



# SUSTAINABILITY REPORT 2023





## GRI 1: Foundation 2021

iC Consult Group GmbH has reported in accordance with the GRI Standards for the period 01.01.2023 – 31.12.2023.

We have taken into account all requirements and guidelines from GRI 1: Foundation in the preparation of this ESG report, especially GRI's reporting principles for defining report content and quality:

- Accuracy
- Balance
- Clarity
- Comparability
- Completeness
- Sustainability context
- Timeliness
- Verifiability

# Introduction

Dear Readers,

2023 was a very exciting year for sustainability at iC Consult. We released our first sustainability report based on the GRI standard, launched our CSR website, and increased our ESG score by 155%.

When talking about sustainability at iC Consult, we always talk about our people. We have long had a strong emphasis on talent development and employee enablement, efforts which we have continued to expand upon in 2023. One key action was to increase our sustainability communication through regular blogposts, CSR trainings for all new employees as well as the complete overhaul of our internal CSR sites, which now contain a wealth amount of information that help to bring sustainability closer to our people and our customers.



At the same time, we took a big step towards strengthening our governance by updating our Code of Conduct, Supplier Code of Conduct, Human Rights Policy and more. These documents are the foundation of good and responsible business. We have also increased our efforts to bring sustainability to our supply chain by conducting a CSR risk analysis and identifying our most important CSR-suppliers, with whom we will be engaging more closely in the future on the topic of sustainability.

As an IT services company we have, by nature of our business, a fairly limited CO<sub>2</sub> footprint. However, we believe that decarbonization is a material topic for any company, which is why we will deliver our part as well. We thus conducted our first full GHG emissions analysis (Scope 1, 2 & 3) for 2023, with the results being shared later in this report. The findings help us to better understand our biggest decarbonization levers and will be of great value in our efforts to update our CSR strategy in 2024. We are continuously improving our sustainability performance which will enable us to remain a strong partner for our customers, suppliers, employees, and all other stakeholders.

Sincerely,



Volker Witzel

CEO, iC Consult Group

## Table of Contents

GRI 1: Foundation 2021 .....	2
Introduction .....	3
GRI 2: General Disclosures .....	6
GRI 3: Material Topics .....	20
GRI 200: Economic disclosures .....	28
GRI 300: Environmental Disclosures .....	31
GRI 400: Social Disclosures .....	37
GRI Content Index .....	50

A dramatic landscape of snow-capped mountain peaks under a twilight sky with a crescent moon. The sky transitions from a deep blue at the top to a soft pink and orange near the horizon. The mountains are rugged and jagged, with patches of snow and ice. A crescent moon is visible in the upper right corner of the sky.

**GRI 2**

# **General Disclosures**

## GRI 2: General Disclosures

### GRI 2-1 Organizational details

iC Consult in 2024  
#IAMExcellence in Figures

**€144M** —————

Gross Revenue 2023

**300+** —————

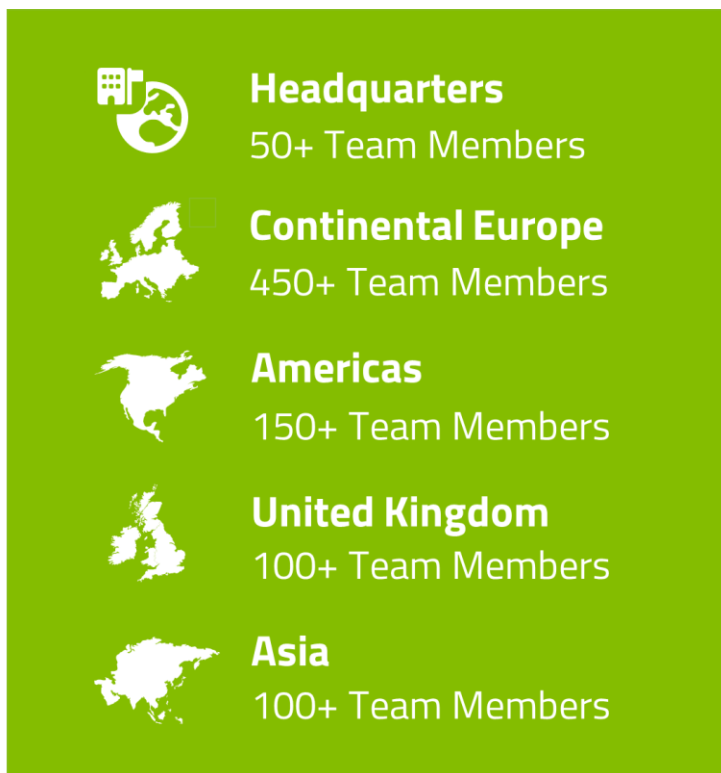
Active Customers

**850+** —————

Team Members

**30+** —————

Partners



iC Consult is the world’s leading consultancy, system integrator and managed services provider for Identity and Access Management (IAM). As of December 31<sup>st</sup>, 2023, iC Consult employed more than 850 employees globally, collectively generating a group turnover in excess of 144 million Euros in 2023.

We are committed to excellence and innovation, and with the best-in-class technology in the IAM space, we provide our customers with next-level cybersecurity solutions.

Our IAM services range from consulting, implementation, integration, support and operations to IAM Managed Services ensuring that we can support our customers throughout their entire IAM journey.

iC Consult is headquartered in Oberhaching, in the south of Germany with offices in Austria, Belgium, Bulgaria, Canada, China, France, India, Spain, Switzerland, the UK and the US. The world’s largest brands trust our expertise to secure and manage their most valuable assets: their identities.

Our capable and motivated employees make great use of the “common sense principle” which guides our behavior, acts in an entrepreneurial manner and is the core of our company.



Our corporate values define our vision, guide our decisions, and shape our collaborative culture:

- **Pragmatism:** Guided by common sense, we prioritize swift, solution-driven decisions.
- **Excellence:** Our promise? Unparalleled, state-of-the-art solutions or how we like to call it: #IAMExcellence.
- **Efficiency:** Innovation drives our continuous pursuit of service improvement to drive efficient outcomes for our customers.
- **Freedom:** At iC Consult, we embrace autonomy, allowing each individual to shape their work life and fully leverage their unique strengths.
- **Collaboration:** Unity is our strength, be it within our teams or with our customers and partners.

## **GRI 2-2 Entities included in the organization's sustainability reporting**

This report includes the iC Consult entities in Austria, Bulgaria, Canada, China, France, Germany, India, Spain, Switzerland, the UK and the US. This report excludes our operations in Belgium, as these are in the process of being set-up and as such are not yet available for reporting.

## **GRI 2-3 Reporting period, frequency and contact point**

The reporting period for this sustainability report is January 1<sup>st</sup>, 2023, to December 31<sup>st</sup>, 2023. iC Consult's CSR Manager is the main point of contact for this report or any sustainability-related questions that may arise.

## **GRI 2-4 Restatements of information**

There are no restatements to the 2022 GRI Report, which we published in November of 2023. The CO<sub>2</sub> data contained in this report differs substantially from that published in the 2022 GRI Report. This is the result of the first comprehensive GHG emissions analysis, which we conducted for the reporting year 2023 and is presented in this report.

## **GRI 2-5 External assurance**

This report has not been externally assured. We aim to have future reports assured.

## **GRI 2-6 Activities, value chain and other business relationships**

iC Consult is a professional services firm specializing in Identity and Access Management (IAM). We help companies from various industries to develop a state-of-the-art IAM strategy and support its subsequent implementation and maintenance. iC Consult has several subsidiaries which cover the entire IAM supply chain and complement each other.

Our value chain consists of an upstream value chain (supply chain), our own business activities, and a downstream value chain, which is the impact of our services. As a professional services company we do not produce any physical products. Therefore, our supply chain primarily contains software, office materials, electronic hardware, as well as the use of utilities i.e., electricity, water, and heating at our offices. Potential negative environmental and social impacts in our supply chain may include human rights violations during the extraction of materials used to produce the goods we use, as well as the use of non-renewable energy sources. To mitigate these risks, iC Consult has implemented a supplier due diligence process, which includes a CSR questionnaire and Supplier Code of Conduct, which all suppliers are required to comply with (See GRI: 2-23 Policy Commitments). Further measures taken related to the sustainability of our supply chain, especially related to office materials and energy, are described in GRI 3: Material Topics.

The environmental impact of our own business activities primarily pertains to our purchased goods and services and the business travel of our employees. The negative impacts on people and the environment in this context arise from greenhouse gas emissions due to the use of fossil fuels. Measures taken to reduce the negative impact on people and environment are described in GRI 3: Material Topics. Our downstream value chain consists of the impact of our IAM solutions. Our digital solutions allow e.g. remote collaboration via video conferencing and help to reduce paper consumption. These support our customers in their digitalization efforts and can thus have positive effects on their carbon footprint.

## GRI 2-7 Employees

With over 850 highly skilled employees from more than 51 nationalities, at the end of 2023, we take pride in the diversity of iC Consult.

