

ESG

2024 Report

Dan Decor A/S



ESG Report 2024

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Company introduction

Dan Decor A/S (from hereon referred to as “Dan Decor”) is a company headquartered in Randers, Denmark, with 11 employees.

Dan Decor operates within the market for sun protection products, specializing in the design and manufacturing of brackets for various types of blinds.

Dan Decor’s brackets are characterized by the fact that end-users don’t have to mount the brackets permanently in the window frame.



Dan Decor's main office in Randers, Denmark.



General information

Dan Decor is a subsidiary of Cimo Holding ApS. This report has been prepared on an individual basis, and the information is limited only to the undertaking Dan Decor itself.

The report follows the EFRAG Voluntary Sustainability Reporting Standard for non-listed SMEs (VSME Standard). The report follows the Basic Module (VSME Metrics B1-B12). To provide an additional description of disclosure B2 from the Basic Module, the report includes disclosure C2 from the Comprehensive Module. The report covers the calendar year 2024, and it marks the first sustainability reporting year for Dan Decor.

The following disclosure is omitted since it isn't held to be relevant:

- B4 - Pollution of air, water, and soil

Dan Decor omits information in the report that is held to be sensitive given commercial value and risk of negatively affecting the company's financial performance. Specifically, Dan Decor omits information on the annual turnover and balance sheet.

About this report

| | |
|-------------|---|
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| Approved by | Hans Iversen, CEO, Dan Decor A/S |



Hans Iversen, CEO, Dan Decor A/S.

General information - continued

| Basic information | |
|---------------------|--|
| Legal form | Private limited liability undertaking |
| NACE sector code | G46.49: Wholesale of other household goods |
| Number of employees | 11 (headcount) |

| Geolocation of sites owned, leased or managed by Dan Decor | | | | | |
|--|------------------|-------------|------------|---------|---------------------------|
| Sites | Address | Postal code | City | Country | Coordinates (geolocation) |
| Office | Kertemindevej 74 | 8940 | Randers SV | Danmark | 56.43765, 10.02877 |
| Primary warehouse | Kertemindevej 74 | 8940 | Randers SV | Danmark | 56.43765, 10.02877 |
| Secondary warehouse | Ribevej 13C* | 8940 | Randers SV | Danmark | 56.43423, 10.04845 |
| Registered address | Mosevænget 29 | 8920 | Randers NV | Danmark | 56.45243, 9.96462 |

**Reporting on environmental metrics such as energy and water usage excludes the Ribevej warehouse, since this is a minor secondary warehouse with a minimal backstock, only visited a couple of times per year.*



Practices, policies and future initiatives for transitioning towards a more sustainable economy

| Area | Do you have existing sustainability practices / policies / future initiatives that address any of the following sustainability issues? | Are they publicly available? | Do the policies have any targets? |
|-----------------------------|--|------------------------------|-----------------------------------|
| Climate change | Yes | No | No |
| Pollution | Yes | No | No |
| Water and marine resources | Yes | No | No |
| Biodiversity and ecosystems | No | No | No |
| Circular economy | Yes | No | No |
| Own workforce | Yes | No | No |
| Workers in the value chain | No | No | No |
| Affected communities | No | No | No |
| Consumers and end-users | No | No | No |
| Business conduct | Yes | No | No |



Practices, policies and future initiatives for transitioning towards a more sustainable economy - continued

| Area | Description of existing practices / policies / initiatives | Description of future practices / policies / initiatives |
|-----------------------------------|--|--|
| Climate change | <p>Dan Decor has installed sensor-based LED lamps for indoor and outdoor lighting to save on electricity usage for lighting purposes.</p> <p>Dan Decor has installed triple-pane thermal windows to minimize heat loss from the company's office facility.</p> <p>Dan Decor has installed 24 m² solar air collectors on the roof of the warehouse building. The solar air collectors perform heating and ventilation functions in the warehouse.</p> | <p>Dan Decor is exploring the possibility of using recycled material as a raw material feedstock, which could significantly reduce scope 3 GHG emissions, energy, and water usage.</p> <p>Dan Decor is exploring the possibility of substituting the fossil-fueled van with an electric van, which could reduce scope 1 GHG emissions.</p> |
| Pollution | The company-controlled van is Euronorm 6, ensuring minimal NOx air pollution and optimal fuel efficiency. | Dan Decor is exploring the possibility of substituting the fossil-fueled van with an electric van, which could eliminate NOx air pollution. |
| Water and marine resources | Dan Decor has installed sensor-based water taps in the most-used bathrooms in the office and warehouse to minimize water usage. | - |
| Circular economy | <p>To contribute to the transition towards an economy with sustainable packaging, Dan Decor has joined VANA, which is a membership-based collective scheme where companies co-finance handling of packaging waste arising from the products they place on the market.</p> <p>Dan Decor has initiated a project of recirculating cardboard boxes between our warehouse facility and one of our main suppliers (see p. 13).</p> | Dan Decor is exploring the possibility of using recycled material as a raw material feedstock. |
| Own workforce | <p>90% of employees are covered by collective bargaining agreements.</p> <p>Dan Decor employs one employee under the "flex job" scheme, which is a collaborative initiative between job centers and local businesses to provide job opportunities for people with reduced work capacity.</p> | - |
| Business conduct | Dan Decor has formulated an elaborate staff manual, which, among others, contains policies on topics such as workplace behavior, smoking, workplace safety, and working hours. | - |

