



ESG REPORT 2023

FROM THE WORLD'S
LEADING FLOATING
WATER PARK BRAND



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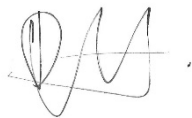
1 Introduction - Who we are

Dear Wibit friends, partners, and stakeholders!

When we think about our 27 years Wibit history we have come a long way towards our vision to change how the world plays on water. We have seen so many good examples on how our SportsParks, and products have created great experiences and benefits to our users, partners, environment, and communities. We are very pleased to present this first ESG strategy report, that will build off it to lay out the roadmap for the future of Wibit's engagement towards sustainability.

In 2019 we officially started our ESG journey by making a first assessment by Price Waterhouse Coopers to detect areas of improvement in our daily business and operations. Two years later we have established a first assessment with ClimatePartner on our Carbon Footprint and detected where all the CO2 emissions we produced came from. In 2022 we continued this path and made an EcoVadis Assessment that made a deep dive into our companies current Carbon Emission and ESG related topics. Since day one Wibit's goal was to create the safest environment for the users of Aquaparks. Now we also extended this to more sustainable fun to create conditions for a better future on this planet. Importantly, relevant initiatives were not limited to a small team of individuals but instead included all employees, stakeholders and partners of our company who took part to create our ESG strategy.

We look forward to sharing our progress as we move forward together on this important journey.



Romann Rademacher & Robert Cirjak





2 Mission

Besides our mission to change how the world plays on water we strive to create a safer, more sustainable, and more equitable environment that promotes enjoyment and contributes to a better world for our park guests, communities and of course the planet. When we started this collaborative process, it became evident that ESG and Wubit's vision are interdependent and equally vital to our organizational culture and the interests of all our stakeholders.

At Wubit, our core values define who we are and how we operate. They serve as the guiding principles that support our culture and drive our decision-making. These core values are also applicable in the context of sustainability. Our original core values along with the additional aspect of ESG are as follows:

Make People Happy

We are dedicated to creating happiness for people every single day, using all available means. This enduring commitment is the very essence of our existence, both now and in the times ahead.



We are committed to social practices, which are elaborated on in chapter 4.1 and act responsibly.

Being a Reliable Business Partner

Being a reliable business partner doesn't end with a sale. We focus on cultivating long-term relationships along the entire value chain.



We rely on ethical collaborations that share social and ecological responsibility.

Doing it Right

From the safety and quality of our products to our internal and external processes to the way we work with each other – if we do something, we do it right. Our number one priority however is the safety of our park visitors. Using the best quality materials, conducting extensive product testing, and fighting against plagiarism, we never compromise on safety and quality.



We are aware of our ecological and social responsibility and integrate corresponding initiatives, which are explained in more detail in chapter 5.1.

Innovative Thinking

Our Wibit engineers and designers work endlessly to improve our products so we can offer optimal solutions and the best user experience to our customers and to add longevity and a second life to our products.



We continually integrate new ideas that contribute to sustainability and remain true to our spirit of innovation.

3 Environment

To strengthen our commitment to environmental sustainability we are implementing a comprehensive environmental strategy based on our EcoVadis Score and related Science Based Targets (SBTi). Our focus is to reduce our “own” emissions of Scope 1 and 2. This strategy involves four key areas of focus, namely:

1. **Greenhouse Gas Reduction:** We strive to reduce our greenhouse gas emissions and thus minimize our carbon footprint.
2. **Enhancing Energy Efficiency:** We aim to optimize energy usage throughout our operations, identifying opportunities to minimize consumption and promote efficient practices. Our main energy source are the solar panels at our headquarters. We cover the rest of our energy needs with electricity from hydropower. Accordingly, 100% of the energy we use comes from renewable energy sources. Furthermore, we switched our company cars almost entirely to electric vehicles (78 % electric vehicles, 11 % hybrid vehicles) and have changed all lights to LED in our headquarters.
3. **Product Lifecycle Management:** We are committed to establishing innovative approaches, we seek to extend the life cycle of our products and reduce waste through refurbishment, repair, and recycling initiatives.
4. **Reduction of packaging waste:** We try not only to reduce packaging waste within our own production, but also consider other sources. For instance, we chose our lunch service consciously because of their recyclable packaging.



