

Sustainability Report

Fiegenbaum & Cie. GmbH

Reporting period: 1 January 2025 to 31 December 2025



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Company information

Company	Fiegenbaum & Cie. GmbH
Reporting period	01.01.2025 – 31.12.2025
Address	Gerstäckerstraße 9
City	20459 Hamburg
Country	Germany

At a glance

Key metrics for the reporting year 2025:

1 Employees	93,986 € Revenue
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Summary

Fiegenbaum & Cie. GmbH is a single-employee consultancy based in Hamburg, Germany, and this summary presents its sustainability performance for the financial year 2025 under the VS Standard, prepared on an individual reporting basis with 1 employee.

Key topics The company's central sustainability topics are climate change, resource use and circular economy, and business conduct, reflecting its focus on reducing travel and energy-related emissions, extending the lifetime of hardware, and maintaining clear rules on conflicts of interest and artificial intelligence (AI) use.

Metrics for the reporting year Total GHG emissions amounted to 5 t CO₂e, entirely within Scope 3, with Scope 1 and Scope 2 both at 0 t CO₂e. Scope 2 market-based emissions were 0 t CO₂e, as the company consumed no electricity under its own contracts in 2025, equal to the location-based value of 0 t CO₂e. Scope 3 emissions comprised purchased goods and services (3.3 t CO₂e), capital goods (1.0 t CO₂e), business travel (0.5 t CO₂e) and leased assets (0.2 t CO₂e). The company recorded 0 recordable accidents and 0 fatalities. Training averaged 200 hours per employee, covering greenhouse gas (GHG) accounting under the GHG Protocol, European Sustainability Reporting Standards (ESRS), climate risk analysis, Google Cloud and artificial intelligence (AI).

Progress & initiatives The company operates paperless accounting and filing, purchases durable, repairable hardware used for at least 5 years before resale, and conducts business travel by train rather than by air. The managing director uses a leased e-bike for local travel in Hamburg, and client meetings are primarily held by video. As a member of 1% for the Planet, the company contributes 1 percent of annual turnover to environmental organisations each year.

Priorities Under the SME Climate Commitment of the SME Climate Hub, the company aims to cut emissions across Scope 1, 2 and 3 by 50 percent against the 2025 baseline of 5.0 t CO₂e

by 2028, reaching net-zero emissions by 2030. Planned steps include a significant reduction in advertising spend from 2026, concentrated mainly on search advertising, and the gradual replacement of expenditure-based emission factors with supplier-specific data.

B1: Basis for preparation

General information

Basis for preparation	Option A (Basic Module only)
Legal form	limited liability company (GmbH)
Basis for reporting	Individual
Revenue	93,986 €
Total assets	85,734 €
Employees	1 (headcount, end of period)
Country of primary operations	Germany

Sector classification (NACE codes)

NACE code	Sector
70.22	Business and other management consultancy activities

Fiegenbaum & Cie. GmbH prepares this sustainability report for the reporting period 2025 on an individual reporting basis, covering the undertaking as a standalone entity without subsidiaries. The report is prepared in accordance with Option A of the VS Standard, covering the Basic Module. The company is organised as a Gesellschaft mit beschränkter Haftung (GmbH) under German law and operates from its registered site in Hamburg, Germany. Its primary business activity falls under NACE code M 70.22, business and other management consultancy activities.

At the end of the reporting period, the company employed 1 person (headcount). Turnover for the period amounted to EUR 93,986.15 and total assets stood at EUR 85,734.44. The company is a business member of 1% for the Planet.

B2: Practices, policies and future initiatives

Fiegenbaum & Cie. GmbH reports 10 practices and policies for the 2025–2025 period, comprising 6 practices and 4 policies. The entries address climate change (5 entries), resource use and circular economy (2 entries), business conduct (2 entries) and biodiversity and ecosystems (1 entry).

The practices cover operational choices such as business travel by rail and video conferencing instead of flights, the use of a leased e-bike for business journeys in Hamburg in place of a company car, paperless accounting and filing, and the purchase of durable, repairable hardware that is used for at least 5 years before resale. One practice concerns annual voluntary work with a forest conservation organisation, addressing biodiversity and ecosystems, and another refers to startup investments concentrated in climate-related solutions.

