



ESG REPORT 2024

FROM THE WORLD'S
LEADING FLOATING
WATER PARK BRAND



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1 Introduction

Dear Wibit friends, partners and stakeholders,

as we reflect on 2024, we are filled with pride and gratitude for how far Wibit has come in our journey toward creating a more sustainable future. This year marked the launch of several key initiatives that reinforce our belief that fun and responsibility can go hand in hand.

Our vision to change the way the world plays on water has remained steadfast over our 28-year history, but 2024 saw a significant evolution in how we approach our environmental, social, and governance (ESG) goals.

What makes this progress truly remarkable is the unwavering support and involvement of our team, partners and communities. Our achievements are not the work of a few but rather the result of the collective commitment of everyone who shares our vision for a brighter, more sustainable future.

In this second annual ESG report, we are excited to share our latest achievements, challenges and aspirations as we continue to advance on this journey together. With your support, we believe that Wibit can continue to inspire joy and create lasting positive impacts, not just on the water but across the world.

Thank you for your partnership and dedication to this shared mission. Let's dive into the details of an inspiring year of progress.

Warm regards,

Ralf Schwung & Tarak Charfi

CEOs Wibit Sports



2 Mission

At Wibit, our mission to change how the world plays on water is inseparable from our responsibility to create positive and lasting impacts. We are dedicated to fostering a safer, more sustainable and more inclusive environment – one that not only brings joy to our park guests but also supports thriving communities and a healthier planet.

Over the past year, it has become even clearer that sustainability is not just an add-on to Wibit's vision; it is an integral part of how we achieve it. Environmental, Social and Governance (ESG) principles are woven into our identity and decision-making, ensuring that our values align with the interests of our stakeholders and the urgent need for action on global challenges.

Our core values continue to define who we are and guide everything we do, from product innovation to partnerships. In the context of ESG, these values take on new meaning, helping us navigate our path toward sustainability and equity. Together, these principles serve as the foundation for our mission, inspiring us to create extraordinary experiences on the water while protecting and enhancing the world around us.



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 believe that true happiness includes living in a fair and healthy world. That's why we stand up for inclusive social initiatives, support communities and ensure fair working conditions. Creating joy means taking responsibility for the people behind and beyond our products.

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.



For us, reliability means standing up for more than just business success. We choose partners who share our values of ethical conduct, transparency and environmental responsibility. Together, we create sustainable value – from raw materials to end-of-life solutions – because trust is built on 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.



Excellence and integrity guide everything we do – including our impact on people and the planet. We don't just follow regulations – we raise the bar. Whether it's reducing emissions, ensuring product longevity or prioritizing human rights, we take ownership and act with conviction.

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.



Sustainability fuels our innovation. We constantly develop smarter, more circular product solutions that reduce waste and extend lifecycles. Whether it's through design, materials or business models: We push boundaries to merge fun, functionality and environmental responsibility.

3 Environment

To strengthen our commitment to environmental sustainability we implemented a comprehensive environmental strategy, which is monitored by our EcoVadis Score and aligned with related Science Based Targets (SBTi). Our strategy to reduce our emissions involves these key areas of focus, namely:

1. Greenhouse Gas Reduction: We strive to reduce our greenhouse gas emissions and thus minimize our carbon footprint.
 - ➔ We consciously choose sustainable service providers — such as courier, express and parcel companies — that actively reduce or offset their emissions.
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. Furthermore, we use only LED lights in our headquarters and our company cars are almost entirely electric vehicles.
3. Product Waste Reduction: We prioritize waste reduction throughout our production and maximize reuse of our products.
4. 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.
 - ➔ For example, we repurpose materials that would otherwise be discarded, using them to create bags in workshops that employ people with disabilities, promoting both sustainability and social inclusion.
5. 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.

Development of CO₂ Emissions from 2021 to today

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.

