



Sustainability Report

2022

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The following abbreviations are used throughout this document for Ingenics AG and the various areas of its company: IAG = Ingenics AG; ISG = Ingenics Services GmbH; ICA = Ingenics Corporation (US); ICS = Ingenics Consulting (Shanghai) Co. Ltd. (China); ICF = Ingenics SAS (France); ICUK = Ingenics Management Consulting Ltd. (UK); ICM = Ingenics S.A. de C.V. (Mexico); ICP = Ingenics s.r.o. (Czech Republic); IDG = consolidated PIXEL Beteiligungsgesellschaft with Pixel GmbH as well as Mixed Mode GmbH and NETexpress GmbH.

Current as of: June 2023



Dear Readers,

The climate crisis, war in Ukraine, and impacts of the COVID-19 pandemic on international supply chains were the major influencing issues in 2022. As a company providing services, we are affected by these challenges less directly than many other organizations. Nonetheless, we recognize our responsibility in the fight against the climate crisis and see ourselves as critical partners for our clients in their supply chain management. This report provides an outline of our sustainability-related activities and information about future projects and approaches.

We shape the companies of tomorrow. With passion and professionalism in consulting and implementation, we always think one step ahead and ensure long-term sustainable success in all our projects. As a medium-sized global company, we are acutely aware of our responsibility to society and our environment. We integrate working processes that are environmentally and resource-friendly as well as socially responsible into all our processes. Working together with our employees, cooperation partners, clients, and suppliers, we promote a more sustainable future by engaging in our projects for future-proof solutions. We act as a pioneer in the consulting and IT industries so that we can be a role model for environmentally and socially responsible business practices for all our stakeholders. We provide advice about raising efficiency and comprehensively avoiding waste. We put together digital alternatives to conserve natural resources. Our lighthouse project, the “Zero-Emissions Company,” considers sustainable and energy-saving aspects in the planning and design of factories. Sustainability runs in our DNA. People. Passion. Performance.

Oliver Herkommer
Managing Partner

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Company Profile



The Ingenics Group is an international group of companies that is specialized in corporate consulting, software engineering, and HR services. With its three operational areas, Ingenics Consulting, Ingenics Digital, and Ingenics Services, the group of companies offers its clients a comprehensive portfolio of services and products surrounding operational and digital transformation. The Pixel Group was acquired by Ingenics in 2020 and renamed Ingenics Digital in 2023. The Ingenics Group's overarching focus is on efficiently connecting strategy, processes, people, technology, and digitalization. It is a fully owner-operated company headquartered in Ulm, Germany and has over 855 employees at 20 locations worldwide.



People.
Passion.
Performance.

There for you globally.

In 2022, Ingenics joined the international consulting network [nextcontinent](#). As one of twelve citizens, we jointly provide advice to international clients for their transformation in complex, multicultural conditions. Nextcontinent promotes cross-company exchange and the ongoing innovative development of its citizens, adding value for everyone involved.



2.1 What We Do

We are a partner for all manner of industries, with consulting expertise in strategy, processes, and organizational structures as well as know-how for implementation and software solutions. With our capabilities in planning and designing value-adding systems and the management associated with them, our solutions can be implemented efficiently and with a focus on the future. We see ourselves as a “digital architect” for companies in the fields of production and logistics. In relation to digitalization, our focus is on successfully connecting strategy, processes, people, and technology. We pursue a company-specific approach to create competitive advantages for our clients and actively shape markets.

The industries we specialize in globally:

- Agrotechnology
- Automotive OEM
- Automotive suppliers
- Chemicals and pharmaceuticals
- Electrical technology
- Aviation
- Mechanical and plant engineering/high tech
- Medical technology
- Commercial vehicles
- Space flight
- Transportation and logistics

This offering is complemented by personnel placement from Ingenics Services GmbH as well as by Ingenics Digital, which offers software development, embedded engineering, and software engineering.

Our clients are located in many countries around the world, with most of them being in the German-speaking world, the BRICS countries, and the US. Our primary target markets are highly industrialized ones with a focus on efficiency increases.

Our supply chain is short due to our chain of services. The only things we procure are office space, office materials, software, company vehicles, transportation services, and energy.

2.2 Report Scope

Sustainability is steadily gaining significance across all of society. Its importance is constantly increasing in our work, too. Sustainability involves us all, which is why we integrate it into our everyday company practices. This sustainability report describes the sustainability-related activities of Ingenics Holding GmbH as well as all subsidiaries for the year 2022 (January 1, 2022–December 31, 2022).

Ingenics Holding GmbH & Co. KG (IHO)

- Ingenics AG (IAG), with the subsidiaries:
 - Ingenics Services GmbH (ISG)
 - Ingenics Corporation (ICA), US
 - Ingenics Consulting (Shanghai) Co. Ltd. (ICS), China
 - Ingenics SAS (ICF), France
 - Ingenics Management Consulting Ltd. (ICUK), UK
 - Ingenics S.A. de C.V. (ICM), Mexico
 - Ingenics s.r.o. (ICP), Czech Republic
- PIXEL Beteiligungsgesellschaft, with Pixel GmbH, Mixed Mode GmbH, and NETexpress GmbH – consolidated in this report as Ingenics Digital (IDG)

This report refers to all companies collectively using the name Ingenics or the pronoun “we.” The pronouns “we” and “us” also include all companies. In certain exceptional situations, the data and information may refer only to parts of Ingenics and this is communicated in the same direct context as the data and disclosures. The term “employees” refers to all people employed by or working at Ingenics, except for freelancers.

We align our sustainability reporting with the requirements of the Global Reporting Initiative (GRI) for 2023. This report serves as a basis for Ingenics’ future sustainability reporting. The aim is to track developments through regular data collection and publication, to analyze them, and to identify and define measures based on this. Furthermore, we wish to offer our stakeholders a possibility for obtaining comprehensive information about Ingenics’ sustainability performance. The next sustainability report is planned to be prepared for the year 2024. Following this, the application of the EU Corporate Sustainability Reporting Directive (CSRD) to Ingenics will result in annual reporting being implemented.

2.3 Sustainability in Management

Oliver Herkommer

Andreas Hoberg

Manfred Loistl

Area of responsibility

- Controlling
- Business Development
- IT

Area of responsibility

- Marketing
- Sales

Area of responsibility

- HR
- Accounting
- Travel Management

Our Managing Board guides our journey to sustainable success. It is made up of Oliver Herkommer, Andreas Hoberg, and Manfred Loistl, who in combination with the partners act as the decision-makers at Ingenics. Our sustainability team works continuously on Ingenics’ sustainable development, and is part of Business Development organizationally. The sustainability team’s duties include, for example, monitoring energy consumption, greenhouse gas accounting, and developing guidelines for Ingenics’ ongoing sustainable development. This report was also prepared by members of the sustainability team. Business Development maintains a dialog with the Managing Board at weekly meetings to ensure Ingenics’ sustainable development and to respond to new trends

and conditions speedily. Sustainability-related topics are also discussed at these meetings and coordinated with the Managing Board. Our Supervisory Board is a further key oversight body, alongside the Managing Board. The members of the Supervisory Board are elected for a period of three years based on nominations made by the Managing Board. The Chairman of the Supervisory Board does not perform any further functions at Ingenics.

Various topics are discussed and coordinated at regular meetings of the Managing Board, partners, and Supervisory Board. Topics of relevance for sustainability are also talked over at them and related decisions are made.



“Companies are increasingly being measured by the contribution they make to the environment, human rights, and society.”

Professor Oliver Herkommer, Managing Partner

2.4 Our Sustainability Strategy

Sustainability has many facets and affects us and our stakeholders at many levels. We are conscious of our corporate responsibility and wish to contribute to a more sustainable world economically, environmentally, and socially. In our sustainability strategy, we have identified six core topics and defined missions for strategic alignment. Upholding the Universal Declaration of Human Rights and ILO core labor standards is a fundamental requirement for our work.

1. Human Rights

Respect for human rights is of the utmost relevance to Ingenics, both internally and with respect to business partners. To minimize human rights abuses within its sphere of influence, Ingenics exercises due diligence in all business activities and advocates for vulnerable groups.

2. Labor Practices

Ingenics condemns any form of exploitative labor practices and offers all employees a safe workplace. What's more, Ingenics ensures the principles of equal rights in the workplace and guarantees appropriate working conditions and social protection beyond the minimum statutory requirements.

3. Environment

Ingenics contributes to environmental protection, clean water, and high air quality by using resources responsibly and reducing the negative environmental impact of its business activities. In particular, Ingenics continuously reduces its own carbon footprint and supports the recovery of global biodiversity.

4. Fair Operating Practices

Fairness, ethical conduct, and awareness of responsibility are values with which Ingenics aligns all its business practices and with which Ingenics meets all business partners, suppliers, and external stakeholders. Ingenics uses its business relationships to reduce corruption and promote fair competition.

5. Consumer Issues

Ingenics maintains fair business relations with all clients and offers transparent communication. This includes prioritizing the necessary protection of client data. Moreover, the core aspects of sustainable business are incorporated into all products in the Ingenics portfolio.

6. Community Involvement and Development

Ingenics is aware of its responsibility to the local community and cultivates a spirit of partnership with all of its stakeholders. In this context, Ingenics actively contributes to the creation of jobs in the respective region and promotes community development by participating in public affairs.



Every mission is underpinned by measures and targets. They need to be chosen carefully and their progress monitored continuously. Lasting improvement can only be achieved with targets that are ambitious yet achievable.