Energy usage

| Energy usage (MWh) | | | |
|--------------------|-----------|---------------|------------|
| | Renewable | Non-renewable | Total 2024 |
| Electricity | 3,9099 | 15,9377 | 19,8476 |
| District heating | 69,8454 | 0,7055 | 70,551 |
| Fuels | n/a | n/a | n/a |
| Total | 73,7553 | 16,6432 | 90,3985 |

| Energy mix (%) | | |
|------------------|-----------|---------------|
| | Renewable | Non-renewable |
| Electricity | 19,8 | 80,2 |
| District heating | 99 | 1 |

Notes regarding calculation of energy usage

Data regarding the share of renewable energy in the energy mix was sourced from billings from suppliers. The identified source of fuel consumption is liquid fuel bought at petrol stations for company-controlled vehicles. Since Dan Decor offers the possibility of company cars to employees, a significant amount of this purchased fuel is connected to employee commuting (scope 3). To maintain consistency across the report, considering the fact that Dan Decor doesn't report on GHG emissions related to scope 3 employee commuting, Dan Decor wishes to report on fuel consumption for scope 1 (work-related driving). Available data for 2024 doesn't make it possible to report accurately on volumes of scope 1 fuel consumption, but as of 2025, a procedure for registering this data has been implemented.

Greenhouse gas emissions

| Greenhouse gas emissions (tCO ₂ e) | 2024 |
|---|--------|
| Scope 1 CO ₂ e | n/a |
| Scope 2 CO ₂ e | 1,0367 |
| Total | 1,0367 |

| CO ₂ e-intensity (tCO ₂ e/FTE) | 2024 |
|--|-------|
| | 0,115 |

Notes regarding scope 1 emissions

The main identified scope 1 emissions sources are a fossil-fueled van controlled and operated by Dan Decor and work-related driving by employees. The emissions from these vehicles are identified as CO₂-emissions from combustion engines. The total number of kilometers driven in 2024 was not registered in detail due to a lack of prior procedures for this. It was assessed that a calculation of total scope 1 CO₂e-emissions for 2024 would be too imprecise, since the calculation would have to rely on rough estimates. As of 2025, Dan Decor has implemented procedures to register scope 1 relevant data in detail and aims to report accurately on this disclosure from the reporting year 2025.

Notes regarding scope 2 emissions

The identified sources of scope 2 emissions for Dan Decor are the production and supply of district heating and electricity from the local grid. The emission factor for district heating production (7.1 g CO₂e/kWh) was sourced directly from the utility billing from the supplier. The emission factor for electricity production (27 g CO₂e/kWh) was sourced from www.energinet.dk, which provides emission factors for electricity at a municipal level in Denmark.

Notes regarding CO₂e-intensity

CO₂e-intensity was calculated by dividing the gross greenhouse gas emissions (GHG-emissions) by the number of full-time equivalents (FTE). Given the lack of available data for scope 1 GHG-emissions for 2024, the number should be taken with caution and is expected to rise for the reporting year 2025 as scope 1 GHG data becomes available.



Greenhouse gas emissions - continued

Scope 3 emissions

Dan Decor has done preliminary research into the environmental footprint throughout the value chain. Through research into existing LCA studies of similar products, Dan Decor assesses that a significant part of the company's overall environmental footprint lies in scope 3, especially connected to raw material extraction and processing.

Consequently, Dan Decor is exploring possibilities of lowering the environmental footprint in its supply chain through close collaboration with suppliers and business partners. Currently, Dan Decor is exploring the possibility of using recycled plastic as a raw material feedstock for its products.



