SUSTAINABILITY REPORT 2022

iC CONSULT

GRI 1: Foundation 2021

iC Consult Group GmbH has reported in accordance with the GRI Standards for the period 01.01.2022 – 31.12.2022.

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,

It is with great pleasure that I welcome you to this year's sustainability report, our first based on the GRI (Global Reporting Initiative) standards. With this report we are taking a big step on our sustainability journey and joining many of the world's largest companies, by reporting using the GRI Standards.

Sustainable, long-term thinking has always been part of our DNA, however, in 2019 we decided to place a stronger emphasis on the topic. Following the release of our first DNK sustainability report in 2021 and the development of our sustainability strategy, we have been continuously improving our sustainability performance. We have moved to renewable energy in our offices in the D-A-CH region, continued our strong focus on talent development and employee enablement, while successfully growing our business.

Although it may be late in the year, we are releasing this report as it is an important test for us. So far we have not been subject to ESG reporting requirements, but with the introduction of the EU CSRD we must begin reporting in 2026. As such we have kicked-off the process to become CSRD ready. We want to understand what we are doing well and where we need to improve. Writing a report is one thing, but setting up the processes to deliver on sustainability, is far more challenging. We can confidently say that we already perform very well in some areas, with other areas needing increased attention. In the process of creating this report we have learned a lot that will help us to become more sustainable. We have already undertaken big steps in 2023 and even more planned for 2024. But we will be reporting on that in due time.

For now I can share that we have seen an increased demand for sustainability, from all our stakeholders, including our employees, customers, and shareholders. We welcome these developments and I know, that with our capabilities and motivation, we will continue to develop our sustainability efforts and remain a strong partner for all our stakeholders.

Sincerely,

Volker Witzel

CEO, iC Consult Group

Table of Contents

GRI 2
General Disclosures

GRI 2: General Disclosures

GRI 2-1 Organizational details

iC Consult Group GmbH is the world's leading independent consultancy, systems integrator, and managed services provider for Identity & Access Management with more than 650 employees worldwide.

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 service portfolio covers Managed Services for IAM including advisory, architecture, implementation, integration, support, and operations.

iC Consult Group 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.

The following 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.

As of December 31st, 2022, iC Consult Group employed more than 650 employees across the organization, collectively generating a group turnover in excess of 135 million Euros in 2022. Our customer base includes some of the largest companies in the world, from the Fortune 500, DAX and MDAX as well as SMEs.

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

This report focuses on iC Consult Group's European footprint with operations in Germany, Austria, Switzerland, the United Kingdom, Spain, Bulgaria as well as our business in the United States and Canada.

The 2022 report excludes our operations in Belgium and France, as the businesses were not yet set up during the reporting period. We also excluded our subsidiary Kapstone, as well as our operations in India and China, due to limited availability of data.

Future reports will be aligned with our annual report, which is not publicly available, and include the countries omitted from this report.

GRI 2-3 Reporting period, frequency and contact point

The reporting period for this sustainability report is January 1st, 2022, to December 31st, 2022. iC Consult Group'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

This is iC Consult Group's first sustainability report based on the GRI Standards, the leading and most widely used global standards for sustainability reporting.

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 Group is a professional services company 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 Group 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 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 Group has implemented a Supplier Code of Conduct, which we require all our suppliers 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 resource consumption 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

Our employees are our most important asset at iC Consult Group. With over 650 highly skilled employees from more than 51 nationalities, at the end of 2022, we take pride in our diversity.

For this report we have excluded our operations in India and China, as well as our subsidiary Kapstone, due to limited available data. At the same time our operations in Belgium and France were not yet staffed during the reporting period and are as such omitted from this report as well.

Employee contract by gender

Type	Female	Male	Total
Full-time	93	512	605
Part-time	17	28	45
Permanent	109	535	644
Temporary	1	5	6
Headcount	110	540	**650**

While the vast majority of our employees work full-time, we have colleagues making good use of our offer to work part-time, which can help with e.g., improving work-life balance. Except for our interns and trainees, who are temporary employees, all employees at iC Consult Group have permanent contracts.

Employee by gender per country

Country	Female	Male	Total
Austria	1	17	18
Bulgaria	2	15	17
Canada	0	7	7
Germany	79	311	390
Spain	3	17	20
Switzerland	2	31	33
U.K.	7	56	63
U.S.	16	86	102

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 and North America, both organically and through acquisitions.

