shopware®

ESG Report 2024

Signals that Matter

Table of contents

Chapter 1

Signals that Matter: Shopware's ESG approach

1.1 From intention to accountability

Laying the foundation for sustainable progress

This is Shopware's first ESG report, marking the starting point for how we measure, manage, and communicate our impact. It establishes a baseline of reliable, comparable data from which future progress can be tracked against defined goals and commitments. While multi-year trends are not yet available, the report highlights the initiatives and values that define Shopware today, as well as the ambitions that will guide our contribution to a more sustainable future.

Why now

Sustainability reporting is, above all, about accountability. Although Shopware is not legally required to publish an ESG report, we have chosen to do so voluntarily. By taking this step, we aim to create transparency for employees, customers, and partners on how we address the issues that matter most. We want to build trust by showing how ESG is embedded in our decisions, governance, and day-to-day operations. Most importantly, it allows us to demonstrate accountability to society – not through symbolic claims, but by disclosing the real impact of our business and the actions we are taking to improve.

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. Every commitment is underpinned by measurable progress, ensuring transparency while avoiding the risks of greenwashing. 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 all stakeholders.

VSME standard

We follow the VSME Basic Module, the Voluntary SME Sustainability Reporting Standard developed by the European Financial Reporting Advisory Group (EFRAG). This framework was designed to help small and medium-sized enterprises report their environmental, social, and governance performance in a structured and comparable way, without the full complexity of the CSRD. By adopting VSME, we provide stakeholders with structured, comparable disclosures that allow benchmarking against peers, while ensuring relevance and proportionality by focusing on the topics that matter most for SMEs. At the same time, VSME lays the groundwork for a future transition to full CSRD alignment if required. By combining this structured approach with our own narrative, we ensure that the report remains rigorous and authentic, anchored in recognized standards, yet 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.
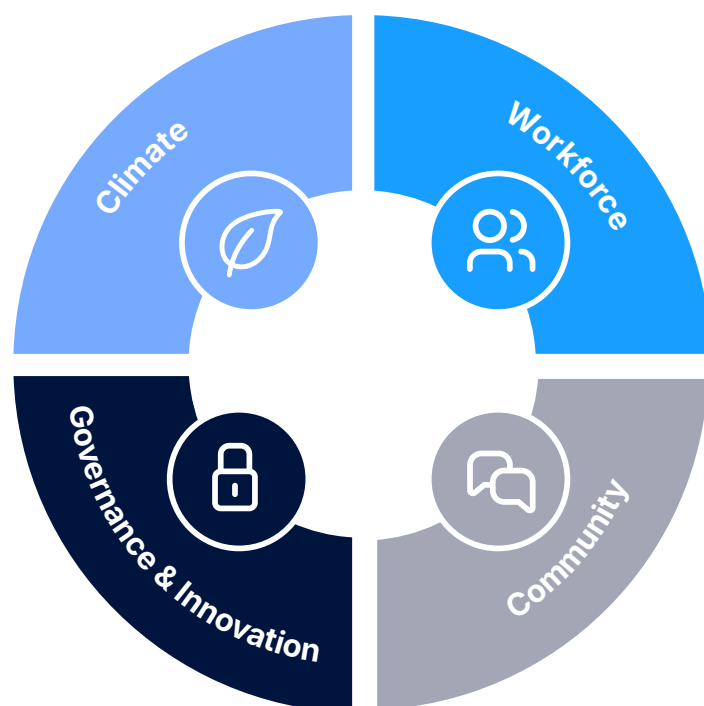
Guiding principles across all clusters

Across all four ESG clusters, our work is guided by three core principles. First, we prioritize real reductions in Scopes 1–3 emissions, avoiding symbolic offsets and focusing on actions that deliver genuine impact. Second, we are committed to voluntary transparency that extends beyond legal requirements, ensuring stakeholders can hold us accountable. Third, we take a clear and consistent stance on diversity, equity, and inclusion, recognizing these as essential foundations for both fairness and innovation. Together, these principles shape how we set priorities and measure progress across our sustainability agenda.

