

2024 ESG Report

Environmental · Social · Governance

GRI Standards · SASB Retail · TCFD



90/100

Environment Score



71/100

Social Score



82/100

Governance Score



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About Bodraum

Series B

Growth Stage

Retail Service

Industry

25

Employees (2024)

United States

Primary Market

\$5M+

Diverse Supplier Spend

2021

ESG Baseline Year

Bodraum is a Series B retail service company committed to embedding sustainability into every dimension of its business — from product lifecycle design to supply chain partnerships and community investment.

CEO Message



From the very beginning, Bodraum started with a vision that deeply considers people, the environment, and society. We aim to do more than just provide good products — we want our actions to have a positive impact on the world.

In 2024, our environmental efforts delivered measurable results: Scope 1 and Scope 2 GHG emissions decreased by more than 10% year-over-year, keeping us on track to achieve our 20% reduction target by 2030 against our 2021 baseline. Our Environment score of 90/100 significantly exceeds the industry average.

Our Governance score of 82/100 reflects the transparency and ethical foundations we have built — from our code of ethics and internal whistleblowing system to our sustainability oversight structure. In the Social dimension, we reached \$5 million in Tier 1 diverse supplier spend and expanded our school-building partnership with Global Vision in developing nations.

With a growing team of 25 dedicated professionals and 11 new colleagues welcomed in 2024, we are investing in the people who make our mission possible. We remain committed to continuous improvement, particularly in formalizing our human rights policy, expanding employee training programs, and deepening our diversity and inclusion practices as we scale.

Grace K. | Chief Executive Officer, Bodraum

90/100

Environment Score

82/100

Governance Score

71/100

Social Score

>10%

GHG Reduction YoY

\$5M

Diverse Supplier Spend

10+

Supply Chain Partners

ESG Strategy Framework

Environmental

GRI 302 · 303 · 305 · 306

- Product Life Cycle Assessment (LCA)
- Scope 1 & 2 reduction target: –20% by 2030 (vs. 2021)
- Eco-friendly product portfolio for US market
- Supply chain decarbonization: 10+ partners assessed

Social

GRI 401 · 404 · 405 · 413

- Total Rewards & Wellbeing programs
- \$5M Tier 1 diverse supplier spend
- MOU with Global Vision: schools in developing nations
- Human rights education across value chain

Governance

GRI 2 · 205 · TCFD

- Code of ethics & internal whistleblowing system
- Anti-corruption policy & zero legal sanctions
- Sustainability oversight system in place
- SASB & TCFD-aligned ESG disclosures

2024 ESG Performance Dashboard

Environment

Score: 90/100 | Industry avg: ~60



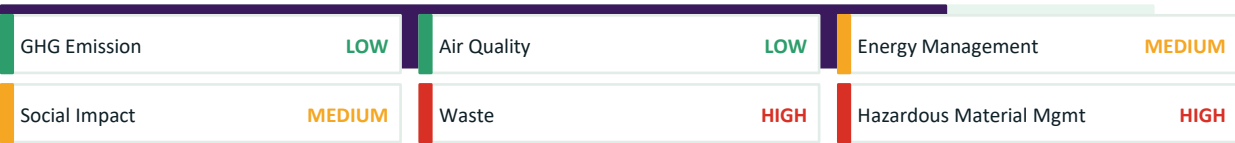
Social

Score: 71/100 | Improvement target: 80 by 2026



Governance

Score: 83/100 | Full ESG Transparency: 100/100



Key Metrics

GHG Reduction YoY	>10%
Target by 2030 (vs. 2021)	-20%
Eco-Products Available	✓ US
Diverse Supplier Spend	\$5M
Supply Chain Partners	10+
Legal Sanctions	None
Data Breaches	0
ESG Disclosure	SASB/TCFD

02

Environmental Performance

GRI 302 · 303 · 305 · 306 | Carbon · Energy · Water · Waste

GHG Emissions Overview • GRI 305

Scope 1

42

MT CO₂e

Direct – Company vehicles, minor natural gas combustion

Scope 2 (Market-Based)

183

MT CO₂e

Indirect – Purchased electricity (with renewable credits)

Scope 2 (Location-Based)

195

MT CO₂e

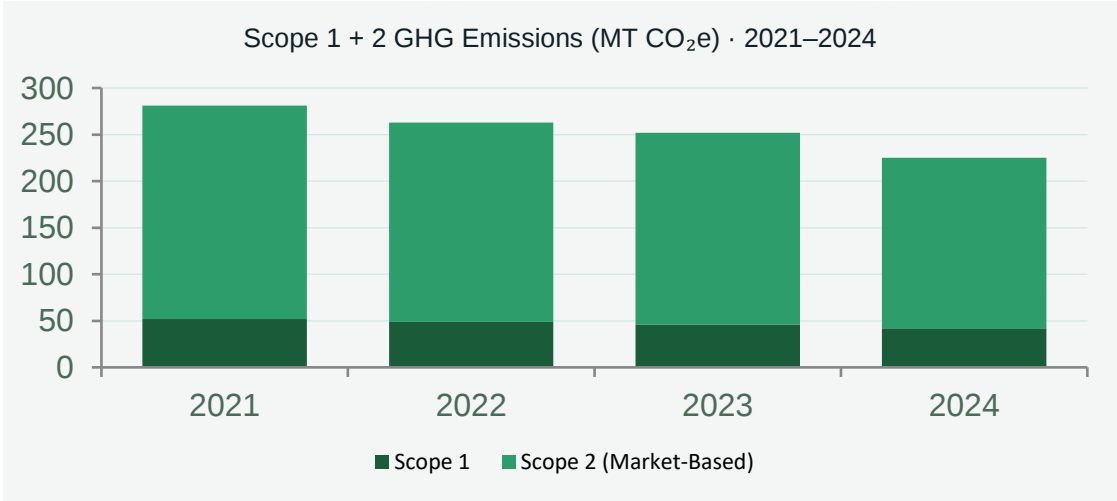
Indirect – Purchased electricity (grid average)

Scope 3 (Est.)