Among the policies, 2 carry a defined target year. One policy commits the company, as a member of 1% for the Planet, to contribute 1% of annual revenue to environmental organisations

each year. The other sets out the SME Climate Commitment of the SME Climate Hub, targeting a 50% reduction in scope 1, 2 and 3 emissions by 2028 against a 2025 base year of 5.0 t CO₂e, with net-zero emissions targeted for 2030. The remaining policies cover business conduct, including rules on conflicts of interest requiring disclosure of holdings in audited or advised companies, and a guideline on the use of artificial intelligence that restricts customer data processing to the EU and excludes its use for model training. Of the 10 entries, 2 are publicly available, both relating to the climate commitments described above.

The following measures are grouped by the sustainability matter they address.

Climate change

- The managing director covers business journeys in Hamburg using a leased e-bike; the company does not hold a company car. *(in place)*
- Client meetings are primarily held via video, and business trips are generally undertaken by train rather than by plane. *(in place)*
- As a member of 1% for the Planet, the company donates 1 percent of its annual turnover to environmental organisations, each time after the end of the financial year. *(in place, public, with target)*
- Through the SME Climate Commitment of the SME Climate Hub, the company has committed to reducing its emissions across Scope 1, 2 and 3 by 50 percent by 2028 compared to the base year 2025 with 5.0 t CO₂e, and to achieving net-zero emissions by 2030. *(in place, public, with target)*
- The company's holdings in startups are predominantly in companies developing solutions for climate protection. *(in place)*

Biodiversity and ecosystems

- The managing director volunteers for 1 week every year with Bergwaldprojekt e. V. *(in place)*

Resource use and circular economy

- Bookkeeping and filing are carried out paperlessly. *(in place)*
- Hardware is purchased to be durable and repairable, used for at least 5 years and resold thereafter. *(in place)*

Business conduct

- Rules on conflicts of interest oblige the company to disclose holdings in audited or advised companies and, in case of doubt, to decline the mandate. *(in place)*
- A guideline on the use of artificial intelligence (AI) specifies which customer data is sent to which models and requires processing within the EU without use for model training. *(in place)*

B3: Energy and greenhouse gas emissions

Energy consumption

Metric	Value	Unit
Total energy consumption	0	MWh
Renewable energy	0	MWh
Share of renewable energy	–	%
Intensity	0.00	MWh/empl.

Greenhouse gas emissions (GHG)

Scope	Description	Value	Unit
Scope 1	Direct emissions from own sources	0.0	t CO ₂ e
Scope 2 (location-based)	Indirect emissions from purchased energy, location-based grid mix	0.0	t CO ₂ e
Scope 2 (market-based)	Indirect emissions from purchased energy, contractual electricity supply	0.0	t CO ₂ e
Scope 3	Other indirect emissions	5.0	t CO ₂ e
Total	Total Scope 1+2+3	5.0	t CO₂e
Intensity	Scope 1+2 per employee	0.00	t CO ₂ e/empl.

Fiegenbaum & Cie. GmbH did not procure energy itself in 2025 and does not operate any vehicles with combustion engines. Scope 1 and Scope 2 emissions are therefore 0 tCO₂e, both market-based and location-based. Work was carried out in home offices on private electricity contracts and, for four months, in a coworking space billed on a flat-rate basis. Under the operational control approach, both settings are attributed to Scope 3. Data limitations remain: advertising platforms do not include the electricity used by end-user devices in their inventories, AI and software providers publish no emission data, and expenditure-based factors carry an uncertainty of around 50 percent.

Total GHG emissions for the period amount to 5 tCO₂e, entirely within Scope 3, and are identical under the market-based and location-based approaches. The figure is expenditure-based, derived from net business account spending for 2025 and converted to emission factors, using supplier-specific factors for Meta, Microsoft (LinkedIn), Alphabet (Google), HubSpot, Salesforce (Slack) and Zoom, and country-level factors for Germany for all remaining expenditure. The total is composed of purchased goods and services (3.3 tCO₂e), capital goods (1.0 tCO₂e), business travel (0.5 tCO₂e) and leased assets (0.2 tCO₂e). Within leased assets, the charging electricity for the leased e-bike comes from private renewable electricity and is market-based 0 tCO₂e. Telework and investments are not included in the calculation.

B4: Pollution

Pollutant types: The company provides exclusively office-based services, does not operate any facility requiring approval under the Federal Immission Control Act, and is not subject to any reporting obligation regarding pollutant emissions.

Fiegenbaum & Cie. GmbH conducts exclusively office-based activities. The company does not operate any installation requiring a permit under the Federal Immission Control Act and is not subject to a reporting obligation regarding pollutant emissions.