Biodiversity

With reference to the World Database on Protected Areas (WDPA) it was concluded that Dan Decor doesn't own, lease, or manage sites that are located in or near biodiversity-sensitive areas.

| Land-use | | | |
|-------------------------------------|-----------------|----------------|----------|
| Type | Area (hectares) | | |
| | Previous year | Reporting year | % change |
| Total use of land | 0,7948 | 0,7948 | 0 |
| Total sealed area | 0,7948 | 0,7948 | 0 |
| Total nature-oriented area on-site | 0 | 0 | 0 |
| Total nature-oriented area off-site | 0 | 0 | 0 |

Water

Dan Decor's water withdrawal comes exclusively from the local public water supply. With reference to the WRI Aqueduct Water Risk Atlas, it was concluded that Dan Decor doesn't operate in an area of high-water stress.

| Water withdrawal (m³) | Year 2024 |
|----------------------------------|-----------|
| All sites | 73 |
| Sites in areas with water stress | 0 |



Resource use, circular economy and waste management

Recirculation of cardboard shipment boxes

To minimize the use of packaging, Dan Decor has initiated a project of recirculating cardboard boxes between our warehouse facility and one of our main suppliers. This contributes to direct reuse of these shipment boxes, which our supplier directly reuses to ship new products to us in.

Product design

Dan Decor's products are of a high quality, ensuring a long lifetime if installed and used correctly by the end user. A key characteristic of Dan Decor's brackets is that they are mounted without the need to mount them permanently in the window frame with screws or bolts. This means that the brackets can be easily uninstalled without doing any damage to either the bracket or the window frame, thus reducing potential waste generation.

The brackets are designed to be easily repairable, since they can be disassembled easily and key components such as bolts and screws can be replaced. Furthermore, the brackets are designed to be easily disassembled into different material fractions without cross-contamination between the materials, ensuring good conditions for material recycling when reaching the end-of-life stage.

Material flow

Currently, Dan Decor is exploring the possibility of using recycled plastic as opposed to virgin plastic as a raw material feedstock. Dan Decor has done preliminary product tests in collaboration with key suppliers.

Resource use, circular economy and waste management

Most of Dan Decor’s waste stream is household waste, which is collected by the local municipal authorities. The local municipality can’t currently provide data on the volumes of waste collected for specific sites.

From the warehouse facility, Dan Decor generates some level of surplus waste, which is sorted into relevant fractions and handed in at the local recycling facility. This is primarily cardboard, plastic, and residual waste. As of 2025, Dan Decor has implemented procedures to register data on the volumes of these waste streams.

| Waste generated (ton) | | |
|-----------------------|--------------|------------------------------------|
| | Total amount | Waste diverted to recycle or reuse |
| Non-hazardous waste | | |
| Cardboard | n/a | n/a |
| Plastics | n/a | n/a |
| Residual waste | n/a | n/a |



Workforce - General characteristics

| Type of contract | Number of employees (headcount) | Number of employees (FTE) |
|---------------------------|---------------------------------|---------------------------|
| Temporary contract | 1 | - |
| Permanent contract | 10 | - |
| Total number of employees | 11 | 9 |

| Gender | Number of employees (headcount) |
|---------------------------|---------------------------------|
| Male | 7 |
| Woman | 4 |
| Other | 0 |
| Not reported | 0 |
| Total number of employees | 11 |

| Country (of employment contract) | Number of employees (headcount) |
|----------------------------------|---------------------------------|
| Denmark | 10 |
| Germany | 1 |
| Total number of employees | 11 |

Workforce - Health and safety

Dan Decor has recorded no recordable work-related accidents or fatalities because of work-related injuries and work-related ill health in the reporting year.

| Accident type | 2024 |
|-------------------------|------|
| Work-related accidents | 0 |
| Work-related fatalities | 0 |

Workforce - Remuneration, collective bargaining and training

All employees in Dan Decor, except one employee situated in Germany, are covered by collective bargaining agreements. The exception of the one employee situated in Germany regarding collective bargaining agreement coverage is due to different legal terms of employment in Germany as opposed to Denmark.

| Collective bargaining agreements | 2024 |
|--|------|
| Percentage of employees covered by collective bargaining agreements | 90% |
| Percentage of employees who receive a salary on level or above the minimum wage, as defined by the relevant collective bargaining agreement or national minimum wage law | 100% |

| Average annual training per employee | 2024 |
|--------------------------------------|------|
| Total hours per employee | 3,95 |
| Divided by gender | |
| Male employees (%) | 0 |
| Female employees (%) | 100 |
| Other (%) | 0 |

Business Conduct - Convictions and fines for corruption and bribery

Dan Decor has incurred no convictions or fines for violation of anti-corruption and anti-bribery laws in the reporting year.

| Corruption and bribery | Total number of convictions | Total amount of incurred fines |
|------------------------|-----------------------------|--------------------------------|
| | 0 | 0 |



Thanks for reading

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