

A photograph of a man and a woman in business attire standing in front of a modern building with large glass windows. The man is on the left, wearing a white shirt and light-colored trousers, looking towards the woman. The woman is on the right, wearing a black blazer over a white shirt and dark trousers, smiling. The background shows a brick-paved area and a stone wall.

UNITY
CONSULTING & INNOVATION

UNITY
Progress report
2025

UN Global Compact / Communication on Progress (CoP)

Innovation & Transformation

UNITY is the management consultancy for innovation and transformation. We provide our clients with operational excellence and future robustness and enable them to successfully master digital change. As a driving force with a pronounced depth of technology, we turn global players, medium-sized companies and public sector clients into pioneers in their industries.

The management consultancy UNITY AG is a subsidiary of UNITY Management GmbH and employs 380 people worldwide, 320 of them in Germany, Austria and Switzerland.



UNITY AG is also a member of the UNITY Innovation Alliance. This strong group of companies supports its customers in the digitalization of business models, products and services with end-to-end expertise – from conception to implementation.

UNITY has already received several awards for excellent project work and as an outstanding employer – including the “Best of Consulting” award from WirtschaftsWoche and as one of the best employers in Germany from the research and consulting company Great Place to Work®.



UNITY has held ISO certification DIN EN ISO 9001 since 1998. We have been recognized in the EcoVadis CSR rating system since 2019. In 2019, we published our first sustainability report as part of the German Sustainability Code (Deutscher Nachhaltigkeitskodex). In the 2022 reporting year, we received DIN EN ISO/IEC 27001:2022 certification. Several of our locations have been TISAX-certified since the 2022 reporting year. We also successfully completed the ÖKOPROFIT® qualification program in 2021.

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How we measure our success

Our goals – what we will improve

Declaration of the Executive Board in support of the Global Compact

Dear Ladies and Gentlemen,
we are pleased and proud to present our updated UN Global Compact report. We take a clear position on how we support the ten principles of the UN Global Compact in the areas of human rights, labor standards, environmental protection and anti-corruption. With this report, we confirm and reaffirm our intention to promote these principles within our sphere of influence and clearly demonstrate our commitment to our stakeholders and the public. In our progress report, we describe our measures to continuously improve the integration of the Global Compact and its principles into our business strategy, corporate culture and day-to-day business. From now on, we will use the Global Compact's proven framework and all of our company's internal and external communication channels to communicate transparently on an annual basis.

We are also committed to sharing this information with our stakeholders through our primary communication channels. Through this report and our commitment to the ten principles of the UN Global Compact, we are documenting our own aspiration to act responsibly and sustainably – a path that we want to continue to follow successfully in the future. The following UNITY AG progress report is a stand-alone report on the non-financial development of the company in the period from January 2024 to December 2024. Based on specific measures, we explain below how the ten principles of the Global Compact are integrated into UNITY AG. We show the current status of our sustainability activities and our approaches to measuring their success.

The Executive Board, July 2025



Stephan Bille



Dr. Ulrich Deppe



Dr.-Ing. Frank Thielemann



Philipp Wibbing

Our strategy guides our actions

We are fully aware of our responsibility towards our customers, shareholders and employees. This is anchored in our strategy, whose goals and basic values guide our actions. This is documented in the UNITY Code of Conduct. As a guideline for our decisions and actions, the Code of Conduct specifies binding minimum standards for responsible behavior towards business partners and the public, but also for our behavior within the company. By raising awareness of legal risks, it helps to avoid breaches of the law. All employees as well as the Management Board and the Supervisory Board are obliged to comply with all guidelines and policies, in particular the CoC and progress report. The basis for achieving our corporate goals is our

integrated management system (IMS), which links all relevant fields of action of the individual management systems and enables a holistic view of all economic, ecological and social factors. Our aim is to create innovative, holistic and sustainable value for all our stakeholders. We design infrastructure that will be important in the future. This is how we make our contribution to global, intergenerational justice. Our goal is to provide services of the highest quality and to establish UNITY as a sustainable organization. Our reporting is aligned with the GRI standard in order to provide transparent information about our ecological, social and economic impact and to ensure comparable and structured sustainability communication.

Human rights

Principle 1

Businesses should support and respect the protection of international human rights.

Principle 2

Companies should ensure that they are not complicit in human rights violations.

Labor standards

Principle 3

Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.

Principle 4

Companies should advocate the elimination of all forms of forced labor.

Principle 5

Companies should stand up for the abolition of child labor.

Principle 6

Companies should work to eliminate discrimination in employment and occupation.

Environmental protection

Principle 7

Companies should follow the precautionary principle when dealing with environmental problems.

Principle 8

Companies should take initiatives to promote greater environmental awareness.

Principle 9

Companies should accelerate the development and dissemination of environmentally friendly technologies.

Corruption prevention

Principle 10

Businesses should work against corruption in all its forms, including extortion and bribery.



Human rights

Our self-image: Human rights

Zero tolerance towards possible human rights violations is anchored in our corporate policy. We reject all forms of forced labor, compulsory labor and child labor. This also includes the use of violence and the exploitation of vulnerable people.

UNITY's human rights also include the protection and promotion of diversity. We do not tolerate discrimination against employees based on any of the diversity dimensions of the Diversity Charter. Respect for applicable human rights is expressed in our respect for each individual UNITY employee.

Human rights at UNITY

We are committed to respecting human rights in all our business activities. This applies to our project work as well as to all internal and external company processes. Compliance with internationally recognized human and employee rights is part of our Code of Conduct.

We place this demand not only on our own employees, but also on all partners, suppliers and subcontractors within the scope of our possibilities by using our [Code of Conduct for Suppliers](#) as the basis for our business relationships. Since our founding in 1995, UNITY AG has not violated labor and social standards or been complicit in human rights violations. We enable all our employees to draw attention to grievances. In the year 2024 no reports (personally or anonymously via the whistleblower protection system).

Diversity

Diversity, equal opportunities, respect and appreciation are core values of our corporate culture. They shape our day-to-day dealings and social interaction, both within the company and with all external stakeholders. Our employees are treated equally and assessed solely on the basis of their skills and qualifications. We condemn any form of unequal treatment of people. For this reason, we signed the Diversity Charter in March 2023.

We are all unique. We create diversity with the ideas, experiences and passions of each individual. People with different dimensions of diversity work closely together with us – always with the common goal of achieving the best result for our customers. We have always seen this diversity and our multidisciplinary nature as one of our greatest strengths. In order to promote this strength and live diversity, diversity as a value is deeply rooted in our corporate culture.