At Wibit we attach great importance to the quality and longevity of our products. By providing our customers with detailed advice on the correct construction, care and maintenance of the elements or parks, we ensure that the best possible conditions for long-term operation of the parks are guaranteed. We also authorize our customers to carry out minor repairs to the products themselves. This reduces avoidable transport and exchanges of individual products.

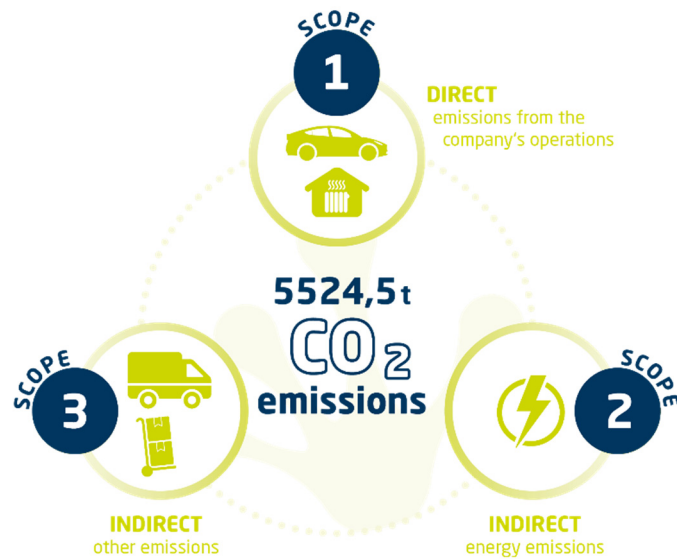
Beyond that Wibit SportsParks are designed to create minimal environmental impact. Because our products don't use constant air inflation, there is no permanent energy consumption. Compared to other activities on the water (like motorboats or jet skis), Wibit products don't consume any fuel and don't pollute the water. From our high-quality, REACH compliant Vinyl material to environmentally friendly anchoring solutions specific to your location's needs – we at Wibit always try to consider every impact of our business.

3.1 CO2-Balance 2021

We acknowledge the significant role that businesses play in tackling environmental challenges and we are determined in our commitment to mitigate our carbon footprint. Through transparency and accountability, we aim to share our progress as we strive to contribute to a greener, more sustainable future.

Regarding the monitoring of our CO₂-Emissions, we work closely together with ClimatePartner. ClimatePartner assists clients in calculating and reducing their CO₂ emissions, as well as in financing climate protection projects. The ClimatePartner certification label ensures transparency and credibility. Through ClimatePartner we finance a certified climate protection project in cooperation with Plastic Bank that supports local communities and contributes to reducing and preventing CO₂ emissions as well as to several of the United Nations' 17 Sustainable Development Goals.

The Climate ID provides information about the calculated emissions, relevant reduction measures, financed climate protection projects, and the achieved sustainability goals of a climate protection project. For more detailed information about Wibit's partnership with ClimatePartner you can visit www.climatepartner.com/16665-2112-1001.



The annual evaluation of data of 2021 gave us the following results: In 2021 Wibit Sports GmbH produced 5525,5 tons of CO₂ in total including all three scopes. 36.141 kg of which (0,7%) refer to direct emissions in Scope 1. Emissions assigned to Scope 3 make up 99,3% of the total emissions produced in 2021, which results in 5.486 tons of CO₂. The sum of CO₂ emissions of Scope 1 is made up of heat energy (0,5% or 26.071 kg CO₂) and vehicle fleet (0,2% or 10.068 kg CO₂). The three main generators of CO₂ in Scope 3 are production materials and consumables with 48,8%, inbound logistics with 27,5% and product disposal (19%).

