



Sustainability Report

Financial Year 2024



Imprint

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General note:

This report contains targeted substantive clarifications, qualitative targets, and a clear ESRS structure, without altering the scope of the statements or the structure of figures and tables. The geographical scope of this report covers our European locations.

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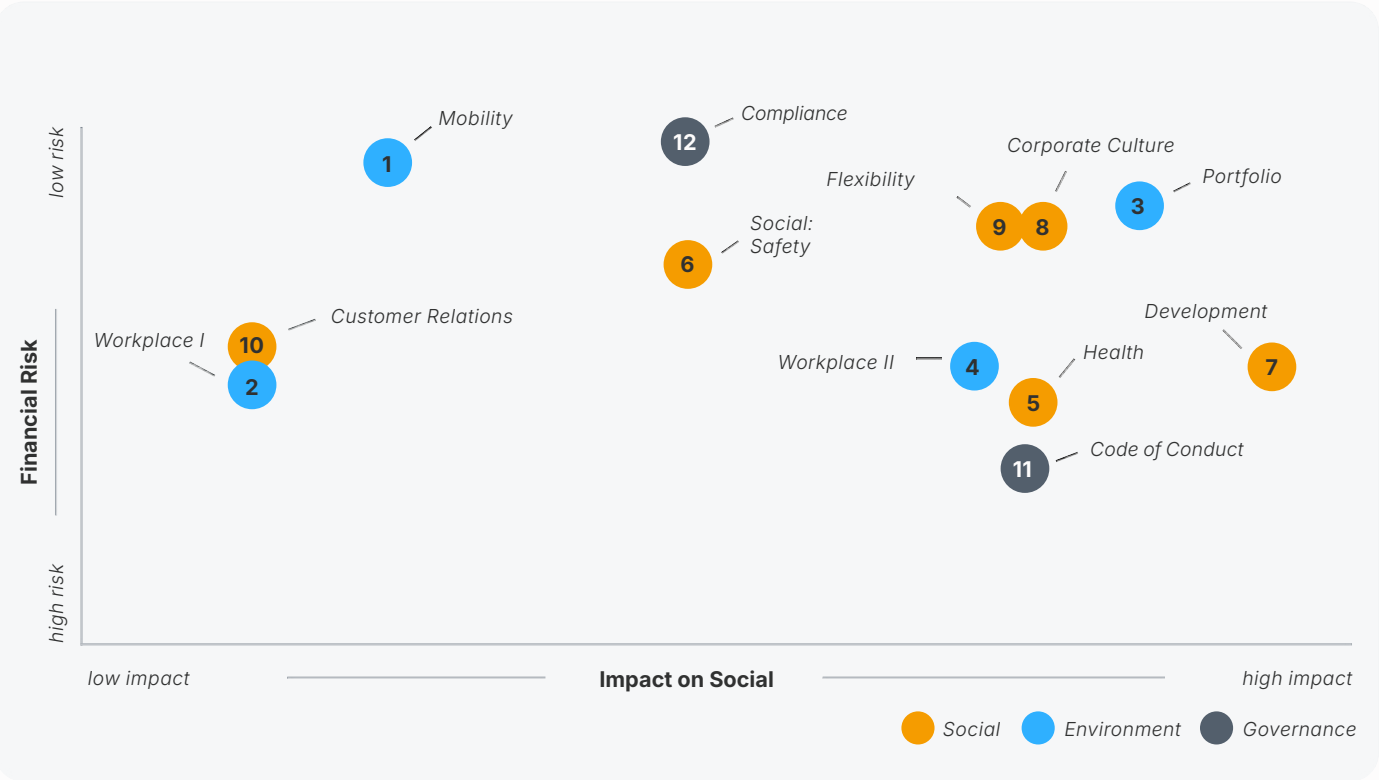


Foreword

„The apsolut Group is an international consulting company with a focus on digital procurement processes. As a long-standing SAP partner, we support companies in making their purchasing and financial processes efficient, sustainable, and fit for the future. Our ambition is to create value as an innovation leader in the field of digital procurement — for our clients, our employees, and society. Sustainability, integrity, and corporate responsibility are central elements of our corporate strategy and our day-to-day actions.“

Jürgen West
Chief Operating Officer @ apsolut Group

Material Topics 2024



Category	Material Topic	Subtopic	Financial Risk 1–10 (high–low)	Social Impact 1–10 (low–high)
Environment ESRS E1 Climate Change	1. Mobility	JobRad (company bicycle scheme) Company fleet Travel behaviour	10	3
	2. Workplace I	IT hardware operations Environmentally conscious behaviour in the office Climate protection awareness Office buildings	7	3
	3. Portfolio	Own products (sustainable innovations processes & tools) Process & product consulting Efficiency improvements	8	9

Category	Material Topic	Subtopic	Financial Risk 1–10 (high–low)	Social impact 1–10 (low–high)
Environment ESRS E2 Pollution	4. Workplace II	Waste disposal Promotional items Procurement and disposal of IT equipment Paperless office	5	7
	5. Health	Mental health Benefits	5	8
	6. Safety	Data protection for employees & clients Occupational health and safety (Mental health) first aiders Fire safety officers	8	5
Social ESRS S1 Own Workforce	7. Development	Academy Annual employee appraisals Development plans Leadership training Further education offerings Career pathways Onboarding	5	10
	8. Corporate Culture	Diversity Ethnicity Age structure Equal opportunities Employee satisfaction	8	8
	9. Flexibility	Home working Mobile working Sabbatical Flexible working hours Work-life balance	8	8
Social ESRS S4 Consumers and End Users	10. Customer Relations	Management of existing customer relationships	6	2
Governance ESRS G1	11. Code of Conduct	Code of Conduct	4	8
	12. Compliance	Compliance	10	5

General Requirements and Disclosures

ESRS 1

Strategic Orientation Towards Sustainable Value Creation

apsolut pursues a forward-looking market approach based on long-term customer value, innovation, and global growth. Our strategy supports economic resilience, employee development, and responsible entrepreneurial conduct.

Employees & Social Aspects

Material impact on the company: apsolut regards the qualification, motivation, and long-term retention of its employees as a central success factor. Building competencies through targeted personnel development safeguards the quality of our consulting services and contributes to our attractiveness as an employer.

Impact on the environment and society: By fostering individual development, continuous further education, and an innovation-friendly working environment, apsolut makes a positive contribution to social participation, equal opportunities, and the development of digital competencies.

Measures & strategic relevance: The apsolut Academy is our central development tool, spanning from junior to partner level. We continuously invest in new learning formats and hybrid working models. Through interdisciplinary assignments and technical specialisation, we promote a broad range of skills among our employees.

Innovation & Digitalisation

Material impact on the company: Innovation is a central driver of competitiveness and sustainable growth.



„We advise companies on how to future-proof their processes. We apply the same principle to ourselves. This report is proof of that“

Thomas Herbst
Managing Director

apsolut leverages technological developments future-proof its portfolio and unlock new market opportunities. Impact on the environment and society: Digitalised processes are generally more efficient, more resource-efficient, and more transparent than analogue processes. In this way, procurement and supply chain activities can unlock ecological and social sustainability potential.

A culture of innovation is lived practice at apsolut: employees actively develop new services and products. We digitalise procurement processes and data analytics to make a significant contribution to efficiency gains for our clients. We safeguard innovations and spread risk through our partnership with SAP and through the development of our own independent solutions.

Measures & strategic relevance: We continuously adapt our portfolio in line with market trends.



‘At apsolut, learning is not a programme — it is lived practice. The SAP world is evolving faster than ever before, and anyone who wants to keep pace needs more than occasional training. We make sure that every person at apsolut has the opportunity to develop, regardless of role, experience, or career level.’

Rabea Schmidt
Head of the apsolut Academy



200+
employees use the apsolut Academy regularly.

Customer Centricity & Market Approach

Material impact on the company: The ability to meet client needs comprehensively and over the long term secures our market positioning and sustainable revenues. Impact on the environment and society: Through advisory services in the area of sustainable procurement and data analysis, apsolut also encourages responsible decision-making among its clients. Measures & strategic relevance:

We generate recurring revenues through service and product offerings that form a stable economic foundation. We provide end-to-end consulting with a focus on procurement, materials management, and supply chain. We establish long-term client relationships through data-driven insights and strategic upselling.

