

# SUSTAINABILITY REPORT

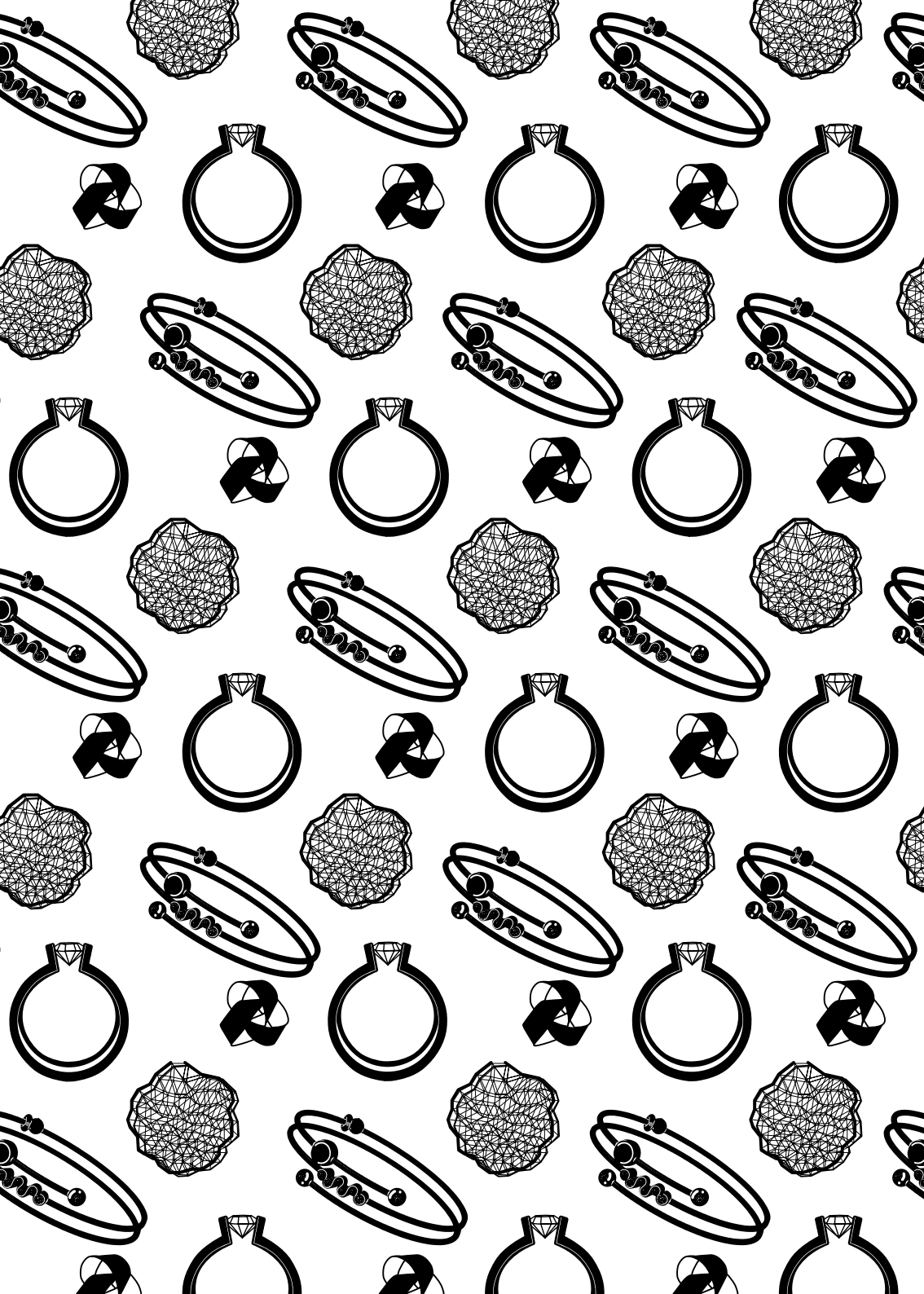
2023



NIESSING

»»**BUY LESS,**  
**CHOOSE**  
CAREFULLY,  
**LET IT BE**  
CONSISTENT.««

Vivienne Westwood



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Note: Niessing hereinafter stands for Niessing Manufaktur GmbH & Co. KG

# FOREWORD

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Dear Niessing fans,

To mark Niessing's 150th anniversary, we used 2023 to bring our brand, our manufactory and our values to life for you. In addition to events in our stores and with our jewelry partners, the focus was on the opening of the »Gläserne Manufaktur« (transparent manufactory). After all, where can the heartbeat and culture of a company be experienced more closely than in the manufactory?

