

Do No Significant Harm Declaration

I, the undersigned, hereby confirm that the activities described in this document have been assessed in accordance with the "Do No Significant Harm" (DNSH) principle under the EU Taxonomy Regulation.

Based on the nature of the manufacturing processes and environmental management systems in place, the activity does not significantly harm any of the six environmental objectives defined by the Regulation.

All justifications provided herein are accurate to the best of my knowledge and reflect the current operational practices of the company.

<i>Please indicate which of the environmental objectives below require a substantive DNSH assessment of the measure</i>	Yes	No	<i>Justification if 'No' has been selected require a substantive DNSH assessment of the measure</i>
Climate change mitigation		X	Manufacturing audio equipment has insignificant GHG emissions; any emissions are mainly of secondary nature from electricity use and logistics.
Climate change adaptation		X	The activity is not vulnerable to climate change impacts (e.g. flooding, temperature); no significant adaptation needs.
The sustainable use and protection of water and marine resources		X	Minimal water usage in product manufacturing and no direct impact on marine environments; processes are not water-intensive.
The circular economy, including waste prevention and recycling		X	Products are engineered for long lifespans, with professional-grade materials that reduce premature obsolescence and prevent unnecessary waste generation; Participation in recognized e-waste compliance and recycling programs within the EU and other major markets, ensuring responsible end-of-life treatment.
Pollution prevention and control to air, water or land		X	REACH (EU chemical safety regulation) and RoHS compliance is ensured; ISO 14001 environmental management certification has been adopted; Manufacturing audio equipment has insignificant impact regarding wastewater, emissions and land pollution.
The protection and restoration of biodiversity and ecosystems		X	No significant land use or proximity to biodiversity-sensitive areas; production is within industrial zones, not affecting ecosystems directly.

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