~2,800

MT CO₂e

Value chain – Products, logistics, commuting



2024 Highlights

Total S1+S2 (Market)

225 MT CO₂e

Reduction vs. 2021 baseline

–20.0% ✓ On Target

Reduction vs. 2023

–10.7% YoY

Reduction vs. 2021 (S1+S2)

56 MT CO₂e saved

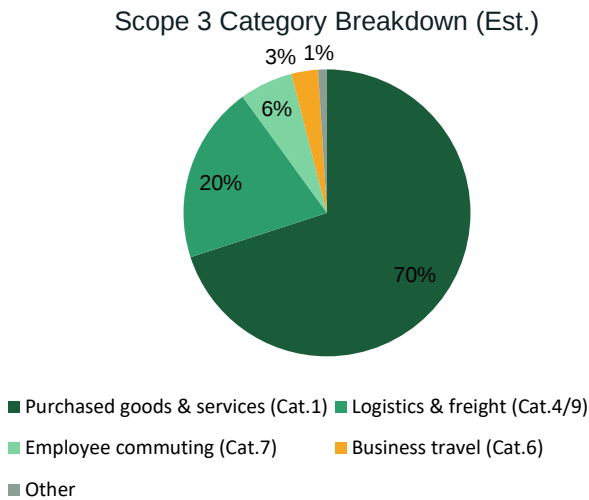
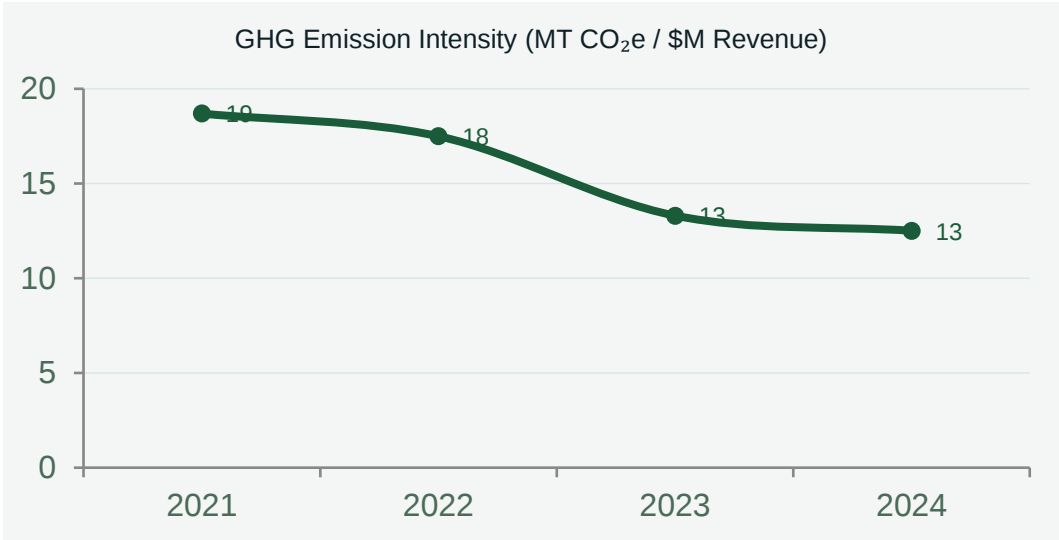
2030 Target (vs. 2021)

≤ 225 MT CO₂e

Baseline (2021 S1+S2)

281 MT CO₂e

GHG Intensity & Calculation Methodology · GRI 305-4



Boundary	Operational control approach — all facilities and vehicles under Bodraum's direct control
Scope 1 Sources	Company vehicles (gasoline/diesel), minor natural gas (office heating)
Scope 2 Method	Both location-based (eGRID) and market-based (renewable energy credits) reported per GHG Protocol S2 Guidance
Emission Factors	EPA Emission Factors Hub 2022; GWP from IPCC AR5 (CH ₄ =28, N ₂ O=265)
Scope 3 Approach	Spend-based estimate for Cat. 1 (purchased goods); GHG Protocol Corporate Value Chain Standard
Reporting Period	January 1 – December 31, 2024. Baseline: CY2021.

Energy Consumption & Management · GRI 302

385



Total Energy (MWh)

