ESG Report 2025

Signals that matter

A message from our leadership

Sustainability is part of how we think about Shopware's future. It is not a separate ambition alongside the business, but a perspective that informs how we make decisions, develop our organisation, and take responsibility for the impact we have.

With this second report, we want to show more clearly what has changed over the past year, including what worked, what we put into practice, and where we still have work to do. That includes positive developments, but also changes we expected as our business and technology use evolved. For us, transparency means showing both.

In 2025, we continued to translate our Signals that Matter approach into practice. We are proud of the people across Shopware who turn these principles into everyday decisions, ideas, and actions.

There is still work ahead. We do not expect progress to be perfect or linear.
We do expect ourselves to remain open about where we stand, pragmatic about what we can change, and ambitious about where we need to improve.

Signals that Matter is not about appearing sustainable. It is about showing how responsibility is put into practice.

Sebastian Hamann
Co-CEO & Co-Founder, Shopware

Stefan Hamann
CAO & Co-Founder, Shopware

Joachim Weber
Co-CEO, Shopware

Table of contents

Chapter 1

Signals that Matter: Shopware's ESG approach

1.1 From intention to accountability

Building on our baseline

This is Shopware's second ESG report. Our first report established the baseline for how we measure, manage, and communicate our environmental, social, and governance impact. With a second reporting year, we can continue this work on a more consistent basis and build greater comparability over time.

The purpose remains the same: to provide a transparent account of the initiatives, principles, and practices that shape our approach to sustainability, while creating a structured basis for tracking our development against defined goals and commitments.

Why we report

Sustainability reporting is, above all, about accountability. Although Shopware is not legally required to publish an ESG report, we continue to do so voluntarily.

By reporting regularly, we aim to create transparency for employees, customers, partners, investors, and other stakeholders on how we address the issues that matter most. We want to show how ESG is reflected in our decisions, governance, and day-to-day operations.

Most importantly, reporting gives us a framework for accountability, not through symbolic claims, but by disclosing our impact, describing the actions we take, and being transparent about where further work remains.

ESG strategy: Signals that Matter

Shopware's ESG strategy, Signals that Matter, is built on the conviction that credibility comes from action. For us, sustainability is not about labels or slogans, but about clear signals: decisions, behaviors, and practices that make a tangible difference within our company and across our ecosystem. Our approach focuses on measurable progress where meaningful data is available, while remaining transparent about areas that are still developing. Equally important, we seek to highlight not only where we are strong but also where challenges remain, opening the door to dialogue and collaboration with our stakeholders.

This principle continues to guide our second reporting cycle: **signals over symbols, transparency over perfection, and responsibility through action.**

VSME standard

For the second year, we use the **Voluntary SME Sustainability Reporting Standard (VSME)** developed by the European Financial Reporting Advisory Group (EFRAG) as a reference framework for our voluntary sustainability reporting.

The VSME provides a structured and proportionate way for small and medium-sized enterprises to report environmental, social, and governance information without the full complexity of the Corporate Sustainability Reporting Directive (CSRD).

Using the VSME as a reference helps us structure our disclosures and supports comparability from one reporting year to the next. Our reporting draws primarily on the Basic Module and selected disclosures from the Comprehensive Module, while focusing on information that is relevant to Shopware and supported by sufficiently reliable data.

By combining this structured framework with our own narrative, we aim to keep the report rigorous and accessible: informed by a recognised reporting standard, while written in Shopware's own voice.

1.2 ESG charter: Our compass and guiding principle

Mindset. Responsibility. Direction.

At the core of Shopware's sustainability approach is our ESG charter: Mindset. Responsibility. Direction. As a compass for employees and leadership alike, the charter ensures consistency between Shopware's culture, business model, and sustainability commitments. It serves as the strategic foundation of our agenda, translating our core values into practical guidance for both everyday decisions and long-term direction.

The ESG charter calls on us to think openly, approaching the opportunities and challenges of sustainable development – economic, social, and ecological – with curiosity and responsibility. It requires us to act authentically, balancing ambition with pragmatism and making decisions with clarity, courage, and accountability. And it urges us to lead with vision, combining technology, entrepreneurship, and responsibility to shape solutions that matter for the future.

ESG roadmap: Priorities and focus areas

Our ESG strategy is grounded in a double materiality assessment conducted in summer 2024. This process considered both impact materiality (how Shopware's activities affect people and the environment) and financial materiality (how sustainability topics may influence the company's business resilience and performance).

Together, these perspectives ensure that our strategy addresses not only the impact we have on the world around us but also the risks and opportunities that sustainability presents for Shopware's long-term success. The assessment drew on input from employees, leadership, customers, and partners.

It identified four ESG clusters that now guide our reporting and shape our future commitments:

1. **Climate:** Reducing emissions, improving energy efficiency, and designing sustainable infrastructure.
2. **Workforce:** Advancing diversity, equity and inclusion, strengthening wellbeing, and encouraging lifelong learning.
3. **Community:** Promoting fair access, inclusion, education, and social engagement.
4. **Governance and innovation:** Ensuring transparency, ethics, and responsible technology.

Guiding principles

Across all four ESG clusters, our work is guided by a small number of principles that shape how we set priorities and make decisions.

First, we focus on real impact over symbolic action. In climate, this means prioritising actual reductions in Scope 1–3 emissions and using offsets only for residual emissions where appropriate. More broadly, it means concentrating on measures that are relevant to our business, our stakeholders, and the impact we can realistically influence.

Second, we are committed to voluntary transparency. We report beyond what is legally required and aim to show not only progress, but also gaps, limitations, and areas where further work is needed.

Third, we treat responsibility as shared ownership. ESG has a clear organisational home, but it cannot be delegated to one function alone. Leadership teams, specialist functions, and employees all contribute to how sustainability is translated into everyday decisions and practices.

Finally, we maintain a clear stance on **diversity, equity, and inclusion**, recognising equal opportunity, belonging, and representation as important foundations for both fairness and innovation.

Together, these principles provide a common frame across Climate, Workforce, Community, and Governance & Innovation.

1.3 Stakeholders

Engagement and dialogue

A sustainable business is built on trust and relationships. At Shopware, we engage in regular dialogue with the people and groups who influence our business or are directly impacted by it. Listening carefully to their expectations, exchanging ideas openly, and working together on solutions helps us align our strategy with real needs and long-term value creation.

Key stakeholder groups

- **Employees:** The foundation of our success. We maintain open dialogue on working conditions, health, safety, and career development. We emphasize respectful collaboration and ensure fair, performance-based pay. Together, these principles shape how we set priorities and measure progress across our sustainability agenda.
- **Merchants:** Ranging from mid-market businesses to global enterprises, our customers shape the relevance and reliability of our platform. Close collaboration helps us improve products, enhance customer experience, and support sustainable growth.
- **Ecosystem:** Our network of open-source contributors, partners, and event participants is central to Shopware’s culture. We encourage exchange through initiatives such as the Shopware Community Day, our Community Hub, and channels like Discord, creating spaces where collaboration thrives.
- **Investors**: We provide regular updates on financial performance, strategic priorities, and ESG progress. This transparent communication ensures alignment between sustainable business practices and long-term value creation.