Supply Chain & Procurement

Material impact on the company: As a procurement specialist, apsolut advises companies across the entire procurement chain. The relevance of sustainable supply chains is growing — both for clients and for apsolut itself. Impact on the environment and society: Through process consulting, digitalisation, and the sharing of best practices, apsolut contributes to transparency, efficiency, and sustainability in global supply chains. Measures & strategic relevance:

Consulting across the full procurement cycle, for both indirect and direct materials. We use digital tools for supply chain optimisation and to increase transparency. We are developing our service offering in the area of Business Transformation Services.

Governance & Economic Sustainability

Material impact on the company: A diversified business model, stable earnings, and clear management structures create resilience and reduce dependence on individual markets or technologies. Impact on the environment and society: An economically stable company can invest over the long term, secure employment, and create societal value. Measures & strategic relevance:

We pursue a growth strategy with the goal of achieving independence for all national subsidiaries. We are working towards establishing a Global Excellence Network to pool resources efficiently and without bureaucracy. We are reducing our dependence on SAP solutions, particularly in less competitive areas. We use skills databases to staff projects efficiently and increase client satisfaction.

ESRS 2

apsolut at a Glance
in 2024

apsolut GmbH was founded in 2005 with a clear objective: to support companies in digitalising their procurement processes using SAP solutions. As of 2024,, our team comprises 459 employees (group-wide) across eleven countries.

We have been recognised on multiple consecutive occasions as the as the leading SAP partner in procurement in the Middle East and Europe region.

The focus of this report is our eight European national subsidiaries, located in Germany, Switzerland, Austria, Spain, the United Kingdom, France, Poland, and the Czech Republic.

In addition, we have a presence in the United Arab Emirates, India, and China.

At all locations, we offer our employees highly flexible working models. Employees are generally free to choose whether they work from one of our offices or from home. As this hybrid working model has been very well received, our employees generate comparatively low commuting emissions.



Our Green Team

In 2020, the 'Green Team' was founded — a voluntary initiative by employees who regularly develop ideas and measures to improve sustainability within the company.

Topics ranged from small projects — such as the financial support of several bee colonies kept according to organic standards, raising awareness of Ecosia, a sustainable online search engine and conducting a survey on the use of a sustainable coffee brand — to mobility-related changes: the introduction of the JobRad (company bicycle scheme) and the integration of electric vehicles into the company fleet.

In 2023, the Green Team persuaded senior management to embed the sustainability strategy within the overarching corporate strategy. The proposal received majority support.

In 2024, the focus shifted to examining the new legal landscape and official requirements, specifically in the area of sustainability reporting.

As a result, the decision was taken in 2025 to produce a sustainability report on a voluntary basis and to attach it to the official annual report.

Members of the absolut Green Team

The sustainability team consist of colleagues from various departments, some of whom worked in small groups on absolut's first sustainability report. On 29 October 2024, the team met in Bielefeld for a workshop to assign responsibilities and draft this report.



Veronika Arnold
Manager
Internal Sales



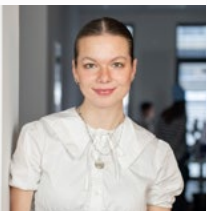
Tabea Bodamer
Consultant



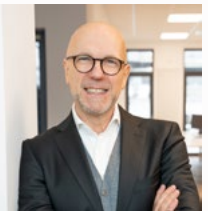
Julia Marsala
HR Specialist



Jonas Vomstein
Head Reference
Marketing &
Storytelling

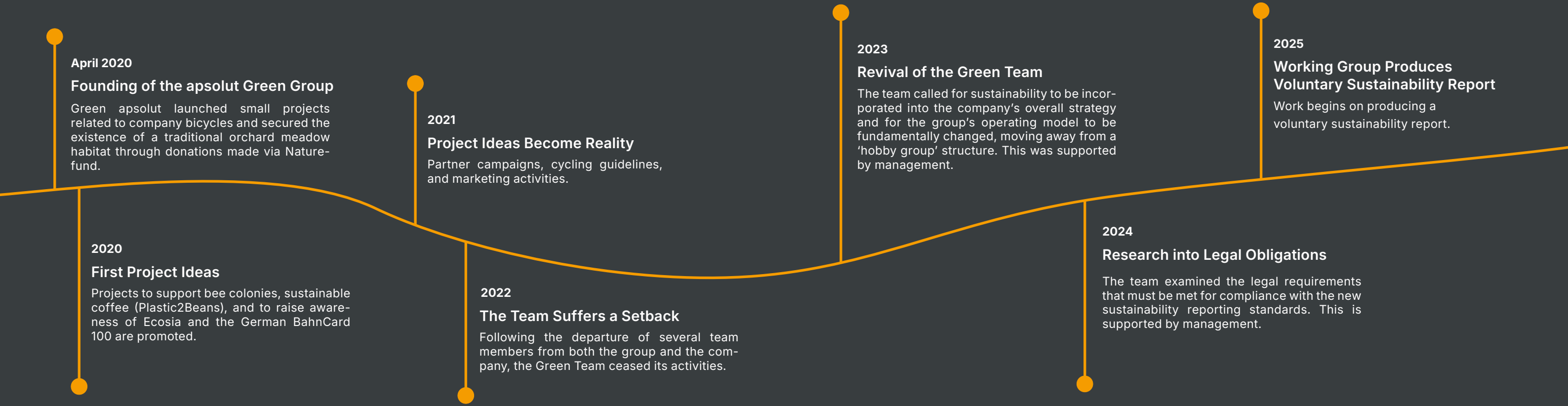


Charlotte Weber
Head of Design



Jürgen West
Chief Operating
Officer

Milestones of Green absolut





ENVIRONMENT

1

2

3

ESRS E1 Climate Change

Mobility

JobRad (Company Bicycle Scheme)

As part of our mobility strategy, we offer employees on permanent contracts in Germany the opportunity to lease a bicycle or e-bike through salary sacrifice. The scheme is offered as a non-cash benefit in accordance with Section 8(2) of the German Income Tax Act (Einkommensteuergesetz, EStG). The scheme covers both business and private use of bicycles and e-bikes. Excluded are S-Pedelecs (vehicles with motor assistance above 25 km/h), children's bicycles, and tandems. In 2024, approximately 15 lease agreements were signed.

Company Fleet

A company car is generally offered to employees who travel a high number of kilometres in the course of their duties and are therefore reliant on personal mobility in the interests of the employer.

apsolut's Car Policy sets out which employees are entitled to use a company car and the requirements and conditions that apply. In 2024, we had a total of 129 company cars across Germany and Austria.

In Germany, there were 122 company cars, comprising 70 active lease agreements and 52 lease agreements expiring in 2024.

In Austria, there were 5 active and 2 expiring lease agreements.

- Internal combustion engines account for 103 vehicles (petrol engines: 15, diesel engines: 88). A strongly declining trend is evident for diesel.
- Plug-in hybrids account for 7 vehicles (4 x petrol/electric, 3 x diesel/electric).
- Fully electric vehicles account for 19 units (strongly increasing trend).

Travel Policy and Sustainable Mobility

Description and Relevance:

As part of our sustainability strategy, we pursue the goal of making business travel as resource-efficient and responsible as possible. Our travel policy establishes binding standards that take ecological, economic, and social aspects equally into account. Business travel should only take place when unavoidable — digital alternatives such as video conferencing are to be preferred as a matter of principle.

Impact on the Environment and Society

Business travel is generally associated with CO₂ emissions and other environmental impacts. Our travel policy therefore contributes to reducing our ecological footprint by prioritising climate-friendly modes of transport such as rail, particularly for travel within Germany or on shorter routes. Avoiding domestic flights wherever possible, and prioritising second-class rail travel, not only reduces emissions but also promotes equitable resource use. Clear provisions governing the use of hire cars and private vehicles further support efficient and responsible travel planning.



Employees with JobRad

Measures and Implementation

- Mandatory assessment of digital alternatives prior to travel
- Preference for climate-friendly modes of transport (e.g. rail instead of air travel)
- Use of booking portals offering good value for money
- Maximum hotel rates to ensure cost-effectiveness
- Transparent rules on BahnCard use and the avoidance of overlap with company car arrangements
- Limits on travel expenses through approval requirements and budget thresholds
- Requirements for documenting and inspecting the condition of hire cars to minimise risk

Objectives and Impact

The aim is to reduce the number of avoidable journeys, lower CO₂ emissions per trip, and establish consistent, transparent conditions for all employees. Through these measures, apsolut contributes to the achievement of its own climate targets whilst also demonstrating its commitment to a responsible corporate culture.