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 align 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-source, API-first, and cloud-ready ecommerce solutions.

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, intuitive solutions for both B2B and B2C markets.

What began as a project in their hometown of Schöppingen has evolved into a platform trusted by enterprises worldwide.
By championing openness and composability long before they became industry buzzwords, the Hamann brothers helped establish Shopware as a trusted choice for merchants navigating fast-changing markets and increasingly intricate business models.

Today, Shopware remains proudly "Made in Germany", recognized for its high standards of quality, security, and compliance. Still led by Sebastian and Stefan as Co-CEOs, Shopware's story reflects a rare continuity: the original vision of two brothers in a small village has grown into a global commerce platform, yet it remains rooted in the same values of openness, authenticity, and vision that shaped its beginnings.

Company facts

- **Legal form:**
  Shopware Holding GmbH

- **Industry (NACE code):**
  62.01 – Software Development

- **Employees:**
  402 (as of 31.12.2024)

- **Headquarters:**
  Ebbinghoff 10,
  48624 Schöppingen,
  Germany

1.5 From practice to progress

Current actions and future plans

Shopware's sustainability approach is anchored in established practices and reinforced by forward-looking commitments. Together, these define how we translate principles into action and prepare for the challenges ahead.

Foundations already in place

We have established a comprehensive set of policies, initiatives, and safeguards that form the foundation of our ESG framework:

- **Governance and compliance:** Our code of conduct, whistleblower policy, and Acceptable Use Policy establish clear expectations for ethical conduct. These are supported by a sanctions procedure, robust data protection standards through Data Processing Agreements (DPAs) and Standard Contractual Clauses (SCCs), and ISO/IEC 27001:2022 certification for our cloud-based ecommerce systems.

- **People and culture:** Employee resource groups such as women@shopware and give@shopware promote inclusion, equity, and community engagement. We also maintain anti-harassment safeguards, comprehensive health and safety protocols, and a wide range of learning and development opportunities.

- **Responsible technology:** Our products and services are developed and operated with strong safeguards for data protection and security, guidance for responsible product use, and adherence to ethical marketing practices.

Next steps

Building on the foundations laid in 2024, we will expand our efforts in line with Shopware's Signals that Matter strategy. Priorities for the next reporting cycle include:

- **Climate:** Drive further reductions across Scopes 1–3, pursue additional energy efficiency measures in infrastructure, and limit travel-related emissions.

- **Workforce:** Extend learning and leadership development, strengthen wellbeing initiatives, and launch a global Employee Assistance Programme (EAP) in 2025. The EAP will provide all employees with 24/7 multilingual, confidential support across mental health, legal, and financial matters.

- **Community:** Expand volunteering and matching initiatives. Ensure equal access to opportunities for all community members to strengthen Shopware's social impact.

- **Governance and innovation:** Advance the maturity of our ISO/IEC 27001:2022 Information Security Management System (ISMS), following our TÜV Rheinland certification in 2025. This step reinforces customer trust and prepares us for forthcoming EU requirements on information security. At the same time, we will expand privacy management and enhance transparency in our policy frameworks.

Looking ahead

Specific targets and timelines will be defined in consultation with employees and other stakeholders. This process will ensure that actions remain relevant, measurable, and impactful, balancing ambition with accountability.

Chapter 2

People first:
Our social impact

2.1 Community engagement and volunteering

People at the heart of our success

Shopware's success is built on people: our employees, our customers, and the wider communities in which we operate. We believe that a thriving business depends on a healthy, inclusive, and engaged workforce, and on meaningful connections beyond the company itself. This chapter sets out how we support wellbeing, inclusion, and development within Shopware, while also contributing time, skills, and resources to society.

Giving back

We see corporate citizenship as integral to our role in society. Every employee receives three additional days of paid leave to dedicate to volunteering or community projects. This ensures that our commitment is not abstract but lived in practice.

