

CODICO®



Sustainability Report 2024

according to EFRAG VSME Standard

CODICO GmbH



Table of contents

1. Introduction	3
2. General Information	4
2.1 Materiality Assessment	4
2.1.1 IROs E1- Climate Change	6
2.1.2 IROs E3 - Water and Marine Resources	6
2.1.3 IROs E5 – Resources and Circular Economy	7
2.1.4 IROs G1 – Corporate Policy	7
2.2 B1 – Basic Principles	9
2.3 C1 – Strategy: Business Model and Sustainability – related Initiatives	11
2.4 B2 – Practices, strategies, and future initiatives for the transition to a more sustainable economy	13
2.5 C2 – Description of practices, strategies, and future initiatives for the transition to a more sustainable economy	14
3. Environmental Metrics	15
3.1. B3 – Energy and Greenhouse Gas Emissions	15
3.2. C3 – Greenhouse gas reduction targets and climate change	18
3.3 C4 – Climate risks	18
3.4. B5 – Biodiversity	19
3.5. B6 – Water	19
3.6. B4 – Pollution of air, water, and soil	19
3.7. B7 – Resource utilization, circular economy, and waste management	20
4. Social Metrics	21
4.1. B8 – General characteristics of employees	21
4.2. B10 – Workforce - Remuneration, collective bargaining, and training	22
4.3. B9 – Workforce – Health and safety	22
4.4. C5 – Additional (general) characteristics of the workforce	22
4.5. C9 – Gender diversity in management body	22
4.6. C6 – Additional information for own employees – Human rights policy and procedures	23
4.7. C7 – Serious negative incidents in the area of human rights	23
4.8. C8 – Revenue from specific sectors and exclusion from the EU reference benchmark	24
5. Governance Metrics	24
6. Abbreviations	25
7. List of figures and tables	26

1. Introduction

The VSME report was prepared in accordance with the voluntary reporting standard for SMEs (VSME) published by the European Financial Reporting Advisory Group (EFRAG) in partnership with Sustainability&. All topics and sub-topics within the Environmental (E), Social (S), and Governance (G) sections were evaluated using the double materiality assessment.

CODICO GmbH (CODICO) is currently not legally required to comply with the applicable European Sustainability Reporting Standards (ESRS). Nevertheless, CODICO is proactively advancing its sustainable corporate development and has already been preparing since 2023 for reporting in accordance with the European Sustainability Reporting Standard (ESRS) and the Corporate Sustainability Reporting Directive (CSRD).

The impact, risk and opportunity analysis of individual sustainability aspects identified chapters E1 – Climate Change, E3 – Water and Marine Resources, E5 – Resource Use and Circular Economy, and G1 – Corporate Policy as material.

All data points and activity data for the aforementioned chapters are collected in accordance with ISO 14064-1.

A significant contributor to CODICO's environmental footprint is the procurement of active and passive components and connectors. Given CODICO's business model, strongly focused on trading, pre-manufactured materials have a substantial impact on the company's CO₂ footprint.

2. General Information

2.1 Materiality Assessment

As part of the evaluation of CODICO's sustainability strategy, a materiality assessment was conducted for the fiscal year 2023 in accordance with the ESRS framework. The aim of the assessment is to identify relevant environmental, social and governance issues that have the greatest impact on the environment and society from the perspective of CODICO and its stakeholders. The results of the materiality assessment form a sound basis for the strategic alignment in the areas mentioned.

The materiality assessment is conducted based on a multi-stage process. In a first step, the double materiality assessment is conducted and the material implications as well as the financial risks and opportunities are defined. The analysis is based on a systematic assessment of the context in which CODICO carries out its business activities and markets components and services. Emphasis is placed upon the inclusion of the interests and influences of all stakeholders relevant to CODICO. Based on ISO 26000:2011 and ONR 192500 standards, a stakeholder-analysis was used to identify key stakeholders and to classify and derive measures for dealing with them.

Based on this information, all ESRS topics were assessed for potential impacts, risks, and opportunities for CODICO in accordance with the ESRS standard. For this purpose, the respective ESRS subtopic is classified according to UNEP FI Impact Mappings¹ and ENCORE Impact Assessment² as well as CODICO's internal documents according to its impact in the "Impact, Risk, Opportunity" scheme. These are in turn evaluated with the severity of the impact and the assessment of the risk and opportunities.

The severity of the negative impact was assessed using three standardized factors and qualitative thresholds. The sum of impact, scope and irremediability was calculated and if this is equal to or higher than 8, the impact is considered significant.

¹<https://www.unepfi.org/impact/impact-radar-mappings/impactmappings/>

- **Scale:** How severe is the impact (1 - low, 2 - rather low, 3 - rather high, 4 - high)
- **Scope:** How widespread is the impact (1 - limited, 2 - local, 3 – regional, 4 – global)
- **Irremediability:** To what extent can the impact be remediated (1 – within less than one year, 2 – within less than five years, 3 – within less than thirty years, 4 – more than thirty years or not remediable).

Financial risks and opportunities were assessed based on their probability of occurrence and their financial magnitude. In addition, a distinction was made as to whether the respective risk or opportunity affects CODICO's operating expenditure (OPEX) or capital expenditure (CAPEX). A combined score of likelihood and magnitude was calculated; if this score was equal to or greater than 4, the respective risk or opportunity was classified as material.