Key Performance Indicators and Monitoring (future):

Number of business trips taken per year, by European office
(Reporting year 2023; data for 2024 not yet available)

Country	Business Trips (2023)	Average CO ₂ per Trip (kg)	Total CO ₂ (kg)	Total CO ₂ (t)
Germany	775	100	75,500	75.5
United Kingdom	40	400	16,000	16
Spain	28	400	11,200	11.2
Austria	27	120	3,240	3.24
Switzerland	109	150	16,350	16.35
France	11	250	2,750	2.75
Czech Republic	21	180	3,780	3.78
Poland	11	180	1,980	1.98
Total	1002		130800	130.80

Business travel — values are based on estimated averages from the Umweltbundesamt (German Federal Environment Agency), DEFRA, and GHG Protocol sources | Reporting year 2023

Workplace I

IT Operations

We rely on energy-efficient hardware, continuously optimise our IT infrastructure, and train employees in the responsible use of IT resources. Cloud solutions reduce paper consumption and increase location-independent working capability. Regular maintenance and updates ensure system stability and availability.

Environmental Awareness in the Office

Environmental awareness at apsolut is primarily practised in our office buildings, through business travel, or in our consulting services.

The extent to which we can directly control energy consumption in our offices depends on the respective tenancy arrangement. In shared spaces, the management of electricity, lighting, and air conditioning rests with the building management; lighting and air conditioning are regulated automatically or on a timer. In offices that we manage ourselves, our employees ensure that lights, heating, and air conditioning are switched off when not in use.

Raising Sustainability Awareness

We are both an official cooperation partner of IntegrityNext and a registered supplier on the platform. IntegrityNext ensures transparency across the entire supply chain by requiring registered companies to answer questions on health and safety, human rights, anti-corruption, and conflicts of interest.

Our profile is accessible to registered users at www.integritynext.com.

In addition, our consulting portfolio includes solutions such as SAP Ariba Supplier Risk and the SAP Sustainability Control Tower. SAP Ariba Supplier Risk enables clients to track risks from external and internal sources — using questionnaires directed at risk managers and suppliers. We support optimal implementation within existing SAP systems and advise on how best to apply this logic. The SAP Sustainability Control Tower complements the portfolio: it enables clients to document, track, and report on sustainability targets such as emissions or safety incidents through transparent ESG KPIs.

Office Buildings: Size and Efficiency

As a result of the hybrid working models already mentioned — and the associated low commuting volumes — and the fact that we are a pure service-based business, our use of office space is associated with comparatively low emissions.

We improve the efficiency of our office space utilisation by subletting space we do not require, as is already the case at our Bielefeld and Leinfelden-Echterdingen locations, for example.

Nevertheless, we have no influence over the sources of electricity and heat at our locations, as some of our offices are shared spaces (London, Madrid, Zurich, Frankfurt, Hamburg, Vienna, Paris), or we ourselves, as sub-tenants, depend on the energy sources used by the respective landlord (Bielefeld, Leinfelden-Echterdingen, Malaga).

Consulting Portfolio and Own Products

Our service portfolio ranges from SAP Ariba and SAP Fieldglass to our own solution modules and in-house developments. These are continuously expanded in consideration of our numerous partnerships with providers such as ClimatePartner, Icertis, DocuSign, and others. In total, we maintain close to 30 partnerships, visualised in the outer ring of our partner ecosystem.

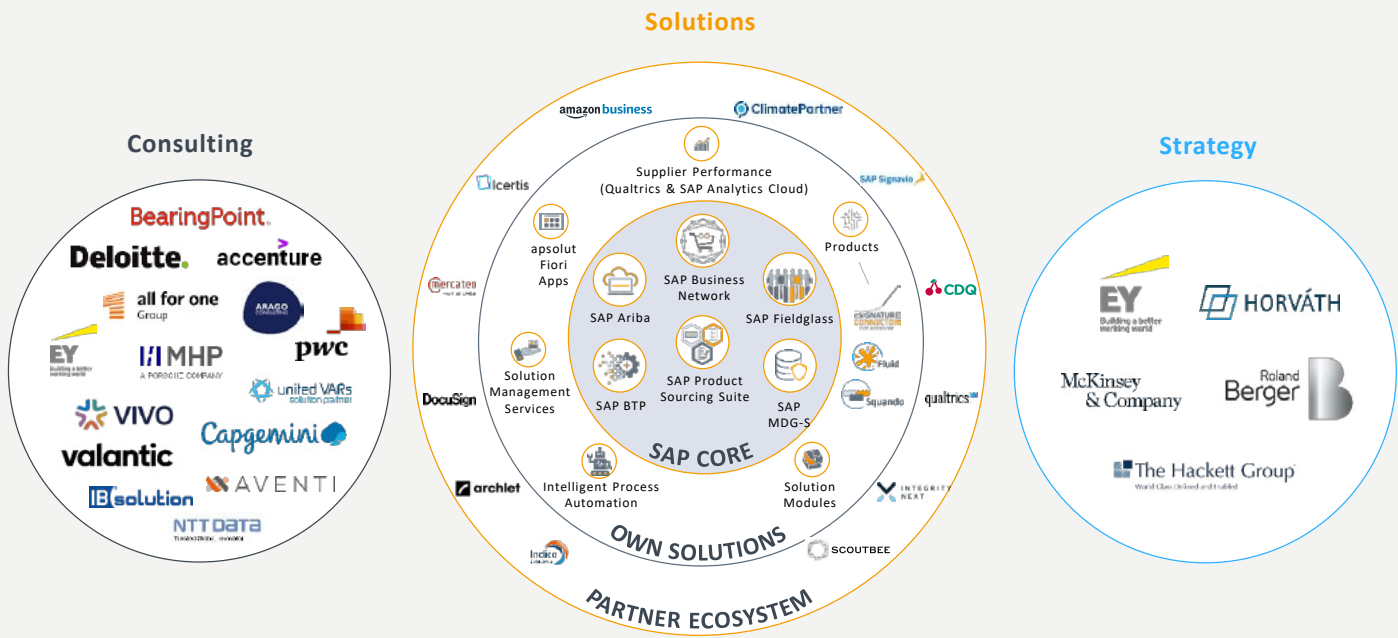
SAP Core Solutions

The SAP Ariba Suite encompasses various modules. These include Source-to-Contract (S2C) modules such as SAP Ariba Supplier Lifecycle and Performance, SAP Ariba Risk Management, SAP Ariba Sourcing, and SAP Ariba Contracts. They also include Purchase-to-Pay (P2P) modules, including SAP Ariba Buying and SAP Ariba Invoice.

Our Own Developments

Compared to our core competencies, our in-house solutions currently generate a small but steadily growing share of revenue; however, they form an essential component of our culture of innovation. These developments are based on both client feedback and internal insights, and are designed to close specific gaps in standard systems. They are a strong example of our organic growth as a company. We continue to develop products and services independently, always with the aim of meeting our clients' needs and creating sustainable extension of their system landscapes.

Ecosystem Portfolio & Partner Network



SAP Ariba Solution Portfolio

Suppliers I Sell to Settle							
SAP Ariba Cloud Platform	Business Network					Customer Value Service	
	Supplier Management	Strategic Sourcing	Supply Chain	Procurement	Financial Supply Chain		
Buyers I Source to Settle							
	SAP Ariba Supplier Lifecycle & Performance	SAP Ariba Sourcing	SAP Ariba Supply Chain Collaboration	SAP Ariba Buying	SAP Ariba Invoice Management	Indirect access to SAP ERP	Supplier Enablement
	SAP Ariba Supplier Risk Management	SAP Ariba Contract Management		SAP Ariba Commerce Automation	SAP Ariba Discount Pro	Catalog Enablement	End User/Supplier Support
		SAP Ariba Spend Analysis			SAP Ariba Supplier Risk Management	Sourcing Support Desk	eAuction Support

Overview of Our Own Solutions

We currently offer five in-house developed software solutions as well as automation bots. These solutions are developed in close collaboration with clients and partners and reflect our commitment to innovation and responsibility — fully in line with our Code of Conduct, particularly with regard to continuous improvement, client orientation, and the responsible use of technology and data.

Squando

Squando was developed to close gaps in our clients' supplier qualification processes.