Employee contract by gender

Type	Female	Male	Total
Full-time	160	667	827
Part-time	19	35	54
Permanent	175	673	848
Temporary	4	29	33
<b>Total</b>	<b>179</b>	<b>702</b>	<b>881</b>

While the majority of our employees work full-time, we have colleagues making good use of the flexibility we offer, by working part-time, which can help with e.g., improving work-life balance.



Employee by gender per country

Country	Female	Male	Total
Austria	6	20	26
Bulgaria	3	28	31
Canada	1	8	9
China	4	24	28
France	2	9	11
Germany	94	319	413
India	23	65	88
Spain	5	31	36
Switzerland	1	32	33
U.K.	14	66	80
U.S.	26	100	126
<b>Total</b>	<b>179</b>	<b>702</b>	<b>881</b>

As iC Consult Group was founded and is headquartered in Germany, it comes as no surprise that our operations here are by far our largest. However, over the past few years we have seen strong growth across Europe, North America, and Asia both organically and through acquisitions.

**GRI 2-8 Workers who are not employees**

We make use of subcontractors and freelance experts for a variety of reasons. Most of these freelancers are with iC Consult for a short period of time, which is why we have decided to translate the number of hours worked to FTE. In 2023 the equivalent of 32,5 FTE freelancers worked for iC Consult.

**GRI 2-9 Governance structure and composition**

The iC Consult Process Manual contains the normative processes of the operational business, the management, and the support processes. These processes are based on the iC Consult Code of Conduct as well as on the DIN EN ISO 9001 and DIN EN ISO 27001 standards. The processes

described in the process manual have to be adopted by all iC Consult projects and its subsidiaries. The goal is for iC Consult to fulfill the requirements and expectations of all stakeholders and achieve optimal results.

The Management Board Structure of iC Consult Group consists of five boards: The Advisory Board, the Business Strategy Board, the Business Development Board, the Business Execution Board as well as the Commercial Review Board.

### **Advisory Board**

The highest Governance body of iC Consult is the Advisory Board, the members are:

- Dr. Jürgen Biermann, Founder iC Consult Group
- Volker Witzel, CEO iC Consult Group
- Dr. Karsten Klinger, CFO iC Consult Group
- Oliver Köthe, Carlyle
- Thorsten Dippel, Carlyle
- Dr. Stephan Reiter, independent

The Advisory Board was inaugurated when The Carlyle Group became iC Consult's largest shareholder and is responsible for the approval of i.e., the company strategy, missions and vision, group wide OKRs as well as our M&A activities.

### **Business Strategy Board**

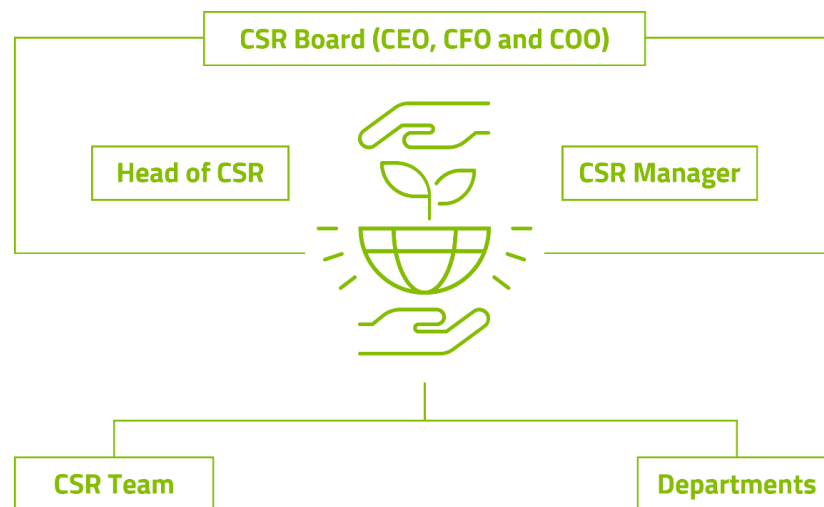
The Business Strategy Board is the highest executive board at iC Consult and reports to the Advisory Board. The Business Strategy Board consists of the CEO of iC Consult Group as well as the C-Level executives of iC Consult Group i.e., CFO, COO, CTO and the CEOs of our US and UK operations.

The Business Strategy Board leads i.a. our global strategy, budget planning and functions at the bridge between the Advisory Board and iC Consult.

### **Corporate Social Responsibility Board**

The highest governance body for sustainability at iC Consult is the CSR Board. In 2023, Volker Witzel, the Group CEO, joined the CSR Board, which also includes the Group CFO and COO, and the CEO D-A-CH. While our sustainability activities have primarily focused on the D-A-CH region, we are significantly broadening our approach. As a first step, we expanded our scope to include the rest of our European operations and the US during the 2022 reporting period. In 2023, we further expanded to include Canada, India, and China. Our sustainability activities now encompass all our global operations, except for Belgium, as the organization there is still in the process of being set up.

### CSR Governance Structure at iC Consult



#### **GRI 2-10 Nomination and selection of the highest governance body**

As a privately held company we consider information concerning the nomination and selection of the highest governance body to be confidential. We are thus unable to share any related information as part of this report.

#### **GRI 2-11 Chair of the highest governance body**

During the reporting period of 2023, Dr. Jürgen Biermann, the founder of iC Consult, was the Chairman of the Advisory Board.

#### **GRI 2-12 Role of the highest governance body in overseeing the management of impacts**

The CSR Board is responsible for leading iC Consult’s sustainability efforts. The board developed the CSR strategy together with the CSR team, approves CSR initiatives and tracks our progress.

The board is ideally positioned to understand both the external context of iC Consult, as well as the internal developments. As such the CSR board gives sustainability impulses into the organization in the form of ideas or projects that have the potential to increase our sustainability performance.

#### **GRI 2-13 Delegation of responsibility for managing impacts**

The CSR Board appointed a Head of CSR in 2020, who is part of iC Consult’s senior management team. The Head of CSR leads the CSR-team which is responsible for delivering the sustainability agenda of iC Consult and carries sustainability topics into the wider organization.



During this reporting period the first dedicated CSR Manager was hired to lead the day-to-day CSR activities of iC Consult. The CSR Manager is responsible for i.a. strategy, project delivery, communication and stakeholder engagement, compliance and reporting.

The Head of CSR and the CSR manager report the progress on sustainability related activities into the CSR board on a quarterly basis.

If a sustainability topic requires the immediate attention of the CSR board, the information is shared ad hoc, without the need to call a CSR Board meeting.

#### **GRI 2-14 Role of the highest governance body in sustainability reporting**

The CSR Board is responsible for leading the sustainability efforts of iC Consult at the highest management level and actively involved in the creation of the sustainability report. The CSR board was involved in creating the materiality assessment for iC Consult for this sustainability report. The board members gave both input for the report and were ultimately responsible for reviewing and approving it. The board is also responsible for the approval of the CSR budget.

#### **GRI 2-15 Conflicts of interest**

There have been no reported conflicts of interest for any board member of iC Consult. The importance of avoiding conflicts of interest is also explicitly stated in iC Consult's Code of Conduct which prohibits any conflicts of interest for all employees, including senior management.

#### **GRI 2-16 Communication of critical concerns**

At iC Consult we are proud of our flat hierarchy, which enables all employees to directly contact any board member via call, chat, e-mail, or by seeking a face-to-face conversation to inform them about any critical concerns.

Beyond the possibility to contact a board member directly, employees can reach out to their direct manager, who will bring the concern to the board's attention.

Employees may also reach out to members of our Ambassador team, or the Talent Management team, who act as confidential points of contact for any concerns. Finally, it is possible for our employees to raise concern anonymously via a confidential whistleblowing tool.

We are in the process of updating our grievance mechanism and will share the results in our next sustainability report.

#### **GRI 2-17 Collective knowledge of the highest governance body**

As iC Consult's senior management is heavily involved in the sustainability activities of the company it was crucial to provide them with a good understanding of CSR. As such the members

of the CSR Board received CSR training as part of the CSR strategy development process. This training, combined with their previous knowledge of sustainability related topics, helped the CSR board members to build a good understanding of the subject matter.

During day-to-day business the CSR board is in regular contact with the Head of CSR and CSR Manager, with deep dives into CSR subjects and projects during the CSR board, which takes place 1x per quarter (4x per year).

**GRI 2-18 Evaluation of the performance of the highest governance body**

As a privately held company we consider information concerning the evaluation of the performance of the highest governance body to be confidential. We are thus unable to share any related information as part of this report.

**GRI,2-19, 2-20 & 2-21 Remuneration policies & Process to determine remuneration**

As a privately held company we consider information concerning our remuneration policies, the well as the process to determine remuneration, as well as the annual total compensation ratio confidential. We are thus unable to share any related information as part of this report.

**GRI 2-22 Statement on sustainable development strategy**

See introduction by the CEO.