- **Probability** (1 - <3%, 2 - <25%, 3 - < 50%, 4 - > 50%)
- **Magnitude** (1 - < € 50,000, 2 - low, 3 - rather high, 4 - substantial)
- **Type of impact** (CAPEX, OPEX)

The materiality assessment combines the severity of the impact and the financial significance of risk and opportunities to determine the overall materiality of sustainability topics. This step-by-step evaluation provides an overview of all relevant topics and identifies which chapters of the ESRS should be classified as material.

CODICO has identified rising costs associated with the electronics industry's transition to a circular economy, the shift from natural gas to district heating or heat pumps, and temporary production disruptions due to water shortages in the supply chain as key environmental risks for its business activities.

Positive environmental effects are expected from the expansion of own capacities to generate energy from renewable energy sources and the planned transition of the company's vehicle fleet to zero-emission vehicles.

The significant environmental impacts identified include high water consumption in the extraction and processing of electronic raw materials in the upstream supply chain as well as the generation of substantial amounts of electronic waste requiring appropriate disposal or recycling.

CODICO's greatest potential for reducing its environmental impact lies in electrification of its own energy supply based on renewable energy sources. However, this is highly dependent on the expansion of the grid infrastructure in Austria and the connection capacities approved by grid operators.

Reducing environmental impact in the supply chain depends on the availability and further development of low-emission products as well as more sustainable transport options.

2.1.1 IROs E1- Climate Change

IRO	Topic	Classification	Description
E1 – Climate Change			
Risk	Adaptation to climate change	Own	Higher ambient temperatures increase the cooling requirements of the office.
Opportunity	Adaptation to climate change	Downstream	Continuous trend towards the use of highly efficient components to minimize energy requirements for users.
Negative impact	Adaptation to climate change	Own, upstream	Emissions from transportation and warehouses.
Risk	Adaptation to climate change	Own, upstream, downstream	Use of low-emission/emission-free transportation and warehouse logistics.
Positive impact	Climate protection	Own, upstream, downstream	GHG emissions: CO2 emissions are currently being assessed
Opportunity	Climate protection	Own	Own renewable energy – existing PV systems in Perchtoldsdorf.
Positive impact, opportunity	Climate protection	Own	Conversion of own vehicle fleet to emission-free vehicles.
Risk	Climate protection	Own	Switch from natural gas to district heating or heat pumps.
Negative impact	Energy	Own	Gas consumption: just under 500 MWh p.a.

Table 1: Key IROs E1 – Climate change

2.1.2 IROs E3 - Water and Marine Resources

IRO	Topic	Classification	Description
E3 – Water and marine resources			
Negative impact	Water consumption	Downstream	Water consumption in the extraction and processing of raw materials (see TSMC TCFD Report 2023 via Statista: Annual water consumption of Taiwan Semiconductor Manufacturing Company (TSMC). https://www.statista.com/statistics/1313040/tsmcwater-consumptionby-user/
Risk	Water consumption	Downstream	Water shortages can lead to bottlenecks and the temporary suspension of production, resulting in price increases and supply bottlenecks.

Table 2: Key IROs E3 – Water and Marine Resources

2.1.3 IROs E5 – Resources and Circular Economy

IRO	Topic	Classification	Description
E5 – Resources and circular economy			
Negative impact	Resource inflows, including resource utilization	Upstream	The production of electrical components requires massive quantities of materials and energy, which leads to increased consumption of natural resources.
Risk	Resource inflows, including resource utilization	Upstream	Exploration bans and restrictions on the extraction of critical raw materials can lead to cost increases in the upstream value chain.
Risk	Resource inflows, including resource utilization	Upstream	Protectionist economic policy and thus incoming tariffs and other economic effects.
Negative impact	Disposal	Downstream	Disposal leads to a large amount of e-waste, which must be disposed of in an environmentally friendly manner or recycled (see World Economic Forum-a new circular vision for electronics). https://www3.weforum.org/docs/WEF_A_New_Circular_Vision_for_Electronics.pdf .
Opportunity	Recycling	Downstream	Recycling of recyclable materials contained in e-waste.
Risk	Recycling	Downstream	Conversion to a circular economy can lead to increased costs in the electronics industry.

Table 3: Key IROs E5 – Resources and Circular Economy

2.1.4 IROs G1 – Corporate Policy

IRO	Topic	Classification	Description
G1 – Corporate policy			
Negative impact, risk	Positive Corporate policy	Own, upstream, downstream	A rigid corporate policy that does not react flexibly to changes in the market landscape, technology or social expectations can jeopardize long-term growth and competitiveness.
Positive impact, risk	Good supplier management	Own, upstream, downstream	Good supplier relationships and payment practices and monitoring of compliance with the Code of Conduct. Regular supplier evaluation based on the current Code of Conduct.
Positive impact, risk	Prevention and Detection including training	Own, upstream, downstream	Introduce and monitor anti-corruption measures in CoC and Compliance.
Negative impact, risk	Incidents	Own, upstream, downstream	Exposed corruption can lead to the loss of international customer groups.

Table 4: Key IROs G1 – Corporate Policy

The strategy and business model benefit from the implementation of risk reduction measures, enabling them to be classified as resilient. Key factors contributing to this resilience include consistently efficient logistics processes and the selection of resource-conserving product solutions.

Figure 1 illustrates the results of CODICO's double materiality assessment. The purple area at the top and right of the chart represents ESRS chapters that are considered material reporting requirements. Grey zones indicate reporting chapters that influence or are influenced by CODICO but are not classified as material. Chapters in the white area have been deemed non-material.