To ensure that our values and corporate culture remain intact in future growth phases, we established a diversity team in 2021 with the aim of living and promoting the potential of our diversity even more strongly. Specifically, this involves 1) maintaining and strengthening diversity as a fundamental element of our culture, 2) creating a platform for exchange on diversity issues and 3) deriving and implementing specific measures along the entire employee lifecycle. Such measures include signing the Diversity Charter, raising awareness of the topic of diversity in general or organizing exchange rounds on Diversity Day, e.g. international breakfasts at all UNITY locations.



To specifically promote women, we have been offering female management trainees the opportunity to take part in a cross-mentoring program for over ten years and to reflect on their personal development with an experienced mentor for a year. We extended this program to other locations in the reporting year.

Work-life balance

In recent years, the Diversity Circle has given rise to the Elternsein@UNITY initiative. The aim of the initiative is to deal with all forms, processes and issues of parenthood in order to understand what it means to reconcile family and career. It reflects on which needs are already covered and where individual or standardized action should be taken. Appropriate measures are derived from the findings and anchored in the organization. Diversity should continue to be a success factor for our company in the future. We respond to the different needs of all employees at different stages of their lives and with different biographies. We enable individual support and personal development for each individual.

Corporate culture and values

Our employees are our strength! We are therefore particularly proud of our unique corporate culture – the UNITY spirit. We always base our actions on our values and principles, which we list in ten points in the image “UNITY – self-image and leadership” (see Fig. 1). They give us orientation and all employees embody and live these values. The picture is displayed for all employees to see in each of our branches.

These guiding principles are implemented, among other things, through the active example set by managers. Only when they have internalized and live the shared values are they authentic and are also adopted by the employees. Based on our principle of “truth, clarity and trust”, we work together as colleagues. We treat each other with openness and as equals – from newcomers to the Management Board. We see giving our employees the freedom to shape their own personal development as recognition of their achievements and a special sign of our appreciation. Our Great Place to Work awards (one of the best employers in Germany, NRW and consulting), which are based on a comprehensive, anonymous employee survey, show that this is not just an empty phrase and that we live the values of our corporate culture. In addition, our Top Company seal from the employer rating portal kununu is also proof of our outstanding corporate culture.

In the onboarding process

A professional onboarding program ensures that every employee feels like a fully-fledged member from the outset and is well introduced to all topics. The line manager and the new employee's mentor play key roles in the onboarding process. Both are responsible for actively helping the employee to get started in the UNITY network and for ensuring that the employee is well received at UNITY, both personally and in terms of content. The new employee also has access to a wide range of information sources (e-learning, cockpits, etc.) for orientation and learning the individual topics.

Human rights

We constantly scrutinize all business processes to ensure the protection of human rights. We also expect this self-image from all employees. New employees are therefore instructed appropriately in the above-mentioned onboarding process.

In the project work

We do not accept any violation of applicable national and international standards. We endeavor to ensure in our daily activities that no human rights violations occur or that they are otherwise appropriately punished. As part of our project work and business activities, we demand compliance from our employees, partners and suppliers. If our employees discover any objectionable actions in the course of our project work, they are requested to report them.

Supplier evaluation

A balanced integration of economic, ecological and social criteria is important to us when evaluating and selecting suppliers. Our suppliers are evaluated and reviewed at least once a year. If our employees become aware of a violation of applicable human rights or social standards, we take appropriate measures immediately. This includes

reporting the incident and, if necessary, terminating the supplier. Corresponding passages on compliance with standards are also integrated in our contracts with external parties and in our [Supplier Code of Conduct](#).

Data protection and IT security

UNITY handles sensitive company data with the utmost care. At UNITY, we have created a framework for this, which includes not only technical protective measures but also binding guidelines in the form of clear security concepts (e.g. corporate security guidelines), rules and procedural instructions for our employees. These are communicated clearly and continuously and practiced in day-to-day work. Our employees are trained in information security and data protection via an e-learning course (including knowledge checks).

Under the leadership of the internal data protection officer and an internal team, we continuously check whether the measures taken are GDPR-compliant. Current topics are discussed at regular meetings and our existing processes are reviewed.



Fig. 1: Self-image and leadership

Protecting our systems against external influences is just as important to us as raising awareness among the UNITY team. Our IT team takes appropriate measures to ensure the security of our systems. Ongoing checks are carried out at all locations and project offices with regard to potential security and data protection risks. Appropriate measures are taken in the event of anomalies. A comprehensive security project was launched in the reporting period. The TISAX audit has already been successfully completed at four UNITY locations. We have also been ISO 27001 certified since June 2022. There were no known breaches of the GDPR data protection regulations in the reporting period. There were also no significant incidents from an IT security perspective. Regular communication between those responsible and the Management Board ensures a regular exchange on the current status of incidents, process improvements, internal and external impulses, etc.

Use of artificial intelligence

We recognize the importance and potential of artificial intelligence (AI). We are committed to using AI responsibly and ethically to promote innovation. The use of AI must be transparent, fair and in line with applicable data protection regulations. We are committed to protecting privacy and ensuring that AI technologies do not make discriminatory or biased decisions. Our responsibility includes continuously reviewing and adapting our AI practices to current ethical guidelines and standards.

Commitment to democracy and the rule of law

The world is keeping us on tenterhooks and drifting apart. The wars in Ukraine and Gaza are demanding a high level of commitment. Trade policy in the USA is leading to volatility on the financial markets and trade uncertainties and conflicts. Germany itself has been in recession since 2023. Despite everything, there is reason for optimism. The German economy is showing the first signs of stabilization – annual inflation is at 2%, energy prices are falling and investments in transformation, infrastructure and digitalization are gradually taking effect. Companies are becoming more resilient, new markets are emerging and new growth can be created with targeted reforms. 2025/2026 can be a year of renewal if we act decisively together, create trust and actively shape change. Our commitment to democracy and the rule of law gives us stability and direction. In a changing world, values such as freedom, the rule of law and social responsibility are not a matter of course they are the basis for stability and sustainability.

We can rely on the established and consolidated structures of democracy, the rule of law and the social market economy in Germany and the European Union. These structures and values must be defended against all attacks – whether from the right, the left or from religious motives. This is what we at UNITY stand for and we expressly support the [BDU Executive Board's resolution on democracy and the rule of law](#), which we have published on our website.