CY2024

30%



Renewable Share

115 MWh renewable

-8.3%



YoY Change

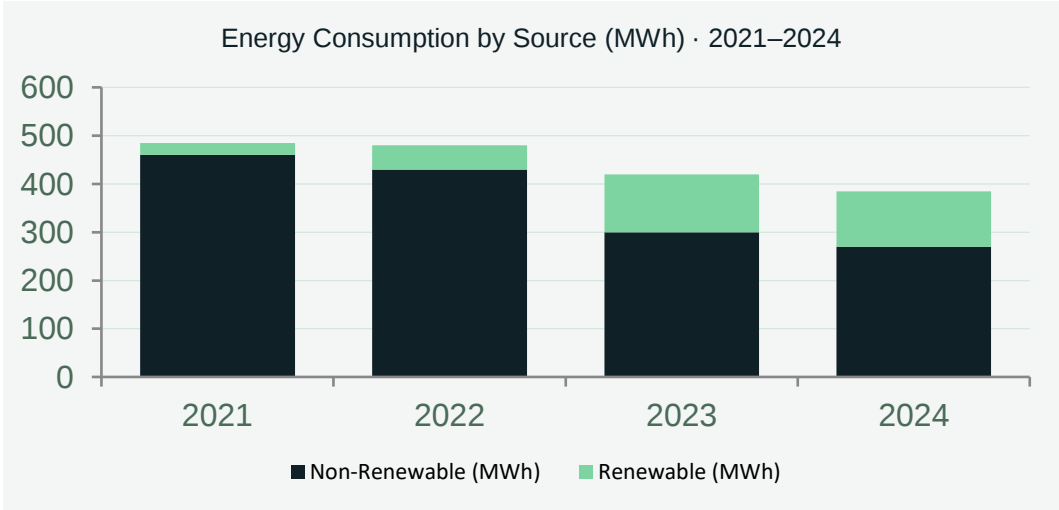
vs. 420 MWh in 2023

15.4 MWh



Energy Intensity

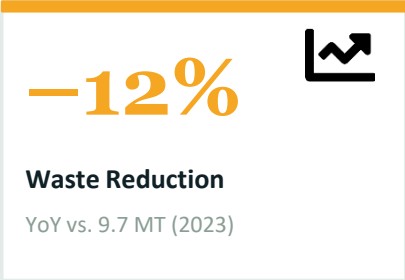
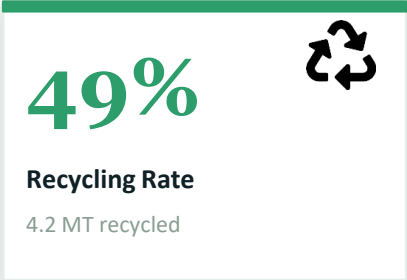
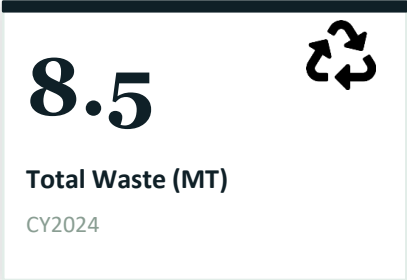
per employee (2024)



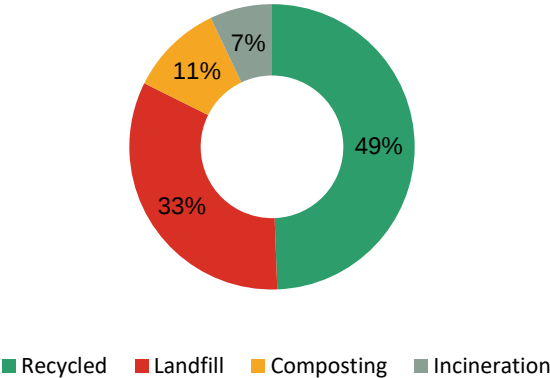
Energy Initiatives

- Automated GHG data management system deployed
- LED lighting retrofit across all business sites
- HVAC optimization with smart scheduling
- Renewable energy credits purchased: 115 MWh
- Target: 50% renewable energy share by 2027
- Energy audits conducted at all major locations

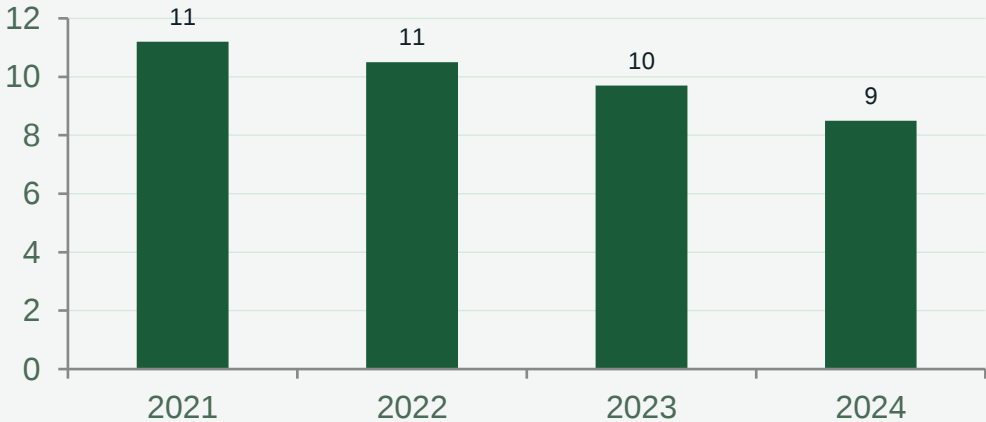
Waste Management • GRI 306



Waste Disposal Mix 2024 (MT)