Core Topic	Objective	Time Frame	Measures and Target Achievement
Human Rights	Expanded and global Code of Conduct implemented and binding for all employees and business partners	By 2022	Completed
Labor Practices	Equal, internally audited working conditions ensured globally for all Ingenics employees	By 2029	Our Ingenics standards apply for all Ingenics offices. Regular internal audits take place for them at the offices in Germany, and they are planned to be expanded to international sites in the future.
	Internal complaint management process revised	By 2025	Internal complaint management is planned to be improved and anonymous complaints enabled. They are currently only possible via the external complaints body.
	Sustainability integrated into the Great Place to Work process	By 2022	Completed
Environment	Carbon-neutral company	Ongoing	Ingenics' carbon emissions are planned to be reduced to a minimum. All other carbon emissions are to be neutralized through certified offsets.
	Resource efficiency program implemented for sparing resource usage in all areas of business	By 2027	Compilation, monitoring, and analysis of key figures regarding resource consumption in all areas of business and identification of potential improvements and measures for them. Primarily the resource consumption of IAG/IHO is monitored currently.
	Procurement Guidelines revised and environmental procurement criteria integrated	By 2022	Completed

Core Topic	Objective	Time Frame	Measures and Target Achievement
Fair Operating Practices	Compliance management system (CMS) and compliance guidelines developed and implemented for every Ingenics company	By 2029	Compliance guidelines for the Ingenics Group have already been created, communicated, and integrated into processes. The CMS has not been developed yet.
	Ingenics employees sensitized in relation to corruption and public commitment to fighting corruption	By 2029	Anticorruption training is planned to be created for all employees. Employees already receive information about the anticorruption policy at Ingenics during their induction.
Consumer Issues	Sustainability education offering created and introduced for clients	By 2025	Training on sustainability topics is planned to be developed and offered to clients.
	External communication strategy carried out on sustainability and market positioning for corporate consulting firms with a sustainability portfolio	By 2025	Concepts for sustainability communication are planned to be created and implemented for all Ingenics communication channels. We already intensively communicate the idea of a zero-emissions company and related topics.
Involvement in Society	Pro bono projects supported and a point of contact set up for pro bono requests from nonprofit organizations	By 2025	A point of contact for pro bono projects is planned to be set up on the website. The first pro bono projects were initiated in recent years and more are planned to follow.

2.5 Compliance, Ethics, and Integrity

We are committed to upholding the UN human rights and ILO labor and social standards, including for example:

Freedom of association and right to collective bargaining

The basic principle of freedom of association and the right to collective bargaining applies for Ingenics employees.

Forced labor

Forced labor, corporal punishment, and disciplinary pay cuts are prohibited.

Equal pay

Ingenics pays male and female employees the same amount for equal work.

Minimum age and prohibition of child labor

Ingenics adheres to the ILO Convention as well as the German Youth Protection Act for the minimum employment age and does not permit child labor.

We particularly value the protection of diversity. We accept and treasure diversity and do not tolerate discrimination based on gender, ethnicity, age, disability, sexual orientation, religion, or lifestyle.

We solve conflicts of interest transparently and as quickly as possible. Openness is extremely important to us. Managers and executives must be informed immediately of any unsolvable conflicts of interest that have negative consequences on Ingenics' business activities so that a solution can be found without delay. The person making the report can be confident that their concern will be addressed with the highest level of confidentiality.

We proactively make sure to comply with this obligation and others, and work based on the precautionary principle. Dedicated due diligence procedures do not exist, however, there are various processes safeguarding compliance with these obligations (see page 13).

We expect our suppliers and service providers to uphold applicable laws, UN human rights, and the ILO core labor standards, and tell them this before signing a contract with them. On top of that, we have defined clear procurement criteria to avoid negative impacts from our supply chain as far as possible. Our requirements are comprised of economic, environmental, and social principles for tender processes. We constantly strive for an even balance between these three dimensions whenever we are procuring so that we can maintain sustainable relationships with our suppliers and service providers.

We Obey the Law

We abide by the applicable legal provisions in the countries where we operate. There were no sanctions or fines issued against Ingenics in 2022 and we are not aware of any significant breaches of laws or regulations. Breaches are identified as significant when they lead to sanctions from public authorities or courts or when they have sanctions that negatively impact Ingenics' ability to work. We work with lawyers and local authorities to ensure that we are compliant with the law at all times and resolve any arising deviations without delay.



2.6 Our Shield against Negative Impacts

Our Code of Conduct and Corporate Social Responsibility (CSR) Guidelines are our manuals for responsible and ethical decision-making in day-to-day business so that we can work successfully, focused on targets, and in accordance with our core values. The Code of Conduct, our CSR Guidelines, and other rules are communicated to our employees via internal communication channels. The Ingenics sustainability website provides access to our Code of Conduct for anyone interested. The guidelines and specifications are managed and coordinated centrally as part of the management and compliance system. Our managers embody our standards and obligations, and act as role models for our employees. We meet our standards and obligations through teamwork. We count on all our colleagues and trust in their honesty and sense of responsibility. To cement the knowledge of our employees, we regularly offer compulsory training on correct conduct in day-to-day business. More about this can be found in chapter 4.

Whistleblowing System, Complaint Management, Suggestions, and Open Communication

If, despite the above, there are still negative outcomes, we try to respond immediately. Our stakeholders have since January 2022 had the option of speaking to an independent point of contact confidentially and anonymously. This point of contact mediates between Ingenics and the stakeholders to find a solution as swiftly as possible. Furthermore, our employees can report whistleblowing tips to our complaint management team or submit a suggested improvement using our suggestion process. By working together as partners, the direct internal communication acts as a further key path to improvement. Our employees can tell their managers about potential improvements or contact the relevant person in charge directly. All tips, suggestions, and ideas are assessed thoroughly to generate the greatest benefits possible. Protecting the people who report tips is always our top priority.

Point of contact
Datenschutzkanzlei DDSK
Phone +49-7542-949-2190
E-mail Hinweise.ingenics@ddsk.de

Our Management Systems

We have additionally established multiple management systems to identify potentially negative consequences at an early stage and counter them with a comprehensive response. Simultaneously, by using these management systems, we satisfy numerous client requirements and secure our position in the market as a trustworthy partner. We combine quality with environmentally and resource-friendly practices. We stand for information security and ensure our employees' health and safety.

Our management systems

- 9001:2015 Quality Management
- 14001:2015 Environmental Management
- 27001:2013 Information Security Management System
- 45001:2018 Occupational Health and Safety Management System
- 50001:2018 Energy Management System

IAG has certification for all management systems and works continuously on their improvement. ISG conducts successfully certified quality management, while other companies align themselves with IAG's specifications without being certified themselves. Many guidelines and specifications apply across the company.

We have committed to the continuous improvement of our management systems and endeavor at all times to keep the negative impacts on the environment and society around us as small as possible.



3 We Focus on
the Essential

3.1 Stakeholder Inclusion

As an international consulting firm, we have a large number of stakeholders who influence or are influenced by our daily work. We maintain dialog with all our stakeholders, be that in the form of regular collaboration, webinars, or face-to-face conversations. We aim to use communication to strengthen

collaboration, achieve positive results together, and minimize negative consequences. Our stakeholders are identified through a stakeholder analysis which forms part of our management systems.

Our most important stakeholder categories

Stakeholders	Communication Channels	Frequency
Ingenics team (Managing Board members, partners, managers, employees)	Great Place to Work	Every 2 years
	Employee newsletter	Twice per year
	Circulars	Multiple times per year
	Newstime	Monthly
	Yammer	Ongoing
	Face to face	Ongoing
Supervisory and Advisory Board members	Meetings	Twice per year
	Day-to-day business communication	Ongoing
Clients	Sustainability rating	Ongoing
	Webinars, events	Multiple times per year
	Contract discussions	Ongoing
	Day-to-day business communication, answers to questions, project communication	Ongoing

Stakeholders	Communication Channels	Frequency
Job applicants	Job fairs	Multiple times per year
	Careers page	Ongoing
	Day-to-day business communication	Ongoing
Freelancers, suppliers, service providers	Invitations to tender	Ongoing
	Contract discussions	Ongoing
	Day-to-day business communication	Ongoing
Associations, regulators, health insurers, data protection officers, banks	Day-to-day interaction	Ongoing



3.2 Our Material Topics

True to the “People. Passion. Performance.” motto underlying our brand, people are at the center of what we do. Accordingly, we align our sustainability-related activities with our stakeholders. These stakeholders are primarily our employees, clients, and partners. We also take into account the society around us as well as our environment.

We maintain constant dialog and exchange with our stakeholders so that their expectations and wishes are reflected in our actions. Additionally, a materiality survey was carried out among our employees, managers, partners, suppliers, clients, and freelancers in the lead-up to this report so that we could develop an even stronger basis for our sustainability direction. Our intensive engagement with our surroundings, our company, stakeholders, and impacts enables us to focus our sustainability-related activities better and integrate them into our environment and sustainability strategy.

The survey was carried out in two stages and published in late March 2023.

Stage 1 – internal:

Employees, managers, partners, Managing Board members

Stage 2 – external:

Clients, suppliers, freelancers, Supervisory/Advisory Board members

Before beginning the survey, possible topics were identified based on our business activities and categorized into four groups.

- Economic aspects
- Environmental aspects
- Social aspects
- Governance

Four themes were allocated to each group and agreed with the Managing Board. The participants were asked to sort the topics based on their importance for Ingenics, taking into consideration their severity, extent, scope, and likelihood, and to indicate their relevance. A distinction was made between the inside-out perspective and the outside-in perspective, with the former describing the influence of Ingenics on the topics and the latter the influence of the topics on Ingenics.

Results

There were 169 employees who participated in the internal survey and 132 answers were able to be incorporated in the analysis. Externally, we were able to obtain 24 opinions for our analysis.

The answers produced the following picture (see illustration on page 18).



“The foundation for sustainability has been

laid. My wish is for us to get to the point where it is entirely natural to live and do business sustainably.”