**GRI 2-23 & 2-24 Policy commitments & Embedding Policy commitments**

Policy commitments for responsible business conduct are not only a reflection of ethical values but also a strategic business decision for us at iC Consult. We believe they can positively impact our reputation, financial performance, risk management, and relationships with stakeholders, ultimately contributing to our long-term success.

At iC Consult we conduct business ethically, honestly, and in full compliance with applicable laws and regulations wherever we operate. This is also outlined in our policies.

The compliance managers create policies based on the needs of the organization. The policies are then reviewed in the compliance committee before being presented to the respective C-Level executives and boards. All policies related to responsible business were approved by the CSR board and apply to all employees of iC Consult.

Communication with employees, business partners and other relevant parties happens through our CSR website, the intranet, via mail, is part of the onboarding process as well as ongoing training.

During the reporting period ending December 31<sup>st</sup>, 2023, our main policy commitments for ethical business conduct were our Code of Conduct, Supplier Code of Conduct, Environmental Policy as well as the UK Modern Slavery Act Statement.

### **Code of Conduct**

In 2023 we updated our Code of Conduct, which acts as the foundation for how we at iC Consult conduct business. It applies to all iC Consult employees as well as all contractors that conduct business for us. The Code of Conduct provides us with an orientation framework for our daily behavior, both within iC Consult as well as towards our customers, business partners and suppliers. We are authentic and our actions are in the interest of our customers. We communicate actively and openly. Our employees are involved in our decision-making processes as well as in goal setting and we strive to create equal opportunities across the entire business.

The Code of Conduct addresses topics such as quality, anti-corruption and anti-bribery, working conditions, diversity, equity and inclusion, occupational health and safety or the environment.

### **Supplier Code of Conduct**

2023 also saw an update to our Supplier Code of Conduct, which is closely linked to our Code of Conduct. While the Code of Conduct pertains to our employees and the way we conduct business, the Supplier Code of Conduct shares our values with our suppliers. We believe that doing ethical business is the responsibility of every business, including our suppliers. As such the Supplier Code of Conduct covers various aspects also referenced in our Code of Conduct.

All iC Consult suppliers are required to provide safe working conditions, treat workers with dignity and respect, act fairly and ethically, and be environmentally responsible. We require our suppliers to operate in accordance with the principles and requirements, as applicable, laid out in our Supplier Code of Conduct and in full compliance with all Applicable Laws and Regulations.

### **Human Rights Policy**

We created our first dedicated Human Rights Policy in 2023. It demonstrates our commitment to conducting business in a manner that respects and promotes human rights globally. We recognize our responsibility to avoid infringing on the rights of others and to address adverse human rights impacts in which we are involved. The policy is guided by international human rights principles encompassed in the Universal Declaration of Human Rights, the International Labour Organization's Declaration on Fundamental Principles and Rights at Work, the United Nations Guiding Principles on Business and Human Rights, and other relevant international and national legal frameworks.

The policies include information on aspects such as our zero-tolerance stance towards forced and child labor, modern slavery but also harassment in any way shape or form.



## **Environmental Policy**

2023 also saw the creation of our first Environmental Policy. Some of the aspects covered in the Environmental Policy had been covered in previous iterations of our Code of Conduct or documented on our internal CSR site, however we wanted to address environmental concerns with a dedicated policy.

The policy includes information on aspects such as our commitment to the reduction of our GHG emissions, work towards waste reduction and takes a broad look at our overall areas of impact.

### **GRI 2-25 Processes to remediate negative impacts**

iC Consult aims to be a good corporate citizen. This includes our aspiration to prevent our business activities from having a negative impact on society and the environment, and to avoid or mitigate any negative impact that may arise as a result of our actions.

In 2023 we conducted a CSR risk analysis in which we had a detailed look at CSR related risks that may affect iC Consult. We were able to identify several CSR related risks, all of which we adequately address, thus mitigating any potential negative impact on iC Consult.

The 2023 CSR risk analysis is part of our risk management approach, which we conduct at least once per year. We will continue to monitor the impact we have and will implement mechanisms in accordance with the identified needs.

### **GRI 2-26 Mechanisms for seeking advice and raising concerns**

The iC Consult Code of Conduct explains how employees and anyone acting on behalf of the company must act, in order to live up to our business principles. The Code of Conduct covers anti-bribery and corruption, fair competition, human rights, and other important areas.

As stated in our Code of Conduct we ask our employees to use common sense, ask questions and speak up. They are encouraged to immediately report any violation or potential violations of iC Consult's Code of Conduct, other iC Consult policies, legal or regulatory requirements.

iC Consult employees can ask their managers for advice on implementing the organization's policies and practices at any given time. They can also report any potential breaches of the Code of Conduct confidentially through several channels, including anonymously through a whistleblowing tool, operated by an independent provider, or by reaching out to our internal employee representatives, the Ambassadors. At the same time the Talent Management team also acts as a point of contact for colleagues in need of support. We maintain a stringent non retaliation policy to protect any person making an allegation in good faith.

We are in the process of updating our grievance mechanism and will share the results in our next sustainability report.

**GRI 2-27 Compliance with laws and regulations**

As outlined in our Code of Conduct we act in accordance with applicable national and international laws and regulations wherever we operate. There have been no recorded instances of non-compliance with laws and regulations during the reporting period.

**GRI 2-28 Membership associations**

iC Consult is a silver sponsor of “Women in Identity”, a volunteer-run, international not-for-profit membership organization that promotes diversity and inclusion across the identity industry. We are also in the process of evaluating a membership to the UN Global Compact as well as the German “Charta der Vielfalt” diversity charta.

**GRI 2-29 Approach to stakeholder engagement**

At the heart of iC Consult’s approach to stakeholder engagement lies our ambition to actively involve and communicate with individuals and groups who have an interest or are affected by our business activities. This engagement is based on the recognition that our stakeholders, including customers, employees, investors, communities, and regulatory bodies, play crucial roles in our business ecosystem.

**Overview of iC Consult key stakeholders**



We have identified various stakeholder groups that are relevant to our business:

- **Shareholders**

Our shareholders are both the founder of the company, Dr. Jürgen Biermann, the Chairman of our Advisory Board, as well as our main investor, The Carlyle Group.

- **Financial Institutions**

We frequently engage with e.g., banks and other financial institutions who use ESG analysis to evaluate our sustainability performance and thus create an incentive for us to continuously improve.

- **Politics**

National and EU regulation on sustainability has continuously increased over the past years, with e.g. the release of the German Supply Chain Act (LkSG) or the EU Corporate Sustainability Reporting Directive (EU CSRD), which we will be subject to from 2026. We welcome these developments that will help to create an equal playing field for sustainable development, by setting clear boundaries and requirements for sustainable business.

- **Employees**

Our employees demand sustainability action from iC Consult and its management. This desire was highlighted during our 2021 employee questionnaire on sustainability. Next to their potential private interest in the topic, certain areas of the business are in frequent contact with sustainability topics and thus have an especially high interest in our sustainability activities. At the same time sustainability is not only important for our current employees, but also critical in the war for talent and key to attracting a talented, diverse workforce.

- **Customers**

We work with many of the largest companies in the world, which just like us, are themselves subject to new regulation, e.g., the German Supply Chain Act (LkSG) or the EU Corporate Sustainability Reporting Directive (CSRD). As part of our customers' supply chains, it is crucial that we understand their needs and work towards becoming more sustainable, supporting them with their sustainable transformation.

- **Suppliers**

New regulation requires companies to take more responsibility for their supply chains. As such we have increased our efforts to bring sustainability into our supply chain, by creating a new Supplier Code of Conduct and conducting an analysis of our supply chain, in an effort to identify potential negative impacts and define remediation mechanisms.



- **Science**

We maintain partnerships with various universities in an effort to stay on the forefront of Identity and Access Management. Our partnerships also function as a source of talent for the company, with students joining iC Consult in various forms, such as internships or full-time positions.

Beyond the above, explicitly mentioned stakeholders, we maintain relationships with all organizations and groups that approach us with feedback and whom we affect with our economic, environmental, or social activities.

Key elements of our stakeholder engagement approach include:

- **Identification of Stakeholders:**

As part of our materiality assessment, we systematically identify and analyze stakeholders relevant to our operations. This involves understanding their interests, concerns, and the impact our business has on them and vice versa.

- **Open Communication:**

We prioritize open and transparent communication with stakeholders. This involves sharing information about our business practices, performance, and impact, as well as actively seeking input and feedback. This happens e.g., through our CSR website, sustainability report, the intranet or during events, which allow us to communicate our progress on sustainability.

- **Two-Way Communication:**

We foster two-way communication, valuing not only sharing information with stakeholders but also actively listening to their ideas, perspectives, concerns, and suggestions. This exchange broadens our horizon, helps to build trust and ensures that their voices are heard.

- **Responsiveness:**

We are responsive to stakeholder concerns and feedback. This involves taking appropriate actions based on the input received and communicating these actions back to the stakeholders.