The renovation was also carried out with the aim of highlighting the architectural features of the Bauhaus building and restoring its original design. From the very beginning, Bauhaus was not just an architectural style, but a school that combined craftsmanship and fine art, influences from modernism, the English Arts and Crafts movement and constructivism. Some of the Bauhaus

principles set out in the 1919 manifesto are more relevant than ever in today's sustainability debate: intelligent use of resources; simplicity and effectiveness; real materials should reflect the true nature of objects; no boundary between artist and craftsman.

The Niessing philosophy is still strongly influenced by Bauhaus today, so sustainability is also part of our DNA. Perhaps one day you too will have the opportunity to experience our practiced values live here in our newly designed »Transparent Manufactory«.

Best regards



Sandro Erl  
CEO



# SUSTAINABILITY CONCEPT



# SUSTAINABILITY STRATEGY

The starting point of our sustainability strategy is based on the guidelines of the Code of Practices of the Responsible Jewellery Council. We have expanded this code of conduct with our own guidelines. Our economic and ecological development form a symbiosis.

at the beginning of the year. On this basis, we derive initiatives for the coming year. These are processed and implemented by our sustainability team. The team consists of employees from various departments to cover as many aspects and areas as possible.

In order to achieve our goals, we draw up a risk assessment and sustainability matrix

Last year, we again decided to focus on the following six goals from the seventeen Sustainable Development Goals.



(Source: Vereinte Nationen 2015)

To ensure implementation, we have set out the organization and structural instruments in the following matrix. These pillars form the foundation of our sustainability concept:

NIESSING CULTURE AND LEADERSHIP					
NIESSING CODE OF CONDUCT AND OPERATING RULES					
<b>COMPLIANCE TEAM</b> <ul style="list-style-type: none"> <li>Compliance Officer</li> <li>DSGVO: External data-prot. officer.</li> <li>Legal Register: Ahorn (from 2021)</li> <li>Association VMM/JGM</li> <li>Tax Advisor</li> </ul>	<b>FINANCIAL ACCOUNTS TEAM</b> <ul style="list-style-type: none"> <li>Tax accountant</li> </ul>	<b>SUPPLY CHAIN/HUMAN RIGHTS TEAM</b> <ul style="list-style-type: none"> <li>Purchasing/Sales Manager (KYC)</li> <li>Compliance Officer</li> <li>Marketing Team (Provenance)</li> </ul>	<b>LABOR RIGHTS/WORKING COND. TEAM</b> <ul style="list-style-type: none"> <li>Works Council</li> <li>IG Metall</li> <li>Association VMM</li> <li>Safety: Inomed</li> <li>Contract: General-/Inhouse collective agreement</li> </ul>	<b>HEALTH, SAFETY &amp; ENVIRONMENT TEAM</b> <ul style="list-style-type: none"> <li>Health Coordinator</li> <li>Safety: Inomed</li> <li>External Consulting (BG)</li> <li>Sustainability Manager</li> </ul>	<b>COMPANY</b> <ul style="list-style-type: none"> <li>Premium-Manufactory</li> <li>Design brand</li> <li>Made in Germany</li> </ul> <b>WE ARE</b> <ul style="list-style-type: none"> <li>Appreciative</li> <li>Self responsible</li> <li>Conscientious</li> <li>Ambitious</li> </ul>
<b>CONTROLLING</b> <ul style="list-style-type: none"> <li>Internal Audit</li> <li>Audit</li> <li>Annual Report</li> </ul>	<b>CONTROLLING</b> <ul style="list-style-type: none"> <li>Internal Control. System</li> <li>Internal Audit</li> <li>Audit Reviscon</li> </ul>	<b>CONTROLLING</b> <ul style="list-style-type: none"> <li>Process Owner</li> <li>Internal Audit</li> <li>Insurance broker</li> </ul>	<b>CONTROLLING</b> <ul style="list-style-type: none"> <li>Process Owner</li> <li>Works Council</li> <li>Tax Advisor</li> <li>MCM Consult.</li> </ul>	<b>CONTROLLING</b> <ul style="list-style-type: none"> <li>Process Owner</li> <li>Professional association</li> </ul>	
SUSTAINABILITY REPORT					

The initiatives derived from this are diverse. Progress can only be achieved through concrete measures and the communication of a credible concept.