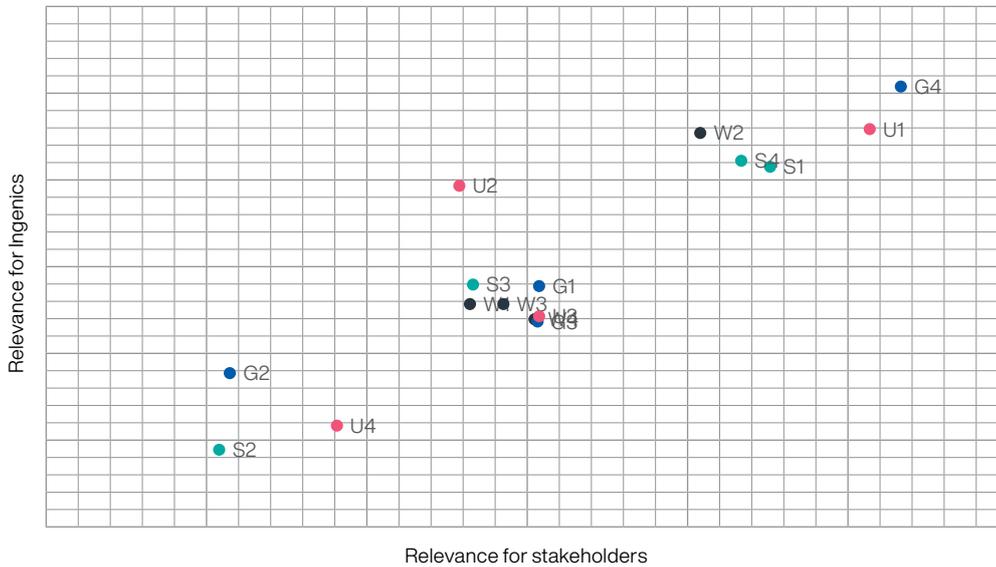
Claudia Schmidt, Head of Business Development

Based on the diagonal arrangement of the topics, it can be concluded that the topics from the inside-out as well as outside-in perspectives are rated much the same way. This means that Ingenics is influenced by the topics to an extent similar to Ingenics’ influence on the topics. Six topics scored a relevance value lower than 3 (= relevant). These six topics are not studied any further in this sustainability report.

Consistency for Comparability

To support comparability with subsequent reporting periods, we have decided to study the material topics over a period of multiple years. In doing so, we can observe our stakeholder trends better, provide further support for positive developments, and counteract negative aspects better. In our next sustainability report, we will report on the same material topics and then reevaluate our impacts.

Our Materiality Matrix



W: Economic aspects (relevance)

W1: Revenue growth (3.63)

W2: Competitiveness and client satisfaction (3.83)

W3: Market presence and corporate image (3.45)

W4: Innovation and further development (3.36)

U: Environmental aspects (relevance)

U1: Energy consumption (3.14)

U2: Environmental and climate protection (3.15)

U3: Water and resource consumption (2.72)

U4: Effluents and waste (2.50)

S: Social aspects (relevance)

S1: Employee training and education (3.59)

S2: Social involvement in local communities (2.37)

S3: Diversity, equal opportunity, and nondiscrimination (3.16)

S4: Remuneration, employee benefits, and working conditions (3.53)

G: Governance (relevance)

G1: Protection of human rights (2.92)

G2: Political influence (2.21)

G3: Anticorruption measures (2.66)

G4: Data protection and information security (3.54)



4 People Are at the Center of What We Do

4.1 Our Approach for More Social Sustainability

People – the first element of our brand motto. People are at the center of what we do. We greatly value the satisfaction of our employees and try to make our influence on society as positive as possible. As an employer of over 800 people globally, we are conscious of our responsibility for these people. We appreciate people from different walks of life, promote diversity and equal opportunity, and condemn discrimination of any form. Our desire is to create good jobs with fair pay and useful benefits for our employees. We wish to grow further and gain new colleagues for the Ingenics team.

Satisfied employees are the basis of our success, which is why we continuously make efforts to improve the working conditions of our employees. The work done by our work groups has a key role in this, as they analyze the results of the biennial Great Place to Work (GPtW) survey and identify and initiate measures to improve working conditions. IAG/IHO is proud to carry the GPtW distinctions of “Best Employers, Consulting” and “Best Employers, Baden-Württemberg.” Our overall result has been trending upward by a significant amount for years now. Accordingly, all that remains for us is to thank our employees for their commitment to their colleagues and to continue working as a team on the optimization of working conditions.



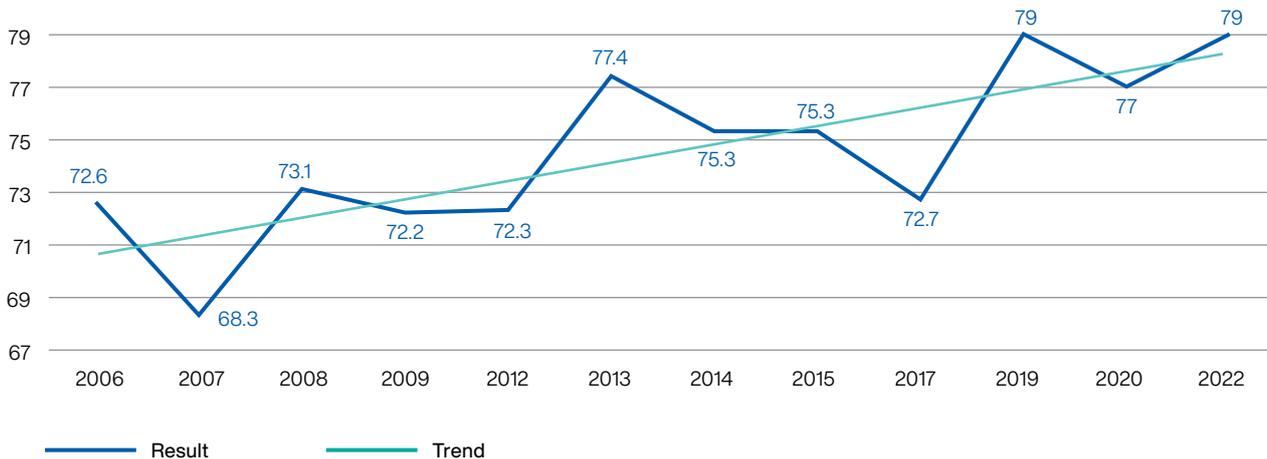
“It comes down to every individual. Our aim is to raise each employee’s awareness of sustainability and make them enthusiastic about it.”

Andreas Hoberg, Managing Partner

Our employees’ high satisfaction with their work is also reflected in our rating on Kununu. Our employees rate us 4.3 (IAG) and 4.4 (ISG) out of 5 stars on average, leading us to receive the Kununu Top Company Award 2022. Moreover, the Top Employers Institute has honored us as a “Top Employer in Germany.”



GPtW Result for IAG & IHO
Trust Index/Overall Survey Result



4.2 We Promote Diversity and Provide Support in All Situations

Like a Partner, like a Peer

We actively promote diversity by approaching each other openly and respecting people and opinions. We see differences as equal and accept and appreciate them. There is equal opportunity and it is based on talent. We put an emphasis on the potential of every person to add value and ensure appreciative, respectful interaction. We appreciate the intercultural exchange that is enabled for us through, among other things, the international collaboration with Ingenics colleagues from many different regions. Simultaneously, we continuously work on eliminating potential prejudices or unconscious bias. On our e-learning platform, oncademy, all our employees can partake in training on the topics of diversity and fairness.

inBalance – Our Company Health Management Program

inBalance, our company program for managing employee health, focuses on work and the organization being set up in a way that is good for health and on supporting healthy practices in day-to-day business. It is important to us that we inform our people, rather than teach them, as well as reveal alternatives and support our employees' motivation. inBalance ranges from sport and exercise offerings to nutritional tips as well as relaxation apps and advice about working ergonomically. inBalance also includes our annual "Ingenics runs" fun run, subsidized gym memberships, bicycle leasing options, and OTHEB psychosocial support for employees. The program was introduced for IAG/IHO and ISG, though our other colleagues benefit from it, too.

OTHEB

The OTHEB employee assistance program is available to our employees 24 hours a day, 7 days a week, 365 days a year. The advice it provides is free of charge, anonymous, and available at any time without prior registration and all advisory services are offered strictly confidentially. The OTHEB adviser team assists our employees on workplace, personal, health, and family issues. Whether it is a minor everyday challenge, conflicts at work or with partners, or a difficult family situation, each matter is supported with the same level of attention and care by qualified advisers. Our employees can also contact OTHEB in confidence for issues relating to occupational safety and discrimination.

4.3 Our Occupational Health and Safety Management System

For IAG, an occupational health and safety management system based on DIN EN ISO 45001 has been introduced and entered practice. The reasons for its introduction included an intrinsic motivation to improve occupational health and safety at Ingenics as well as the requirements of our clients. The management system also has an effect extending to the other companies and helps to support the occupational health and safety of all employees. It applies to our employees in administration as well as to consultants working with clients.

Identifying, Evaluating, and Avoiding Risks

In order to counteract risks, they need to be identified first. The tools serving this purpose are risk assessments, performance reviews, employee feedback, and an opportunity and risk analysis as part of the management system. We take every report of accidents and near misses very seriously. Every case is examined and checked to see if measures are necessary. The risk assessments are carried out annually by our occupational safety specialist, who regularly takes training and professional development programs on occupational safety, in conjunction with the occupational safety team. Immediate and follow-up measures are derived from the risk assessments, and the results of them are discussed at meetings of the Occupational Safety Committee and incorporated into occupational safety management. For safety during client projects, a hazard assessment and safety instruction session is carried out at the project site by the project coordinators. External parties and visitors receive information about safe and correct conduct on Ingenics property when they enter our premises.