Human rights

How we measure our success

Qualitative criteria:

- Supplier evaluation results based on the internal evaluation criteria
- Results and findings from internal and external audits
- Establishment of a guideline for the area of labor and human rights

Quantitative criteria:

- Composition of the workforce by gender (see Fig. 2)
- Proportion of female managers (see Fig. 3)
- Composition of the workforce by age (see Fig. 4)
- Number of identified cases of discrimination (2022:0, 2023:0, 2024:0)
- Number of documented violations in the area of diversity & equality (2022: 0, 2023:0, 2024:0)

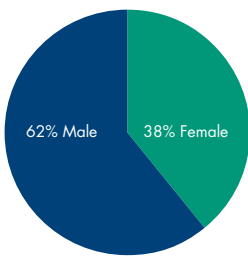


Fig. 2: Composition of the workforce workforce by gender (as at 2024)

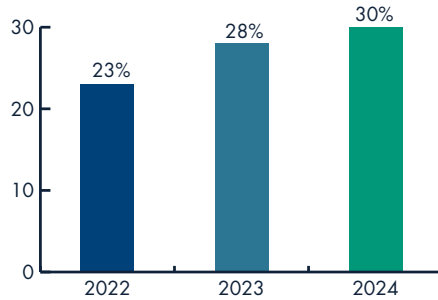


Fig. 3: Proportion of female managers in % (Management Board: 0)

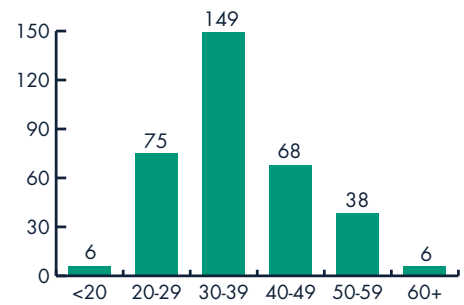


Fig. 4: Composition of the workforce by age (as at 2024)

Our goals – what we will improve

- Increase the proportion of female managers
- Raising awareness among our employees through further targeted e-learning and surveys
- Expansion of internationalization
- Ongoing expansion and training of our guidelines to include current and relevant topics
- Launch additional IT security projects, expand certification at other locations

ESG initiatives at our locations





Labor standards

Our self-image: Labor standards

Our employees are our most valuable asset. Creating a pleasant and attractive working environment for them is one of our most important goals, as this is the only way we can be successful as a company in the long term.

Labor standards at UNITY

As a company in the consulting industry, the knowledge and expertise of our employees is the central element of our value creation and business activities. With their experience and creativity, our employees shape our joint success and give us a tangible identity as UNITY.

We see a vibrant corporate culture with a distinctive and consistent understanding of values as the basis for our joint development. We consider employee retention and recruitment to be our most important tasks. We are therefore constantly working to maintain and expand our attractiveness as an employer. We want to offer our employees the best possible working conditions, both in our offices and business premises as well as in the home office and at our customers' premises. This requires an open and trusting relationship at eye level, attractive and safe working conditions and the opportunity for our employees to actively contribute and receive further training.

We respect the right to freedom of association as well as the right to collective bargaining. Our matrix organization plays a decisive role in the dialogue between employees

and management and promotes communication across all hierarchical levels. As a result, changes are often initiated by employees and implemented quickly thanks to close networking with the management team. In 2022, we also developed the values for self-image and leadership at UNITY (see Fig. 1). Our focus is on people! We value each individual, promote diversity and consistently focus on equal opportunities. Our values give us guidance in all situations and shape our corporate culture – the special UNITY spirit.

Culture fit and work norms in onboarding

A socially defined corporate culture and a strong sense of togetherness are the basis of our daily interaction.

With an introductory event lasting several days and our onboarding program, great emphasis is placed on communicating the UNITY culture as soon as a new employee joins the company.

A collection of relevant information in the so-called "Employee Cockpit" in our integrated management system ensures that new employees are given a basic insight into the organization, our systems, the locations and internal and external business processes and receive various instructions in the context of work standards (e.g. e-learning on occupational health and safety).



Workplace and working time models

We attach great importance to a good work-life balance for our employees and offer various working time models to find a suitable solution for each of our employees. Part-time management, sabbaticals, time off and flexible working time models are just a few examples that allow UNITY employees to organize their work according to their personal wishes. As a multidisciplinary consulting company with national and international client and location structures, we see flexible workplace models as the basis of an agile and client-oriented corporate culture.

The effects of the pandemic have further strengthened our understanding of this. The use of modern IT solutions is our approach to flexible and mobile workplace design. Our corporate culture based on trust enables us to implement the model of trust-based working hours and trust-based workplace. In doing so, we rely on the manager's responsibility to take their duty of care for the employee seriously and on the employee's own responsibility to take care of the legal and personal framework conditions.

In the 2023 reporting year, the "Elternsein@UNITY" initiative developed a new "Teilzeit Flex" part-time model for parents on parental leave, which allows employees to return to work for between 15 and 32 hours.

We have already had very positive experiences with the new "Part-time Flex" model. Feedback from employees who take advantage of the offer has been consistently positive.

"The part-time flex model enabled me to combine work and family life while we still had no childcare for our son. I was able to return from my break much earlier. When childcare started, I then flexibly increased the number of hours." – Theresa Klingebiel

In regular meetings, we continuously evaluate individual needs and challenges in order to further develop the model and provide even more targeted support for balancing work and family life.

As part of the strategic development of the IT infrastructure, extensive preparations were made in the reporting period for the planned laptop rollout in the first quarter of 2025. The aim is to sustainably improve the digital working environment by equipping it with modern, energy-efficient devices and at the same time reduce the energy consumption and carbon footprint of the hardware used. Both technical requirements and ecological criteria were included in the selection of devices.

At the same time, the course was set for the upcoming relocation of the Berlin branch, which is planned for the second quarter of 2025. In this context, the necessary hardware and software components were carefully planned to ensure a smooth transition. Particular attention was paid to the sustainable use of existing resources, the energy-efficient design of the new IT environment and the logistical optimization of the relocation processes.

Labor standards

These measures are in line with the overarching goal of making operational processes not only efficient, but also sustainable and resource-friendly.

Occupational health and safety

We are supported by a partner company in the area of occupational safety.

The e-learning course on occupational health and safety was updated in the reporting year. Employees are still required to complete this annually. The e-learning replaces the safety training provided by an external occupational safety specialist, which reflects our commitment to digitalization. This also ensures that every employee receives annual training and proves this by completing a knowledge test. We also expanded our training courses for fire safety assistants, occupational safety specialists and first aiders in the reporting year. Our employees also benefit from the opportunity to take part in regular driver safety training. In addition, around 95% of all workstations at UNITY are already equipped with height-adjustable desks. This proportion will be further increased.

We actively support the health promotion of our employees through various measures, which we expanded as follows in the reporting year: We have been subsidizing membership of the Urban Sports Club since the beginning of 2023 and Egym Wellpass since 2024, and there is the option of leasing bicycles via JobRad. With the offer of a dermatologist app, employees can get a diagnosis from a dermatology specialist within 24 hours. In our Learning Management System, our employees have access to a wide range of e-learning courses on the subject of physical and mental health. There is also the option of accessing external, professional coaches with psychological training. We also actively promote sponsorship and participation in various sporting events (fun runs, cycling races, triathlons, skiing, etc.).