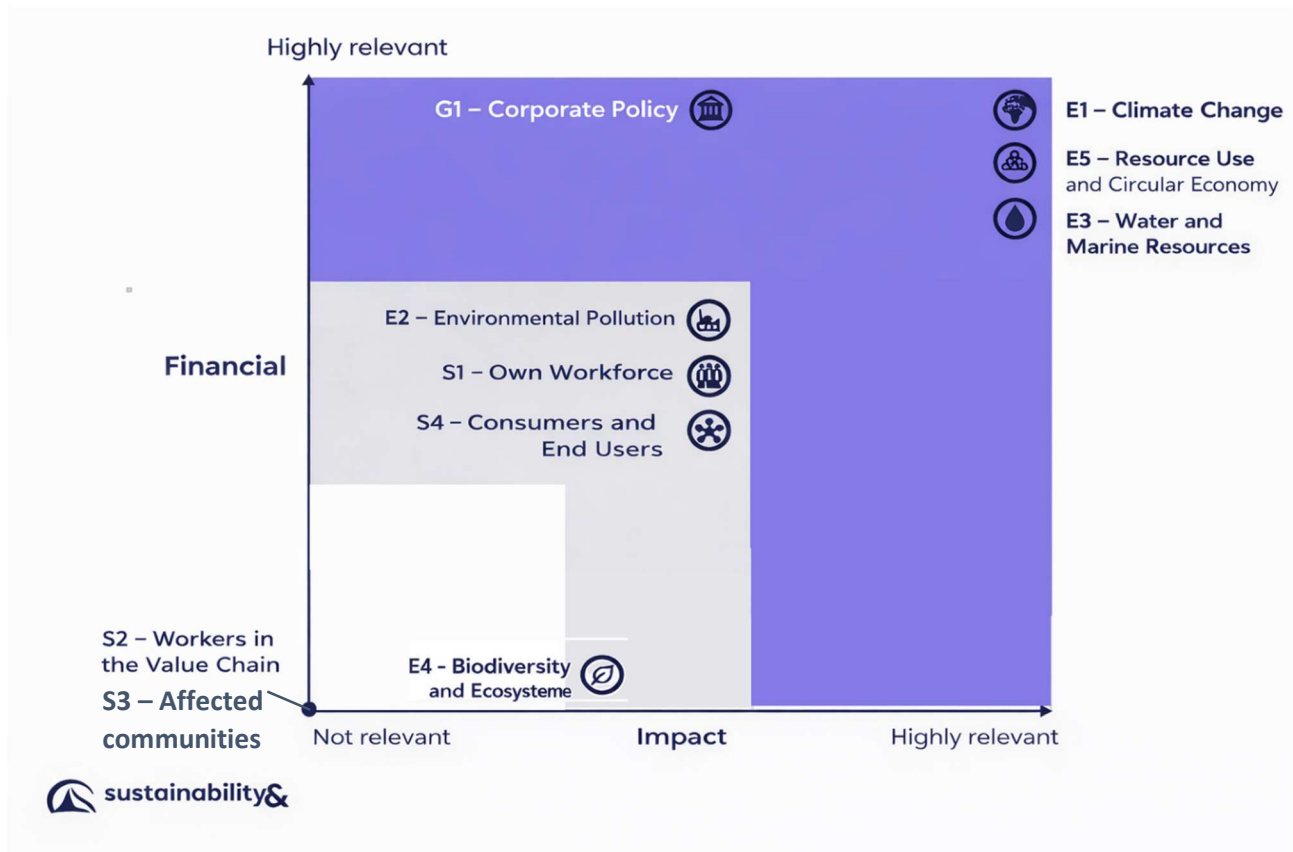


Figure 1: Materiality Matrix and result of the double materiality assessment for CODICO.

2.2 B1 – Basic Principles

Both the basic module and the extensive comprehensive module are included in this report. Figure 2 shows the overview of reported and unreported data points.

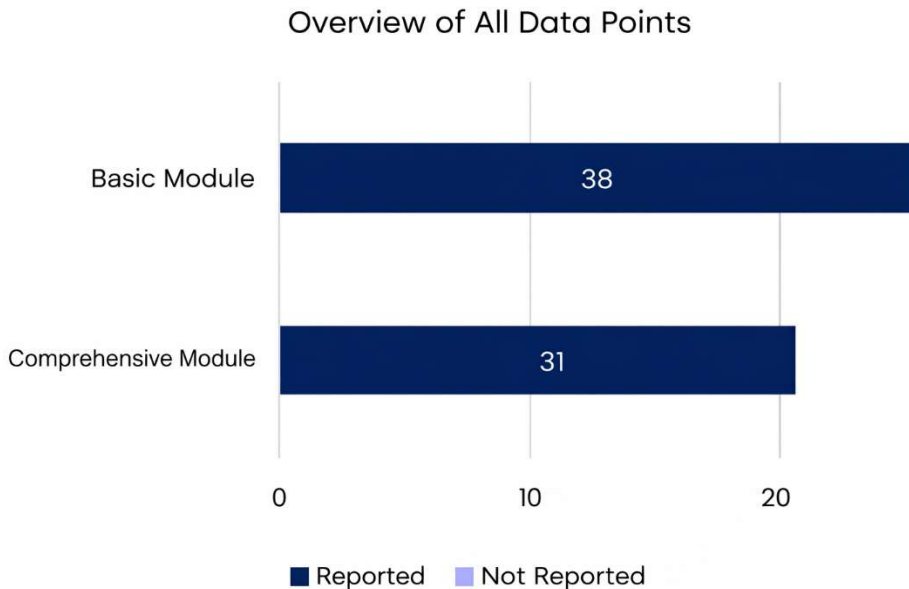


Figure 2: Overview of reported data points per module in FY 2024

The report covers the business activities of CODICO on an individual basis and is based exclusively on the information provided by the company. The report does not contain any sensitive information or classified information that was deliberately not disclosed by CODICO when it was prepared in accordance with the VSME standard.