Employee-led initiatives are central to this approach:

- *give@shopware*, our community-focused Employee Resource Group (ERG), coordinates donations to charities, organizes local coding camps for young people, and invites colleagues to take part in hands-on volunteering events.

- *women@shopware* connects women and allies, builds networks, and promotes gender equity. In 2024, the ERG organized an International Women's Day Allyship Month, offering colleagues practical ways to champion equality at work.

These initiatives highlight how our people shape Shopware's impact, extending the reach of our values into local communities and global conversations.

2.2 Belonging at work

Building an inclusive culture

Diversity, equity, and inclusion are embedded in how we work, hire, and grow together. Many of our initiatives are co-created with employees through surveys, open discussions, and ERG feedback, ensuring our actions respond to real needs. This combination of formal structures and grassroots initiatives ensures that inclusion is part of everyday life at Shopware.

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Key elements of our inclusive culture include:

- **Equal opportunity:** Inclusive recruitment guidelines ensure candidates are assessed fairly, regardless of background, gender, or personal characteristics.

- **Support for underrepresented groups:** Initiatives such as women@shopware, mentoring schemes, and tailored development pathways provide visibility and opportunities.

- **Recognition and culture:** The annual Luminary Awards celebrate employees who exemplify Shopware's values of openness, authenticity, and vision.

- **Meaningful observances:** In March 2024, our International Women's Day Allyship initiative gave colleagues practical tools to support gender equity.

- **Employee-driven culture:** The Culture Crew, elected for two-year terms, represents employees across functions and geographies. Acting as ambassadors and connectors, members engage directly with senior leadership and the Director of ESG to shape initiatives that strengthen belonging.

2.3 Wellbeing at Shopware

Balance, health, and everyday life

At Shopware, we believe work should fit into life, not the other way around. Our wellbeing measures are designed to support physical and mental wellbeing, creating an environment where people can perform at their best.

Flexible work models

We recognize that modern work requires adaptability. Shopware offers hybrid and remote options, together with flexible working hours, enabling employees to balance professional responsibilities with personal and family needs.

Health and wellbeing support

Employee health is supported through a range of initiatives, including confidential mental health services, health days and awareness campaigns that encourage preventive care and healthy lifestyles, and ergonomic workspaces in both offices and remote settings, designed to reduce strain and improve comfort.

Everyday choices matter

Wellbeing is about daily decisions. At our headquarters canteen, a high proportion of meals are vegetarian or vegan, complemented by other balanced options. This approach makes it easier for employees to adopt healthy diets while reducing the environmental footprint of food choices.

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, we see professional development as central both to individual growth and to the long-term competitiveness of our business.

Opportunities for development

Employees have access to a wide range of learning formats, from technical training in areas such as software development and cloud systems to leadership initiatives designed to prepare future managers. We also offer soft-skill workshops, focusing on communication, collaboration, and problem-solving, delivered by a mix of in-house experts and external trainers.

Personalized growth paths

We encourage employees to shape their own development by combining structured courses with self-directed learning. Career paths are supported through mentoring, feedback discussions, and opportunities to take on stretch assignments that broaden experience and responsibility.

Culture of lifelong learning

Learning is integrated into everyday work life through knowledge-sharing sessions, peer-to-peer coaching, and cross-functional projects. This approach builds a culture of lifelong learning, where employees are equipped to adapt, innovate, and grow alongside the business.
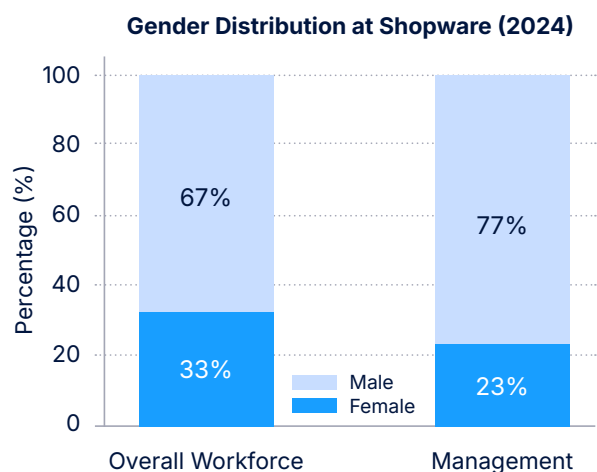
Measuring impact

