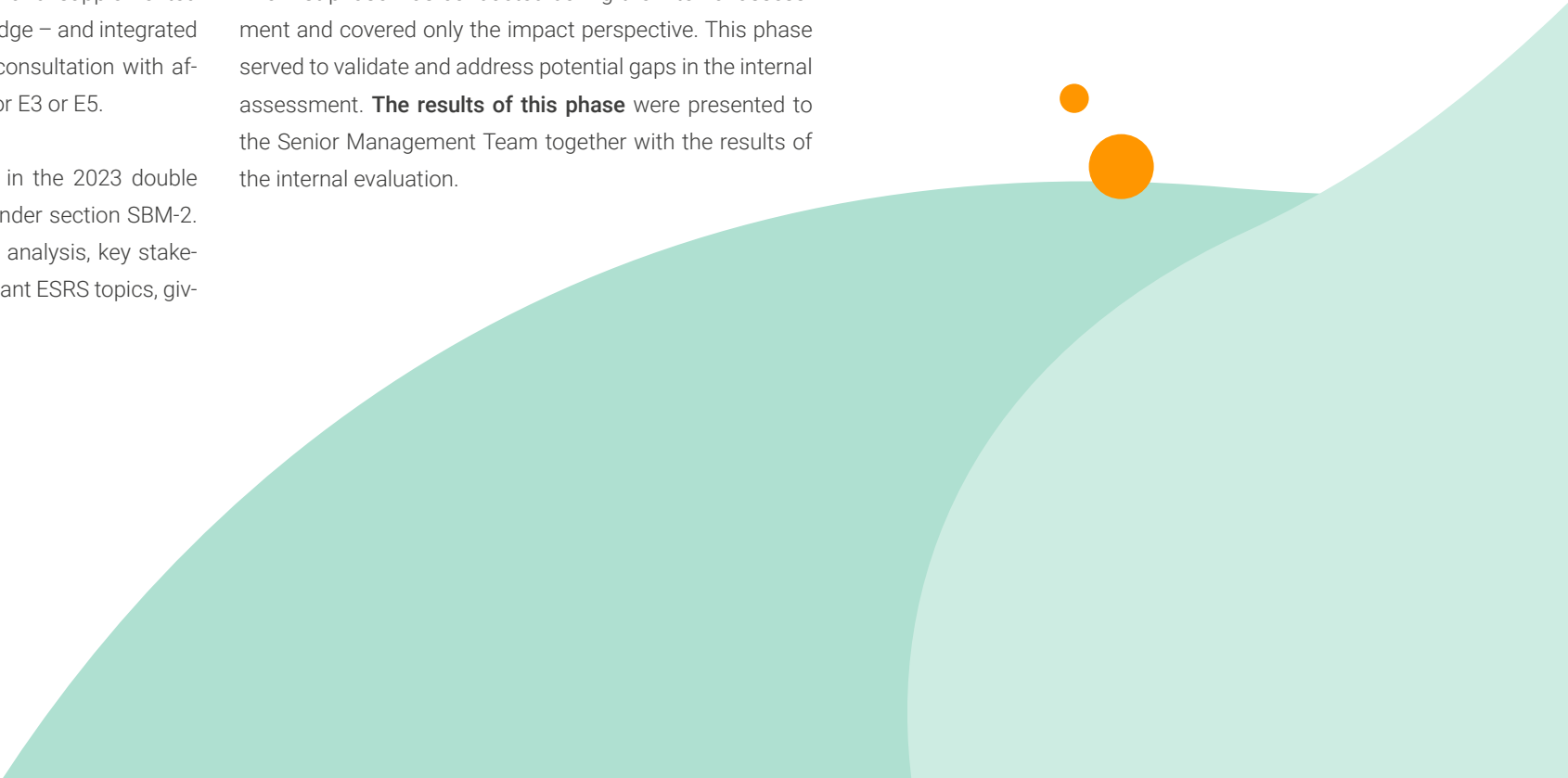
For the climate change topic, we considered relevant physical and transition risks for our sector. However, no company-specific climate risk analysis has been conducted so far at momox. We will perform a company-specific climate risk assessment in the future. Similarly, we scoped our activities for water-related risks and opportunities at a high level using the WWF Water Risk Filter for the geographic location of our operations. To address risks and opportunities related to resource use and consumption, we relied on existing risk analyses conducted within the scope of momox Enterprise Risk Management (ERM) procedures and supplemented them with internal participants' knowledge – and integrated the mapping with desk research. No consultation with affected communities was undertaken for E3 or E5.

An overview of stakeholders involved in the 2023 double materiality assessment is presented under section SBM-2. Specifically, to conduct the materiality analysis, key stakeholders were mapped to the most relevant ESRS topics, giv-

en their relation to momox. Interviews were then arranged and carried out to validate the internal rating and the list of identified material aspects. The interviews also presented the opportunity to capture additional stakeholder input with respect to priority topics and aspects to be addressed in the ESG strategy we started to develop in the past reporting year. The questions posed to stakeholders mainly focused on impacts, while risks were presented upon request.

The stakeholder engagement was carried out in two phases.

The first phase was conducted during the internal assessment and covered only the impact perspective. This phase served to validate and address potential gaps in the internal assessment. **The results of this phase** were presented to the Senior Management Team together with the results of the internal evaluation.



The second phase of the stakeholder engagement was conducted after the validation of results by the Management Team and will serve as the basis for new materiality updates. Stakeholders were asked to validate or challenge the results of the rating and about priority areas for momox, considering the ESG strategy development.

The **rating scales** used in the assessment were based on ESRS standards and EFRAG documents and adapted to the assessment, including integration of existing evaluation criteria used in momox risk analyses.

Negative impacts were rated according to the three parameters identified by ESRS guidance: scale⁸, scope⁹, and irremediable character¹⁰ - all weighed equally. For potential impacts, a fourth parameter, likelihood, was added. Positive actual impacts were rated only according to scale and scope, both weighed equally, while for positive potential impacts, likelihood was rated as well. Financial aspects were rated according to the magnitude of effects and likelihood. The rating criteria for financial materiality align with those used in existing ERM processes at momox.

Different thresholds were set for the two dimensions: the threshold for impact materiality was set at Informative, while the threshold for financial materiality was set at Important.

The results of the internal assessment and the first round of stakeholder engagement were presented to, challenged with, and validated by the Senior Management Team. The resulting material topics and aspects were then used to identify focus areas for the ESG strategy development. The consolidated results of the assessment and the set of priority topics were later presented to the Supervisory Board and confirmed.

⁸ Scale: how grave is the negative impact on people or the environment, or how beneficial, after mitigation measures.

⁹ Scope: how widespread are the negative or positive impact on people (number of people affected by the impact) or the environment (geographic scope).

¹⁰ The extent to which impacts can be remediated, considered as a combination of time and resources necessary for the remediation to take place.



Section of the report	ESRS number and title	Disclosure Requirement number	Disclosure Requirement title	Page
General disclosures	ESRS 2 General disclosures	BP-1	General basis for preparation of sustainability statements	04
		BP-2	Disclosures in relation to specific circumstances	04
		SBM-1	Strategy, business model and value chain	13
		SBM-2	Interests and views of stakeholders	21
		SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	24
		GOV-1	The role of the administrative, management and supervisory bodies	08
		GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	08
		GOV-3	Integration of sustainability-related performance in incentive schemes	08
		GOV-4	Statement on due diligence	10
		GOV-5	Risk management and internal controls over sustainability reporting	08
		IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	30
Environment	ESRS E1 Climate change	E1-1	Transition plan for climate change mitigation	40
		E1-2	Policies related to climate change mitigation and adaptation	40
		E1-3	Actions and resources in relation to climate change policies	41
		E1-4	Targets related to climate change mitigation and adaptation	40

Section of the report	ESRS number and title	Disclosure Requirement number	Disclosure Requirement title	Page
		E1-5	Energy consumption and mix	46
		E1-6	Gross Scopes 1, 2, 3 and Total GHG Emissions	47
		E1-7	GHG removals and GHG mitigation projects financed through carbon credits	Not material
		E1-8	Internal carbon pricing	Not material
		E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	51
	ESRS E3 Water and marine resources	E3-1	Policies related to water and marine resources	57
		E3-2	Actions and resources related to water and marine resources	58
		E3-3	Targets related to water and marine resources	58
		E3-4	Water consumption	Not material
	ESRS E5 Circular economy and resource use	E5-1	Policies related to resource use and circular economy	59
		E5-2	Actions and resources related to resource use and circular economy	60
		E5-3	Targets related to resource use and circular economy	62
		E5-4	Resource inflows	63
		E5-5	Resource outflows	64

Section of the report	ESRS number and title	Disclosure Requirement number	Disclosure Requirement title	Page
Social	ESRS S1 Own workforce	S1-1	Policies related to own workforce	68
		S1-2	Processes for engaging with own workers and workers' representative about impacts	69
		S1-3	Processes to remediate negative impacts and channels for own workers to raise concerns	69
		S1-4	Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	70
		S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	70
		S1-6	Characteristics of the undertaking's employees	71
		S1-7	Characteristics of non-employee workers in the undertaking's own workforce	74
		S1-8	Collective bargaining coverage and social dialogue	Not material
		S1-9	Diversity metrics	81
		S1-10	Adequate wages	70
		S1-11	Social protection	71
		S1-12	Persons with disabilities	81
		S1-13	Training and skills development metrics	76
		S1-14	Health and safety metrics	74
		S1-15	Work-life balance metrics	82

Section of the report	ESRS number and title	Disclosure Requirement number	Disclosure Requirement title	Page
		S1-16	Compensation metrics (pay gap and total compensation)	Not material
		S1-17	Incidents, complaints and severe human rights impacts	74
	ESRS S3 Affected communities	S3-1	Policies related to affected communities	82
		S3-2	Processes for engaging with affected communities about impacts	82
		S3-3	Processes to remediate negative impacts and channels for affected communities to raise concerns	82
		S3-4	Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions	82
		S3-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	24
	ESRS S4 Consumers and end-users	S4-1	Policies related to consumers and end-users	84
		S4-2	Processes for engaging with consumers and end-users about impacts	85
		S4-3	Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	85
		S4-4	Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	87
		S4-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	87



Taxonomy disclosure

The disclosures pursuant to Article 8 of Regulation 2020/852 (Taxonomy Regulation) can be found in our CSR report 2023 as part of the Annual Group Report 2023.



Environment



Selected initiatives



Measured GHG emissions of Scopes 1, 2, 3 since 2020



Collaboration with and donations to multiple NGOs and foundations, e.g. Cradle to Cradle, drip by drip e.V. and WWF



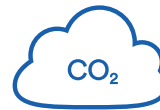
Switched to 100% renewable energy sources in warehouses



The non-financial reporting (CSR report) has been prepared in accordance with the German and EU regulatory requirements



Through business growth, saves books, media and fashion items every day by giving them new life



Uses energy efficient Euro 6 trucks for transportation



100% recycled material in cardboard shipping boxes, 80% recycled material in plastic shipping mailers



Uses DHL GoGreen for national shipments and optimised internal transport

Environment

Progress

over **52**
thousand tonnes

of CO₂ eq emissions avoided in 2023 (Scope 4)

-28%
Footprint reduction

Footprint reduction of 28% from 26 thousand tons of CO₂ in 2021 to 18 thousand tons of CO₂ in 2023



Makes significant contribution to three of the six Article 9 objectives of the EU-Taxonomy

Disclosures

Climate Change

Towards momox climate strategy

E1-1 E1-4

A transition plan has not yet been defined to mitigate momox climate change impacts. However, **greenhouse gas emission reduction targets** have been determined until 2025. We intend to further structure and develop our climate strategy and to implement a transition plan that is compatible with the Paris Agreement target of limiting global warming to 1.5°C in the upcoming years.

We have no specific plan in place yet to align our economic activities with the criteria established in Commission Delegated Regulation 2021/2139¹¹. This is particularly the case against the background that the trade sector has not yet been covered by the EU taxonomy, and no threshold values have been specified yet.

To read about our Taxonomy-related disclosures, please refer to our CSR report 2023 as part of the Annual Group Report 2023.

momox policies related to climate change mitigation and adaptation

E1-2

momox endeavors to support the environment, people, and nature. To this end, we want to pay even closer attention to the entirety of our supply chain and expand our influence as far as possible in the future. Although both the textile sector and the books & media sector are energy intensive, momox has strategically positioned itself in the re-commerce sector. Thereby, not only do we not contribute to manufacturing activities, but potentially even reduce them. As a result, the negative impacts identified derive mainly from the logistics-related activities such as transportation and storage of the goods and end-of-life treatment of waste related to our operations.

Although we recognize the importance of a company-wide climate policy, we currently do not have any policies to address our material impacts, risks, and opportunities related to climate change. Nevertheless, at momox, we contribute to environmental protection through the core of our business model by actively extending the life cycle of products and reducing the burden on our planet's resources – one second hand product at a time.

¹¹ Regulation supplementing the EU Taxonomy Regulation (2020/852), it establishes technical screening criteria for determining the conditions under which an economic activity (revenue, CapEx, OpEx) qualifies as contributing substantially to climate change mitigation or climate change adaptation – and whether it causes no significant harm to any of the other environmental objectives under the Taxonomy.