GRI 2-8

Workers who are not employees

We currently do not have reliable data on the number of workers who are not employees. We will thus implement a reporting for this in the future.

GRI 2-9

Governance structure and composition

The iC Consult Group Process Manual contains the normative processes of the operational business, the management, and the support processes. These processes are based on the Code of Conduct of iC Consult Group as well as on the standards DIN EN ISO 9001 and DIN EN ISO 27001. The processes described in the process manual have to be adopted by all projects and functions that are under the responsibility of iC Consult Group and its subsidiaries. The goal is for iC Consult Group to fulfill the requirements and expectations of all interested parties 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 Group is the Advisory Board, which consists of the founder of iC Consult Group, Dr. Jürgen Biermann, Volker Witzel, who was appointed Group CEO in August 2023, as well as Dr. Karsten Klinger, Group CFO, Oliver Köthe from the Carlyle Group, the majority shareholder in iC Consult Group, and Dr. Stephan Reiter.

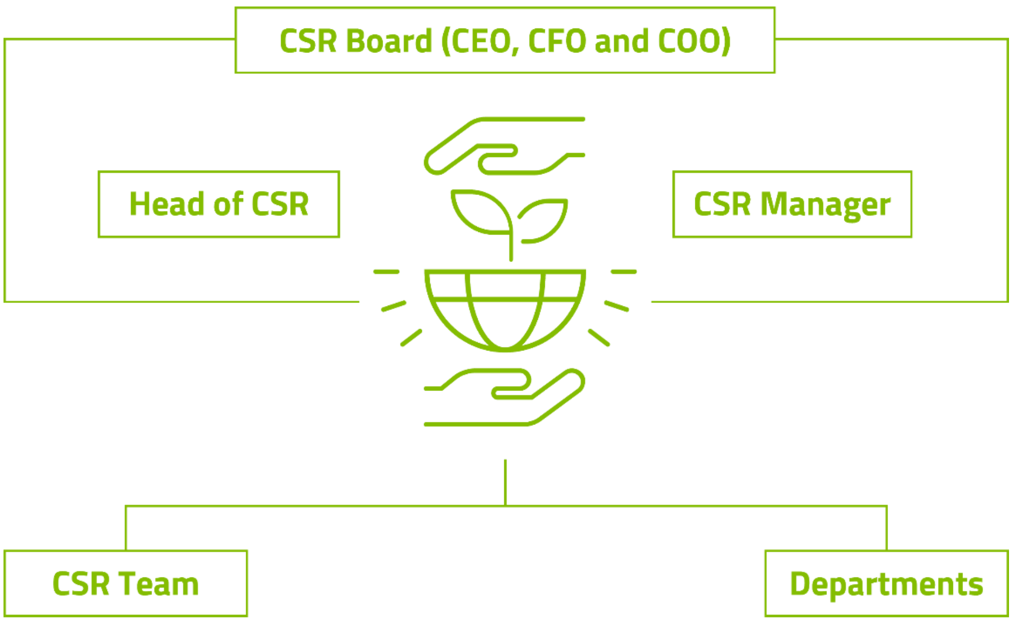
The Advisory Board was inaugurated when the Carlyle Group became the largest shareholder of iC Consult Group and is responsible for i.e., the company missions and vision, group wide OKRs as well as our M&A activities.

Business Strategy Board

The Business Strategy Board is the highest executive board at iC Consult Group and reports into the Advisory Board. It consists of the CEO of iC Consult Group as well as the C-Level executives of iC Consult Group i.e., CFO, COO, CTO etc. The CEOs of the various countries of operation are not part of the Business Strategy Board, unless otherwise specified.

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

Corporate Social Responsibility Board



The highest governance body for sustainability at iC Consult Group is the CSR Board, which is comprised of the CEO D-A-CH region, CFO and COO. While the focus of our sustainability activities has been on the D-A-CH region we are in the process of significantly broadening our approach. In a first step we added the rest of our operations in Europe as well as the US to our scope during this reporting period (2022).

In a final step we will roll out sustainability measures to all our operations globally, including Canada, India, and China. Due to this more global approach to sustainability that we will take in the future we are planning to extend the CSR board to reflect our international footprint.