1.4 About Shopware

Connecting who we are with what we stand for

This section introduces the essentials of Shopware: who we are, what we do, and how we operate. It provides the organizational and operational context required to interpret our sustainability performance and commitments, outlining the factors that shape both our opportunities and our responsibilities.

By setting this foundation, we aim to give readers a clear understanding of how Shopware's identity and business model connect with our long-term ESG priorities.

Company profile

Founded in Germany in 2000 by brothers Sebastian and Stefan Hamann, Shopware has grown from a small-town venture into a global provider of open-commerce technology for B2B and B2C businesses.

Combining Sebastian's focus on creativity and customer experience with Stefan's technical vision and architectural expertise, the Hamann brothers built a platform designed to turn complex commerce requirements into scalable and flexible solutions.

What began as a project in their hometown of Schöppingen has evolved into a platform used by businesses around the world. Openness has remained a defining part of Shopware's approach, reflected in its open-source roots, API-first architecture, and support for different deployment models.

Today, Shopware remains rooted in the same values of openness, authenticity, and vision that shaped its beginnings. At the same time, the company continues to evolve as commerce becomes increasingly shaped by artificial intelligence, autonomous agents, and new forms of digital interaction.

Leadership update

In August 2026, Shopware announced a new management structure designed to give its founders greater focus on product innovation while strengthening operational leadership.

Joachim Weber, previously CFOO of shopware AG, becomes Co-CEO alongside Sebastian Hamann. From 1 January 2027, Weber is scheduled to assume the role of sole CEO of shopware AG.

Sebastian and Stefan Hamann remain members of the Executive Board and majority shareholders. Stefan Hamann takes on the role of Chief Agentic Officer, focusing on Agentic Commerce, while Sebastian Hamann becomes Chief Experience Officer, with a focus on the human and merchant experience around Shopware and commerce.

The new structure represents a change in roles rather than a departure of the founders from the company. Both remain closely involved in Shopware's strategic and product development, preserving the continuity between the company's origins and its next phase of growth.

Publication update: The management changes above were announced on 11 August 2026, after the July 2026 qualitative reporting cut-off. They are included here because they materially update the company profile at the time of publication.

Company facts

- **Shopware Holding GmbH**
  Legal form of parent company: GmbH (limited liability company)
- **Industry (NACE code):**
  62.01 – Software Development
- **Employees:**
  381 as of 31 December 2025
- **Countries represented:**
  18
- **Headquarters:**
  Ebbinghoff 10,
  48624 Schöppingen,
  Germany
- **Founded:**
  2000
- **Founders:**
  Sebastian Hamann and Stefan Hamann

External recognition and assurance

External recognition is not a substitute for ESG performance. Where relevant, however, independent assessments and certifications provide additional context on how Shopware is perceived as an employer, technology provider, and governed digital platform.

In 2025, Shopware received recognition across several areas:

- **Employer recognition:** Great Place to Work recognised Shopware among the Great Workplaces in Germany and Best Workplaces in the US.
- **Technology and market positioning:** Shopware was positioned as a Visionary in the 2025 Gartner® Magic Quadrant™ for Digital Commerce, marking its sixth consecutive inclusion in the report
- **Market relevance:** In the 2025 EHI/ECDB „E-Commerce-Markt Deutschland" study, Shopware ranked as the most widely used ecommerce platform among Germany's 1,000 highest-grossing B2C online stores for the fourth consecutive year, with a share of 11.5%.
- **Independent assurance:** Shopware maintains ISO/IEC 27001:2022 certification for its Information Security Management System (ISMS) and relies on relevant hosting environments that are independently assessed against SOC 2 Type II requirements.

Further analyst assessments, market rankings, and product recognition are tracked separately and are not used as substitutes for the ESG performance and disclosures presented in this report.

1.5 From practice to progress

Turning priorities into practice

Our first ESG report established a baseline and identified priorities for the next phase. Since then, several of those priorities have moved from planning into implementation.

Not every initiative has produced a measurable outcome yet. Some are new structures, policies, or programmes whose effectiveness will need to be assessed over time. What we can show is where priorities have translated into action across the four clusters of our ESG strategy.

Progress in practice

Climate
Following our 2024 carbon baseline, we defined long-term climate targets for 2035. We aim to reduce combined Scope 1 and Scope 2 emissions to below 5 t CO_2e and variable Scope 3 emissions per FTE by 20%.

Implementation has started with measures including the gradual transition of our company vehicle fleet towards electric mobility. In 2026, we also began identifying efficiency opportunities across software architecture, development, design, and digital infrastructure.

Workforce
Several workforce priorities moved into practice during 2025.

In October, we introduced an Employee Assistance Program in partnership with TELUS Health, giving eligible employees and their direct family members confidential, around-the-clock access to professional support.

We also introduced a more structured approach to leadership development, combining common Leadership Standards with training, external coaching, mentoring, structured feedback, and ongoing support from People & Culture.

Work on inclusion and participation continued through employee networks, the Culture Crew, and formats addressing topics including belonging, women in technology, the Gender AI Gap, and employees with parenting or caregiving responsibilities.

Community
Employees can use three additional paid days each year for volunteering and community activities, while give@shopware provides an employee-led structure for volunteering, donations, and social engagement.

The Culture Crew provides an additional channel for employee participation, bringing perspectives from different regions and functions into dialogue with People & Culture, management, and the C-Level.

Beyond Shopware, we continued to support knowledge sharing, community activities, and networking across our wider ecosystem.

Governance & Innovation
Since September 2025, ESG has been part of the onboarding of new employees, introducing colleagues to our ESG approach, responsibilities, and strategic priorities.
We also continued adapting our governance framework to new digital regulation, including the EU Data Act, the Digital Services Act, and the NIS2 Directive, where applicable.

Responsible AI and Agentic Commerce have become more explicit parts of our Governance & Innovation agenda, with a focus on transparency, accountability, human oversight, privacy, data sovereignty, open standards, and interoperability.

Next steps

Across all four clusters, the next phase is about moving from implementation to stronger evidence.

For **Climate**, this means translating our 2035 targets into a more systematic reduction pathway, with further action across mobility, procurement, hardware, digital infrastructure, and AI usage.

For **Workforce**, we want to understand more systematically how leadership development, wellbeing, inclusion, and learning structures are used and where their effectiveness can be assessed.

For **Community**, we will continue developing employee participation, volunteering, accessible knowledge formats, and community-oriented educational activities while improving our understanding of reach and engagement.

For **Governance & Innovation**, our focus is on integrating ESG further into decision-making, developing responsible AI governance, and adapting policies and controls as technology and regulation evolve.

Looking ahead

Some measures can already be tracked through quantitative KPIs. Others are currently evidenced through participation, policies, processes, or completed activities. These forms of evidence are not interchangeable.