Enacting our climate ambition

E1-3

We endeavor to minimize negative impacts on the environment through all our activities by reducing our emissions and enhancing material and energy efficiency. Some of our successful emissions reduction initiatives from previous years were continued in 2023, and we aim to continually optimize our efforts as we move forward. The table below is a description of the key actions implemented and planned:

Actions implemented*






Department	Action	Decarbonization lever	Emissions Reduction (achieved)
Warehouses 	Switch to green energy in all warehouses	Use of renewable energy	1,800 tCO ₂ eq
	Replace all light bulbs with LED bulbs	Energy efficiency	
	Increase in the proportion of recycled plastic of shipping bags for fashion items (from 60% to 80% recycled materials)	Use of recycled materials	200 tCO ₂ eq
	100% recycled material in cardboard shipping boxes	Use of recycled materials	120 tCO ₂ eq
	Environmentally friendly tape for packages	Use of recycled materials	
	Reduction of filling material	Reduction of packaging material	
Transport & Logistics 	Leasing more energy-efficient trucks (Euro 6 standard) for transport between warehouses	Fuel efficiency	
	Conducted environmental assessment of 10 of momox top tier suppliers on their sustainability and climate-related goals and measures to ensure transparency on supplier carbon footprint	Carbon footprint reporting	
	In Q2 2023, we began collecting and analysing sustainability data from logistics. We determined the emission hotspots and evaluated measures to reduce our GHG emissions impact from transport and logistics	Carbon footprint reporting	
Customers 	Enriched the content on our website's sustainability page with information from the avoided burden analysis for B&M and Fashion to improve the understanding & awareness of our CO ₂ impact	ESG communication	
	Identifying offsetting options for customers	Climate adaptation options	
	Implemented CO ₂ tags on products of momox fashion Product Detail Page to display avoided emissions from the purchase of secondhand products	ESG communication	
	Offering climate neutral shipping via DHL GoGreen for fashion and B&M	Scope 3 decarbonization	3,500tCO ₂ eq**
	Tested and calculated potential CO ₂ savings from optimizing and adjusting packaging materials used in logistics	Scope 3 decarbonization	

Department	Action	Decarbonization lever	Emissions Reduction (achieved)
Offices 	Conversion of lighting at the headquarters to LED bulbs	Energy efficiency	
	Switching to automatic thermostats for efficient heating (2023)	Energy efficiency	
	Incentivizing employees to use public transit in the form of subsidized fares (Berlin location)	Scope 3 decarbonization	
	Increasing transparency on energy consumption of data servers	ESG communication	
	Sustainability trainings (ongoing)	ESG communication	
	Improved waste separation in the office	Scope 3 decarbonization	
Governance 	Shutdown old data centers and decommission redundant data warehouses and evaluating new carbon-friendly data centers in Q1 2023	Digital carbon footprint	
	Defined Sustainability Roadmap in 2023 including mid- and long-term goals with the sustainability committee in Q4 2022. In Q2 2023, we set ESG goals for numerous ESG metrics which are being collected for the whole Group	Digital carbon footprint	
	Performing regular sustainability reporting on our impacts, targets, and measures	ESG communication	
	Data collection and calculation of 2022 carbon footprint (CCF) and avoided burden with Sweep software (2023)	ESG communication	

* No reporting on significant CapEx/OpEx is possible at this stage.

** No actual impact on momox footprint, as emissions are solely compensated by DHL, not reduced.

Actions planned*

Department	Action	Decarbonization lever
Warehouses 	Reduction of materials and waste at warehouses; e.g. wooden hangers for clothing; size optimization for shipping materials	Reduction of packaging material
	Reduce the number of trips for internal logistics & transportation	Fuel efficiency
	Test reusable shipping products	Use of reusable materials
	Longlife fashion SKUs	Use of reusable materials
	100% recycled material for all shipping products	Use of recycled materials
Transport & Logistics 	Sustainable transportation through slow shipping (longer delivery times using more efficient routes, train transport or fewer partial shipments) and shipping to parcel stations	Fuel efficiency
	New updated travel guidelines are currently being developed	Scope 3 decarbonization
Customers 	Assessing opportunities for reduction of the return rate for damaged items (refund without return)	Scope 3 decarbonization
	Implement CO2 tags on medimops and momox.de Product Detail Page to display avoided emissions from the purchase of secondhand products	ESG communication
Offices 	Further environmental protection campaigns and creating even more awareness for sustainability	ESG communication
	Optimization of external servers and IT processes	Energy efficiency
	Vegetarian meals only (Berlin)	sustainable office practices
Governance 	Decrease high availability of data by 50% by 2030	Digital carbon footprint
	Strengthen engagement with stakeholders	ESG communication

* No reporting on significant CapEx/OpEx is possible at this stage.

momox climate targets

E1-4

Target	Time horizon
Annual increase of avoided burden by 5%	Annually
Reduction of Scope 1, 2, 3 CO ₂ eq emissions by 15% per EURm revenue	2025
Reduction of Scope 1, 2, 3 CO ₂ eq emissions by 80% per EURm revenue	2030

Thanks to our reuse, re-selling, and re-commerce business model, we avoid the manufacturing of new items and the use of virgin material upstream in the fashion and books & media value chains. That leads to avoided emissions associated with both procurement and production. We want to raise the bar of our ambition in this regard and reach annually a 5% increase in the avoided GHG emissions associated with our business model, calculated through an avoided burden analysis.

But we also want to address emissions more directly linked to our operations. To achieve our ambition of reducing momox carbon footprint, we have established two mea-

asurable targets against our baseline emission levels from 2021. Our CO₂eq emissions (all scopes) for 2021 is 35,119 t CO₂eq. Notably, in setting these targets pre-growth, we have excluded machinery and equipment listed under the GHG category of capital goods. Consequently, our baseline emission level 2021 stands at 26,296 t CO₂eq. Moving forward, our Corporate Carbon Footprint (CCF) will consistently exclude equipment and machinery. We set a medium-term interim target of reducing our total GHG emissions by 15% per million EUR revenue by 2025. We have also developed a long-term target of reducing our Scopes 1, 2 and 3 GHG emissions by 80% per million EUR revenue by 2030.

Our carbon footprint analysis includes the following Scope 3 categories: purchased goods and services, capital goods, upstream transportation and distribution, waste generated in operations, business travel, employee commuting, downstream transportation and distribution, use of sold products, and end-of-life treatment of sold products. Knowing that Scope 3 accounts for the majority of our emissions, particularly procurement and logistics, we have focused our reduction efforts here. We optimize our own processes and actively reduce emissions to reduce our overall ecological footprint. As we only trade in second hand goods and do not have our own production facilities, we are heavily dependent on our service providers. Fortunately, many of our service providers are already implementing measures to reduce emissions. Only together can we protect the environment and save our planet. The logistics area includes all emissions from our two locations in Leipzig and Szczecin, Poland, as well as the transport and packaging of all orders

from our customers. Procurement includes all external service providers, particularly shipping service providers, as well as Meta and Google for marketing activities.

To inform the development of our climate targets, the CCF has been calculated since 2021 **using the SWEEP software in compliance with the GHG Protocol** using emission factors from various catalogs such as DEFRA, ADEME, EcoInvent etc. Currently, our targets cover the same scope and type of greenhouse gases included in the calculation of our CCF. Our GHG emissions reduction targets are developed using a scenario tool within the SWEEP software to evaluate the potential of aligning our emissions reduction with climate objectives of staying below 1.5°C, following a linear regression trajectory, with base year 2021 and target year 2030. We used the results of the assessment to adjust our goals to better align with our overarching strategy. Our targets are not derived from any sectoral decarbonization pathways and have not been externally assured. Moreover, at this stage, we haven't conducted comprehensive climate and policy scenario assessments to analyze the full trajectory of our policies and targets, as we are yet to establish a company-wide climate policy. Nevertheless our current targets are indeed measurable and time-bound. Additionally, we are actively working towards implementing processes to effectively track the impacts of our actions in addressing climate change-related material impacts, risks, and opportunities. We are currently developing a comprehensive ESG strategy, which includes re-evaluation of our current climate change mitigation targets.

Metrics related to climate change

Energy consumption and mix E1-5

Due to the identified impacts of the retail sector, the disclosure requirements under E1-5 are considered material for reporting. Therefore, **we have calculated our energy consumption at all of our warehouses and office locations.** The total energy consumption from fossil sources is limited to the consumption of natural gas for heating in all our locations as well as some residual electricity from our Polish location in Stobno¹², which in total amounts to 1,932,321 kWh in 2023.

momox relies greatly on renewable sources of energy in its total mix of energy consumption. **We derived 100% of our electricity for our active locations¹³ from renewable sources.**

Although momox does not produce any fashion items, focusing instead entirely on resale, it still falls under the retail sector. Therefore, its operations in this sector belong to the group of high climate impact sectors. Hence, we provide a breakdown of the total energy consumption from fossil sources in 2023. The full breakdown of our energy consumption is presented in the table below:

¹² Our Stobno location was closed before the beginning of the reporting year. However, some residual energy consumption is still relevant for reporting year 2023.

¹³ Excluding the location of Stobno, which was no longer operational in 2023.

Energy consumption and mix	Reporting year 2023
1. Fuel consumption from coal and coal products (MWh)	0
2. Fuel consumption from crude oil and petroleum products (MWh)	0
3. Fuel consumption from natural gas (MWh)	0
4. Fuel consumption from other fossil sources (MWh)	0
5. Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources (MWh)	1,932,321
6. Total fossil energy consumption (MWh) (sum of lines 1 to 5)	1,932,321
Share of fossil fuel sources in total energy consumption (%)	28%
7. Consumption from nuclear sources (MWh)	0
Share of consumption from nuclear sources in total energy consumption (%)	0%
8. Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.) (MWh)	0
9. Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	5,039,459*
10. The consumption of self-generated non-fuel renewable energy (MWh)	0
11. Total renewable energy consumption (MWh) (sum of 8 to 10)	5,039,459
Share of renewable sources in total energy consumption (%)	72%
Total energy consumption (MWh) (sum of lines 6 and 11)	6,971,780

* covers all locations

Falling under the category of high climate impact sectors as a retail company, our energy intensity calculated as the ratio of **the total energy consumption per net revenue is 0.02008 kWh/EUR**. The energy intensity is calculated for the following high climate impact sector – Retail sale via order house or via the internet. The reference for reconciliation of the net revenue from activities in the high climate impact sectors can be found in Chapter 1 of the Notes of the Annual Group Report 2023.

Gross Scopes 1, 2, 3 and total GHG emissions E1-6

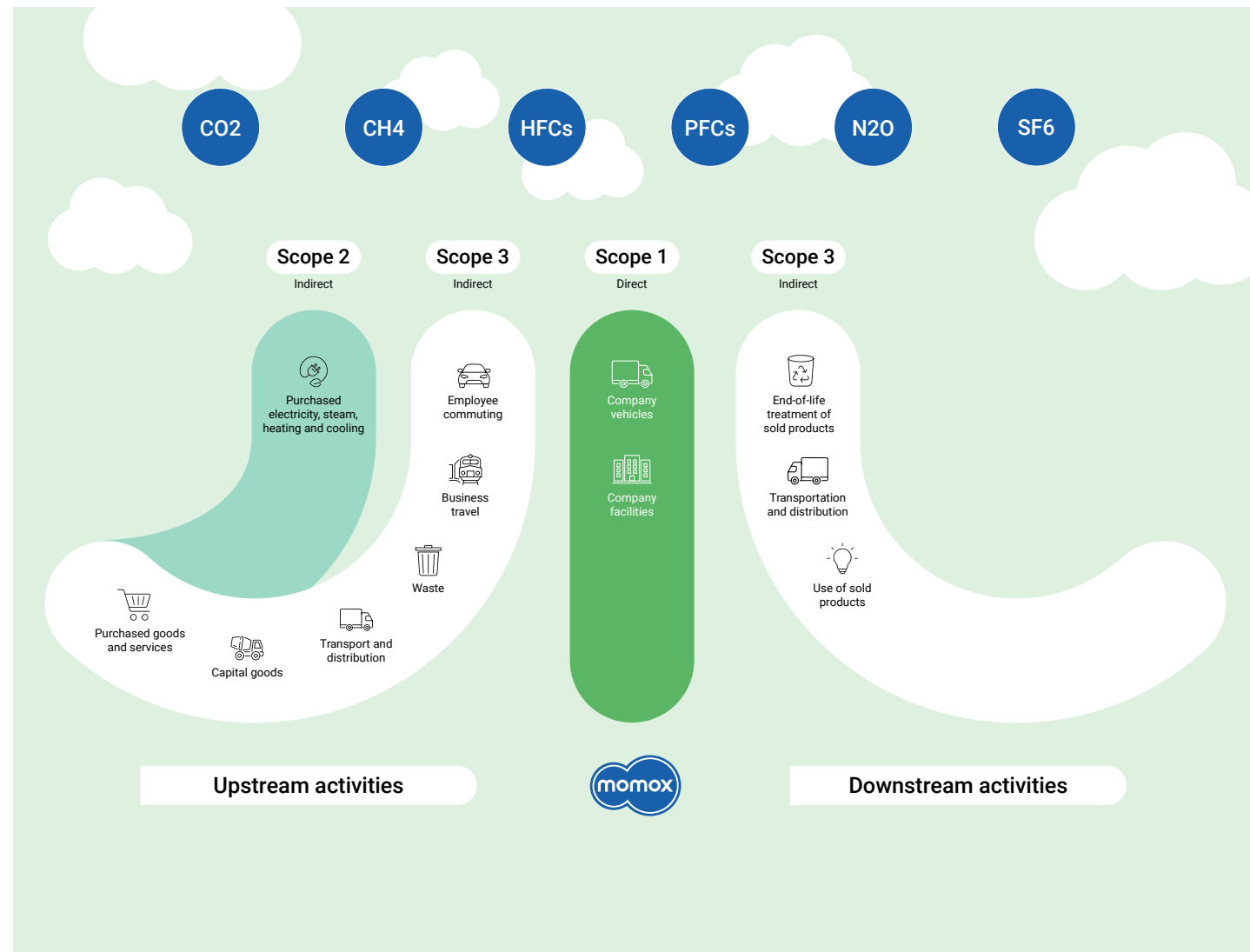
The carbon footprint considers all emissions at our three locations, as well as those from service providers and procurement. **In recent years, we have already been able to drastically reduce our footprint** in Scope 1 and 2 by using green electricity, for example. The associated areas such as vehicle fleet, heating and electricity therefore only make up a small proportion of our footprint.

momox CO₂eq emissions amounted to 18,784 tCO₂eq in 2023. Around 98% of the emissions resulted from Scope 3 related activities, i.e., the result of activities from assets not owned or controlled by momox. Breaking down the emissions per area, roughly 71% stemmed from procurement and logistics. Another 14% of the emissions stemmed from other value chain activities. As a result of our efforts to

reduce our climate impact, CO₂eq emissions per million of revenue have decreased by 9% compared to the previous year.