By adopting this approach to stakeholder engagement, we aim to build strong and mutually beneficial relationships, enhance our social license to operate, and contribute to sustainable and responsible business practices.

## **GRI 2-30 Collective bargaining agreements**

We offer our employees attractive working conditions and guarantee appropriate remuneration. Our work is based on mutual respect and honesty. We comply with the applicable country-specific

---

legal regulations regarding working conditions and working hours. In accordance with individual agreements, employees are given the opportunity to reduce overtime in the form of free time. Employees are also entitled to parental leave in compliance with local laws and regulations.

The freedom of association and collective bargaining of our employees is always guaranteed. We comply with applicable laws regarding the freedom of association and prohibit any restriction or suppression of employee representation activities.



**GRI 3**

**Material Topics**

## GRI 3: Material Topics

### GRI 3-1 Process to determine material topics

As a globally operating B2B services company, we primarily serve large and medium-sized enterprises. Our IAM (Identity and Access Management) solutions are used across various sectors, ranging from automotive, pharmaceuticals and logistics to banking and insurance. As such the environmental and socio-economic impact of our operations largely depend on our client's industries.

Many of our customers are subject to CSR regulation and reporting requirements, which in turn requires us, as part of our customers' supply chain, to advance our own sustainability activities. These include both internal measures, as well as those along our supply chain.

A thorough materiality analysis is the basis for good sustainability management, as such, in late 2020, we conducted our initial materiality analysis involving various stakeholders, to identify priorities for the development of our sustainability strategy. This strategy was developed together with the CSR Board. The rollout of the strategy has been in effect since 2021, with all employees being informed about its core components.

#### The 2020 materiality analysis took into consideration the following aspects:

- Global sustainability challenges (UN Sustainable Development Goals)
- The areas of action defined by ISO 26000 (Guidance on social responsibility)
- Topics covered in BaFin's guidelines on handling sustainability risks
- Information on the EU Taxonomy
- The identity and values of iC Consult
- Relevant topics from iC Consult's corporate strategy
- Results from an internal sustainability workshop with the CSR Board
- Results from internal CSR training sessions involving various departments (HR, Marketing, Operations, Backoffice, Finance, IT, Ambassadors, Multipliers)

We reviewed the material topics identified during the 2020 materiality assessment, which are still relevant today.

We will be updating our CSR strategy in 2024. This process will include a double-materiality analysis, in an effort to prepare us for the upcoming EU CSRD requirement, which we will have to adhere to by 2026.

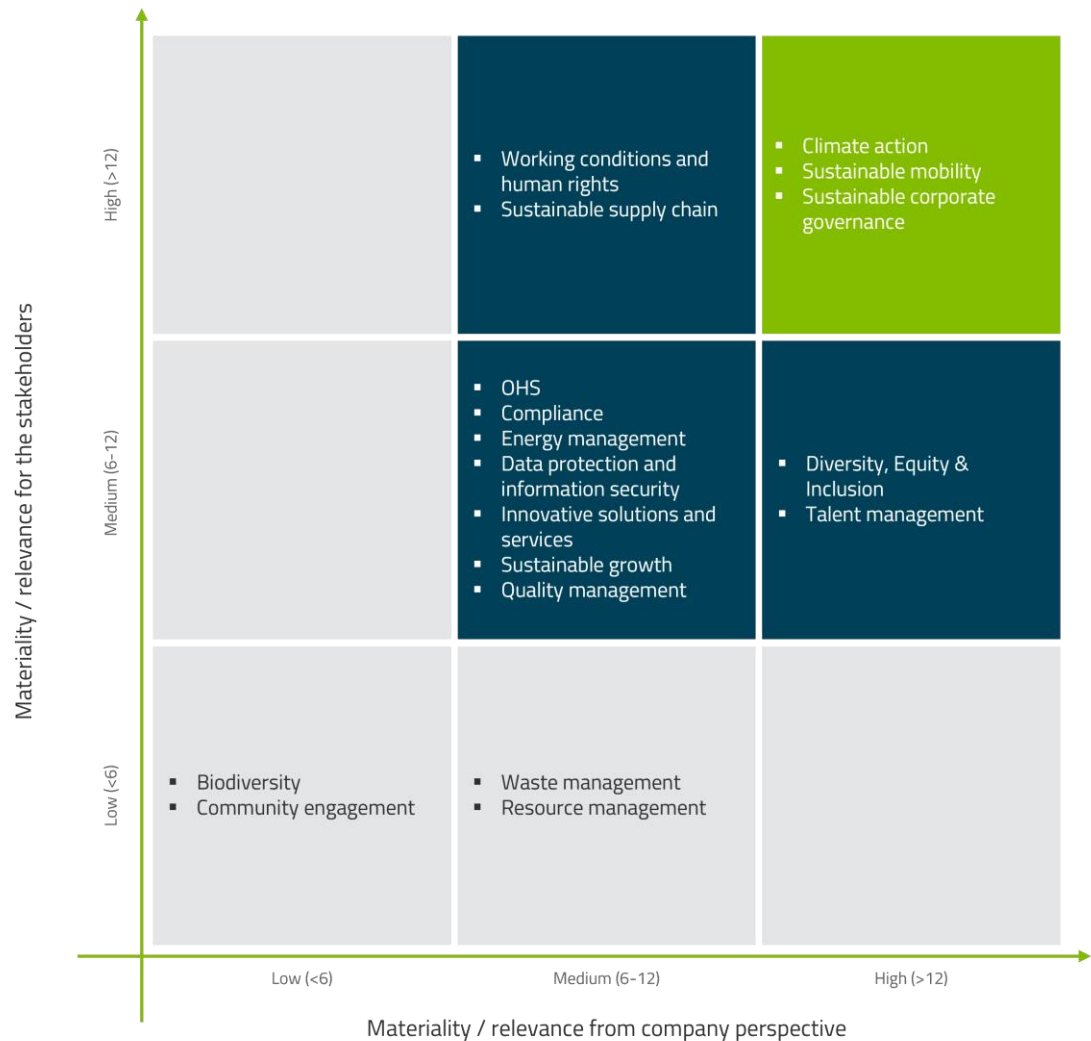
### GRI 3-2 List of material topics

Our services can impact sustainability in a variety of ways. By enabling our customers to remotely access their corporate data we can reduce the need for employee travel and the associated CO<sub>2</sub> emissions, thus having a positive environmental impact. However, the



increased use of digital systems by customers may also result in increased CO<sub>2</sub> emissions. While many of our employees work remotely, personal interactions with clients, which are crucial for us as a consulting company, involve travel by car, train, or plane, leading to additional CO<sub>2</sub> emissions.

### Materiality Matrix



Our activities promote IT security and the protection of customers' personal data. Additionally, our approach to business can have a positive impact on social sustainability through e.g., comprehensive training opportunities or health offerings that we provide to our employees.

Our operations not only impact sustainability, but we are ourselves influenced by developments in the sustainability space. As an IT service provider, we play a crucial role in our customers' value chains. The heightened sustainability demands from regulation and wider society, including environmental, social, and economic requirements, are passed on to iC Consult. This provides opportunities to further develop our sustainability management.



Based on our materiality analysis we created five clusters of material topics, which make up the core of our sustainability strategy:

- Sustainable corporate governance
- Environmental performance and resource consumption
- Sustainable mobility
- Talent Management
- Diversity, Equity & Inclusion

### Material topics and the associated GRI Standards

Material Topics	Associated GRI Standards
<b>Sustainable corporate governance</b>	GRI 205: Anti-corruption 2016
	GRI 206: Anti-competitive Behavior 2016
	GRI 403: Occupational Health and Safety 2016
	GRI 407: Freedom of Association and Collective Bargaining 2016
	GRI 418: Customer Privacy
<b>Environmental performance &amp; resource consumption</b>	GRI 302: Energy 2016
	GRI 305: Emissions 2016
	GRI 308: Supplier Environmental Assessment 2016
<b>Sustainable mobility</b>	GRI 302: Energy 2016
	GRI 305: Emissions 2016
<b>Talent management</b>	GRI 402: Labor/Management Relations 2016
	GRI 404: Training and Education 2016
<b>Diversity, Equity &amp; Inclusion</b>	GRI 401: Employment 2016
	GRI 405: Diversity and Equal Opportunity 2016
	GRI 406: Non-discrimination 2016
	GRI 414: Supplier Social Assessment 2016

## GRI 3-3

### Management of material topics

#### Sustainable Corporate Governance

Good Corporate Governance is the basis for any successful organization. As such we have established policies and processes that demonstrate our values, guide our behavior, and help us to ensure the consistently high quality of our work.

The core of our governance work is our process manual, which encompasses information about all the processes that we follow at iC Consult and is available to all employees on the intranet. It defines the role of each function of the organization and how they stand in relation to one another. Our quality management ensures that all policies are regularly reviewed and updated as necessary.