Our next step is to understand what we can meaningfully measure, where better data is needed, and where our actions need to change.

Progress is not about adding more initiatives. It is about building stronger evidence of what they achieve.

Chapter 2

People first: Our social impact

2.1 Community engagement and volunteering

Giving back

Community at Shopware extends beyond our organisation. Employees, merchants, partners, developers, and contributors share knowledge, exchange ideas, and learn from one another.

Our approach focuses on practical participation: making knowledge accessible, giving employees time to contribute, and connecting Shopware with the communities around us.

Making knowledge more accessible

The Shopware Community Hub provides a central space for knowledge, learning, and exchange across our ecosystem.

In 2025 and 2026, we made accessibility a more explicit part of our community activities through accessible knowledge formats and dedicated accessibility webinars. The aim is simple: useful knowledge should be accessible beyond those already closely connected to the Shopware community.

Giving employees ways to contribute

Every Shopware employee can use three additional paid days each year for volunteering and community activities.

Employee-led engagement also continues through give@shopware. In 2025, the group piloted a donation process that allowed employees to propose charitable organisations and select recipients through an internal vote.

Sharing digital skills locally

Building on earlier coding initiatives, give@shopware worked with local organisations to revive a hands-on coding format for children. In April 2026, Shopware hosted a Kids Coding Day at the Campus, where young participants explored coding and technology through practical activities.

Shopware colleagues contributed their time and technical knowledge, connecting employee volunteering with local access to digital learning.

Looking ahead

Community engagement takes different forms: sharing knowledge, volunteering time, allocating donations, and contributing expertise. We will continue developing formats with a clear and practical purpose.

2.2 Belonging at work

Building an inclusive culture

Belonging starts with access, participation, and opportunity. We combine inclusive recruitment with employee networks, structured channels for employee voice, and practical measures that make participation easier.

Participation and equal opportunity

- **Equal opportunity:** Our recruitment practices are designed to support fair assessment regardless of background, gender, or personal characteristics.
- **Respectful workplace:** Our Code of Conduct and related safeguards set expectations for respectful behaviour and non-discrimination and provide a framework for addressing harassment and other inappropriate conduct. Employees can raise concerns through established reporting and grievance channels.
- **Employee participation:** The Culture Crew brings perspectives from different functions, regions, and backgrounds into dialogue with People & Culture, management, and the C-Level. Members serve defined terms and receive dedicated working time for this role.
- **Employee networks:** women@shopware / ERG Women provides a space for exchange, visibility, and gender equity. Employees can also access external networks and mentoring opportunities, including Women in Tech e.V.
- **Awareness and learning:** Internal formats address allyship, belonging, structural gender inequalities, women's health, and the Gender AI Gap.
- **Recognition and culture:** Our annual Luminary Awards recognise employees who bring Shopware's values of openness, authenticity, and vision to life in their everyday work. The awards provide a visible way to acknowledge contributions that shape our culture across teams and locations. The Culture Crew is an employee-led participation mechanism, not statutory employee representation.
It gives employees an additional channel to bring perspectives, ideas, and concerns into conversations with leadership.

Connecting beyond Shopware

In 2025, a Women in Tech Meetup in Cologne brought together participants from technology and ecommerce to exchange perspectives on gender, visibility, and structural challenges.

In the US, ERG Women organised a Women in Ecommerce event for women from partner and merchant organisations, creating space for exchange across the wider ecommerce ecosystem.

Continuing the work

Several initiatives continued or expanded in 2026. In January, we launched the Care Community for employees with parenting, caregiving, or other care responsibilities. It provides a space to exchange experiences, information, resources, and practical support.

At the Global Kick-Off 2026, the Women+ Pre-Event created a smaller setting for exchange around empathy, inclusion, and experiences in business and technology. International Women's Day Week covered allyship, belonging, visibility, structural gender inequalities, the Gender AI Gap, and menopause at work.

At Shopware Community Day 2026, child-care was available throughout the event day to make participation easier for parents. A Women in Tech & Ecommerce networking format provided an additional space for professional exchange.

Together, these measures address different barriers to participation through employee voice, access, visibility, awareness, and practical support.

2.3 Wellbeing at Shopware

Balance, health, and everyday life

Work should fit into life, not the other way around. Hybrid and remote work options, flexible working hours, and ergonomic workplace support give employees flexibility to organise work around different personal and professional circumstances.

We complement this flexibility with access to physical and mental health support.

Support when it matters

In October 2025, we introduced an Employee Assistance Program (EAP) in partnership with TELUS Health. The service gives eligible employees and their direct family members free and confidential access to professional support around the clock.

Support is provided independently of Shopware and covers personal and work-related challenges including stress, mental health concerns, family and relationship issues, grief, caregiving, childcare, and relocation.

Employees can access the service online or by telephone. Shopware does not track individual use of the programme or the content of consultations. The EAP adds an independent and confidential professional route to the wellbeing support available to employees.

Everyday choices matter

In May 2026, Feel Good May brought several wellbeing activities together. Employees could participate in cycling and running initiatives, while existing sports, fitness, and wellbeing benefits were made more visible.

Everyday choices also extend to food at our Campus. The canteen regularly offers vegetarian and vegan meals alongside other balanced options, making plant-based choices part of the everyday food offer rather than a standalone initiative.

During Health Week in May 2026, this approach was complemented by changing meals based on fresh, balanced, and predominantly plant-based ingredients, together with practical information on nutrition and healthy lifestyles.

The new Shopware Sports Club on Strava created a location-independent space for employees to share activities and organise running, cycling, or other sports together. Regular health information complemented these activities with practical guidance on movement, ergonomics, hydration, and mindfulness.

2.4 Learning for tomorrow

Growth and career journeys

Learning is not a one-off event but a continuous journey.

In a fast-changing digital economy, continuous learning helps employees develop their skills while helping Shopware adapt to new technologies, changing roles, and evolving business requirements.

Employees can combine technical and soft-skill training with mentoring, coaching, feedback, knowledge sharing, and self-directed development.

Developing leadership

In 2025, we made our approach to leadership development more structured.

Our Leadership Standards define common expectations across three dimensions: leading oneself, leading teams, and contributing to the wider organisation. We combine these standards with training, external coaching, mentoring, structured feedback, and ongoing support from People & Culture.

External coaching gives people leaders access to confidential one-to-one sessions with certified business coaches, complemented by digital learning and reflection exercises. In 2025, 30 participants completed 192 hours of coaching and related learning activities.

Leadership training covered the Leadership Standards alongside practical topics including feedback, performance reviews, salary conversations, and goal setting. Structured feedback allows direct reports and leadership peers to provide input that is consolidated and discussed with the respective leader.

Internal mentoring complements these formats, including an emerging-leaders path connecting high performers with senior leaders. People & Culture Business Partners provide ongoing support on team development, performance, organisational change, and other people-related topics.

Together, these elements form a connected framework for leadership development.