In 2024, employees completed an average of 18 hours of training each, reflecting both company-wide investment and personal commitment to growth. These hours covered a blend of technical, leadership, and soft-skill content, ensuring balanced development.

2.5 Workforce and safety facts

Shopware team

- **Contract types:** 397 permanent, 5 temporary
- **Gender breakdown:** 33% female, 67% male
- **Women in management:** 23%
- **International reach:** Employees in 19 countries, from Germany and the US to Vietnam and Slovakia, reflecting a diverse and global team.

Gender Distribution at Shopware (2024)

Overall Workforce: Male 67%, Female 33%
Management: Male 77%, Female 23%

Health and safety

- **Workplace accidents:** 1
- **Occupational illnesses:** 0
- **Serious human rights incidents (2024):** 0

Pay, agreements, and human rights

- **Minimum wage compliance:** Yes
- **Training:** +18 average hours per employee
- **Human rights:** Code of conduct and human rights principles cover child labor, forced labor, trafficking, discrimination, and accident prevention.
- **Grievance channels:** In place, ensuring concerns can be raised safely and addressed.

Looking ahead

Shopware's commitment to people extends beyond compliance to culture. Our next steps include expanding leadership initiatives, broadening volunteering opportunities, and further embedding wellbeing support into daily work. By combining employee-driven initiatives with clear company commitments, we aim to strengthen Shopware as both a workplace and a community contributor.

Chapter 3

Climate action and environmental responsibility

3.1 Measuring what matters

Transparent progress, lasting change

Taking responsibility for our environmental impact is a core part of Shopware's sustainability strategy. Our climate actions are guided by the Greenhouse Gas Protocol and informed by Science Based Targets initiative (SBTi) 1.5 °C pathway, ensuring our reduction trajectory reflects the decarbonization needed to meet the Paris Agreement. While our targets have not yet been submitted for formal SBTi validation, we apply their criteria to ensure that our goals are science-based, time-bound, and proportionate to our actual footprint.

This chapter sets out our 2024 carbon footprint, highlights where our most significant impacts occur, and outlines our reduction targets and actions. We focus on measures that deliver real and lasting improvements, avoiding symbolic offsets except where necessary for residual emissions. Progress is tracked annually, transparently reported, and subject to continuous review.

Our carbon footprint

In 2024, Shopware's total greenhouse gas emissions amounted to 1,752.09 t CO_2e. Our Corporate Carbon Footprint is calculated in accordance with the GHG Protocol, providing consistency, transparency, and alignment with internationally recognized standards. This methodology ensures that reductions are both credible and comparable over time.

Scope in detail

- **Scope 1 (direct emissions):** 73.78 t CO_2e (4.2%), primarily from fuel combustion and refrigerant losses.

- **Scope 2 (indirect energy emissions):** 0.00 t CO_2e (market-based), as 100% of our purchased electricity comes from renewable sources.

- **Scope 3 (value chain emissions):** 1,678.31 t CO_2e (95.8%), driven mainly by purchased goods and services, business travel, and employee commuting.

Scope 3 remains by far the largest share of our footprint, underlining the importance of collaborating with suppliers, partners, and employees to reduce emissions across the value chain.

2024
1,752.09 t CO_2e

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3.2 Beyond compliance

Managing broader environmental impacts

Measuring carbon emissions is only one part of understanding Shopware's environmental footprint. We also assess whether our operations create material impacts in other areas of the environment. Our 2024 review found no significant risks or impacts beyond greenhouse gas emissions.