Employer for junior staff

The early retention of young professionals and their professional development is one of our most important concerns. UNITY is a recognized training company and offers high-quality and varied apprenticeships. In order to secure internal operational processes, we train for our own needs at the Paderborn site in the following professions: Industrial clerk, media designer for digital and print media, IT

specialist, event management assistant, and since 2009 we have also been training office management assistants at our Stuttgart site. Since 1997, we have trained a total of 100 young people, usually with an offer of permanent employment after completing their training.

In addition, around 35 students are permanently integrated into our operational and administrative departments. We also offer students the opportunity to supervise their Bachelor's and Master's theses. In principle, we aim to take on these students after they have completed their studies. In addition, university education programs (Master's, MBA, etc.) and dissertations are also possible on a part-time basis after joining UNITY.

In addition to sponsoring university events or clubs (e.g. racing teams) that are related to our business, we also offer practical workshops and specialist lectures for students. Furthermore, UNITY is a long-standing partner of the OWL Study Fund, which provides financial support to both particularly talented and financially disadvantaged students in the region of Ostwestfalen Lippe. We support the OWL Study Fund by awarding a scholarship to a needy and/or outstanding student each semester. In this way, we take responsibility for ensuring a qualified education, are committed to ensuring that everyone who is suitable and motivated can complete a degree regardless of their financial situation, and at the same time promote very good performance.

We employ many young professionals in the consulting sector and actively support them. They go through the so-called "Digital X Program", which quickly enables them to become proficient in our core topics and build up the relevant expertise. Personal development is also an important element of Digital X training.

The line manager accompanies the employees as a mentor throughout their entire journey through the company. Individual development paths and challenges are discussed in regular reflection meetings (annual staff appraisals, quarterlies, etc.) and efforts are made to find ways and solutions together.

Social benefits and employee perks

Paying our employees fairly is important to us. Our salaries are in line with industry standards and our permanent employees are always paid well above the minimum wage. For students and temporary staff, we meet the requirements

of the Minimum Wage Act. We have a standardized and transparent salary model for all consultants, regardless of gender, and are also committed to equal opportunities and equal pay. The uniform salary model goes hand in hand with a transparent promotion process.

We offer a balanced package of different company social benefits and employee discounts. As part of the company pension scheme, we offer direct insurance and accident insurance for the entire UNITY team. Our employees can also benefit from offers from the Corporate Benefits platform and company health management (Jobrad, Urban Sportsclub, Egym Wellpass, Dermanostic dermatologist app). 13% of our employees use the Urban Sports offer and 17% the Dermanostic dermatologist app.

We also offer site-specific (free) catering options (e.g. canteen/meal allowances, drinks, fruit, sweets). Depending on their career level and needs, we also provide our employees with a company car or a BahnCard, also for private use.

Corporate dialog and employee engagement

Communication at eye level throughout the entire UNITY team is the basis of successful corporate management. In order to maintain maximum transparency within the company, our employees are informed promptly about relevant developments. This takes place, for example, at regular employee events such as town hall meetings. In addition,

the UNITY Campus takes place every two years with all employees, where knowledge and information is actively passed on and the corporate culture is promoted under the motto "Team – Know-how – Experience".

Staff appraisals are scheduled for all employees at fixed intervals. Ideas and potential for improvement can be addressed to managers at any time via various channels. Suggestions and complaints from individuals are taken seriously and scrutinized, and problems are actively addressed. In addition, we have developed a feedback workshop in which employees who have been with UNITY for around two years give us active feedback on our organization and opportunities for improvement.

The open door policy practiced at all locations also stands for a culture of open communication.

The opinions of departing employees are also very valuable to us in order to complete the overall picture with regard to the continuous improvement of the organization. To gather this important information, we conduct exit interviews and continuously evaluate our reviews on social media platforms such as kununu. The results are consistently integrated into our action planning.

After-work activities or team events are held with the support of managers at the individual locations or across locations and promote exchange and open dialog with one another.



Labor standards

Whistleblower system

We value the open and clear discussion of topics of all kinds, in line with our corporate principles of “truth, clarity and trust”. To this end, we rely on the points listed under “Corporate dialog and employee engagement” (p. 15). In addition we introduced a whistleblower protection system

in 2023. This gives our employees the additional option of submitting information anonymously, e.g. on compliance violations. We deal with these as part of the legally prescribed process.

UNITY
CONSULTING & INNOVATION

Diversity at UNITY – We live by our values here!

#U|NI|TY|Spi|rit:
Noun, Corporate principle
Appreciation, openness,
truth & clarity

charta der vielfalt
UNTERZEICHNET

How we measure our success

Qualitative criteria:

- Feedback evaluations after events (especially feedback workshops for the further development of UNITY)
- Reflection on employee appraisals and analysis of reasons for leaving
- Evaluation of the external employer rating portal kununu
- Qualification structure of employees
- Measures implemented and their use in the area of occupational health and safety

Quantitative criteria:

- Number of part-time employees (see Fig. 5)
- Number of trainees (see Fig. 6)
- Learning hours per employee (see Fig. 7)
- Kununu rating (see Fig. 8)
- Staff turnover rate
(2022:15%, 2023: 13%, 2024: 13%)
- Average length of service
(2022: 6.1 years, 2023: 6.4 years, 2024: 7.3 years)
- Sickness rate
(2022: 6.17%, 2023: 4.51%, 2024: 4.78%)
- Number of accidents at work
(2022: 1, 2023:1, 2024: 2)
- Implementation of occupational safety training and health protection for all employees
(2023: 100%, 2024: 100%)

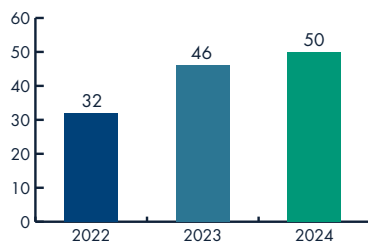


Fig. 5: Number of part-time employees

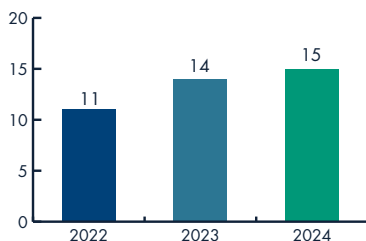


Fig. 6: Number of trainees

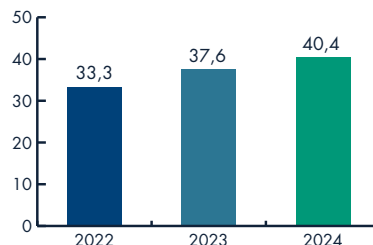


Fig. 7: Learning hours per employee

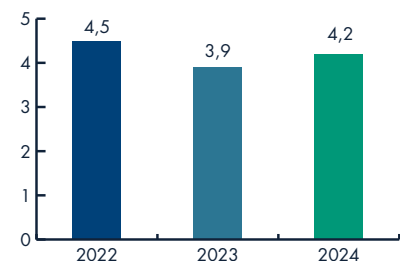


Fig. 8: Kununu Rating (max. 5 stars)