Learning across Shopware

Development is not limited to leadership roles. Employees can develop technical, collaboration, communication, and other professional skills through formal training as well as knowledge sharing, mentoring, peer learning, and cross-functional work.

In 2025, employees completed **5,729 training hours**, equivalent to an average of **15.04 hours per headcount**, compared with 18 hours in 2024.

Average training hours decreased year on year. The available context includes completion of the previous leadership programme and a stronger focus on group-based training in some areas.

Training opportunities are available irrespective of gender. A gender-specific breakdown of completed training hours is not available for 2025.

Recorded training hours capture learning activities that can be systematically tracked, but do not fully reflect informal or ad-hoc learning that takes place as part of everyday work. Training hours therefore measure recorded activity, not learning quality or effectiveness. We will continue improving how participation and learning outcomes can be assessed over time.

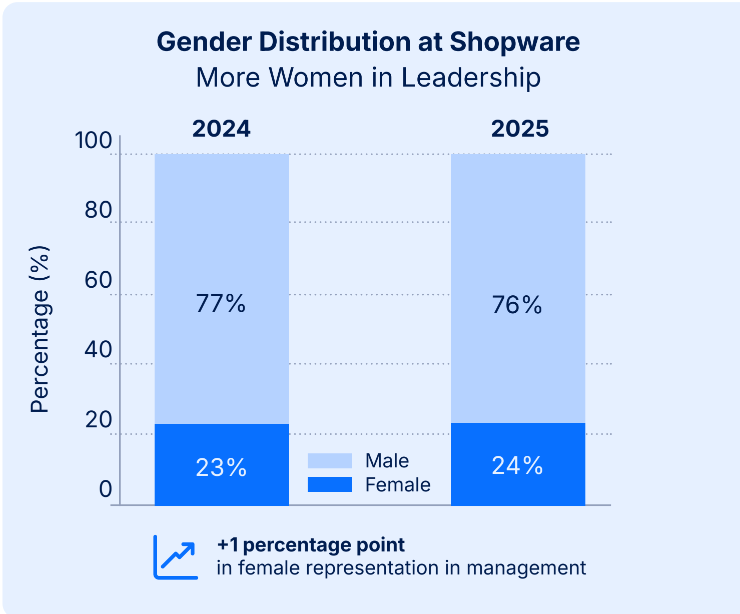
2.5 Workforce and safety facts

Shopware team

At the end of 2025, we employed **381 people**, compared with 402 at the end of 2024. Of these, 380 were permanent employees and one was temporary.

Our employees worked across **18 countries**, including Germany, the US, Vietnam, and Romania.

Women represented **33% of our workforce**, unchanged from 2024. Their representation in management increased from **23% to 24%**, corresponding to 13 of 55 management positions in 2025.



Health and safety

In 2025, based on our available data and reported cases, we recorded one workplace accident, no work-related fatalities, no occupational illnesses, and no serious human rights incidents. These figures were unchanged from 2024.

Pay, agreements, and human rights

We comply with applicable minimum wage requirements.

Our **unadjusted gender pay gap was 9.86% in 2025**. This figure does not adjust for role, seniority, location, or working-time model. As this is the first year we report this KPI, no comparable 2024 figure is available.

Our Code of Conduct and related human rights principles address discrimination, child labour, forced labour, human trafficking, and workplace safety. Employees and other stakeholders can use established grievance and reporting channels to raise concerns.

Collective bargaining coverage across the Shopware Group was 0% in 2025, and no entity within the Shopware Group had a works council during the reporting year. The Culture Crew provides an employee-led participation mechanism, but it does not constitute statutory employee representation or collective bargaining.

Looking ahead

Our next step is to understand more systematically how the structures already in place are used and work together in practice.

Wellbeing combines flexible working arrangements with confidential professional support and employee communities. Learning brings together training, mentoring, coaching, feedback, and leadership support. Employee Resource Groups, the Culture Crew, surveys, and direct dialogue provide different channels for participation.

The next challenge is evidence: understanding how these structures are used, where access gaps remain, and which outcomes can be measured reliably over time.

Chapter 3

Climate action and environmental responsibility

3.1 Measuring what matters

Transparent progress, lasting change

Taking responsibility for our environmental impact starts with understanding where our emissions come from and where we can influence them.

We use the **Greenhouse Gas Protocol** as the basis for our climate accounting and the **SBTi 1.5°C pathway** to inform our targets. Our climate targets have not been submitted for formal SBTi validation.

Our 2024 carbon footprint established the first baseline. The 2025 footprint gives us the first year-on-year comparison and a clearer view of where emissions are decreasing and where further action is needed.

The picture is mixed. **Scope 1 emissions decreased substantially, while Scope 3 emissions increased. As a result, our total market-based footprint rose by 11.2%**.

Our focus is to reduce emissions where we can influence them and use carbon accounting to identify the areas that matter most.

Energy consumption

In 2025, we recorded **328.98 MWh** of energy consumption across electricity and fuels.

Of this, **265.19 MWh** was renewable, including purchased renewable electricity and electricity generated by our photovoltaic system and used in our operations. Renewable electricity accounted for **96.6% of recorded electricity consumption**.

Supplier data did not confirm a renewable source for 9.25 MWh of electricity, which we therefore classified conservatively as non-renewable.

Fuel consumption primarily relates to petrol and diesel used by company vehicles, with a small amount of natural gas.

+11.2%

Our carbon footprint

2024

1,752.09 t CO_2e

2025

1,949.03 t CO_2e

Our total market-based greenhouse gas emissions amounted to 1,949.03 t CO_2e in 2025, compared with 1,752.09 t CO_2e in 2024. This is an 11.2% increase.

We calculate our Corporate Carbon Footprint annually in accordance with the Greenhouse Gas Protocol, supported by Plan A's carbon accounting methodology. Some Scope 3 categories rely on estimates or carried-forward assumptions where updated primary data is not available.

The increase was driven by **Scope 3 emissions, which rose from 1,678.31 to 1,931.50 t CO_2e**. Scope 1 emissions moved in the opposite direction and decreased substantially.

Scope 1 - direct emissions

Scope 1 emissions fell from **73.78 to 14.33 t CO_2e**, a reduction of approximately **80.6%**. They represent **0.7%** of our total market-based footprint in 2025.

These emissions come primarily from company vehicles. The reduction supports our long-term Scope 1 and 2 target, but one year does not establish a long-term trend.

Scope 2 - purchased energy

We report Scope 2 emissions using both location-based and market-based methods.

In 2025, location-based Scope 2 emissions were **90.47 t CO_2e**, while market-based Scope 2 emissions were **3.20 t CO_2e**.

Market-based emissions represent approximately **0.2**% of our total market-based footprint. In 2025, **96.6% of recorded electricity consumption was identified as renewable**, compared with 100% reported in 2024.

The year-on-year comparison is affected by broader data coverage in 2025. Additional electricity consumption was included, and supplier-specific energy sourcing could not be confirmed for part of it.

Scope 3 – value chain emissions

Scope 3 is by far our largest source of emissions. It increased from **1,678.31 to 1,931.50 t CO_2e**, or approximately **15.1%**, in 2025.