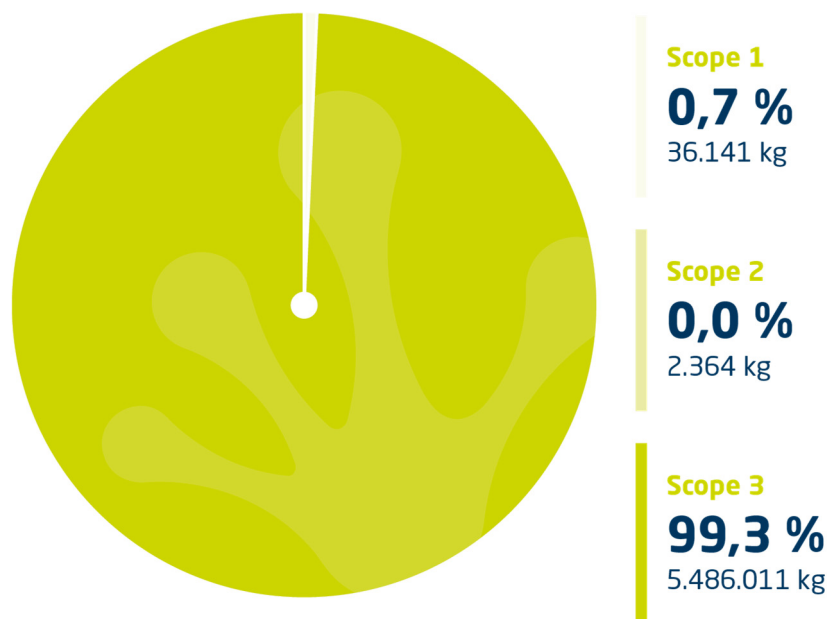


Figure 1: Distribution of CO₂-emissions per scope as of 2021

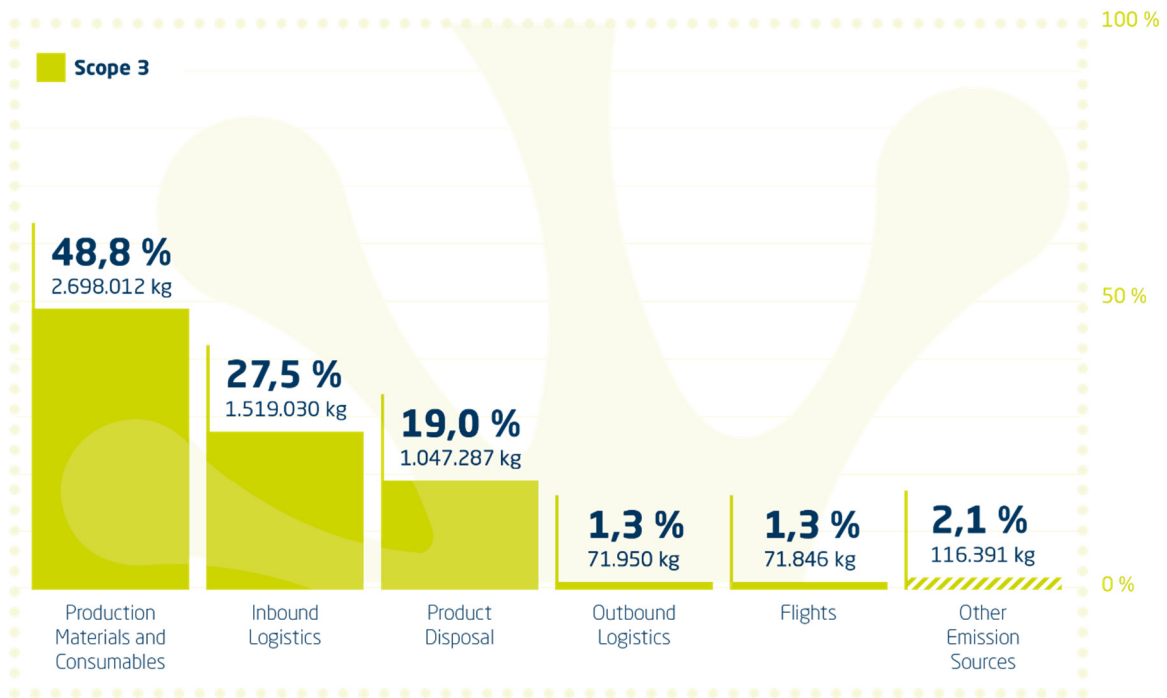


Figure 2: Largest sources of emissions as of 2021

In cooperation with ClimatePartner we were able to compensate 180.441 kg of CO₂ in 2023 and 375.441 kg of CO₂ in total since 2021. Therefore, Wibit compensated overall more CO₂ that the company itself generated regarding Scope 1.