CODICO's economic activity is classified according to NACE Code G 46.52-1 "Wholesale of electronic components and telecommunications equipment". The company operates a site in Perchtoldsdorf, Austria, where all 149 employees are based. As part of an assessment, the applicability of the EU Taxonomy Regulation for CODICO was determined. As the valid NACE code G 46.52-1 is not included within the scope of application, there are no further verification obligations at the time of reporting.

CODICO specializes in the design-in and distribution of high-quality electronic components and supports customers with technical expertise from product development to beyond the point of sale. By working closely with leading manufacturers, the company provides information on current technology trends and offers early insights into product developments. Tailor-made logistics solutions and on-time deliveries in addition to the regular range of services demonstrate the company's strong customer focus.

As a specialized distributor of electronic components, CODICO provides comprehensive support throughout the product development process, encompassing not only distribution but also consulting services, technical assistance, and tailored logistics solutions.

Actively engaged in the European electronics industry, CODICO collaborates closely with leading manufacturers and innovation partners to drive technological advancement. The company's core business focuses on active trading with customers in EU member States and other European countries, as illustrated in the graphic below.



Figure 3: Countries in which CODICO was active in FY 2024

In the fiscal year 2024 CODICO's revenue was € 148,800,000.00. The balance sheet total for FY 2024 was € 41,500,000.00, including both equity and debt capital (liabilities and provisions).

CODICO has been audited and certified according to the following management standards:

- ISO 9001 – Quality (Quality Austria, May 26, 2025)³

³ CODICO certificate ISO 9001, <https://www.codico.com/de/de/unternehmen/qualitaet-csr/qualitaetsmanagement> , 19.08.2025

2.3 C1 – Strategy: Business Model and Sustainability – related Initiatives

CODICO is an internationally recognized, privately owned company specializing in the distribution of high-quality electronic components. The commitment extends throughout the entire product development process, from technical support during the early development phase to series production. CODICO focuses not only on product quality but also on personalized consulting and close communication with customers and suppliers. Since 1977, the product portfolio has undergone continuous development, with a concentration on procurement, logistics, and distribution of active, passive, and electromechanical components, connection technology, and design-in expertise. In addition to design-in sales, CODICO provides extensive support to its customers through technical application consulting, customer and product training, customized warehouse solutions and delivery logistics and the integration of digital business processes.

CODICO operates globally as a leading B2B wholesaler for high-quality electronic components, with multiple sales offices located across European countries. Leveraging the extensive global reach, CODICO actively trades in 31 countries and maintains a state-of-the-art logistics hub in Hong Kong to efficiently serve customers from diverse industries, including mobility & automotive, electronics and networking, energy & environment, industry & healthcare, and consumer goods sectors.

As part of its corporate strategy, CODICO has integrated a range of sustainability-focused key elements, committing the company to the European Union's climate-neutrality target of 2050. An annual inventory and assessment of greenhouse-gas (GHG) reduction potentials across mobility, electricity, heating, and waste provide the foundation for an action plan that serves as a central environmental steering tool. This plan identifies opportunities, tracks progress and ensures that sustainable business practices are continuously implemented.

Through long-term investments in green energy management, CODICO has already covered part of its electricity demand with photovoltaic (PV) systems for several years, with the share of renewable energy being further increased through capacity expansion in 2023.

As part of its corporate strategy, CODICO is committed to preserving biodiversity by creating near-natural areas, including meadows, planting beds, and fruit trees, as well as greening roof areas. Additionally, the company manages four bee colonies at its site as part of its ecological commitment to promoting biodiversity.

In line with its vision for a more sustainable economy, CODICO aims to gradually transition to low-emission vehicles and continuously enhance energy efficiency.

In the context of a future-oriented, more sustainable economy, CODICO is pursuing a gradual transition to low-emission vehicles and continuous improvement of energy efficiency. Within this framework, the company has already deployed electric cars for field staff and optimized its heating and ventilation systems. During the reporting period, the company also further strengthened its relationships with suppliers and customers. Close collaboration allows CODICO to reliably advise clients on technological innovations, product availability, and price developments. Flexible logistics concepts ensure a smooth and on-time flow of goods for commercial customers.

It should also be noted that the greenhouse-gas (GHG) balance presented in this report covers the fiscal year 2023. Due to the consistent alignment of the business model, it is expected that GHG emissions in 2024 will differ only marginally from those in 2023 and will remain stable. Accordingly, the 2023 data will continue to be used.