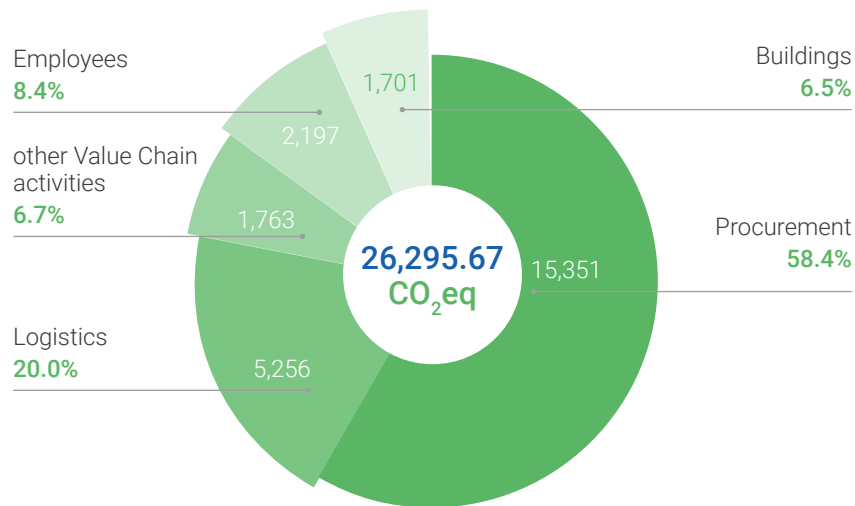
Regarding the disclosure required by paragraph 53 of the E1-6 disclosure requirements, the GHG emissions intensity calculated as **the ratio of total GHG emissions per net rev-**

enue is 0.000054 tCO₂eq/EUR. For reference to the relevant amounts stated in financial reporting, please refer to the statement of comprehensive income (income statement) in the Notes (see Chapter 1) of the Annual Group Report 2023. The stated emissions cover momox Holding – including all entities. The breakdown of emissions is presented in the graphs and table below.



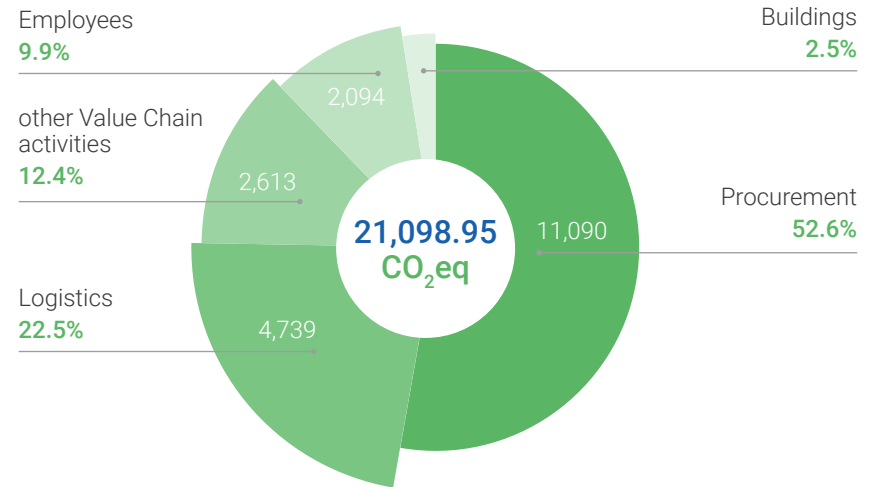
Despite a great growth of the business, we reduced our total emissions from 26.299 tCO₂ in 2021 to 18.784 tCO₂ in 2023

momox emissions **2021** in tCO₂eq by area*

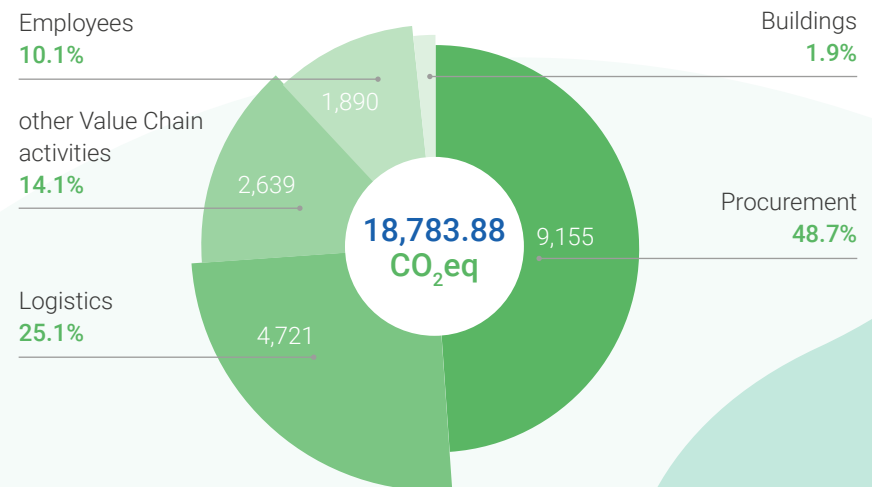


* excl. equipment

momox emissions **2022** in tCO₂eq by area*

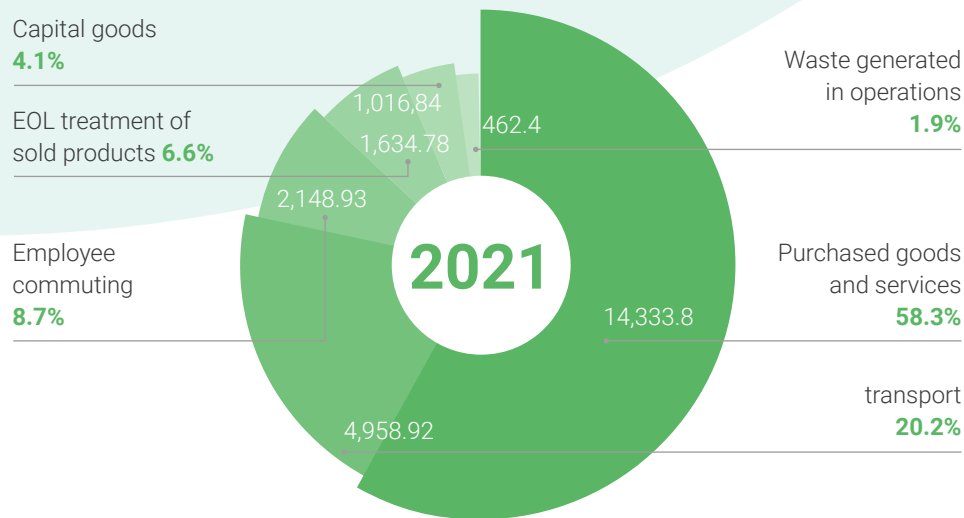


momox emissions **2023** in tCO₂eq by area*



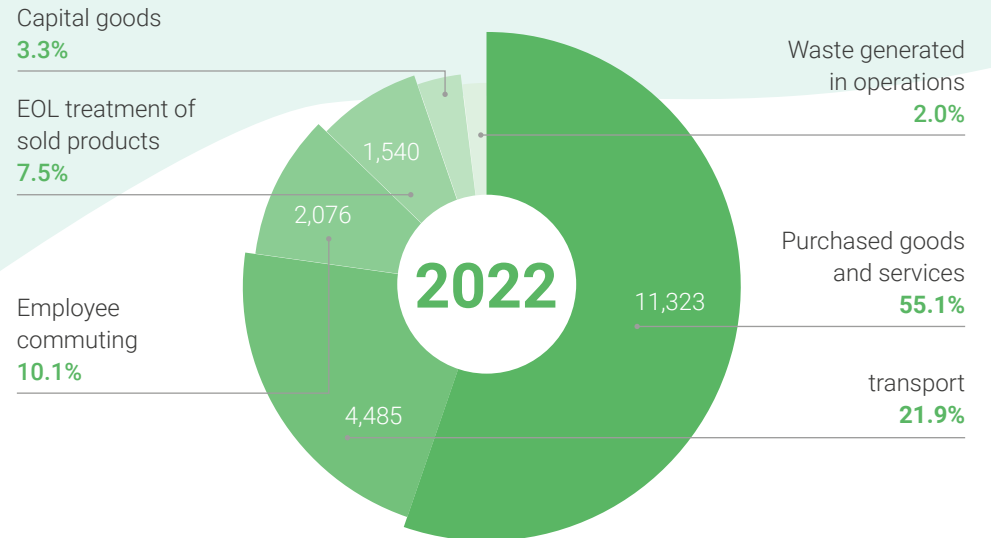
The main contributors of our 2023 Scope 3 emissions are procured goods and services, transportation and employee commuting.

Breakdown of Scope 3 emissions 2021 in tCO₂eq*

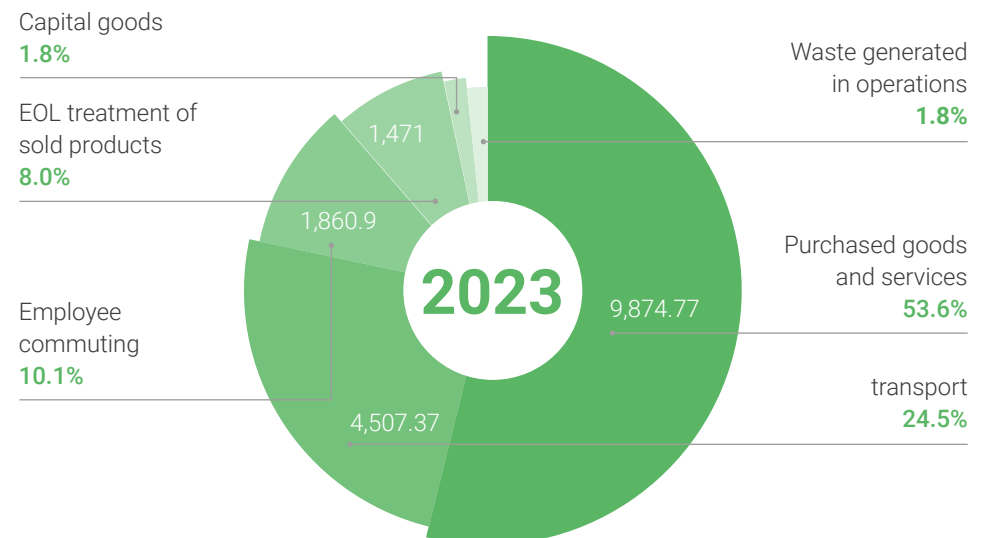


* excl. equipment

Breakdown of Scope 3 emissions 2022 in tCO₂eq*



Breakdown of Scope 3 emissions 2023 in tCO₂eq*



	Retrospective					Milestones and target years			
	Base Year Emissions 2021	Changes from baseline (%)	Emissions 2023	Emissions 2022	Change compared to previous year (%)	2025	2030	2050	Progress against target
Scope 1 GHG emissions									
Gross Scope 1 GHG emissions (tCO ₂ eq)	584.08	-39.4%	354.09	462.29	-23.4%	-	-	-	-
% of Scope 1 GHG emissions from regulated emission trading schemes	-	-	-	-	-	-	-	-	-
Scope 2 GHG Emissions									
Gross location-based Scope 2 GHG emissions (tCO ₂ eq)	1,120.20	-99.98%	0.26	68.79	-99.6%	-	-	-	-
Gross market-based Scope 2 GHG emissions (tCO ₂ eq)	N/A		N/A	N/A		-	-	-	-
Scope 3 GHG emissions (excl. equipment)									
Total Gross indirect (Scope 3) GHG emissions (tCO ₂ eq)	24,591.39	-25.1%	18,429.53	20,567.87	-10.4%	-	-	-	-
Purchased goods and services	14,333.80		9,874.77	11,323.04		-	-	-	-
Capital goods	1,016.84		335.71	683.14		-	-	-	-
Upstream transportation and distribution	2,287.66		2,138.86	1,854.74		-	-	-	-
Waste generated in operations	462.4		325.48	410.99		-	-	-	-
Business traveling	4.64		25.23	15.04		-	-	-	-
Employee commuting	2,148.93		1,860.80	2,076.41		-	-	-	-
Downstream transportation and distribution	2,671.26		2,368.52	2,629.80		-	-	-	-
Use of sold products	31.08		29.18	34.83		-	-	-	-
End-of-life treatment of sold products	1,634.78		1,470.99	1,539.88		-	-	-	-
Total GHG emissions									
Total GHG emissions (tCO ₂ eq)	26,295.67	-28.6%	18,783.88	21,098.95	-11.0%	-	-	-	-



Anticipated financial effects from material physical and transition risks and potential climate-related opportunities

E1-9

Regarding the disclosures on the anticipated financial effects from the material physical and transition risks as well as climate-related opportunities, momox chooses to omit the information required by this disclosure in preparation for this sustainability statement as prescribed by ESRS E1-9 as per the phased-in disclosure requirements.



