

UNITY

Progress Report

2024

UN Global Compact / Communication on Progress (CoP)

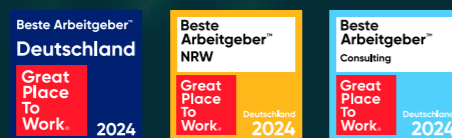
Innovation & Transformation

UNITY is the management consultancy for innovation and transformation. We enable global players, midsize companies and public sector customers to master digital transformation that is future-proof and sustainable. UNITY provides impulses through its in-depth understanding of technology and turns its customers into pioneers in their industries.

UNITY is a member of the UNITY Innovation Alliance AG. This is a strong group of companies that supports its customers in the digitalization of business models, products and services through continuous expertise – from the conception to the implementation. The UNITY Innovation Alliance has a total of 800 employees, of which 380 are employed by the management consultancy (of these, 320 work in Germany as of 2024).



UNITY has received several awards for its excellent project work and as an outstanding employer – for example, the independent research and consulting company Great Place to Work has named UNITY one of the best employers in Germany, in North Rhine-Westphalia and in consulting. UNITY was also named “Best Consultant” by Brand eins in 2024, “Top Company” by Kununu in 2023 and “Germany's Digital Pioneer” by the F.A.Z. Institute.



UNITY has been DIN EN ISO 9001 certified since 1998 and has 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 (DNK). In the 2022 reporting year, we received ISO 27001:2017 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 still want to improve

Statement from the Executive Board for the support of the UN Global Compact

Dear Sir or Madam,

We are pleased and proud to be able to present you with our second 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, the environment and anti-corruption. With this second 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 daily operations. From now on, we will use the proven framework of the Global Compact 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 reporting and our commitment to the ten principles of the UN Global Compact, we document our own aspiration to act responsibly and sustainably. This is a path that we intend to continue successfully in the future.

The following (progress) report from UNITY AG is a stand-alone report on the non-financial development of the company during the period from January 2022 to December 2023. Based on concrete measures, we explain how the ten principles of the UN Global Compact are integrated into UNITY AG below. We also describe the current status of our sustainability activities and our approaches to measuring their success.

The Executive Board, July 2024


Stephan Bille Dr. Ulrich Deppe Tomas Pfänder Christoph Plass Dr.-Ing. Frank Thielemann Philipp Wibbing

Our Strategy Guides Our Actions

We are fully aware of our responsibility to our customers, shareholders and employees. This is anchored in our strategy, whose goals and core values guide our actions. This is confirmed 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 toward business partners and the public, in addition to our conduct within the company. By raising awareness of legal risks, it helps to avoid legal violations. All employees, including the Executive Board and the Supervisory Board, are obliged to comply with the defined principles which are aligned to the UN Global Compact.

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 have designed an infrastructure that will make a difference in the future. In this way, we make our contribution to global and intergenerational justice. It is our goal to provide services at the highest level of quality and to establish UNITY as a sustainable organization.

Human Rights

- Principle 1**
Businesses should support and respect the protection of internationally proclaimed human rights.
- Principle 2**
Businesses should make sure that they are not complicit in human rights abuses.

Labor Principles

- Principle 3**
Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.
- Principle 4**
Businesses should work to eliminate all forms of forced labor.
- Principle 5**
Businesses should uphold the effective abolition of child labor.
- Principle 6**
Businesses should uphold the elimination of discrimination in respect to employment and occupation.

Environmental Protection

- Principle 7**
Businesses should support a precautionary approach to environmental challenges.
- Principle 8**
Businesses should undertake initiatives to promote greater environmental responsibility.
- Principle 9**
Businesses should encourage the development and diffusion of environmentally-friendly technologies.

Anti-Corruption

- Principle 10**
Businesses should work against corruption in all its forms, including extortion and bribery.



Human Rights

Our Self-Assessment: Human Rights

Zero tolerance of any possible human rights violations is firmly embedded 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 persons.

UNITY's human rights principles also include the protection and promotion of diversity. We do not tolerate discrimination against employees on any of the diversity dimensions of the Diversity Charter. Respect for these human rights is expressed in the respect we hold for each and every UNITY employee.

Human Rights at UNITY

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

We apply this standard not only to our own employees, but also to all possible areas such as all of our partners, suppliers and subcontractors in accordance with our [Code of Conduct for suppliers](#) as the basis for our business relationships. Since our founding in 1995, UNITY AG has not violated labor or social standards, nor has it been complicit in human rights abuses.