2.4 B2 – Practices, strategies, and future initiatives for the transition to a more sustainable economy

During the reporting period, CODICO implemented targeted initiatives in both the social and environmental areas of the organization. The primary objective was to continuously enhance operational processes and promote resource conservation. The measures and practices implemented by CODICO are summarized below ⁴:

Implemented measures – Environment

- E1: Installation of PV systems with a total capacity of 320.48 kWp
- E2: Separate collection and disposal of plastic strapping and film
- E5: Reuse of packaging
- E1/E2: Installation of E-charging stations at the company site
- E4: Establishment of four bee colonies

Implemented measures – Social (S1)

- Promotion of individual skills as part of employee appraisals
- Sports and company events
- Recreation and leisure use of the company's own swimming pond
- Vocational rehabilitation and targeted support after prolonged periods of illness
- Fresh fruit for employees through company-owned corporate farming

Implemented measures – Governance (G1)

- Binding code of conduct for employees

Ongoing measures – Environment

- E1: Continuous evaluation of the switch to low-emission heat sources, such as, district heating, heat pumps or combined heat and power plants using biofuel
- E1: Further purchase of electric vehicles for the company's own fleet
- E1/E2: Preferred selection of freight carriers who use alternative fuels

Ongoing measures – Social

- Occupational health care through ergonomics training
- Weekly sports and yoga program
- Free vaccination campaigns and vaccination education
- Supplementary pension insurance

The regular preparation of this sustainability report enables CODICO to monitor progress in achieving its objectives.

⁴E1 – Climate change

E4 – Biodiversity and ecosystems

S1 – Own workforce

E2 – Environmental pollution

E5 – Resource use and circular economy

2.5 C2 – Description of practices, strategies, and future initiatives for the transition to a more sustainable economy

As part of its corporate strategy, CODICO has implemented numerous initiatives to support the transition to a sustainable future.

1. Social Commitment and Social Responsibility

As a value-oriented family business, respect, trust, and diversity are at the core of CODICO's daily operations. The promotion of individual strengths, along with open and non-discriminatory cooperation, is a key element of the corporate culture. Comprehensive health management, regular employee appraisals, sports and ergonomic programs, and a wide range of preventive measures underscore the company's social responsibility. This appreciative corporate culture and cultural diversity form an essential foundation for sustainable business success and the well-being of all employees.

2. Engagement and Initiatives for Biodiversity

By actively promoting biodiversity, CODICO contributes to the preservation of local ecosystems, particularly through pollination supported by establishment and maintenance of four bee colonies. In addition, near-natural areas at the company site have been expanded, including the installation of a green roof and the planting of vegetable and herb beds, fruit trees, and flowering meadows. The deliberate avoidance of pesticides, along with the use of site-adapted plants, further strengthen biodiversity. Additional measures are planned for coming years.

3. Sustainable Energy Generation and Supply

With the installation and recent expansion of the PV system to a total capacity of 320.25 kWp, CODICO is able to continuously cover a significant share of the building's electricity demand. A portion of the generated PV electricity is also fed into the public grid and remunerated accordingly.

4. Optimized Waste Separation and Resources Use

Waste separation and recycling processes are continuously being improved, resulting in both economic and environmental benefits. High-quality cardboard packaging is collected for reuse, while disposable pallets are increasingly used in countries that are not part of the Euro-pallet pool. As a result of ongoing efforts to optimize recycling rates, CODICO has increased the share of paper, plastics, and wood that is being recycled. Additionally, lesser amounts of other materials are being composted or disposed of responsibly.

3. Environmental Metrics

3.1. B3 – Energy and Greenhouse Gas Emissions

CODICO's total energy consumption is summarized in the table below. This includes not only the company's own vehicle fleet and site electricity consumption, but also the energy use associated with employee mobility and business travel.

The components of CODICO's total energy consumption are:

- Own electricity consumption (including PV system self-consumption)
- Company-owned vehicle fleet: diesel and petrol consumption
- Business trips by air and rail
- Employee commute (travel to and from work)

Energy consumption in MWh ⁵	Renewable	Non-renewable	Total
Electricity	318,340	132,963	451,303
Fuels	15,238.01	1,345,049.59	1,360,287.60
Overall	333,577.87	1,478,012.73	1,811,590.60

Table 5: CODICO's total energy consumption in FY 2023

CODICO prepared a greenhouse gas (GHG) footprint in 2023 in accordance with the international standard ISO 14064-1, providing a comprehensive assessment of the company's carbon footprint. The results can be found in Table 6 below.

The calculation of the carbon footprint (CF) was based on the most comprehensive data set available and includes value chain impacts (Scope 3) to ensure a complete and accurate representation of the climate impacts associated with CODICO's business activities. This information is used to develop and monitor measures aimed at reducing the company's carbon footprint.

5

https://www.umweltbundesamt.de/sites/default/files/medien/11850/publikationen/20231219_49_2023_cc_emissionsbilanz_erneuerbarer_energien_2022_bf.pdf

https://www.umweltbundesamt.at/fileadmin/site/themen/mobilitaet/daten/ekz_pkm_tkm_verkehrsmittel.pdf

<https://secure.umweltbundesamt.at/co2mon/co2mon>

Category ⁶	Emissions (t CO _{2e})	
	market-based	location-based
Category 1	166	166
Mobile combustion	72	72
Stationary combustion	94	94
Category 2	79	121
Imported electricity	38	79
Pre-chain combustion	42	42
Category 3	1,453	1,453
Business trips	208	208
Employee mobility	101	101
Upstream transportation	775	775
Downstream transportation	369	369
Category 4	319,352	319,352
Waste	24	24
Raw materials and primary products	319,328	319,328
CF of CODICO	321,050	321,092

Table 6: CF of CODICO. All values are given in t CO_{2e}

The table below shows the results of the carbon footprint (CF) in accordance with the scopes of the GHG Protocol. Furthermore, the GHG intensity per million Euros of revenue was calculated for each assessment approach as an indicator of CODICO's climate efficiency.