Avoided emissions

In addition to setting ourselves emission reduction targets and achieving emission reductions in Scope 1 and 2 in the past reporting years, momox circular business model contributes to avoid emissions, resulting in successfully achieving revenue growth decoupled from emissions.

To show the actual contribution of our circular business model of resale of second hand goods compared to newly manufactured products, we decided to calculate according to Scope 4, commonly described as "avoided emissions" or "avoided burden". It is a voluntary metric devised by the World Resources Institute in 2013.

Scope 4 comprises the emissions that are avoided through the use of our products and services by our customers. We systematically track and assess these emissions to transparently demonstrate how our business activities contribute to a more sustainable global economy.

With the aid of our voluntary Scope 4 calculation, we want to provide a more comprehensive picture of our environ-

mental impact and illustrate the highly positive impact of our products on reducing emissions with the help of our circular business model.

As there is currently no globally standardised method for calculating Scope 4, we have adopted the attributional approach for our calculation. This approach focuses on the direct emissions and their reduction that are achieved through the use of our product compared to a reference product (which fulfills a similar function). It is based on the direct difference in emissions between our products and a standard new product. The adoption of this approach enables a clear and quantifiable measurement and evaluation of our avoided emissions.

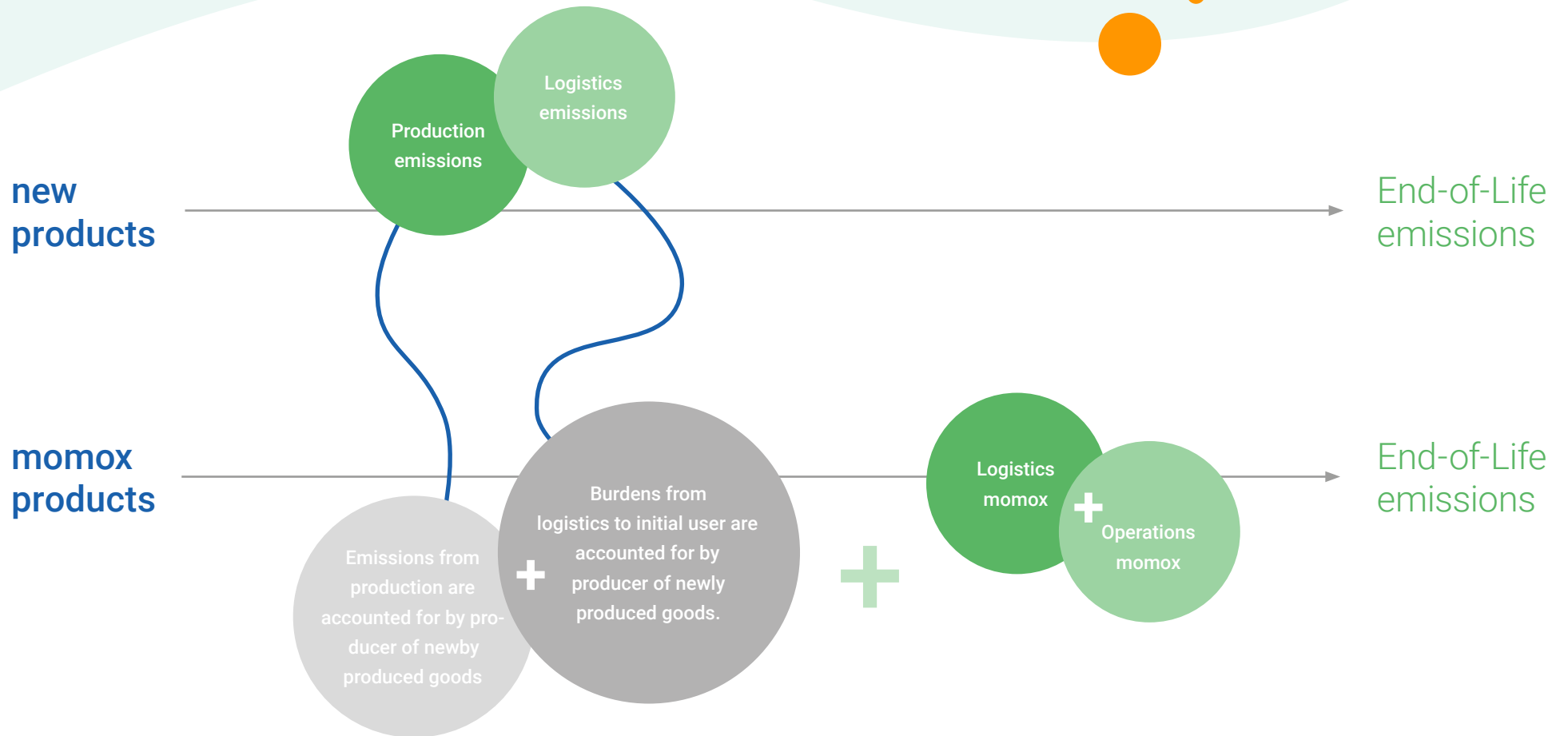
To calculate our CO₂ savings per item, we first recorded the entire CO₂eq emissions along our value chain - from procurement and packaging to logistics and transport. After this, we compared the emissions with those that would be generated during the production of a new item of clothing, book, or media article.

To calculate the benefits of reusability, we use an attributional Life Cycle Assessment (short: "LCA"), considering emissions from all stages of a product's life cycle, whether it's new or second hand. We defined two scopes: one for new products and one for second hand ones.

For newly produced products, we accounted for everything from raw material extraction to manufacturing, packaging, and logistics. Waste management responsibility falls on the producer, but it's passed to the reseller in our approach. End-of-life emissions aren't included for new products.

For second hand goods, we consider emissions from logistics, packaging, preparation for resale, and end-of-life. We exclude emissions from production, assuming second hand products carry no additional burden.

Simplified calculation logic of newly produced and second hand goods

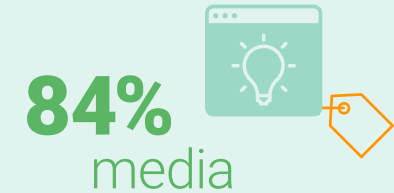
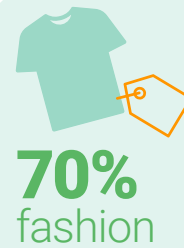


Avoided emissions pertain to activities beyond the second hand system's boundaries, such as production and transportation. An essential factor in analyzing avoided burdens is the replacement rate, which indicates how much purchasing second hand items substitute buying new ones.

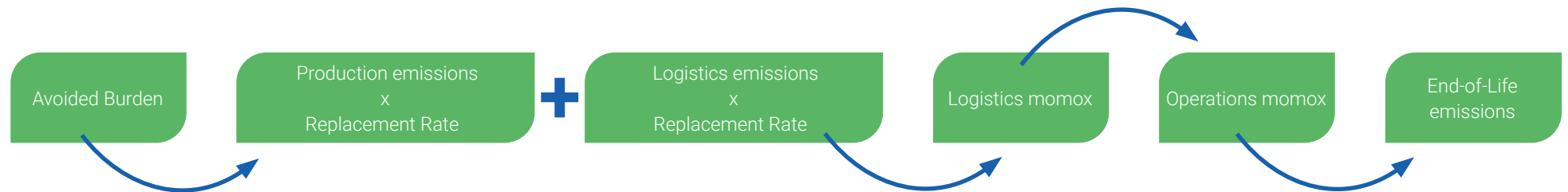
While this rate varies, it's typically between 0% (no avoidance) and 100% (complete replacement). However, using 100% is unrealistic. momox employs replacement rates of 70% for fashion, 89% for books, and 84% for media, determined via a customer survey.

Replacement rates

*determined via a customer survey.



The replacement rate is the key factor for estimating avoided emissions



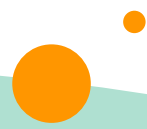
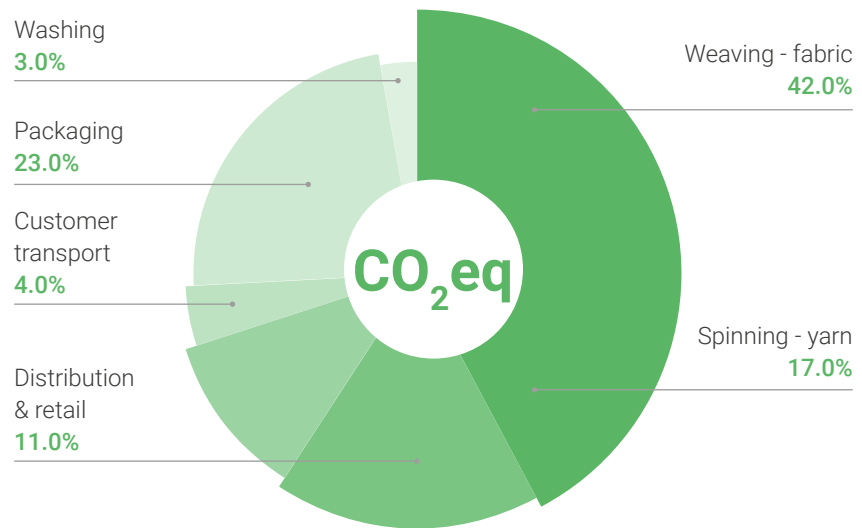
As a result, we were able to save the following CO₂eq emissions per product category:

Product (archetype)	Percentage of Avoided Emissions with momox replacement rate
Dress	63%
Jacket	57%
T-shirt	62%
Shirt	62%
Pullover	62%
Pants	61%
Skirts	60%
Shoes	57%
Bags	59%
Sunglasses	47%
Belts	61%
Headwares	62%
Wallets	62%
Scarves	62%
Books	70%
Media articles	63%

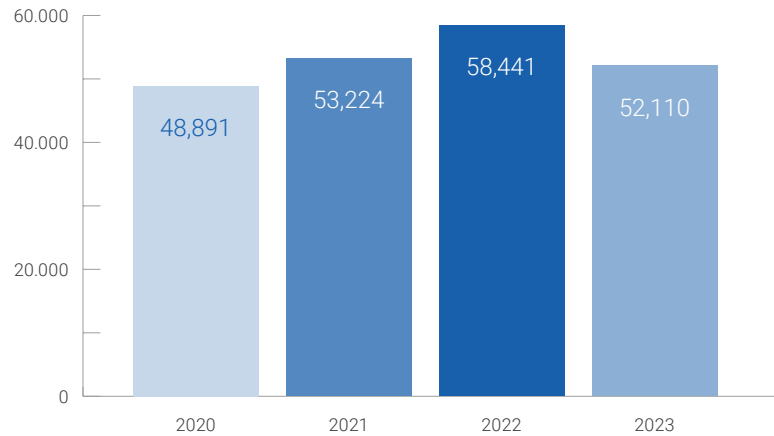
Dramatic reduction in CO₂eq emissions

Buying second hand fashion through momox reduces emissions by an average of 60%.

Percentage of CO₂eq emissions for each step in the life cycle of a piece of clothing



Avoided emissions 2020-2023



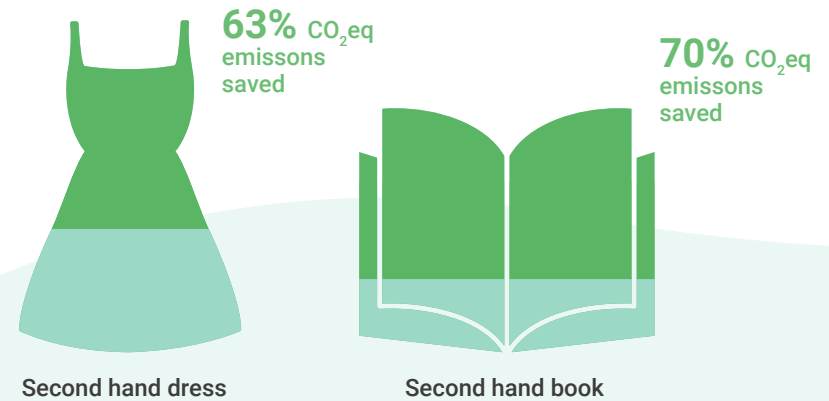
Compared to the previous year, we recorded a decline in our avoided emissions. This decrease is due in particular to the iteration of the fashion business and a refinement of the assumptions through improved data quality that influenced the results. Although we recorded a decline in 2023 compared to the previous year, **our business model led to significant emission savings**, including a 6.6% increase in avoided emissions over the last four years and an average increase of 2.7% since 2020.¹⁴

¹⁴Our calculation of the avoided emissions is based on our CO₂eq emissions as described above. We calculated these CO₂eq emissions since 2021 using the SWEEP software. The year 2020 was calculated with the help of an external partner. Changes to previous years may occur in the following reporting year.