All employees of the German companies can contact our company doctors at any time. They also have the option of preventive medical examinations for workplace health risks, including in particular examination G 35 (pretravel checkup for business travel to tropical countries) and examination G 37 (eye test for screen-based workstations). The first of these can be made mandatory. Ingenics pays the costs of the examinations.

Safety Training

To be well prepared for emergencies, we offer our employees various training courses and exercises on occupational health and safety. They include classic fire drills as well as online training on occupational safety in offices, on accident prevention, on psychological burdens, and on possible risky situations among clients. All employees must attend occupational safety training once per year and pass a test at the end. Furthermore, employees of IAG/IHO can participate in driver safety training if necessary to reduce the risk of road accidents.

4.4 We Listen to Each Other

Good communication is the foundation of good collaboration, so we strive for open and partner-like communication at all times. We use various communication channels for this, such as personal conversations in physical and virtual spaces, e-mails, and Yammer posts. Our regular GPTW survey gives our employees the option to provide feedback about their working situation at Ingenics. Occupational health and safety are discussed and potential improvements analyzed at annual, one-on-one performance reviews. On top of that, the regular risk assessments provide a forum to discuss safety shortcomings and possible improvements with the employees at the workplace. Our employees can contact their superiors at any time and report tips through the complaint management or suggestion mechanisms. Our employees can also anonymously contact OTHEB (see page 21) or our anonymous point of contact (see page 13).

All employees who wish to have an active part in shaping occupational health and safety at Ingenics can involve themselves in the work groups that are formed based on the GPTW survey or in the project groups for inBalance, our company health management program. The Occupational Safety Committee discusses occupational health and safety at Ingenics on a quarterly basis, analyzes the subject, and identifies actions that are required. All employees are invited to a general employee information session twice per year where important internal information is shared and an appropriate space provided for questions and discussion.

4.5 We Keep Educating Ourselves

High quality is our overarching goal. To keep ensuring this in the long term, we believe there is no substitute for the regular exchange of knowledge and competencies. Our knowledge management system structures important, valuable documents and stores them based on fields of competence for our employees. Our innovation calls give our employees an option to inform their colleagues about their current projects and experiences and engage in a dialog with them. During recurring online training, we train our employees on topics related to occupational safety as well as data protection, information security, compliance, and environmentally friendly conduct. If our employees have specific training needs, they can participate in the training offered by the Ingenics Academy. The training offered ranges from basic presentation and communication training to lean office training as well as subject-specific training for usage in projects. Training needs are identified through things such as the annual performance reviews. Each and every one of our employees speaks with his or her manager once per year about their professional development and performance with us so far and in the future. Additionally, our employees are given an individual assessment of their potential about once per year. For consultants, this is also carried out after every project that is completed. The potential analysis aims to support our employees' individual development by comparing their current level of performance with areas of action for improvement and future scopes of duties.

Moreover, we have offered our employees numerous e-learning programs on oncademy, an e-learning platform, since September 2022. They address competencies such as agile work and client-oriented communication as well as support for diversity and mindfulness. Some of the training is mandatory, while other training is voluntary.



4.6 Remuneration and Collective Bargaining Agreements

Naturally, we are always conscious of paying our employees fairly. To improve presentation and transparency, a salary and career development overview was developed for IAG consultants in 2022 and took effect in 2023. The transparent salary and career development at Ingenics is based on suggestions from a work group, and these suggestions were discussed and commented by managers and consultants before the overview was finalized. Accordingly, various stakeholders were involved in the development process, with different voices and opinions being heard and reflected.

The salary and career development overview contains information about the gross salary at various career levels and about additional remuneration structures. The gross salary comprises the monthly salary, vacation pay, Christmas bonus, field day bonus, and target agreements for employees, and varies within the defined remuneration level based on professional experience and other qualifications. Additional remuneration structures include special role allowances when taking on a given role as well as target agreements for managers. We align ourselves with the local market and local

salary developments for the remuneration structure and salary increases. The overview also specifies the remuneration of the associate partners and partners at Ingenics. The latter obtain participation rights and therefore have a stake in the profit attained by Ingenics under commerce laws.

Moreover, all IAG employees have the option of participating in the company retirement savings scheme when they have completed their probation period. It consists of a personal contribution and salary sacrifice.

Employees Recommending Employees

High-performing employees help us and our clients to achieve progress. In order to recruit even more qualified employees, the Employees Recommending Employees program was initiated for IAG, IHO, and ISG. Ingenics' employees are paid a special bonus if they recommend a candidate and that candidate is then hired for permanent employment. This also applies when students are recommended. As a result, our team can grow further and keep working successfully with the latest knowledge, multifaceted skills, and professional expertise.



“Sustainability is a key topic for our younger professionals.”

Manfred Loistl, Managing Partner





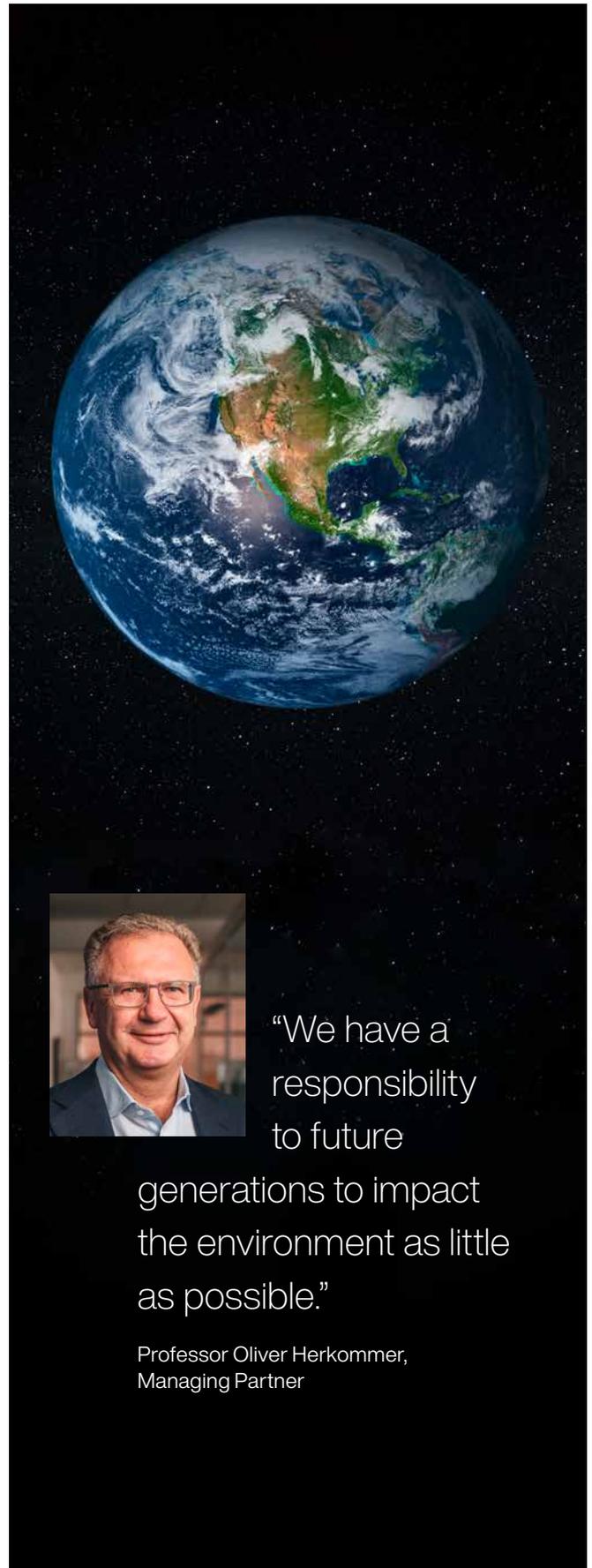
5 Our Environment Is Close to Our Heart

5.1 Our Approach for More Environmental Sustainability

Passion – the second element of our brand motto. We are passionately involved in the protection of the natural environment and try to keep negative impacts on the environment and climate as low as possible. As an international consulting firm, travel forms part of our day-to-day business. However, it is not just transportation that burdens our environment, but also our need for electricity and heat. We are conscious of this and try every day to reduce our energy consumption and impacts on the environment and climate. All of us can feel the effects of climate change. Sea levels and global temperatures are rising, the oceans are becoming more acidic, and extreme weather events are becoming likelier.

We think in all directions and attempt to keep our environmental footprint as small as possible. In our everyday work, we can draw on numerous documents such as our Procurement Guidelines, Sustainability Strategy Paper, Energy and Environment Manual, Code of Conduct, and CSR Guidelines. Yet we want to take a step further and provide increasing support for environmental sustainability. The starting point for any development is to identify the status quo and define targets. To achieve our targets efficiently, we regularly monitor, analyze, and evaluate our energy consumption and carbon emissions, derive potential savings based on that, and try to realize them soon after. Transparency is a major factor in this. We communicate our energy consumption and carbon footprint openly and honestly. When calculating our carbon footprint, we align ourselves with the internationally recognized standards of the Greenhouse Gas Protocol (GHG Protocol). Our energy and environmental management in accordance with DIN EN ISO 14001 and DIN EN ISO 50001 extends to the monitoring of these developments.

We make sure to use energy sparingly at our offices. For example, we do not heat rooms that are not occupied. Since 2020, all electricity sourced at our German sites has been green. Internationally, we are currently assessing if a further switch to green power is possible. We view crises as opportunities, with our work becoming increasingly digitalized in the course of the COVID-19 pandemic. We work remotely more frequently, which saves time, resources, and emissions that would have been produced from commuting. We have stopped purchasing new SUVs as company cars and encourage our employees to take public transportation. Paper is increasingly disappearing from our offices. If we cannot avoid emissions, we neutralize them in recognized and certified climate protection projects. Read more about this on page 27.