## WORDS FROM THE MANUFACTORY



»By creating the »Transparent Manufactory«, we are underlining our commitment to transparency and sustainability. A visit to Niessing is an emotional and unique experience.« – Sandro Erl, CEO



»For us, sustainability not only means protecting the environment, but also acting responsibly and in accordance with applicable laws and regulations in all areas of the company to achieve long-term, positive effects on the environment and society.« – Anita Tebrügge, COO



»We create rings and jewelry for the beautiful moments in life. Working conditions must be appropriate and precious metals and gemstones must come from conflict-free supply chains.« – Reinhard Lansing, Purchasing Manager



»Respectful and considerate interaction is part of our corporate culture. This sentence is not only written; we also live it.« – Anke Mönning, HR Managerin



»For us, environmentally friendly work is a matter of the heart. Whether through small or large changes, we want to develop continuously and sustainably and thus create added value for nature, people and animals.« – Anika Wensing, Environmental Manager



»Quality is the key to longevity and therefore the foundation for responsible and sustainable jewelry.« – Eike Sibbing, Quality Manager

## INTRODUCTION OF THE SUSTAINABILITY GROUP

An environmental management working group was set up in summer 2020 to discuss the topic of sustainability on a regular basis. The team includes employees from various departments to address as many aspects from different areas as possible.

The working group meets once every two months. Each member is responsible for a specific project. In the meetings, the respective projects and their status are discussed and recorded and further steps are discussed.

### MEMBERS

Anika Wensing (Marketing Assistant/  
Environmental Manager)

Eike Sibbing (Quality Manager)

Alexandra Frohloff (Gemstone Setter)

Thomas Laurich (Facility Manager)

Lena Haase (Designer)



# REVIEW 2023

## 150 YEARS OF NIESSING

With a flaming heart, we have been making jewelry for the most beautiful and exciting moments in life for 150 years. Jewelry that is as unique as you are. In 2023, we looked back with pride – and forward with excitement.

## EXPERIENCE NIESSING

Last year, the focus was on our manufactory – we celebrated 150 years of Niessing and were able to share our passion for our work and jewelry with a large number of customers and end customers. At the Niessing Experience Days, our customers and end customers were able to get to know the manufactory in a special, unique way. In addition to the historical and design-philosophical impressions, the focus was on an exclusive tour of the manufactory.

We attach great importance to regionality when it comes to catering for these days and are supplied by local caterers. For drinks and snacks, we are happy to support charities such as Share GmbH and Viva con Aqua.

## EXCLUSIVE EXHIBITION

In our anniversary year, we opened our archives and provided unique insights into the work of our designers and goldsmiths. In an exclusive exhibition, we took our customers on a journey through 150 years of Niessing Design. We celebrated our anniversary with many new designs and our timeless jewelry

classics. We reinterpreted some iconic designs and offered them exclusively this year.

At selected jewelers and in Niessing stores, our customers were able to experience a journey into the history of the manufactory and relive the story: From the founding of a jewelry workshop in 1873 in Vreden near the German-Dutch border to the present day. The exhibition was booked and presented by 40 exclusive Niessing partners across Europe. Due to the high demand, we have extended the exhibition period until spring 2024.

## ICONIC NIESSING COLOR

To mark the 150th anniversary of the manufactory, the Niessing designers and goldsmiths set themselves a special challenge: Inspired by the desire to translate the iconic Niessing Color Grenadine – the color for the brand lettering and »heart with arrow« – into precious metal, the historic Niessing Color Supla was reinterpreted and the alloy improved. The result is Supla Grenadine, an alloy and technical masterpiece that combines platinum and gold.

## ANNIVERSARY CELEBRATION

Celebrations are a must – and that's what we do at Niessing. We celebrated the company's 150th anniversary with our employees and their families with a big summer party. In addition to culinary and cultural highlights, the new premises following the major reno-





vation were open to the public. In the spirit of connecting generations, we also invited our »retirees« from previous years to a tour of the manufactory.

### BUILDING RENOVATION

Last year, we successfully completed the refurbishment of the Manufactory building. The renovation focused on creating an optimal working environment and a modern and minimalist look, combined with efficient technology. The focus here was on the successful installation of the new hybrid heating system and the further expansion of LED lighting and motion detectors. In addition, the workstations were equipped with height-adjustable desks to ensure a more ergonomic working day.

### RECERTIFICATION RJC COP

As part of the certification according to the COP standard of the Responsible Jewellery Council (RJC), an audit for regular recertification took place in August 2023.

The audit was again carried out by KPMG Cert GmbH Umweltgutachterorganisation based in Cologne. Once again, we were able to demonstrate our compliance with the COP standard and obtain certification for a further three years without a mid-term review. We have also received confirmation that we only use fine gold from the secondary cycle (recycled material) for our products.