In 2023 we saved, together with our customers

52,110
metric tons of CO₂eq

Buying second hand from momox significantly reduces emissions.



Water and marine resources

Policies related to water and marine resources

E3-1

The materiality assessment resulted in water being a material sustainability matter for momox. The negative material impacts identified are located in the value chain, in relation to the upstream production of goods and the downstream waste management processes – **while momox has a positive, indirect contribution to the reduction of water usage thanks to its business model**, which allows water-intensive goods such as fashion items¹⁵ and books¹⁶ to be used longer.

There are currently no policies in place to address the management of water as a resource for our own operations or in our upstream and downstream value chain activities. In addition, there are no policies in place to address the material impacts, risks and opportunities related to the use of water and marine resources¹⁷.

¹⁵ <https://dripbydrip.org/whywater/>

¹⁶ <https://waterfootprint.org/resources/Report46-WaterFootprintPaper.pdf>

¹⁷ momox does not have a policy related to sustainable oceans and seas in place. Due to its business model, the subtopic "marine resources" was not considered relevant during the assessment.

Actions and targets related to water and marine resources

E3-2 E3-3

At momox, we recognize the importance of water and water management in our whole supply chain. To address this, we are currently working with our partner organization, drip by drip e.V., to conduct an avoided burden analysis to better capture our direct water-related impacts. drip by drip e.V. is a non-profit organization that finds, develops, and spreads solutions for water issues caused by the textile industry. Upon getting a complete picture of our water-related impacts, risks and opportunities, we will proceed with further development of our water-related actions.

As part of our initiatives, we have offered our employees training in environmentally friendly and water-saving behav-

iors. We continue to provide our customers with additional information via our websites to promote water conservation.

Currently, we do not have specific, outcome-oriented targets in place to address our water-related IROs, while we strive to always operate in an environmentally conscious way. Additionally, we have no locations in water-stressed areas, so no specific actions for areas at water risk are in place.

Anticipated financial effects from material water and marine resources-related risks and opportunities

E3-5

Regarding the disclosures on the anticipated financial effects from the material water and marine resources-related risks and opportunities, momox chooses to omit the information required by this disclosure in preparation for this sustainability statement as prescribed by ESRS E3-5 as per the phased-in disclosure requirements.



drip by drip

Resource use and circular economy

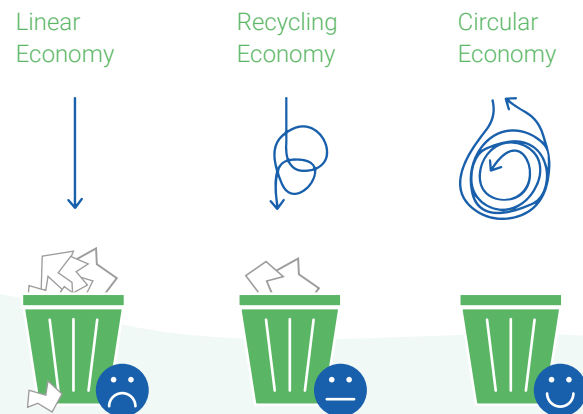
momox policies related to resource use and circularity E5-1

momox is proud to be a front-runner in terms of a circular economy, contributing to a reduction in resource consumption. By re-selling used products, we are fostering the re-usage of resources instead of sourcing virgin materials, thereby increasing recirculation and extending the lifetime of products downstream. While the heart of momox business relies on second hand goods, we identified negative material impacts associated with the topic resource use and circularity, both in our value chain: resource use associated with the production of the assets and goods that we use in our operations and the waste produced from denied products.

Negative impacts caused by the procurement of goods are mitigated by our **momox purchasing guidelines**. These dictate that after comparing costs, the following products and services are to be given preference:

- Local/regional production or fair trade and organic food products
- Standard shipping, if possible, climate-friendly, e.g. by electric vehicle, rail transport, climate-neutral service providers
- Products made from sustainable materials, including renewable raw materials from sustainably managed sources or recycled materials (the recycled content should always be maximized if possible) - certificates such as FSC, Blue Angel, BlueSign, etc. may serve as proof.
- Reusable products are preferable to disposable products (especially with regard to disposable plastic items, decoration, and packaging), and
- Products and services from companies where transparency and sustainability are important, i.e. they have a sustainability strategy and publicly (or on request) available reduction measures for CO₂eq emissions, an indication here could be a B-Corp or ISO 26000 certification.

Accountability for our purchasing guidelines lies with the Management Board. We currently have no specific policies in place regarding the production of capital goods and the waste generated from denied products.



Enabling our circularity ambition

E5-2

We are proud to have a re-commerce business model that is thoroughly based on prolonging the lifetime of items, allowing them to find a new home once the first owner no longer needs them. **Our biggest lever of action for circularity is our daily operations, thanks to which we save tons of items from being discarded.** However, recognizing that our operations still have an impact on resource consumption, we regularly take action to minimize it.

We **continuously investigate measures to improve** our resource use and circularity practices when it comes to packaging. In 2023, we made projections to evaluate the impact of a different set of measures. We conducted a comprehensive analysis of our inventory data, testing what would happen if we were to reduce the overall weight of our outbound paper packaging – and change the share of recycled material in our plastic packaging. We also continued using reusable boxes for internal transport (between warehouses).

We encourage our inbound customers to send in their items packaged in reused boxes and envelopes, to foster positive circularity behaviors. The packaging material inbound customers use ends up being waste at our operation level, which we seek to sort out and send to recycling. To prevent potentially negative impacts caused by our suppliers' waste creation and disposal, we started by evaluating the sustainability and climate protection goals and measures

of 10 of momox top-tier suppliers. Increasing transparency along our value chain is a crucial first step in taking action. To address denied products, we detail our quality criteria as precisely as possible – our inbound customers, the ones that are sending us their second hand products, are referred to a checklist of controls that they can do on their items to ensure that they meet our minimum quality levels. That alone allows us to reduce discarded shares in our warehouses.



momox currently has no specific actions in place to reduce the consumption of materials associated with the production of capital assets. For the procurement of goods, we take action as set out in momox guideline policies, described in the paragraph above. The table on page 61 is a description of the key actions implemented and planned.

Actions implemented*

Department	Action	Decarbonization lever	Emissions Reduction achieved
Warehouses	Increase in the proportion of recycled plastic of shipping bags for fashion items (from 60% to 80% recycled materials)	Use of recycled materials	200 tCO2eq
	100% recycled material in cardboard shipping boxes	Use of recycled materials	120 tCO2eq
	Environmentally friendly tape for packages	Use of recycled materials	
	Reduction of filling material	Reduction of packaging material	
Offices	Improved waste separation in the office	Scope 3 decarbonization	

* No reporting on significant CapEx/OpEx ist possible at this stage.

Actions planned*

Department	Action	Decarbonization lever
Transport & Logistics	Optimization of packaging and shipping bags	Use of recycled materials
Customers	Optimization of the recycling process for unsold clothing & books in the sense of the circular economy	Use of recycled materials
	Paperless pick processes	Reduction of packaging material
	Test foil-free storage	Reduction of packaging material
Offices	Introduction of reusable boxes for lunch offers	Use of reusable materials
	Determining the water footprint for momox fashion in cooperation with drip by drip e.V.	ESG communication

momox circularity targets

E5-3

We currently have two voluntary targets in place to reduce material consumption associated with the production of capital assets and procured goods, and waste generated from denied products.

Our main goal with respect to packaging is to progressively increase the share of recycled content to reach 100% recycled material used in outbound packaging by 2030. Inbound packaging choice does not lie with us, but we encourage our customers to reuse existing packaging material as much as possible. Avoiding the use of virgin resources, both through our choice of packaging material and our entire business model based on the reuse of items, is part of our wider circularity ambition.

Target	Time horizon
Achieve a 100% utilization of recycled materials in all outbound packaging	2030

Metrics disclosures

Resource inflow E5-4

Disclosure for reporting year 2023	Value
Overall total weight of products and technical and biological materials used during the reporting period (metric tons)	16,554.70
CD polishing and cleaning solutions (L)	1,038.75
The percentage of biological materials that is sustainably sourced*	N/A
The weight of secondary reused or recycled components, intermediary products and materials used (metric tons)	16,429.93
Share of the total weight of materials used in the reporting year**	99.25%

* We will work on improving data quality and availability in the coming years.

** Our business model is based on re-sale of reused items.



All the items we sell on our various channels are second hand fashion, books, and media items. **Our business model is entirely based on circularity, reuse and secondary materials.** While we cannot monitor the entire recyclability or durability of products we sell, since we have no control over their manufacture, nor precise information on their usage before being sold to us, we make sure that all items are inspected as soon as they reach our warehouses. Our goal is to ensure that their quality is in line with our guidelines so that they can be sold second hand and their lifetime extended. With respect to reparability, we clearly state that inbound items need to be fully functional and in good quality. Due to the variety of manufacturers and the different nature of items we sell on our platforms, we cannot give our customers precise indications on the reparability of our products.

We've set the target of using only recycled packaging materials for our products, though we haven't yet determined the share of sustainably sourced biological material in our packaging; this will be addressed in the upcoming years.

The table E5-5 discloses waste generated from our operations. We aim to improve the quality and availability of our data in the upcoming years.

Resource outflow

E5-5

Disclosure for reporting year 2023	Value (in tons)
Total amount of waste diverted from disposal (in weight)	3,562.91
Breakdown by recovery operation:	
Preparation for reuse	439
Recycling	3,030.09
Other recovery operations	93.82
Total amount of waste directed to disposal (in weight)	126.24
Breakdown by waste treatment:	
Incineration	126.24
Landfill	0
Other disposal operations	0
Total amount of non-recycled waste (in weight)	659.06
Share of non-recycled waste over the total	17.86%
Total amount of waste generated*	3,689.15

* Information on commercial waste (office waste) produced in Berlin and Szczecin locations is estimated based on Leipzig location data. Extrapolation was conducted based on net FTEs. Our waste management partners provided data on waste generated in operations.

The main materials present in the composition of waste considered in this description are wood, cement, plastic, paper, inorganic waste, used electronic products (computer, mice, keyboards, printers), and fluorescent lamps.



Anticipated financial effects from material resource use and circular economy-related risks and opportunities

E5-6

Regarding the disclosures on the anticipated financial effects of material risks and opportunities arising from resource use and circular economy-related impacts, momox chooses to omit the information required by this disclosure in preparation for this sustainability statement as prescribed by ESRS E5-6 as per the phased-in disclosure requirements.



Social

Selected initiatives



Established **Leadership Principles** on which 155 managers have been trained



Developed the "**LEAD**" **training series** for area managers, with training on leadership



Occupational health management activities and subsidized sport memberships



Cooperation with health insurance and implementing a **mental health provider**



Formed a **Diversity Management Team** with representation from the corporate management



A joint **DE&I vision and strategy** that is reflected in the OKRs and integrated in the OKR planning



Regular employee **surveys on the DE&I topic**



Various diversity initiatives, such as relocation assistance, language training, training on intercultural skills, etc.

Social

Progress



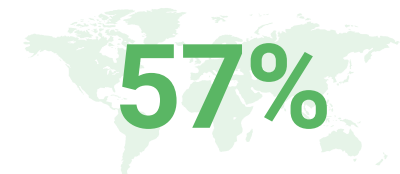
Awarded the **Pride Champion Gold Seal** as a LGBTQI+ friendly employer in 2023

48
employees

have developed successfully into **a new role as a team leader** since 2021

>40%

of roles with employee responsibility are held by women



of roles with employee were not born in the country in which they are working

Own Workforce: Working conditions

Policies related to working conditions of our workforce

S1-1

At momox, we strive to create working conditions in which our employees can thrive, feel valued, and safe. Potential and actual impacts, both positive and negative, on the working conditions of our employees, are addressed and regulated by our **Code of Conduct**, while our **Declaration of Principles for Human Rights and Environmental Obligations** (in accordance with the German Supply Chain Due Diligence Act) sets expectations in terms of respect of human rights. This declaration states human rights and environmental responsibilities, as well as principles of governance, risk analysis and risk management, preventative measures, and complaint mechanisms, as well as documentation and reporting. Each functional area is independently responsible for the respective due diligence obligations with regard to the risks relevant to it. The oversight for the implementation of this policy falls under the Management Board.

The policy applies to all our employees and requires them to respect human rights and fulfill environmental responsibilities. We also encourage our business partners to respect our principles and pass on this commitment to their respective business partners.

Also, in accordance with our Code of Conduct, **we are committed to respecting human rights in our own activities** and align our approach and policy statement with the following international standards and frameworks:

- Ten principles of the United Nations (UN) Global Compact
- Universal Declaration of Human Rights of the UN
- United Nations Guiding Principles on Business and Human Rights
- United Nations Sustainable Development Goals.

Our Declaration of Principles for Human Rights and Environmental Obligations aligns with and integrates our Code of Conduct, which covers the following topics: environment and minimization of negative impacts, relations and coop-

eration with partners and suppliers, working conditions and rights, including human rights, equal opportunities, health and safety at the workplace, data protection, IT security, corruption prevention, money laundering, and communication guidelines. The Code of Conduct explicitly addresses the topics of labour and human rights and references ILO standards. momox commits itself to principles such as, but not limited to free choice of employment, no operation of modern slavery, and exclusion of child labor.

