



Corporate Social Responsibility @ cbs Sustainability Report 2023 / 2024

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Foreword

We live in one of the richest countries on earth. As management consultants, even in times of crisis, we often find ourselves working in a protected and privileged professional environment. We know that such advantages are not commonplace.

Not in Germany, not in all the countries where we are present and active as cbs and certainly not in the poor and poorest regions of the world. Unfortunately, many people live in a different reality. We do not want to forget that. Our privilege comes with the responsibility of contributing to a better future for all. We want to share our success with others and actively support our society and the environment. Our contribution should be sustainable; we want to make an impact. Our sustainability strategy sets out how we intend to achieve this goal. We are continuously improving and expanding it to fulfill our responsibility as a modern company as well as possible. We have never reached our goal - we are always on the way. And we look forward to shaping this path together.



Holger Scheel, CSR patron

Who is cbs

We create business process solutions that are used across applications and worldwide in internationally operating industrial companies.

cbs is a platform where exceptionally competent, committed, and performance-oriented business and technology consultants can apply and develop their skills and aptitudes.

With great passion, we create efficient and effective business process solutions based on innovative technologies. We have high expectations of what we do and how we do it. We treat each other as equals, regardless of origin, age, position, or responsibilities. This is also anchored in our core values.



- **Professional excellence:** By combining business process and IT expertise, we generate impact and create innovative solutions. We take a strategic and methodical approach. We build bridges between strategic orientation and implementation. In doing so, we act in a customer-oriented, sustainable, and quality oriented manner.
- **Entrepreneurship:** We take responsibility, and our employees act independently and entrepreneurially. We make an impact on our customers through a holistic approach.
- **Forward-looking:** We work agilely and with a positive culture of error. We pursue our topics with passion and enthusiasm. In doing so, courageous challenges motivate us.
- **Partnership on equal terms:** Both internally and externally, we treat each other as equals and demand the same in return. We strengthen our cooperation through respectful and open interaction. We motivate each other to contribute ideas and see the special potential in every person.
- **Strong community:** Cohesion among each other is important to us. We help each other and guarantee our customers and partners not only the expertise of everyone, but also the complete knowledge network of cbs. Everyone contributes to the whole through give and take. We achieve our common goal through reliability throughout the entire team.
- **Integrity and trust:** We keep our promises and thereby build trust among each other as well as with customers and partners.



cbs continued to grow in 2023 and 2024. New national subsidiaries were established, mostly staffed with local employees. By the end of 2024, cbs had over 1,500 employees at 42 locations in 15 countries. This internationality is also reflected in our diversity. Our colleagues come from more than 44 nations and speak over 30 different languages.

For us, sustainability means not only responsibility towards the environment and society, but also a clear commitment to our employees. Their satisfaction, commitment, and development are central building blocks of our long-term success. That is why we conduct a comprehensive employee survey twice a year. This gives us a clear picture of the expectations and experiences of our workforce. For us, this survey is a very important part of sustainable corporate development.

448 employees took part in the 2024 survey. The results speak for themselves. 369 employees confirmed that they perform their duties with passion and conviction. 381 employees stated that they can always rely on the commitments and decisions of their direct superiors. We are particularly proud of the assessment of leadership quality. More than half of all respondents strongly agreed with the statement “I am satisfied with the leadership of my direct supervisor,” and another 150 employees also agreed. Overall, 87.5 percent of our employees would actively recommend cbs as an employer to friends or acquaintances. These results speak for themselves. Our consistent employee orientation creates a working environment in which people enjoy working, growing, and feeling connected to cbs in the long term.

This confirms our intention to continue on our path in order to achieve a strong and sustainable future.

SDGs@cbs

What are SDGs?

To create globally sustainable structures, the member states of the United Nations have set themselves 17 goals for 2030, which are laid down in the 2030 Agenda for Sustainable Development: the UN Sustainable Development Goals, or SDGs for short.

Which SDGs will cbs focus on?

In 2015, the United Nations adopted the “Agenda 2030” with 17 SDGs (Sustainable Development Goals). These sustainable development goals are intended to promote sustainability at the economic, ecological, and social levels. cbs sees it as its responsibility to act, and we want to align our strategy with these goals and with sustainability. To pool our resources, we have decided to focus on a few SDGs at cbs. This will enable us to achieve a greater impact in these areas with the resources available to make our choice.

We considered how the SDGs should be interpreted for us and what significance they have for us everyday work. We also created a “cbs definition” of the individual SDGs to make them applicable to us.





03 Health and well-being

For us, this means that our cbs employees and, where applicable, our partners are in good health and their well-being is enhanced.

04 Quality education

For us, this means providing our cbs employees with qualified training and continuing education, including technical and professional skills, and offering society opportunities for good education.

08 Decent work and economic growth

Decent work

For us, this means providing our cbs employees with a fair and safe working environment, protecting labor rights and providing challenging jobs. It is also important to cbs to achieve productive full employment and work for all women and men, as well as equal pay for work of equal value.

Economic growth

Economic growth in the sense of economics is not a focus at cbs. Our influence on global and national economic development is marginal in business terms, we indirectly promote the growth of our customers and, out of self-interest, the development of our company as cbs. In line with Vision 2025, cbs plans to continue to grow organically, substantially, and sustainably, but inorganic growth through targeted acquisitions and a competitive portfolio will also encourage us to remain the preferred consulting firm and global market leader.

09 Industry, Innovation and Infrastructure

In pursuing this goal, cbs focus primarily on the areas of industry and innovation. We do not contribute to improving infrastructure through our consulting activities. We only have influence over our own corporate infrastructure, which we want to use in the interests of Sustainability. Overall, we can achieve very little here for a sustainable world. As consultants, we can make a substantial contribution in the fields of industry and innovation. For us, this means improving the processual and technological capabilities of industrial sectors in all countries and among our target customers, including the promotion of innovation. This is because technology can support the ESG tasks of the day and demonstrate that sustainability and profitability/company growth do not have to be mutually exclusive.



10 Less inequality

Reducing our carbon footprint and through offsetting. This also requires raising awareness among all cbs employees. Sustainability and climate protection should be anchored in the minds of everyone at cbs and always serve as a benchmark for business decisions. The necessary climate protection projects for compensation should be oriented towards the selected SDGs and fit the cbs DNA. In addition to the goal of keeping our own neutral footprint, we plan to support customers in implementing sustainable projects. To this end, a sustainable portfolio is to be developed.

11 Sustainable cities and communities

For us, this means, especially in the prime example of Heidelberg with its passive house development and the city's sustainability goals, to contribute in a supportive manner.

12 Sustainable consumption and production

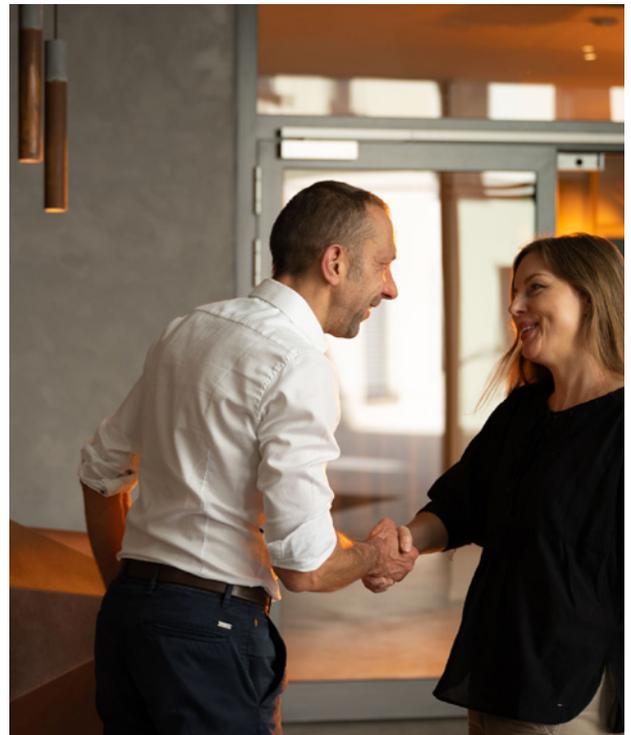
Sustainability should be established in the cbs corporate strategy and always serve as a benchmark in corporate decisions. This also includes the procurement of sustainable products and compliance with sustainability throughout the entire supply chain. We also address the reduction of waste generation through prevention, reduction, recycling, and reuse by raising awareness among our employees. In addition, we want to develop a portfolio that enables our customers to operate in a more ecologically and economically sustainable manner.