Scope	GHG - Emissions (t CO _{2e})	
	market-based	location-based
Scope 1	166	166
Scope 2	38	38
Scope 3	320,847	320,847
CF of CODICO 2024	321,050	321,092
GHG-Intensity per € million revenues	2,157.59	2,157.88

Table 7: CF of CODICO for the reporting year 2024. All values are given in t CO_{2e}

⁶ Category 1 – direct GHG-Emission
Category 2 – indirect GHG emissions from imported energy
Category 3 – indirect GHG emissions from transportation
Category 4 – indirect GHG emissions from products used by society

Figure 4 below shows the individual contributions of the CODICO climate factor. The largest greenhouse gas emissions result from the trade with electronic components, although CODICO's influence on reduction measures in this area is extremely limited. The emissions calculation for traded goods is based on rough estimates and generic datasets for active and passive components as well as interconnect technologies.

Contribution to CODICO CF

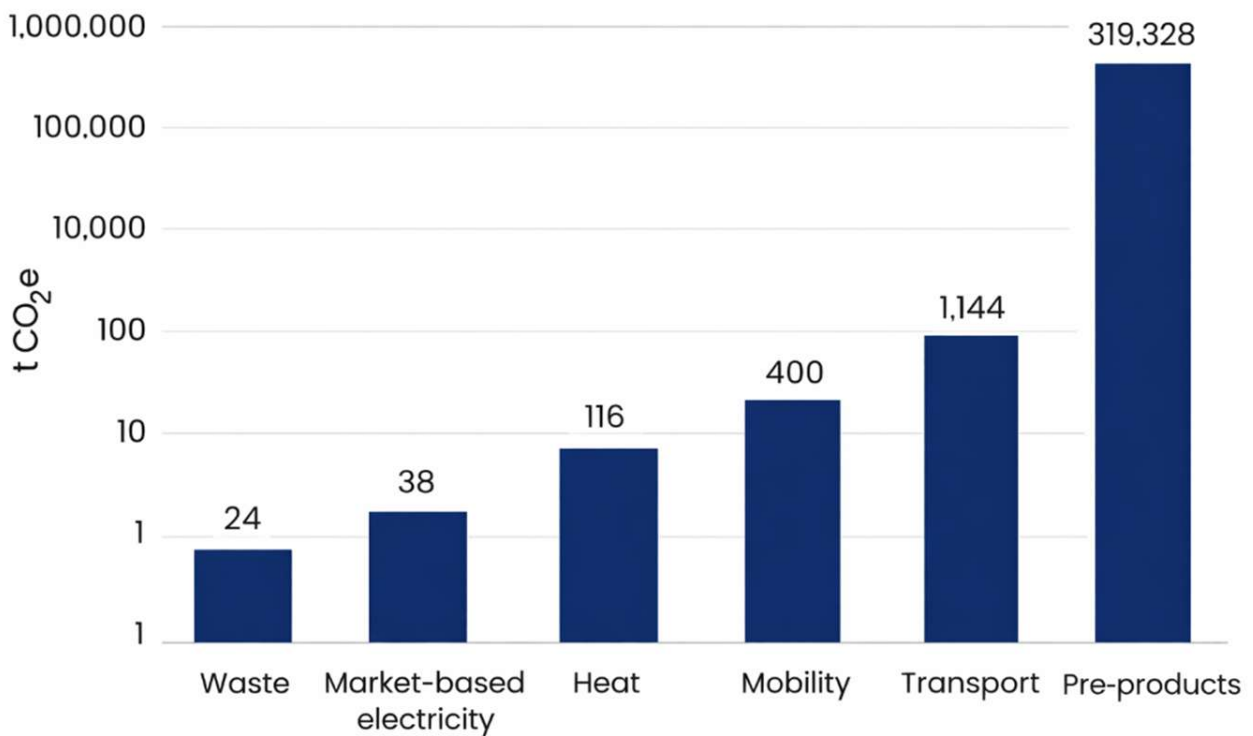


Figure 4: Contributions to the CF of CODICO in the year 2024

3.2. C3 – Greenhouse gas reduction targets and climate change

CODICO has not established any quantitative targets for reducing GHG emissions across Scope 1, 2 and 3 categories. Nevertheless, the company is planning various measures to reduce GHG emissions from its own vehicle fleet within the mobility and logistics sector over the coming years. In previous years, CODICO has already made considerable progress in reducing GHG emissions through the implementation of the following initiatives and achieving measurable reductions:

- Gradual increase in electric mobility
- Operation and expansion of E-charging stations
- Transition to LED lighting, including motion-sensor-activated fixtures, at company sites
- Expansion of photovoltaic systems (PV) to a total capacity of 320.48 kWp

The year 2023 was designated as the base year for comparative GHG analyses to demonstrate the impact of the measures already in place. The corresponding base-year values were set at 321,050.4 t CO₂e using the market-based approach and 321,092.8 t CO₂e using the location-based approach.

The location-based calculation captures the average local carbon intensity of the electricity supply, independent of specific electricity procurement contracts. Even in the absence of historical comparative data, this factor provides a robust baseline for advancing CODICO's sustainability strategy. In the 2024 reporting period, CODICO further reduced its environmental footprint by expanding its photovoltaic capacity, among other initiatives.

As CODICO's operations fall under NACE Code G 46.52-1 ("Wholesale of electronic components and telecommunications equipment"), the company is not classified within a high-impact climate sector. Accordingly, a formal transition plan disclosure is not required. Nevertheless, CODICO continues to assess additional optimization opportunities, which will be integrated into the developing sustainability strategy.