The scope of the Code of Conduct includes our own workforce – encompassing permanent employees, interns, working students, contract and temporary workers – suppliers, sub-suppliers, and partners. The policy is also to be adapted to the legal context of the country in which the workforce is operating. The Code of Conduct is made available to all employees at all locations internally. momox Senior Management Team is accountable for the implementation of the policy. As of January 2023, we introduced the Anti-mobbing & Anti-discrimination Policy of MOMOX Polska Sp. z o.o., which enables our employees to report such cases.

Openness & Inclusion Customer focus Innovation & High Performance Financial stability Happiness Sustainability

Own workforce engagement for working conditions

S1-2 S1-3

To involve our workforce in the discussion and management of IROs, at momox, we have **different channels** in place. During the materiality analysis conducted in 2023, employee representatives Works Council were involved as stakeholders. To create channels that are open consistently, employees are encouraged to seek contact with their respective managers if there are any questions or concerns regarding the Code of Conduct. Furthermore, employees are advised to contact our People & Culture department or the employee representatives (Betriebsrat or Works Council in Germany).

In Germany, the **Works Council** represents the interests of our employees at the locations and has the authority to negotiate with the management of these locations on their behalf. In Germany, the rights of the Works Council are set out in the Betriebsverfassungsgesetz (BetrVG - German Works Constitution Act), which gives it rights of co-determination in the company.

There is also the SE (Societas Europaea) Works Council of momox Holding SE, which must be involved if cross-border issues and measures affect the interests of the employees of both the German and Polish companies. An SE Works

Council has also been established at the level of momox SE, whose activities are currently suspended.

Additionally, momox has a **whistleblower system** in place, available on the company's website (momox.biz), in accordance with the German Whistleblower Protection Act – and, since the end of 2023 – a channel in place to report human rights violations in accordance with the German Supply Chain Due Diligence Act. All reports received are recorded and processed with the help of our external service provider. Both regulatory requirements are relevant for all of our locations, both in Germany and in Poland.

After a concern in accordance with the German Whistleblower Protection Act has been raised, it is forwarded to the Chief People and Culture Officer without the provision of any personal data. To forward the information to relevant stakeholders, the company is named.

After a concern in accordance with the German Supply Chain Due Diligence Act has been raised, it is forwarded to our Human Rights Officer without the provision of any personal data. To forward the information to relevant stakeholders, the company is named.

Fostering positive working conditions at momox

S1-4 S1-5 S1-10

Target	Time horizon
Maintain a level of less than 23 work-related accidents per 1,000 FTEs	2025
Achieve an eNPS of 30	2024

We have different actions in place to improve the working conditions of our workforce. momox provides secure employment under fair working conditions.

We also offer our employees the opportunity to improve their health by providing various options as part of our workplace health management, such as (non)digital classes on physical exercise or yoga. In 2023, we organized company runs, provided massages, and made bicycles available under affordable terms. In our Berlin office, we subsidize our employees' gym memberships, while at our Leipzig office, we have created a partnership with the health insurance company "Barmer", with whom we organize a yearly health day for our employees.

As part of our **wage practices**, we signed a revision of a company agreement in 2022, which ensures that our employees are compensated fairly and equally according to

set salary brackets, all of which are above minimum wage. We also ensure that workers without permanent contracts, such as temporary workers, are paid the statutory minimum wage, which we also expect our partners to do. For benefits provided to momox employees, please refer to Disclosure S1-11.

To specifically address the highest-rated impacts and further focus on improving our performance, we have developed a comprehensive ESG strategy, including a section on working conditions. **Currently, we have two targets in place to improve the working conditions for our own workforce.** Firstly, as a re-commerce business, a network of storage and transportation logistics is vital to our business model, and we do our best to ensure that our employees have safe working conditions to operate within. We developed a concrete target to enhance our accountability towards ensuring the safety of our employees and preventing accidents. Therefore, our goal in the medium-term is to maintain the level of less than 23 work accidents¹⁸ per 1,000 full-time equivalents until 2025 – we plan to re-evaluate this target at the end of the planned period. Secondly, in addition to employee safety, we also have a short-term target of increasing the level of employee satisfaction in 2024. To this end, we strive to achieve an eNPS increase from 23 to 30 in 2024.

¹⁸Numbers were calculated as: (Total number of recordable work-related accidents that lead to more than 3 days of incapacity for work, excluding accidents on the way to work) / (FTE average of month, gross without temporary workers)



Gender	Number of employees by gender (headcount) *
Male	1,141
Female	1,016
Other	2
Not reported	N/A
Total employees	2,159**

Country	Number of employees by country (headcount) *
Germany	1,485
Poland	674
Total	2,159**

* Average per year in accordance with the disclosure in the Group notes (Section 285 no. 7 HGB). Figures are reported gross, including maternity leave, parental leave, long-term sickness, etc. – but excluding temporary workers. ** Differences in methodologies applied (average vs end-date of the reporting period) may account for differences in overall sums and figures between metrics relating to own workforce.

Metrics related to working conditions

Characteristics of undertaking's employees S1-6

The tables in this section provide an overview of momox employee headcount by gender. The number of employees reported includes the average gross headcount for the reporting year, including maternity leave, parental leave, long-term sickness etc., but excluding temporary workers, in accordance with the disclosures in the Group notes (Section 285 no. 7 HGB). The calculation is therefore carried out in accordance with Section 267 (5) HGB: The average number of employees is the fourth part of the sum of the numbers of employees employed on 31 March, 30 June, 30 September and 31 December, including employees employed abroad, but excluding those employed for their vocational training.

Number of employees by contract type, broken down by gender*:

Reporting period: 2023**

Female	Male	Other	Not disclosed	Total
Number of employees (headcount)				
1,105	1,251	3	N/A	2,359
Number of permanent employees (headcount)				
754	785	2	N/A	1,541
Number of temporary employees (headcount)				
351	466	1	N/A	818

* To obtain numbers for the table above, a calculation based on the reporting date was selected. This is due to the fact that the figures can no longer be depicted in any other way historically. Starting with the reporting year 2024, the average method prescribed in Section 267 (5) HGB will be employed.

** Differences in methodologies applied (average vs end-date of the reporting period) may account for differences in overall sums and figures between metrics relating to own workforce.

Number of employees (headcount) 2023:

1,251

Male



1,105

Female

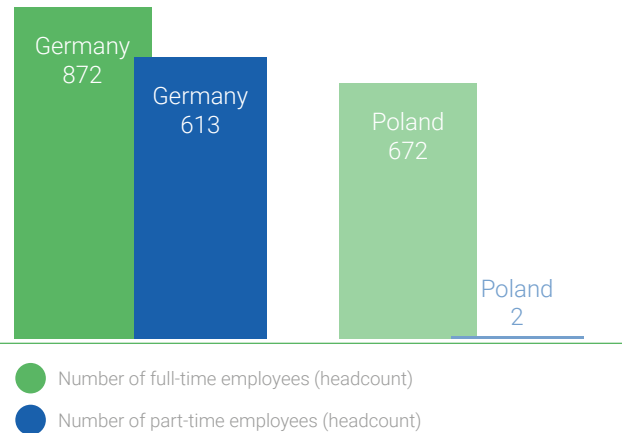


3
other



In 2023, 814 employees left momox. The rate of employee turnover is, therefore, 28.3%. The fluctuation rate net was calculated according to the Schlüter method (i.e., personnel movements for the entire year) as follows: total departures in headcounts for the reporting year 2023 over the sum of final headcount as of the end of December 2022 and total additions in headcounts for the reporting year 2023.

Number of employees by contract type in 2023*



* Average per year in accordance with the disclosure in the Group notes (Section 285 no. 7 HGB). Figures are reported gross, including maternity leave, parental leave, long-term sickness, etc. – but excluding temporary workers. Differences in methodologies applied (average vs end-date of the reporting period) may account for differences in overall sums and figures between metrics relating to own workforce.



Characteristics of the non-employee workers in momox own workforce

S1-7

In 2023, momox had a total of 51 non-employees in its workforce. The non-employees provide support for IT, customer support, and logistics activities.

The number is reported in headcounts and is calculated using the gross method, including maternity protection, parental leave, long-term sickness etc. but excluding temporary workers, as of the reporting date.

Social protection

S1-11

Our employees in Germany and Poland are covered by the respective statutory social insurances, which include protection against sickness, unemployment, injury and acquired disability, parental leave, and retirement.

¹⁹Numbers were calculated as: Total number of recordable work-related accidents that lead to more than 3 days of incapacity for work, excluding accidents on the way to work

Health and safety metrics

S1-14

In 2023, all momox employees were covered by the company's health and safety management system based on legal requirements. We report no fatalities for reporting year 2023, and a total of 64 recordable work-related accidents¹⁹. The figure covers work accidents that occurred throughout the year and all employees employed by momox. In 2023, the work-related accidents resulted in a total of 1,776 lost days for momox employees.

Incidents, complaints and severe human rights impacts

S1-17

For 2023, momox reports **no incidents of discrimination, including harassment, and zero complaints** filed through the channels in place to raise concerns. This includes severe human rights incidents. No fines, penalties, or compensation were imposed on momox in 2023 with respect to human rights incidents and complaints. For channels in place to raise concerns, please refer to disclosure S1-3.

Own Workforce: Training and skills development



Policies and employee engagement for training and skills development

S1-1

At momox, we want to create a working atmosphere where every one of our employees can shine. There is no consolidated policy on training and skill development for our employees. We offer various training and development-related activities aimed at continuous professional advancement, enhancing our employees' skills, and promoting ongoing employability.

Own workforce engagement for training and skills development

S1-2 S1-3

To better gather insight on material issues regarding training and skills development, **representatives of our employees were involved in the materiality analysis**, which resulted

in the current selection of material impacts, risks, and opportunities. A structured engagement process with respect to training and skills development has been developed as of reporting year 2023 through our tool Evalea. Here, employees can submit requests for both individual and group training, give feedback, raise concerns and suggest future training topics. Training coordination as well as a feedback analysis go through the personnel development team which adapts training strategies accordingly. Depending on the training scope and feedback, results will be discussed with the Senior Management Team. Additionally, anonymous feedback can be submitted via employee surveys, which are reviewed by supervisors, the People and Culture team, and the CEO. Identified areas for improvement are collaboratively determined by supervisors, department heads, and the SMT, and subsequently presented by the People and Culture team.

No negative material impacts were identified during the materiality assessment conducted in 2023 regarding training, and thus no remediation is required.

Fostering continuous development opportunities at momox

S1-4 S1-5

Target	Time horizon
Maintain level of 4 trainings per FTE per administrative employee	2025

We offer our employees different training and upskilling opportunities across our locations. The Employee Development Unit works in close coordination with the locations' management and Operations Management to develop specific training measures that best suit our employees' and our business' needs.

Within the management development concept "GROW", established in 2021 in Leipzig and currently rolled out across all our locations, momox provides employees with the op-



portunity to develop into team leaders. Other forms of training are offered at our Berlin location, including both internal and external training courses – such as Advanced Certified Scrum Master (A-CSM), OMR Summer School, Python Bootcamp, and Texter Workshops, thus aiming to contribute to additional material positive impacts on our workforce.

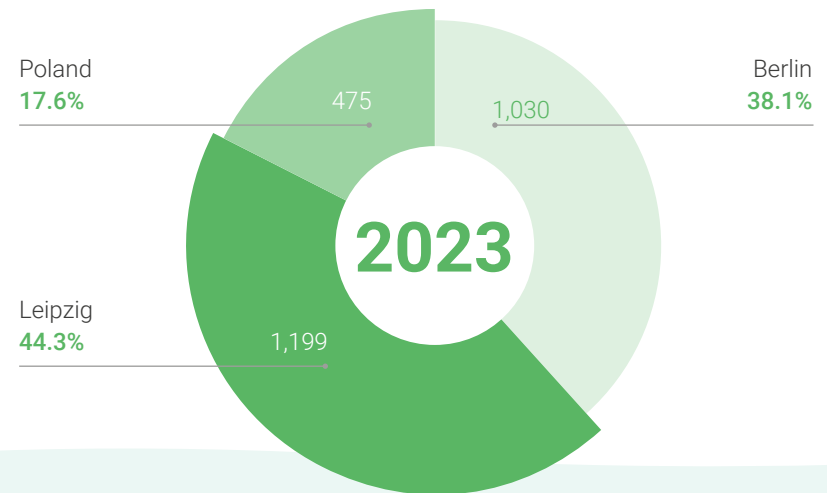
In 2023, we revised our performance review meetings and skills analyses to provide quality feedback to our employees. At least twice a year, our employees will have appraisal interviews with their respective managers. We also scheduled one interview 100 days after someone joined our company, and one exit interview if an employee leaves the company. As part of our ongoing review processes, we conduct regular performance reviews of our managers based on questionnaires. Additionally, since momox introduced the concept of OKR (Objective and Key Results) in 2019, we have used this goal-setting method for quarterly planning, communication, and management. Central topics are our employees, sustainability, and customer satisfaction. Via the OKRs, we conduct surveys, training courses and management. So far, our investment in the training and skill development of our workforce has been highly beneficial to the growth of our company, particularly in the case of our administrative employees. Therefore, we aim to maintain the level of 4 training units per FTE administrative employee until 2025.

Metrics related to training and skills development

Training and skills development metrics S1-13

In 2023, all momox employees participated in regular performance and career development reviews.

Training days per location in 2023*



* All figures reported are relative to the average total of training days per location, covering only administrative employees.