13 Climate protection measures

Nowadays, it is no longer a question of when a company will be climate neutral, but how quickly. cbs plans to be climate neutral by 2023. This will be achieved both by reducing our CO2 footprint and through offsetting. This also requires raising awareness among all cbs employees. Sustainability and climate protection should be anchored in all cbs minds and always serve as a criterion in corporate decisions. The necessary climate protection projects for compensation should be based on the selected SDGs and fit the cbs DNA. In addition to the goal of keeping our own neutral footprint, we plan to support customers in implementing sustainable projects. To this end, a sustainable portfolio is to be developed.

17 Partnerships to achieve the goals

Sustainable challenges require joint efforts. To achieve our other sustainability goals, we need strategic partnerships and supporters to exchange knowledge, expertise, and technology. Only together can we make a lasting impression.



Fundamentals Understanding

To fulfill our responsibility, we constantly evaluate what we can do to become even more sustainable. A company of our size must consider many facets when it comes to a sustainability strategy. We see the greatest leverage for contributing to the reduction of greenhouse gases in advising our customers on this issue. The restructuring of supply chains, the reorganization of production, the implementation of state-of-the-art software, etc. at our major customers has a far greater impact on the environment and climate than cbs does. restructuring of supply chains, the reorganization of production, the implementation of state-of-the-art software etc. at our major customers has a far greater impact on the environment and climate than cbs alone could ever achieve. Here, too, cbs's long-standing goal applies: to build up a comprehensive portfolio in order to offer customers the full range of expertise.

Furthermore, the topic of innovation and modern technology is an essential part of cbs's sustainability strategy. For cbs, innovation is the driving force behind our success in the market and with our customers. Being at the forefront of innovation has always been a fundamental part of the cbs business concept. In order to make cbs's own innovations more transparent to our customers and within our organization, and to further promote the culture of innovation that already exists, cbs launched an internal Innovation Award in 2022.

cbs is also committed to promoting innovation outside its own organization. For example, through various university partnerships, cbs provides financial and personnel support for innovation projects at universities. The fact that cbs can have the greatest impact on its customers and wants to focus more on this work in the coming years does not change the fact that cbs also needs to make efforts to promote innovation. The fact that cbs can achieve the greatest impact through its customers and would like to focus more on this work in the coming years does not change the fact that cbs is also making efforts to contribute to CSR. In 2022, the CSR team was founded, consisting of employees from various departments. cbs goal is to use this team to make a difference in many areas that will have a positive impact both internally and externally.

Corporate social responsibility (CSR) is both a responsibility and an opportunity for cbs. Under this mantra, cbs strives to fulfill its responsibilities within the scope of its capabilities. This ranges from small-scale measures whose primary goal is to raise employee awareness to construction measures, particularly at the company headquarters in Heidelberg. The scope for action here is vast, and no one, whether in the internal area, in consulting, or in product development, will remain unaffected.

Many of the measures run in the background and are barely noticeable to most employees, such as the selection processes in procurement, from coffee beans to company laptops. Others determine our everyday work, but are now no longer conceivable without, such as digital document management, which simplifies the work of employees and saves mountains of paper.

However, there will also be measures that will result in us losing some of the high level of comfort we have enjoyed up to now. These cuts will be more or less painful for some. The team spirit that is a fundamental part of cbs' DNA should also be evident here, and each individual should be prepared to do their part. In all our efforts, we must keep in mind the economic interests of cbs, the requirements of our customers, the expectations of our employees, and much more, and ultimately find a way forward that is acceptable to all.





Welcome to the new offices of the cbs branch in Dortmund!

On the site where the blast furnace plant once stood, a unique innovation and technology park has now been created in North Rhine-Westphalia: Phoenix-West. The park is an outstanding example of how former industrial sites can be repurposed in a meaningful and sustainable way.

Modern office in the Phoenix-West Technology Park

Modern office in the Phoenix-West Technology Park. Our new location is the Materna building in the Phoenix-West Technology Park. With 44 modern workstations, the office not only offers an inspiring working environment, but also diverse opportunities for collaboration, creativity, and innovation. The location combines industrial history with forward-looking technology.

Mobility and infrastructure

There are 700 parking spaces available for our employees' vehicles. In the initial phase of construction, 72 charging stations were installed. There are also 300 bicycle parking spaces. These facilities facilitate sustainable mobility and promote environmentally friendly commuting.

Open space and quality of stay

The building's surroundings invite visitors to linger and interact. A terraced landscape staircase and a 5,000 m² green inner courtyard create recreational areas and contribute to a high quality of stay.

Sustainability and energy efficiency

During the planning and implementation of the new building, special emphasis was placed on sustainability:

- **Brownfield development:** The building was constructed on the former Hoesch site. The existing green spaces remained untouched.
- **Photovoltaic systems:** The entire building and the 300 outdoor parking spaces are equipped with PV systems. Surplus energy flows into an ice storage system, which is used for cooling.
- **KfW 40 standard:** The building meets the requirements of the KfW 40 program and thus achieves 60% lower energy consumption than conventional buildings.
- **Intelligent air conditioning:** Motion sensors control the air conditioning system and switch it off automatically when no presence is detected.



cbs HQ in Heidelberg

With the construction of our headquarters in Heidelberg, we took the opportunity to design the building in a future-oriented and sustainable manner.

- The building at Stadttor Ost was constructed according to passive house standards. This ensures optimum insulation. CO₂ emissions from heating and air conditioning can thus be reduced.
- In the underground parking garage at the Heidelberg headquarters.
- In the underground car park of the Heidelberg headquarters, 11 percent of the cbs parking spaces are equipped with electric car charging stations.
- The roof surfaces of the flat roof are largely covered with photovoltaics. All officially approved areas were utilized here. This supplies not only the employees at headquarters with electricity, but also the cbs data center, which benefits the entire cbs Group.
- The recirculation cooling system has a similar function. Here, after a defined period of time, a presence detector checks whether any movement is still being registered. If this is not the case, the recirculation cooling system switches off completely.
- The lighting is largely controlled by motion detectors, so that the lights switch off as soon as no movement has been registered for a longer period. The floor lamps at the workstations also have a daylight sensor. This means that the lights are not only switched off when it gets light, but the light intensity is also automatically adjusted.
- Not only the building, but also the furnishings contribute to environmental and climate protection. For example, we have purchased modern water dispensers for the employees' drinking water supply. This saves thousands of water bottles and thus resources, and also eliminates the need for delivery.
- When we moved into our new headquarters, around 100 office workstations were newly furnished at once. The supplier for this was carefully selected. You can find out more about this in the next chapter, "Supplier selection at cbs." The aspect of sustainability plays an important role not only in the areas of production and the supply chain, but also in the well-being of our employees. For example, all office chairs are ergonomically designed and individually adjustable. In addition, the proportion of height-adjustable desks has significantly increased. In Heidelberg, it is now around 94%. At our other locations, we are continuously working to further increase the current figure of around 80%.