“We have a responsibility to future generations to impact the environment as little as possible.”

Professor Oliver Herkommer,
Managing Partner

5.2 Our Greenhouse Gas Emissions

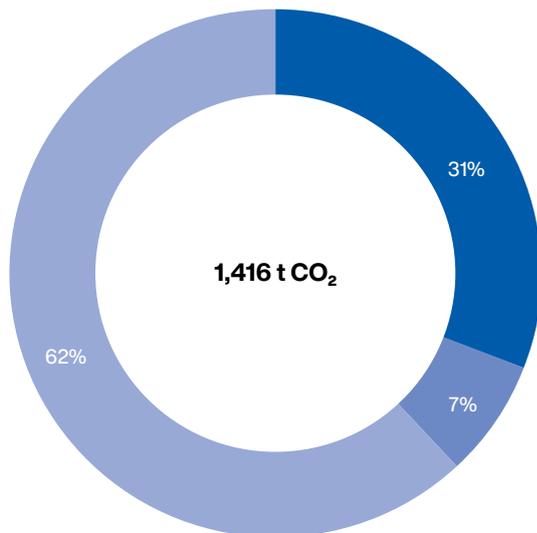
If you want to change something, you need to measure it first. To keep our environmental footprint as small as possible, we have calculated our carbon footprint and derived potential improvements based on it for a number of years now.

We look at emissions in all three scopes of the GHG Protocol. It has so far not been possible for us to track all Scope 3 emissions in full. However, we are regularly adding new elements to our calculation basis to achieve a comprehensive and accurate image of our carbon footprint. This ongoing refinement of the calculation basis also means that year-over-year comparability is limited. When calculating the footprints, only emission factors that consider carbon dioxide as well as further greenhouse gases and their global warming potential were used. These gases include CH₄, N₂O, HFCs, PFCs, SF₆, and NF₃. This report refers to all greenhouse gas emissions using the simplified term “carbon dioxide.”

Our Carbon Footprint in 2021

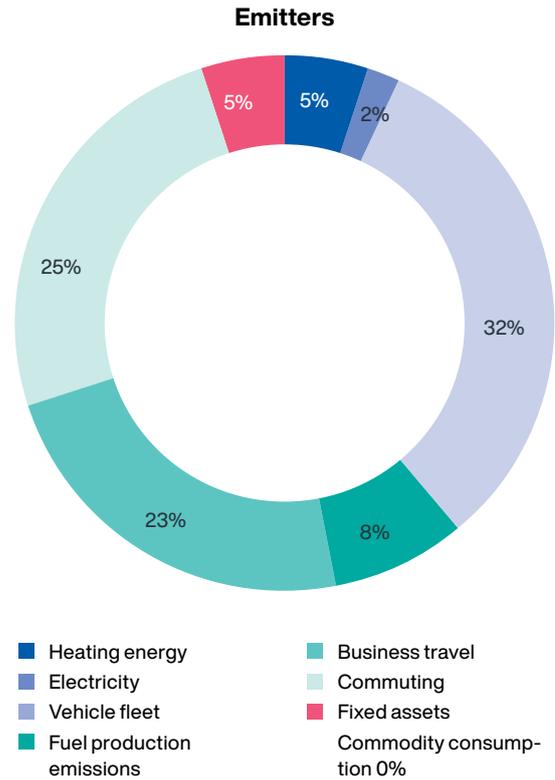
Not all data was yet available for calculating the 2022 carbon footprint at the time this report was prepared. For this reason, the carbon footprint for 2021 (January 1, 2021–December 31, 2021) is presented here. The footprint for 2022 will be published in the next report.

Carbon Footprint in 2021



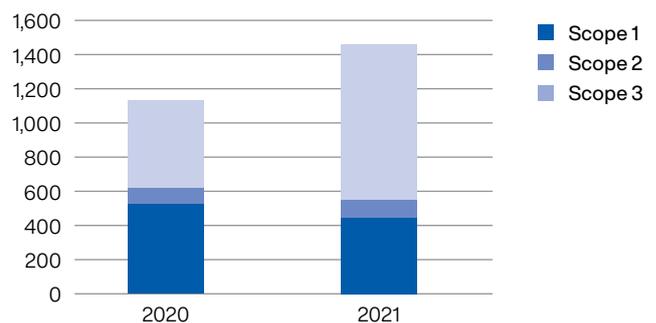
- Scope 1: 448.19 t CO₂
- Scope 2: 109.18 t CO₂
- Scope 3: 903.78 t CO₂

Most of our emissions arise in the upstream and downstream supply chains (Scope 3), with our business travel and employee commuting making up a significant share of this. The single biggest element is the operation of our fleet of vehicles (Scope 1).



This year, we were able to collect data on the carbon emissions of all Ingenics companies for the first time and obtain a complete picture of the situation. Our carbon emissions in 2021 were roughly 29 percent higher than the emissions in 2020, which is firstly due to the expansion of the calculation basis to include ICA and ICS and, secondly, due to the inclusion of numerous Scope 3 emissions.

Our Carbon Footprint's Development



We Offset Our Carbon Footprint with Recognized Projects

Greenhouse gases are emitted during our daily work despite all the efforts we make. We fully offset them with recognized climate protection projects in various parts of the world. We watch for the following criteria when selecting climate protection projects:

- **Additionality:** The greenhouse gas reduction must occur in addition to what is already taking place. This means that the only projects receiving support are ones that would have been impossible without the offset.
- **Permanence/duration of reduction:** The greenhouse gas reduction must be permanent. Risks such as wildfire or illegal deforestation must be minimized and taken into account with suitable buffers.
- **Independent calculation, monitoring, and verification of emissions and external project monitoring.**
- **Transparency and regulation:** Safeguards for comprehensibility and prevention of corruption through publicly accessible project reports.

- **Time of issue:** Projects can be financed with offset payments after they have ended or beforehand. In either case, the time of issue must be communicated openly and transparently.
- **No double-counting:** To prevent certificates being used or sold multiple times, it is important that they are recorded centrally and taken out of circulation after they are sold.

For this reason, we have decided to support only projects with high standards such as the Gold Standard or Verified Carbon Standard. An additional priority for us is to combine environmental projects and social/technical ones. That is why we offset one-third of our emissions primarily with environmental projects and the other two-thirds of our emissions with social/technical projects each year.

We offset our emissions in 2021 with the following three projects:

Teak Afforestation in Mexico



market.southpole.com/home/offset-emissions

When trees grow, they capture carbon dioxide and help to slow down global warming. What's more, they also improve biodiversity, soil quality, and water protection. This project promotes economic development sustainably by creating new jobs for the local population and training them on forest management.

Buying Sustainable Biogas in Kenya



marketplace.goldstandard.org/collections/projects/products/kenya-biogas-programme

Biogas helps people in Kenya to reduce their dependence on environmentally harmful firewood and expensive fossil fuels. Cooking with biogas is fast and smoke free, and improves a family's health – especially women's and children's. The slurry left over from the biogas process is an excellent organic fertilizer which improves the crop yields of Kenyan families. Families generate additional income from more efficient farming and the higher crop yields.

Support for Wind Turbines in India



marketplace.goldstandard.org/collections/projects/products/225-mw-wind-power-project-rajasthan-india

This project helps to fund a sustainable electricity supply for more than 10,000 households in India and additionally supports schools and healthcare facilities. Consequently, the project supports social sustainability as well as environmental sustainability. Greenhouse gas emissions are avoided by using wind energy instead of fossil fuels.

5.3 Our Energy Consumption

A large share of our carbon emissions come from our energy consumption. This includes the fuel consumption by our vehicle fleet as well as the consumption of electricity and heating energy for our direct energy demands. Similarly to the carbon footprint, not all data was available yet for this subject at the time this report was prepared. Accordingly, the energy consumption reported here is for the year 2021. The energy consumption for 2022 will be published in the next sustainability report.

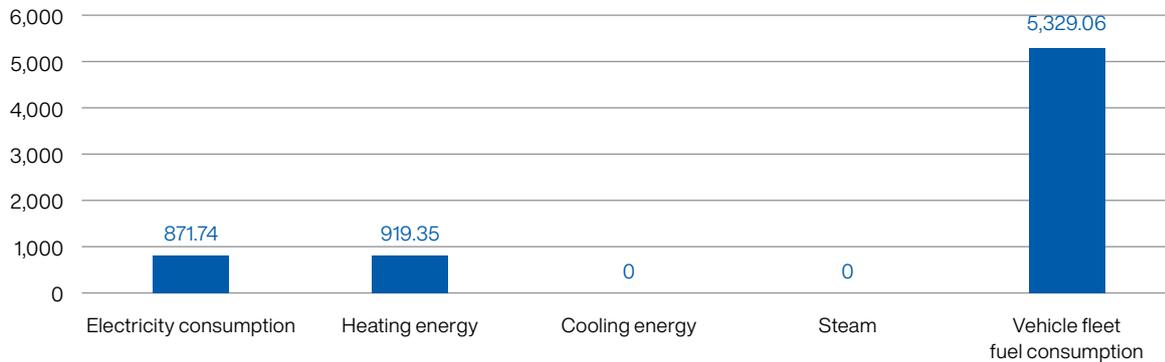
Most energy that is required is, by a large margin, for the operation of our fleet of vehicles. There is significantly less sourc-

ing of heating energy and electricity. We are a service company and therefore do not procure cooling energy or steam.