We allow all of our employees to express their grievances and had recorded no reports in 2023 (neither personally, nor anonymously through the whistleblower system).

Diversity

Diversity, equal opportunity, respect and appreciation are core values of our corporate culture. They shape our daily interactions and social interaction, both within the company and with all external stakeholders. Our employees are treated equally and judged solely on the basis of their competence and qualifications. We condemn any form of unequal treatment of people. This is why we signed the Diversity Charter in March 2023, so that diversity and equal opportunities are firmly anchored in our corporate culture!

We are all unique. Through the ideas, experiences and passions of each individual person, we create diversity. People of different genders and backgrounds work closely together at our company and always have the common goal of achieving the best results for our customers. We have always seen this diversity and our multi-disciplinarity as one of our greatest strengths. UNITY promotes this strength and lives diversity. Diversity as a value is deeply rooted in our corporate culture.

To ensure that our values and corporate culture remain intact in our continuing growth phases, we established a diversity team in 2021, with the aim of practicing and promoting the potential of our diversity even more. Specifically, this involves 1) maintaining and strengthening diversity as a fundamental element of our culture, 2) creating a platform for exchanging views 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 discussions on Diversity Day, e.g. international breakfasts, at all UNITY locations.

In order to specifically promote women, we have been offering female managers 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 expanded this program to other locations during the reporting year.

Work-life balance

Over the past few years, the Diversity Circle has given rise to the Parenthood@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 facilitate individual support and personal development for each individual.

Corporate culture and values

Our employees are our strength! We are 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 graphic “UNITY – Self-assessment and leadership” (see Fig. 1). They give us orientation and all employees represent and practice these values. This graphic is visible to all employees in each of our offices. These guiding principles are implemented, among others, through the active examples set by managers. Only when they have internalized and practice the shared values are they authentic and also adopted by the employees.

Based on the principles of “truth, clarity and trust,” we live a culture of collegial cooperation in our work environment. We treat each other with openness and as equals – from newly hired employees to the Executive Board. From our perspective, giving our employees the freedom to shape their own personal development serves as recognition of their achievements and a sign of our appreciation. The fact that these are not just empty words and that we live the values of our corporate culture is proven through Great Place to Work awards (as one of the best employers in Germany, NRW and the consulting industry), which are based on a comprehensive, anonymous employee survey. In addition, our Top Company award 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 full-fledged member right from the start and is properly introduced to all topics. The manager and the new employee's mentor play a central role in the onboarding process. Both are responsible for actively helping new employees get started in the UNITY network and ensuring that they feel comfortable 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.

We constantly scrutinize all business processes in order to ensure the protection of human rights. We also expect this self-assessment 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. In our daily activities, we strive to ensure that no human rights violations occur or that they are punished accordingly. In the course of our project work and business activities, we demand compliance from our employees, partners and suppliers. If our employees identify objectionable actions during our project work, they are required to report this.

Supplier evaluation

Integrating a balance of economic, ecological and social criteria is important to us when evaluating and selecting suppliers. Our suppliers are evaluated and audited at least once a year. If our employees become aware of a violation of applicable human rights or social standards, we take appropriate action without delay. This includes reporting the incident and, if necessary, terminating the contract with the supplier. Corresponding passages on compliance with the standards are also integrated in our contracts with external parties and in our [Supplier Code of Conduct](#).

Data protection and IT security

UNITY treats sensitive corporate data with the utmost care. At UNITY, we have created a framework for this, which includes not only technically 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 in an understandable and continuous manner and put into practice in day-to-day work.

Our employees are trained in information security and data protection via e-learning (incl. knowledge check).

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.

Protecting our systems against external influences is just as important to us as raising the awareness of the UNITY team. Our IT team takes appropriate measures to ensure the security of our systems. With regard to possible security and data protection risks, ongoing audits are carried out at all locations and offices where we conduct our projects. Appropriate measures are taken in the event of anomalies. A comprehensive security project was launched during the reporting period. The TISAX audit has already been successfully completed at four UNITY sites. We have been ISO 27001 certified since Juni 2022. There were no known violations of the data protection provisions of the GDPR during the reporting period. There were also no significant incidents from an IT security perspective. Regular communication between those responsible and the Executive 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 accordance 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 edge and drifting apart. The wars in Ukraine and Gaza are demanding a high level of commitment. We are keeping a tense eye on the presidential election in the USA. Global uncertainties could intensify further. Germany itself is in a recession. Now that the pandemic has been overcome, there are more challenges than ever for all of us.