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 2022, Dr. Jürgen Biermann, the founder of iC Consult Group, 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 Group'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 Group, 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, who is part of iC Consult Group's senior management team. The Head of CSR leads the CSR-team which is responsible for delivering the sustainability agenda of iC Consult Group and carries sustainability topics into the wider organization.

During the reporting period an external CSR consultant supported the Head of CSR with day-to-day CSR activities, including sustainability projects, communication, compliance, and reporting.

The Head of CSR and the CSR consultant 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 for 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 Group 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 Group for this sustainability report. The board members gave both input for the report and were ultimately responsible for reviewing and approving it.

GRI 2-15 Conflicts of interest

There have been no reported conflicts of interest for any board member of iC Consult Group. The importance of avoiding conflicts of interest is also explicitly stated in iC Consult Group'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 Group we are proud of our flat hierarchy, which enables all employees to directly contact any board member via call, chat, or 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.

Finally, it is possible for our employees to raise concern anonymously via a confidential whistleblowing tool or a meeting with the Ambassador team, who will take the necessary subsequent steps.

GRI 2-17 Collective knowledge of the highest governance body

As iC Consult Group's senior management is heavily involved in the sustainability activities of the company it was crucial to provide good CSR training. 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 the CSR team 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

Remuneration policies & Process to determine remuneration

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

GRI 2-21

Annual total compensation ratio

Given the international footprint of iC Consult Group an annual total compensation ratio for the entire group, without further context, does not provide meaningful insights. The compensation of our employees in e.g., Bulgaria or the U.S. varies greatly to that in Germany, given the purchasing power in each country.

Information on the annual total compensation ratio for the reporting period is thus not available. We will consider adding a compensation ratio in future reports.

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 Group. 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 Group we thus 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 steering 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 Group.

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

During the reporting period ending December 31st, 2022, our main policy commitments for ethical business conduct were our Code of Conduct, as well as our Supplier Code of Conduct.

These policies will be expanded by an Environmental Policy and the UK Modern Slavery Act Statement.

Code of Conduct

Our Code of Conduct is the foundation for how we at iC Consult Group conduct business. It applies to all full and part-time employees of iC Consult Group 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 Group 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

Our Supplier Code of Conduct 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 Suppler Code of Conduct covers various aspects also referenced in our Code of Conduct.

All iC Consult Group 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.

GRI 2-25 Processes to remediate negative impacts

iC Consult Group 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 risks that may arise as a result of our actions.

At the time of drafting this report we did not identify any significant negative impacts that need a grievance mechanism in order to be adequately addressed.

As part of our risk management approach, we conduct a risk analysis at least once per year in order to identify the most pertinent risks associated with our business. Once risks have been identified mitigation measures are developed to address these risks.

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 Group 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 Group's Code of Conduct, other iC Consult Group policies, or legal or regulatory requirements.

iC Consult Group 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, in a confidential conversation. We maintain a stringent non retaliation policy to protect any person making an allegation in good faith.

GRI 2-27 Compliance with laws and regulations

As outlined in our Code of Conduct we act in accordance with applicable national and international legislation and standards 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

For the reporting period our subsidiary I AM Worx was a member of the UN Global Compact. As IAM Worx will seize to exist in 2023 due to the operations being integrated into other parts of iC Consult Group, the membership of I AM Worx will not continue.

We are in the process of evaluating a membership of the UN Global Compact for the entire iC Consult Group.

GRI 2-29

Approach to stakeholder engagement

iC Consult Group's approach to stakeholder engagement revolves around actively involving and communicating with individuals and groups who have an interest or are affected by our business activities. This engagement is based on the recognition that various stakeholders, including customers, employees, investors, communities, and regulatory bodies, play crucial roles in our business ecosystem.

Overview of iC Consult Group key stakeholders

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

- **Shareholders**
  Our owners 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 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 making sustainability a key priority for any organization. We welcome

these developments that will help to create an equal playing field for sustainable development.

- **Employees**
  Our employees demand sustainability action from iC Consult Group and its management, as 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 very frequent contact with sustainability topics and thus have an especially high interest in our sustainability activities. 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, 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**
  Sustainability regulation is increasing and consumer demand for more sustainable business practices is on the rise. As such we require our suppliers to become more sustainable. As part of the extended supply chain of our customers it is crucial that our suppliers comply with our Suppler Code of Conduct.