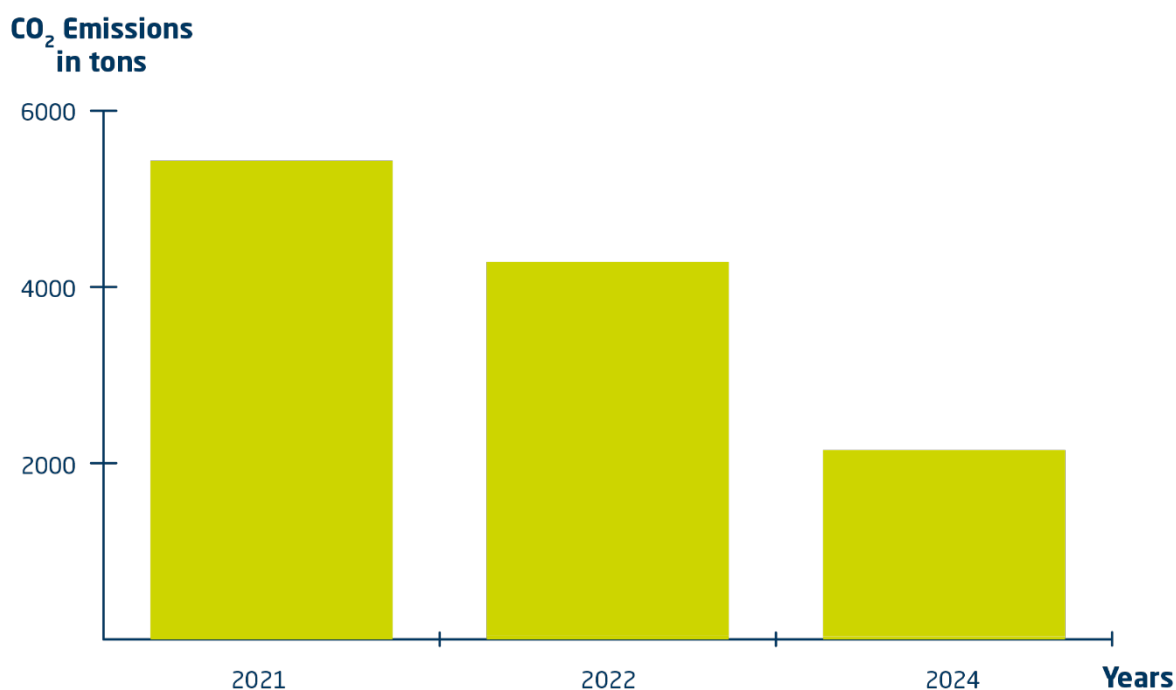
Regarding the monitoring of our CO₂ emissions, we work closely together with ClimatePartner. ClimatePartner assists clients in calculating and reducing their CO₂ emissions, as well as in financing climate protection projects. The ClimatePartner certification label ensures transparency and credibility. 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. Plastic Bank supports local communities by offering financial compensation for collecting plastic waste. This not only helps prevent plastic from polluting the oceans but also provides a source of income, helping to improve the livelihoods of those in need.

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.

Wibit Sports GmbH has made significant progress in reducing its CO₂ emissions from 2021 through 2024, with particularly emphasis on Scope 3. A year-over-year comparison highlights key developments and Wibit's ongoing commitment to sustainability.

Total CO₂ emissions:

- 2021: 5431,1 t CO₂
- 2022: 4283,76 t CO₂
- 2024: 2146,60 t CO₂



CO₂ emissions by Scope:

Scope 1 (Direct Emissions): Reduction since 2021: 24,43 %

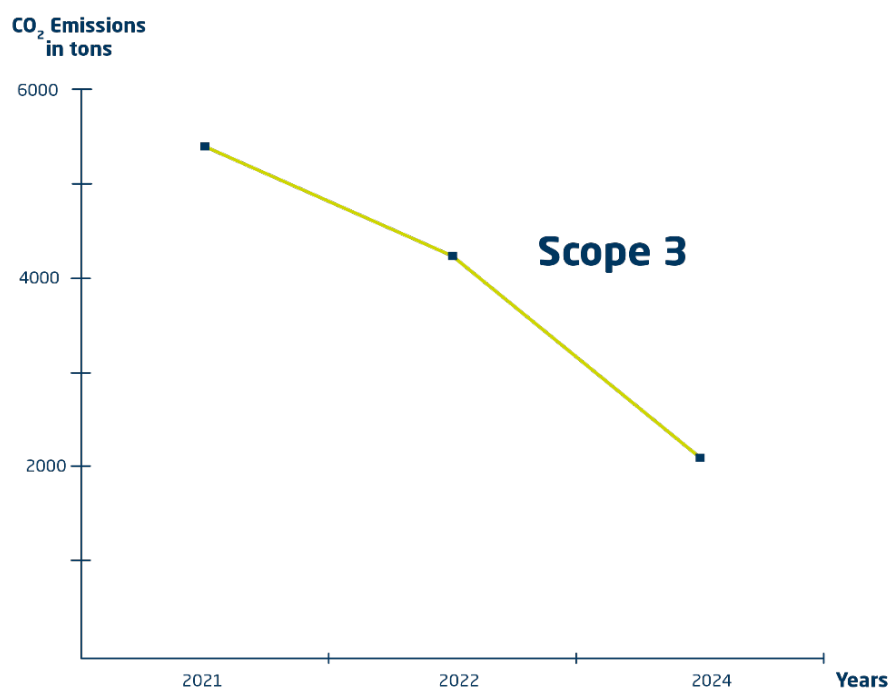
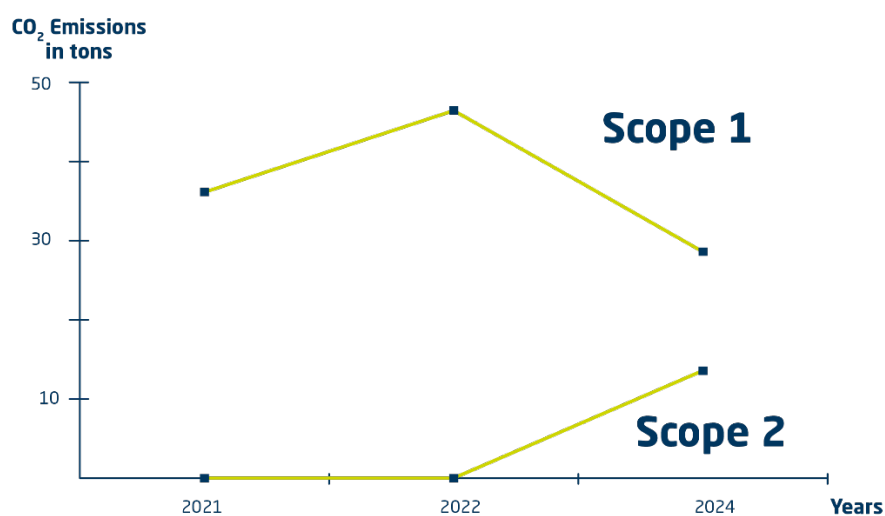
- 2021: 36,14 t CO₂
- 2022: 46,44 t CO₂
- 2024: 27,31 t CO₂

Scope 2 (Indirect Energy Emissions):

- 2021: 0,00 t CO₂
- 2022: 0,00 t CO₂
- 2024: 13,58 t CO₂

Scope 3 (Other Indirect Emissions): Reduction since 2021: 60,97 %

- 2021: 5394,96 t CO₂
- 2022: 4237,32 t CO₂
- 2024: 2105,70 t CO₂



These numbers show that the amount of CO₂ emissions was reduced continuously from 2021 to 2024. The reduction in Scope 1 emissions was achieved by switching the company vehicles to electric models. While Scope 2 emissions increased significantly to 13,58 t CO₂ compared to 0 t in 2022, this increase is directly linked to the transition to electric vehicles, which are charged using purchased electricity recorded under Scope 2 — electricity that, notably, comes from renewable sources. Although Scope 2 emissions rose, this shift led to a reduction of 17,83 t CO₂ in Scope 1 emissions from gasoline-powered vehicles. As a result, total emissions were reduced by 4,25 t CO₂ compared to 2022.