But even beyond the partnership with ClimatePartner, we at Wibit try to avoid CO₂ emissions at best or, if possible, to offset them. For example, we consciously choose to compensate the CO₂ emissions incurred in logistics as well as printing and shipping services, if this is offered by the corresponding partners.



4 Social

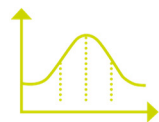
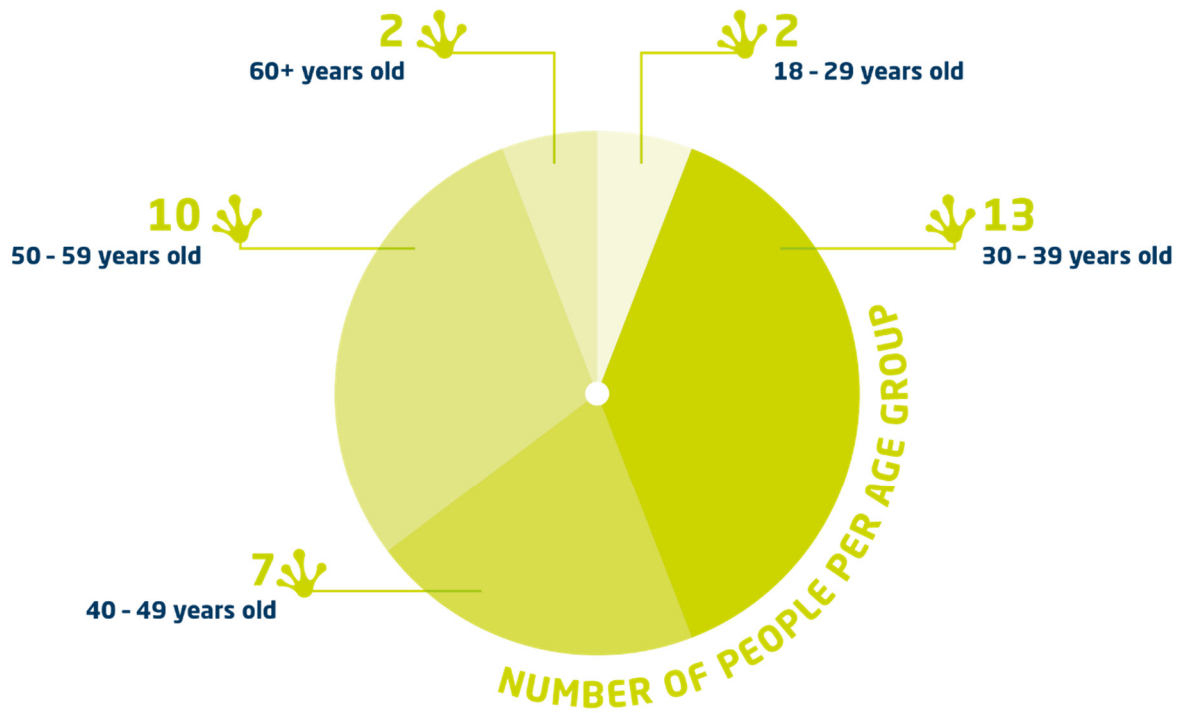
In today's rapidly evolving world, the "social" aspect of sustainability has taken on paramount significance. This chapter of our ESG report underscores our commitment to fostering a more equitable, inclusive, and responsible society. Our organization recognizes that the well-being of our employees, communities, and society at large is integral to our success. From respecting the rights of our employees and the communities in which we operate to promoting diversity, equity, and inclusion throughout our organization, this chapter serves as a comprehensive overview of our journey in fostering a socially responsible environment. This report offers transparency on our efforts and vision for a socially sustainable future.