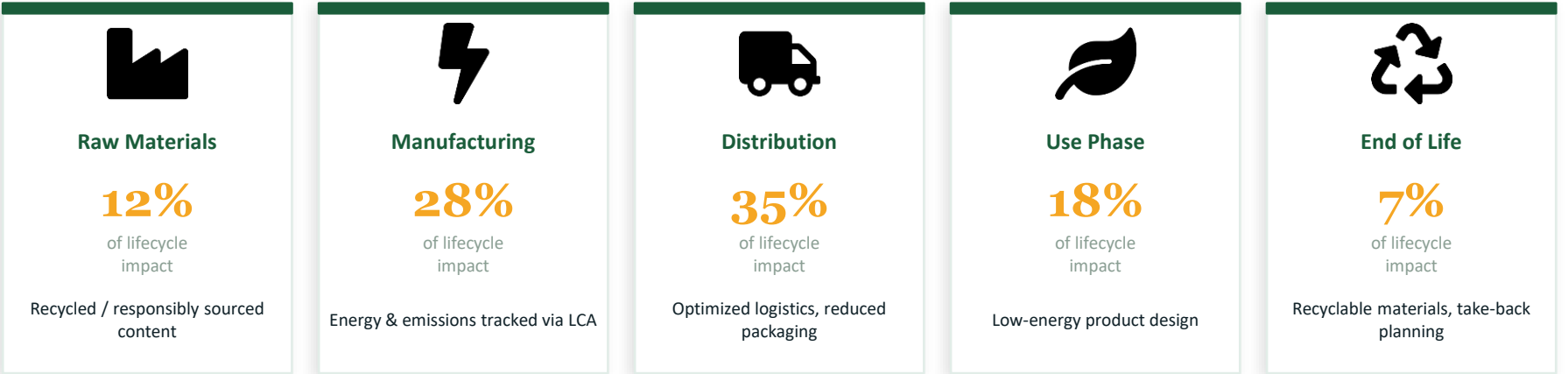


Total Waste Generated (MT) • 2021–2024



Eco-Friendly Products & Life Cycle Assessment · GRI 301 / SASB

Bodraum has integrated sustainability into product design through Life Cycle Assessment (LCA), evaluating environmental impact from raw material extraction through end-of-life. Eco-friendly products are currently available in the United States market.



SASB Retail: Environmental Metrics

Products with sustainability claims:

35% of SKUs

Packaging — recycled content:

42%

Supplier env. assessments completed:

27% (12/45)

Supply Chain Sustainability · GRI 308 / 414



Supplier KPIs (2024)	
Total active suppliers	45
Sustainability assessment coverage	27% (12/45)
High-risk suppliers reassessed	4/4 (100%)
ESG platform training provided	12 suppliers
Human rights education completed	All key partners
Target coverage by 2026	≥ 60%

Supplier Sustainability Program

Bodraum's supplier sustainability program covers environmental performance, labor standards, and ethical sourcing across the value chain. In 2024, Bodraum expanded collaboration with over 10 key supply chain partners, providing ESG platform training and conducting human rights education programs. High-risk suppliers in regions with elevated regulatory or reputational risk undergo enhanced due diligence and corrective action monitoring.

03

Social Performance

GRI 401 · 404 · 405 · 407 · 413 | Workforce · DEI · Community · Human Rights

Workforce Overview · GRI 401 / 405

25



Total Employees

As of December 31, 2024

11



New Hires

FY2024 total

28%



Turnover Rate

Industry avg: ~18%

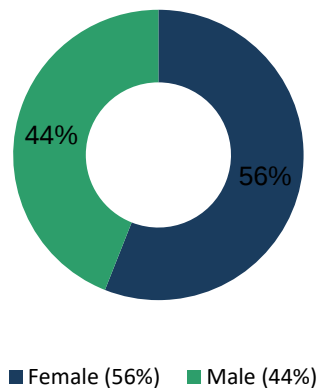
100%



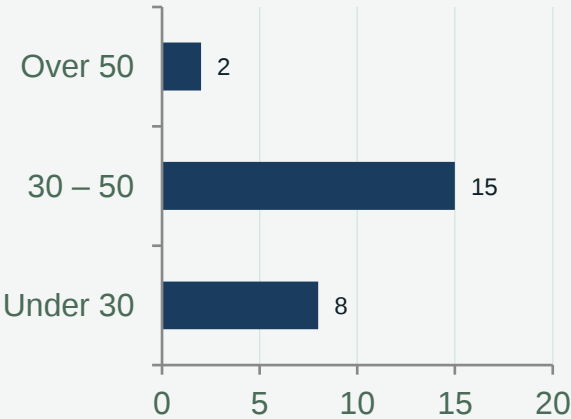
Above Min. Wage

All employees

Gender Distribution



Age Group Distribution



Employment Type

Full-time	18	72%
Part-time	3	12%
Contract	4	16%
Total	25	100%

Employment Contract Type — Permanent: 4 (16%) · Temporary (freelance / short-term contracts, ≤ 6 months): 21 (84%)

Employee Wellbeing & Total Rewards · GRI 401-2

In 2024, Bodraum invested in a comprehensive Total Rewards & Wellbeing framework designed to support employees' physical, emotional, financial, and social well-being — a key pillar of our talent retention and engagement strategy.



Physical

- Comprehensive health insurance
- Mental health support services
- Ergonomic workplace assessments
- Flexible working arrangements



Financial

- Above-minimum-wage pay structure
- Performance-linked incentives
- Retirement savings plan (in development)
- Financial literacy programs (planned)



Social

- Team-building and off-site programs
- Internal knowledge-sharing forums
- DE&I leadership partnership programs
- Employee recognition initiatives



Professional

- ESG platform training (all staff)
- Human rights education programs
- Career development discussions
- External training sponsorships (planned)