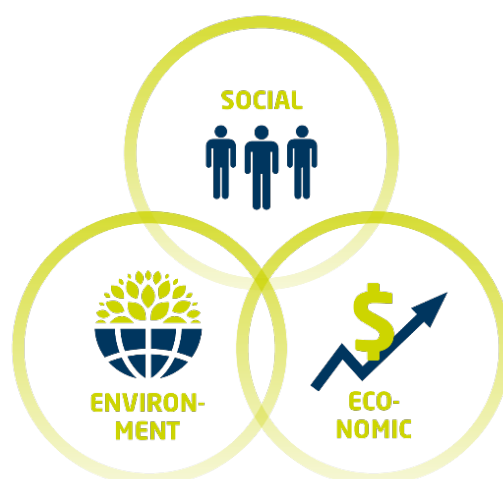
Scope 3 emissions continued to make up the vast majority of Wibit's emissions, representing over 98 % of total emissions. The values reported under Scope 3 can be explained as follows: Due to supply chain issues in 2022, approximately twice the usual volume of products was purchased. The calculation of emissions related to the disposal of sold products is based on the quantity of products purchased. Consequently, the figures for 2022 in this area were unusually high and the results for 2024 correspondingly low. At the same time, we were able to record a slight reduction in emission factors in logistics, which also had an impact on the result.

In 2024, as purchasing volumes returned to normal levels, the associated emissions values also normalized. For this reason, an accurate year-over-year comparison of emissions in this category is currently limited. The development of these Scope 3 emissions will need to be monitored closely in the coming years to establish meaningful and reliable trends.

Nevertheless, Scope 3 remains the largest contributor to emissions: Efforts to reduce emissions in this category, particularly through logistics and material sourcing optimizations, will continue to be a focal point moving forward.

4 Social

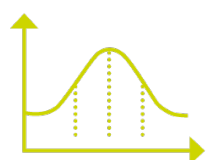
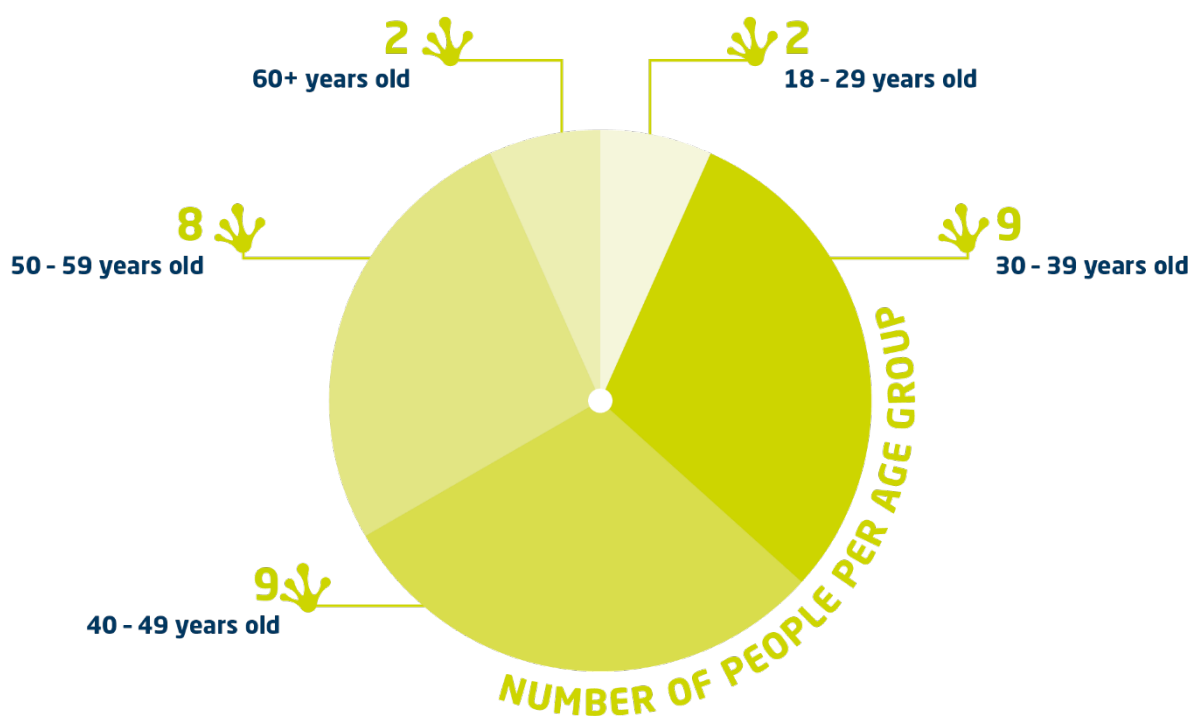
In today's rapidly evolving world, the "social" aspect of sustainability has taken on paramount significance. This chapter of our ESG report underscores our commitment to fostering a more equitable, inclusive, and responsible society. Our organization recognizes that the well-being of our employees, 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.