Own Workforce: Diversity, Equity, and Inclusion

Policies related to Diversity, Equity, and Inclusion S1-1

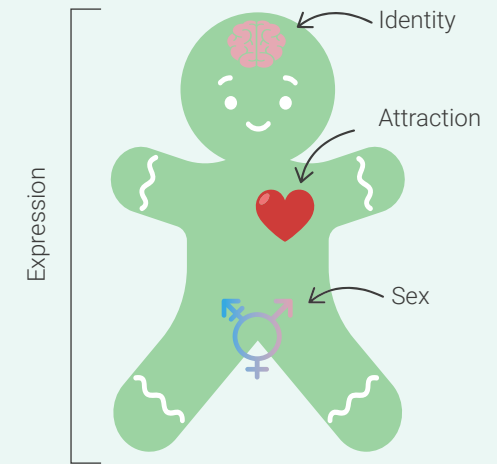
At momox, one of our six core values is openness to different cultures, religions and world views, professional backgrounds, ages, mental and physical abilities, genders, gender identities, and sexual orientations, including awareness of intersectionalities and openness to criticism and feedback. We believe that our openness is essential to creating a dynamic work environment built on psychological safety, mutual respect, appreciation, and honesty. In this context, Diversity, Equity, and Inclusion (DE&I) has been identified as a material topic for our company in the context of the double materiality assessment conducted in 2023.













As of the publication of this report, momox does not have a single DE&I policy with company-wide validity. However, **equal opportunities and equal treatment** are cornerstones of our declaration of principles and our Code of Conduct. For details on our declaration of principles, please refer to

the subchapter Policies related to Working Conditions of our Workforce (S1-1).




The DE&I section of the Code of Conduct is based on the General Equal Treatment Act (Allgemeines Gleichbehandlungsgesetz - AGG) to promote respect, cooperation, diversity, and tolerance. Further, our Code of Conduct strictly forbids discrimination of any person on the grounds of gender, ethnicity, religion, disability, age, sexual orientation, and other forms of discrimination at momox. Furthermore, the AGG guidelines, which obligate every person at momox to refrain from discriminatory behavior, have been revised and significantly tightened. **In addition, in 2023, we have implemented a new company guideline to increase awareness on LGBTQIA+ issues, particularly on transgender/trans*issues**, and create a safe working environment that is inclusive and free of discrimination. The Trans*gender guidelines are currently available in English, German and Polish.

The Code of Conduct and other DE&I guidelines apply to all momox employees, including managers. These are communicated through the AllHands, the monthly employee meeting with the senior management, and are made available to all employees (e.g. via Intranet, Black Board, handout). In the Senior Management Team, the Chief People and Culture Officer is accountable for overseeing all DE&I actions being implemented across the company.



-  **Gender Identity**
 -  → Woman-ness
 -  → Man-ness
-  **Gender Expression**
 -  → Femininity
 -  → Masculinity
-  **Anatomical Sex**
 -  → Female-ness
 -  → Male-ness
-  **Sexually attracted to/ Romantically attracted to**
 -  woman a/o Feminine a/o Female People
 -  Men a/o Masculine a/o Male People

Identity - Expression - Sex Gender - Sexual Orientation

- Sex assigned at birth**
-  Female
 -  Intersex
 -  Male

Own workforce engagement for Diversity, Equity, and Inclusion

S1-2 S1-3

We conduct a quarterly assessment of employee satisfaction through digital surveys. According to the results in 2023, **DE&I consistently remained a key performance indicator and an essential focus area of our management strategy.** Since 2022, we have been strengthening our efforts to become a more diverse and inclusive company. The **Diversity Management Team** has been established to coordinate these actions. The Diversity Management Team is comprised of representatives from various departments and locations and includes a member of the Senior Management. The team is scheduled for biweekly meetings. Here, the team discusses current projects and targets and defines the DE&I strategy at momox, which is reflected in our Strategic Objectives and Key Results (SOKRs), man-

agement profile, and corporate mission. Team members participate in training courses and conferences to stay updated on DE&I practices at the workplace. The team is also responsible for keeping the Management Board, Senior Management, Supervisory Board, and middle management teams informed about current DE&I key performance indicators and measures.

For our company, it is essential that we honor our core values and deliver on our responsibility towards employee satisfaction. At momox, the goal for DE&I is not only to cover individual diversity dimensions such as gender, sexual orientation, religion, ethnicity etc. but also to highlight general challenges and provide support. In terms of offering

support to remediate negative impacts and raise concerns regarding exclusion, unequal treatment, or discrimination at the workplace, we encourage our colleagues to report such incidents to the respective manager, our Works Council, or the Diversity, Equity, and Inclusion Team. In addition, we have reorganized the anti-discrimination office in Berlin and provided its members with training on updated grievance redressal practices. We have also formed a network with external companies to exchange regularly on the General Equal Treatment Act (AGG).



Fostering positive Diversity, Equity, and Inclusion practices at momox

S1-4 S1-5

Target	Time horizon
A proportional gender representation of leads, max 10% less than the entire workforce	2030
Increase our DE&I eNPS to 50	2024
Increase the share of people with a disability to 5%	2030

In 2019, we introduced the OKR concept as a goal-setting method used for quarterly planning, management, and communication. Through the OKRs method, several goals and measures have been implemented so far to create an inclusive and psychologically secure working environment at momox, allowing employees to reach their full potential. To further address the DE&I topic and align with the results of the 2023 materiality assessment, we are currently developing a comprehensive ESG strategy, including a section on DE&I.

At momox, DE&I is at the core of our employee attraction and retention goals. Hence, the representation of women in

management positions and a focus on diversity in the talent recruitment process is a priority for our company.

We have implemented a broad range of relevant measures to improve our inclusiveness and openness to diverse cultures, perspectives, and backgrounds. Among them are anti-discrimination workshops, manager trainings and unconscious bias trainings for People & Culture and hiring managers, and more. We are primarily focusing on improving cooperation with employee representatives and representatives of the severely disabled. We expect that these measures will help to mitigate negative impacts and prevent risks regarding DE&I issues, as well as make momox a more attractive company to work at by pursuing a wide range of DE&I opportunities. There are no time limits applied for these actions as they are continuously under development as DE&I is an ongoing priority for our company. All DE&I measures are implemented comprehensively at all levels of our own operation. They are, however, not enforceable outside the operational scope of momox along the value chain.

Some of the implemented measures include relocation assistance when migrating to Germany, language training, training on unconscious bias and intercultural skills for managers, multilingual communication, sign language classes,

Sticks & Stones career fairs, and the creation of jobs suitable for people with disabilities, reviewing of job advertisements for the use of agency and communal words, utilizing gender-inclusive language, and imagery. In addition, we are fostering exchanges among our colleagues and growing awareness of DE&I through so-called "Diversity Spaces", that is a bimonthly organized meeting for exchange and training on various DE&I topics, organized by our Diversity Management Team for all administrative employees. In 2023, Diversity Spaces were held on subjects such as Allyship LGBTQI+, DE&I Strategy and Initiatives 2024, and network creation.

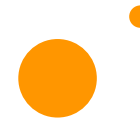
Furthermore, to ensure that our employees can reconcile work and family life, we offer special vacation days if needed, flexible working hours, and half a day off on their birthday.

A testament to the fact that diversity is a tenet of momox practices is our international quota: **In 2023, momox employees came from as many as 77 different countries, and 56.6% of our employees were not born in the country in which they are currently working.** In addition, 40% of our management positions (reference date 1.11.2023) at various levels were held by women in 2023. Additionally, in

2023, we were awarded the Pride Champion Gold Seal as an LGBTQIA+ friendly employer for our efforts to make momox a more inclusive company.

Moreover, under our ESG strategy, we have developed a new set of targets that are aimed at enhancing momox efforts on DE&I matters. At the forefront of these targets is the aim of improving the gender ratio in leadership roles. We are striving to achieve a proportionate representation of leaders by gender in relation to the entire workforce, such that the share of women team leads and above should be at a maximum 10% less than the entire workforce of that location until 2030.

At the same time, we want to ensure that momox is a company that is inclusive and accessible to people with disabilities. We plan to increase the share of persons with disabilities in our workforce from 3.9% to 5% by 2030. Overall, we expect our actions and targets to improve our performance on DE&I metrics and indices in 2024. Therefore, lastly, we aim to increase our DE&I eNPS from 42 in 2023 to 50 in 2024.



Metrics related to Diversity, Equity, and Inclusion

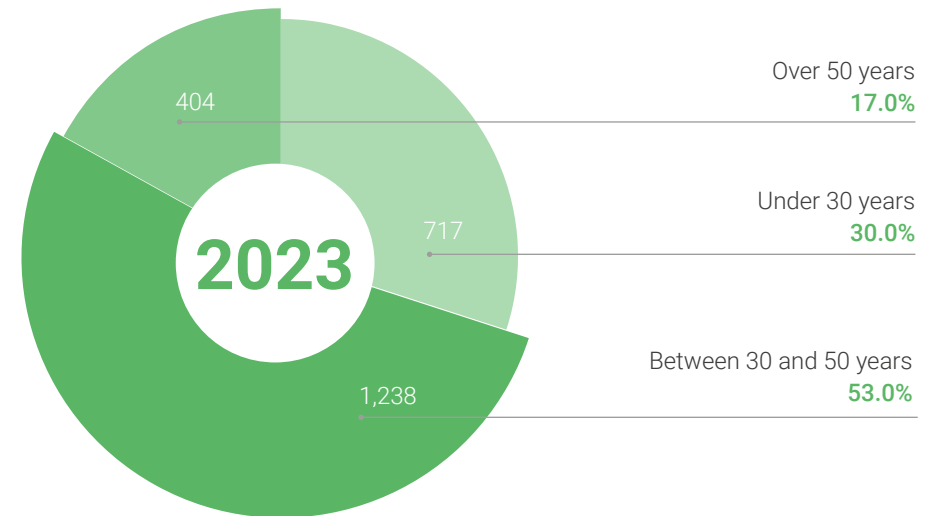
Diversity metrics S1-9

Share of women in the workforce for 2023	Share of women
Share of women across all positions	44%
Share of women sitting on the Supervisory Board	33%
Share of women in the Senior Management Team	29%

Distribution of employees by age groups in 2023	Share of employees	Absolute figures*
Under 30 years	30%	717
Between 30 and 50 years	53%	1,238
Over 50 years	17%	404

* Differences in methodologies applied (average vs end-date of the reporting period) may account for differences in overall sums and figures between metrics relating to own workforce.

Share of employees by age group



Persons with disabilities S1-12

Employees who have a form of disability of 50% or a 30% equalization are registered annually for the severely disabled levy in the first quarter of the following year. As of December 31, 2023 2.21% of momox employees had this form of disability. Of these, 1.06% of the total were female and 1.15% male.

The percentage of employees with disabilities is calculated per headcount (end-date of the reporting period). Therefore it does not include the employees who left the company in the current year 2023.

Work-life balance metrics S1-15

At momox, all employees are entitled to family-related leave. In 2023, momox employees who took family-related leave were comprised as follows:

Share of employees who took family-related leave by gender in 2023 *		
Location	Female	Male
Berlin	11.02%	1.62%
Leipzig	5.99%	3.56%
Poland	3.01%	0.57%
Total across locations	5.02%	2.89%

* Numbers were calculated as: total number of [gender] employees who took parental leave in 2023 at [location] / total number of [gender] employees at [location] in 2023. The overall number of employees who took parental leave does not include maternity leave.

Affected communities

Policies related to affected communities S3-1

Currently, we do not have a policy in place to address our material impacts, risks and opportunities related to affected communities nor do we have a structured process for monitoring these impacts, risks, and opportunities. Nevertheless, our Code of Conduct is centered around the respect of human rights and our principles draw inspiration from international conventions. Our Code of Conduct creates an expectation for our employees, suppliers, and other business partners to exercise adherence to the law and respect human rights.

No specific human rights policy is in place with respect to affected communities, namely no provisions on dedicated engagement or remediation channels is present. Since momox operations are in Europe alone, no specific reference to indigenous people or rights is included in our Code of Conduct.

Addressing the Affected Communities topic S3-2 S3-3 S3-4

Although the topic affected communities and related impacts, risks, and opportunities were evaluated as material during the course of the materiality assessment conducted in 2023, we do not have any general processes in place for engaging with the affected communities and their representatives about our actual and potential impacts. In addition, we also do not have any processes set up to provide for or cooperate in the remediation of any negative actual and potential impacts on the affected communities that are connected with the operations of momox and our value chain partners. However, affected communities may address concerns through the channel of our reporting center. Within the reporting center, concerned parties may submit cases in line with the Whistleblower Protection Act or the German Supply Chain Due Diligence Act (LkSG). This channel is available in twenty languages.

Views from affected communities were integrated into the 2023 materiality assessment through proxy and credible sources, offering insight into potential relevant IROs. Further engagement was not planned in the scope of the assessment. No negative impacts were identified – therefore, no remediation actions are deemed necessary, as well as monitoring processes to follow up on the implementation of such actions.