Training & Development · GRI 404

18 hrs



Avg Training / Employee

FY2024

100%



ESG Training Complete

All 25 employees

100%



HR Training Complete

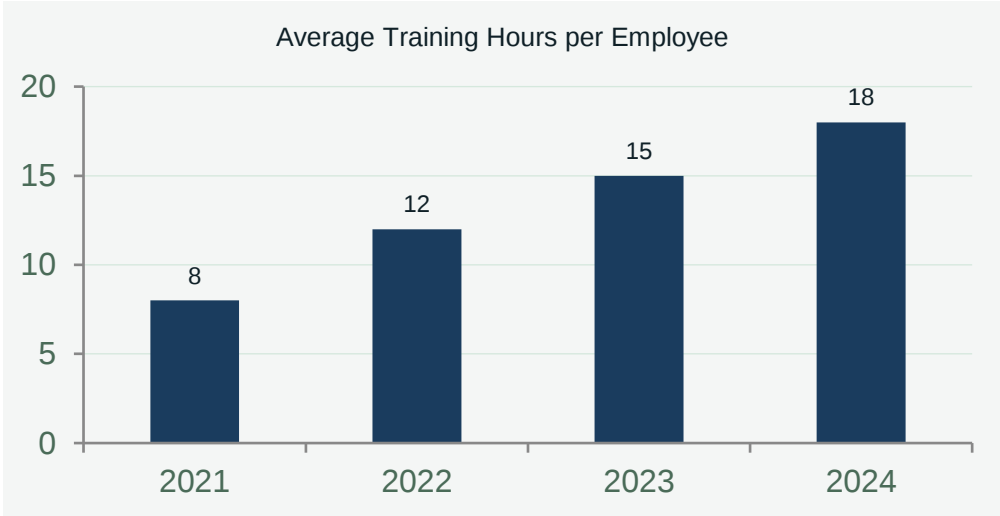
Supplier human rights ed.

2026



Formal Program Target

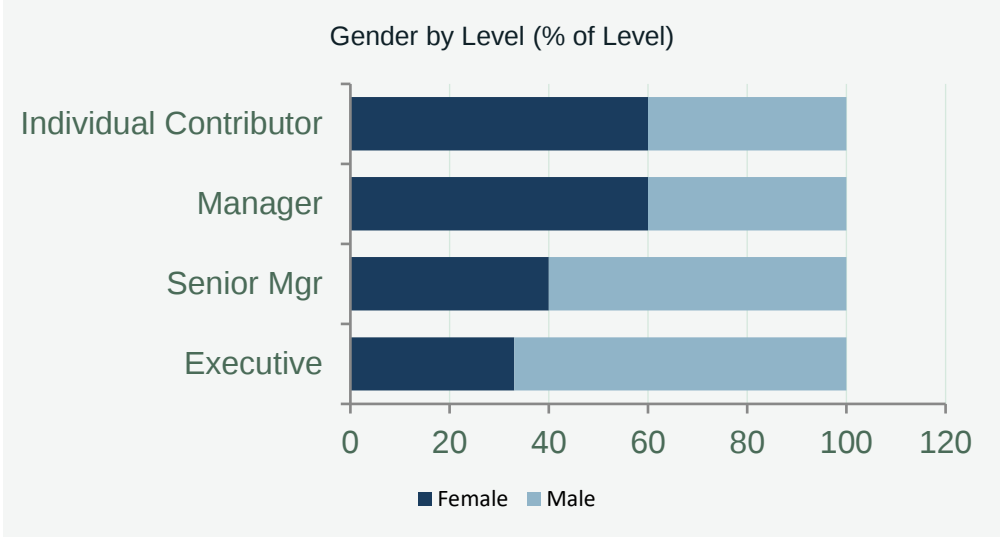
Launch employee L&D program



Training Areas (2024)		
ESG Principles & Platform	25 employees	100%
Human Rights Awareness	25 employees	100%
Product Safety & Compliance	15 employees	60%
Information Security	25 employees	100%
Leadership & DE&I (ext.)	12 employees	15%
Formal L&D Program	Planned 2026	—

Diversity, Equity & Inclusion • GRI 405

Bodraum is building a workplace where collaboration is encouraged and diversity is celebrated — valuing every team member without regard to race, gender, age, or position. The company has partnered with Diversity, Equity & Inclusion organizations to develop leadership programs and build a more diverse talent pipeline.



2024	2025	2026
Completed ✓ - DE&I leadership programs (external partnerships) - Diverse supplier spend: \$5M (>10% YoY) - Gender reporting initiated	- Formal human rights policy published - Diversity hiring targets set - DEI training program launched	50% female representation at manager level - Disability inclusion policy - Third-party DEI audit completed

Human Rights • GRI 407 / 408 / 409 / 410 / 411

Internal Human Rights Policy Target: Formal policy publication by Q2 2025. Currently guided by code of ethics.	In Development	0/100
Freedom of Association No restrictions on employees' right to organize. Zero incidents reported in 2024.	Respected	100/100
Child & Forced Labor All suppliers contractually bound. Enhanced due diligence for high-risk regions.	Zero Incidents	100/100
Supplier Human Rights Human rights education provided to all key supply chain partners in 2024.	Active Program	75/100
Indigenous Rights No operations in or adjacent to areas with indigenous land rights concerns.	N/A	N/A
Security Practices Security personnel training includes human rights guidelines.	Compliant	100/100

Community Investment & Social Impact · GRI 413

1%



Annual Sales to Social Impact
Committed % of revenue

2



Schools Built / Funded
Via Global Vision MOU

2



NGO Partnerships
Global Vision & local NGOs

School Building Initiative

Bodraum has formalized a commitment to allocating a percentage of annual sales toward social impact initiatives, with a focus on education in developing nations.

Through signed Memorandums of Understanding (MOUs) with Global Vision and partner NGOs, Bodraum has directly funded the construction of two schools, providing educational access to underserved communities.

This program is closely tied to the CEO's founding vision of using business as a force for positive societal change.