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. Furthermore, employees actively support environmental and animal welfare products through monetary donations and collective actions. 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

43,93 years



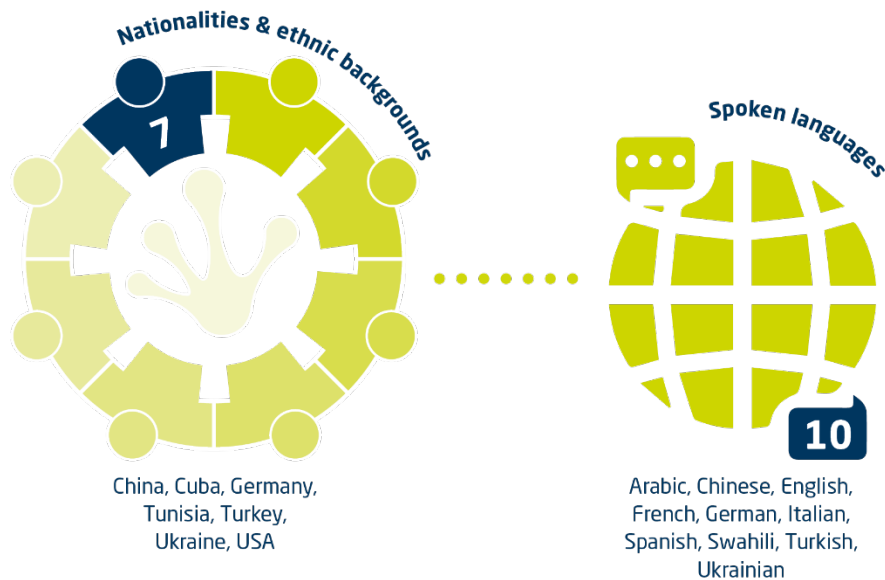
Average seniority

4,83 years



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 seven nationalities and various ethnic backgrounds, totalling 30 members at our German head office.