In doing so, 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's Executive resolution on democracy and the rule of law](#), which we have published on our website.



Fig. 1: Self-assessment and leadership

How we measure our success

Qualitative criteria:

- Supplier evaluation results based on the internal evaluation criteria
- Results and findings from internal and external audits

Quantitative criteria:

- Composition of the workforce by gender (see Fig. 2) and percentage of female managers (see Fig. 3)
- Composition of the workforce by age (see Fig. 4)
- Percentage of data protection and voluntary consent declarations submitted by employees (in 2023: 100%)
- Number of documented IT security incidents (in 2023: 2 cases, both resolved)
- Number of documented violations in the area of diversity & equality (in 2023: 0 cases)
- Number of reported cases in the whistleblower protection system (in 2023: 0 cases)

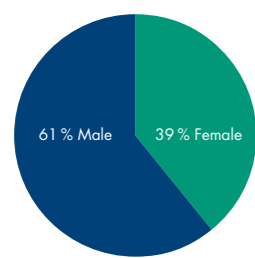


Fig. 2: Composition of the workforce by gender (Status as of 2023)

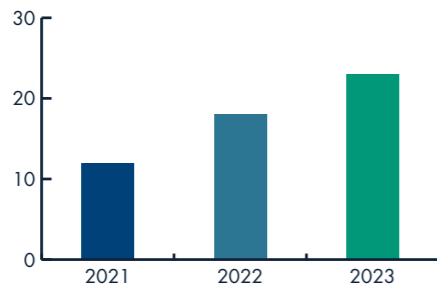


Fig. 3: Percentage of female managers

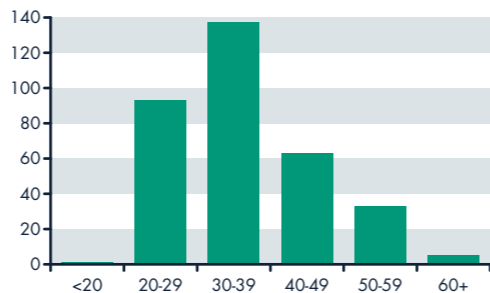


Fig. 4: Composition of the workforce by age (Status as of 2023)

Our goals – What we still want to improve

- Increase the percentage of female managers
- Raise awareness among our employees through a targeted increase in e-learning and survey
- International expansion
- Ongoing updates and training of our guidelines on current and relevant topics
- Start additional IT security projects, expand certifications at other locations

ESG-Initiatives at our offices





Labor principles

Self-Assessment: Labor principles

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

Labor principles at UNITY

As a company in the consulting industry, the knowledge and expertise of our employees is the central pillar of business activities and our ability to create value. Our employees shape our joint success and provide UNITY with a tangible identity through their experience and creativity.

From our perspective, a lively corporate culture with a distinct and consistent understanding of values is the basis for joint development. We consider employee retention and recruitment to be our most important tasks. We are therefore constantly working to maintain and increase 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 our home offices and on-site at our customers. 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 key role in employee dialogue with management and promotes communication across all hierarchical levels.

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

In the onboarding process

A socially defined corporate culture and a strong sense of 'us' are the basis of our daily interactions.

With an introductory event that takes place over the course of a few days and our onboarding program, great emphasis is placed on communicating the UNITY culture to new employees as soon as they join 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 place great importance on a good work-life balance for our employees and offer various working time models in order for each of our employees to find a suitable solution. 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 offices and customers, we have a fundamental understanding of flexible workplace models as the basis of an agile and customer-oriented corporate culture.

The effects of the pandemic have further reinforced our understanding of this. The use of modern IT solutions is our approach to flexible and mobile workplace design. Our trust-based corporate culture enables us to implement **trust-based working hours** and a **trust-based workplace** model. We rely on the responsibility of our managers to take their duty seriously in caring for their employees, as well as the employee's personal responsibility to take care of their legal and personal concerns.

In the 2023 reporting year, the Parenthood@UNITY initiative developed a new part-time model "Part-time Flex" for parents on parental leave, which allows them to return to work for between 15 to 32 hours. This model was introduced in addition to the existing part-time options. In addition, a Sharepoint page was developed and published on the team's initiative to inform interested employees about being a parent in all phases and the corresponding models.

During this reporting period, the hardware and software environment was extensively upgraded. This includes equipping employees who previously worked at fixed workstations with laptops, implementing the relevant software to promote networked and mobile working and establishing the necessary processes. The pandemic has significantly accelerated these processes once again, and the IT department quickly implemented new software to improve mobile and collaborative working.