3.3 C4 – Climate risks

In the 2024 reporting year, climate-related risks were examined that could pose a significant risk to CODICO. These primarily include the risk of increased heat stress in open operating areas during future heatwaves and a potential fire risk resulting from drought conditions. In addition, water stress risks were identified in relation to CODICO's supply chain.

These risks arise in particular due to the global sourcing of individual components, which originate from regions potentially affected by limited water availability. Disruptions in production or logistics due to climate-related water shortages could have a negative impact on the business continuity in the medium to long term.

3.4. B5 – Biodiversity

As part of the biodiversity analysis, CODICO’s site was assessed for potential proximity to areas with sensitive biodiversity. It was determined that CODICO is neither located within nor in the immediate vicinity of biodiversity-sensitive areas as defined in accordance with section 33 of the standard. As a result, all areas at the Perchtoldsdorf site were recorded and presented in Table 8.

Building	Area close to nature in ha	Sealed up area in ha
Property Office & Warehouse	1.10	1.24
Central Park Garden Buildings & Zwingenstraße	0.78	0.23
Total	1.88	1.47

Table 8: Buildings and area in hectares of CODICO in the year 2024

3.5. B6 – Water

In FY 2024, CODICO recorded a total water consumption of 3,705 m³, primarily used for office areas, parking facilities, changing rooms and kitchens. Most of the water is sourced from the municipal supply network. The company premises in Perchtoldsdorf are not located in a water-stressed area. Furthermore, none of CODICO's business processes require significant water use. Water consumption is limited to office operations and infrastructure and does not have a significant environmental impact.

3.6. B4 – Pollution of air, water, and soil

CODICO is not legally required to disclose pollutant emissions to air, water, and soil as part of its reporting. Nevertheless, as part of its broader environmental and sustainability strategy, the company conducts an annual assessment and documentation of relevant greenhouse gas (GHG) emissions, focusing on potential reduction opportunities in the areas of waste, mobility, electricity, and heating. No environmental incidents were recorded during the reporting period, and no hazardous wastewater was discharged.

3.7. B7 – Resource utilization, circular economy, and waste management

As part of its business activities, CODICO focuses on the distribution of high-quality electronic components and customer support, from product development through to series production, while emphasizing environmental responsibility. Through close cooperation with leading manufacturers across various industries, CODICO offers innovative product solutions that are selected responsibly with consideration of ecological sustainability. These efforts are complemented by efficient waste and energy management as well as measures to reduce the consumption across the entire value chain.

CODICO has also implemented targeted measures to promote the circular economy and reduce waste. The company increasingly uses reusable wooden pallets for transportation and promotes the reuse of cardboard packaging. Pad-pack paper is used for shipping and further transportation of products, and where possible, plastic-free packaging solutions are prioritized. Packaging materials and GHG emissions are progressively reduced through global bundling in consolidated shipments and the increased use of sea freight.

The total waste generated by CODICO amounts to 85.67 tons during the 2024 reporting period. As shown in Table 9 below, no hazardous waste was generated as part of the company’s business activities. Approximately 50% of the waste was recycled, while the remainder was properly collected and disposed of in accordance with CODICO's waste management concept by licensed waste management companies.

Waste	Hazardous	Not hazardous	Total
Battery	0	0.02	0.02
Paper waste	0	33.53	33.53
Organic waste	0	7.56	7.56
Electronics	0	0.80	0.80
Glass	0	1.63	1.63
Wood	0	12.54	12.54
Solvents	0	0.01	0.01
Mixed plastic	0	0.25	0.25
Residual waste	0	28.49	28.49
Waste metal	0	0.85	0.85

Table 9: Waste generated by CODICO in FY 2024

CODICO is not required to disclose mass flows as part of its reporting obligations; therefore, these data were not collected or evaluated. In the interest of transparency, the percentage shares of revenue by the company's eight largest countries of origin are presented in Table 10, which together account for 90% of total revenue.

Country of origin	Share in FY 2024
China	34%
Taiwan	24%
Japan	19%
Indonesia	4%
Mexico	4%
Lithuania	3%
France	2%
USA	2%

Table 10: Shares of the most important countries of origin in the trading volume in the FY 2024

In addition to the countries mentioned above, CODICO's supply chain in fiscal year 2024 included suppliers from other European countries as well as from selected countries in Asia and the Middle East.

4. Social Metrics

4.1. B8 – General characteristics of employees

In FY 2024, CODICO employed 149 people on a permanent basis at its site in Perchtoldsdorf. Approximately 70% of the workforce is employed full-time, 29% part-time, and around 1% is marginally employed. The gender distribution is presented in Table 11 below.

The employee turnover rate for the reporting period was 12.75%, with nearly half of the departures attributable to temporary holiday interns.

Gender	Quantity (annual average of headcount)
male	69
female	80
Total	149

Table 11: Number of employees at CODICO in FY 2024

4.2. B10 – Workforce - Remuneration, collective bargaining, and training

CODICO remunerates all employees in accordance with the collective agreement for employees in retail companies. In addition to the salary structure, this agreement also regulates key provisions relating to social benefits, working time models, and overtime compensation. Employee classification is based on the qualification levels and job requirements as defined in the collective agreement. Accordingly, 100% of CODICO employees are remunerated in accordance with the collective agreement.

During FY 2024, a total of 697 training hours were completed, of which approximately 54% were undertaken by male employees and 46% by female employees. On average, each employee completed more than four hours of training.

4.3. B9 – Workforce – Health and safety

During the reporting period, no occupational accidents were recorded, with a total working time of approximately 1,609 productive hours per full-time equivalent (FTE). In addition, one minor case of a work-related injury was recorded in FY 2024. No serious workplace accidents resulting in employee absence occurred, and no work-related fatalities were reported.