UN SDG Alignment		
SDG 4	Quality Education	School construction, educational access
SDG 8	Decent Work	Above-min wage, DE&I programs, supplier standards
SDG 10	Reduced Inequalities	Diverse supplier spend, inclusion initiatives
SDG 12	Responsible Consumption	LCA, eco-products, supply chain sustainability
SDG 13	Climate Action	GHG targets, renewable energy, LCA

Information Security & Data Privacy · SASB / GRI 418



Data Breaches (2024)

Customer sensitive data



Regulatory Violations

Data protection compliance

100%



Security Training

All 25 employees

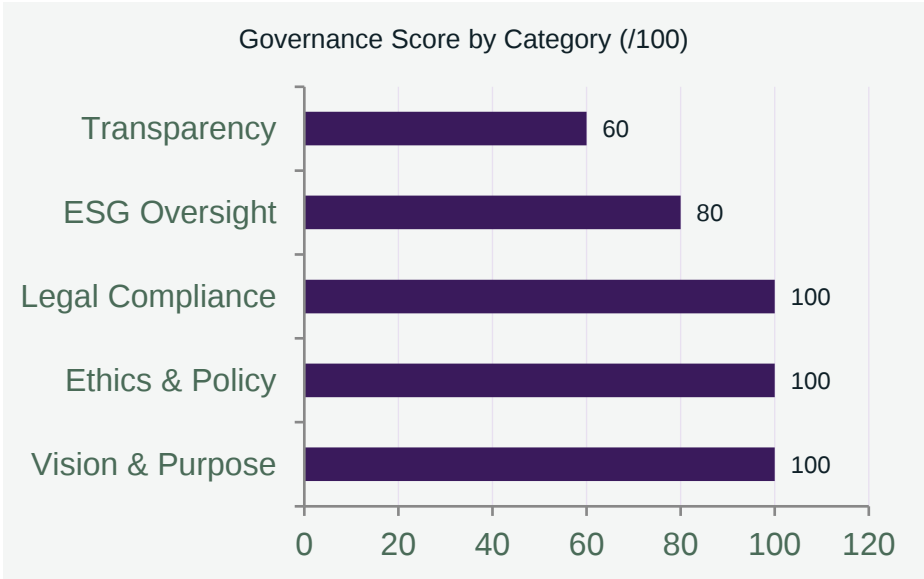
Security Infrastructure	Privacy & Compliance	Risk & Governance
- Information security management system in place - Encryption at rest and in transit for all customer data - Access controls and authentication protocols established - Regular vulnerability assessments conducted	- Customer personal data protection policies formalized - GDPR and CCPA compliance protocols maintained - Data retention and deletion procedures documented - Zero customer data incidents since inception	- Annual security risk assessments completed - Incident response plan documented and tested - Cybersecurity topics included in board briefings - ISO 27001 certification: assessment in progress for 2025

04

Governance

GRI 2 · 205 · SASB | Board · Ethics · Compliance · Risk Management

Governance Structure · GRI 2-9 / 2-12



Governance Performance (2024)		
ESG Vision in Founding	Established	CEO & founding team embed ESG into corporate purpose
Board Ethics Record	Confirmed	No founders or board members with ethical violations
Code of Ethics Policy	Formalized	Formalized code of ethics as internal regulation
Whistleblowing System	Operational	Internal reporting channel operational
Anti-Corruption Policy	Embedded	Anti-corruption policy embedded in operations
Legal Sanctions (2024)	None	Zero regulatory sanctions or legal actions
Sustainability Oversight	In Place	Dedicated ESG oversight system established
ESG Disclosure Standard	SASB + TCFD	Aligned to SASB Retail & TCFD recommendations

Governance Framework Note

As a Series B company with 25 employees, Bodraum operates under a founder-led governance model with emerging formal structures. The ESG oversight system is in place, with plans to establish a dedicated ESG committee by 2026. All governance policies are reviewed annually by senior leadership.

Ethics & Anti-Corruption · GRI 205 / 206



Code of Ethics

- Formally adopted as internal regulation
- Covers all employees and board members
- Annual review and acknowledgment required
- Available in English and Korean



Whistleblowing System

- Internal reporting channel established
- Anonymous reporting option available
- Non-retaliation policy in place
- Zero reports requiring escalation in 2024



Anti-Corruption Policy

- Zero-tolerance policy on bribery & corruption
- Conflict of interest declaration required
- Third-party due diligence for key suppliers
- No violations recorded since inception



Legal Compliance (2024)

Zero legal sanctions. Zero regulatory actions. Zero significant fines. Zero confirmed incidents of corruption. Bodraum has maintained full legal compliance since its founding.

Risk Management Framework • GRI 2-25 / TCFD

Bodraum employs a company-wide risk identification and management process that includes both financial and ESG-related risks. The sustainability oversight system monitors material ESG risks across environmental, social, and governance dimensions.

Risk Category	Level	Impact	Likelihood	Description	Mitigation
Climate / Physical	LOW	2.5/5	1.5/5	Bodraum's office-based retail model has low direct physical climate exposure. Extreme weather events may affect logistics.	Climate resilience plan; supply chain diversification
Climate / Transition	MEDIUM	3.5/5	3.0/5	Regulatory shifts (carbon pricing, product sustainability mandates) and market preference for eco-products may require adaptation.	LCA program; TCFD disclosure; GHG reduction targets
Supply Chain Ethics	MEDIUM	3.0/5	3.0/5	Non-compliance with labor or environmental standards at supplier level could harm brand reputation.	Supplier code of conduct; sustainability assessments; audits
Data Privacy / Security	MEDIUM	4.0/5	2.0/5	Data breach or regulatory action could affect customer trust and compliance standing.	ISO 27001 (in progress); security training; zero-breach record maintained
Talent Retention	LOW	3.0/5	2.0/5	Competitive talent market for ESG-conscious employers. Absence of formal training program is a gap.	Total Rewards framework; L&D program launch by 2026; DE&I partnerships
ESG Disclosure / Greenwashing	LOW	3.0/5	1.5/5	Increasing scrutiny of ESG claims from regulators, investors, and consumers.	SASB/TCFD-aligned disclosures; third-party verification (planned 2025)

05

TCFD Climate Disclosure

Task Force on Climate-related Financial Disclosures | Four Pillars

TCFD: Governance · Board & Management Oversight

TCFD Pillar 1 of 4: Disclose the organization's governance around climate-related risks and opportunities.