(Certification number: 0000 2097)

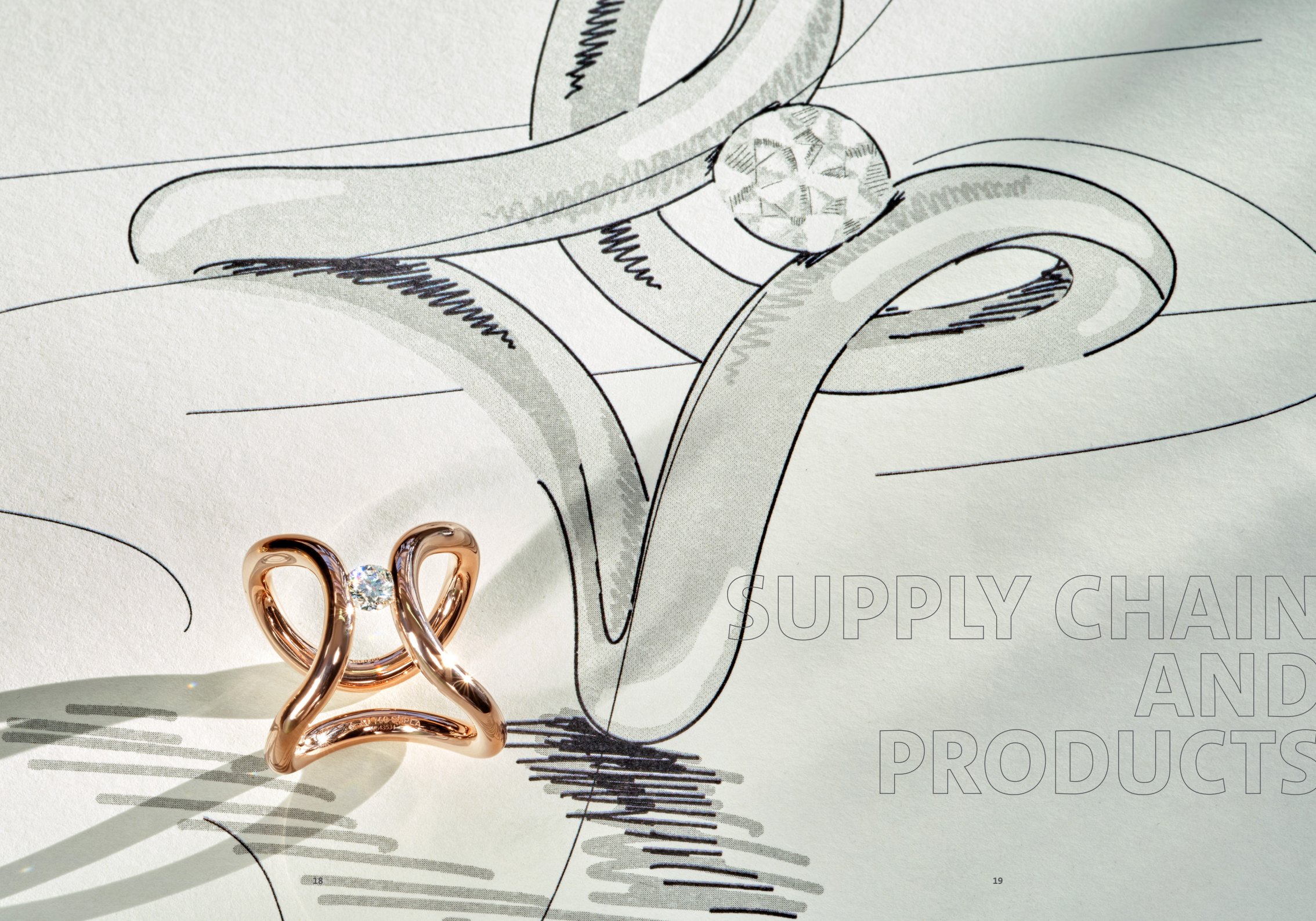
### PEOPLE

Promoting young talent is one of our most important tasks. To give potential trainees an initial insight, we took part in the »Night of Education« for the third time in 2023. As part of this regional event, our doors were open to interested parties. All apprenticeships were presented by our own trainees and trainers and exciting insights were provided. There was a great deal of interest and we were able to welcome young people from all over Germany.

Last year, 13 trainees were employed at Niessing. One of our industrial clerk trainees completed her training in 2023 with the grade »very good« and was honored by the Chamber of Industry and Commerce.

In 2023, one of our goldsmith trainees successfully took part in the »Young Cellinis 2023« competition organized by the Central Association of German Goldsmiths and Silversmiths and was awarded second place for her workpiece.