These figures are expressed best in relation to our number of employees, which produces an indicator that remains meaningful over the long term. If the total energy consumption is compared with our number of employees, this results in the following proportion:

$$\text{Energy intensity quotient} = \frac{\text{Total energy consumption}}{\text{Number of employees}} = 9.7 \text{ GJ/Employee}$$

Energy Consumption in 2021 in GJ



5.4 Protection of Biodiversity

The biodiversity crisis is, along with the climate crisis, one of the biggest environmental challenges of our times. As a service company without production operations, we do not depend on having large spaces. Our offices are situated in cities and therefore influenced by urban surroundings. They are not located in the direct vicinity of nature that is particularly worthy of protection, such as natural conversation areas. Ingenics does not have any direct negative influence on biodiversity. However, we support and advise companies

on matters such as the planning of factory structures. This may result in land being built on or natural habitats becoming smaller. Our clients are usually located in highly industrialized countries with high environmental standards. Strong effects on biodiversity or natural conservation areas are therefore very unlikely. In addition, the majority of our advisory services pertain to the replanning of existing structures, which means that additional land use is not necessary and biodiversity can be protected.



6 We Stand for Performance

6.1 Our Approach for More Economic Sustainability

Performance – the third element of our brand motto. A core element of our daily work is the development of innovative and high-quality solutions for our clients so that they can keep achieving their goals efficiently and effectively. We support this by structuring, storing, and developing existing knowledge and through constant training and ongoing discourse with colleagues and cooperation partners. The success of these measures can be seen in the constantly growing knowledge base achieved through our knowledge management and in the training and professional development completed successfully. The greatest praise and success criterion, however, is and remains the satisfaction of our clients with the results produced by our work. We stand for performance and quality, and our clients know this, too. As a result, we can boast that over 65 percent of our clients go on to hire us more than once. Our market presence and corporate image are connected to this as well. We support them by being present on social media and with hybrid or online events. All this has an influence on Ingenics as a company as well as on our employees, clients, and local partners on the ground who contribute significantly to our success with their commitment and feedback. We add value.

Our annual revenues have been growing for many years, with only the COVID-19 pandemic slowing our success to a certain extent. The crisis, though, has been overcome and now we are again working happily, ambitiously, and very passionately on our projects to achieve the best results for our clients and for Ingenics. This success is documented and summarized in figures in the consolidated financial statements for Ingenics Holding GmbH & Co. KG. These statements are published each year in the German Federal Gazette.

Our aim for the coming years is to keep growing profitably, establish the idea of a zero-emissions company even more strongly in the market, and win contracts for new, major projects. In addition, we want to maintain the quality we are known for and convince new as well as long-standing clients by offering premium products. Our quality management system safeguards our high quality. IAG as well as ISG have been certified according to DIN EN ISO 9001 for many years and work on continuously improving the management system. Our services in corporate and management consulting have received multiple awards in the past, and we are regularly placed among the top on the Lünendonk® list.



“The lean principle is the foundation for sustainability.”

Stefan Flicke, Partner

6.2 The Zero-Emissions Company

When you look at sustainability, you have to look at the big picture. That is why we try to integrate aspects of sustainability, such as resource consumption efficiency or reduction, into our projects. Enabling this requires us to develop ourselves further and find innovative solutions to complex problems.

The concepts of lean, green, and digital are constantly with us. We avoid waste, use digital structures, and keep watch of our environmental footprint. We combine the three concepts to achieve optimal synergy effects. In the future, too, we wish to optimize our processes further and integrate new, innovative approaches into our work.

The zero-emissions company is our answer to many current developments and trends. It is lean, green, and digital. It combines efficient resource usage with renewable energies, digital options, and process optimization. Three areas – green supply chain, green factory, and green product – are studied intensively and optimized to achieve sustainability. Key steps in this include calculating the carbon footprint, defining target visions, and identifying and implementing measures. Be it a sustainable transformation of existing structures or sustainable new build, the zero-emissions company combines knowledge and innovation in either scenario. We are happy to share this knowledge with our clients and support them with their transformation into a zero-emissions company. In 2022, the core points of a zero-emissions company were summarized in five videos and uploaded to YouTube.



6.3 We Are Visible Publicly

Social Media

Our image among the public is important to us, so we are proud that our follower counts on social media (LinkedIn, Instagram, Facebook, YouTube) are rising steadily. LinkedIn is our most important social media channel and has the most followers and interactions.

“Ulmer Gespräche”

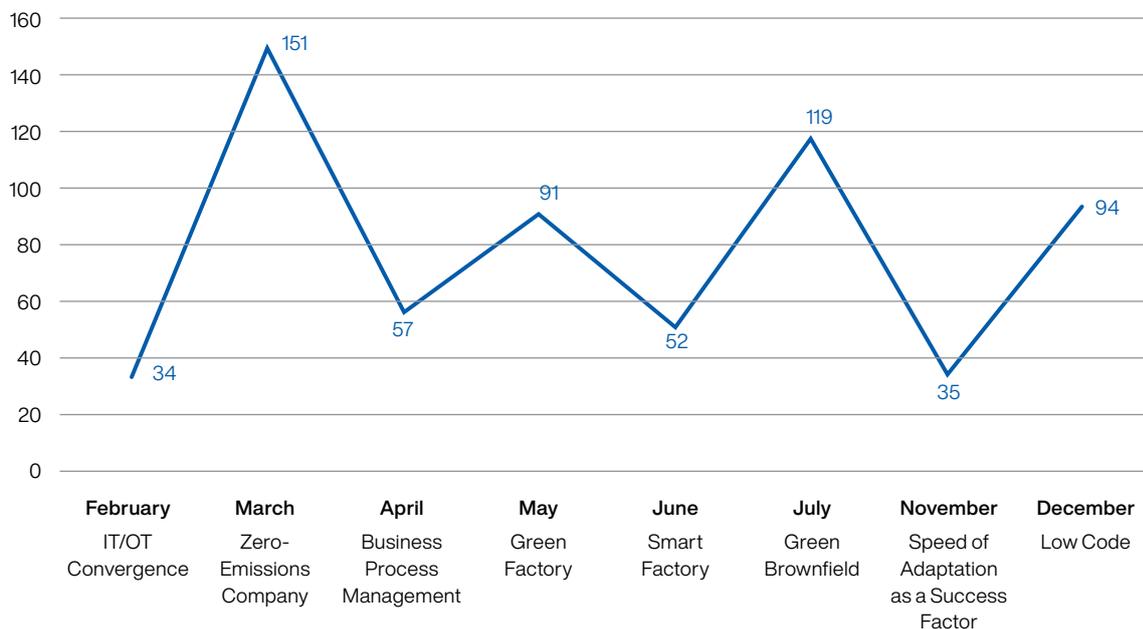
Our annual event “Ulmer Gespräche” is also enjoying large numbers of attendees, interesting speakers, and exciting talks. “Ulmer Gespräche” on October 13, 2022, took place at Congress Centrum Ulm with a target vision of “Sustainability.” Roughly 300 attendees took part in the hybrid event which looked at the question of how to successfully transform companies economically. The next “Ulmer Gespräche” will be held on October 12, 2023.

Webinars

We were able to share our knowledge on a wide variety of topics with numerous interested people in eight exciting webinars. A recurring theme in 2022 was the idea of a zero-emissions company and its components. A total of 633 people signed up for the webinars, almost 40 percent fewer than the previous year. This decline can partly be explained by the smaller number of webinars in 2022. Be that as it may, we are working intensively on attracting new, interested attendees for our webinars. Our website provides background information and dates for the webinars.

ingenics.com/de/academy/webinare/ (German only)

Sign-Ups for Ingenics Webinars in 2022



6.4 Data Protection and Information Security

We come into contact with our clients' confidential information on a near-daily basis. This makes data protection and information security a key element of our work. The loss of confidential information or breach in the protection of a client's data would be an emergency that must in all cases be avoided. IAG, ICA, and ICM are already certified according to the Trusted Information Security Assessment Exchange (TISAX) standard. IAG furthermore operates a certified information security management system (ISMS) according to DIN EN ISO 27001. We aim to maintain this high level of protection.

We are also being affected by cyberattacks, for example in the form of phishing e-mails, with increasing frequency. For this reason, we conduct regular awareness-raising measures such as fake phishing e-mails and information events

on the topic of data protection and information security. With the interactive nature of fake phishing e-mails in particular, we have been able to create awareness and attention on the topic. There are numerous guidelines and documents that serve as conduct instructions to ensure data protection and information security. They include rules for the visitor process and security zones, the ISMS manual, guidelines for the classification of information, for interactions with suppliers, and for emergency and crisis management; and numerous IT guidelines for matters such as setting passwords or access control.

Thanks to all these precautions and protective measures, we are not aware of any grounded complaints regarding breaches of client data protection or losses of client data in 2022.





7 Figures and Data

7.1 Employees and Workers

		Number of employees	Number of full-time employees	Number of part-time employees	Freelancers
IAG & IHO	f	100	60	40	
	m	249	243	6	15
	d	0	0	0	
ISG	f	22	14	8	
	m	88	88	0	0
	d	0	0	0	
IDG	f	30	19	11	
	m	167	151	16	0
	d	0	0	0	
ICA	f	33	29	4	
	m	82	81	1	6
	d	0	0	0	
ICF	f	1	1	0	
	m	14	14	0	1
	d	0	0	0	

f = female
 m = male
 d = gender diverse

		Number of employees	Number of full-time employees	Number of part-time employees	Freelancers
ICM	f	7	7	0	
	m	26	26	0	0
	d	1	1	0	
ICP	f	1	0	1	
	m	10	10	0	2
	d	0	0	0	
ICS	f	10	10	0	
	m	19	19	0	3
	d	0	0	0	
Total		860	773	87	27

The figures on the number of employees, i.e., the head count, were collected in November 2022. Country-specific circumstances were factored in when disclosing information about part-time and full-time arrangements. There was no conspicuous fluctuation compared to the previous year and over the course of the year.