- A flexible solution that adapts to your requirements
- Focus on supplier quality, transparency, and straightforward processes
- One-click form for suppliers with support for all languages
- No portal access required
- Qualify suppliers through a flexible workflow:
 - Fast (all-in-one onboarding at material level)
 - Compliant (e.g. including regional and divisional requirements, automated sustainability checks and certificate management)
 - Technical (e.g. QM-oriented approvals)
- Integrates into existing SAP landscapes
- Use your own corporate design
- Runs on SAP BTP



FLUID

Fluid is an integration platform that connects SAP systems — such as SAP S/4HANA, SAP ECC, or SAP Ariba — with third-party solutions such as IntegrityNext or EcoVadis. Fluid enables interconnected and efficient ecosystems.

Ready-to-use connectors for some of the most innovative cloud solutions in procurement:



- Benefits:**
- Rapid integration of new cloud solutions
 - Maximum efficiency through integration of third-party tools
 - No proprietary cloud integration infrastructure required
 - No custom developments required



PROBO

Probo is a procurement bot that helps users find and purchase items.

- FAQ bot
- AI-based requirement specification
- Catalogue search
- Contract matching
- Material group recommendation
- Self-service sourcing and autonomous negotiations via our partner mysupply
- Purchase requisition creation in SAP Ariba and SAP ERP

- Benefits:**
- AI-based user guidance for mobile use cases
 - More efficient purchase requisition creation for requesters
 - Reduces processing time for free-text items from 12 to 5 days
 - Frees up capacity in procurement
 - Relieves procurement of tail-spend sourcing



NEBO

Nebo is a negotiation bot that helps users negotiate independently with suppliers.

- Tail spend is often left unnegotiated because the effort outweighs the value
- Nebo supports autonomous negotiation scenarios for tail spend and direct requirements
- 1:1 negotiation between supplier and negotiation assistant (powered by IBM Watson)
- Dashboard for negotiation results
- Integrable into SAP ERP and SAP Ariba

- Benefits:**
- Average savings of 1.4% per negotiation



Copilot for SAP Ariba

Copilot is integrated into SAP Ariba and functions as a virtual AI assistant that helps end users find items and answer queries.

- FAQ bot
- Chat-based requirements specification
- AI-based recommendations (e.g. material group) when completing form fields
- Converts supplier quote PDFs into purchase requisitions in compliance with company guidelines
- Semantic search within Ariba tiles
- Searches for suitable forms or catalogue items when creating a free-text line item
- Extension framework for individual AI logic and UI customisations
- Embeds third-party data where needed

- Benefits:**
- More efficient purchase requisition creation for requesters
 - Process compliance through user guidance
 - Reduces processing time for free-text items from 12 to 5 days
 - Enables procurement teams to handle twice as many free-text purchase requisitions



Overview of the Environmental Impacts of apsolut’s Business Activities

Given the nature of our industry, the emissions generated in the development of these products are relatively low and are limited primarily to electricity consumption in offices and home offices, as well as occasional business travel.

A central value of our consulting services lies in the efficiency gains on the client side — for example through process automation, data consolidation, or improved supplier qualification — as well as in concrete savings potential, e.g. through improved spend analysis, accelerated approval processes, or reduced error rates.

These improvements make it possible to optimise and standardise purchasing processes comprehensively and to significantly reduce cycle times. The environmental impact at the client end, particularly in the form of greenhouse gas emissions or pollutants, can thereby be significantly reduced.

Impact on the Environment and Society (Inside-Out)

Through more efficient digital procurement processes, companies can significantly reduce resources such as time, energy, and material consumption. apsolut’s solutions also support the integration of ESG criteria into sourcing processes (e.g. through qualification solutions such as Squando) and thus promote sustainable supply chain decisions. This is consistent with our goal of promoting sustainable business practices, as set out, among other places, in our Code of Conduct.

Our own product development does not itself generate any significant emissions, as the work is primarily software-based — setting aside energy costs for laptops, offices, and so on.

In addition to the impacts on clients, the internal impact on our workforce can be summarised as follows: Every employee is assigned to a specific department, whether HR, Marketing, PMO, or one of the various consulting streams such as S2C or P2P. Employees have the opportunity to develop themselves internally across the world. The same applies to apprentices. We also regularly offer students the opportunity to carry out research

projects as part of their studies. These partnerships not only enhance our knowledge and capacity for innovation, but also enable us to attract qualified talent at an early stage. This is in line with our commitment to learning, development, and social responsibility, as set out in our Code of Conduct.



‘Our products and projects make processes faster and leaner. The fact that paper, resources, and unnecessary journeys are also eliminated is not a side effect — it has been part of our thinking from the very beginning.’

Christoph Menne
Partner

Impact at the Client Following Implementation of an apsolut Solution Module

In concrete projects, the deployment of our own solution modules — such as the e-Signature Connector or Fluid for process integration — has led to a significant reduction in process handling times. Savings arise not only through direct cost reduction, but also through faster implementations, fewer system breaks, and reduced training requirements.

Financial Impacts on apsolut (Outside-In)

The growing importance of sustainable digital transformation and increasing regulatory requirements (e.g. CSRD, the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz, LkSG)) are creating growing demand for integrated

consulting and solution packages such as those offered by apsolut.

The continuous development of our own solutions and extensions — often in collaboration with students or on the basis of client feedback — positions apsolut as an innovation partner in digital procurement. At the same time, rapidly deployable, low-maintenance solutions with clear client benefits create competitive advantages.

ESRS E2 Pollution

Workplace II

Use and Disposal of IT Equipment

As part of our sustainability strategy, we place great importance on the responsible handling of our IT equipment. Our approach encompasses sustainable procurement, efficient use, and environmentally sound disposal and reuse of devices.

Acquisition

We source exclusively branded devices from reputable suppliers that meet our high quality and security standards. We proceed on the basis that these suppliers comply with the requirements of the German Supply Chain Due Diligence Act (LkSG) in order to ensure social and ecological standards throughout the supply chain.

Use

Devices are generally used for a service life of around five to six years. After the three-year warranty period, the devices continue to be used — either by our consultants or by secondary users such as students, interns, or similar users.

Disposal and Reuse

Once devices have exceeded their normal service life, they are either disposed of in an environmentally sound manner or donated. Devices that are still functional are donated to non-profit organisations in order to extend their useful life and support social projects.

Specific Devices

- Mobile phones: We work exclusively with Apple devices, as these are best suited to our needs in terms of security and longevity. Decommissioned mobile phones are also donated in order to conserve resources.
- Servers: Servers have a particularly long service life. After use, they continue to serve as back-up systems for test environments. The reusable components are then transferred to inventory store, whilst the remainder is disposed of via certified recycling providers.

Disposal

The entire procedure for the use and disposal of our IT equipment are governed by uniform procedures across Europe to ensure sustainable and responsible handling.

Through these measures, we strive to minimise our ecological footprint and to use resources efficiently.

Waste and Refuse Disposal

Our business activities do not generate any significant quantities of waste — the most relevant emissions arise from business travel.

We manage and sort waste at all our offices in accordance with the applicable local regulations.

Specific waste management arrangements vary by office location.



Schoolchildren in Rwanda using decommissioned apsolut equipment

Digitalisation and Resource Conservation

We have been consistently pursuing the goal of a paperless office for several years. This includes, among other things, the electronic sending and receipt of invoices as well as the fully digital processing of our expenses procedures. These measures significantly reduce our paper consumption and contribute to environmental protection and resource conservation.

Promotional Items

Promotional items are ordered primarily for trade fairs, distributed as giveaways. When selecting them, we take care to choose timeless designs so that the items can be used for as long as possible. Where food items are concerned, we ensure that these are sourced responsibly and sustainably — in line with our commitment to acting with integrity and assuming ecological responsibility.