SUPPLY CHAIN  
AND  
PRODUCTS

## SUPPLIERS

There have been no changes to our precious metal and gemstone suppliers. No new business relationships have been established, nor have any existing business relationships been terminated.

As part of this year's RJC recertification, all suppliers were reassessed according to the following criteria: Ownership structure, supply chain policy including control mechanisms, origin of precious metals and gemstones, compliance with legal requirements and environmental and human rights regulations. No critical points were identified.

## QUALITY

For us, quality is multidimensional and the epitome of sustainability. Our jewelry is of outstanding quality and should be able to be worn across generations. To achieve this, we combine timeless design with fine materials and manufacturing processes that unite traditional craftsmanship and state-of-the-art technology.

Even during the development process of new products, durability and the possibility of restoration are decisive criteria. Thanks to our long-standing employee loyalty, we can still draw on decades-old manufacturing processes to ensure proper restoration. We also provide almost all our jewelry with an identification number. This means that the product history can be traced at any time.

## INITIATIVES AND TARGETS 2023

### INCREASE IN-HOUSE RECYCLING RATE

By expanding the machinery and constantly raising employee awareness, the in-house recycling rate has been increased. Waste precious metal is collected more meticulously, resulting in less mixed waste. (The cost and environmental impact of recycling mixed waste is significantly higher than for homogeneous waste.)

We do not see the improved in-house recycling rate as an achieved goal, but rather as an ongoing process in which we want to continue to improve.