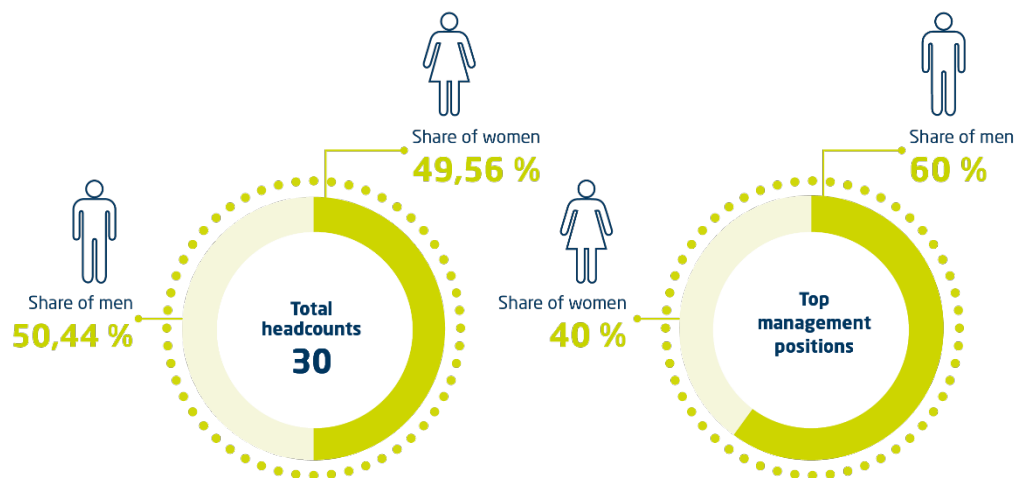


Our commitment to gender equality and diversity includes preventing discrimination and promoting equal opportunities in recruitment, career progression and work-life balance. The "Wibit Values" underscore our commitment to upholding dignity and creating a positive work environment. We actively promote 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

At Wibit, we are committed to continuously improving our Corporate Social Responsibility (CSR) and sustainability practices. To monitor and benchmark our progress, we collaborate with *EcoVadis*, a globally recognized provider of business sustainability ratings.

The EcoVadis assessment evaluates the quality of our sustainability management system across four key dimensions: environmental performance, labor and human rights, ethics, and sustainable procurement. The evaluation is tailored to factors such as company size, industry, and location, and is based on three key indicators:

- Policies: Commitments to responsible and sustainable business practices
- Actions: Implementation of concrete sustainability measures
- Results: Measurement through current key performance indicators (KPIs)

As a result of our ongoing efforts, Wibit was awarded the Bronze Medal by EcoVadis in 2024, placing us among the top-rated companies in our category. This recognition affirms our structured approach to sustainability and motivates us to drive further improvements.

To ensure strong governance and strategic oversight of our ESG activities, we have established a dedicated ESG Committee. This cross-functional team includes members of top management and key departments:

- Ralf Schwung, Managing Director
- Daniela Wessels, Chief Creative Officer
- Melanie de Klein, Chief Happiness Officer (HR)
- Catrin Müller, Accounting

In addition, diversity and inclusion remain central to our governance culture: since early 2021, two out of the four members of our top management team have been women.



Cooperations

Wibit SportsParks 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 founder and board member 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 ensure we keep thousands of people safe and make them happy every day.

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.



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.



Advancing Sustainability Through Action

To further strengthen our commitment to sustainability, we previously established a "Sustainability Task Force" composed of cross-functional team members and the management team. This dedicated group plays a key role in embedding sustainable thinking and practices into our daily operations. Over the past year, the Task Force, we call it "Wibit Green Team" internally, has developed and gathered a variety of ideas for concrete initiatives that align with the United Nations Sustainable Development Goals (SDGs).

Several of these ideas have already been successfully implemented across different areas of our organization. These actions reflect our ongoing commitment to the SDGs and contribute to promoting environmental responsibility, social inclusion and global engagement. The following section provides an overview of selected measures and their alignment with specific SDGs.

Environmental Engagement Through Local Clean-Ups

To preserve our local environment and promote community involvement, Wibit employees have been participating in regular clean-up events around the company headquarters since February 2025. These volunteer efforts are organized approximately every two months, help maintain clean public spaces and raise awareness for responsible waste management.

This hands-on engagement supports SDG 11 (Sustainable Cities and Communities) and SDG 15 (Life on Land), reflecting our belief that sustainability starts in our own backyard.

11 SUSTAINABLE CITIES
AND COMMUNITIES



15 LIFE
ON LAND



Supporting Global Access to Clean Water

As part of our commitment to sustainable and ethical hospitality, we now exclusively provide "Viva con Agua" bottled water to guests and visitors. Viva con Agua is a non-profit organization that supports global water projects, promoting access to clean drinking water in underserved regions.

Through this small but impactful change, we actively contribute to SDG 6 (Clean Water and Sanitation) and SDG 12 (Responsible Consumption and Production).