Supplier selection at cbs

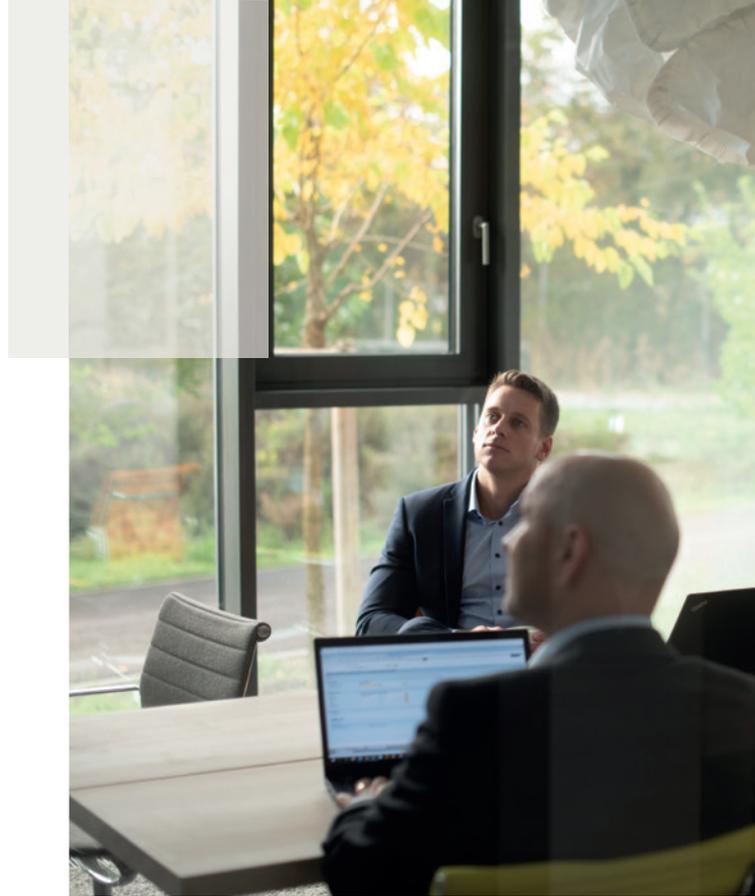
The topic of procurement is also being reexamined with regard to CSR aspects. In many areas, this has already been done or is currently underway. For example, our main hardware suppliers, Lenovo and Apple, are pioneers in sustainable production. In 2023, a selection guide for suppliers is to be created so that awareness of CSR issues grows in all areas and uniform guidelines for awarding contracts are established.

Lenovo

Lenovo's leadership in environmentally conscious management is also reflected in its products. They meet many environmental and energy efficiency guidelines, including ENERGY STAR® and EPEAT®. Lenovo also attaches great importance to environmental protection in its manufacturing processes: Up to 65 percent of the system components are made from recycled plastic; more than 25 percent of the recycled material comes from plastic recycling. In addition, the company has implemented guidelines to reduce chemicals and substances during manufacturing that could potentially harm the environment. One of its goals is to reduce or completely eliminate the use of halogen in its hardware production. Halogen is a pollutant that is known to cause cell death in plants and animals and can be potentially harmful when inhaled.

Apple

Apple is also a pioneer in environmental protection. The company has been carbon neutral since 2020. Apple's goal is to manufacture products that consist exclusively of renewable resources or recycled raw materials. Today, a large proportion of the raw material requirements are already covered by recycled raw materials, with around 100 percent recycled gold in the coating of several circuit boards and the wires of all cameras, etc. Apple is also making great efforts in production to manufacture its products in a climate-friendly way. For example, energy consumption in production has been reduced by 70 percent compared to 2008. A large portion of the energy required is sourced from alternative energy sources.



Office furniture – König + Neurath

Since 2018, cbs has been sourcing most of its office furniture from the manufacturer König + Neurath (K+N). The upcoming move to the new headquarters in Heidelberg and the associated high volume of new purchases (approx. 100 workstations were newly furnished in Heidelberg alone), a new selection of the main supplier was made. After a careful selection process, the decision was made in favor of K+N, based in Karben, Hesse. There was a lot to be said for this manufacturer, including the fact that it not only has its headquarters in Germany, but also manufactures there. It also sources 80 percent of its materials from Germany.

This means that delivery routes can be kept short and compliance with European labor standards is ensured. Furthermore, K+N is an absolute role model when it comes to CSR. For example, more than 80 percent of the wood waste produced is reused and, among other things, used as fuel directly on site. The route planning for deliveries is also optimized using software to avoid additional CO² emissions caused by double journeys or empty runs. And these are just a few examples of K+N's efforts. Much more can be found on the homepage. (koenigneurath.com)

Power of Orange Collection: CSR as a key role

The clothing items offered in the store are manufactured by the Belgian clothing company Stanley/Stella. The company specializes in the production of high-quality textiles and is characterized by a transparent, environmentally friendly supply chain and a strong commitment to sustainability.

This includes the careful selection of materials, the reduction of environmental impact, CO₂ emissions, and water consumption, as well as the payment of living wages. Stanley/Stella uses only Oeko-Tex 100 and GOTS-certified fabrics such as organic cotton and recycled polyester.

The hoodies in the “Orange Collection” are manufactured in Turkey and delivered directly to Germany from there. Since 2022, the production facility has been operating a photovoltaic roof system, which further reduces its ecological footprint. All partners in the textile manufacturing factory along the supply chain are also certified according to Oeko-Tex Standard 100 and BSCI. The exclusion of child labor and above-average wages for seamstresses and seamstresses are guaranteed. Likewise, no azo dyes are used.

Expansion of the Power of Orange Collection

With the launch of our cbs sneakers in October 2024, we are once again sending a clear signal for sustainable product development. Our Spanish manufacturer “BrandYourShoes” pursues a sustainable concept that focuses on tailor-made production on demand rather than stockpiling. The company will produce custom-made items to conserve resources and avoid waste. The shoes are handmade from high-quality, partially recycled or vegan materials. Close cooperation with regional partners ensures short delivery routes and enables environmentally friendly production. The family business combines tradition, quality, and responsibility into a holistic sustainable approach.



Highlights 2023

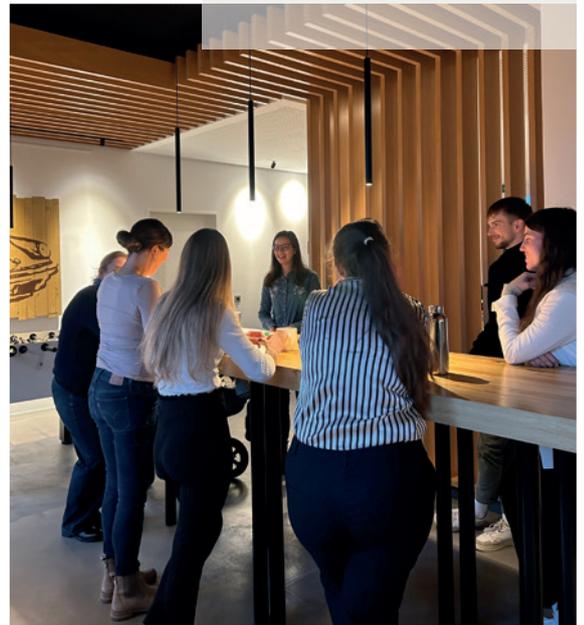
• Project 1 – Refrigerator – organic + regional

For sustainable employee catering, we work together with Freshtaste. The young company was founded near Heidelberg in 2019. Through a local delivery network in the Rhine-Neckar and Rhine-Main areas, mainly seasonal products are freshly processed and delivered in packaging made from 80% recycled PET.

At the end of each week, Freshtaste collects all unconsumed food from our Smart Fridge and distributes it to communities in need in the region. This allows us to reduce our ecological footprint in the area of nutrition as well.