Another core part of our corporate governance is our Code of Conduct, Supplier Code of Conduct, Environmental Policy as well as our UK Modern Slavery Act Statement, as described in GRI: 2-23 & 2-24.

We take our responsibility for our employees very seriously, which is why we have a detailed occupational health and safety (OHS) management system in place, based on the globally recognized ISO 45001 standard. For more information see GRI: 403.

As digital security experts we place a strong emphasis on information and data security, ensuring the safety of not only our own, but also our customers' data. For more information see GRI: 418.

At the same time sustainable corporate governance also encompasses the work on our sustainability strategy, the communication of sustainability related matters, both internally and externally, as well as the overall organization of sustainability within the company. It combines all the areas iC Consult needs to work on, in order to be a successful, good corporate citizen.

### **Environmental performance and resource consumption**

Climate change and its consequences are among the biggest challenges humanity has ever faced. As such, we are working to reduce our environmental impact. When looking at the environmental performance of iC Consult we consider both our internal and external impact.

Internally we have moved to using 100% electricity from renewable sources at our offices in Germany, Austria, Switzerland, and the United Kingdom and are in the process of evaluating possible ways to do the same at our other office locations.

As a non-manufacturing company iC Consult does not use any raw materials and does not produce a significant amount of waste. The waste in our offices is conventional household waste, that is collected via the local municipality, just as it would for a private home.

As part of our efforts to reduce e-waste, we have set up an end-of-life scheme for our hardware devices. Once a device is returned to our IT department, it is refurbished and then reused by e.g. our interns. If we have no internal use for the device, we either sell it to a third-party vendor or donate it to the charitable organization "Hey, Alter!", which provides

them to underprivileged children. If the device is no longer useable it is professionally recycled to reduce e-waste going to a landfill.

Being a digital company, we have also been able to become nearly paperless, with e.g. our contracts being signed digitally, using DocuSign.

When we look beyond the company, we see that IT solutions have become an integral part of modern-day business. By offering our services we can contribute to the sustainable success of our customers, e.g., by enabling remote working through digital corporate access solutions. We want to better understand the positive environmental and social contributions our services can bring to our customers and are planning to conduct further analysis in the future.

We also consider the impact of our supply chain, having developed a Supplier Code of Conduct (SCoC) to ensure our suppliers adhere to the same high standards on environmental and social topics as we do. The adherence to the SCoC is reviewed annually.

### **Sustainable mobility**

As a consulting firm we go where our customers are, as such business travel plays a significant role for us. We have moved to primarily working remotely and reduced the number of in-person meetings significantly. This helps us to reduce our CO<sub>2</sub> emissions, both associated with commuting and business travel.

We encourage our employees to use more sustainable means of transportation by subsidizing public transport tickets in Germany, Austria and Switzerland and offering company bike leasing. In Germany e.g. we offer our employees the option of the "Deutschland Ticket", for which iC Consult covers 100% of the costs.

We also support our employees that wish to switch to electric vehicles by subsidizing the private installation of wall boxes and installing EV-charging stations at some of our offices.

### **Talent management**

Our employees are our most valuable asset. As such we have an abundance of measures in place to make iC Consult a workplace that enables all of us to reach our full potential. From regular training and talent reviews to extensive support by e.g., health coaches. We believe in a culture of trust, which is why we give our employees many freedoms, such as remote and flexible work, which help us to create a truly collaborative workplace. For extensive information see GRI 404.

## **Diversity, Equity & Inclusion**

With employees from more than 50 nations we consider ourselves a truly international organization. At the same time, we have a good share of employees from all age groups. Young employees bring a fresh perspective to iC Consult, while our seasoned employees can share their expert knowledge with their younger colleagues. We believe this to be crucial for our success.

With only ca. 25% of all graduates of computer sciences being female, the IT consulting and services industry faces significant challenges when it comes to attracting women to the workforce. While our share of women (20%) is in line with that of the entire industry we want to improve. Next to the mentoring of our female colleagues we are working on various measures to create a more inclusive and diverse workspace, as we believe diversity to be an invaluable asset for our success. For more information see GRI: 405 & 406.

The identified material topics present us with both challenges as well as opportunities. By continuing our path towards sustainability, we will become a better company for our employees, partners, wider society and the planet.



A low-angle, upward-looking photograph of several modern skyscrapers with glass facades. The buildings are reflected in each other, creating a complex geometric pattern. The sky is blue with scattered white clouds. The text 'GRI 200' is overlaid in white, bold, sans-serif font on the left side of the image.

**GRI 200**

# **Economic Disclosures**



## GRI 200: Economic Disclosures

**Management approach:** See GRI 3-3 for management of material topics.

### GRI 201: Economic Performance 2016

#### GRI 201 Direct economic value generated and distributed

With more than 25 years of experience as the IAM partner of choice in Germany, Austria and Switzerland (D-A-CH), it comes as no surprise that our operations here make up the largest source of revenue (ca. 60%) for iC Consult. Since the expansion of the business into the United States, our operations here have become our second largest, making up over 27% of total revenue. The rest of our operations around the world contributed around 10% of total revenue, for the reporting period.

iC Consult Revenue 2023

Country	Revenue in Euro
D-A-CH	87.148.705,73
United States	40.270.977,33
Rest of World	17.072.689,80
<b>Total</b>	<b>144.492.372,86</b>

#### GRI 201-2 Financial implications and other risks and opportunities due to climate change

The impact of climate change and the efforts to combat it present iC Consult with similar risks and opportunities as the entire IT services industry.

We conducted a CSR-related risk analysis in 2023, to identify the most pertinent risks iC Consult faces in the sustainability space and devise mitigation measures. While we were able to identify several risks, all risks are being addressed and adequately mitigated, turning them into potential opportunities for iC Consult.

#### GRI 201-4 Financial assistance received from government

We did not receive any financial assistance from the government during the reporting period.

## GRI 205: Anti-corruption 2016

### **GRI 205-1 & 205-2      Operations assessed for risks related to corruption & Communication and training about anti-corruption policies and procedures**

Our Code of Conduct, which applies to all employees, explicitly prohibits any form of bribery, corruption, or anti-competitive behavior. The Code of Conduct is regularly reviewed and updated where necessary. The Code of Conduct is part of the training all new employees receive during onboarding and is available on our intranet for all employees to access at any time.

Further, all employees, including senior management, are required to complete online training on anti-corruption as part of their onboarding process, and refresh the training after two years.

### **GRI 205-3      Confirmed incidents of corruption and actions taken**

There have been no identified or reported cases of corruption during the reporting period.

## GRI 206: Anti-competitive behavior 2016

### **GRI 206-1      Legal actions for anti-competitive behavior, anti-trust, and monopoly practices**

As stated in our Code of Conduct all employees of iC Consult are explicitly prohibited from engaging in anti-competitive, anti-trust or monopoly practices. There have been no identified or reported cases of anti-competitive behavior, anti-trust or monopoly practices during the reporting period. In consequence there has not been any legal action taken against iC Consult.





**GRI 300**

# **Environmental Disclosures**



## GRI 300: Environmental Disclosures

**Management approach:** See GRI 3-3 for management of material topics.

### GRI 302: Energy 2016

#### GRI 302-1 Energy consumption within the organization

For the 2023 reporting period we undertook significant efforts to improve the ESG data availability at iC Consult. One part of this was the centralization of parts of our energy management, to better understand our energy consumption.

As an IT service provider, the majority of our tools are SaaS solutions which benefit from effective IT operations at scale, thus avoiding self-deployment and underutilized hardware.

The share of renewable electricity at iC Consult was 84%\* during the reporting period, with our offices in Germany, Austria, Switzerland and the United Kingdom using 100% electricity from renewable energy sources. Our colleagues in the U.S., Canada and France work fully remote, as such there is no energy consumption related to offices in these countries.

For the 2023 reporting period the available data on heat and water consumption is limited, as such we have omitted this information from this report. We are working to enable us to report this data in the future.

Electricity consumption by country in kWh

Country	Total	From renewable sources	Share of renewables
Austria	637	637	100%
Bulgaria	5.528	0	0%
China	10.806	0	0%
Germany	76.895	76.895	100%
Spain	3.414	0	0%
Switzerland	4.636	4.636	100%
United Kingdom	24.133	24.133	100%
<b>Total</b>	<b>126.049</b>	<b>106.301</b>	<b>84%*</b>

\*Data on electricity consumption in India not available, electricity used in India from non-renewable sources

**GRI 302-2 Energy consumption outside of the organization**

As part of our effort to improve ESG data availability at iC Consult, we also took a more detailed look at the energy consumption outside of the organization, but still have work to do, in order to reach a satisfactory state.

We do not have any information on the upstream and downstream energy that is used in our value chain.

Information on the energy consumption of our company cars is limited to data from Germany. We plan to conduct an analysis of the energy consumption of all company cars in the future. We also want to begin tracking and analyzing our business travels in an effort to reduce the energy and thus emissions created through such activities.