Our goals – what we will improve

- Further development of our internal training system and our range of training courses, including the Learning Management System (LMS)
- Increased range of measures in the area of occupational health and safety
- Intensification of university marketing and promotion of young potentials in regional educational institutions
- Further development of supplier evaluation and compliance with labor standards along the entire supply chain
- Further flexibilization of core working hours in line with changing social demands



Environmental protection

Our self-image: environmental protection

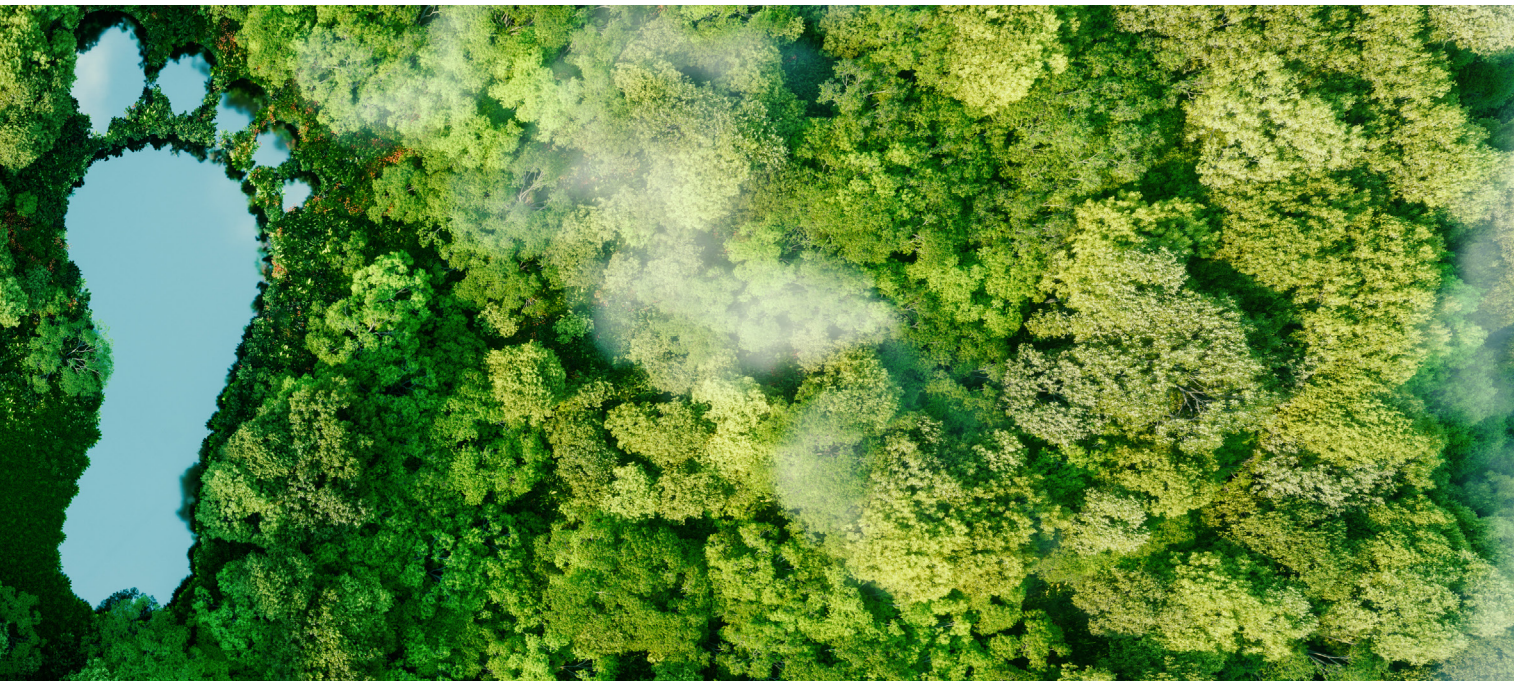
Preserving our habitat is a challenge for us all. UNITY is aware of this challenge. By using energy and resources more efficiently, we can live up to our responsibility for our employees and future generations.

Environmental protection at UNITY

In 2019, we formed a core team for the topic of sustainability in order to take account of the continuous improvement and sustainable development of our company. Each UNITY AG location has an ESG team in which those responsible meet every six weeks in a networking session to share challenges and best practices. The ESG teams are responsible for raising employee awareness and implementing measures for the sustainable development of the location. Issues that need to be decided centrally are discussed in the steering committee, which also includes two members of the Management Board. At the end of 2020, we launched the “ÖKOPROFIT® – creating sustainable added value” qualification program to obtain further expertise. We have our processes and initiatives reviewed annually by the ESG rating provider EcoVadis in order to gradually improve our structures and make us more sustainable as a company, particularly with regard to the 2025 reporting obligation. These steps will enable us to implement measures promptly and be ready to report for the 2025 Sustainability Report (CSRD Report). Just as our company is concerned with ESG and sustainability in general, our customers are also asking us about these issues. With our consulting services on innovation and digital transformation, we not only make our clients winners of digitalization, but can also improve their sustainability. With

our Sustainability consulting service in particular (Consulting: [Sustainability – Generating new market potential](#)), we enable companies to integrate sustainability into their core activities, operate in compliance with 1.5° and generate new market potential. Against the backdrop of increasing resource scarcity, it is important to avoid waste and decouple growth from resource consumption. In particular, we support our clients in anchoring the circular economy in their strategy and in defining circular design principles in product development in order to subsequently define the circular business models of tomorrow. We see digitalization as an enabler for circularity and design circular economy along the entire product life cycle.

For our own business activities, we have identified the sustainability aspects sustainable office (energy consumption and green IT), sustainable mobility (business travel and commuting) and nature & ecosystems (our impact on ecosystems). The aim of our energy and environmental management is to integrate the ecological aspects of more sustainable corporate management into our day-to-day business. Our sustainability team looks for potential, takes measures and is tasked with evaluating the results. We offer all employees the opportunity to actively contribute their own ideas to the further development of measures in our sustainability team. As part of this, we have created a calculator to determine the lowest-emission meeting place for physical meetings with people from different locations. This “meeting site emission calculator” is used both internally and by customers. We pay attention to our suppliers' environmental certificates, compliance with human rights,



etc. (Code of Conduct for Suppliers). Waste disposal of paper, plastic and hazardous materials is separated for recycling and is anchored in our environmental guidelines. There is potential for improvement in the separation of organic waste and residual waste. Appropriate measures have already been initiated.