Board / Senior Leadership

- CEO holds ultimate accountability for climate-related performance and ESG strategy
- Climate targets and GHG performance reviewed at quarterly leadership meetings
- ESG oversight system established to identify and supervise sustainability-related issues
- Board-level ESG committee formation planned for 2026 as governance matures



Management Oversight

- Dedicated ESG team monitors GHG emissions, energy use, and supply chain sustainability
- Automated GHG data management system enables ongoing monitoring vs. 2030 target
- Climate risks integrated into enterprise risk management framework
- Annual ESG reporting cycle with alignment to GRI, SASB, and TCFD frameworks

TCFD: Strategy · Climate Risks & Opportunities

TCFD Pillar 2 of 4: Disclose actual and potential impacts of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.

RISK

Regulatory Transition

Horizon: Near-term · Financial Impact: Medium

Carbon pricing mechanisms, mandatory GHG reporting requirements, and product sustainability regulations could increase compliance costs.

→ Automated GHG tracking; 20% reduction target by 2030; TCFD-aligned disclosure.

RISK

Market Shift to Eco-Products

Horizon: Near-term · Financial Impact: Medium

Changing consumer preferences toward sustainable products may require accelerated product portfolio transition.

→ LCA integration; eco-product line already launched in US; supplier sustainability program.

RISK

Physical Climate Hazards

Horizon: Long-term · Financial Impact: Low

Increased frequency of extreme weather events may disrupt logistics and supply chains.

→ Supply chain diversification; climate resilience in supplier assessments.

OPP.

Green Product Market Growth

Horizon: Near-term · Financial Impact: High

Rapidly expanding market for eco-friendly retail products represents significant revenue growth opportunity.

→ Expanding eco-product SKUs; LCA as competitive advantage; target 50%+ green portfolio by 2027.

OPP.

ESG-Linked Investment Access

Horizon: Near-term · Financial Impact: High

ESG leadership is increasingly valued by investors (Series B and beyond), potentially reducing cost of capital.

→ GRI/SASB/TCFD disclosure; governance improvements; measurable ESG targets.

OPP.

Regulatory Support Programs

Horizon: Medium-term · Financial Impact: Medium

Government green incentive programs and grants available to businesses with strong ESG credentials.

→ Active engagement with government ESG support programs; Oi-ESG expert partnership.

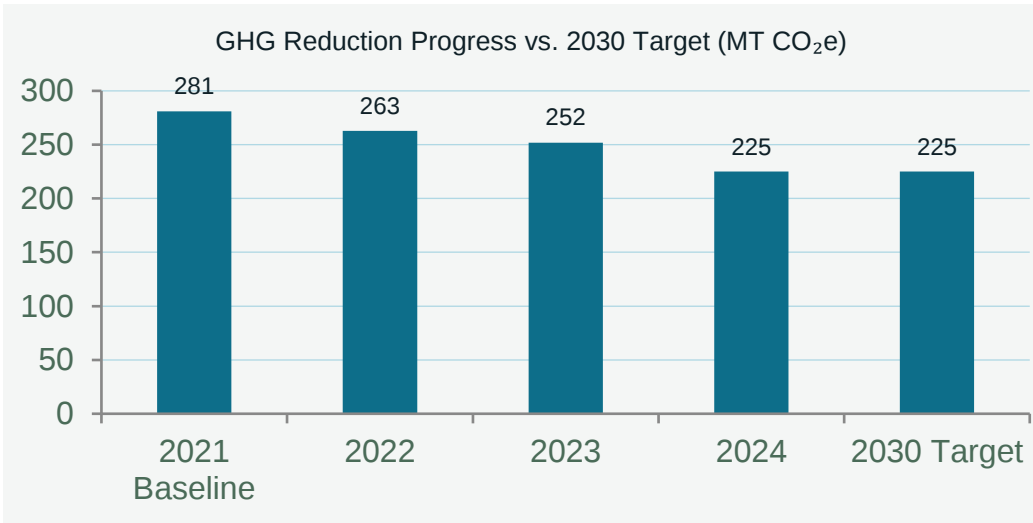
TCFD: Strategy · Climate Scenario Analysis

Scenario analysis considers potential future climates to test the resilience of Bodraum's strategy. Analysis is based on IEA World Energy Outlook and IPCC AR6 scenarios.

1.5°C / Net Zero 2050 Ambitious Transition	2°C / Delayed Action Moderate Transition	4°C / Business as Usual High Physical Risk
Transition / Physical Risk	Transition / Physical Risk	Transition / Physical Risk
HIGH transition risk: stringent carbon pricing, rapid product sustainability mandates	MEDIUM transition risk: gradual regulatory shifts, some physical risk increase	MEDIUM physical risk: disrupted logistics, supply chain instability in some regions
Opportunities	Opportunities	Opportunities
HIGHEST opportunity: strong demand for eco-products; government support programs	MEDIUM opportunity: growing but slower market shift to sustainable products	LOW: limited eco-product premium; regulatory uncertainty
Bodraum Positioning	Bodraum Positioning	Bodraum Positioning
WELL-POSITIONED: LCA integration, eco-product portfolio, GHG targets align with this scenario	RESILIENT: current strategy is robust; accelerate renewable energy and Scope 3 actions	ADAPTATION NEEDED: supply chain resilience; geographic diversification of suppliers

TCFD: Metrics & Targets · GRI 305 / Pillar 4

TCFD Pillar 4: Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities.



