

Factsheet Corporate Responsibility

figures and guidelines



What means Corporate Responsibility at VNG Handel & Vertrieb GmbH?

At VNG Handel & Vertrieb GmbH, we understand sustainability as the balance between successful business operations, reliable energy supply and the transition to a green energy economy. Every process, every decision and every action should be guided by this. Sustainable business to us means continuously driving further development without depleting natural resources. A balance between economic, ecological, and social matters is important here. To measure our progress and set targets, we are in dialogue with the independent ratings platform **EcoVadis**. In 2020-2024, we were awarded the Bronze Medal and are continually working on anchoring sustainability and climate protection more strongly in our operations.

As we help to shape the energy transition, we want to go one step further and report on important key figures and guidelines in the context of the three target fields of **economy**, **ecology** and **social issues**.

Since 2023, VNG AG has also published a separate sustainability report for the reporting years 2022 and 2023. This report highlights the sustainability efforts of the Group companies, including VNG Handel & Vertrieb GmbH, in the areas of governance, environment and social issues. In terms of methodology, this report is based on the Global Initiative Guidelines (GRI). VNG AG is currently preparing a sustainability report in line with the requirements of the Corporate Sustainability Reporting Directive (CSRD). The aim is to publish an own voluntary report in accordance with the CSRD requirements in future.

Economy

Successful and sustainable business are not opposites but offer new potential for innovation and value creation. To achieve the national CO₂ reduction targets quickly and efficiently, we want to play an active role in shaping the energy transition. To-gether with VNG AG, we are pursuing the updated 2030+ strategy and continuously expanding our green range. Our Group mission statement developed in 2024 supports us in our green transformation. In addition to our core gas business, we are expanding our activities to include biomethane. Since 2024, the biomethane trader bmp greengas GmbH has been a wholly owned subsidiary of VNG H&V in order to accelerate this process. We are also involved in the Bad Lauchstädt regulatory sandbox, where green hydrogen is produced, stored, transported, and marketed. Furthermore, together with the Dutch hydrogen company HyCC B.V. we are planning to build an electrolyser to produce green hydrogen in Lutherstadt Wittenberg in Saxony-Anhalt. We are also continuing to work on further green projects and collaborations, thereby taking important steps towards a successful ramp-up of the hydrogen economy.

In order to be able to meet these challenges and to secure our entrepreneurial activities, compliance with the legal framework is essential. The code of conduct and other measures and tools help us to avoid risks of market manipulation, corruption, and compliance violations. In addition, rules and regulations such as the Procurement Regulations, Business Partner Review and the General Terms and Conditions of Purchase support us in the selection of our business partners in order to exclude liability claims. These measures are supplemented by regular training and support from a compliance manager who acts as a contact person. In 2024, we recorded no corruption, market manipulation or compliance violations. As part of our efforts to implement the Supply Chain Act (Lieferkettensorgfaltspflichtengesetz, LkSG), we have also introduced a Supplier Code of Conduct, which we intend to successively incorporate into our procurement contracts in order to promote human rights-compliant conduct in our supply chains. In addition, VNG AG has adopted the LkSG Declaration of Principles, with which VNG assumes its role of responsibility within the value chain.

Ecology

Climate and environmental protection are also important objectives regarding our sustainability efforts. In addition to the strategic orientation towards biomethane and hydrogen as energy sources of the future, we would also like to make our own contribution as a company. This is why we report on our internal energy, paper and water consumption, waste volumes, and CO₂ emissions caused by business trips. Documentation of the data provides information about the current state of development and forms the basis for future ecological objectives in the company. The consumption of resources should decrease in the future and business trips should be planned according to CO₂ factors. As part of the EnBW Group, which committed to achieving a 43% reduction in its Scope 3 emissions by 2035 compared to the base year 2018 as part of SBTi certification in 2023, our target is also an annual reduction in Scope 3 emissions of 2.5% from the base year 2018. We have met this target since then.

The choice of our IT service provider, GISA GmbH, also underlines our efforts to protect the environment. Green IT by GISA leads to significant electricity and CO₂ savings and uses energy- and resource-saving cooling as well as hosting and housing services. The DIN EN ISO 14001-certified environmental management system ensures compliance with environmental measures. This low-CO₂ partnership consolidates the environmental performance of our internal IT systems and processes. A further effort to work in a resource-saving way is converting various printed materials to 100% recycled paper and ceasing physical copies of invoices.