4.4. C5 – Additional (general) characteristics of the workforce

CODICO had a total of 23 managers during the reporting period. The gender distribution was 15:8 (male: female), corresponding to 65.2% male and 34.8% female managers. All positions with disciplinary responsibility were classified as management roles, including team leaders and department heads.

In FY 2024, CODICO employed nine holiday interns with the aim of providing young people with valuable insights into professional practice and supporting the development of future skilled professionals.

4.5. C9 – Gender diversity in management body

CODICO's management body consists of three men and one woman, resulting in a gender ratio of 3:1 (male: female).

4.6. C6 – Additional information for own employees – Human rights policy and procedures

CODICO has established a Code of Conduct for its employees, suppliers, and partners across the entire value chain, defining principles and standards for ethically responsible, legally compliant, and environmentally sustainable conduct.

Within the Code, CODICO explicitly commits to compliance with internationally recognized human rights standards, including the prohibition of all forms of child labour, forced labour and human trafficking. In addition, CODICO is committed to preventing all forms of discrimination, ensuring fair working conditions and respecting human dignity across all areas of its operations. CODICO promotes respectful cooperation and maintains a zero-tolerance approach towards harassment and discrimination.

To ensure a safe and fair working environment, CODICO has implemented an internal grievance mechanism. Employees can confidentially contact designated safety officers—for example, regarding occupational safety, health concerns, conflicts, bullying, or sexual harassment. In addition, the company provides a reporting tool that can be used by both internal and external stakeholders to submit information confidentially and without fear of retaliation.

Protecting the mental and physical health of employees is a top priority. In line with ISO 45001, CODICO is committed to the continuous improvement of occupational health and safety standards and to promoting employee well-being.

In the environmental domain, CODICO aims to minimize negative environmental impacts by establishing clear principles for responsible resource use and ensuring compliance with all relevant environmental regulations. In accordance with ISO 14001, the company is committed to continuously improving its environmental performance, with a focus on emission prevention, waste reduction, and sustainable practices across the supply chain.

As part of its ongoing efforts to enhance sustainability in procurement, CODICO regularly evaluates its suppliers to ensure continuous improvement in procurement practices.

4.7. C7 – Serious negative incidents in the area of human rights

For FY 2024, CODICO did not record any reports of serious human rights violations within its own workforce. Accordingly, no confirmed incidents were identified that would require disclosure under Sections 62a or 62b of the reporting standard.

Furthermore, CODICO identified no human rights violations outside its own workforce during FY 2024. This applies to the upstream and downstream value chain, including potential impacts on workers, communities, consumers, and end users.

4.8. C8 – Revenue from specific sectors and exclusion from the EU reference benchmark

In accordance with CODICO’s business model, as described in Section 2.3, the company is exempt from the mandatory disclosure of revenue, as it does not operate in any of the specifically designated sectors pursuant to Section 63 of the reporting standard.

Furthermore, in accordance with Section 241 of the standard, CODICO is not excluded from the EU reference benchmark aligned with the climate targets of the Paris Agreement, as its business activities do not fall under any of the defined exclusion criteria.

5. Governance Metrics

5.1. B11 – Convictions and fines for corruption and bribery

In FY 2024, no violations were identified and no fines were imposed in connection with corruption or bribery. All stakeholders complied with applicable anti-bribery and anti-corruption laws.

6. Abbreviations

B2B	Business to Business
CAPEX	Capital expenditures
CF	Corporate Carbon Footprint
CO ² e	CO ² equivalents
CSRD	Corporate Sustainability Reporting Directive
E	Environment: Environmental influences, risks, and opportunities
EFRAG	European Financial Regulation Advisory Group
ENCORE	Exploring Natural Capital Opportunities, Risks and Exposure
ESRS	European Sustainability Reporting Standards
G	Governance
GHG	Greenhouse Gas
FY	Financial Year
IROs	Impacts, Risks and Opportunities
kWh	Kilowatt hours
kWp	Kilowatt-Peak
EE	Employee
OPEX	Operational Expenditures
PV	Photovoltaic
S	Social: Social influences, risks, and opportunities
t	tons (1000 kg)
GHG	Greenhouse Gas
UNEPFI	United Nations Environment Programme Finance Initiative
VSME	Voluntary reporting standard for small and medium sized enterprises

7. List of figures and tables

7.1. List of figures

Figure 1: Materiality matrix and result of the double materiality assessment for CODICO	8
Figure 2: Overview of reported data points per module in FY 2024	9
Figure 3: Countries in which CODICO was active in FY 2024	10
Figure 4: Contributions to the CF of CODICO in the year 2024	17

7.2. List of tables

Table 1: Key IROs E1 – Climate change	6
Table 2: Key IROs E3 – Water and Marine Resources.....	6
Table 3: Key IROs E5 – Resources and Circular Economy	7
Table 4: Key IROs G1 – Corporate Policy.....	7
Table 5: CODICO’s total energy consumption in FY 2023.....	15
Table 6: CF of CODICO. All values are given in t CO ₂ e.....	16
Table 7: CF of CODICO for the reporting year 2024. All values are given in t CO ₂ e.....	16
Table 8: Buildings and area in hectares of CODICO in the year 2024.....	19
Table 9: Waste generated by CODICO in FY 2024	20
Table 10: Shares of the most important countries of origin in the trading volume in the FY 2024..	21
Table 11: Number of employees at CODICO in FY 2024.....	21