• Project 2 – NCT Run

cbs took part in the NCT Run again this year. As in the previous two years, the event was held virtually, with around 15,000 runnerstaking part in over 1,000 locations across all seven continents for a good cause. From Friday to Sunday, the cbs Group covered a total of just under 900 kilometers. In addition to the amount sponsored by SAP, the cbs Group also decided in 2023 to donate one euro per kilometer run, rounding up the total amount and thus providing a donation of €1,000. Particularly gratifying was the participation of the teams from our subsidiaries T&H, Leogistics, and projekt0708, who actively supported the campaign.



• Project 3 – Mobility concept

To help employees with their mobility costs, cbs has introduced a mobility concept. This particularly promotes the use of sustainable means of transport such as local public transport or e-mobility. Thanks to the applicable tax exemption, employees benefit twice over in this case.

• Project 4 – WoMen@cbs

November 2023 saw the launch of Women@cbs. The aim of this initiative is to create a platform for women at cbs. Through networking meetings, webinars, events, and other formats, the community provides information, promotes exchange, shares tips, and facilitates mutual learning. The community helps find answers to the following questions:

- What do you need?
- What drives you?
- How can we help you?

Participation is also expressly open to men. The focus is on mutual knowledge exchange.

Highlights 2024

• Project 1 – Ad hoc donation for Brazil

In early May 2024, southern Brazil was hit by severe flooding. The federal state of Rio Grande do Sul, including the city of Porto Alegre – where cbs plans to open an office and where most of our Brazilian colleagues live or come from – was hit by devastating floods. Although all employees are safe as they live in higher lying areas, some of them currently have neither running water nor electricity. The situation in the region remains extremely serious and worrying.

cbs expresses its sympathy to all those affected by this natural disaster and offers our colleagues, their families, and friends emotional and moral support.

On behalf of the affected employees, cbs is also donating 5,000 euros for urgently needed humanitarian aid in the affected areas.

• Project 2 – Social Day HH

Under the motto “Don’t just talk, get to work,” the cbs team in Hamburg organized and held a Social Day at the residence in Blohms Park. Since 2022, the facility has been offering Ukrainian women who have fled their country and their children have a haven. In good weather and with great commitment, the garden of the residence was repaired together with the association Bürgern e. V. Plants, tools, and materials were purchased with the help of a donation of 1,000 euros. Among other things, these were used to mow the lawn, plant new shrubs, and repaint the stair railings. The hospitality of the residents, who prepared a Ukrainian lunch for the volunteers. This not only provides sustenance for the work ahead, but also insights into the lives and situations of the residents.

The day ended with a get-together in the garden, marked by satisfaction with what had been achieved and joy at the valuable encounters.

• Project 3 – City Cycling

In this year’s City Cycling Germany – Cycling for a Good Climate campaign, the cbs team achieved an outstanding performance. At various cbs locations, everyday journeys were made in a climate-friendly manner by bicycle. This not only contributed to climate protection but also promoted the health of the participants. The Heidelberg and Munich locations were particularly active.

Within 21 days, 25 participants covered a total of 4,452 kilometers, saving 738.96 kilograms of CO₂. Colleagues at the Dortmund, Freiburg, and Hamburg locations also participated enthusiastically in the campaign.

The result shows once again what can be achieved with collective effort. In keeping with the spirit of the „Power of Orange.“

• Project 4 – DKMS

Every twelve minutes, someone in Germany is diagnosed with blood cancer. For many of those affected, a stem cell donation is their only chance of survival. But not everyone can find a suitable donor. That is why cbs organized a registration campaign at its Heidelberg office in collaboration with DKMS Germany. On the day of our company Christmas market, employees had the opportunity to register as potential stem cell donors. The campaign showed that everyone has the opportunity to give hope and perhaps even save a life. We were particularly pleased with the high level of participation among our managing director Rainer Wittwen, who also took the opportunity to register. This initiative is another example of the “Power of Orange” and the solidarity at cbs, combined with a willingness to take on social responsibility.

Environment and Climate

In the Environment/Climate working group, we continuously analyze our impact on the environment, particularly our CO₂ emissions.

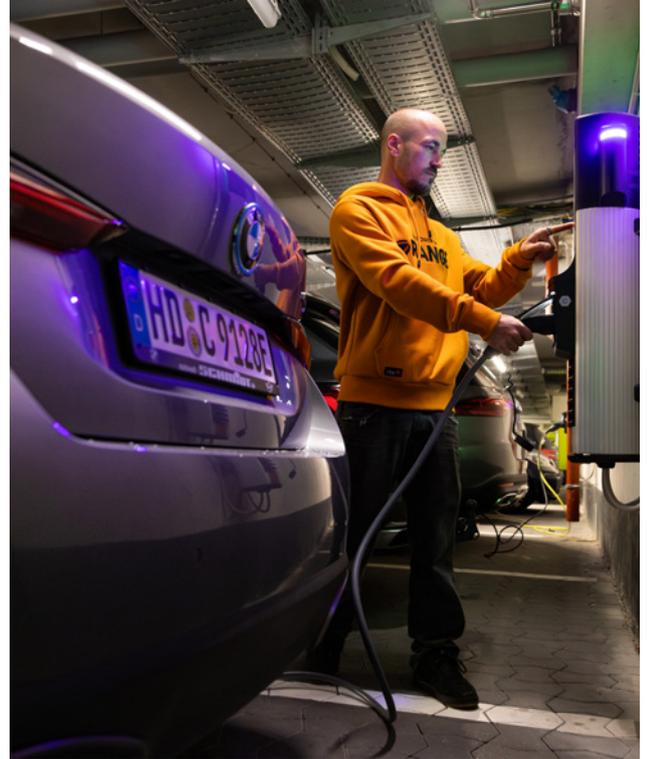
Based on the insights gained, we try to identify potential for improvement and implement it. Our goal is to reduce cbs's resource consumption and offset the remainder by investing in climate protection projects. In this way, we want to be even more climate-friendly in 2025. (More on this in the chapter "Outlook and Goals for 2025").

However, since we strive holistically not only in our customer projects, but throughout the entire company, this is not possible without forward-looking planning and reduction. Therefore, measures have already been taken to reduce our CO₂ emissions. Some of these measures are primarily aimed at sensitizing employees to the topic of "conserving resources." For example, short guides have been written that provide information on proper waste separation or tips on saving CO₂ through better regulation of air conditioning and heating. In addition, a reduction guideline was drawn up, setting out the goals that cbs has set itself for the coming years in order to avoid CO₂ emissions and the measures that can be taken to achieve these goals.

By 2024, we had set ourselves the goal of significantly reducing our emissions: at least 5% for Scope 1 emissions and 10% for Scope 2 emissions compared to 2019. Not only did we achieve this goal, but we even exceeded it by 30% for Scope 2. For Scope 3 emissions, we had set ourselves a reduction target of at least 20% by 2024. Here, too, we were able to achieve far more than planned and are currently at a reduction of 62%. A key area of action for us as a consulting firm with regard to environmental and climate protection is the topic of mobility. This is where we generate the majority of our CO₂ emissions and, at the same time, have the greatest potential for savings. It is particularly noteworthy that we have achieved this significant progress despite the fact that the number of our employees has risen from 450 in 2019 to over 700 in 2024. This underlines our commitment to actively shaping sustainable growth.

Business trips

The coronavirus pandemic has shown us and our customers that some business trips can be avoided without



compromising the quality of projects. Close contact with customers remains important, and face-to-face meetings are still irreplaceable. However, we have learned that many things can also be solved remotely and with the support of modern communication technology. And so, in the end, everyone benefits. Customers save money by eliminating travel costs, consultants save travel time, and CO₂ emissions are minimized.