Promotional items from apsolut



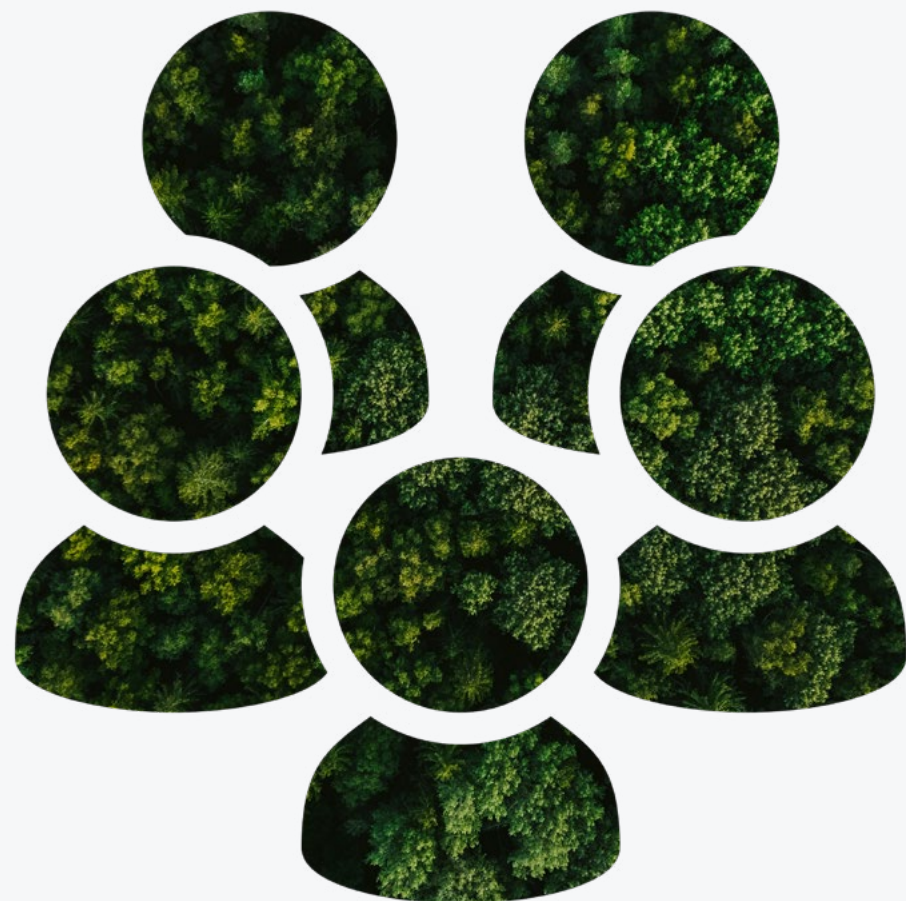
apsolut employees at SAP Spend Connect Vienna 2023



Roll-ups and giveaways at the apsolut Procurement Convention 2022



Exhibition stand at SAP Spend Connect Vienna 2023



SOCIAL

1

2

3

ESRS S1 Own Workforce

Health

Health and Prevention Offerings

We pursue a holistic approach to health that takes account of both physical and mental aspects and is permanently embedded in our day-to-day working lives. The information below refers exclusively to our German locations. In other European countries, we rely on individual measures tailored to meet local needs and legislative requirements.

Permanent Offerings

- We have 9 trained first aiders and 3 mental health first aiders (MHFA), a number that will be increased in 2025.
- Occupational reintegration management (Betriebliches Eingliederungsmanagement, BEM): individual support for employees with health-related limitations, to promote their return to work and long-term employability.
- Intranet resources: tips on ergonomic working and mental health (e.g. dynamic sitting, burnout prevention). This information is accessible to all employees.
- Fresh fruit and beverages are provided free of charge for all employees.
- JobRad (company bicycle scheme) offering.

Health Events

- Bielefeld company run (28 August) and Ermstal Marathon (14 July) — including sponsorship and coverage of entry fees.
- Health Day (20 September) in cooperation with Techniker Krankenkasse, featuring modules such as a flexibility check and muscle tone measurement at various locations.

Mental Health

Anonymous psychological counselling via GfS: short-term counselling, crisis intervention, and, where appropriate, referral to specialist psychologists — available in Germany, Austria, and Switzerland. Here too, we are exploring the extension of this offering to further European locations.

Physical Health

- Subsidy towards prescription computer glasses.
- EGYM Wellpass: access to over 1,000 fitness studios — apsolut provides a subsidy, resulting in very low costs for employees.
- Massage subsidy: a contribution of €10 per massage at our Bielefeld and Leinfelden-Echterdingen locations — this offering will be discontinued from 2025 due to low demand.

Safety

Data Protection Guidelines

The protection of personal data is a high priority at apsolut and is firmly anchored in our Code of Conduct. We are committed to handling all data responsibly and in accordance with the applicable legal requirements, in particular Article 32 of the General Data Protection Regulation (GDPR).

To safeguard data processing, we implement appropriate technical and organisational measures (TOMs) that are aligned with the protection requirements of the data concerned and reflect the current state of the art. These range from securing technical systems and training our employees through to precautions against data loss and system failures.

A dedicated data protection officer ensures that we act in compliance with applicable data protection requirements across all areas and communicate transparently with external parties about what data is processed and stored, and for what purpose. The measures in force are set out in the TOMs; the privacy



Employees at the AOK Company Run Bielefeld 2024

Development

Our Academy

Our mission at apsolut is to retain the satisfied and engaged employees over the long term. The Academy is a central pillar in achieving this: it makes a significant contribution to the development of our most important resource — our people.

We foster a culture of lifelong learning. The Academy opens up a wide range of training and development opportunities through which our employees can systematically expand and deepen their technical expertise, project management know-how, tool competencies, and soft skills.

notice for website visitors is available on our website at www.ap-solut.com/en/data-protection-statement.

Occupational Health and Safety

apsolut does not have a certified occupational health and safety management system, as our activities do not involve hazardous processes requiring personal protective equipment.

In addition, we have introduced a company-wide health and safety policy communicated in the local language, as well as programmes and training courses for employees aimed at improving workplace safety. New equipment, procedures, and installations are assessed for potential health and safety risks prior to first use, and we have processes in place for identifying and evaluating safety risks and for correcting identified weaknesses. We ensure that all employees receive regular health and safety training from the moment they join.

In 2024, we appointed and trained four safety officers and four fire safety officers at each of our Bielefeld and Leinfelden-Echterdingen locations.



‘Employee retention is not an HR issue — it is a leadership responsibility. We invest in culture, communication, and development because we know that satisfied people do better work, and that high-performing employees are highly sought after.’

Gabi Schnurr
Manager Culture, Communication & Leadership Development

Developing Our Employees

In 2024, the focus was on diverse, needs-based, and increasingly digital learning formats:

- Total training time: 3,550 hours, distributed across 217 employees (participants in training measures; a subset of the 274 European employees)
- Average training duration per employee: 5 hours
- Total number of training participations: 710
- Proportion of digital or hybrid training: 90% of courses took place digitally or in a hybrid format; 10% were delivered in person

We regard continuous professional development as part of our responsibility for the sustainable growth of our employees.

Our Training Offering

In 2024, we offered our employees a total of 185 different training courses. These were distributed across the following categories:

- Professional Training (e.g. advanced technical training): 102 courses (55%)
- Soft Skill Training (e.g. communication, problem-solving): 54 courses (29%)
- General Training (e.g. MS Teams, MS Excel): 22 courses (12%)
- Project Management Training: 7 courses (4%)

Quality and Effectiveness

The quality of our training courses is systematically collected and evaluated through feedback questionnaires, in order to continuously improve content and formats.

In addition, we create individual development plans for all employees, which are reviewed on a regular basis. In this way, we promote personal development in a targeted and sustainable manner.

Annual Employee Appraisal

A core element of our employee development is the annual appraisal, which is mandatory. During this meeting, we discuss the achievement of goals from the previous year, conduct a structured self-reflection, and agree on priorities for further development as well as any salary adjustments where applicable. An optional follow-up conversation may take place mid-year.

At the end of 2024, we conducted a cross-location training programme for our managers to further professionalise the appraisal process.

The aim was to standardise the process, establish common standards, and foster a consistent culture of conversation. Through this training approach, we want to ensure that our annual appraisals serve not merely as a retrospective, but above all as an effective tool for the personal and professional development of our employees.

Onboarding

A successful start is the foundation for long-term success. At apsolut, we therefore place great importance on structured and individual onboarding.

Individual Onboarding Plan

Even before the first day of work, we create an individual onboarding plan in Microsoft Teams together with the relevant line managers. This serves as a shared framework for communication and coordination for the induction period.

Mentoring Concept

To support social and professional integration, we assign every new employee a mentor — an experienced 'buddy' from the relevant organisational unit. Our mentors support new joiners in familiarising themselves with the corporate culture, share knowledge about processes and structures, and provide guidance during the initial period. The selection of mentors is carried



Nina Tombrink and Daniel Vossems during an employee appraisal



In 2024

185

different training courses were offered



Kim Gayk and Rabea Schmidt at the International Welcome Days

out by us in close consultation with the line manager.

International Welcome Days (IWD)

A central element of our global onboarding is the International Welcome Days, through which we introduce new colleagues worldwide to our corporate culture. The IWDs are structured in a modular format:

- IWD 1: Welcome from the Management Board & HR Introduction (monthly)
- IWD 2: Our Academy (monthly)
- IWD 3: Our Vision and Strategy (quarterly)
- IWD 4: Our Values and Guidelines (quarterly)

The aim is to familiarise new colleagues with the apsolut spirit at an early stage and to promote global networking within the team.