Gender Mix in Governance Bodies and among Employees

Level	f	%	m	%	d	%
Managing Board	0	0	3	100	0	0
Supervisory Board	1	25	3	75	0	0
Employees	204	23.72	655	76.16	1	0.12

New/Departed Employees by Region and Gender

		Number new	Number departed
IAG & IHO	f	26	15
	m	57	44
ISG	f	9	12
	m	33	34
ICA	f	10	16
	m	35	24
ICF	f	1	1
	m	5	1
ICM	f	10	1
	m	25	7
ICP	f	1	2
	m	2	2
ICS	f	4	2
	m	12	3
Total	f	61	49
	m	169	115
Total f and m		230	164

Hours of Training

	IAG & IHO	ISG	ICA	ICF	ICM	ICP	ICS	Total
Training [hours]	5,363.75	240.89	159.75	208	1,715.5	0	193.50	7,881.39
Training [hours per employee]	15.37	2.19	1.39	13.87	50.46	0	6.67	9.16

Work-Related Injuries

	IAG & IHO	ISG	IDG	ICA	ICM	ICS
Fatalities due to work-related injuries	0	0	0	0	0	0
Work-related injuries with severe consequences	0	0	0	0	0	0
Documentable, work-related injuries	4	1	1	1	0	0

Work-Related Ill Health

	IAG & IHO	ISG	IDG	ICA	ICM	ICS
Fatalities due to work-related ill health	0	0	0	0	0	0
Documentable, work-related ill health	0	0	0	0	0	0

7.2 Greenhouse Gas Emissions in 2021

		in t CO ₂
Scope 1	Stationary equipment	2.25
	Mobile equipment	424.6
	Buffer: 5%	21.34
Scope 2	Electricity	28.99
	Heat	71.48
Scope 3	Purchased goods and services	0.71
	Fuels and energy-related emissions	103.14
	Business travel	314.95
	Commuting	330.6
	Fixed assets	72.22
	Buffer: 10%	82.16
Total		1,461.15

Greenhouse gas emission intensity

Greenhouse gas intensity quotient in 2021 = (total greenhouse gas emissions) / number of employees = 1.7 t CO₂/employee

7.3 Energy Consumption in 2021

	Disclosure in GJ	Share in total energy consumption (%)
Electricity consumption	871.74	12.24
From renewable sources	564.34	
From nonrenewable sources	307.404	
Heating energy consumption	919.35	12.91
Cooling energy consumption	0	0
Steam consumption	0	0
Gasoline and diesel consumption	5,329.06	74.85
Total energy consumption	7,120.15	

Unless otherwise indicated, the energy sources are not renewable ones. Hydrogen, solar energy, wind power, bioenergy, and geothermal energy are defined as renewable energy sources.

Note: conversion factor: 1 kWh = 0.0036 GJ

Energy intensity

Energy intensity quotient in 2021 = (total energy consumption) / number of employees = 8.28 GJ per employee

GRI

8

GRI Index

Statement	Ingenics Holding GmbH & Co. KG has reported for the period from January 1, 2022, to December 31, 2022, in accordance with the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI industry standard(s)	None

8.1 General Disclosures and Material Topics

GRI Standard	Disclosure (Shortened)	Page(s)	Remark or Omission
GRI 2: General Disclosures 2021	2-1 Organizational profile	5-7	
	2-2 Entities included in the organization's sustainability reporting	7	The entities correspond to the compilation in the Group's 2022 management report.
	2-3 Reporting period, frequency and contact point	7, 58	The reporting period corresponds to the compilation in the Group's 2022 management report.
	2-4 Restatements of information		This report is the basis for Ingenics' future sustainability reporting. The sustainability report published in 2021 was not prepared based on the GRI reporting standards. There were no restatements of content.
	2-5 External assurance		This sustainability report was not audited by an independent, external entity.
	2-6 Activities, value chain and other business relationships	5, 7	
	2-7 Employees	34, 35	No data available on the number of temporary or permanent employees or workers with nonguaranteed working hours. There was no significant fluctuation in the number of employees in 2022.

GRI Standard	Disclosure (Shortened)	Page(s)	Remark or Omission
GRI 2: General Disclosures 2021	2-8 Workers who are not employees	34, 35	Freelancers receive a contract for the performance of work and services to support our projects. There was no significant fluctuation in the number of workers without employee status in 2022.
	2-9 Governance structure and composition	8	Information about the actual composition of the highest governance body is considered confidential as inferences about the members of the committees can be made.
	2-10 Nomination and selection of the highest governance body	8	The Managing Board is elected by the partners. The Supervisory Board is elected based on nominations by the Managing Board. The top criterion for selection is the support and ongoing development of Ingenics.
	2-11 Chair of the highest governance body	8	
	2-12 Role of the highest governance body in overseeing the management of impacts	8	There was no sustainability-specific check of effectiveness by the highest governance body.
	2-13 Delegation of responsibility for managing impacts	8	
	2-14 Role of the highest governance body in sustainability reporting	8, 17	
	2-15 Conflicts of interest	12	
	2-16 Communication of critical concerns	8	Besides the usual topics for the fiscal year, there were no recurring critical topics in 2022.
	2-17 Collective knowledge of the highest governance body	8	The Managing Board members, like all other employees, participate in regular training and instruction on sustainability-related areas.
2-18 Evaluation of the performance of the highest governance body		An evaluation of the sustainability performance of the highest governance body does not take place yet.	

GRI Standard	Disclosure (Shortened)	Page(s)	Remark or Omission
GRI 2: General Disclosures 2021	2-19 Remuneration policies	23	
	2-20 Process to determine remuneration	23	
	2-21 Annual total compensation ratio		Data on concrete compensation amounts and the compensation ratio is deemed confidential.
	2-22 Statement on sustainable development strategy	3, 9–12	
	2-23 Policy commitments	12, 13	
	2-24 Embedding policy commitments	8, 12, 13, 22	
	2-25 Process to remediate negative impacts	13	
	2-26 Mechanisms for seeking advice and raising concerns	13	
	2-27 Compliance with laws and regulations	12	There were no significant breaches of laws or regulations in 2022.
	2-28 Membership associations		Ingenics did not play a significant role in industry associations, national or international advocacy groups, or other associations.
2-29 Approach to stakeholder engagement	15, 16		
2-30 Collective bargaining agreements		Ingenics is not a member of an employee representation group and is therefore not bound by collective bargaining agreements. The collective bargaining coverage rate is 0 percent.	

GRI Standard	Disclosure (Shortened)	Page(s)	Remark or Omission
GRI 3: Material Topics 2021	3-1 Process to determine material topics	17	
	3-2 List of material topics	18	

8.2 People

Remuneration, Employee Benefits, and Working Conditions

GRI Standard	Disclosure (Shortened)	Page(s)	Remark or Omission
GRI 3: Material Topics 2021	3-3 Management of material topics	9, 10, 20	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	36	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	13, 21	
	403-2 Hazard identification, risk assessment, and incident investigation	21	
	403-3 Occupational health services	21	
	403-4 Worker participation, consultation, and communication on occupational health and safety	21, 22	
	403-5 Worker training on occupational health and safety	21, 22	
	403-6 Promotion of worker health	21	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	21	
	403-8 Workers covered by an occupational health and safety management system	21	

GRI Standard	Disclosure (Shortened)	Page(s)	Remark or Omission
GRI 403: Occupational Health and Safety 2018	403-9 Work-related injuries	37	
	403-10 Work-related ill health	37	

Employee Training and Education

GRI Standard	Disclosure (Shortened)	Page(s)	Remark or Omission
GRI 3: Material Topics 2021	3-3 Management of material topics	9, 10, 20	
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	22	
	404-2 Programs for upgrading employee skills and transition assistance programs	22	Transition assistance programs are not offered. Collaboration between employees of different generations is supported in order to share knowledge and learn from each other. Attention is paid to the people's individual needs and age-specific conditions are taken into account.
	404-3 Percentage of employees receiving regular performance and career development reviews	22	A distinction has not been made between genders and employee categories as all employees receive a regular review of their performance and career development.

Diversity, Equal Opportunity, and Nondiscrimination

GRI Standard	Disclosure (Shortened)	Page(s)	Remark or Omission
GRI 3: Material Topics 2021	3-3 Management of material topics	9, 10, 20	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	35	This report only differentiates by gender. The following reports are planned to differentiate by age group, too.
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken		There were no incidents of discrimination in 2022 that we were aware of.

8.3 Passion for the Environment

Energy Consumption

GRI Standard	Disclosure (Shortened)	Page(s)	Remark or Omission
GRI 3: Material Topics 2021	3-3 Management of material topics	9, 10, 26	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	28, 39	
	302-2 Energy consumption outside of the organization	28, 39	Only the vehicle fleet's energy consumption is reported on. Future reports may also report on further energy consumption outside the organization. A calculation basis will need to be developed for this.
	302-3 Energy intensity	39	
	302-4 Reduction of energy consumption		Information unavailable; the energy consumption cannot be attributed to specific changes in processes. There are insufficient points of data collection.
	302-5 Reductions in energy requirements of products and services		A statement cannot be made about this as Ingenics works on a project basis and the individual projects are incomparable.

Environmental and Climate Protection

GRI Standard	Disclosure (Shortened)	Page(s)	Remark or Omission
GRI 3: Material Topics 2021	3-3 Management of material topics	9, 10, 26	
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	28	
	304-2 Significant impacts of activities, products and services on biodiversity	28	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	26, 38, 52	
	305-2 Energy indirect (Scope 2) GHG emissions	26, 38, 53	
	305-3 Other indirect (Scope 3) GHG emissions	26, 38, 54-57	
	305-4 GHG emissions intensity	38	
	305-5 Reduction of GHG emissions		Information unavailable; emission reductions cannot be attributed to specific changes in processes or specific measures. There are insufficient points of data collection.