Findings from 2024 environmental review

- **Climate-related physical risks:** Shopware's locations are not currently exposed to acute climate-related threats such as extreme weather events, flooding, or prolonged heatwaves that could disrupt operations.

- **Air, water, and soil pollution:** The company generates no significant pollutant emissions beyond standard wastewater and regulated waste disposal.

- **Biodiversity:** Shopware's sites, including Schöppingen headquarters and remote offices, are not situated near protected areas (e.g., Natura 2000 zones) and have no direct impact on ecosystems or habitats.

- **Water use:** Overall water consumption is low and does not occur in water-stressed regions, as confirmed by WRI Aqueduct and other indices. Usage is reported under Scope 3 emissions ("Water/Wastewater").

Resource use and circular economy practices

- **Waste management:** Offices implement waste separation and recycling across all locations.

- **Paper and materials:** Digital-first processes minimize paper consumption.

- **Hardware lifecycle:** IT hardware is reused or repurposed where possible, with purchasing decisions based on durability and repairability.

- **Travel-related emissions:** To further limit environmental impacts, Shopware's travel policy excludes domestic flights within Germany, encouraging more sustainable transport options for business travel.

3.3 Targets with impact

CO$_2$ goals and path to 2035

Shopware's climate targets are designed to achieve real reductions, not symbolic commitments. They are measurable, science-based, and proportionate to the company's footprint and business model.

Scope 1 and 2: Near zero by 2035

In 2024, direct emissions (Scope 1) and purchased energy emissions (Scope 2) accounted for only 73.78 t CO_2e, or 4.2% of total emissions. By 2035, we aim to reduce these to a residual level below 5 t CO_2e. Any remaining emissions will be offset through high-quality projects. Measures include:

- Transitioning the vehicle fleet to electric mobility.

- Phasing out high-impact refrigerants in favor of climate-friendly alternatives.

- Continuing to source 100% renewable electricity, aligned with natural renewal and investment cycles to ensure economic efficiency.

Scope 3: 20% intensity reduction per FTE by 2035

Scope 3 emissions are the largest component of Shopware's footprint. Our primary target is to reduce variable Scope 3 emissions per FTE by 20% by 2035, based on the 2024 baseline. The focus is on categories such as business travel, employee commuting, and hardware lifecycles. Measures include:

- Promoting sustainable commuting and greener travel options.

- Applying the Reduce-then-Offset principle for essential travel, using certified, high-quality offset projects.

- Strengthening supplier engagement to embed low-carbon practices in the value chain.

Beyond core targets

While the headline target focuses on variable emissions, we will continue to address other Scope 3 categories such as purchased goods and services and cloud infrastructure. As Shopware's cloud-based business expands, absolute emissions may fluctuate. However, we will prioritize efficiency gains and low-carbon solutions to ensure growth is increasingly decoupled from emissions.

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Chapter 4

Governance
and integrity

4.1 Principles that shape decisions

Safeguarding data, integrity, and accountability

Strong governance and ethical conduct are the foundation of trust – trust with employees, customers, partners, and the wider community. For Shopware, governance goes beyond legal compliance: it is about making decisions that consistently reflect our core values. This chapter sets out the policies, standards, and processes we have established to safeguard integrity, protect data, and ensure responsible conduct. It also explains how we promote transparency and accountability across the organization.

Code of conduct

Shopware's code of conduct sets out clear ethical principles covering integrity, legal compliance, non-discrimination, and respectful behavior. It is firmly embedded in the onboarding process for all employees and serves as a shared reference point for partners, ensuring that the same high standards apply across our entire ecosystem. By defining expectations consistently, the code of conduct promotes a culture of accountability and trust, guiding daily interactions as well as long-term business relationships.

4.2 Speaking up

Whistleblower channels and safe reporting

Our culture of integrity depends on the ability to raise concerns openly and without fear of reprisal. Shopware has therefore established a whistleblower policy and dedicated reporting mechanisms that are accessible, secure, and confidential. These channels are available not only to employees, but also to applicants, customers, and suppliers.