Environmentally friendly procurement process

UNITY has set up a procurement process for the following areas: Branches, vehicles, IT software & services and the purchase of service providers. All relevant information and templates can be found on the IMS sharepoint page. The procurement of office supplies, drinks, sweets, fruit, postage for the post office, hygiene articles and other accessories for the branch offices is carried out independently by the UNITY AG locations. At the main location in Paderborn, this is done by the reception. The local branch manager is responsible for procurement and compliance with the procurement process, while the orders are carried out operationally by the location assistant. A procurement application (BA) must be completed, signed by the line manager and approved by the facility manager for any procurement with a net value of over € 200. The site assistants and branch managers are aware of their responsibility in the procurement process. The ESG teams at the location support the location assistant and the branch manager in the event of queries and provide advice on possible improvements.

Vehicles are procured via the "Vehicle procurement request" in the IMS. Further information on the rental and procurement of vehicles can be found in the "UNITY vehicle guidelines". Employees can procure IT software, services and hardware

via the "UNITY Tools" sharepoint page. A distinction is made here between products that require a procurement request and must be approved accordingly by the line manager, and products that do not require a procurement request and can be requested from IT employees.

The procurement of additional service providers is carried out using the WorkSuite application and framework agreements. The use of the tool and the process are described in the purchasing instructions.

Sustainability as a corporate responsibility

As a company in the consulting business, we are aware of our responsibility towards the environment and society. Even though we are unlikely to be subject to the reporting requirements of the Corporate Sustainability Reporting Directive (CSRD) under current legislation, we have made it our mission to act proactively and at an early stage.

As part of our sustainability strategy, we have therefore already carried out a materiality analysis in accordance with ESRS in order to systematically identify and prioritize relevant environmental and social issues. The topics of corporate policy (G1), own workforce (S1), climate change (E1) and consumers and end users (S4) have been identified as material. Many topics, such as corporate culture, equality, work-life balance and health protection, diversity, data protection and environmental sustainability, are already being considered by UNITY in a focused manner and measures have been derived. In the next step, we have set ourselves the task of reporting and calculating our impact. We are currently working on calculating our corporate carbon footprint (CCF) in order to create a sound basis for further

Environmental protection

measures to reduce emissions. We are using the tool from the provider Planted to record our CO₂ emissions precisely and transparently.

Our travel activities, which are often unavoidable in the consulting business, are a major driver of emissions in our company.

We are clearly convinced that personal contact with our clients is a central component of our service – and must not suffer as a result of climate protection measures. Nevertheless, we see it as our duty to make our business trips more environmentally friendly.

With the help of our Meeting Site Emission Calculator, we are increasingly planning our internal meetings and managing our travel in a more climate-conscious way. We also try to staff customer projects locally. Our vehicle fleet and our short and long-term rentals are gradually being converted to electromobility. Many of our employees already use the train as an environmentally friendly alternative, and we are actively promoting this approach in order to further increase the proportion of rail travel.

In addition, we were able to significantly increase the proportion of green electricity at our branches in 2024. For 2025, we are planning to convert further locations in order to consistently switch our electricity consumption to renewable energies.

We do not see sustainability as a short-term trend, but as a permanent component of our corporate development. Our aim is to reconcile ecological responsibility and entrepreneurial action -- transparently, bindingly and with concrete steps.

Environmentally friendly office design

In order to further promote the environmentally friendly design of our offices, we are gradually switching our consumables to ecologically sustainable alternatives. In addition to hygiene and sanitary products, these include recycled paper for our advertising materials and external print products that are at least FSC-certified and Blue Angel-labeled.

Environmentally friendly building design

In the area of energy, we face the challenge of reducing consumption despite growing employee numbers and the associated technical expansions. As part of an energy consultation carried out between 2019 and 2022, sustainable investments were made at the main site in Paderborn, e.g. the replacement of the central ventilation system with heat recovery and the expansion of charging points for electric vehicles.

We already obtain 96% of our electricity consumption at our branches in Germany, Austria and Switzerland from green electricity and will continue to increase this proportion in the coming years. At the same time, we are continuously converting our lighting to energy-efficient LED technology. In addition, lighting with automatic light sensors is already in use at many locations in order to further optimize electricity consumption. Another step towards sustainable mobility is the installation of two e-charging stations at our branch in Stuttgart, which have been available for our company's own electric vehicles since 2024.



Measures to implement sustainable procurement

- An important part of our commitment to environmental protection is the optimization of our procurement process. We also check potential new suppliers to see how sustainably they work and how sustainable their products are. We evaluate our suppliers on an ongoing basis. The balanced consideration of economic, ecological and social criteria is important to us. We require our suppliers to comply with the standards set out in our Code of Conduct. For our branches we favor offers from local producers with short transport routes, as resource-friendly as possible and of high quality.

Examples worth highlighting that have been initiated and successfully implemented by employees at various locations:

- Switching to organic coffee
- Plant-based milk alternatives (mainly oat milk)
- Blue water tap (filtered, chilled water incl. sparkling option)
- Regional fruit delivery
- Healthier snacks (e.g. organic nuts or dried fruit)
- Waste separation

Environmental protection

Mobility management

Our focus is on the customer, which is why mobility is important for our business. Business trips are the biggest cause of our CO2 emissions.

In order to keep these as low as possible, we have been increasingly relying on online conferences for years – both within UNITY between our various locations as well as externally with our customers. All UNITY locations have video conference rooms. These options are used intensively by our employees, which has enabled us to significantly reduce travel even before the pandemic.

We support our employees in questioning and changing their travel behavior through our offers in the area of environmentally friendly mobility.