Leadership Training

Our Leadership Guidelines are based on goal orientation, appreciation, accountability, communication, and the consistent implementation of internal processes.

To prepare and develop our managers as effectively as possible for their leadership responsibilities, we offer regular training courses designed to

purposefully build their competencies.

For us, leadership means acting as a role model in the spirit of the Code of Conduct — in our dealings with people as much as in our entrepreneurial conduct.

In total, we have 63 managers across our European locations. Various leadership levels participated in our leadership training courses in 2024.

The training courses covered a broad range of topics, including:

- Managing challenging employee conversations
- Change Management
- Being a manager at apsolut — administration, recruiting, and employment law
- Communication and negotiation training
- Becoming and being a manager, and people development
- Delegation and follow-up, and priorities and decision-making
- Identifying and resolving conflicts, and managing resistance

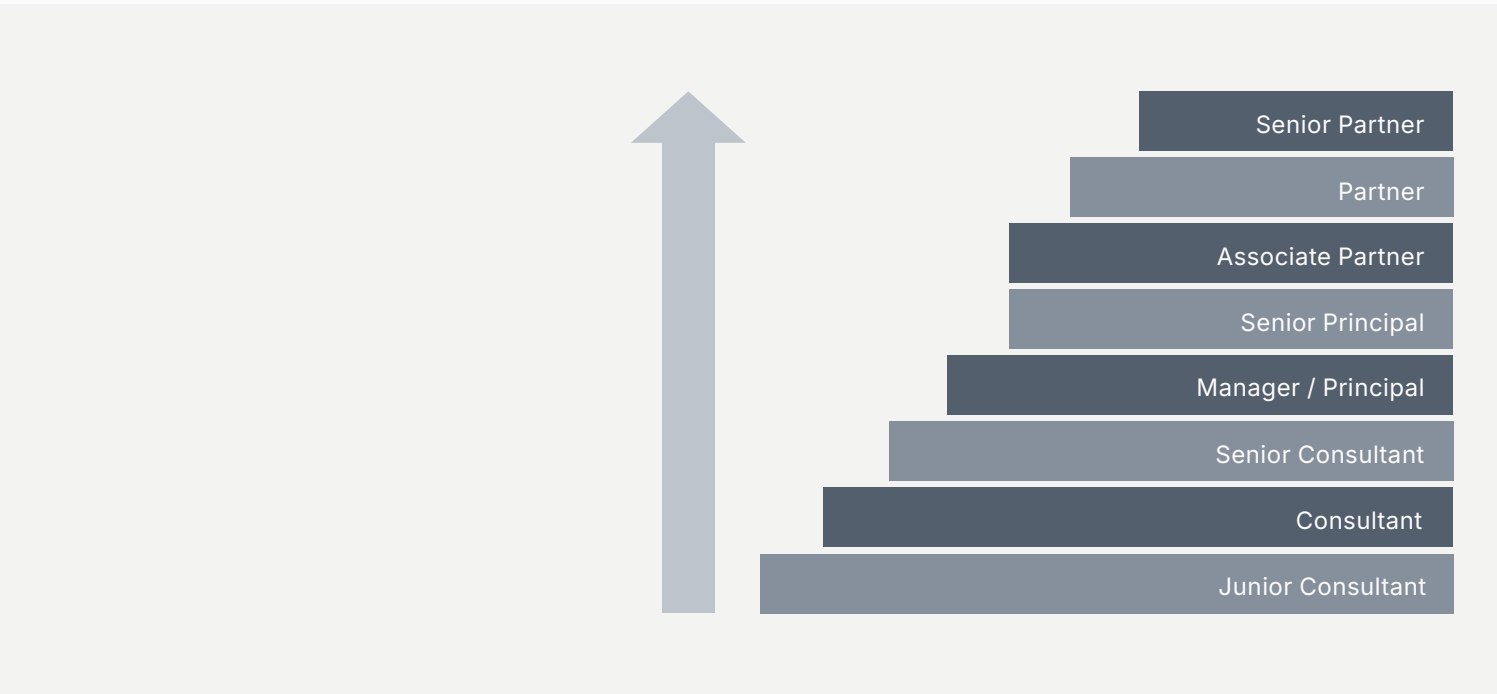
For 2025, we plan to further expand our training offering further and address current challenges in a more targeted manner. To this end, we are planning a dedicated leadership programme under the project name 'Go Forward', to prepare our managers as well as possible for future chal-

lenges and the competencies they will require. Our managers also share responsibility for the sustainable development of the company.

Individual Development and Clear Career Pathways

At apsolut, we place great importance on the continuous development of our employees. Through targeted training, courses, and certifications, we foster both technical and personal competencies. Clear career pathways — whether in the specialist track or in management — provide orientation and enable individual career planning. Regular feedback and development conversations help us to identify potential at an early stage and develop it in a targeted manner. Our goal is to create long-term prospects and enable sustainable growth for every individual in our team. We distinguish here between the Consulting track and our Business Operations track.

Clearly defined career paths and transparent development opportunities are in line with our Code of Conduct, which explicitly supports fair working conditions, equal opportunities, and personal fulfilment.



Career pathway diagram — Consulting track

Corporate Culture

Our New Values — A Compass for a Successful Future

Corporate culture is of central importance to us.

Our CEO Thomas Herbst regards it as the decisive factor in long-term business success.

In 2024, we redefined our values. In a series of workshops, our existing values were reflected upon and further developed.

For 2025, the plan is to make these values tangible across the company — including through workshops for all European teams.

Our values are more than mere words — they are the foundation of everything we do. They give us a clear direction for implementing our strategy successfully.

They were derived from our strategy and serve as guiding principles for decisions, collaboration, and our shared success.

Values define who we are and how we act as a team. They create a common basis for our culture, strengthen our sense of togetherness, and help us to meet challenges with clarity and resolve.

Employee Survey

The views of our employees are of central importance to us. We therefore conduct a comprehensive employee survey every year, using a data-protection-compliant internal system that guarantees the anonymity of all participants. The focus is on questions relating to satisfaction, collaboration, leadership, current internal topics, and personal development.

The results of the survey are systematically evaluated and form an important basis for concrete measures within teams and at management level. Our goal: a corporate culture that we shape and continually improve together.

We have chosen these values deliberately because they reflect our commitment to acting with integrity, responsibility, and a forward-looking mindset — in line with our Code of Conduct.

The new values that guide our daily actions are:

WE ACT TOGETHER!

WE KEEP EVOLVING!

WE ARE PASSIONATE ABOUT OUR WORK!

Participation in the survey across the entire apsolut Group in was 76% in 2024, corresponding to 299 employees. In 2022, we took part in the external 'Great Place to Work' survey and were received the seal of approval — an incentive to continuously improve the quality of our working environment.



Promotional image for our internal employee survey 2024

Diversity

At apsolut, we live an open corporate culture.

Diversity is not merely welcome — it is an active component of our identity. We explicitly highlight in our job advertisements that at apsolut 'the individual matters — we embrace diversity and reject any form of discrimination on the grounds of gender, ethnic origin, religion, disability, age, or sexual identity.'

Overview of Total Workforce and Women in Leadership Positions

Of our 274 employees in Europe, 63 individuals had management responsibility during the reporting period — 47 men (74.6%) and 16 women (25.4%).

These female managers were based across Germany (11), Spain (3), the United Kingdom (1), and Switzerland (1).

Our goal is to continue improving the conditions for women in leadership roles.

We view diversity as an asset for our company. It is, for us, a prerequisite for a respectful, inclusive, and innovation-friendly working environment — fully in the spirit of our Code of Conduct.

Ethnicity & Age Structure

Ethnicity:

As an international company with employees in eight European countries, cultural and ethnic diversity is part of our everyday reality.

In the reporting year, we employed a total of 274 employees in Europe (reporting scope: European subsidiaries), including individuals from 31 different nationalities.

This diversity enriches our working environment, fosters mutual understanding, and strengthens our capacity for innovation.

Through international projects and diverse teams, we create space for intercultural exchange every day and actively work to break down potential prejudices — a firmly established component of our corporate culture.

We are convinced that mutual respect and the appreciation of cultural and diversity in sexual orientation form the foundation for a harmonious working environment.