Scope 3 accounted for **99.1% of our total market-based footprint**. For a software company, most emissions occur outside our direct operations through purchased goods and services, business travel, commuting, hardware, and digital infrastructure.

Scope in detail

Emissions in tonnes of CO_2e
and change compared to 2024.

Scope 1 (0.7% of total emissions)
Direct emissions ↓ **-80.6%**

73.78 t CO_2e 2024 → **14.33 t CO_2e** 2025

Mainly from fuel combustion and refrigerant losses.

Scope 2 (0.2% of total emissions)
Direct energy emissions ↑ **+3.2 t**

0.0 t CO_2e 2024 → **3.2 t CO_2e** 2025

96.6% of recorded electricity consumption came from renewable sources.

Scope 3 (99.1% of total emissions)
Value chain emissions ↑ **+15.1%**

1,678.31 t CO_2e 2024 → **1,931.50 t CO_2e** 2025

Driven mainly by purchased goods and services, business travel, and employee commuting.

Scope 3 now represents 99.1% of our total emissions in 2025 (vs. 95.8% in 2024)

GHG intensity

For the VSME Basic Module, greenhouse gas intensity uses Scope 1 and location-based Scope 2 emissions relative to revenue.

In 2025, combined gross GHG emissions were 104.80 t CO_2e. Based on revenue of €74.6 million, this corresponds to 1.40 t CO_2e per €1 million revenue.

This VSME metric is distinct from our total market-based footprint because it excludes Scope 3 emissions.

Where our emissions come from

The largest Scope 3 categories in 2025 were purchased goods and services (1,358.27 t CO_2e), business travel (247.54 t CO_2e), employee commuting (141.49 t CO_2e), capital goods (93.35 t CO_2e), and use of sold products (68.30 t CO_2e).

Purchased goods and services alone represented approximately 69.7% of our total footprint, making procurement and supplier engagement a central reduction challenge. Business travel, commuting, and digital infrastructure are further areas where we need to understand and address emissions over time.

Data note: employee commuting

The 2025 commuting calculation uses patterns identified in the previous employee survey and adjusts them for the number of employees commuting in 2025.

Where the challenge lies

The 2025 footprint makes the main challenge clear: **direct emissions fell, but higher Scope 3 emissions increased the overall footprint by 11.2%**.

With 99.1% of emissions in Scope 3, the largest sources are outside our direct operational control. Purchased goods and services are the biggest category, and reductions depend on our purchasing decisions, suppliers, lower-emission alternatives, and better value-chain data.

Our primary Scope 3 target covers categories we can influence more directly and does not represent our entire Scope 3 footprint. Reducing the total footprint therefore requires action both within and beyond the categories covered by the target.

Breakdown of Scope 3 emissions (2025)

1,358.27 t CO_2e | 69.7%
Purchased goods and services

247.54 t CO_2e | 12.7%
Business travel

141.49 t CO_2e | 7.3%
Employee commuting

93.35 t CO_2e | 4.8%
Capital goods

68.30 t CO_2e | 3.5%
Use of sold products

22.26 t CO_2e | 1.1%
Fuel- and energy-related activities

3.2 Beyond compliance

Managing broader environmental impacts

Greenhouse gas emissions remain our most material environmental impact. We also review whether our activities create significant impacts in other environmental areas.

Based on our available data and assessment, we identified no additional material environmental impacts beyond greenhouse gas emissions for 2025.

Our review covers physical climate risks, pollution, biodiversity, water use, waste, and resource consumption.

Environmental review 2025

- **Climate resilience:** Based on our assessment, we identified no acute physical climate risks at our office locations expected to significantly disrupt operations.
- **Pollution:** Based on our assessment, we identified no significant pollutant emissions beyond standard office operations, wastewater, and regulated waste disposal.
- **Biodiversity:** Based on our assessment, we identified no significant direct impacts on biodiversity or natural habitats. 0 sites / 0 ha are owned, leased, or managed in or near biodiversity-sensitive areas.
- **Water:** Consumption remains low and is primarily associated with office operations. Based on available data, we identified no water consumption in water-stressed regions.
- **Waste:** Waste separation and recycling are implemented where local infrastructure allows.
- **Materials**: Digital-first workflows limit paper use. IT equipment is reused or repurposed where feasible, with durability and repairability considered in purchasing decisions.

Some areas are currently assessed qualitatively because consistent quantitative data on water consumption, waste volumes, and recycling rates is not yet available. We continue to review them as our locations, operations, and technology use evolve.

3.3 Targets in action

Reducing direct emissions

Measuring our footprint is the starting point. The next step is to turn what we learn into operational decisions.

Our long-term climate targets are anchored in the 2024 baseline.

By **2035, we aim to reduce combined Scope 1 and Scope 2 emissions to below 5 t CO_2e**.

For the parts of Scope 3 we can influence more directly through behaviour, policies, and procurement, we aim to **reduce variable Scope 3 emissions per FTE by 20%**.

The 2024 baseline for the variable Scope 3 intensity target is **1.51 t CO_2e per FTE**, corresponding to a 2035 target of **1.21 t CO_2e per FTE**.

Variable Scope 3 covers categories we can influence more directly, including business travel, commuting, and IT equipment and hardware. It does not represent our entire Scope 3 footprint.

Purchased goods and services and other value-chain emissions remain outside this primary intensity target but continue to form part of our broader reduction efforts.

Key actions

Scope 1 + 2 (market-based)
Near zero by 2035

2024 Baseline	2025 Status	2035 Target
73.78 t CO_2e	17.53 t CO_2e	< 5 t CO_2e

Fleet
Transitioning the company vehicle fleet to electric mobility

Electricity
96.6% of recorded electricity from renewable sources

Operations
Lower-impact solutions through natural replacement cycles

Variable Scope 3
-20% per FTE by 2035

2024 Baseline	2025 Status	2035 Target
1.51 t CO_2e / FTE	1.27 t CO_2e / FTE	1.21 t CO_2e / FTE

Travel
Lower-carbon transport where practical

Commuting
Flexible work and mobility support

Hardware
Longer lifecycles and reuse

Digital infrastructure
Energy and resource efficiency

69.7% of our 2025 footprint comes from purchased goods and services.

Procurement
Improving emissions information and embedding sustainability criteria.

Suppliers
Stronger engagement to drive transparency and lower-carbon practices.

Technology
Driving efficiency gains and enabling low-carbon solutions across our value chain.

Our climate targets are designed to achieve real reductions, not symbolic commitments.
They are measurable, informed by the SBTi 1.5°C pathway, and proportionate to our footprint and business model.

Mobility beyond the company fleet

Business travel and employee commuting were material Scope 3 sources in 2025.

Our travel policy excludes domestic flights within Germany and encourages lower-emission options where practical. Flexible and hybrid working arrangements and public transport support also help reduce commuting emissions.