Reporting channels

- **Primary contact:** Reports can be submitted via our secure email channel (compliance@shopware.com).

- **Accessibility:** Channels are open to both internal and external stakeholders.

- **Confidentiality:** All reports are treated with strict confidentiality to protect the identity of whistleblowers and ensure fair handling.

Response standards

- **Acknowledgement:** Every report is confirmed within 48 business hours.

- **Resolution timeline:** Investigations are handled in line with our corporate governance rules, with the aim of resolving cases within two months.

- **Escalation:** Where issues require further review, cases may be referred to senior management or external experts to ensure impartiality.

Safeguards against retaliation

Shopware applies a zero-tolerance policy towards retaliation. Whistleblowers are protected against adverse consequences such as dismissal, demotion, or discrimination. Clear procedures are in place to address any breach of this protection.

Oversight and continuous improvement

Our whistleblower system is overseen by the compliance functions, which monitor reporting volumes, response times, and outcomes. Lessons learned from cases are integrated into policies and training to strengthen the overall governance framework.

4.3 Technology with purpose

Responsible technology and data protection

Technology is a responsibility. Ensuring that our systems are used ethically, securely, and in compliance with legal requirements is fundamental to protecting our customers, partners, and employees. At Shopware, this means applying clear rules for acceptable use, embedding privacy and data protection into every process, and maintaining the highest standards of information security.

We continuously monitor risks, update controls, and provide training to ensure that responsible use of technology is not a one-time exercise but an ongoing commitment. In doing so, we build trust across our ecosystem and safeguard the long-term resilience of our platform.

Acceptable Use Policy

Our Acceptable Use Policy (AUP) sets clear rules for how Shopware's systems, networks, and tools may be used. It covers issues such as:

- Prohibited activities, including unauthorized access or misuse of company resources.

- Safeguards to prevent the introduction of malware, vulnerabilities, or security risks.

- Expectations for responsible and respectful behavior in digital communications.

The Acceptable Use Policy applies to all employees, contractors, and external partners who access Shopware systems. It is integrated into onboarding and reinforced through regular training.

Data protection and privacy

Protecting personal and customer data is a central element of our governance framework. Shopware complies with the EU General Data Protection Regulation (GDPR), applying strict controls to ensure lawful processing and secure storage.
Key safeguards include:

- Data Processing Agreements (DPAs) and Standard Contractual Clauses (SCCs) with partners and service providers.

- Regular Data Protection Impact Assessments (DPIAs) for high-risk processing activities.

- Defined retention and deletion schedules, ensuring data is only kept as long as necessary.

- Clear procedures for handling data subject access requests (DSARs) in line with regulatory timelines.

Accountability and continuous improvement

Governance of data protection and security sits with the Information Security Officer, working in close coordination with the ESG function. Incidents are tracked, reviewed, and reported in line with legal obligations. We also monitor developments in EU digital regulation to ensure our frameworks remain future-proof.

4.4 Trust and assurance

Information security and compliance

Trust is central to digital commerce. Protecting the confidentiality, integrity, and availability of data is therefore a cornerstone of Shopware's governance framework.

ISO/IEC 27001:2022 certification

Shopware holds ISO/IEC 27001:2022 certification for its information security management system, achieved with TÜV Rheinland in 2025. This internationally recognized standard confirms that we apply robust security controls to prevent and detect risks, carry out continuous risk assessments to identify and mitigate vulnerabilities, and conduct regular audits and monitoring to

ensure compliance with global benchmarks. The certification extends beyond technical infrastructure to include the processes, policies, and governance mechanisms that underpin secure operations across Shopware, providing customers and partners with independent assurance of the reliability and resilience of our platform.