**Company car energy consumption by source**

Energy	Amount	Unit
Electricity	44.738	kWh
Petrol	163.169	liters
Diesel	18.252	liters

**GRI 302-4 Reduction of energy consumption**

Due to the shift towards a primarily remote workforce, we are in the process of evaluating the feasibility of reducing office space at some of our locations.

In order to get a clear picture and measure potential reductions in energy consumption we will set a baseline for energy consumption and calculate energy emissions on a per person basis. This will allow us to report on these figures moving forward.

For the current reporting period no information about the reduction of energy consumption is available, as we have not yet been able to set a base year.

**GRI 302-5 Reductions in energy requirements of products and services**

For the current reporting period no information about the reduction in energy requirements of products and services is available. Following our comprehensive GHG analysis (Scope 1, 2 & 3) we would like to dive deeper into our product/ service carbon footprint to understand how we can improve it.



## GRI 305: Emissions 2016

### GRI 305-1 & 305-2 **Direct (Scope 1) GHG emissions & Energy indirect (Scope 2) GHG emissions**

For the reporting period of 2023 we have conducted an extensive GHG emissions analysis, with the help of our partner Plan A Earth. A significant portion of the data used for the GHG analysis was statistical data, due to a lack of data availability within iC Consult. Moving forward we will be using the learnings from this initial GHG emissions analysis to improve data availability and receive an ever more accurate CO<sub>2</sub> footprint.

GHG emissions by scope

Scope 1	Scope 2	Scope 3	Total
4 t	262 t	4.551 t	4.817 t

Scope 1 & 2 emissions by source

Source	GHG emissions
Fugitive emissions (Scope 1)	4 t
Purchased electricity (Scope 2)	167 t
Purchased heat (Scope 2)	95 t
<b>Total (Scope 1 &amp; 2)</b>	<b>266 t</b>

The CO<sub>2</sub> emissions associated with our purchased heat uses statistical averages to calculate the GHG emissions, as no reliable internal data was available

### GRI 305-3 **Other indirect (Scope 3) GHG emissions**

For iC Consult, as for most businesses, Scope 3 emissions account for the majority of overall GHG emissions, making up more than 90% at iC Consult. Business travel, employee commute, as well as purchased goods & services make up the majority of our Scope 3 emissions data. For the business travel emissions, we used the spend-based method, which calculates the GHG emissions, by using a CO<sub>2</sub> factor for each Euro spent. The same is true for our purchased goods and services. Our company cars are leased, and thus part of our Scope 3 emissions, and were included in our employee commute. To calculate the associated emissions, we used the actual fuel and electricity consumption of the vehicles.

### Scope 3 emissions by source

Source	GHG emissions
Business travel	1.871 t
Purchased Goods and Services	1.852t
Employee commute	797 t
Other	31t
<b>Total</b>	<b>4.551t</b>

#### **GRI 305-4 GHG emissions intensity**

Through its business operations iC Consult generates roughly 5,47 tons of CO<sub>2</sub> per employee.

For the reporting period we do not have any information about the energy intensity of our products and services.

#### **GRI 305-5 Reduction of GHG emissions**

We have implemented various measures to reduce our GHG emissions, including the use of renewable electricity in our office in Germany, Austria, Switzerland and the United Kingdom. For more information see GRI 3.3.

We have not yet set a base year for our GHG emissions and have thus not been able to measure our progress in reducing our GHG emissions. As such, for the reporting period we do not have any information on the reduction of GHG emissions. Once we have more reliable GHG data we will set a base year, to which we are able to compare our progress.

### **GRI 308: Supplier Environmental Assessment 2016**

#### **GRI 308-1 & 308-2 New suppliers that were screened using environmental criteria & Negative environmental impacts in the supply chain and actions**

Our Supplier Code of Conduct requires our suppliers to not only provide safe working conditions, treat workers with dignity, respect, and act fairly and ethically but also to undertake measures to protect the environment.

In 2023 we set up a new CSR supplier due diligence process, which saw the identification of key suppliers in the CSR space. These key suppliers are selected based on their size, i.e. the revenue we have with them, as well as their industry, i.e. if they are part of the energy, real estate, hardware or mobility sector. These suppliers are sent our Supplier Code of Conduct

---

as well as a CSR questionnaire. The subsequent analysis of compliance with the iC Consult Supplier Code of Conduct allows us to better understand our supply chain and identify potential negative impacts.

# GRI 400

# Social Disclosures



## GRI 400: Social Disclosures

**Management approach:** See GRI 3-3 for management of material topics.

### GRI 401: Employment 2016

#### GRI 401-1 New employee hires and employee turnover

iC Consult has seen strong growth over the past few years. While we had approximately 300 employees at the end of 2020, we have grown to over 850 people by the end of 2023. For 2023 we can see a growth of employee numbers across all markets included in this report.

Joiners and leavers per country in 2023

Country	Joined	Left	Change
Austria	8	4	4
Bulgaria	18	5	13
Canada	4	7	-3
China	7	1	6
France	11	1	10
Germany	73	50	23
India	25	11	14
Spain	18	3	15
Switzerland	7	2	5
United Kingdom	33	16	17
United States	35	42	-7
<b>Total</b>	<b>240</b>	<b>143</b>	<b>97</b>

A total of 240 colleagues joined the company, with 143 leaving, giving us a total growth of 97 for the reporting period, ending December 31<sup>st</sup> 2023.



### Joiners and leavers in 2023

Type	Female	Male	Total
Joined	61	179	240
Left	23	120	143
Change	<b>38</b>	<b>60</b>	<b>97</b>

Based on the total number of employees and the number of colleagues who left iC Consult, we have an attrition rate of 14,15% for the reporting period.

#### GRI 401-3 Parental leave

All iC Consult employees are entitled to parental leave in accordance with local laws and regulations. Given the global footprint of iC Consult the length and type of parental leave varies from region to region.

### Parental leave in 2023

Parental leave	Female	Male	Total
Taken	6	16	22
Returned	5	15	20
Stayed	8	12	20

During the reporting period 22 employees took parental leave. Of those employees 20 returned to iC Consult by December 31<sup>st</sup> 2023. The two remaining employees are still in parental leave.

## GRI 402: Labor/Management Relations 2016

#### GRI 402-1 Minimum notice periods regarding operational changes

Transparency and trust are of high importance to us. We thus maintain an open and collaborative relationship with our employees, customers, suppliers, and business partners. As such we provide notice regarding any operational changes in compliance with local laws and the provisions of relevant collective bargaining agreements.

## GRI 403: Occupational Health and Safety 2018

### **GRI 403-1 & 403-8 Occupational health and safety management system & Workers covered by an occupational health and safety management system**

The health and well-being of our employees is of utmost importance to us. Healthy and content employees are essential for the performance and thus the economic success of our company. iC Consult therefore takes all necessary measures to promote the health and well-being of employees in the workplace.

In 2023 we introduced a new Occupations Health and Safety Management System (OHS) based on the globally recognized ISO 45001 standard. The management system follows the plan-do-check-act cycle and includes:

- Work Safety Guidelines
- Operating Instructions
- Objectives
- Roles & Responsibilities
- Goals & Targets
- Training
- Review & Revision

The implementation of the OHS policy is overseen by the OHS officer and delivered together with the OHS representatives, as well as external workplace health and safety experts.

The current version of the OHS Management Systems was designed specifically for our operations in Germany. We are looking to implement similarly extensive management systems in our other operations across the world.

### **GRI 403-2 Hazard identification, risk assessment, and incident investigation**

In order to ensure the high standard of our OHS efforts iC Consult's Occupational Health and Safety committee convenes on a quarterly basis. These meetings involve external occupational safety experts, company doctors, as well as safety officers appointed by the company.

The primary responsibilities of the Occupational Safety Committee include:

- Analyzing accidents within the iC Consult Group.
- Coordinating occupational safety tasks
- Developing an occupational safety program

- Exchanging experiences regarding implemented measures

Furthermore, regular inspections are conducted by external occupational safety experts and company doctors (B.A.D.) to ensure that the necessary measures for the health and safety of employees are being followed.

**GRI 403-3  
& 403-6**

**Occupational health services & Promotion of worker health**

In addition to the standard occupational health examinations available to all iC Consult employees, we also provide access to specialist coaches in the fields of psychology, stress management, nutrition, and more. Depending on individual needs, employees have the possibility to receive confidential, one-on-one coaching on topics such as resilience, fitness, energy, and stress management.

As part of the annual employee questionnaire conducted by the Ambassadors, our employees are asked about their mental well-being and their work-life-balance. Based on the responses we are able to implement measures to increase the well-being of our team.

**GRI 403-4**

**Worker participation, consultation, and communication on occupational health and safety**

Operating instructions are an important part of iC Consult's occupational health and safety efforts. They help minimize potential hazards and risks, thus protecting the health of our employees. Well-thought-out and implemented operating instructions for both the office and remote work contribute to a safe and healthy work environment and can also lead to higher employee motivation and productivity.