Company car

In addition to air travel, company cars account for the largest share of cbs's CO₂ emissions. This makes it all the more important to identify, analyze, and implement potential savings in this area. The predominant topic in this area is electromobility. In 2023, cbs had a fleet of 278 vehicles, including 34 plug-in hybrids and 14 electric vehicles. This means that 17% of all vehicles were hybrid or electric. In 2024, there will be 328 vehicles: 37 plug-in hybrids and 58 electric vehicles (28.96% of all vehicles). In August 2023, it was decided that 50% of new company vehicles should be electric cars. The decisive factor is the CO₂ value.

Homeoffice

Here, too, we have learned some lessons from the coronavirus pandemic. Working from home is now a natural part of our everyday working life and we have continued to do so after the pandemic. In principle, all employees have the option to do so, provided that the technical requirements are met. To maintain contact with colleagues and promote personal and professional

exchange, it is desirable that all employees except for consultants and depending on the respective project situation work at a cbs location at least twice a week.

Job bike

Since 2020, cbs has offered the option of leasing a job bike at a reduced rate. Numerous employees have already taken advantage of this offer.

Mobility allowance

Of the currently active MOBIKO users, 163 are theoretically entitled to a company car, but have opted for the mobility budget instead. Just under a quarter of these users use the mobility budget for their commute to work. Basic options for use include public transport, trains, car sharing, and bike sharing.

With cbs.zero, we accompany companies on their journey towards a sustainable future. Our framework combines ecological responsibility with economic efficiency. We focus on four dimensions: Record, Improve, and Innovate. We collect and analyze sustainability data, make it transparent, and thus create the basis for improvements and innovations. Our goal is to reduce the carbon footprint, use resources more efficiently, and make supply chains more sustainable. With SAP-based solutions such as the Sustainability Control Tower or Footprint Management, we offer the technological foundation for reliably meeting legal requirements such as the Corporate Sustainability Reporting Directive (CSRD)

or the Carbon Border Adjustment Mechanism (CBAM). At the same time, we help our customers create real added value for all stakeholders. From investors to employees to end customers.

cbs.zero: Sustainable corporate strategies

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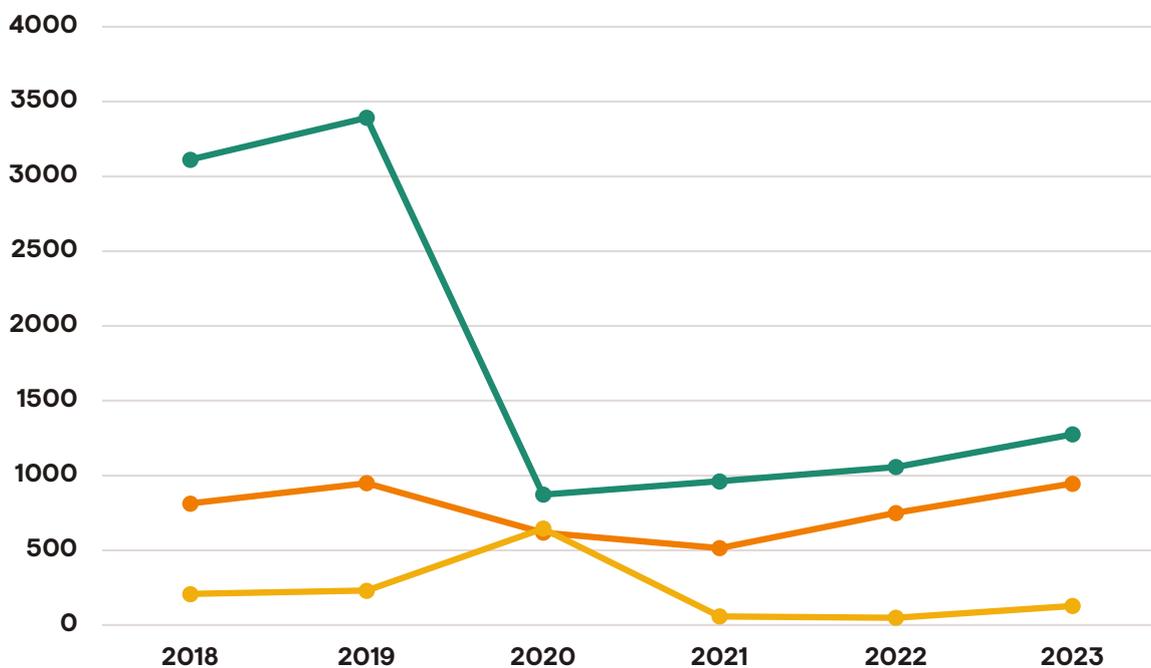


Development of the cbs CO² Footprint

Since 2018, cbs has been calculating its own carbon footprint. Initially using its own calculations, and then from 2020 with the help of the external service provider Climate Partner. Due to the coronavirus crisis and the associated massive change in our travel behavior, some of the graphs resemble a roller coaster ride. Even though this hopefully one-time restriction makes comparison difficult, we can still derive some insights from the data. We now know what the absolute minimum is it is impossible to reduce any further and we see what the maximum is a kind of upper limit that we do not want to reach again.

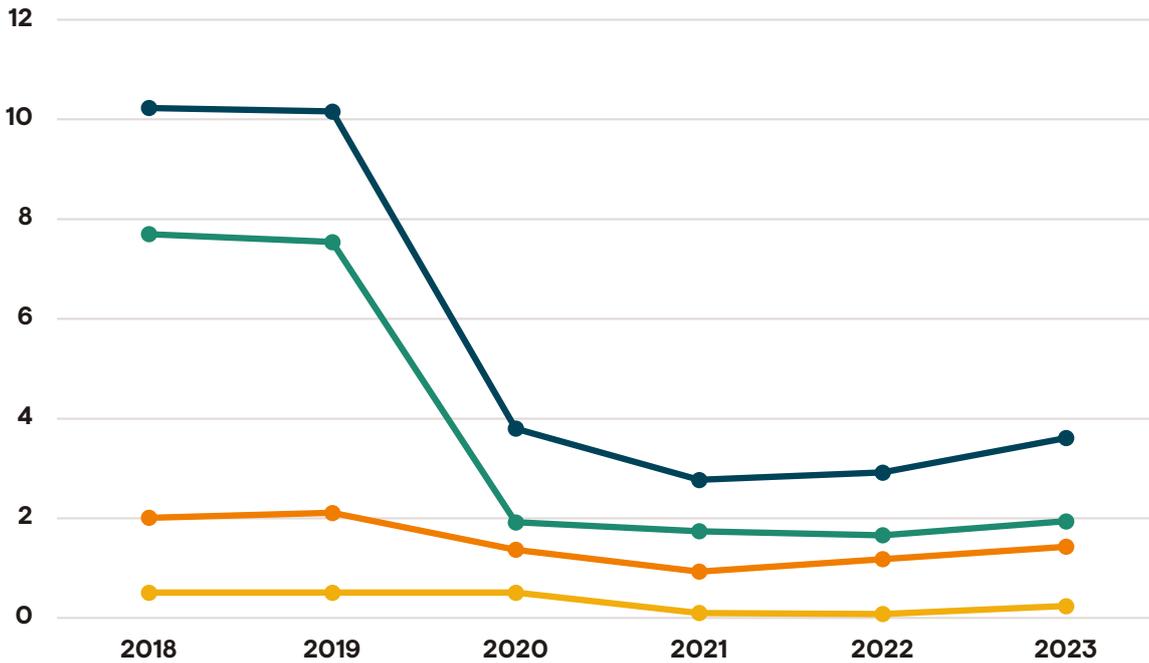
CO₂ emissions by year in tons:

— Scope 1 — Scope 2 — Scope 3



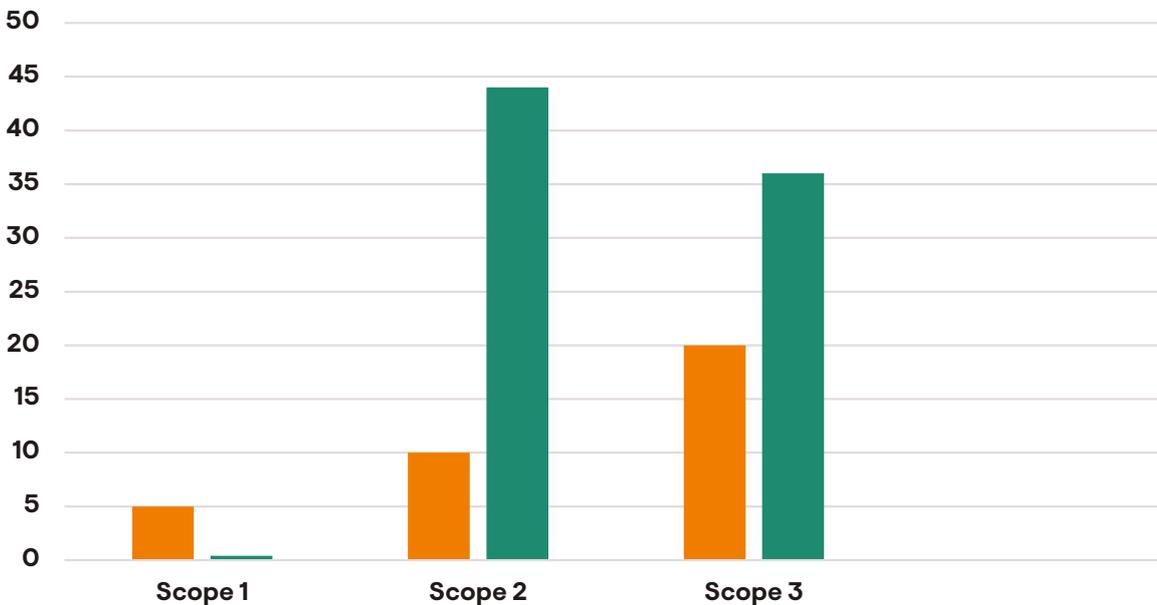
The diagram shows CO₂ emissions from 2018 to 2023 for Scope 1, Scope 2, and Scope 3. There is a clear decline in 2020, particularly for Scope 3, followed by a renewed increase until 2023. The status up to 2024 is currently still being evaluated.

CO2 emissions per person by year (in tons)



We were able to reduce CO2 emissions per person from more than 10 tons in 2018 to 3.61 tons in 2023.

CO2 reduction from 2018 to 2023: Target vs. Actual



Here is a comparison between the target reduction according to the strategy and the actual reduction according to the actual CO₂ calculation from 2018 to 2023.

- Scope 1 is well below the target.
- Scope 2 and Scope 3 significantly exceed the planned reduction targets.

Climate projects to offset the CO₂ Footprint

2023



Wind energy in Mauritania + tree planting

With this combined project, we support and finance a certified climate protection project and additional tree planting in Germany. For every ton of CO₂ saved through the contribution via a certified climate protection project, we plant a tree in Germany. In this way, we are promoting the conversion of structurally poor forest stands and monocultures into more resilient mixed forests. We are currently combining tree planting in Germany with a certified wind energy project in Mauritania.

Just south of Nouakchott, the capital of Mauritania, a wind farm with 15 wind turbines and a capacity of 30 MW was built as part of this climate protection project. With 15 wind turbines and a capacity of 30 MW, it is the first large-scale wind.

The project generates renewable energy and thus competitive electricity, which is fed into the regional power grid. This increases the share of renewable energies in the electricity mix and reduces the demand for fossil fuels. In addition, the project contributes to an independent energy supply and sustainable development of the country. It fulfills SDGs numbers 12 and 13.

Hydropower for Laos

The regional power grid in the province of Louang Namtha in northern Laos is mainly supplied with energy from fossil fuels. In addition, there is a significant gap between supply and demand, which is why energy has to be imported from China.

The hydroelectric power generated by this climate protection project is not only more sustainable, but also cheaper than the energy purchased from China. The hydroelectric power project thus contributes to a stable, sustainable, and independent energy supply for the region.

The hydropower plant on the Nam Long has a total capacity of five megawatts and generates approximately 37 gigawatt hours per year. By feeding into the regional grid, less fossil energy is required, meaning that the project saves around 20,860 tons of CO₂ annually. SDGs numbers 6, 7, and 13 are fulfilled here.

Clean drinking water in Eritrea

Eritrea is severely affected by droughts, floods, soil erosion, and desertification, and has one of the highest malnutrition rates in Africa. Climate change is increasingly exacerbating this situation. In many rural communities, obtaining of clean drinking water takes up a large part of family resources and places a particular burden on women and children. Every day, they have to travel long distances to the nearest water source. However, the water from ponds or rivers is often contaminated with pathogens and dangerous germs and must be boiled before consumption.

The project identifies and repairs damaged drinking water wells in the district of Zoba Mäkel in central Eritrea, which has a high poverty rate. Many boreholes belong to community-based organizations (CBOs), but are no longer functional due to inadequate maintenance or excessive costs. The project supports communities in repairing the wells, thus ensuring a long-term supply of clean drinking water. SDGs 3, 5, 6, and 13 are supported here.

Cooking stoves for India + tree planting

This combined project supports the financing of a certified climate protection project and also promotes the planting of trees in Germany. For every ton of CO₂ saved through the contribution to a certified climate protection project, we plant a tree in Germany. In this way, we promote the conversion of structurally poor forest stands and monocultures into more resilient mixed forests that are better able to adapt to changing climatic conditions.

We are currently combining tree planting with a certified cooking stove project in India. Around one third of the world's population relies on unsafe and environmentally harmful cooking methods (WHO, 2022), such as cooking over open fires or using environmentally harmful fuels such as coal. Improved cooking stoves provide a remedy here, as they use thermal energy more efficiently.

Depending on the model, fuel consumption can be reduced by up to 70%. This can save large amounts of CO₂ emissions and reduce the amount of firewood that needs to be collected. In this way, we are supporting our SDGs numbers 3 and 13.

Clean drinking water in Uganda

In Uganda, approximately 50% of the population has no access to clean drinking water. In 2020, more than 17 million people had to meet their daily needs with unfiltered water, which usually has to be boiled over an open fire to prevent disease. In this project, water filters, made of ceramic, for example, which filter the water through microscopic holes, are distributed to households and institutions in western Uganda. This reduces the risk of gastrointestinal diseases and saves CO₂ emissions, as the water no longer has to be boiled over an open fire. In this way, we are supporting our SDGs 3, 8, and 13 Address.

Renewable energies in Asia

The best-known renewable energy sources are wind, solar, and hydroelectric power. However, energy can also be obtained from geothermal energy or from biogas and biomass plants that use animal manure and organic residues. This portfolio supports projects in several Asian countries. In this way, we are supporting our SDG numbers 8 and 13.



Human rights and labor standards

cbs is aware of its social role and responsibility towards customers, business partners, and employees. The success of our company depends largely on the trust of these stakeholders. We are committed to adhering to principles that guide our business and social activities. cbs is committed to the principles of corporate social responsibility (CSR).

Global Compact Initiative, equal opportunities, and respectful interaction with one another

- cbs recognizes the core values of the Global Compact Initiative and aligns its actions with them. cbs will:

- Support the protection of internationally proclaimed human rights and ensure that they do not participate in human rights violations
- Work to eliminate all forms of forced and compulsory labor, the effective abolition of child labor, and the elimination of discrimination in employment and occupation
- deal prudently with environmental challenges
- support initiatives to promote a more responsible approach to the environment and advocate for the development and dissemination of environmentally friendly technologies
- combat all forms of corruption, including extortion and bribery.