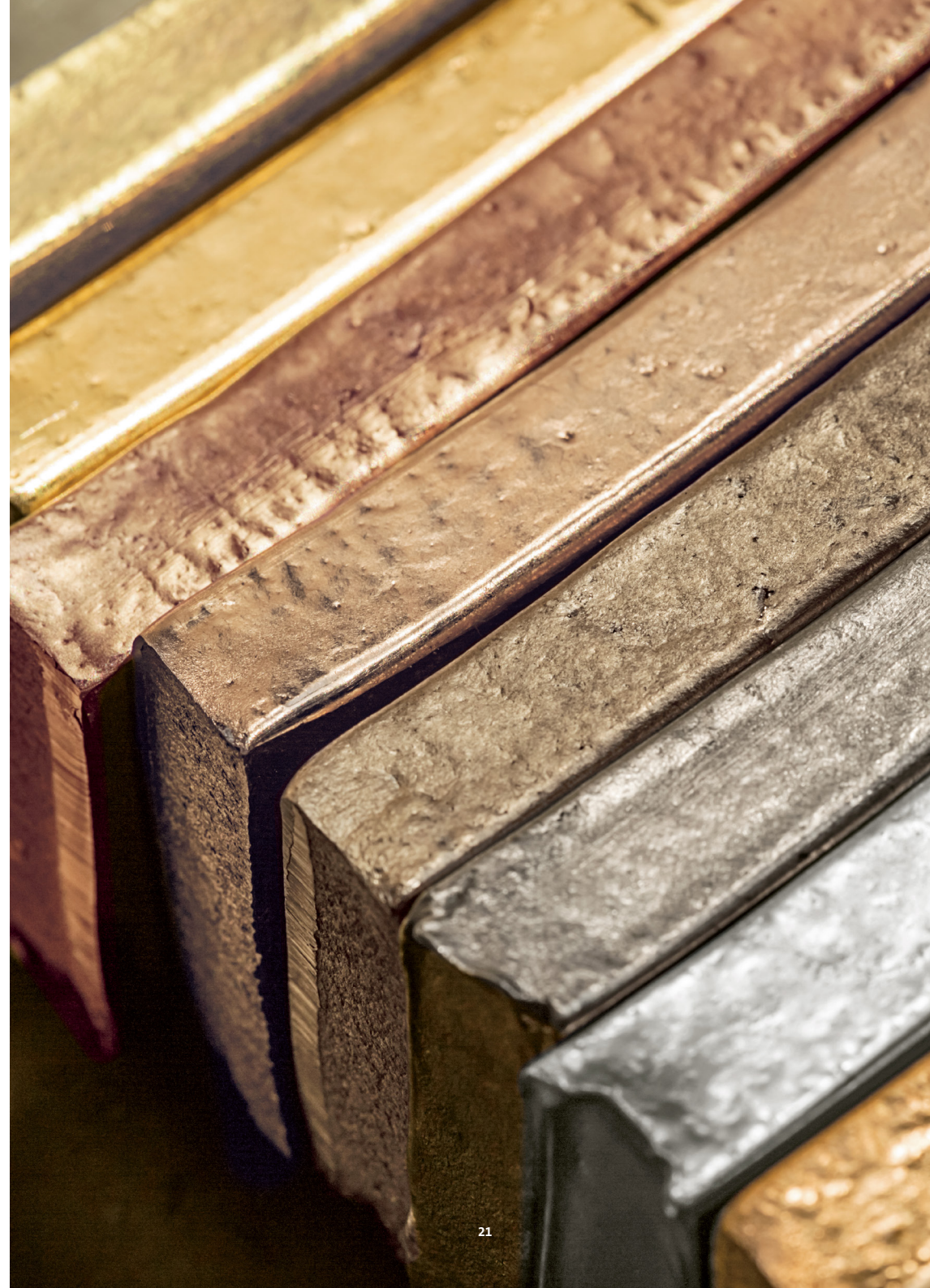
## GOALS AND INITIATIVES 2024

### REVIEW THE INTRODUCTION OF A TRACEABILITY CONCEPT FOR NIESSING JEWELRY

As part of the introduction of the new B2B portal, the integration of a traceability concept is to be examined. This involves transparent traceability of the origin of the raw materials and an overview of the production departments involved in the production processes of the respective jewelry items.

### INCREASING THE PROPORTION OF JEWELRY WITH AN ENGRAVED ID NUMBER

As of July 1st 2024, all rings are to be engraved with an ID number.





# ENVIRONMENT

## SELF-CONCEPTION

The issues of climate change and species protection are more present than ever. Our sensitive ecosystem should always be in balance.

We support positive influences on nature with suitable initiatives.

## EMISSIONS AND RESOURCES

Looking back at the last CO2 balance, we were able to achieve a total CO2 reduction of 6.5%.

One of the main causes of emissions at Niessing is energy consumption for heat generation. We were able to reduce this by 35.5% compared to the previous year through efficient heating. This corresponds to a saving of 143.79 tons of CO2.

The largest proportion of emissions, 41%, is caused by employees traveling to work. We want to reduce this figure in particular in the future by making it more attractive to use alternative means of transport to get to work. In addition to the Job Bike offer, we would like to set up a further system to encourage employees to form car pools or to cycle or walk to work.

## TARGETS AND INITIATIVES 2023

Our main goal was to reduce our emissions by 5%. We were able to achieve this goal through targeted initiatives such as the expansion of LED lighting and the successful installation of our heat pump.

## ENVIRONMENT AND SPECIES PROTECTION

We offset the unavoidable CO2 emissions generated at Niessing by supporting certified climate protection projects.

We are currently supporting a certified cooking stove project in India. Efficient cooking stoves require less wood, minimizing deforestation. In the villages of Maharashtra, a state in western India, 85% of households still cook on traditional stoves. This method consumes a lot of wood and leads to high levels of indoor smoke pollution. The aim of this project is to promote cleaner cooking practices and improve health. In total, the project will equip several thousand households with efficient cooking stoves. Reducing the need for firewood helps to minimize deforestation in the region, which has a positive impact on biodiversity.

Our additional commitment: we plant a tree in Germany for every ton of CO2 saved through the contribution via a certified climate protection project. In this way, we

promote the conversion of structurally poor forest stands and monocultures into more resilient mixed forests that are better able to adapt to changing climate conditions.

## NIESSING GARDEN

For us, nature and species conservation starts on site. To this end, we have created a 1800 square meter flower meadow on the company premises – this provides a natural habitat for microorganisms and insects. We have also set up fruit trees, bird nesting boxes and several bird feeding stations so that a variety of animal and plant species can find a home on our company premises.

## COMMITMENT TO NATURE

Vreden, near the Dutch border, has been home to Niessing Manufaktur since 1873. And Vreden is also home to the northernmost free-living flamingo colony in Europe in the »Zwillbrocker Venn« nature reserve. Since the 1980s, flamingos have been coming to the Zwillbrocker Venn during the breeding season and raise their young here. The young are ringed for identification purposes so that their behavior can be tracked over a longer period of time. Niessing supports the Westmünsterland Nature and Landscape Foundation financially, thereby securing the habitat of this

beautiful bird species and the continued existence of this natural wonder.