- **Science**
  We maintain partnerships with various universities in an effort to stay on the forefront in the field of IAM. Our partnerships also function as a source of talent for the company.

Beyond the above, explicitly mentioned stakeholders, we maintain relationships with all organizations and groups that come to 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.

- **Open Communication**:
  We prioritize open and transparent communication with stakeholders. This involves sharing information about our business practices, performance, and impacts, as well as actively seeking input and feedback. This happens e.g., through 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 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. One example of this was measures taken by iC Consult Group to address issues raised by our customers such as defining clear responsibilities and standardizing previously ad hoc processes.

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 of our employees and prohibit any restriction or suppression of employee representation activities. We respect the right of our employees to collective bargaining.

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, logistics to banking and insurance. As such the environmental and socio-economic impact of our operations largely depends 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, comprised of CEO, CFO and COO. The rollout of the strategy has been in effect since 2021, with all employees being informed about its core components.

The materiality analysis took into consideration the following aspects:

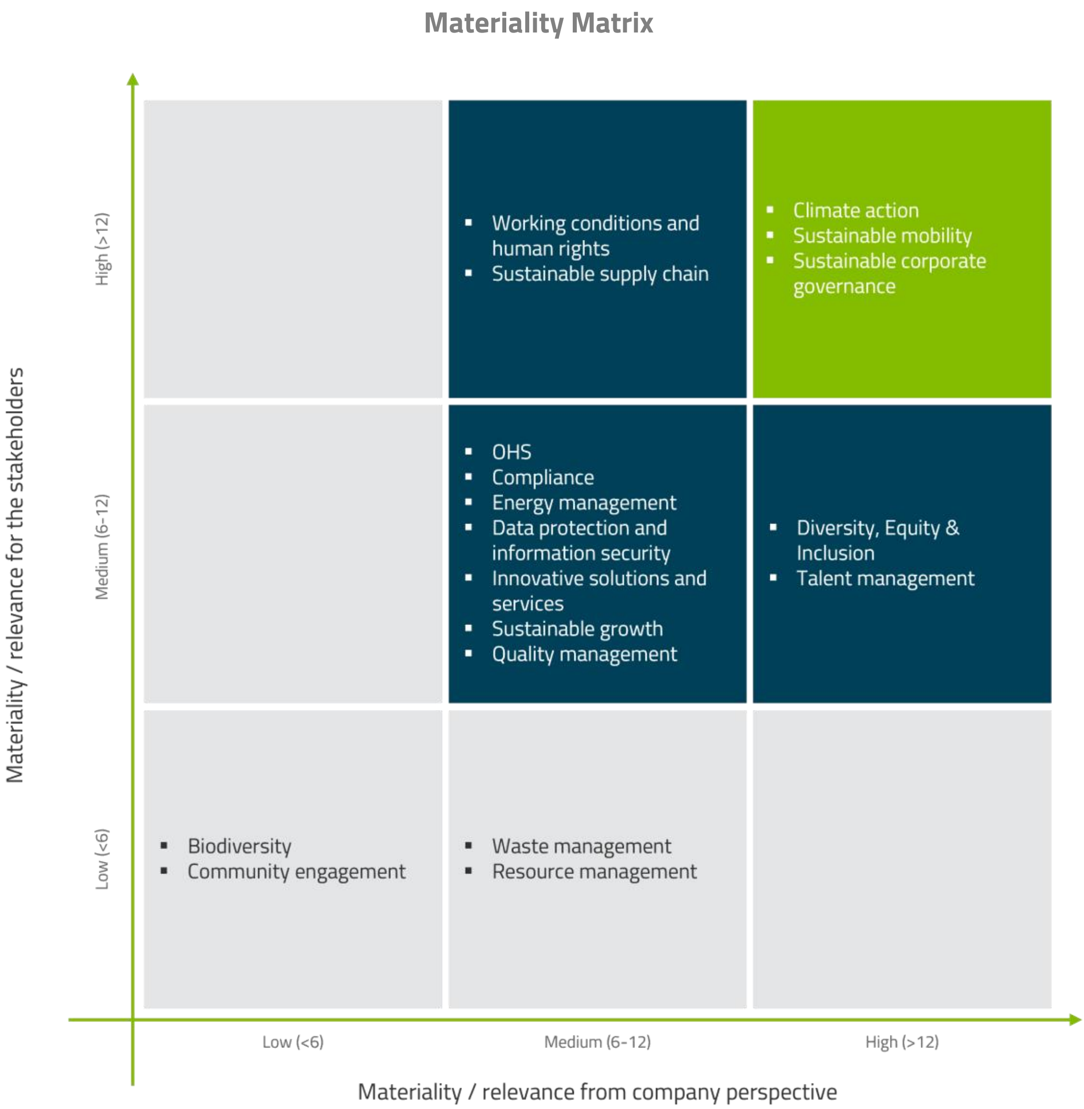
- Global sustainability challenges (UN Sustainable Development Goals)
- The areas of action defined by ISO 26000 (Guidance on social responsibility)
- Topics covered in BaFin's guidelines on handling sustainability risks
- Information on the EU Taxonomy
- The identity and values of iC Consult Group
- Relevant topics from iC Consult Group'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)