8.4 Performance

Revenue Growth

GRI Standard	Disclosure (Shortened)	Page(s)	Remark or Omission
GRI 3: Material Topics 2021	3-3 Management of material topics	9, 11, 30	
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	30	The figures are presented in the management report of Ingenics Holding GmbH & Co. KG, which is published online on the German Federal Gazette website.

Competitiveness and Client Satisfaction

GRI Standard	Disclosure (Shortened)	Page(s)	Remark or Omission
GRI 3: Material Topics 2021	3-3 Management of material topics	9, 11, 30	
Own indicator	Returning client rate	30	

Market Presence and Corporate Image

GRI Standard	Disclosure (Shortened)	Page(s)	Remark or Omission
GRI 3: Material Topics 2021	3-3 Management of material topics	9, 11, 30	
Own indicator	Product diversification	30	
Own indicator	Reach and participation rates at events	31	

Innovation and Further Development

GRI Standard	Disclosure (Shortened)	Page(s)	Remark or Omission
GRI 3: Material Topics 2021	3-3 Management of material topics	9, 11, 30	
German Sustainability Code 10 Innovation and Product Management	Aspect 2: Promotion of sustainability performance by means of product innovation	30	

Data Protection and Information Security

GRI Standard	Disclosure (Shortened)	Page(s)	Remark or Omission
GRI 3: Material Topics 2021	3-3 Management of material topics	9, 11, 32	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	32	In 2022, there were no substantiated complaints that we were aware of concerning breaches of customer privacy and losses of customer data



9 Annex

The Greenhouse Gas Protocol (GHG Protocol) was used when calculating the CO₂eq footprint. The Ingenics Group footprint is made up of the footprints of its companies. The data for ICF and ICP was not calculated separately. For this purpose, the emissions per employee was calculated from the IAG emissions and then added up for the number of employees at the two subsidiaries.

9.1 Scope 1 Emissions

1.1 Stationary Equipment

Burning of natural gas for gas heating

Assumptions and calculation method

- Calculation of the volume of gas consumed, in MWh
- Multiplication by CO₂ factor

Gas heating	All companies	German Federal Office for Economic Affairs and Export Control (2022). https://www.bafa.de/SharedDocs/Downloads/DE/Energie/eew_infoblatt_co2_faktoren_2022.pdf?__blob=publicationFile&v=6
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1.2 Mobile Equipment

Usage of diesel or gasoline for operating the vehicle fleet

Assumptions and calculation method

- Calculation of the volumes of diesel and gasoline consumed, in liters
- Multiplication by conversion factor, in kWh
- Multiplication by CO₂ factor

Vehicle fleet	All companies	German Federal Office for Economic Affairs and Export Control (2022). https://www.bafa.de/SharedDocs/Downloads/DE/Energie/eew_infoblatt_co2_faktoren_2022.pdf?__blob=publicationFile&v=6
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9.2 Scope 2 Emissions

2.1 Electricity

Usage of electrical power in offices and when working remotely

Assumptions and calculation method

- Calculation of the electrical power consumed in the offices, in MWh
- Estimate of the electrical power consumed during Working@Home activities (calculation of the share of Working@Home days, usage of statistics to determine laptop power consumption)
- Multiplication by CO₂ factor

Electricity in offices and for Working@Home	IAG, ISG, IDG	German Federal Office for Economic Affairs and Export Control (2022). https://www.bafa.de/SharedDocs/Downloads/DE/Energie/eew_infoblatt_co2_faktoren_2022.pdf?__blob=publicationFile&v=6
	ICA	Climate Transparency (2022). USA. https://www.climate-transparency.org/wp-content/uploads/2022/10/CT2022-USA-Web.pdf
	ICM	Climate Transparency (2022). Mexico. https://www.climate-transparency.org/wp-content/uploads/2022/10/CT2022-Mexico-Web.pdf
	ICS	Climate Transparency (2022). China. https://www.climate-transparency.org/wp-content/uploads/2022/10/CT2022-China-Web.pdf

2.2 Heating – District Heating and Heat Pumps

Usage of district heating or heat pumps to heat offices

Assumptions and calculation method

- Calculation of the heating energy used, in MWh
- Multiplication by CO₂ factor

District heating, heat pumps	All companies	German Federal Office for Economic Affairs and Export Control (2022). https://www.bafa.de/SharedDocs/Downloads/DE/Energie/eew_infoblatt_co2_faktoren_2022.pdf?__blob=publicationFile&v=6
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9.3 Scope 3 Emissions

3.1 Purchased Goods and Services (According to GHG Protocol)

Consumption of paper and water in offices

Assumptions and calculation method

- Calculation of the pages printed
- Calculation of the fresh water consumed, in m³
- Multiplication by CO₂ factors

Paper consumption	All companies	IPR (2022). https://www.papiernetz.de/informationen/nachhaltigkeitsrechner/
Water consumption	All companies	DEFRA (2022). Greenhouse Gas Reporting: Conversion Factors 2022. https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2022

3.3 Fuels and Emissions (According to GHG Protocol)

Emissions during the production/extraction of electrical power, natural gas, gasoline, or diesel

Assumptions and calculation method

- Usage for consumption calculated in Scopes 1 and 2
- Electricity: country-specific electricity mix taken into account
- Multiplication by CO₂ factors

Emissions from electricity generation	All companies	NREL (2021). https://www.nrel.gov/docs/fy21osti/80580.pdf
	IAG, ISG, IDG	Strom-Report (2022). https://strom-report.com/strom/#strommix-2021
	ICA	Climate Transparency (2022). USA. https://www.climate-transparency.org/wp-content/uploads/2022/10/CT2022-USA-Web.pdf
	ICM	Climate Transparency (2022). Mexico. https://www.climate-transparency.org/wp-content/uploads/2022/10/CT2022-Mexico-Web.pdf
	ICS	Climate Transparency (2022). China. https://www.climate-transparency.org/wp-content/uploads/2022/10/CT2022-China-Web.pdf
Emissions from gas extraction	All companies	NREL (2021). https://www.nrel.gov/docs/fy21osti/80580.pdf
Emissions from the production of gasoline and diesel	All companies	Environment Agency Austria (2022). https://secure.umweltbundesamt.at/co2mon/co2mon.html

3.5 Waste (According to GHG Protocol)

Disposal and treatment of waste and effluents from office buildings

Assumptions and calculation method

- Calculation of the waste volumes generated, in t
- Assumption: Effluent volume corresponds to fresh water volume
- Multiplication by CO₂ factors

Emissions from waste and effluents	All companies	DEFRA (2022). Greenhouse Gas Reporting: Conversion Factors 2022. https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2022
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3.6 Business Travel (According to GHG Protocol)

Emissions from air travel, overnight accommodation, and rental cars

Assumptions and calculation method

- Flights
 - IAG: Usage of CO₂ data provided by the travel portal
 - All other companies: Calculation of the distance flown, in km
- Overnight accommodation: Calculation of the number of nights of accommodation per country or total number of nights of accommodation
- Rental cars
 - IAG: Usage of CO₂ data provided by the rental car companies
 - All other companies: Calculation of the distance driven, in km
- Multiplication by CO₂ factors

Emissions from overnight accommodation	All companies	DEFRA (2022). Greenhouse Gas Reporting: Conversion Factors 2022. https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2022
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Emissions from air travel	All companies	German Environment Agency (2022). https://www.umweltbundesamt.de/bild/vergleich-der-durchschnittlichen-emissionen-0
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Emissions from rental cars	All companies	German Environment Agency (2022). https://www.umweltbundesamt.de/bild/vergleich-der-durchschnittlichen-emissionen-0
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3.7 Commuting (According to GHG Protocol)

Emissions from employee commutes

Assumptions and calculation method

- IAG, ISG, IDG: Usage of statistics to calculate the distance and the mode of transportation taken
- All other companies: Estimate of distance and usage of statistics for the mode of transportation taken
- Calculation of days worked, less Working@Home days
- Multiplication by CO₂ factors

Emissions from employee commuting	IAG, ISG, IDG	<p>German Federal Statistical Office (2022). https://www.destatis.de/DE/Themen/Arbeit/Arbeitsmarkt/Erwerbstaetigkeit/Tabellen/pendler1.html</p> <p>German Environment Agency (2022). https://www.umweltbundesamt.de/bild/vergleich-der-durchschnittlichen-emissionen-0</p>
	ICA	<p>U.S. Department of Transportation (2020). https://www.bts.gov/sites/bts.dot.gov/files/states2020/Wyoming.pdf</p> <p>German Environment Agency (2022). https://www.umweltbundesamt.de/bild/vergleich-der-durchschnittlichen-emissionen-0</p>
	ICM	<p>Avila S., Medina I. (2019) Commuting Trends in Mexico City. https://www.researchgate.net/publication/333353856_Commuting_trends_in_Mexico_City_2007-2017_a</p> <p>German Environment Agency (2022). https://www.umweltbundesamt.de/bild/vergleich-der-durchschnittlichen-emissionen-0</p>
	ICS	<p>German Federal Statistical Office (2022). https://www.destatis.de/DE/Themen/Arbeit/Arbeitsmarkt/Erwerbstaetigkeit/Tabellen/pendler1.html</p> <p>German Environment Agency (2022). https://www.umweltbundesamt.de/bild/vergleich-der-durchschnittlichen-emissionen-0</p>

3.8 Fixed Assets (According to GHG Protocol)

Emissions from the procurement of laptops

Assumptions and calculation method

- Assumption that each laptop is used for two years
- Multiplication by number of employees and CO₂ factors

Usage of laptops	All companies	<p>German Environment Agency (2012). Timely replacement of a notebook under consideration of environmental aspects. https://www.umweltbundesamt.de/sites/default/files/medien/461/publikationen/4317.pdf</p>
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10 Publishing Details