## GOALS 2024

- Reduce CO2 emissions by a further 5%

## INITIATIVES 2024

- Guidance system to reduce emissions when employees travel to work
- Heat generation through heat pump

# PEOPLE

## EMPLOYEES AT NIESSING

Niessing's people are our most important asset. Entrepreneurial success is only possible through them. We offer our employees safe, attractive and motivating working conditions. To minimize hazardous situations, workplaces are evaluated for safety and ergonomics in regular inspections and are continuously improved. The aim is to strengthen and promote employee motivation and performance through comprehensive health protection. To ensure that they fully identify with the company and its principles, we focus on team orientation, personal responsibility and freedom to make decisions. We expect our colleagues to be willing to change to further develop the company and adapt it to market requirements. We work together to achieve our corporate goals through the promotion of young talents and employees, open communication and a family-like corporate culture. Respectful and considerate interaction is part of our corporate culture and is exemplified by our managers. We have a fair and responsible recruitment policy. Everyone at Niessing has the same opportunities; we do not discriminate.

## GOALS AND INITIATIVES 2023

90% of the goal of completing the conversion to a transparent manufactory, with the associated optimization of all workplaces, were achieved. The initiatives »Training for the

surface finishing team« and »Anniversary event for the families of all employees« were implemented and 90% of the goals of the »Ergonomic workstations for all employees« initiative were achieved. Only two departments do not yet have height-adjustable desks.

## EMPLOYEES IN NUMBERS

The quantitative analysis of the team composition provides an initial insight into diversity. The quality of the team, the team culture, the shared values and the focus on common goals are crucial. Each of our 178 employees has their own personality, individual strengths and weaknesses. And each of them contributes to the company every day. Niessing sees itself as a family, with ambitious goals and mutual support.

### EMPLOYEES – DEMOGRAPHIC DISTRIBUTION

#### EMPLOYEES

under 30	43 people
30-50	58 people
over 50	77 people

#### EMPLOYEES

male	53 persons
female	125 persons
diverse	0 persons

38% of our managers are female.

## EMPLOYMENT RELATIONSHIPS

The form of employment influences the well-being of employees. In times when fixed-term contracts are now the status quo, we attach great importance to permanent employment relationships: Of our 178 employees in 2023, a total of 21 were on fixed-term contracts (including 13 training contracts and 2 internship contracts). Whenever possible, we convert a fixed-term employment relationship into a permanent one.

## SALARIES

Working hours are of course remunerated. Standard salaries exceed the statutory minimum wage: in 2023, our lowest salaries were 12 % above the minimum wage level. All salaries at Niessing are based on equal pay for equal work. We value gender-independent pay for comparable positions.

## WORKING HOURS

The standard working time is 40 hours per week. Working hours are documented via a time recording system, except for employees with trust-based working time agreements. Overtime is contractually limited by the company and is generally reduced through flexitime days. Compared to the previous year, overtime decreased slightly in 2023.

## WORK-LIFE-BALANCE

The constant balancing act between work and private life is a permanent challenge in today's world. No wonder, after all, we spend around a third of the day at work. Everyone has individual needs. That's why we offer our colleagues flexible working hours as part of a flexitime scheme and the option of mobile working. We also offer part-time working arrangements; in 2023, this proportion was 37%.

## PENSION SCHEME

Every employee can pay into a direct insurance scheme via deferred compensation. Since the beginning of 2018, the company has also provided a 15% subsidy on the monthly contribution chosen by the employee.

## BICYCLE LEASING

Employees who enjoy cycling and are employed by us on a permanent basis can lease a bicycle through the company.

## ADVANCED TRAINING – YOU NEVER STOP LEARNING

Lifelong learning is not a burden, but an asset. We want to support our employees in developing themselves and discovering and developing their own potential. For some, this begins with their professional training with us and does not end there. Personnel development is essential for us as a company as well as for our employees. We therefore review this annually: Which employee training courses are required by law or necessary due to the norms and standards we have implemented or because of our internal requirements? These are defined as mandatory training courses and systematically implemented.

We also specifically promote the development of our employees through seminars and further training courses, which are tailored to individual needs.

## TRAINING – OUR TRAINING OFFENSIVE

We are countering the shortage of skilled workers by actively developing and training our own junior staff. Niessing has been a training company for over 45 years.

We now offer training in five different professions:

- Industrial clerk
- Goldsmith
- Gem setter (since 2022)
- IT specialist specializing in system integration
- Cutting machine operators

On August 1, 2023, we were able to offer further five young people an apprenticeship. We are very pleased that we can continue to grow. In principle, we at least train for our own staff requirements.

## OCCUPATIONAL SAFETY / EMPLOYEE HEALTH

### BETWEEN DUTY AND FREE PROGRAM

Occupational safety and the health of our employees are two important pillars of our company. But we don't just want to comply with regulations, we want to integrate safety into our everyday life. For us, this means occupational safety in detail:

### ASA

These three letters stand for the Occupational Safety Committee (Arbeitssicherheitsausschuss). It is made up of internal specialists and representatives, the company doctor and – in our case – an external occupational safety specialist. There are usually four ASA meetings per year. In the meetings we for example discuss what has changed by law, what has come to light since the last meeting and how we can improve.