Occupational safety and health protection

In the area of occupational safety, we are supported by a partner company.

In the 2023 reporting year, a new e-learning course on occupational health and safety was developed and published, which must be completed by every employee once a year. The e-learning replaces the safety training provided by an external occupational safety specialist, which reflects our commitment to digitalization. It 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 regularly take part in driver safety training. In addition, around 95% of all workstations at UNITY are already equipped with height-adjustable desks. This percentage will continue to be increased.

We actively support the promotion of our employees' health through various measures, which we expanded as follows in the reporting year: Since the beginning of 2023, we have subsidized membership in the Urban Sports Club and there is the option of leasing a bicycle via JobRad. With the offer of a dermatologist app, employees can receive a diagnosis from a dermatology specialist within 24 hours. Our Learning Management System offers our employees 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 (running events, cycling races, triathlons, skiing, etc.).

Dealing with the pandemic

The reporting period 2020 – 2022 was dominated by the Covid-19 pandemic. In addition to the pandemic, we have also survived (economic, humanitarian) crises. The health of our employees was our first concern during this crisis, so we increased the use of home offices right from the start of the pandemic, in March 2020. Our strong IT infrastructure that we created in previous years enabled us to allow 100% of our employees to work from their home offices. Our flexibility has also helped us to continually adapt our hygiene concept and our behavior to local legislation and the latest scientific findings. Our risk management is a pillar of our integrated management. We look to the future with foresight and continue to expand our organization and infrastructure in order to be even better prepared for future crises.

Employer for young talent

Attracting and retaining young professionals from early on and their career development is one of our most important concerns. UNITY is an accredited training company that offers high-quality and versatile apprenticeships. In order to safeguard our internal operations and develop our workforce from within, we provide training for our own needs at our location in Paderborn through the following apprenticeships: Industrial clerk, media designer for digital and print media, and IT specialist and event manager. Since 2009, we have also been training office management assistants at our Stuttgart office. Since

1997, we have trained a total of 95 young adults, usually with a job offer for permanent employment after the completion of their training.

In addition, around 40 students are permanently integrated in our operational and administrative departments. Furthermore, we provide students with supervision during completion of their bachelor's and master's theses. In principle, our goal is to hire these students after they have completed their studies. Furthermore, continuous education such as a master's degree, MBA and dissertations are also possible on a part-time basis after joining UNITY.

In addition to sponsoring university events or clubs (ex. racing teams) that are related to our business, we also offer practical workshops and technical presentations for students. Furthermore, UNITY is a long-standing partner of the Studiefonds OWL (Scholarships in the region of OWL – East Westphalia/Lippe), which provides financial support to both particularly talented and financially disadvantaged students in the geographical region of East Westphalia/Lippe. We support Studiefonds OWL by awarding a scholarship to a student with financial need and/ or an outstanding student each semester. In this way, we take responsibility for ensuring a qualified education. We are committed to ensuring that students who are suitable and motivated can complete a course of study regardless of their financial situation, and at the same time support very good performance.

We hire many young professionals in consulting and actively promote their development. 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. Personality development is also an important element of the Digital X training.

Their manager acts as a mentor to employees throughout their entire career at the company. Individual development paths and challenges are discussed in regular review meetings (annual employee reviews, quarterly meetings, etc.) and efforts are made to find pathways and solutions together.

Social benefits and employee discounts

Fair payment for our employees is important to us. Our salaries are in accordance with industry standards and our permanent employees are always paid well above the minimum wage. For students, we meet the requirements of the Minimum Wage Act. We have a uniform and transparent salary model for all consultants, regardless of gender, and we are also committed to equal opportunities.

We offer a balanced package of various company 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, Dermanostic dermatologist app).

In addition, we also offer site-specific (free) catering options (e.g. canteen/meal allowances, drinks, fruit, sweets). Depending on the career level and requirements, we also provide our employees with a company car or a BahnCard, which can also be used privately.

Corporate dialogue and employee engagement

For us, communication at eye level throughout the UNITY team is the foundation of successful corporate management. In order to maintain the highest level of transparency in the company, our employees are informed about relevant developments in a timely manner. This takes place, for example, in team meetings or at regularly occurring 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".

Employee performance reviews 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 employees leaving the company are also very valuable to us in order to complete the overall picture of the mood with regard to the continuous improvement of the organization. We conduct exit interviews to gather this important information 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 dialogue with one another.