4.1 People at Wibit

At Wibit, we believe in the transformative power of our employees. Their direct involvement in shaping our sustainability agenda underscores our collective commitment to responsible business practices. As we forge ahead, we remain dedicated to empowering our workforce to contribute meaningfully to our sustainability journey, reinforcing our commitment to a sustainable future and fostering pride and purpose among our team.

Our employees already demonstrate proactive sustainability by salvaging food from supermarkets and similar sources, preventing unnecessary waste, showcasing their commitment to minimizing waste. To take the involvement a step further we founded a "Sustainability Task Force", composed of cross-functional team members along with the management team, to promote sustainable practices within our company.





Average age of employees

42,3 years



Average seniority

3,8 years



Average training hours per employee

15,7



**EMPLOYEES WITH
PERMANENT EMPLOYMENT
CONTRACTS**

100%

4.1.1 Diversity, Equality, and Inclusion

Wibit is dedicated to enhancing team diversity and fostering an inclusive culture. We believe in the value of a diverse workforce for improved decision-making and a deeper understanding of our business. Currently, our team comprises individuals from eight nationalities and various ethnic backgrounds, totalling 34 members at our German head office.



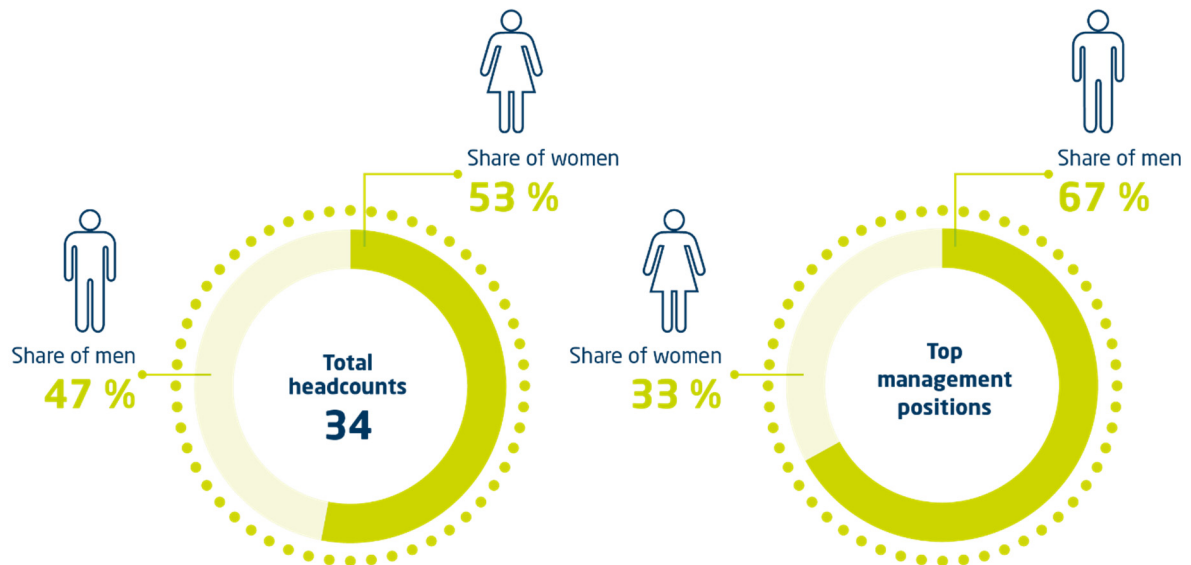
Our commitment to gender equality and diversity includes preventing discrimination and promoting equal opportunities in recruitment, career progression, and work-life balance. The “Wibit Values” underscore our commitment to upholding dignity and creating a positive work environment. We actively promote a respectful work environment, prohibiting discrimination based on gender, ethnicity, nationality, beliefs, sexual orientation, marital status, family status, age, disability, or employment status.

Wibit strictly prohibits and addresses instances of sexual harassment or racism. We hire based on talents, not genders, ensuring a fair selection process for all candidates.

In pursuing gender equality, we:

- Use gender-neutral language in job offers.
- Employ unbiased recruitment and assessment practices.

- Utilize gender-neutral interview questions.
- Strive for gender-balanced representation in our management team.
- Uphold a wage policy favouring equal pay for equivalent positions.