The OHS instructions at iC Consult include, among others:

- Office Workstations
- Ladders and Step Stools
- Paper Shredders
- Adjustable Height Desks
- First aid
- Evacuation plan
- Fire safety

**GRI 403-5**

**Worker training on occupational health and safety**

During the onboarding process all employees are required to complete an occupational health and safety training in order to allow for a safe working environment, both in the office and at home. Furthermore, all employees receive regular training in occupational health and

safety via online e-learning which includes a quiz at the end of the training. iC Consult tracks the completion and annual participation of the training.

In addition to the training, which covers general topics, the employees receive an e-mail with information about our safety officers, first aiders, fire protection officers and which DEKRA office and B.A.D office is their point of contact, during the onboarding process.

All OHS related information is summarized and readily available to all employees in our intranet.

Our fire protection officers, and first aiders refresh their knowledge in a course every two years. This training can involve the same employees or new volunteers.

**GRI 403-9  
& 403-10**

**Work-related injuries & Work-related ill health**

As a service company our employees work exclusively in office locations, either our iC Consult offices, at our customers' site, or at home, in the form of remote work. As such the likelihood of serious injuries is fairly low. There have been no recorded incidents of work-related injuries or work-related ill health for the reporting period.

**GRI 404: Training and Education 2016**

**GRI 404-1**

**Average hours of training per year per employee**

The highly skilled employees of iC Consult are our most valuable asset. As such we place a strong emphasis on learning and development, with the goal of enabling our employees to reach their full potential and to sustainably contribute to our long-term business success.

During the reporting period our employees in Europe received a total of 20.154 hours of training, resulting in an average of 50 hours per employee. Data on employee training is currently only available for our operations in Europe. We aim to collect this data for all parts of the company, moving forward.

**GRI 404-2**

**Programs for upgrading employee skills and transition assistance programs**

In our colorful iC Consult world, individual and corporate growth go hand in hand. As such, the continuous training of our employees is a key priority for us. In order to offer the best possible framework to empower our employees iC Consult offers a systematic Talent Management program.

Our talent management strives to grow "IAM with passion and satisfaction (for employees and customers)" by talent ...



- Identification of strengths and passion
- Onboarding by individual training paths
- Leadership by empowerment
- Development by training and new responsibilities
- Retention in a “great place to work” setup

We aim to preserve our corporate culture of people focus and common sense while simultaneously promoting job and career satisfaction for all employees by

1. Aligning individual and shared goals (in the largest global network of IAM expertise)
2. Providing tailwind to achieve these goals with a variety of trainings and assistance programs
3. Individual support with people focused approaches, covering the whole life cycle for lasting/great collaboration in an inspiring corporate culture

Our goal is to inspire employees to achieve their professional goals by growing expertise in IAM with passion and satisfaction.

### **iC Consult University**

The iC Consult University is our central onboarding program with a focus on IAM. The overarching goal is to support all iC Consult “Freshers” (new employees) on their journey into their new roles and responsibilities. In addition to a globally coordinated training program, we also offer structured individual onboarding paths for each employee.

Newcomers receive special training over the course of their first year with the company, in areas ranging from IAM to soft skills. Furthermore, we provide and coordinate a mentorship program to provide support and guidance during onboarding. Beyond the learning and development, another key goal of the iC Consult University is to promote networking and make the new colleagues feel welcome at iC Consult.

One of our key tools to achieve this is the 3-day bootcamp which all new employees participate in. This bootcamp aims to welcome new colleagues to the company, demonstrate our core values, share IAM foundations and gain insights into our core technologies, projects, and systems. This training provides an excellent opportunity for cross-location and cross-project networking and enables our new colleagues to get to know the management.

### **iC Consult Academy**

The iC Consult Academy serves as our central knowledge hub and a platform for knowledge transfer. It encourages the exchange of training experiences, provides training recommendations, and handles organizational matters.

### **Lunch & Learn**

We regularly offer informal Lunch & Learns sessions on a wide variety of topics, from technical to soft skills. These virtual knowledge-sharing sessions are intended to stimulate discussion and the exchange of ideas on the topic at hand.

### **CSR Training**

All employees receive CSR training as part of their onboarding process from our CSR Manager. Employees receive information about sustainability in general, sustainability in the context of the organization, including our concept of CSR, the code of conduct, past initiatives, and goals, as well as how they can get involved in any sustainability activities.

Existing employees are invited to our CSR Lunch & Learn sessions, which provide them with the most relevant CSR information while providing an opportunity to discuss CSR topics.

## **GRI 404-3 Percentage of employees receiving regular performance and career development reviews**

At iC Consult we have a strong feedback culture. This is also reflected in the regular performance and career development reviews with all employees.

Beyond their regularly scheduled review meetings throughout the year employees can ask their line-manager, Project Leads, and colleagues for feedback at any point.

Next to the feedback that employees receive from their direct management, they are also developed by our talent management through the “iC Consult Excellence model”. The aim of the program is to highlight career prospects, promote individual career paths in a targeted manner and make career development more visible for employees.

Furthermore, the model enables all employees to define individual career paths in the field of IAM consulting, based on their strengths and areas of passion – which also allows a combination of specialist and management careers.

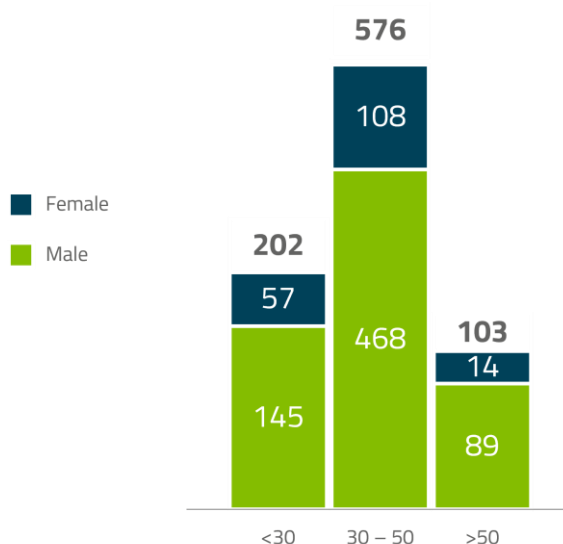
## **GRI 405: Diversity and Equal Opportunity 2016**

### **GRI 405-1 Diversity of governance bodies and employees**

We consider diversity one of our greatest assets, however, we perform better in certain areas of diversity than others. Our ethnic diversity, with colleagues coming from more than 50 nations, is particularly good, the same being true for the age distribution of our team. With have a good mix of younger and more seasoned colleagues within the company, with 23% of

our team being 30 years old or younger, 65% between the ages of 30 to 50 and 12% above the age of 50, we are able to combine fresh ideas with seasoned experience.

### Age and gender diversity at iC Consult Group



However, gender diversity is a more challenging topic for us as well as the entire IT consulting industry. Only roughly 25% of all computer science graduates are female, making the pool of potential female talent relatively small.

### Women in Leadership at iC Consult 2023

Position	Total	Male	Female	Female Share
C-Level	9	9	0	0%
PC Leads	10	10	0	0%
Senior Vice President	3	2	1	33%
PC Lead Deputy	17	16	1	6%
Head of	4	3	1	25%
Team Lead	106	92	14	13%
<b>Total</b>	<b>149</b>	<b>132</b>	<b>17</b>	<b>11%</b>

With 20% of our colleagues being female, we are right in line with the industry average of around 20%. However, we currently do not have any women or people from diverse backgrounds within our highest governance bodies and only 6% of our C-1 level employees (PC Leads and Senior Vice Presidents) are female. We are aware of this situation and looking for ways to increase the diversity of our highest governance bodies.

## **GRI 405-2 Ratio of basic salary and remuneration of women to men**

Reliable information on the ratio of basic salary and remuneration of women to men is currently unavailable. We are currently in the process of conducting a comprehensive gender pay gap analysis, in an effort to identify potential inequalities and develop measures to further enhance equity and equality across our business.

## **GRI 406: Non-discrimination 2016**

### **GRI 406-1 Incidents of discrimination and corrective actions taken**

Diversity is an asset which makes us more innovative while helping us to identify novel ways of problem solving.

We will thus, as laid out in our Code of Conduct, not tolerate any form of discrimination especially related but not limited to age, gender, disability, gender identity, sexual orientation, cultural background, or belief. We base relationships with and between employees on respect for individuals and their human rights. We want everyone to feel empowered to challenge discriminatory behavior whenever it occurs and raise any concerns. We respect the privacy and rights of every individual.

We engage in ethical recruitment, hiring workers lawfully and in a fair and transparent manner that respects and protects their rights, while adhering to ethical and professional conduct.

In compliance with the EU Whistleblowing Directive, we provide a third-party whistleblower system, which enables our employees to report misconduct anonymously.