These emissions are not fully within our direct control: international travel remains necessary for parts of our business, while commuting choices depend on location, infrastructure, and personal circumstances.

Procurement and hardware

Purchased goods and services are our largest emissions category and one of our main long-term reduction challenges.

Our next steps are to strengthen supplier engagement and integrate environmental considerations more systematically into procurement decisions. Better emissions data will help us identify where purchasing decisions can make a meaningful difference.

For IT hardware, we aim to extend product lifecycles, reuse or repurpose equipment where feasible, consider durability and repairability in purchasing decisions, and limit unnecessary additional devices.

Improving technology efficiency

As a software company, environmental responsibility also includes the resource use of the technology we develop and operate.

In 2026, a **Green Coding** workshop brought Product and Operations colleagues together to identify efficiency opportunities across software architecture, development, design, and digital infrastructure. The resulting **Green Coding Action List** provides a basis for prioritising further measures.

We also migrated our BI infrastructure to cloud-based infrastructure as part of broader efforts to consolidate and improve digital operations. We do not quantify the environmental effect separately and therefore do not report the migration as an emissions reduction.

These measures address both software and the infrastructure that supports it. Our next step is to identify where efficiency improvements can be measured more systematically.

Looking ahead

The 2025 footprint makes the challenge clear: direct emissions fell, but this was not enough to reduce the overall footprint because Scope 3 emissions increased.

Future progress depends increasingly on procurement and supplier engagement, mobility, longer hardware lifecycles, more efficient digital infrastructure, and better value-chain data. Some of these areas are within our control; others depend on suppliers, infrastructure, employee behaviour, or available alternatives.

Our next challenge is to show which measures result in measurable reductions, improve the data behind them, and adjust our approach where progress is not sufficient.

Chapter 4

Governance and integrity

4.1 Principles that shape decisions

Trust in a technology company depends on more than technical performance. It also depends on how data is protected, concerns can be raised, decisions are governed, and new technologies are introduced responsibly.

Our governance approach combines policies, reporting mechanisms, security standards, regulatory requirements, and clear responsibilities. These structures need to remain effective as technologies, regulation, and business models evolve.

Integrity in practice

Our Code of Conduct provides a common framework for integrity, legal compliance, non-discrimination, and respectful behaviour across Shopware.

It is complemented by policies and principles covering anti-corruption, human rights, data protection, information security, and the responsible use of technology.

This reflects a principle of our ESG Charter: responsibility cannot be delegated to one function alone. Governance requires clear ownership, but responsible conduct is a shared responsibility.

Since September 2025, ESG has been part of the Welcome Day for new employees. The sessions introduce our ESG approach, strategic priorities, and the role employees can play in putting these principles into practice. They continued throughout 2026.

4.2 Speaking up

Whistleblower channels and safe reporting

People need a safe and reliable way to raise concerns about potential misconduct.

Our whistleblower channel is available to employees and external stakeholders, including applicants, customers, and suppliers. Reports can be submitted through a secure online platform and are handled confidentially.

Reports are acknowledged within **48 business hours**, with a target to resolve cases within two months. Where additional or independent review is required, cases can be escalated to senior management or external experts.

We apply a zero-tolerance approach to retaliation against people who raise concerns in good faith.

In 2025, all reported cases were handled within the defined response and resolution targets.

Our compliance function oversees the system and monitors reporting volumes, response times, and outcomes. Case-level information remains confidential and is not disclosed in this report.

The effectiveness of the system depends on more than having a reporting channel in place. It requires accessibility, trust, timely handling, and regular review.

4.3 Technology with purpose

Responsible use of technology

Our Acceptable Use Policy (AUP) sets clear expectations for how Shopware services may be used and provides a framework for addressing misuse or abuse.

The policy prohibits activities including illegal conduct, hateful or threatening content, child exploitation, malicious or deceptive practices, misuse of personal or confidential information, intellectual property infringement, spam, and activities that compromise the security or operation of Shopware systems.

Where violations are identified, we can restrict or terminate access to services and, where justified, take further legal action. Suspected violations can also be reported through an established reporting channel.

The AUP translates responsible technology use into concrete expectations and consequences and complements our wider governance, security, and compliance frameworks.

Responsible AI and Agentic Commerce

Generative AI and agentic systems create new opportunities for commerce while raising questions around accountability, transparency, data protection, autonomy, and human oversight.

We approach responsible AI primarily as a Governance & Innovation topic. Our guiding principles include:

- **Responsible and ethical AI**: transparency, accountability, and appropriate human oversight.
- **Data privacy and sovereignty**: appropriate protection and control of business and personal data.
- **Open standards and interoperability**: reducing unnecessary technological dependencies and vendor lock-in.
- **Responsible digital governance**: supporting trustworthy and transparent approaches to AI-enabled commerce.

We also engage with emerging industry initiatives around AI-enabled commerce, including the Agentic Commerce Alliance, contributing to discussions around open, interoperable, and responsible approaches as technologies and standards evolve.

Responsible AI is also becoming part of day-to-day legal and product governance.

In 2026, Legal supported Agentic Commerce initiatives on contracts, data protection, and other legal requirements, bringing governance considerations into product development rather than treating them only as a final review step.

Internal awareness formats addressed societal and inclusion-related aspects of AI, including power structures, potential effects on marginalised groups, and the Gender AI Gap. These discussions support awareness but are not a substitute for formal governance controls.

Participation in industry initiatives does not constitute external certification of Shopware's AI practices.

An evolving governance challenge

Responsible AI remains an evolving governance area.

As AI-enabled products and internal use cases grow, our challenge is to translate principles into consistent governance mechanisms. This includes maintaining appropriate oversight, integrating privacy and legal requirements into development processes, and adapting governance as technology and regulation change.

Our aim is to embed responsible AI progressively into the same structures of accountability, review, and responsible decision-making that apply across our wider technology governance.

4.4 Trust and assurance

Security, privacy, and regulation

For a digital commerce platform, information security and data protection are operational requirements.

We maintain and continuously improve our Information Security Management System (ISMS) in accordance with ISO/IEC 27001:2022. Regular independent audits provide assurance that our ISMS continues to meet the applicable requirements and that we maintain our certification within its approved scope. The ISMS provides a structured framework for identifying, assessing, managing, and reviewing information security risks.

Our privacy governance is based on GDPR requirements and supported by mechanisms including Data Processing Agreements, Standard Contractual Clauses, retention and deletion processes, and Data Protection Impact Assessments where applicable.

We regularly conduct penetration tests (pentests) on relevant systems to systematically identify potential vulnerabilities and technological improvement opportunities, thereby continuously strengthening the organization's operational information security.

Our Bug Bounty Program provides a clearly defined and attractive framework for security researchers and members of our ecosystem to collaborate with us in identifying potential vulnerabilities and continuously strengthening the security of Shopware and its ecosystem.

For relevant services, we rely on hosting environments that are independently assessed against SOC 2 Type II requirements.