- cbs respects the dignity and personality of every employee. Interactions with one another are characterized by mutual respect, fairness, team spirit, professionalism, and openness. Managers act as role models and prove themselves to be competent points of contact, especially in conflict situations. cbs promotes equal opportunities and diversity. We consider both to be indispensable prerequisites for

a high reputation and entrepreneurial success. No employee or applicant is disadvantaged or discriminated against on the basis of their gender, marital status, ethnic origin, skin color, nationality, identity or expression, age, disability, religion, or sexual orientation. The selection, training, and promotion of employees is based exclusively on job-related criteria.

- Outstanding performance is a prerequisite for business success. cbs will therefore particularly promote those talents who contribute to the company's long-term success through both their performance and their social skills. cbs offers appropriate opportunities for professional and personal development and encourages employees to take advantage of such opportunities.

Ensuring fair working conditions

cbs is aware that its economic success depends to an extraordinary degree on its employees. In order to fulfill this responsibility, cbs takes all necessary measures to ensure fair working conditions worldwide. Through a broad-based occupational health management system, cbs ensures a high level of occupational safety and health protection for its employees. cbs is, of course, committed to complying with local laws regarding the payment of wages and working hours. More information on this can be found in the cbs Code of Conduct:

- Health is the most important asset and an essential basis for performance and well-being. That is why we attach great importance to physical and mental health as well as safety and well-being.
- The two pillars of occupational safety and occupational health management (OHM) create the necessary framework conditions so that work can be designed to be safe and promote health.

- Basic occupational health care is provided through our cooperation with Argumed. This includes regular risk analyses and the implementation of occupational safety measures.
- In addition, we have other targeted measures that enable us to adopt health-promoting behaviors:

- Ergonomischer Arbeitsplatz
- Bildschirmarbeitsbrille
- Diverse Angebote an Schutzimpfungen
- Vergünstigte Angebote zur Förderung von Fitness und Bewegung
- Präventionsberatung in Form von Vorträgen zu Themen wie Stressbewältigung, Achtsamkeit, Resilienz, uvm.



Corruption prevention

Zero tolerance for corruption

- cbs is committed to complying with all laws and regulations designed to combat bribery and corruption, including the UK Bribery Act and the Foreign Corrupt Practices Act (FCPA). Furthermore, cbs observes the United Nations Global Compact and takes action against all forms of corruption, including extortion and bribery.
- cbs's success in the market is based on performance, flexibility, and service readiness and must not be achieved through unfair advantages. Our business partners trust in the professional judgment of our employees. cbs therefore does not tolerate any form of bribery or corruption, acceptance of advantages, or granting of advantages.
- Anyone who does not observe the rules for gifts and invitations runs the risk of being prosecuted for corruption offenses. Even promising or demanding unfair advantages can be punishable by law.
- In the case of invitations and gifts to public officials, their internal rules on gifts and invitations must be observed in all cases. The granting of advantages to public officials may be punishable as acceptance or granting of advantages simply because it is done in connection with their official position. It is not necessary for the exercise of official duties to be influenced in an unfair manner. Anyone entrusted with the performance of public duties can be a public official, not just civil servants and public sector employees.

More information on this can be found in the cbs Code of Conduct.

Training courses

How many training courses (including learning nuggets) do we offer via Success Factors?

Face-to-face and live online training: 84 different modules (in some cases, several modules form a multi-month program). Online nuggets: 221

How many training courses were completed by our employees in 2023 and 2024 respectively?

2023: 314 employees attended external training courses (cbs DACH region); 69 internal training courses with 214 participants took place, and an average of 3.7 online training courses per person worldwide were completed.

2024: 351 employees attended external training courses (cbs DACH region); 88 internal training courses with 334 participants took place. In addition, 5.8 online training courses per person worldwide were completed.

What are the most popular training courses?

TOP 5 in-person and live online formats:

- Elevator pitch
- Visualization training
- Presentation basics
- Stress management impulse sessions
- Manager Essentials program

TOP 5 online nuggets:

- m-cbs overview
- APQC—What is APQC?
- Giving and receiving feedback
- cbs products
- Microsoft Copilot
- Governance-related KPIs

Number of reported compliance violations (whistleblowers):

- Introduced in 2023
- reported a violation in 2024



Other key figures:

- Number of employees in 2024: approx. 1,500
- 25% of managers are female
- Revenue in 2024: approx. \$277 million worldwide
- eNPS score: 78
- 40+ countries of origin

Women@cbs

With this community, we have achieved our goal of creating a platform for women at cbs where female colleagues can find out about cbs networking meetings, webinars, events, etc., network, exchange tips, and learn from each other. Here, questions such as “What do you need?”, “What drives you?” or “How can we help each other?” are asked – and gladly answered.

Girls’ and boys’ day

Every year, we offer school students the opportunity to gain valuable insights into cbs, the consulting profession, and the Power of Orange. This allows them to get some initial ideas for their future careers. Who knows, maybe one day we will welcome one or two of them as colleagues in #teamcbs!

HerCareer

We were represented as exhibitors at the “herCAREER Expo” trade fair. The fair aims to offer women the opportunity to network, inspire each other, and exchange experiences. The fair is also aimed at men and people beyond the binary classification at every stage of their professional careers.

Social KPIs

At cbs, the focus is not only on quantitative growth, but above all on qualitative growth. Our goal is to grow continuously without losing sight of our responsibility towards society, the environment, and our employees. Appreciative corporate management and a positive error culture are central elements that guide our actions. Continuous exchange on an equal footing is essential for a healthy culture of dialogue.

cbs relies on transparent communication and regular exchange at all levels.

- 10x per year global/regional town hall meetings
- 4x per year all-hands meetings for internal staff
- 4x per year OKR meetings
- 3x per year 360° feedback rounds
- 1x per month corporate leadership exchange meeting



Memberships/Partnerships



Ecovadis

EcoVadis is the world's leading provider of sustainability ratings for companies. With a global network of over 130,000 rated companies, EcoVadis sets the standard in the field of corporate sustainability. In July 2024, our sustainability management was rated 66 out of 100 possible points. This means that cbs has above-average sustainability management and is above the industry average of 54 points. Thanks to our efforts and continuous improvements, we were able to place ourselves in the upper segment of the rating and are now among the top 15% of all companies assessed.



UNGC

The world's largest corporate sustainability initiative. cbs joining: June 2022. Goal: To support companies in aligning their strategies and processes with universal principles on human rights, labor, the environment, and anti-corruption, and to take measures that advance social goals.



Diversity Charter

Employer initiative to promote diversity in companies and institutions. cbs joined: October 2022. Goal: To promote the recognition, appreciation, and inclusion of diversity in the working world in Germany.

Climate Partner

ClimatePartner is a specialist company in the field of climate protection solutions for businesses. It helps us calculate our carbon footprint, reduce emissions, and finance climate protection projects.

Bizpando

Bizpando is a B2B platform where companies complete simple tasks to obtain an overview of their LkSG compliance (LkSG = Supply Chain Due Diligence Act). The approach is based on the sharing economy and offers a flexible solution for companies of all sizes and industries.

Integrity Next

IntegrityNext helps companies monitor their entire supply chain for sustainability and compliance to meet legal requirements and minimize risks. More than one million suppliers in over 190 countries worldwide already use IntegrityNext to maintain their self-disclosure. Social Day, cbs enables its employees to get involved in social causes. The volunteer day is designed to be an active day of collaboration. Each employee receives one day off per year to do good.

Supplier Assurance

Supplier Assurance is a globally recognized sustainability standard for the automotive industry. The focus is on human rights, environmental sustainability, corporate behavior, compliance, and responsible supplier management. With the help of a questionnaire, sustainability issues can be managed and control mechanisms and compliance rules can be implemented in the supply chain. In addition, Supplier Assurance supports companies in risk and due diligence management along the supply chain.

Corporate Citizenship

Corporate citizenship refers to civic or social engagement. It is a sub-area of corporate responsibility. This includes all donations, sponsorship, and foundation activities, as well as the promotion of voluntary charitable work by our employees. At cbs, corporate citizenship is divided into social engagement and corporate giving.