The material topics identified during the 2020 materiality assessment are still relevant today. We will conduct a new materiality assessment in 2024, which will involve both internal and external stakeholders, as identified in GRI 2-29.

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 mobility and the associated CO_2 emissions, thus having a positive environmental impact. However, the increased use of digital systems by customers may also result in increased CO_2 emissions.

At the same time, personal interactions with clients, which are crucial for us as a consulting company, involve travel by car, train, or plane, leading to additional CO_2 emissions.



Economically and socially, 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 sustainability developments. As an IT service provider, we play a crucial role in our customers' value chains. The heightened sustainability demands from politics and society, including environmental, social, and economic sustainability aspects, are passed on to iC Consult Group. This provides opportunities to further develop our sustainability management. Based on our materiality analysis we were able to create 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
Sustainable corporate governance	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
Environmental performance & resource consumption	GRI 302: Energy 2016 GRI 305: Emissions 2016 GRI 308: Supplier Environmental Assessment 2016
Sustainable mobility	GRI 302: Energy 2016 GRI 305: Emissions 2016
Talent management	GRI 402: Labor/Management Relations 2016 GRI 404: Training and Education 2016
Diversity, Equity & Inclusion	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 a consistently high quality.

The core of our governance work is our process manual, which encompasses information about all the processes that we follow at iC Consult Group 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 and Supplier Code of Conduct, 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) program in place, which goes beyond the mandatory requirements and provides out employees with additional benefits. 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. Essentially it combines all the areas iC Consult Group 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 Group 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 and Switzerland 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 Group does not use any raw materials and does not produce a significant amount of waste. Nonetheless, we conducted a waste analysis to understand the waste processes at our offices in Germany. We are looking to conduct similar assessments at all other offices.

Being a digital company, we have also been able to become nearly paperless, with 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 to ensure our suppliers adhere to the same high standards on environmental and social topics as we do. We are planning to conduct in-depth supplier analysis in the future to identify potential issues and remediate these.

Sustainable mobility

As a consulting firm we are where our customers are, as such business travel plays a significant role for us. Following the Covid-19 pandemic we have moved to primarily working remotely and reduced the number of in-person meetings. This helps us to reduce our CO_2 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.

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 work, which help us to create a truly collaborative workplace. For more 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, new employees bring a fresh perspective to iC Consult Group, while our seasoned employees can share their expert knowledge with their newer colleagues. We believe this to be crucial for our success.

However, the entire IT consulting and services industry faces challenges when it comes to attracting women to the workforce. While our share of women 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.

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 for many of Germany's largest organizations it comes as no surprise that our German operations are the largest source of revenue for iC Consult Group. Since the expansion of the business into the United States, our operations here have become our second largest. The rest of our operations around the world contributed around a quarter of total revenue, for the reporting period.

iC Consult Group Revenue 2022

Country	Revenue in €
Germany	55.100.000,00
United States	48.200.000,00
Rest of World	32.400.000,00
Total	**135.700.000,00**

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 similar risks and opportunities to iC Consult Group as they do to the entire IT services industry.

For the reporting period of 2022 we have not conducted a thorough risk assessment but will do so in the future.

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 Group 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 Group.