B5: Biodiversity

Site	Total area (ha)	Sealed (ha)	Nature-oriented on-site (ha)	Nature-oriented off-site (ha)	In sensitive area
Head office Hamburg, Gerstäckerstraße 9	–	–	–	–	No

Fiegenbaum & Cie. GmbH reports on one site for the reporting period 01.01.2025 – 31.12.2025, located at Gerstäckerstraße 9, Hamburg. This site is neither situated in nor near a biodiversity-sensitive area.

B8: Workforce data

Workforce statistics

Metric	Value
Total number of employees	1
Full-time employees	1
Part-time employees	0

Gender distribution

Gender	Number
Male	1
Female	0

Gender	Number
Other	0

Fiegenbaum & Cie. GmbH employed 1 person (headcount) as of the reporting date 31.12.2025. The employee is based in Germany and is male. The employment is on a full-time basis and under a permanent contract.

B9: Health and safety

Metric	Value
Recordable work-related accidents	0
Fatalities from work-related injuries / ill health	0

In the reporting period from 01.01.2025 to 31.12.2025, Fiegenbaum & Cie. GmbH recorded no work-related accidents and no fatalities.

B10: Remuneration, collective bargaining and training

Metrics

Metric	Value	Unit
Training hours per employee	200	h/empl.
Remuneration at or above minimum wage	Yes	
Collective bargaining coverage	0	%

Types of training: Greenhouse gas accounting according to the GHG Protocol, European Sustainability Reporting Standards (ESRS), climate risk analysis, Google Cloud, and artificial intelligence (AI).

In the reporting period 01.01.2025 – 31.12.2025, Fiegenbaum & Cie. GmbH provided an average of 200 training hours per employee. Training content covered greenhouse gas accounting under the GHG Protocol, the European Sustainability Reporting Standards (ESRS), climate risk analysis, and Google Cloud and artificial intelligence (AI).

All employees receive remuneration at or above the minimum wage. Collective bargaining coverage among employees stood at 0%.

B11: Anti-corruption and anti-bribery

Metric	Value
Convictions for corruption/bribery	0
Fines (€)	0

In the reporting period from 01.01.2025 to 31.12.2025, Fiegenbaum & Cie. GmbH recorded no convictions for violations of anti-corruption and anti-bribery laws, and no fines were imposed on the company in this context.

Methodology and data sources

This report has been prepared in accordance with the voluntary standard set out in Commission Delegated Regulation (EU) 2026/1560 (VS standard), following Option A (Basic Module only).

Basis for preparation: Option A (Basic Module only)

Report type: Basic module (mandatory disclosures)

This report contains the mandatory disclosures B1 to B11 under the VS standard, to the extent relevant to the company.

Reporting boundary: The report covers the operational sites of the reporting undertaking in the reporting period stated above (1 site covered).

Data sources and calculation:

- Energy & emissions (B3): the company procured no energy itself in the reporting period; Scope 1 and Scope 2 are therefore 0.
- Scope 3 (B3): estimate; the data basis and emission factors are described in module B3.
- Water & waste (B6/B7): not reported; Delegated Regulation (EU) 2026/1560 exempts undertakings with up to 10 employees from these disclosures (Annex I).
- Workforce (B8–B10): reporting-date or average values from the HR system.
- Intensity metrics are calculated per employee for each metric, based on the headcount disclosed in B8.

Estimates and assumptions: Where no primary data were available, conservative estimates were used; the affected metrics are marked in the respective module.

Known limitations: Scope 3 emissions are not mandatory in the Basic module and, unless disclosed, are not fully captured. Individual metrics without a prior-year comparison are to be understood as a baseline (base year).

Use of AI in preparation: Explanatory prose and evidence suggestions were prepared with language models (claude-sonnet-5) and reviewed by people; all figures come from evidence and inputs, not from models. 12 model calls with an estimated 0.9 Wh of compute energy

(0.3 g CO₂e), estimated with the EcoLogits methodology from output tokens and active model parameters, parameters of closed models assumed.

Prepared on: 08/10/2026

References:

1. Stadler K. et al. EXIOBASE 3, version 3.8.2. Zenodo; 2021. doi:10.5281/zenodo.5589597.
2. Commission Delegated Regulation (EU) 2026/1560 of 3 July 2026 laying down voluntary sustainability reporting standards. OJ L, 2026/1560, 21.9.2026.
3. EFRAG. Voluntary Standard (VS), Digital Template v1.2.0. Brussels; February 2026.