Social commitment

Social responsibility involves much more than just monetary donations. Donating time is also part of it. By offering an additional day off, known as Social Day, cbs enables its employees to get involved in social causes. The volunteer day is intended to be an active day of collaboration. Each employee receives one day off per year to do good.

Corporate Giving

This includes corporate donations in the form of in-kind and monetary donations, as well as fundraising campaigns or sponsorships. cbs is involved in a variety of ways. Although cbs has decided to primarily support medium-sized associations in the long term, it would still like to set aside a small budget for one-time support of smaller organizations in the form of a semi-annual lottery.

cbs continues to grow and remains on course for success even in difficult conditions. This gives us the financial freedom to expand the corporate giving division at cbs. There are countless ways to support associations, organizations, etc. It is almost impossible to decide who support and who does not. It is particularly important to cbs that the organizations we work with can count on our support in the long term and have a certain degree of planning security. That is why we primarily focus on strategic partnerships. There are already several existing partnerships, e.g., with the DKSB or FC Mühlhausen, which will be continued in the future.

In addition, further partnerships of this kind are to be added in the coming years. In addition to our long-standing partnership with FC Mühlhausen, we also support the FBC "Floorball Club München e. V." There is a real hidden champion in Munich. Floorball is a young sport that combines the dynamics of field hockey and ice hockey with the fairness of basketball. It promotes fitness and skill without neglecting the fun.



IFFMH

Since 2023, cbs has been an official partner of the International Film Festival Mannheim-Heidelberg (IFFMH). With this partnership, cbs is expanding its CSR activities and sending a clear signal for the promotion of art and culture. The focus is on shared values: creativity, quality, and a commitment to young talent. The IFFMH presents international films outside the mainstream and provides a stage for innovative ideas and young artists – goals that cbs shares and supports.

One focus of the cooperation is on promoting young international filmmakers. In addition to directors and screenwriters, the Young Actors Award, sponsored by cbs, will also be presented for the first time. In this way, cbs is actively contributing to the development of new talent and the strengthening of the cultural scene.

Every year, the festival shows works from various countries such as Argentina, South Korea, Spain, England, Holland, Belgium, Japan, Lebanon, the USA, Congo, France, and South Africa—thus opening up new perspectives for artists and audiences alike. To enable cbs employees to participate in the festival, a variety of offers were created: free tickets, online streaming of selected films for colleagues in several German cities, and regular updates and highlights via internal communication channels. Program booklets are also available for headquarters, enabling shared experiences and get-togethers and promoting active cultural exchange.

With this partnership, cbs is not only strengthening its commitment to art and culture, but also creating space for encounters and shared experiences within the company. By facilitating access to international cinematic works of art and sponsoring emerging talent awards, cbs is actively promoting the cultural scene and exchange among colleagues.



Highlights International

2023

cbs SG

A soup kitchen in Singapore. The local organization Willing Hearts runs the kitchen, and volunteers from the cbs team helped prepare meals, cook, and clean up afterwards.

cbs MY

Fundraising campaigns by cbs MY. Clothes, furniture, books, and toys were donated to the Salvation Army, which passed them on to kindergartens, care facilities, and children's homes. In addition, laptops and monitors were donated to an education center that provides valuable resources to refugees from Myanmar.

2024

cbs ES

Protecting marine biodiversity from global threats is to be achieved through local action. Cbs Spain visited the CRAM Fundación to clean up the beach and learn more about the foundation's program and its work.

The CRAM Fundación is a private, non-profit center dedicated to restoring the habitat for marine animals on El Prat de Llobregat beach near Barcelona. It is dedicated to protecting the marine environment and the species that inhabit it. In just one hour, we collected almost five kilograms of plastic waste. In a very informative workshop, we learned about the impact of this waste on marine fauna. We paid particular attention to sea turtles and saw cases of serious damage caused by waste. Last but not least, we were able to see some of the patients currently in the center's recovery phase. Behind every creature in this clinic is a sad story. Fortunately, the CRAM Foundation takes good care of them.





cbs MY

Empowering Tomorrow: An unforgettable CSR day with Rabbaniyah Educare.

At cbs, we believe in the power of technology to bring about positive change and empower communities. We had the privilege of working with the German Embassy in Malaysia to organize a fundraiser for laptops and monitors to provide disadvantaged students at the Rabbaniyah Educare Centre with valuable resources. Our donation drive aims to bridge the digital divide by providing refurbished laptops and monitors to people in need. Looking ahead we are committed to becoming even more involved in CSR initiatives, as corporate social responsibility is deeply rooted in our culture and motivates us to make meaningful change.



cbs USA

cbs MY Empowering Tomorrow: An unforgettable CSR day with Rabbaniyah Educare. At cbs, we believe in the power of technology to bring about positive change and empower communities. We had the privilege of working with the German Embassy in Malaysia to organize a fundraiser for laptops and monitors to provide disadvantaged students at the Rabbaniyah Educare Centre with valuable resources. Our donation drive aims to bridge the digital divide by providing refurbished laptops and monitors to people in need. Looking ahead we are committed to becoming even more involved in CSR initiatives, as corporate social responsibility is deeply rooted in our culture and motivates us to make meaningful change.



Outlook and goals for 2025

Commitment to health and society

Following the successful campaign in collaboration with DKMS in 2024, we would like to continue our social commitment in 2025/2026. We are planning a large-scale blood donation campaign at cbs headquarters. In this way, we are making a valuable contribution to healthcare in our region. The initiative is aimed not only at our own employees, but also at the employees of neighboring companies, whom we have expressly invited to participate. By opening beyond the boundaries of our company, we want to send a strong signal of solidarity, health care, and social cohesion. With this campaign, we are continuing our tradition of making social responsibility a tangible experience. Every single donation directly contributes to saving lives. At the same time, joint participation strengthens our employees' awareness of social responsibility and creates a connection between companies, colleagues, and the region.

Visibility for volunteer work

From 2025 onwards, we want to make the diverse social engagement of our employees even more visible. Many colleagues are involved in associations, social institutions, or projects in their free time. We greatly respect and appreciate this commitment. To this end, we will regularly feature portraits of employees and their volunteer work in our CSR newsletters. In this way, we are creating a platform of appreciation and providing inspiration and ideas for others who would like to get involved in social causes but are still looking for suitable opportunities. With this initiative, we are promoting the exchange of ideas, publicizing suitable examples within the company, and thus contributing to social engagement becoming even more firmly anchored in our corporate culture.

Reporting

Although we are not currently directly affected by the reporting requirements under the EU regulation, in 2025 we initiated the preparation of a sustainability report based on the European Sustainability Reporting Standards (ESRS). In doing so, we are sending a clear signal of transparency, future orientation, and voluntary commitment to sustainable corporate development. The aim is to further develop our sustainability strategy in a structured manner, improve internal data collection and control and prepare ourselves at an early stage for future regulatory requirements.

Strategy

Another focus in 2025 will be the development of a new reduction strategy. This builds on the experience and results of previous measures from 2019 to 2024 and aims to define sustainable, realistic, and measurable goals for reducing our environmental impact. The focus is particularly on reducing emissions, resource consumption, and company-related environmental impacts along the value chain. The new strategy will also be more closely aligned with our ESG goals and long-term corporate development.

Acknowledgements

Today's world is characterised by change. It is a major challenge for companies to keep pace and develop their own strategies. In the CSR environment, there are a whole range of stakeholders with different interests. It is important to keep an eye on the economic interests of cbs, the requirements of our customers and the expectations of our employees, and ultimately to find a solution that is acceptable to everyone. This is where the CSR team, the management and, ultimately, each individual employee come in. One thing is clear – as is typical for cbs – we are not satisfied with the status quo, but strive for continuous improvement.

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