GRI 300

Environmental Disclosures

iC CONSULT

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

We currently have only incomplete data about iC Consult Group's energy consumption inside of the organization. As our sustainability efforts have primarily been focused on the D-A-CH region, we have reliable energy data for these operations, but lack data for the majority of our other locations.

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.

In the D-A-CH region 100% of the electricity we consume comes from renewable energy sources.

Energy consumption by country

Country	Energy consumption in kWh
Austria	2.537
Germany	150.682
Switzerland	8.400
Total	**161.619**

We are in the process of analyzing our energy consumption across all our markets and plan to include this information in future sustainability reports to present a holistic picture.

GRI 302-2 Energy consumption outside of the organization

We currently have only incomplete data about iC Consult Group's energy consumption outside of the organization.

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.

Energy consumption by source

Energy	Amount	Unit
Electricity	106.622	kWh
Petrol	155.249	liters
Diesel	13.578	liters

GRI 302-4

Reduction of energy consumption

Due to the shift towards a primarily remote workforce as a result of the COVID-19 pandemic, we are in the process of evaluating the feasibility of reducing office space at some of our locations. However, due to the rapid expansion of iC Consult Group, including the acquisition of several companies, there will also be potential increases in office space in the future.

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

GRI 302-5

Reductions in energy requirements of products and services

For the current reporting period no information about the reductions in energy requirements of products and services is available. In the future we would like to conduct a thorough analysis and understand the GHG footprint and connected energy consumption, in an effort to help our customers to reduce their GHG emissions, through our products and services.

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 2022 we have conducted a preliminary GHG emissions analysis for our offices in the D-A-CH region, to receive a first understanding of our GHG emissions.

Due to limited available data, our GHG emissions analysis is not complete. We are missing reliable data on our GHG emissions for Bulgaria, Canada, Spain, the U.K., and the U.S. due to e.g., our offices being in co-working spaces. At the same time the data quality within the countries is of varying quality and may need to be adjusted in the future.

Scope 1 & 2 emissions by country

Country	Scope 1	Scope 2	Total
Austria	0,18 t	2,37 t	2,6 t
Germany	4,75 t	151 t	155 t
Switzerland	0,86 t	36,08 t	37 t
Total	**5,8 t**	**189 t**	**195 t**

As such, we are currently undertaking steps to conduct a full GHG emissions analysis, covering Scope 1, 2 & 3 with the help of an external partner. Following the completion of the analysis we will be able to set clear GHG emissions reduction targets and develop a roadmap for achieving these goals.

GRI 305-3

Other indirect (Scope 3) GHG emissions

For the reporting period the CO_2 emissions created by the vehicles operated by our employees amounted to ca. 450 tons of CO_2. These company cars are not part of a company car fleet, and as such fall into Scope 3 emissions.

Scope 3 emissions by source

Energy	Amount	Unit	GHG emissions
Electricity	106.622	kWh	46 t
Petrol	155.249	liters	368 t
Diesel	13.578	liters	36 t
Total			**450 t**

For the reporting period we do not have information on the GHG emissions caused by our business travels, which we will address in the future. As mentioned above, we are in the process of setting up a full GHG emissions analysis, which will include our Scope 1, 2 & 3 emissions. We will thus be able to share more complete information in future sustainability reports.

GRI 305-4 GHG emissions intensity

For the reporting period we do not have any information about the energy intensity of our products and services. We plan to conduct a GHG emissions intensity analysis in the future.

GRI 305-5 Reduction of GHG emissions

We have implemented various measures to reduce our GHG emissions, including a switch to renewable electricity in our office in Germany, Austria, and Switzerland. For more information see GRI 3.3.

We have not yet set a base year for our GHG emissions and have not measured the progress we are making by implementing GHG reducing measures. As such, for the reporting period we do not have any information on the reduction of GHG emissions. Following the comprehensive GHG footprint analysis, described in GRI 305-3, we will be able to track and measure 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.

However, there was no process in place to screen new suppliers on environmental criteria during the reporting period. As such it was not possible to identify potential negative environmental impact in the supply chain.

We are in the process of setting up a new CSR supplier due diligence process. This new process includes the identification of key suppliers in the CSR space, based on relevant KPIs. The subsequent analysis of compliance with the iC Consult Supplier Code of Conduct will allow 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**

At iC Consult Group we have seen strong growth over the past few years. While we had approximately 300 employees at the end of 2020, we have grown to over 750 people by the end of 2022.