## INSPECTIONS & RISK ASSESSMENTS

All workplaces are regularly checked as part of so-called inspections. Whether a workplace requires optimization can best be assessed directly during normal operations. In addition, there is a risk assessment for each workplace, which is regularly reviewed and updated. This serves to identify all relevant potential hazards to which employees are exposed when carrying out their activities. Appropriate protective and optimization measures are then derived from this.

## SOCIAL AND ETHICAL RESPONSIBILITY

We want to be a good employer for our employees. They should enjoy going to work with a light heart and feel comfortable and in good hands. This is part of our responsibility. This is set out in binding form in our »Company regulations and code of conduct« brochure.

## PARTNERS AT EYE LEVEL

We firmly believe that good employment conditions and respectful interaction with one another are the basis for entrepreneurial success. That is why we see our employees as partners whom we treat as equals. This naturally requires an open, supportive and respectful dialog – an attitude that is firmly anchored in Niessing's corporate culture and management principles. We want to prevent unfair or dishonest practices as well

as discrimination or unequal treatment at all costs, for example through the following rules of conduct:

- We do not engage in corruption, extortion, embezzlement or bribery – in any form whatsoever – and do not tolerate it in others either.
- We neither accept nor offer unfair financial or other incentives or gifts.
- Our dealings with one another are based on respect and tolerance, regardless of skin color, ethnic origin, gender, religion or ideology, disabilities, age, pregnancy, family circumstances or sexual identity.
- Our dealings with one another are free from verbal, physical, psychological and sexual harassment or violence.

If a violation of these rules is identified, employees are requested to report this. We ensure that there is no disadvantage or discrimination based on reports or complaints. If anyone is unsure about the correct behavior, they can contact their line manager, the HR department, the works council or the compliance officer – confidentially, of course, and anonymously if they wish.

## GOALS 2024

- Digitalization of the HR department
- Optimization of the workplaces
- Improvement of training for cutting machine operators



## INITIATIVES 2024

- Digital personnel file
- Optimization of the coil department with LED lighting and height-adjustable tables.
- Expansion of the »CNC training department« with a milling machine.





# COMPLIANCE

## COMPLIANCE

Our commitment to sustainability affects all areas of our manufactory, from the procurement of raw materials to the production and distribution of our jewelry.

## COMPLIANCE CULTURE AND GUIDELINES

In 2023, we re-trained and sensitized all employees with regard to our policies and guidelines regarding sustainability and compliance culture to ensure they understand and adhere to the highest ethical standards. All applicable policies and guidelines were reviewed and updated where necessary.

## SUPPLY CHAIN MANAGEMENT

We are strongly committed to ensuring sustainable and ethical supply chains. To ensure that all precious metals and gemstones are sourced in accordance with social and environmental standards, we maintain close and long-term relationships with our suppliers. All our suppliers of precious metals are RJC-certified, as are our most important diamond suppliers. All suppliers have signed the COP and therefore adhere to the defined requirements. This helps to minimize risks in connection with human rights violations, environmental impacts and other potential negative effects. No risks were identified during the regular review of our suppliers of precious metals and gemstones.

## MONITORING AND AUDITS

During the reporting period, an audit lasting several days was carried out to achieve recertification. This audit covered all areas of the value chain. There were no major findings, so we are proud to announce that we have been successfully recertified by the RJC for a further three years. The corresponding certificate can be found on our website.

## TRANSPARENT COMMUNICATION

Transparency is a fundamental principle of our company. Our customers and stakeholders can be assured that we are always open about our business practices, progress and challenges. This transparent communication builds trust and strengthens our relationships with all stakeholders.

Niessing reaffirms its commitment to compliance and legal certainty and will continue to strive to meet the highest standards. Our mission is to run a sustainable and ethical business that not only produces unique jewelry, but also makes a positive contribution to people and the environment.



# FINAL WORD

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After an exceptional and very intense anniversary year, it is important for the entire Niessing team to carry the energy and positive feedback into 2024. With new projects such as the men's jewelry collection, the Setario jewelry collection, a new Niessing store in Tokyo and, for example, a Spannring exhibition, we are preparing for an exciting new year. In some departments, there will also be a generational change, which will open new perspectives for our motivated new generation. We are delighted that you will continue to accompany Niessing on its journey into the future.

Sandro Erl

Vreden, February 2024