To foster its bonds to local communities, momox has various donation channels in place. In 2023, donations were reviewed on a quarterly basis, to continuously ensure that the organizations selected are aligned with our principles and visions. Over the course of the year, we donated a total of 301,042 EUR. We have longstanding relations to World Wildlife Fund (WWF), Cradle to Cradle, Stiftung Bildung²⁰ and drip by drip e.V. – and, in 2023, we included some specific causes close to our hearts. In the first quarter, we supported aid efforts in Turkey and Syria after the big earthquake that struck the area around Gaziantep. In the second and third quarter, we directed some of our donations to Berliner Tafel, the German Red Cross for emergency aid in Morocco, and Aktion Deutschland for emergency aid in Afghanistan. At the end of the reporting period, Stiftung Bildung is no longer in the list of our partner organization – we decided to **prioritize associations with a purpose and vision closer to our core business model.**

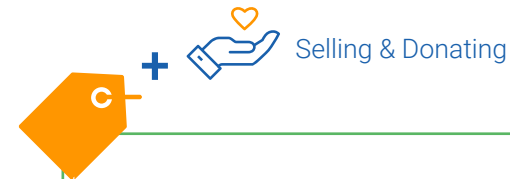


²⁰ Stiftung Bildung is a Berlin-based NGO which advocates for improved access and conditions of education for children and young people.



Recycling & Donating

If we can no longer categorize an item as "acceptable" or the customer decides to recycle it directly, we will hand the item over to a recycling company for recycling. This allows valuable resources to be recycled and reused. The recycling companies in our network pay for the materials delivered. We also make a donation.



Selling & Donating

If an item can still be categorised as "acceptable", we can try to find a new owner for it. This process is our last attempt to continue using such items in the interests of the circular economy rather than simply disposing of them. If we succeed, we donate them. Unfortunately, items in (very) good condition are often more popular. Therefore, if we do not resell an item despite our best efforts, we recycle it after a long period of storage. If we still generate income from the recycling, we also make a donation. This option only applies to rejected books & media items.

Consumers and end-users

Policies related to consumers and end-users

S4-1

At momox, it is our mission always to have our customers' benefits in mind, and we have thus identified consumers and end-users as a material topic. While we don't have a standalone policy in place which is specifically dedicated to consumers and end-users, we address aspects related to customers' data protection in our Code of Conduct – stipulating compliance with statutory laws and regulations.

No specific policy addressing material IROs was in place in 2023. However, as stated in our declaration of principles, we expect our employees to always act respecting fundamental human rights – which would include relations with customers as well. For details on our declaration of principles, please refer to the subchapter Policies related to Working Conditions of our workforce (S1-1).



Customers' engagement and satisfaction

S4-2 S4-3

We regularly engage and gather input from our customers to capture relevant information with respect to service, quality, and processes – for example, employing customer Net Promoter Score (in short: "NPS"). The NPS metric has been employed at momox since 2020 and is the basis for our customer satisfaction analysis.

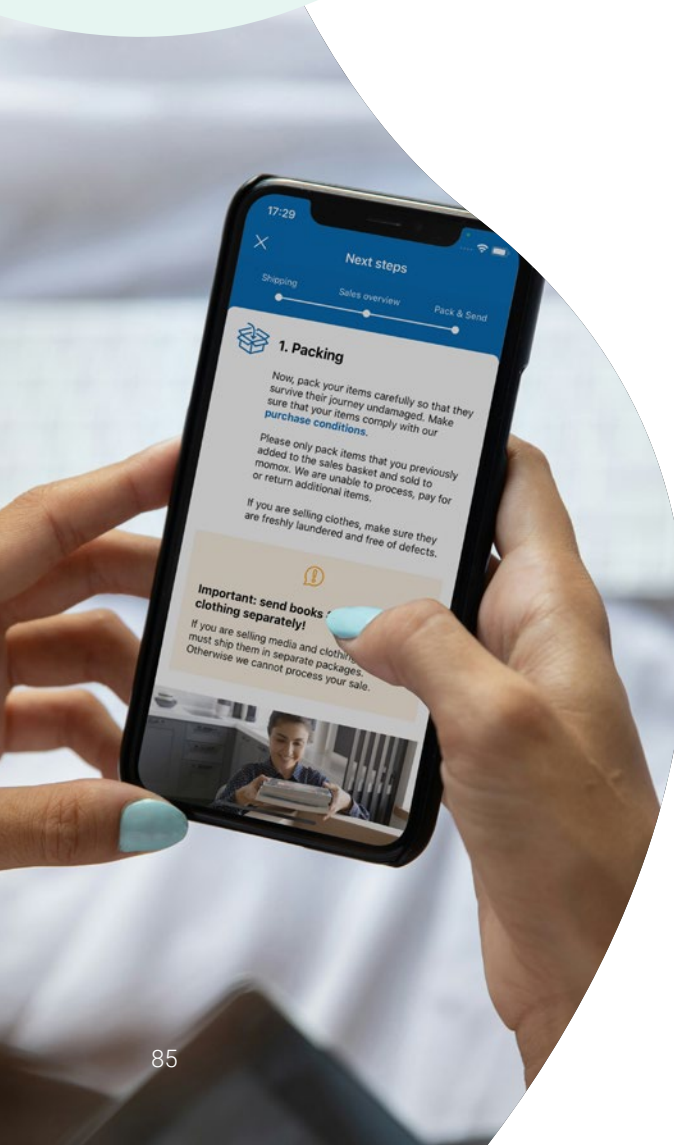
The net promoter score is a standardized method for measuring customer satisfaction and makes comparison with a benchmark possible.

We ask for customers' input at two stages, or reference points: after the order is placed and after delivery and payment. The survey is conducted both on the website and in the app. On the website, momox customers are asked to answer the question "How likely are you to recommend momox?" on a scale from 0 (highly unlikely) to 10 (highly likely). In the app, the evaluation scale is from 0 to 5. At the same time, a comment function can be used to provide additional details on potential tips. The answers according to these scores are categorized as:

Website	Classification
9 or 10	Promoters
7 or 8	Passive
6 to 0	Detractors

App	Classification
5	Promoters
4	Passive
1 to 3	Detractors

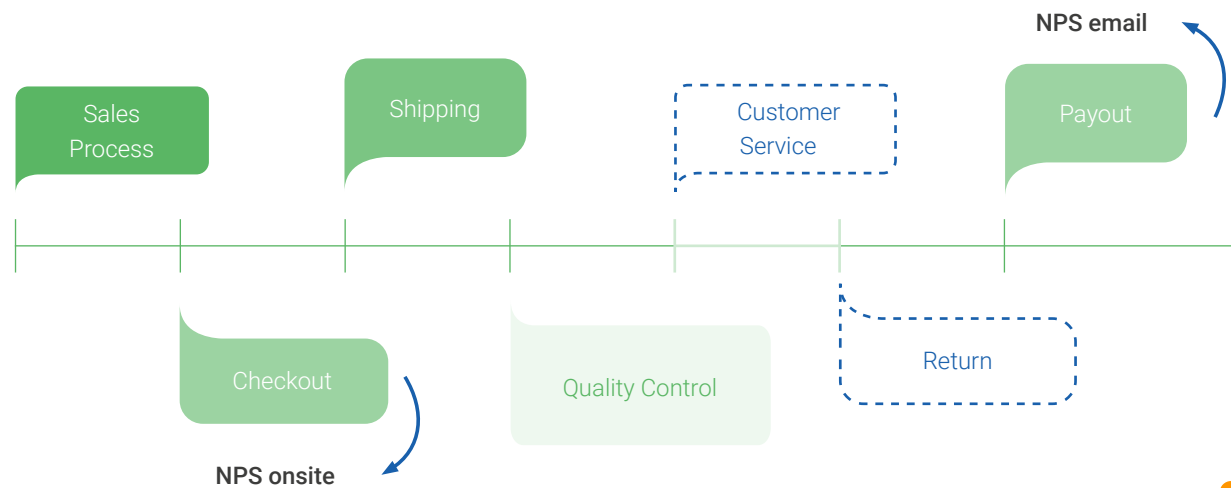
Based on the total number of answers received, the percentage of detractors is subtracted from the percentage of promoters. This can yield a result between -100 and +100.



In 2023, our sales page reached a value of 68 on the average German book and media NPS. In addition to analysis of the pure NPS, customer comments are also analyzed. These are clustered in accordance with predefined keywords. This makes it possible to break problems down according to specific business processes more rapidly, while simultaneously backing them up with figures. The topic of delivery, for example, can be automatically broken down into sub-topics such as shipping costs, delivery time and packaging, making it possible to go into detailed analysis even more rapidly.

Among the channels and tools presently available, we have not yet adopted a structured process to engage with consumers and end-users about actual and potential impacts. Customers have the possibility to leave comments during the NPS survey, and we can capture possible impacts then. The comments are then clustered and evaluated by our teams. Furthermore, in case our customers need support or want to raise concerns, we offer a service hotline as well as a contact sheet. Both channels are available on and accessible from our website.

We then remediate potential complaints by automatically forwarding negative consumer comments made in NPS to our CS tool Zendesk and Customer Service. They will contact the consumer and seek to find an appropriate remediation. The broader topics of the comments are collected and forwarded to the SMT and the POs.



Fostering positive impacts on consumers and end-users

S4-4 S4-5

During our 2023 materiality assessment, we have identified one negative material impact relative to the accessibility of our platform in easy language. **We will be working to improve the accessibility of our channels even further, ensuring that all people can freely access and navigate our platforms.**

While other negative impacts candidate issues were identified at the assessment stage, none of them was rated as material. At momox, we take care to prevent and minimize potential negative consequences associated with our operations, including when dealing with customers.

To ensure upmost quality of our products, we check the quality of all items we sell very carefully. This process entails multiple steps. First, we provide thorough instructions on our website for our customers who wish to sell us their used products, minimizing the risk of receiving faulty or damaged products. Then, after receiving the inbound

goods, we carefully inspect them to ensure that they meet the description and minimum quality criteria. We classify the products according to their quality and only sell items which we deem to be of “good” or “very good” quality. Any item that does not pass our quality check is rejected and will not be sold.

With respect to data protection and IT security, we have various protocols in place, e.g. encryption, authentication, and access control protocols to make sure only authorized and properly identified parties get access to our systems. We also use a security and risk management platform offered by Google Cloud Platform, which provides centralized visibility, detection, and response capabilities for security threats and vulnerabilities across the momox cloud environment. While we currently have no documented strategy or action plan regarding cybersecurity in place, we take initiatives ad-hoc and case-by-case. We will develop precise data security and protection targets in the following years.

In 2023, we have not received reports of human rights violations connected to our consumers.

To specifically address the highest rated impacts, and further focus on improving our performance, we aim to develop a comprehensive ESG strategy in the upcoming years, including a section on consumers and end-users.

How the momox circular economy works

6.

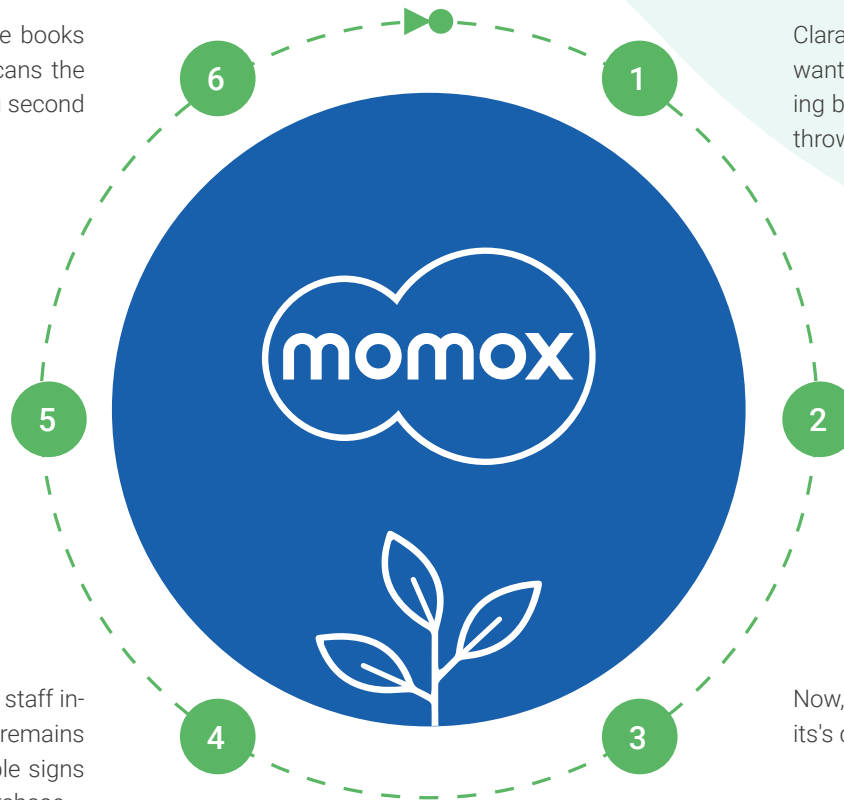
During his next clean, Stefan decides to sell some books that he has read. He gets the momox app and scans the books. One of them is the book from Clara. Turning second hand products into a genuine cycle.

5.

Claras's books are added to our shop at medimops.de! Here, Stefan pounces and buys one of the books - much cheaper than buying new, and it's perfect quality.

4.

Once they've arrived at the momox logistics centre, staff inspect every single one. The price previously agreed remains exactly the same - unless Clara's books have visible signs of use, in which case momox will pull out of the purchase.



1.

Clara wants to sell some books she has read. And she wants to do it quickly! She doesn't want to spend ages going back and forth with potential buyers, but she can't face throwing them away.

2.

One scan of the ISBN with the momox app and she's told the fixed price immediately - it's straight-forward and transparent. Clara agrees and digitally puts her books in her sales basket.

3.

Now, just parcel up the books and post them to momox - it's quick, easy and free.

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