On a per country bases we can see growth across all markets included in this report, except for the U.S., where more people left the company than joined during the reporting period.

Joiners and leavers per country in 2022

Country	Joined	Left	Change
Austria	9	2	7
Bulgaria	17	0	7
Canada	4	0	4
Germany	132	61	71
Spain	13	3	0
Switzerland	5	0	5
U.K.	41	12	29
U.S.	26	37	-11

During the reporting period ending December 31st. 2022 a total of 247 employees joined iC Consult Group, with 115 leaving the company, for a net gain of 132 employees.

Joiners and leavers in 2022

Type	Female	Male	Total
Joined	46	201	247
Left	20	95	115
Change	26	108	**132**

Based on the joiners and leavers, we have an attrition rate of 14,09% for the reporting period.

GRI 401-3 Parental leave

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

Parental leave in 2022

Parental leave	Female	Male	Total
Taken	5	17	22
Returned	5	17	22
Stayed	5	16	21

During the reporting period 22 employees took parental leave. All these employees returned to iC Consult Group following their parental leave. One colleague decided to leave the company within 12 months of returning. This translates to a retention rate of 95% among the colleagues who took 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 Group therefore takes all necessary measures to promote the health and well-being of employees in the workplace.

Each of our employees contributes to this by complying with our Occupational Health and Safety Policy, which includes:

- Regular training on occupational safety and security
- Employee responsibilities
- Employer responsibilities
- Workplace ergonomics
- Occupational safety committee
- Annual inspection
- Healthcare provision
- Operating instructions
- Emergency response in case of accidents/fires

While we have an OHS policy, we did not have a formalized occupational health and safety management system in place during the reporting period. However, we are in the process of developing an OHS management system, in line with the ISO 45001 standard on Occupational health and safety management systems.

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

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

The iC Consult Feelgood Service also assists our employees in managing their professional and personal to-do lists. This includes tasks such as organizing vacation trips, booking flights and trains, handling bureaucratic matters, moving, and much more. The aim of this service is to relieve our employees so that they can fully focus on their core tasks.

Finally, as part of the annual employee questionnaire conducted by the Ambassadors, our employees are asked about their mental well-being, 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 Group'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 Group 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 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 Group tracks the completion and annual participation of the training.

In addition to the training, which covers general topics, during the onboarding process 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.

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 Group offices, at our customers' site, or at home, in the form of remote work. As such the number 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.

For the current reporting period no reliable data about the average hours of training per year per employee was available.

However, starting January 1st, 2023, our Talent Management department implemented a new system across Europe to collect data on the number of hours each employee partakes in training per year. As such the next sustainability report will contain information about the total and average hours of training per employee.

We are looking to implement similar measures across our entire footprint.

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 Group 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 Group.

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 getting 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.

We are looking to introduce Lunch & Learn sessions on CSR in the future, with the goal of bringing sustainability closer to our existing employees.

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

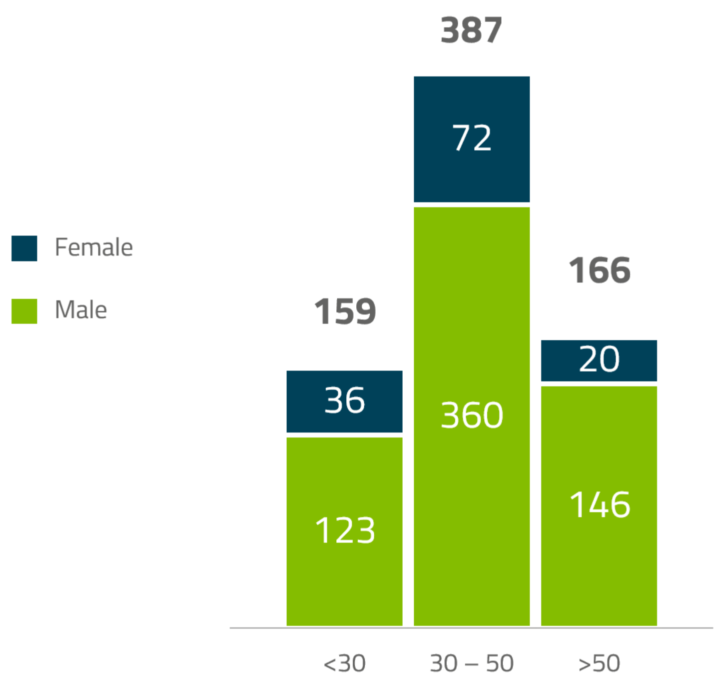
GRI 405-1 Diversity of governance bodies and employees

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 a roughly equal age distribution between younger and more senior employees, 21% compared to 22%, we are able to combine fresh ideas with seasoned experience.