Turning regulation into operations

During 2025 and 2026, we worked on implementing relevant key requirements arising from the **EU Data Act** and the **Digital Services Act (DSA)**, where applicable, through a cross-functional programme involving Legal and other responsible teams.

This work included new contractual terms and information pages, a Data Act Addendum, internal playbooks and templates, governance and escalation processes, and preparation for the broader contractual rollout.

These measures translate regulatory requirements into operational processes covering areas including transparency, notices and complaints, user information, switching, data portability, interoperability, and contractual clarity. Further updates, including changes to Shopware's general contractual terms, form part of the next implementation step.

Digital compliance increasingly needs to be embedded across legal, product, technical, and operational processes rather than handled by one function alone. Certifications and assurance reports provide external evidence that defined requirements and controls are in place. They do not remove security or privacy risks. Continuous review remains necessary as systems, threats, and regulatory expectations change.

4.5 Integrity in numbers

Anti-corruption and legal compliance

Shopware maintains a zero-tolerance approach to bribery and corruption.

Our policy framework prohibits bribery and corrupt business practices, requires appropriate record-keeping, and addresses compliance with relevant trade and anti-money-laundering requirements.

Employees are introduced to applicable compliance requirements during onboarding, supported by ongoing awareness and refresher activities.

Concerns about potential misconduct can also be raised through the whistleblower system described in section 4.2.

Results for 2025

In 2025, Shopware recorded:

- Confirmed convictions for corruption or bribery: 0
- Related fines: €0

These figures provide a factual view of reported legal outcomes for the year. They do not, on their own, demonstrate the effectiveness of the wider governance framework.

Governance also depends on whether concerns can be raised, responsibilities are clear, controls are reviewed, and policies and systems are adapted as risks and requirements evolve.

Governance facts

- **Whistleblower access:** Internal and external
- **Acknowledgement target:** Within 48 business hours
- **Resolution target:** Within two months
- **Cases handled within target:** 100%
- **Information security:** ISO/IEC 27001:2022 certified within the approved scope
- **NIS2 Directive:** Relevant requirements addressed within the governance framework, where applicable
- **Independent assurance:** SOC 2 Type II for relevant hosting environments
- **Privacy framework:** GDPR-based

Looking ahead

Governance increasingly sits at the intersection of regulation, technology, and responsible business practice.

Several areas now show concrete implementation: defined whistleblower processes, independent information-security assurance, operationalisation of new digital regulation, and legal involvement in emerging AI-enabled products.

The next challenge is to move from evidence that controls exist towards stronger evidence of how effectively they work.

That means keeping governance mechanisms adaptable, improving measurable evidence where appropriate, and ensuring that responsibilities, controls, and decision-making evolve alongside technology, regulation, and business models.

Chapter 5

About this report

5.1 Authorship and responsibility

Who prepared this report

The Shopware ESG Report 2025 was prepared under the responsibility of the ESG & Sustainability function, in collaboration with relevant teams across the organisation.

Data and content were contributed and reviewed by the responsible subject-matter functions, including People & Culture, Finance, Legal and Compliance, Information Security, IT, Product, Operations, and other relevant teams.

Shopware retains responsibility for the content and disclosures presented in this report.

5.2 Methodological notes

Reporting basis

We use the **Voluntary SME Sustainability Reporting Standard (VSME)** developed by EFRAG as the primary reference framework for our voluntary ESG reporting.

For 2025, our reporting is guided primarily by the VSME Basic Module, including financial disclosures, and complemented by selected disclosures from the Comprehensive Module where they provide relevant additional information.

This develops our reporting approach from 2024, when financial disclosures were excluded. For 2025, these disclosures include:

- **Revenue:** €74.6 million
- **Balance sheet total:** €82.8 million

These figures are based on the audited consolidated financial statements of the Shopware Group (on Shopware Holding GmbH level), prepared in accordance with German GAAP (HGB).

Further VSME disclosures are integrated into the relevant environmental, social, and governance chapters rather than repeated here.

The VSME Disclosure Index in the Appendix provides an overview of the disclosures addressed in this report.

Shopware is currently not in scope for mandatory reporting under the CSRD or EU Taxonomy. This ESG report therefore remains voluntary.

Reporting scope

The report is prepared on a consolidated basis for the Shopware Group. As of 31 December, 2025, the Shopware Group is comprised of:

- Shopware Holding GmbH, Germany: parent company of the Shopware Group
- shopware AG, Germany: main operating entity in EMEA, wholly-owned by Shopware Holding GmbH
- Shopware US, Inc., United States: main operating entity in US, wholly-owned by shopware AG

The scope remained unchanged from the previous year. Our primary operations are based in Germany. Our principal physical site and significant physical assets are located at the Shopware Campus in Schöppingen. Where individual KPIs use a more specific population, entity, or reporting boundary, this is stated in the relevant disclosure or reflected in the underlying methodology.

Reporting period and cut-off

Quantitative KPIs cover the calendar year **1 January to 31 December 2025**.

Selected qualitative developments are included through **July 2026** to provide relevant context at the time of publication. Activities after the end of the reporting year are dated or otherwise identified and are not included in 2025 quantitative KPI calculations unless explicitly stated.

Material developments after the July 2026 qualitative cut-off may exceptionally be included where they significantly update the company profile or interpretation of the report. These are identified as publication updates and are not presented as 2025 performance.

This distinction allows us to provide an up-to-date picture without presenting later activities as results of the 2025 reporting period.

Data sources and methodology

We compiled ESG information from internal systems, documented processes, employee surveys, stakeholder feedback, and supplier data where relevant.

Workforce figures follow the internally approved People & Culture reporting methodology.

Climate disclosures are based on Shopware's **2025 Corporate Carbon Footprint**, calculated with Plan A using the Greenhouse Gas Protocol. Where other internal datasets differ, this footprint calculation is the primary quantitative source for climate KPIs.

For employee commuting, the 2025 calculation uses commuting patterns identified in the previous employee survey, adjusted for the number of employees commuting in 2025.

Year-on-year comparisons use the published **2024 ESG reporting baseline** where definitions and boundaries remain comparable. Percentages and year-on-year changes may be rounded for readability.

Scope of the disclosures

The 2025 report expands disclosure in several areas, including financial information, remuneration and collective bargaining, climate targets, and selected governance topics.

Quantitative KPIs are complemented by policies, processes, initiatives, participation figures, and qualitative developments where these provide relevant information about how we manage a topic.

These forms of evidence are not equivalent.

Limitations and assurance

This report combines different forms of evidence. A participation figure shows activity, but not necessarily an outcome. The existence of a policy does not mean that the underlying risk cannot occur. A year-on-year change shows movement, but does not establish causality unless that relationship has been separately assessed.

Some data limitations are identified directly in the relevant chapters. For 2025, these include:

- A gender-specific breakdown of completed training hours was not available.

- Employee commuting emissions rely on commuting behaviour carried forward from the previous survey rather than a newly conducted 2025 survey.
- Some environmental areas, including water consumption and waste, are assessed primarily through qualitative information because consistent quantitative volumes are not yet available.