We introduced SAP Concur in October 2022 in order to obtain more specific evaluations of our travel resources and expenditure and are currently in the process of defining relevant KPIs. We motivate our employees to adopt environmentally friendly mobility and offer the following:

- JobRad, BahnCard 25/50/100
- Good connection of the branches to local public transport
- Expansion of a charging infrastructure for vehicles with purely electric or hybrid drive systems
- Car sharing



How we measure our success

Qualitative criteria:

- Implementation of measures to reduce energy and water consumption
- Use of energy-efficient technologies and devices
- Strategies to minimize the amount of waste generated
- Initiatives to reduce greenhouse gas emissions
- Cooperation with suppliers who adhere to high environmental standards
- Comparison of suppliers with regard to their sustainability score

Quantitative criteria:

- Share of green electricity (see Fig. 10)
- Travel costs in € per FTE (see Fig. 11)
- Paper consumption per FTE (see Fig. 12)
- Total electricity consumption in kWh (2022: 256,259.9, 2023: 290,659.8, 2024: 288,725.7) (see Fig. 9)
- Electricity consumption from renewable energies in kWh (2022: 198.706,5, 2023: 237.868,7, 2024: 277.473,7)

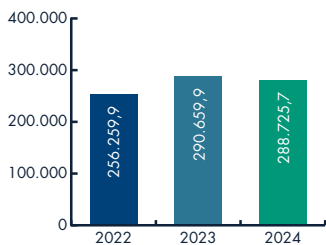


Fig. 9: Total electricity consumption in kWh

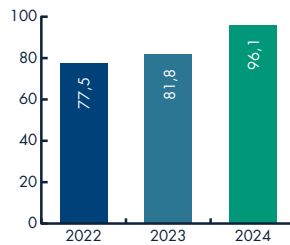


Fig. 10: Share of green electricity in percent

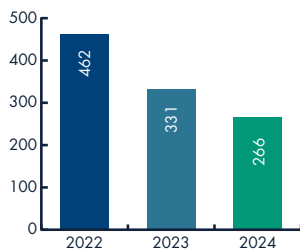


Fig. 12: Paper consumption per FTE in sheets

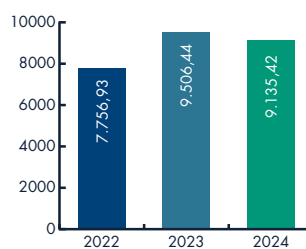


Fig. 11: Travel costs in € per FTE

Our goals – what we will improve

- Increase in the proportion of green electricity compared to the previous year
- Further reduction in paper consumption compared to the previous year
- Measurement of Scope 1-3 emissions
- Development of sustainable KPIs
- Expansion of the use of the JobRad offer
- Revision of the travel policy to take sustainability into account
- Expanding the purchase of organic and regional food at all locations
- Structuring the KPIs of our travel management
- Company-wide sensitization through the "Sustainability Basics" training module
- Balancing & reduction of greenhouse gas emissions
- Increasing employees' environmental awareness and sustainability skills
- Measures to protect and promote biodiversity on the company premises
- Further optimization of waste separation and recycling

Corruption prevention

Progress in the area of compliance

Compliance is a central component of our corporate governance and was further developed in a targeted manner last year. Our regulations – in particular the Code of Conduct for Employees, the [Code of Conduct for Suppliers](#) and our commitments as part of the UN Global Compact Communication on Progress – define binding requirements for the prevention of corruption and compliant business practices for all UNITY employees. Our compliance management is firmly anchored in the Integrated Management System (IMS), which manages the topics of quality, information security and compliance across the board. Last year, we strengthened the topic of compliance within the IMS and placed it on the same level as quality and information security management. As part of this, the role of compliance officer was also introduced to ensure the coordination and further development of our compliance measures in the long term.

The focus is on training and raising awareness among our employees: all employees receive mandatory compliance and corruption prevention training every year via our Learning Management System (LMS). This training covers all relevant guidelines and is supplemented by a knowledge test to check understanding of the content. The training format was revised in 2024 and adapted to current regulatory and internal requirements.

An important building block for ensuring integrity is our anonymous whistleblower system (Trusty), which is open to all employees. Our compliance approach is supplemented by internal control mechanisms such as the established dual control principle and clear signature regulations that ensure transparency and accountability in decision-making processes.

Our self-image: Preventing corruption

As we have grown steadily, the demands on our conduct in our daily business dealings and in our dealings with our business partners have also increased. In addition, there are new national and international legal requirements. We want to ensure compliance with laws and regulations in the countries in which we operate by applying standards across all our locations.

We reject unethical or illegal business practices under all circumstances and do not offer the prospect of personal benefits in order to obtain orders. We reject all forms of corruption, extortion and bribery and see compliance as an elementary component of our daily activities.

The following regulations form an essential part of our legal understanding and specify the standards and principles for dealing with our business partners. Here we are already guided by the paragraphs “Conflicts of interest” and “Compliance with and promotion of business ethics” – our Code of Conduct.

Business integrity

We are committed to free and fair competition and do not tolerate any form of corruption or bribery.

Competition

Our employees ensure the existence of competition by treating our business partners fairly and correctly and not allowing personal dependencies or obligations towards business partners to arise. Agreements or concerted practices between companies that have the purpose or effect of pre-



venting, restricting or distorting competition are prohibited. Antitrust regulations must always be observed.

Examples of agreements between competitors that violate antitrust law include, in particular, agreements on

- Prices and intended price changes
- Customers and sales territories
- Other market behavior

In addition, the mere exchange of company-specific and current data, such as in particular purchase and sales prices, offers, delivery quantities, manufacturing and distribution costs, methods of cost calculation, capacity utilization, customers and market shares can lead to a violation of antitrust law. For this reason, any discussions on topics that are sensitive under antitrust law must be avoided. If doubts arise as to the legality of the content of the discussion, the discussion partner must be informed immediately and, if necessary, the discussion must be terminated. In the event of a violation, fines may be imposed on both the company and the employees involved. Further legal consequences are possible (e.g. claims for damages, sanctions under employment law, further criminal prosecution).

Corruption and bribery

We are against any form of corruption and also avoid any appearance of corruption in our daily activities. We may not offer, promise or grant any gifts, benefits, invitations or services to business partners or public officials with the intention of improperly influencing a business relationship. Even the appearance of such influence must be avoided. More specific regulations on dealing with benefits can be found below in the section "Dealing with benefits".

Conflicts of interest

UNITY AG employees may not exploit or use their professional position to obtain advantages from the company's business partners. This also applies to benefits from related third parties (family members, friends, acquaintances, organizations, etc.).

Private interests and/or personal advantages must not influence business decisions. In the private sphere, business relationships with business partners of UNITY AG must be avoided if this could lead to conflicts of interest. The private commissioning of business partners of UNITY AG must be refrained from in particular if and to the extent that this could constitute the granting and/or acceptance of an advantage. Even the impression that an employee is not fulfilling these obligations must be avoided. Therefore, any personal interest that may exist in connection with the performance of official duties must be reported to the supervisor. Employees who are related to business partners are not authorized to issue orders, approvals or similar to such business partners without prior consultation and in compliance with the principle of dual control.

Dealing with gifts, gratuities and invitations

Both the acceptance and granting of gifts, benefits and invitations can serve to establish business relationships or strengthen existing relationships. However, the risks to the company's reputation and damage to business interests as well as potential conflicts of interest must be taken into account.