6 CLEAN WATER
AND SANITATION



12 RESPONSIBLE
CONSUMPTION
AND PRODUCTION



Social Responsibility and Inclusion

At Wibit Sports, we are committed to fostering social inclusion and supporting meaningful employment opportunities. As part of this commitment, we collaborate with the Lebenshilfe Bruchsal workshops, where materials that would otherwise be discarded are creatively repurposed into functional and stylish bags. This initiative not only helps reduce waste but also empowers people with disabilities by involving them in valuable and fulfilling work. It reflects our dedication to inclusive practices and circular economic principles.

By combining environmental consciousness with social impact, this project contributes meaningfully to several of the United Nations Sustainable Development Goals — including SDG 8 (Decent Work and Economic Growth), SDG 10 (Reduced Inequalities), and SDG 12 (Responsible Consumption and Production).



Brillen Weltweit: Supporting Access to Vision Care

In collaboration with the “Brillen Weltweit” initiative, Wibit launched an internal donation drive to collect used eyeglasses and hearing aids. In total, 31 pairs of glasses and one hearing aid were donated, offering a second life to these items and helping people in need regain access to better vision and hearing.

This action directly supports SDG 3 (Good Health and Well-being) and SDG 10 (Reduced Inequalities).



Nature Preservation in the Dingdener Heide

Wibit employees volunteered their time and energy to support environmental preservation in the Dingdener Heide, a local nature reserve. Through organized clean-up efforts, we helped protect this valuable natural habitat and contributed to maintaining biodiversity in the region. This initiative aligns with SDG 13 (Climate Action) and SDG 15 (Life on Land).

13 CLIMATE ACTION



15 LIFE ON LAND



Biodiversity Awareness Through Animal Sponsorship

At Wibit, we support local conservation efforts and aim to raise awareness for biodiversity and environmental education. In this spirit, our team collectively sponsored a *Phylllobates bicolor* — a striking species of poison dart frog — through the TerraZoo Rheinberg. The sponsorship was made possible by voluntary employee donations and reflects our shared commitment to protecting fragile ecosystems and promoting ecological understanding.

This initiative contributes to SDG 15 (Life on Land) and SDG 4 (Quality Education), reinforcing our belief that conservation begins with awareness and active participation.

4 QUALITY EDUCATION



15 LIFE ON LAND



Fundraising for Clean Water Projects

In 2024, Wibit initiated several fundraising activities to support *Viva con Agua* and their mission to provide access to clean drinking water. By the end of the year, enough donations had been collected to finance the construction of a well. These contributions came from

various sources, including private donations, employee fundraising efforts, and company initiatives.

Among the activities were two key examples: First, we donated a repaired inflatable obstacle to *Tonwerke Bocholt*, who launched their own fundraising campaign in support of the well project. Second, shortly before the holiday season, Wibit employees distributed warm beverages and baked goods in the local industrial area in exchange for donations, engaging the community and raising awareness for the cause.

These examples highlight how different fundraising approaches, both large and small, can make a meaningful impact. Overall, these efforts support SDG 6 (Clean Water and Sanitation) and SDG 17 (Partnerships for the Goals), demonstrating how local actions can contribute to global development goals.

6 CLEAN WATER
AND SANITATION



17 PARTNERSHIPS
FOR THE GOALS



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.

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 Targets & Outlook 2025/2026

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. More sustainable choices start with greater awareness of our carbon footprint and its contributing sources. 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. For example, looking ahead, we aim to integrate more sustainable logistics options into our operations. One such initiative under consideration is the use of the "Book and Claim" system in collaboration with our logistics partner Kühne. Similar to green electricity or carbon offset certificates, this approach allows us to book transport powered by HVO (Hydrotreated Vegetable Oil)—a renewable fuel made from recycled vegetable oils—while the physical transport may be carried out elsewhere. Although the specific truck or ship may not run on HVO, the overall emissions reduction is verified and certified. Implementing "Book and Claim" would be an important step toward reducing our Scope 3 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.





Get in touch!

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