However, gender diversity is a more challenging topic for us as well as the entire IT consulting industry. With 17% of our colleagues being female, we are just shy of the industry average of around 20%. We have thus identified diversity as one of our material topics and are working towards improving overall diversity, and the share of female employees at iC Consult Group, in particular.

Of all employees that worked for iC Consult Group during the reporting period, including our operations in China, India and at Kapstone, 21% were below the age of 30, 57% were between the age of 30 and 50 with another 22% being above the age of 50.

Age and gender diversity at iC Consult Group



We currently do not have any women or people from diverse backgrounds within our highest governance bodies. 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

Information on the ratio of basic salary and remuneration of women to men is currently unavailable. However, we will be conducting an analysis to identify potential inequalities and develop measures to further enhance equity and equality across our footprint.

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 no reported instances of discrimination at iC Consult Group during the reporting period.

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 Group 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 law 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 level of standards as iC Consult Group does. 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 out 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 level of standards as iC Consult Group does. 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 Group.

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**

Our Supplier Code of Conduct requires our suppliers to provide safe working conditions, treat workers with dignity and respect, and act fairly and ethically.

However, there was no process in place to screen new suppliers on social criteria during the reporting period. As such it was not possible to identify potential negative social impacts in the supply chain.

We are in the process of setting up a new CSR supplier due diligence process. This new process includes the identification of key suppliers in the CSR space, based on relevant KPIs. The subsequent analysis of compliance with the iC Consult Supplier Code of Conduct will allow us to better understand our supply chain, identify potential negative impacts and begin remediation.

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

GRI Content Index

2-20	Process to determine remuneration	P. 14
2-21	Annual total compensation ratio	P. 14
2-22	Statement on sustainable development strategy	P. 14
2-23	Policy commitments	P. 14 – 15
2-24	Embedding policy commitments	P. 14 – 15
2-25	Processes to remediate negative impacts	P. 15 – 16
2-26	Mechanisms for seeking advice and raising concerns	P. 16
2-27	Compliance with laws and regulations	P. 16
2-28	Membership associations	P. 16 – 17
2-29	Approach to stakeholder engagement	P. 17 – 19
2-30	Collective bargaining agreements	P. 19
GRI 3: Material Topics		
3-1	Process to determine material topics	P. 21
3-2	List of material topics	P. 21 – 23
3-3	Management of material topics	P. 24 – 26
GRI 200: Economic Disclosures		
201	Economic Performance 2016	P. 28
205	Anti-corruption 2016	P. 29
206	Anti-competitive Behavior 2016	P. 30
GRI 300: Environmental Disclosures		
302	Energy 2016	P. 31 – 32
305	Emissions 2016	P. 32 – 34
308	Supplier Environmental Assessment 2016	P. 34

GRI 400: Social Disclosures		
401	Employment 2016	P. 36 – 37
402	Labor/Management Relations 2016	P. 37
403	Occupational Health and Safety 2018	P. 38 – 40
404	Training and Education 2016	P. 40 – 42
405	Diversity and Equal Opportunity 2016	P. 43 – 44
406	Non-discrimination 2016	P. 44
407	Freedom of Association and Collective Bargaining 2016	P. 44 – 45
408	Child Labor 2016	P. 45
409	Forced or Compulsory Labor 2016	P. 45
413	Local Communities 2016	P. 46
414	Supplier Social Assessment 2016	P. 46
415	Public Policy 2016	P. 46
418	Customer Privacy 2016	P. 47

Publisher

iC Consult Group GmbH

Keltenring 14

82041 Oberhaching, Germany

Responsible

Frank Hoffarth,
Head of CSR

Project Lead

Ryan Holowka,
CSR Manager

Contact

iC Consult Group GmbH

Huyssenallee 99 - 103

45128 Essen, Germany

www.ic-consult.de

csr@ic-consult.com