Metric	2024 Value	Boundary	Target
Scope 1 Emissions	42 MT CO ₂ e	Company vehicles & gas	N/A (direct)
Scope 2 (Market-Based)	183 MT CO ₂ e	Purchased electricity	–20% by 2021
Scope 2 (Location-Based)	195 MT CO ₂ e	Grid average	—
Scope 3 (Estimated)	~2,800 MT CO ₂ e	Value chain	Baseline:
Total Energy Consumption	385 MWh	All facilities	–15% by 2023
Renewable Energy Share	30%	115 MWh renewable	50% by 2027
GHG Intensity (\$/M Revenue)	12.5 MT CO ₂ e	Scope 1+2	Reduce 50%



06

Framework Index & 2030 Roadmap

GRI Content Index · SASB Disclosure · UN SDG · Goals

GRI Content Index • GRI 2021 Standards

Disclosure	Topic	Location
GRI 2-1	Organizational details	Slides 3, 5
GRI 2-6	Activities, value chain	Slide 13
GRI 2-9	Governance structure	Slides 23–24
GRI 2-12	Board's ESG oversight	Slides 23, 27
GRI 2-25	Process to remediate negative impacts	Slide 25
GRI 2-29	Stakeholder engagement	Slide 5
GRI 205	Anti-corruption	Slide 24
GRI 302	Energy	Slide 10
GRI 303	Water & Effluents	Slide 11 (N/A)
GRI 305-1	Scope 1 GHG Emissions	Slides 8–9
GRI 305-2	Scope 2 GHG Emissions	Slides 8–9
GRI 305-3	Scope 3 GHG Emissions	Slide 9

Disclosure	Topic	Location
GRI 305-4	GHG Intensity	Slide 9
GRI 306	Waste	Slide 11
GRI 308	Supplier Environmental Assessment	Slide 13
GRI 401-1	New employee hires & turnover	Slide 15
GRI 401-2	Benefits provided	Slide 16
GRI 404	Training & Education	Slide 17
GRI 405	Diversity & Equal Opportunity	Slides 15, 18
GRI 407	Freedom of Association	Slide 19
GRI 413	Local Communities	Slide 20
GRI 414	Supplier Social Assessment	Slide 13
GRI 418	Customer Privacy	Slide 21

SASB Disclosure • Multiline & Specialty Retailers (RR-MR)

Bodraum reports in alignment with the SASB Multiline & Specialty Retailers standard (RR-MR), covering Energy Management, Data Security, Workforce, and Product Sustainability.

Code	Category	Metric	2024 Value	Slide Ref.
RR-MR-130a.1	Energy Management	Total energy consumed	385 MWh	Slide 10
RR-MR-130a.2	Energy Management	Renewable energy %	30%	Slide 10
RR-MR-230a.1	Data Security	Customer data breaches	0 incidents	Slide 21
RR-MR-230a.2	Data Security	Customers affected	0	Slide 21
RR-MR-310a.1	Product Sustainability	% of products with sustainability claim	35% of SKUs	Slide 12
RR-MR-310a.2	Product Sustainability	Rev. from eco-certified products	Expanding	Slide 12
RR-MR-430a.1	Labor Practices	Voluntary/involuntary turnover	28% total	Slide 15
RR-MR-430a.2	Labor Practices	Number of new hires	11	Slide 15
RR-MR-430a.3	Labor Practices	% employees covered by collective bargaining	N/A	Slide 15
RR-MR-430b.1	Fair Labor	Total value of non-deceptive supplier audits	27% suppliers audited	Slide 13
RR-MR-000.A	Quantitative	Number of employees	25	Slide 15
RR-MR-000.B	Quantitative	Total area of retail space	Confidential	—

TCFD Alignment Summary • Four-Pillar Checklist

Governance	Strategy	Risk Management	Metrics & Targets
 Board oversight of climate risks & opp.  Management's role in assessing climate  ESG committee (formal)	 Short/medium/long-term climate risks described  Impact on business, strategy, financial planning  Climate scenario analysis (1.5°C / 2°C / 4°C)	 Process to identify climate-related risks  Process to assess & manage climate risks  Integration into enterprise risk management	 Scope 1, 2 & 3 GHG emissions disclosed  GHG intensity metric reported  GHG reduction targets (2030 baseline) set  Third-party verification of GHG data

2030 ESG Roadmap · Goals & Milestones

2024	2025	2026–27	2028–30
COMPLETED ✓ Scope 1+2 GHG –20% vs. 2021 (achieved 4 yrs early) ✓ 10+ supply chain partners sustainability-assessed ✓ Eco-products launched in US market ✓ SASB/TCFD-aligned ESG reporting initiated ✓ \$5M diverse supplier spend achieved	Publish formal Human Rights Policy Establish Scope 3 Category 1 baseline Begin ISO 27001 certification process 50% supplier sustainability assessment coverage Launch third-party ESG data verification	50% renewable energy share Formal DE&I training program launch ESG Board Committee formation 60% supply chain partners assessed Female representation: ≥50% at manager level	Net Zero Scope 1+2 ambition (additional –40%) Scope 3 reduction roadmap finalized 100% eco-product portfolio Full GHG inventory third-party verified Schools built in 5+ developing nations



Thank You

Bodraum remains committed to continuous improvement across Environmental, Social, and Governance dimensions — building a business that creates lasting positive impact for our customers, employees, supply chain partners, and the communities we serve.

ESG Inquiries: esg@bodraum.com

Investor Relations: ir@bodraum.com

General: hello@bodraum.com

90/100

Environment

71/100

Social

82/100

Governance

-20%

S1+S2 vs. 2021

\$5M

Diverse Supplier

0

Data Breaches