Risk management and oversight

Our Information Security Management System (ISMS) provides the structure for managing risks in a systematic way. It is overseen by the Information Security Officer, working closely with product development, operations, and ESG functions. Regular reviews ensure that controls evolve in line with changing threats, regulatory requirements, and customer expectations.

Customer and partner assurance

By maintaining ISO/IEC 27001:2022 certification, Shopware provides customers and partners with independent assurance that our systems meet the highest standards of security. This strengthens trust in our platform and ensures readiness for upcoming EU regulations on digital resilience and data protection.

4.5 Integrity in numbers

Anti-corruption and legal compliance

Shopware operates on the principle that sustainable success is only possible with integrity. We maintain a zero-tolerance approach to corruption, bribery, and unethical business conduct, supported by clear policies, training, and oversight mechanisms.

Policy framework

Our code of conduct defines clear expectations for employees, partners, and suppliers. These policies prohibit all forms of bribery and corruption, require transparent record-keeping, and mandate compliance with international trade and anti-money laundering regulations.

Monitoring and enforcement

- **Training and awareness:** Employees are introduced to anti-corruption requirements during onboarding and receive regular refreshers to reinforce expectations.

- **Reporting channels:** Concerns can be raised confidentially through our whistleblower system, ensuring that suspected misconduct is addressed without fear of retaliation.

- **Oversight:** The ESG and compliance functions monitor adherence, supported by internal reviews and, where necessary, external legal expertise.

Results for 2024

- **Confirmed convictions:** 0
- **Fines imposed:** €0

These results reflect both the strength of our governance framework and the importance we place on acting with integrity across all areas of our business.

Chapter 5

About this report

5.1 Authorship and responsibility

Who prepared this report

This report was prepared by Jennifer Tribbels, Director ESG & Sustainability at Shopware, in close collaboration with internal teams across the company. The CO_2 accounting for 2024 was conducted in partnership with Plan A, using internationally recognized standards (GHG Protocol).

For questions, feedback, or further information, please contact:

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Legal disclosure / imprint

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5.2 Methodological notes

Reporting standard

This report follows the Voluntary SME Sustainability Reporting Standard (VSME), developed by EFRAG. It is based on the Basic Module, excluding financial disclosures, and is complemented by selected Comprehensive Module disclosures provided voluntarily.

Reporting basis: Standards and scope

- **Standard applied:** VSME Standard (EFRAG), Basic Module, excluding financial disclosures. Selected disclosures have been included voluntarily.

- **Scope:** Consolidated reporting for Shopware Holding GmbH, including AG and Inc entities.

- **Methodology:** Data compiled from internal systems and subject-matter experts; aligned to VSME definitions to ensure comparability and transparency.

Reporting period and methodology

- **Environmental KPIs:** Calendar year 2024.

- **Qualitative initiatives:** Reported up to July 2025 to capture recently completed projects and provide up-to-date context at the time of publication.

Data sources

Information was drawn from a combination of internal systems (including HR, Finance, Travel Management, and IT), employee surveys, stakeholder feedback, and supplier data. All metrics are based on consistent definitions to ensure comparability. Where exact figures were unavailable, reasonable estimates or proxy data were applied, with disclosures clearly indicated in the report. All figures are presented on a consolidated basis for Shopware Holding (AG + Inc).

External verification

While this report has not undergone external audit, Shopware's CO_2 accounting for 2024 was supported by Plan A, using internationally recognized standards under the GHG Protocol.

Limitations

Minor deviations may occur due to rounding, updates in emission factors, or reclassification of categories. Shopware is committed to continuous improvement in data quality, transparency, and coverage in future reporting cycles.

Regulatory context

Shopware is currently not in scope for CSRD or EU Taxonomy requirements. This report follows the VSME Standard (EFRAG) on a voluntary basis, reflecting our commitment to transparency and structured sustainability reporting.

Cut-off dates

Quantitative KPIs are reported for the full calendar year 2024. To provide a more complete and up-to-date picture, qualitative initiatives are included up to July 2025, capturing key developments and programs implemented after year-end but before publication.