There have been 2 reported instances of discrimination at iC Consult during the reporting period. Both instances were resolved with the help of the appropriate functions within the organization.

## **GRI 407: Freedom of Association and Collective Bargaining 2016**

### **GRI 407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk**

iC Consult offers its employees attractive working conditions and guarantees appropriate remuneration and, at a minimum, the applicable national statutory minimum wage. Our work is based on mutual respect and honesty. Wherever we operate we comply with the applicable country-specific legal regulations regarding working conditions and working hours. In accordance with individual agreements, employees are given the opportunity to reduce



overtime in the form of free time. Employees are also entitled to parental leave in compliance with local laws and regulations.

As stated in our Code of Conduct, the freedom of association and collective bargaining of our employees is always guaranteed. We comply with applicable laws regarding the freedom of association of our employees and prohibit any restriction or suppression of employee representation activities.

Through our Supplier Code of Conduct we require our suppliers to adhere to the same high standards as iC Consult. Our suppliers must provide safe working conditions, treat workers with dignity and respect, act fairly and ethically, and be environmentally responsible.

During the reporting period there have been no reported incidents, within our own operations or our supply chain, in which the right to freedom of association and collective bargaining has been at risk.

## GRI 408: Child Labor 2016

### **GRI 408-1 Operations and suppliers at significant risk for incidents of child labor**

As stated in our Code of Conduct, we reject any form of human trafficking or child labor and strictly avoid any business activities that could be related to the consequences of such practices. The principle of freely chosen employment is a foundation of moral and sustainable business activity.

Through our Supplier Code of Conduct we require our suppliers to adhere to the same high standards as iC Consult. Our suppliers must provide safe working conditions, treat workers with dignity and respect, act fairly and ethically, and be environmentally responsible.

During the reporting period there have not been any reported incidents of child or forced labor within our own operations or our supply chain. There have not been any operations or suppliers identified that face a significant risk of child or forced labor.

## GRI 409: Forced or Compulsory Labor 2016

### **GRI 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor**

See GRI 408: Child Labor 2016.

## GRI 413: Local Communities 2016

### GRI 413-1 **Operations with local community engagement, impact assessments, and development programs**

IAM Excellence thrives on collaboration. Therefore, we have close partnerships with local universities, such as the Karlsruhe Institute of Technology (KIT). The vibrant exchange of IAM expertise and new ideas is dear to us. Some of our best employees have previously studied at these institutions and completed internships with us, before joining iC Consult.

As part of our end-of-life program to divert e-waste from landfills we donate old hardware, such as laptops to the charitable organization "Hey, Alter!", which provides them to underprivileged children. In 2023 we donated laptops with a value of approximately 7.500€.

## GRI 414: Supplier Social Assessment 2016

### GRI 414-1 & 414-2 **New suppliers that were screened using social criteria & Negative social impacts in the supply chain and actions taken**

As part of our supplier due diligence, we send our Supplier Code of Conduct, along with a CSR questionnaire to our most important suppliers (see GRI 308). Suppliers are in scope if they belong to the suppliers with whom we have the highest costs, or if they are from one of four industries: real estate, mobility, hardware or energy. The answers are catalogued to ensure compliance with our requirements. In those cases where we don't receive an answer to our request, we conduct desk research to ensure compliance. No negative social impact has been identified in our supply chain, during the reporting period.

## GRI 415: Public Policy 2016

### GRI 415-1 **Political contributions**

We make charitable donations and engage in other forms of social commitments solely for their positive impact. As laid out in our Code of Conduct, we do not make any financial contributions, in particular donations and sponsoring measures, to political parties in Germany or abroad, to organizations affiliated with or similar to political parties, to individual elected officials or to candidates for political office.

There have been no political contributions during the reporting period.

## GRI 418: Customer Privacy 2016

### **GRI 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data**

At iC Consult Group, data protection management is carried out considering the quality assuring PDCA cycle (plan, do, check, act). In addition to the preliminary examination of measures under data protection law and their regular/incident-related review, depending on the subject, this is based on at least one annual reassessment of the entire data protection project, its orientation, and priorities at senior management level. The data protection officer is continuously supported in the fulfillment of his tasks by a central data protection coordinator located at iC Consult Group GmbH and by data protection coordinators at the locations/in the companies. He is involved in data protection-related processes through the appropriate design of the relevant processes. As such, there have been no reported incidents or substantiated claims concerning breaches of customer privacy or loss of customer data during the reporting period.

As described in our Data Protection and Information Security Policy, protecting customer data is a key priority for us. We have various certifications across our companies and locations. Among them are DIN EN ISO 9001 and DIN EN ISO 27001 as well as AICPA SOC II. In addition, iC Consult is a TISAX participant. These topics are a testament to our expertise in this area. At the same time iC Consult Group invests in professional external support to ensure GDPR compliance.

At iC Consult Group the Executive Board bears responsibility for the appropriate handling of the information and, accordingly, its secure processing in these systems.



# GRI Content Index

 IC CONSULT



# GRI Content Index

GRI Standard	Disclosure Title	Location
1	Foundation	P. 2
<b>GRI 2: General Disclosures</b>		
2-1	Organizational details	P. 6 – 7
2-2	Entities included in the organization’s sustainability reporting	P. 7
2-3	Reporting period, frequency and contact point	P. 7
2-4	Restatements of information	P. 7
2-5	External assurance	P. 7
2-6	Activities, value chain and other business relationships	P. 7 – 8
2-7	Employees	P. 8 – 9
2-8	Workers who are not employees	P. 9
2-9	Governance structure and composition	P. 9 - 11
2-10	Nomination and selection of the highest governance body	P. 11
2-11	Chair of the highest governance body	P. 11
2-12	Role of the highest governance body in overseeing the management of impacts	P. 11
2-13	Delegation of responsibility for managing impacts	P. 11 – 12
2-14	Role of the highest governance body in sustainability reporting	P. 12
2-15	Conflicts of interest	P. 12
2-16	Communication of critical concerns	P. 12
2-17	Collective knowledge of the highest governance body	P. 12 – 13
2-18	Evaluation of the performance of the highest governance body	P. 13
2-19	Remuneration policies	P. 13

<b>2-20</b>	Process to determine remuneration	P. 13
<b>2-21</b>	Annual total compensation ratio	P. 13
<b>2-22</b>	Statement on sustainable development strategy	P. 3
<b>2-23</b>	Policy commitments	P. 13 – 15
<b>2-24</b>	Embedding policy commitments	P. 13 – 15
<b>2-25</b>	Processes to remediate negative impacts	P. 15
<b>2-26</b>	Mechanisms for seeking advice and raising concerns	P. 15 – 16
<b>2-27</b>	Compliance with laws and regulations	P. 16
<b>2-28</b>	Membership associations	P. 16
<b>2-29</b>	Approach to stakeholder engagement	P. 16 – 18
<b>2-30</b>	Collective bargaining agreements	P. 18 – 19
<b>GRI 3: Material Topics</b>		
<b>3-1</b>	Process to determine material topics	P. 21
<b>3-2</b>	List of material topics	P. 21 – 23
<b>3-3</b>	Management of material topics	P. 23 – 26
<b>GRI 200: Economic Disclosures</b>		
<b>201</b>	Economic Performance 2016	P. 28
<b>205</b>	Anti-corruption 2016	P. 29
<b>206</b>	Anti-competitive Behavior 2016	P. 29
<b>GRI 300: Environmental Disclosures</b>		
<b>302</b>	Energy 2016	P. 31 – 32
<b>305</b>	Emissions 2016	P. 33 – 34
<b>308</b>	Supplier Environmental Assessment 2016	P. 34 – 35

## GRI 400: Social Disclosures

<b>401</b>	Employment 2016	P. 37 – 38
<b>402</b>	Labor/Management Relations 2016	P. 38
<b>403</b>	Occupational Health and Safety 2018	P. 39 – 41
<b>404</b>	Training and Education 2016	P. 41 – 43
<b>405</b>	Diversity and Equal Opportunity 2016	P. 43 – 45
<b>406</b>	Non-discrimination 2016	P. 45
<b>407</b>	Freedom of Association and Collective Bargaining 2016	P. 45 – 46
<b>408</b>	Child Labor 2016	P. 46
<b>409</b>	Forced or Compulsory Labor 2016	P. 47
<b>413</b>	Local Communities 2016	P. 47
<b>414</b>	Supplier Social Assessment 2016	P. 47
<b>415</b>	Public Policy 2016	P. 47
<b>418</b>	Customer Privacy 2016	P. 48





**Publisher**

iC Consult Group GmbH  
Keltenring 14  
82041 Oberhaching, Germany

**Responsible**

Ryan Holowka,  
Head of CSR

**Contact**

iC Consult Group GmbH  
Huysseallee 99 – 103  
45128 Essen, Germany  
[www.ic-consult.de](http://www.ic-consult.de)  
[csr@ic-consult.com](mailto:csr@ic-consult.com)