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 dialogue and employee engagement” (p. 15).

In addition, we introduced a whistleblower protection system in 2023. This gives our employees the additional opportunity to submit information anonymously, e.g. on compliance violations. We deal with these as part of the legally required process.



How we measure our success

Qualitative criteria:

- Feedback evaluation after events (specifically feedback workshops for the further development of UNITY)
- Reflection of employee reviews and analysis of reasons for leaving the company
- 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)
- Number of training courses conducted (see Fig. 7)
- Number of e-learning made available (2023: 92 e-learning in the system)
- Measurement of the fluctuation rate (2023: 13 %)
- Average length of service with the company (Status as of 2023: 6.9 years)
- Sick leave (2023: 3.5 %)
- Evaluation of key figures relevant to occupational safety (2023: Accident rate: 0.00426 %; Frequency of injuries: 0.000355 %)

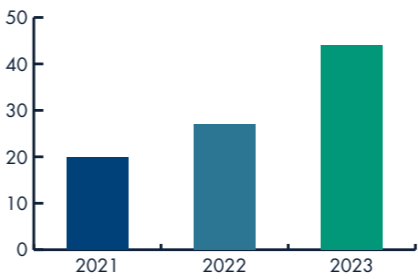


Fig. 5: Number of part-time employees

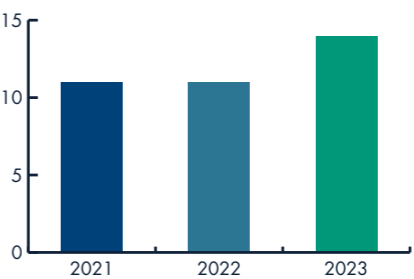


Fig. 6: Number of trainees

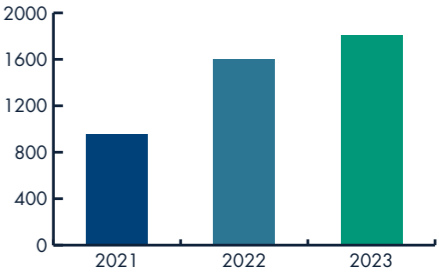


Fig. 7: Number of training courses conducted

Our goals – What we still want to improve

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



Environmental Protection

Our Self-Assessment: Environmental Protection

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

Environmental protection at UNITY

In order to ensure the continuous improvement and sustainable development of our company, a sustainability team was established in 2019. Each office of UNITY AG 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 branch office. Issues that need to be decided centrally are discussed in the steering committee, which also includes two members of the Executive Board.

At the end of 2020, we launched the qualification program “ÖKOPROFIT® – creating sustainable added value” 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 CSRD Sustainability Report.

Just as our company is concerned with ESG and sustainability in general, our customers also ask us about these issues. With our consulting services on innovation and digital

transformation, we not only make our customers winners of digitalization, but can also improve their sustainability. In particular, through our consulting service Sustainability (Consulting: [Sustainability – Generate new market potentials](#)), we enable companies to integrate sustainability into their core activities, operate in compliance with the 1.5°C target and generate new market potential.

Against the backdrop of increasing scarcity of resources, it is important to avoid waste and separate growth from resource consumption. In particular, we support our customers 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 the circular economy along the entire product life cycle.

For our own business activities, we have identified the sustainability aspects of a Sustainable Office (energy consumption and green IT), Sustainable Mobility (business travel and commuting) and Nature & Ecosystems (our impact on ecosystems). The goal 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 potentials, 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 place to meet for physical meetings with people coming from different locations. This so-called “Emission Calculator” is used both internally and with customers. With our suppliers, we pay attention to environmental certificates, compliance with human rights, etc. ([Code of Conduct for Suppliers](#)).

For recycling purposes, paper, plastic and hazardous materials are disposed of separately and are 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: Branch offices, vehicles, IT software & services and the purchasing 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 offices. At the main location in Paderborn, this is handled by the front desk.

The local branch manager is responsible for procurement and compliance with the procurement process, while the orders are carried out operationally by the branch office assistant. A procurement application (BA) must be completed, signed by the manager and approved by the facility manager for any procurement with a net value of over € 200. The assistants and branch managers at the locations are aware of their responsibility in the procurement process. The ESG teams at the office locations support the assistant manager and the branch manager in the event of queries and provide advice on possible improvements. Vehicles are procured via the “Vehicle procurement application” in the IMS. More 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 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 via the WorkSuite application and framework agreements. The use of the tool and the process are described in the “Purchasing service provider purchasing tool” instructions.