Age Structure:

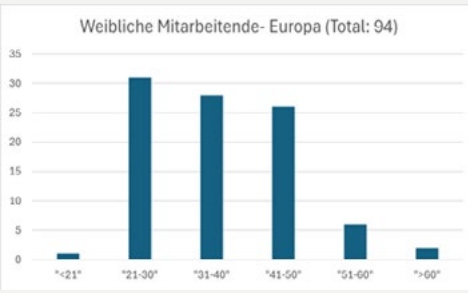
Our employees bring not only diverse cultural backgrounds but also a broad age range and varied professional experience.



'For me, diversity does not mean meeting quotas. It means creating an environment in which different people can do their best work. That is what we work towards every day.'

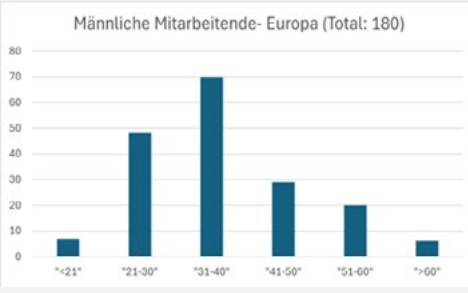
Wiebke Arning
HR Manager

This is reflected in the cross-generational collaboration within our team:



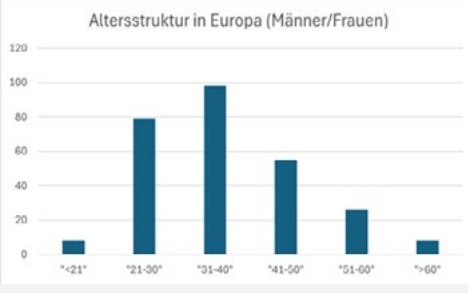
Female employees in Europe (headcount)

The majority of female employees in Europe are aged between 21 and 50. The 21-30 and 31-40 age groups are particularly well represented.



Male employees in Europe (headcount)

Male employees in Europe (Total: 180): The majority of male employees in Europe are aged between 31 and 40. The 21-30 age group is also strongly represented.



Age structure in Europe (total headcount)

At our European locations, we currently employ 274 employees (headcount).

The largest age group in our workforce is the 31-40 age bracket, followed closely by the 21-30 and 41-50 age groups.

Less well represented are the 51-60 age group and those under 21 or over 60.

Social Engagement and Sponsorship

As a company, we take on social responsibility and are regularly involved in social projects. Social engagement is structured across three areas: sponsorship, gifts in kind, and monetary donations.

Sponsoring

During the reporting year, we provided targeted support to sporting events and individual athletes:

- Janne Holz, ski jumper, runner-up in the U17 age category at the German Championships
- Katharina Maisch, shot putter, Olympic participant in 2021 and 2024
- TSUGV Großbottlingen, Inline Speed Skating section — a club achieving outstanding results across all age categories and at international level
- Ermstal Marathon Metzingen, which we supported as part of a Silver Sponsorship package.



Janne Holz



Katharina Maisch



Speedskating TSUGV Großbottlingen

Beste Arbeitgeber* ITK

Beste Arbeitgeber* NRW

Great Place To Work. 2023

Great Place To Work. 2023

apsolut

#1 IN INTELLIGENT SPEND MANAGEMENT & DIGITAL BUSINESS TRANSFORMATION

One team – many heroes

We have done it again! apsolut zählt zu den Siegern der diesjährigen Great Place to Work Wettbewerbe "Beste Arbeitgeber in NRW 2023" und "Beste Arbeitgeber ITK 2023". Die Auszeichnung steht für besonderes Engagement bei der Gestaltung einer vertrauensvollen und förderlichen Kultur der Zusammenarbeit in Unternehmen.

Wir suchen nach weiteren Heroes! Hier gibt es mehr Informationen zu uns und deinen Karrierechancen:

@apsolut.group

www.ap-solut.com

career@ap-solut.com

Starte deine Karriere bei apsolut:

Grit Tecklenberg

HR Senior Generalist

„Die Basis für gute Ergebnisse sind zufriedene Mitarbeitende, darauf legen wir bei apsolut großen Wert. Auch der Teamspirit ist für mich einzigartig, ich habe mich von Anfang an sehr wohlfühlt.“

Advertisement in the Ermstal Marathon magazine

Gifts in Kind

For the Rwanda Project, we provided ten laptops and the necessary equipment to promote access to digital education.

Monetary Donations

Our donations went to the following organisations, among others:

- Rotary Club Stuttgart-Filder in the support of various projects:
 - Ukraine aid
 - Christmas market support project
 - Tafel Bernhausen, to contribute to supplying people in need in the region
- The organisation 'Ein Herz für Rentner' ('A Heart for Pensioners'), which we supported financially to enable older people affected by pensioner poverty to enjoy a better quality of life and greater social participation.
- The association 'Frauen helfen Frauen' ('Women Helping Women'), which we supported with a donation — an initiative that advises and protects women and their children who have experienced domestic violence.
- An interactive exhibition, which we supported with a financial contribution to promote interactive educational programmes.

We regard our engagement as an important component of our corporate responsibility and will continue to support projects with a positive social impact in the future.

Flexibility

Flexible Working Hours

We offer our employees in Germany the opportunity to work flexibly, in accordance with the applicable legislative framework. Flexible working hours and home-working options support work-life balance and enable self-directed working. In coming years, we plan a gradual extension of this arrangement to our European locations. In this way, we design work to be modern, trust-based, and

aligned with employees' life circumstances. As a member of the 'Erfolgsfaktor Familie' (Family as a Success Factor) alliance, we are actively committed to family-friendly working conditions.

Sabbatical

At apsolut, we offer permanent employees the opportunity to apply for a sabbatical. This option was initially available at our German locations and is now also available in a number of other countries. A sabbatical is a fixed-term leave of absence from work and is available to employees with more than two years of service.

The duration of a sabbatical is a minimum of two and a maximum of six months.

With this offering, we aim to promote work-life balance and individual life needs, whilst at the same time strengthening long-term motivation and satisfaction among employees — in line with our guiding principle of respectful and supportive working conditions.



‘It is important to me that apsolut is not only commercially successful but also makes a difference in society. That is why we support sports clubs and social initiatives — locally in our regions, but also beyond.’

Thomas Herbst
Managing Director

ESRS S4 Consumers and End Users

Customer Relations

Sustainability Through Existing Client Management

Long-term client relationships are not a secondary objective for us — they are a central component of our sustainability strategy. Developing existing clients is more resource-efficient than new client acquisition, and creates the foundation for shared growth, trust, and sustainable value creation.

The Importance of Existing Client Management for Sustainability

Well-maintained client relationships are simultaneously a commercial instrument and a lever for our sustainability goals. Through the targeted further development of existing partnerships, we are able to:

- Use resources more efficiently: Nurturing existing client relationships is often more resource-friendly than acquiring new clients. This reduces the energy and material consumption associated with marketing and sales activities.
- Build long-term client relationships: Sustainable client relationships promote trust, stability, and shared value creation, which strengthens social sustainability.
- Drive innovation: Through collaboration with existing clients, we can better understand their needs and develop sustainable solutions.

What Our Clients' Employees Say About Working with apsolut

The following testimonials come from employees of four of our client companies. They describe in their own words what working with apsolut means to them.

DMK Group

Germany's largest dairy cooperative · 6,800 employees



A partnership as long-standing as apsolut itself. For 20 years, apsolut has supported DMK Group in the digital transformation of its procurement operations, most recently with the implementation of the full SAP Ariba Suite. In the first six months after go-live, over 20,000 requisitions were processed digitally.



'It was helpful to work with a partner who knows our organisation.'

Wiebke Stahmann • eProcurement Expert, DMK Group

GEA Group

Special machinery and plant engineering · over 18,000 employees



What began as an implementation project has long since become something more. apsolut supports GEA through a group-wide procurement transformation spanning more than 250 subsidiaries, today as a permanent support and release management partner.



'apsolut no longer feels like an external partner to me — it feels like an internal department that I hope we will continue to work with for a long time to come.'

Dr. Bei Mortensen • IT Business Service Owner SCM & Manufacturing, GEA Group

RITTER SPORT

Chocolate icon · 1,900 employees



Ritter Sport and apsolut have a history of working together. When the existing supply chain system reached the end of its lifecycle, the decision on a migration partner was made quickly. The entire supply chain was migrated together to SAP Business Network Supply Chain Collaboration, with immediate real-time transparency over stock levels and requirements as a result.



'Working with apsolut was a complete success. Together, we managed to move our supply chain to the cloud and gain both stability and future-readiness.'