The ESG report as a whole has not undergone independent external assurance.

Certain systems and controls are subject to separate external certification or assurance, including Shopware's information-security framework. These activities have their own defined scopes and should not be interpreted as assurance of the ESG report as a whole.

Data quality, definitions, and coverage will continue to develop as our reporting processes mature.

Use of generative AI

Generative AI tools were used selectively to support language and editorial work during the preparation of this report.

All content, statements, and KPIs were reviewed by the responsible subject-matter teams and remain under Shopware's editorial responsibility.

Legal disclosure / imprint

Shopware Holding GmbH
Ebbinghoff 10
48624 Schöppingen
Germany

shopware AG
Ebbinghoff 10
48624 Schöppingen
Germany

Shopware US, Inc.
4000 Faber Place Drive
North Charleston, SC 29405
USA

For legal registration details and company-specific identifiers, the information applicable to the respective legal entity is used.

For questions, feedback, or further information regarding this report, please contact

esg@shopware.com

Closing perspective

Evidence over assumption

The value of a second ESG report is not that every indicator should improve from one year to the next. It is that comparison becomes possible.

The 2025 results show movement in different directions. Some developments can already be measured through year-on-year KPIs. Others have created new structures, policies, or processes whose effectiveness will need to be assessed over time.

That distinction is central to **Signals that Matter**.

Our responsibility is to measure what matters, report what changes, act where we have influence, and remain transparent where evidence is still developing.

Progress is not about assuming that every action creates impact. It is about building the evidence to understand what works, where gaps remain, and what needs to change.

From baseline to evidence.

Appendix

Appendix 1 – KPI Overview

All reported KPIs (VSME Basic Module) and selected voluntary disclosures, including 2024 baseline and year-on-year change.

KPI / Indicator	2024	2025	Change (Abs.)	Change (%)

Environment

KPI / Indicator	2024	2025	Change (Abs.)	Change (%)
Total GHG emissions (market-based)	1,752.09 t CO_2e	1,949.03 t CO_2e	+196.94 t CO_2e	+11.2%
Scope 1 GHG emissions (CO_2e)	73.78 t CO_2e	14.33 t CO_2e	−59.45 t CO_2e	−80.6%
Scope 2 GHG emissions (market-based) (CO_2e)	0.00 t CO_2e	3.20 t CO_2e	+3.20 t CO_2e	–
Scope 3 GHG emissions (CO_2e)	1,678.31 t CO_2e	1,931.50 t CO_2e	+253.19 t CO_2e	+15.1%
Renewable electricity share	100%	96.6%	−3.4 pp	–
Business travel (t CO_2e)	180.73 t CO_2e	247.54 t CO_2e	+66.81 t CO_2e	+37.0%

Workforce & Social

KPI / Indicator	2024	2025	Change (Abs.)	Change (%)
Employees at year-end (Headcount)	402	381	−21	−5.2%
Women in total workforce	33%	33%	0 pp	0 pp
Women in management	23%	24%	+1 pp	+4.3%
Gender pay gap	–	9.86%	–	–
Collective bargaining coverage	–	0%	0 pp	0 pp
Average training hours per headcount	18.00 h	15.04 h	−2.96 h	−16.4%
Total training hours	–	5,729 h	–	–
Health & safety – Reportable incidents	1	1	0	0%
Health & safety – Occupational illnesses	0	0	0	0%

Governance

KPI / Indicator	2024	2025	Change (Abs.)	Change (%)
Confirmed convictions for corruption/bribery	0	0	0	0%
Related fines for corruption / bribery (€)	0	0	0	0%
Whistleblowing – Acknowledgement target	48 business hours	48 business hours	–	–
Whistleblowing – Resolution target	2 months	2 months	–	–
Information security – ISO/IEC 27001	–	Certified	–	–
Privacy framework	GDPR-based	GDPR-based	–	–
Key regulatory developments	–	EU Data Act, Digital Services Act	–	–

Appendix 2 –VSME Disclosure Index 2025

The index shows where each VSME disclosure is addressed in this report. The level of detail reflects the information available for the 2025 reporting year, with a focus on information that is relevant to Shopware and supported by sufficiently reliable data.

VSME reference	Disclosure	Location in ESG Report 2025

Basic Module

VSME reference	Disclosure	Location in ESG Report 2025
B1	Basis for preparation	1.4 About Shopware; 5.2 Methodological notes
B2	Practices, policies and future initiatives for transitioning towards a more sustainable economy	1.2 ESG charter; 1.5 From practice to progress; Chapters 2–4
B3	Energy and greenhouse gas emissions	3.1 Measuring what matters; 3.3 Targets in action
B4	Pollution of air, water and soil	3.2 Beyond compliance
B5	Biodiversity	3.2 Beyond compliance
B6	Water	3.2 Beyond compliance
B7	Resource use, circular economy and waste management	3.2 Beyond compliance; 3.3 Targets in action
B8	Workforce – General characteristics	2.5 Workforce and safety facts
B9	Workforce – Health and safety	2.5 Workforce and safety facts
B10	Workforce – Remuneration, collective bargaining and training	2.4 Learning for tomorrow; 2.5 Workforce and safety facts
B11	Convictions and fines for corruption and bribery	4.5 Integrity in numbers

Selected Comprehensive Module disclosures

VSME reference	Disclosure	Location in ESG Report 2025
C1	Strategy: Business Model and Sustainability-Related Initiatives	1.1–1.5
C2	Description of practices, policies and future initiatives for transitioning towards a more sustainable economy	1.5; Chapters 2–4
C3	GHG reduction targets and climate transition	3.3 Targets in action
C4	Climate risks	3.2 Beyond compliance
C5	Additional workforce characteristics	2.5 Workforce and safety facts
C6	Additional own workforce information – Human rights policies and processes	2.5 Workforce and safety facts; 4.1 Principles that shape decisions; 4.2 Speaking up
C7	Severe negative human rights incidents	2.5 Workforce and safety facts

Appendix 3 – Abbreviations & Definitions

Abbreviation	Meaning
AUP	Acceptable Use Policy
B2B	Business-to-Business
B2C	Business-to-Consumer
CSRD	Corporate Sustainability Reporting Directive
DSA	Digital Services Act
EAP	Employee Assistance Program
EFRAG	European Financial Reporting Advisory Group
ERG	Employee Resource Group
ESG	Environmental, Social and Governance
FTE	Full-Time Equivalent
GDPR	General Data Protection Regulation
GHG	Greenhouse Gas
HGB	German Commercial Code (Handelsgesetzbuch)
ISMS	Information Security Management System
NACE	Statistical Classification of Economic Activities in the European Community
NIS2	Network and Information Systems Directive 2
SBTi	Science Based Targets initiative
SME	Small and Medium-sized Enterprise
SOC 2	System and Organization Controls 2
VSME	Voluntary SME Sustainability Reporting Standard
t CO_2e	Metric tonnes of carbon dioxide equivalent

Additional units

MWh	Megawatt-hour
pp	Percentage points