Our key environmental figures

Key figures	Unit	2021	2022	2023	2024
Energy consumption	in kWh	3.543.495,00	3.191.659,50	2.870.105,70	2.949389,86
Waste volume	in t	13,90	13,50	23,80	20,36
Water consumption	in m3	2.677,75	3.065,94	3.102,45	3.569,49
of which drinking water	in m3	1.924,68	2.136,13	2174,19	2.510,57
of which greywater	in m3	753,07	929,13	927,96	1.058,92
Sludge from on-site wastewater treat- ment	in l	3018,32	3.186,00	3.186,00	3.186,00
Paper consumption	in pages	43.654	34.743	35.011	43.147
CO ₂ from air travel	in kg	10.541	33.689	104.204	115.610
Air miles	miles	24.840	64.595	236.516	249.773
CO ₂ from hire cars	in kg	978	1.826	1.934	3.223
Hire car km	in km	6.783	12.920	13.659	23.606
Taxi/travel expenses ¹	in EUR	518	3.874	7.157	6.620
Private car/travel expenses	in EUR	252	2.735	1.911	7.122
Private car/km	in km	839	9.119	6.371	23.742
Train/travel expen- ses²	in EUR	272	708	1.806	1.838
Train/ km	in km	_3	_3	_3	_3
Train/ CO ₂	in kg	_3	_3	_3	_3
Car fuel consump- tion – petrol	in l	12.293	14.410	14.340	3.474
Car fuel consump- tion – diesel	in l	21.275	28.907	30.480	25.761
Car fuel consump- tion – natural gas	in kg	2.192	2.663	2.081	1.222
Vehicle km	in km	532.396	682.868	699.349	375.271
Indirect emissions (Scope 3)	in t CO₂e	-	26.528.697	18.715.788	18.538.563

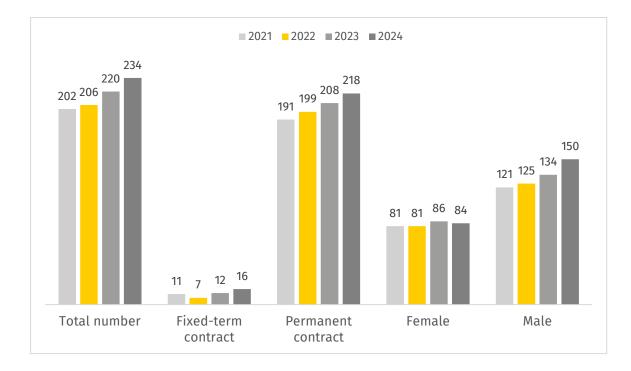
 ¹ Only those costs were recorded that were reported by the employees and settled via travel expense accounting.
 ² Only costs incurred by travel bookings outside the travel agency were recorded (e.g. employee bought a train ticket at the counter).
 ³ There is currently no company-specific recording for this value.

Social affairs

In the area of social affairs, our focus is on employees. We deal with issues here such as human rights, diversity, working conditions and training. The corporate culture, family- and life phase-oriented HR policy and the protection of employees' health are particularly important for us. A core topic is the performance indicator LTIF, which measures the current status of occupational safety and lists accidents with lost time. Furthermore, with an attractive and fair remuneration system, health protection offers and measures, options for home office and mobile working as well as diversity, we ensure a modern and friendly working environment that enables the compatibility of career and family. This also includes data security. The coronavirus pandemic in particular has led to a high degree of digitalized processes and at the same time increased the requirements. Since 2022, the new directive for information security has been in force, which meets the current challenges in this area. Social commitment is also an important part of the corporate culture of VNG Handel & Vertrieb GmbH. Under the umbrella of the VNG Foundation, VNG AG bundles social, cultural and welfare activities and projects in the fields of science, education, art, sport, culture, and social welfare.

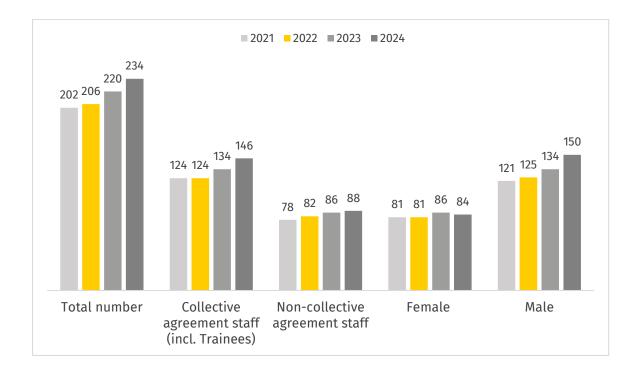
Key figure		2021	2022	2023	2024
LTIF		0	0	0	0
Proportion of women in leadership posi- tions	in %	28,13	32,4	30,56	32,00
Number of employees covered by employee benefits	in %	100	100	100	100
Proportion of em- ployees covered by collective agree- ments:	in %	1. 38,6 2. 61,4	1. 39,8 2. 60,2	1. 39,1 2. 60,9	1. 38,5 2. 61,5
 paid above gene- ral pay scale paid in line with general pay scale 					
Use of training on offer	employees	209	216	219	230

Our key figures in social welfare matters



Total number of employees by employment contract and gender

Total number of permanent employees by employment type and gender



Total number of newly hired employees and staff functions by age group, gender and region

	2021	2022	2023	2024
Total number of newly hired employees	15	12	23	25
Fixed-term contract	6	3	8	10
Permanent contract	9	9	15	15
Female	4	2	6	6
Male	11	10	17	17
Collective agreement staff (incl. Trainees)	14	9	2	23
Non-collective agree- ment staff	1	3	21	2
Saxony region	15	11	23	25
Hessen region	0	1	0	0
Up to 25 years	3	2	2	2
26 - 35	8	5	12	17
36 - 45	2	1	8	2
46 - 55	2	3	1	3
From 56	0	1	0	1