We implement initiatives to address diversity and inclusion challenges, including flexible work arrangements and family-friendly policies for effective work-life balance. Promotions and remuneration decisions are made without bias, regardless of leave. Wibit aims to foster an inclusive and gender-diverse workforce, providing equal opportunities for all employees and addressing unconscious biases.



5 Governance

To monitor our Corporate Social Responsibility (CSR) we work together with EcoVadis provides comprehensive ratings for companies in the field of CSR through a global platform.

The EcoVadis rating process evaluates the quality of our company's sustainability management system, considering performance in environmental, labour and human rights, ethics, and sustainable procurement at all operating locations. Generally, each company is assessed based on the issues that are relevant to its size, location, and industry. The evaluation is based on the following indicators:

- Policies: Commitment related to responsible and sustainable business conduct
- Actions: Concrete measures that have been implemented
- Results: Current key performance indicators (KPIs).

As of the beginning of 2021, our Top Management includes two female members out of a total of four, demonstrating our commitment to diversity and inclusion at the highest level of governance. It is important to note that the Board operates independently from the CEO position which I held by our founders Robert Cirjak und Romann Rademacher.

Regarding ESG governance, CEO Romann Rademacher takes a hands-on approach, leading the charge in integrating ESG considerations into our operations. To further support this effort, an ESG Committee has been established, consisting of the following key members:

- Ralf Schwung, Chief Financial Officer
- Daniela Wessels, Chief Operating Officer
- Melanie de Klein, Human Resources
- Catrin Müller, Accounting

5.1 Cooperations

Wibit Water Parks and their Operators have established a rich legacy of active participation in their local communities. This engagement takes various forms, including providing opportunities for free play and supporting local charitable organizations. Our management also contributes its expertise by collaborating with local governments and stakeholders as valued partners and serving on nonprofit boards such as Safety Committees of the European Union. As the former Vice Chairman of the European Community Committee on Safety for Inflatables, Wibit CEO Romann Rademacher established worldwide safety regulations for water recreation inflatables and has been constantly working within ISO Groups (especially EN-ISO 25649) to improve safety on water for over 15 years.



Furthermore, Wibit is official partner of the Royal Life Saving Society UK (RLSS UK), which is the Drowning Prevention Charity and the UK's leading provider of water safety and drowning prevention education. Wibit and RLSS UK have a common goal to achieve essential standards in the industry that assure we keep thousands of people safe and make them happy every day.

As of this year Wibit is a member of the International Board of Credential and Continuing Education Standards (IBCCES) and thus part of the Certified Autism Resource (CAR) program. IBCCES is dedicated to enhancing the lives of individuals with autism by promoting awareness, education, and inclusivity. Their board of experts conducted a review and determined that our products meet the needs of individuals with autism.



5.2 UN Global Compact

We are pleased to confirm that Wibit supports the Ten Principles of the United Nations Global Compact on human rights, labor, environment, and anti-corruption. We are committed to making the UN Global Compact and its principles part of the strategy, culture, and day-to-day operations of our company. Furthermore, we want to engage in collaborative projects which advance the broader development goals of the United Nations, particularly the Sustainable Development Goals. We work together in a close partnership with our suppliers with the Ten Principles of the United Nations Global Compact being supported across the complete supply chain.



5.3 Data Security Risk Assessment

At Wibit Sports, we recognize the importance of information security in safeguarding our stakeholders' data and maintaining the trust they place in us. As part of our commitment to environmental, social, and governance practices, we have undertaken a comprehensive information security risk assessment. In collaboration with CyberVadis, a leading cybersecurity assessment provider, we have assessed our information security practices ensuring robust protection against potential risks and threats.

We engaged CyberVadis to conduct an in-depth assessment of our information security management system. CyberVadis is a trusted partner with expertise in evaluating cybersecurity maturity and resilience. Their assessment framework evaluates organizations across various criteria, including policies and procedures, data protection, incident response, and third-party management.