Corruption prevention

Gifts are items that are given to employees or by employees. These can be consumer goods, advertising materials, discounts or cash. Benefits are usually advantages that an employee receives or promises or facilitates to an external third party. These are often less specific than gifts and can include preferential treatment, services, job offers or invitations to events. Invitations can be to business meals, customer trips, cultural or sporting events, for example, and include meals, drinks, travel and accommodation costs. In the following, gifts and gratuities are summarized under the term "gratuities".

Acceptance and granting of benefits

Offering, promising, granting or accepting benefits is only permitted if the value is in reasonable proportion to the reason for the benefit. Permissibility is subject to the following conditions:

- The benefit must be directly related to the initiation, improvement or maintenance of business relationships.
- The benefit must not exceed the usual local business standards and must not violate laws and ethical principles, in particular the ethics/compliance rules of the recipient.
- The benefit may not be given or received in expectation of a consideration.
- In the case of gifts, the benefit may not exceed €50 per year and recipient, whereby the value of the gift is assessed from the recipient's perspective. The acceptance of gifts with a value exceeding € 50 is permitted if the business relationship with the business partner would otherwise be impaired. This is the case, for example, if the gift is in line with the customary hospitality of the country. This process must be handled transparently and must be reported to the relevant line manager.
- The gift must be granted or accepted transparently.
- The gift must be delivered to the business address of the recipient or received via the business address of UNITY AG.
- The granting or acceptance of benefits that may exceed the above values must be reported in advance to the supervisor and the compliance officer and approved by them.

Money and money-like benefits

Giving or accepting money or money-like benefits is prohibited in all cases. This includes not only cash benefits, but also vouchers and other personal benefits that can be used in a similar way to money. The value of the benefit is irrelevant. Even benefits of very low value are prohibited.

Invitations

Invitations can be very diverse and range from a visit to a restaurant after a long meeting to a customer event lasting several days with travel expenses covered. They are only permitted under certain conditions:

- An invitation may not be extended or accepted in expectation of a consideration, nor may there even be the appearance that the invitation is being extended in order to gain an unlawful advantage.
- Invitations from business partners may be accepted if the occasion and scope of the invitation are appropriate. Invitations must be within the limits of customary business hospitality and must not violate laws or ethical guidelines.
- Invitations must be transparent, in particular the reason for the invitation and the participants must be documented.
- Invitations to business meals must comply with the principles of appropriateness for the occasion and social appropriateness. Invitations to business meals may therefore only be accepted if they:
 - are directly related to the initiation, improvement or maintenance of external business relationships,
 - do not exceed the usual local business standards.

The acceptance of invitations from business partners to events without a predominantly business character, such as sporting events, cultural events, evening events or similar events, must generally be declined. They are permitted in exceptional cases, provided the invitations are directly related to business obligations in terms of time and place. Such invitations must be communicated to and approved by the line manager and the compliance officer in advance. Life partners, children or other relatives of the event participant may only be invited if this is appropriate and without consideration.

Benefits to public officials

Benefits for and from domestic and foreign public officials are particularly critical under criminal law.

Public officials are persons who hold public office and perform official duties and responsibilities.

In Germany and many other countries, particularly strict regulations therefore apply, which make even the granting of a benefit of very low value a criminal offense. In most cases, it is even irrelevant whether this benefit was granted in expectation of something in return. Many authorities have therefore started to completely prohibit their officials from accepting gifts and invitations from business partners, so that even an invitation to a simple meal can quickly put the official in trouble. For us, too, the protection of the company and all employees is paramount. It is therefore prohibited to offer, promise or grant personal benefits to a public official. This prohibition also includes personal advantages for the benefit of third parties, such as life partners, relatives, friends and other persons or organizations close to the public official. This includes both gifts and invitations and applies regardless of whether the public official is a domestic or foreign public official. The only exception is appropriate hospitality for the public official as part of a meeting as a matter of courtesy. Information regarding the client, country

and procurement situation plays a particularly important role here.

In addition, we have drawn up an internal guideline for our employees so that they are aware of the legal requirements. We require our employees to comply with these guidelines, particularly with regard to the prevention of corruption and fraud, antitrust matters, tax regulations, data protection and export controls.

The dual control principle applies in our company in accordance with our signature policy. If necessary, our Management Board members are involved in accordance with our risk management system. On a case-by-case basis, it is possible to call on our lawyers and/or external legal support from proven law firms.

Supplier evaluation

Our suppliers recognize our Code of Conduct. Corresponding compliance criteria are taken into account in the supplier evaluation in order to ensure the prevention of corruption among our suppliers. If we become aware of violations of compliance guidelines, we immediately distance ourselves from the supplier and reserve the right to take legal action.



Corruption prevention

Reporting compliance violations

We value the open and clear addressing of issues of all kinds, in line with our corporate principles of “truth, clarity and trust”. No reports were recorded via the whistleblower system in 2024.

Commitments

In the onboarding process

It is important to us that all employees are made aware of this topic as early as possible when they start work. Corresponding content is therefore firmly integrated into the onboarding process. In addition, all compliance topics are part of the mandatory Code of Conduct, which every employee is familiar with.

Combating corruption in ongoing operations

In order to minimize corruption and compliance risks in day-to-day business, various measures have been established by the management in cooperation with quality manage-

ment: An analysis is carried out during project acquisition to identify risks at an early stage if necessary. All donations are documented and approved by the line manager using the dual control principle.

Prohibition of circumvention

These regulations may not be circumvented by paying benefits oneself and then claiming them as expenses. Of course, invitations that are permissible under these regulations can still be claimed as expenses. Furthermore, it is prohibited to circumvent the provisions of the regulations on handling gifts and invitations by involving third parties.

Sanctions

Corrupt behavior can lead to considerable sanctions, sometimes threatening the existence of the company as well as individual employees. Violations of these regulations on handling gifts and invitations can result in disciplinary measures.

How we measure our success

Qualitative criteria:

- Regular supplier evaluation

Quantitative criteria:

- Number of irregular violations of our Code of Conduct (2022: 0, 2023: 0, 2024: 0)
- Number of reports received via our whistleblower system (2022: 0, 2023: 0, 2024: 0)
- Percentage of data protection and self-commitment declarations submitted by employees (2022: 100%, 2023: 100%, 2024: 100%)
- Information security training (2022: 100%, 2023: 100%, 2024: 100%)
- Number of documented IT security incidents: (2022: 2, 2023: 2, 2024: 1, all cases resolved, no breaches)
- Compliance breaches: violations of the CoC and progress report regulations (2022: 0, 2023: 0, 2024: 0)

Our goals – what we will improve

- Ongoing updating of internal compliance measures in line with current developments
- Reviewing the content of compliance training for employees via the Learning Management System (LMS)



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