Michael Wölfl • Head of PPS, Alfred Ritter

SCHAEFFLER

Motion Technology Company · 83,400 employees



A multi-year collaboration resulted in rise to more than just another project. As no product available on the market met Schaeffler's highly complex supplier qualification requirements, Schaeffler and apsolut jointly developed a new solution: apsolut Squando. The result is a flexible framework for SAP-based supplier qualification, which Schaeffler now uses in around 50 countries with over 1,000 users — and which also integrates sustainability and compliance checks into the qualification process.



'This increases transparency and data quality. At the same time, lead times and workload for buyers are significantly reduced.'

Ketylin Morello • Squando Product Owner, Schaeffler



GOVERNANCE

1

2

3

ESRS G1 Corporate Policy

Governance at apsolut GmbH: integrity, ethical conduct, and compliance.

apsolut is committed to responsible and rule-compliant conduct towards clients, employees, partners, and society. Our corporate governance is based on the core values of integrity, transparency, respect, and legal compliance.

Code of Conduct

apsolut’s Code of Conduct forms the ethical foundation of our entrepreneurial conduct. It provides all employees worldwide with clear guidance for respectful, non-discriminatory, fair, and principled behaviour — both in a corporate context and in public communications. Topics such as diversity, sustainability, social responsibility, and respectful conduct are central components. The Code of Conduct has been finalised and published company-wide.

Code of Conduct of 2021

These 8 principles form the chapters of our Code of Conduct:



Cover page of our Code of Conduct

- 01
We act with Integrity
- 02
We operate with excellence
- 03
We thrive for sustainability
- 04
We care for data
- 05
We embrace diversification
- 06
We care for people
- 07
We care for feedback
- 08
We donate and sponsor

Compliance Guidelines (in Preparation)

In addition to the Code of Conduct, company-specific compliance guidelines are currently being developed that set out legally binding requirements in practical terms. The aim is to create a practical and accessible set of rules for employees that addresses, in particular, the following topics:

- Anti-corruption and bribery prevention
 - Handling of gifts and invitations
 - Avoidance of conflicts of interest
 - Data protection and information security (in accordance with the GDPR)
 - Documentation obligations in project work and time recording
- Completion and company-wide rollout are planned for the next reporting period.

Implementation and Oversight

Governance measures are already being implemented through awareness formats, training courses, and managers acting as role models. A whistleblower system for the anonymous reporting of potential breaches is planned. Following finalisation of the compliance guidelines, control mechanisms and sanction procedures will be formalised accordingly.

Relevance for Sustainability

Integrity and regulatory compliance form the basis for sustainable client relationships, long-term trust, and risk-mitigated growth. Embedding ethical standards and compliance in our corporate culture is a strategic contribution to sustainable corporate governance — particularly in view of regulatory requirements and the expectations of our stakeholders.

‘Integrity and responsible conduct are central pillars of our corporate culture. With the Code of Conduct and the ongoing development of company-specific compliance guidelines, we are continuing to strengthen our governance system and creating the conditions for sustainable, trust-based growth.’

Jürgen West
COO

Sustainability Strategy

Our sustainability strategy is built on three pillars aligned with the ESG framework.



1. Environmental

The environmental dimension of our sustainability strategy can be broken down into the following areas:

- **Efficient resource use:** Our goal is to achieve efficient energy consumption in offices where we are able to actively manage usage and have control over water, gas, and electricity consumption. The same applies to waste management: wherever we can actively control this, we strive to dispose of or recycle waste in accordance with local regulations. The devices we require for our operations include laptops, mice, headsets, telephones, internet routers, and all related electrical equipment. We have our own IT team that manages all key devices such as laptops and disposes of them at the end of their useful life in accordance with local regulations. Our goal is to further minimise paper consumption and to procure and dispose of hardware in an environmentally responsible manner.
- **Business travel:** We are aware that our business operations contribute to Scope 1 emissions (through company vehicles), Scope 2 emissions (through the energy consumption of our hardware and offices), and Scope 3 emissions (business travel and other purchased services). Scope 3 emissions are estimated to be the highest of these, despite the fact that the majority of work is carried out remotely. For this reason, our goal is to continue advancing remote working and to travel to client sites primarily when requested — choosing sustainable transport options such as bus or rail wherever possible. We also plan to run awareness sessions to encourage employees to plan their business travel sustainably.
- **Company fleet:** Currently, approximately 20% of company vehicles are electric. Our goal is to increase this proportion to 30% over the next ten years, and the number of electric company vehicles is a key KPI. We will consider incentives to encourage employees to forgo a company car.

2. Social

As a consulting company, our employees are our most important resource. Our strategy aims to create an attractive, inclusive, safe, and healthy working environment — with employee satisfaction, targeted development, and lived diversity as core principles.

- **Personnel development & further education:** The apsolut Academy and our regular training courses are well-established strengths that we continuously develop further. In addition, we organise structured knowledge transfer sessions. Performance and objectives are documented in annual performance reviews; key metrics include training volume in hours and the number of certifications obtained.
- **Health & work-life balance:** We regularly measure employee satisfaction in order to identify pressures at an early stage. We also offer health workshops on topics such as mental health and physical activity as part of team events. Health guidelines — including provisions on sick pay and parental leave — are implemented in line with local requirements. The target is an employee satisfaction rate of at least 80%.
- **Diversity and inclusion:** We ensure equal opportunities throughout the entire recruitment and onboarding process and in day-to-day working life. We clearly reject discrimination on the grounds of ethnic origin, gender, sexual orientation, religion, disability, or any other characteristic. Flexible working models support the balance between work and family responsibilities. HR staff and managers are regularly trained to ensure non-discriminatory job descriptions and fair selection processes.

- **Occupational health and safety & data protection:** Our offices are equipped with ergonomic workstations. As data protection and information security are of central importance in our consulting business, we conduct regular training courses and maintain clear data protection and data retention guidelines — particularly in the handling of sensitive client and employee data.

3. Governance

- **Responsible procurement and supply chain:** Our own supply chain is manageable — it comprises primarily IT infrastructure, office management, and business travel. Nevertheless, we require our suppliers and partners to adhere to sustainable practices, as set out in our supplier Code of Conduct. Since 2021, we have been a partner of the IntegrityNext platform, which enables CSR assessments along the supply chain.
- **Sustainable value creation:** Through our consulting work and transformation projects, we enable clients to adopt more sustainable solutions — at national and global level. This is reflected concretely in our advisory services on supply chain due diligence requirements and ESG risk management.
- **Embedding sustainability in management:** Sustainability is anchored at management level: a member of the Management Board actively champions this area. This responsibility currently rests with Jürgen West.
- **Expanding compliance management:** apsolut has had a Code of Conduct in place since 2020, covering areas including anti-corruption and competitive integrity, among others. This is regularly updated and communicated to all employees. Beyond this, it is our goal to establish a comprehensive compliance framework that defines all relevant aspects and systematically monitors compliance with them. This strengthens transparency and creates additional trust among our clients.
- **Data protection & information security:** In the consulting business, where large volumes of sensitive client data are handled, cybersecurity is of central importance. apsolut is already ISO 27001-certified in Germany (Information Security Management). In addition, the IT department regularly delivers cybersecurity training courses, completed with a mandatory online assessment.
- **Transparency & reporting:** We have committed to producing a sustainability report on a voluntary basis annually, aligned with ESRS standards. This report covers all sustainability-relevant elements of the apsolut Group in Europe that are relevant to sustainability, presents the measures already implemented, and at the same time identifies existing areas for development. The sustainability report is appended to the annual report.
- **Portfolio development:** apsolut already has its own product portfolio, which has grown out of the identification of client requirements that could not be fully met by existing standard modules, and which has been developed further on that basis. Within the Consulting line of business, a dedicated business unit already exists for the marketing and delivery of these products to our clients. Our strategic goal is to establish an additional line of business specialising in sustainability-related products and solutions and offering these directly to our clients.

Derived Measures

On the basis of this report, apsolut has defined concrete measures to be implemented in the coming years in order to continuously advance sustainability within the company:

- Conducting awareness workshops on sustainability and diversity with the involvement of external expertise
- Switching to an organic fruit basket at the Leinfelden-Echterdingen and Bielefeld locations
- Introducing a binding fleet management policy with a minimum share of 30% electric vehicles
- Establishing targeted initiatives to strengthen the representation of women in IT and to sustainably increase the proportion of women at apsolut

These measures are the next concrete step on the path towards a sustainably managed organisation.