The CyberVadis assessment involved a detailed review of our information security policies, procedures, and controls. It encompassed an evaluation of our information security governance, risk management, access controls, data protection measures, incident response capabilities, and third-party risk management processes. CyberVadis utilized a comprehensive methodology that considered industry best practices, regulatory requirements, and international standards.

Based on the CyberVadis assessment, we have gained valuable insights into the effectiveness of our information security practices. The assessment highlighted our strengths and identified areas where improvements could be made. Key findings from the assessment include:

1. **Robust Governance:** Our information security governance framework was deemed well-established and aligned with industry standards. We have clear policies and procedures in place to guide our information security practices.
2. **Data Protection:** Our data protection measures were assessed as effective, with appropriate controls implemented to safeguard sensitive information. We adhere to data privacy regulations and have robust procedures for data classification, encryption, and access control.
3. **Incident Response:** Our incident response capabilities were recognized as efficient and well-coordinated. We have established procedures for detecting, responding to, and recovering from cybersecurity incidents, ensuring minimal disruption and timely resolution.
4. **Third-Party Risk Management:** Our assessment demonstrated diligent efforts in managing third-party information security risks. We have implemented procedures to assess and monitor the security posture of our third-party vendors, ensuring their compliance with our information security standards.

By continuously enhancing our information security measures, we aim to safeguard our stakeholders' data, maintain their trust, and mitigate potential risks and threats. We remain dedicated to transparently communicating our ESG initiatives and progress to our stakeholders, reinforcing our commitment to environmental, social, and governance principles.



5.4 Transparency

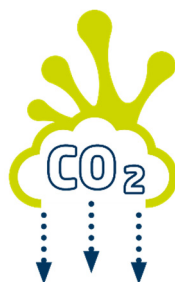
Ensuring effective stakeholder engagement and transparent communication is a vital component of integrating ESG principles into our business operations. Recognizing the expectations of our stakeholders, we prioritize strategic transparency to credibly communicate our progress in ESG initiatives. Currently, our reporting aligns with the EcoVadis and ClimatePartner Assessments, which guide our disclosure and reporting practices.

6 Outlook - Targets 2024/2025

While this report does not mark the beginning of Wibit's ESG journey, it acknowledges our long-standing commitment to prioritizing a sustainable approach for our customers, partners, guests, and communities. Throughout our history, we have consistently strived to uphold ethical values and act responsibly. One of our long-term goals is to lower our CO₂ emissions significantly. Wibit has committed to set near-term company-wide emission reductions in line with climate science with the SBTi (Science Based Targets). One of the targets determined in 2021 is to reduce the company's CO₂-footprint by 4,2 % annually (in Scope 1 and Scope 2) resulting in a total of 42 % by 2030.

How can we achieve this goal? First, we aim for transparency regarding our CO₂ emissions. To make more sustainable decisions requires a greater awareness of our carbon footprint and how it is composed. ClimatePartner plays one of the most important roles regarding the monitoring of our emissions. Secondly, we try to avoid and reduce emissions wherever possible. For the upcoming years we want to look further into factors such as logistics. One focus lied especially in inbound logistics, which turned out to be the second largest cause of carbon production in Scope 3 of our emissions. Besides that, we strive to strengthen partnerships with stakeholders that act sustainable themselves. As already mentioned, one more way to achieve a significant reduction of our carbon footprint is to compensate our CO₂ emissions. In this regards we will keep working with ClimatePartner and their projects.

The journey towards sustainability is an ongoing commitment that requires continuous innovation, collaboration, and conscious choices. Accordingly, we conclude this report with the Sustainable Development Goals Wibit wants to specifically dedicate itself to.



Social



- Election of Antidiscrimination Officers within the company
- Internal initiatives such as offering gender neutral lavatories

Social & Environment



- Support of the Neven Subotić Foundation (which supports well construction in Africa)

Environment



- Promoting the use of e-bikes through a charging station at the office
- More green spaces on the company premises
- Sponsoring for amphibian animal in local zoo
- Supporting for environmental campaigns by the German Nature Conservation Association

Governance



- Recycling products (i.e. make new bags out of our used PVC)
- Evaluate possibilities of CO2 reductions (logistics, esp. inbound logistics)



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