Environmentally friendly office design

In order to continue to make our offices more environmentally friendly, we are gradually switching our supplies to ecologically sustainable alternatives. In addition to hygiene and sanitary products, this also includes recycled paper for our advertising materials and external print products, which 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 the growing number of employees and the associated technical expansions. As part of an energy consultation carried out in 2019, several areas of action were identified, which we are gradually implementing. The most notable measures in the last period were the replacement of the old ceramic stovetop with a more energy-efficient induction stovetop and the replacement of the hood-type dishwasher with a more energy-efficient model in the bistro at the Paderborn site.

Measures that have already been implemented:

- 2019: Replacement of heating system (gas supply)
- 2020: Replacement of the central air conditioning system
- 2021: Replacement of the central ventilation system (New ventilation system with heat recovery)
- Installation of a 70 kWp solar system
- 2022: 12 Charging stations with 24 charging points for electric vehicles at the main office in Paderborn
- 2022: Expansion of charging station capacities
- 2022: Continuous conversion of the entire lighting system to LED technology, partly with light sensors

In addition to the general increase in efficiency and effectiveness, the digitalization of many processes has already resulted in savings in previous years, which could be continued in this reporting period, but cannot serve as a basis for comparison for subsequent years due to the pandemic.

Electricity consumption has continued to fall in the last three years and is around 23% below the 2021 consumption level per FTE (full-time equivalent).

Measures to implement sustainable procurement

An important part of our commitment to environmental protection is the optimization of our procurement process. We also evaluate potential new suppliers to see how sustainably they work and how sustainable their products are. We evaluate our suppliers on an ongoing basis. A 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 branch offices, we favor locally produced products with short transport routes, which conserve resources as much as possible and are of high quality. Some great examples of suggestions that have been made by employees and have been successfully implemented include:

- Switch to organic coffee
- Vegetable milk alternatives (mainly oat milk)
- Blue water tap (filtered, chilled water incl. the option for carbonated water)
- Regional delivery of fruit
- Healthier snacks (e.g. organic nuts or dried fruit)
- Waste separation

Mobility management

Our customers are our focus, which is why mobility is so important for our business. Business travel is the greatest contributor to our CO2 emissions.

In order to keep these as low as possible, we have been increasingly relying on online conferences for years – both internally at UNITY between our various locations and externally with our customers. Almost all UNITY offices have video conference rooms. Our employees are making extensive use of these options, which has enabled us to significantly reduce the amount of travel even before the pandemic. We were not able to keep travel and vehicle costs, as well as travel costs per employee at the low level of the pandemic period (for details, see Fig. 8–11). We encourage our employees to question and change the way they travel through our offers in the area of environmentally friendly mobility. We introduced SAP Concur in October 2022 in order to obtain more concrete evaluations of our travel resources and expenses and are currently in the process of designing relevant KPIs. We motivate our employees to adopt environmentally friendly mobility and offer the following:

- JobRad, BahnCard 25/50/100
- Good public transportation connections to the branch offices
- Expansion of a charging infrastructure for vehicles with purely electric or hybrid drives
- 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 volume of waste
- 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:

- Electricity consumption in kWh per FTE (for details, see Fig. 8)
- Travel expenses in € per FTE (for details, see Fig. 9)
- Paper consumption in sheets per FTE (for details, see Fig. 10)
- Water consumption in 3m per FTE (for details, see Fig. 11)

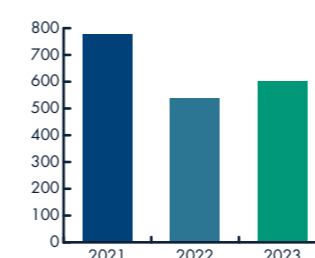


Fig. 8: Electricity consumption in kWh per FTE

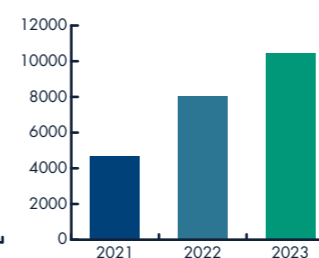


Fig. 9: Travel costs in € per FTE

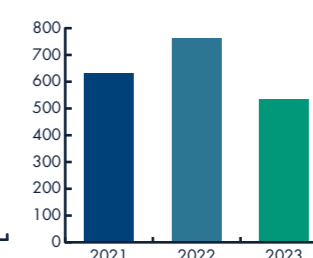


Fig. 10: Paper consumption in sheets per FTE

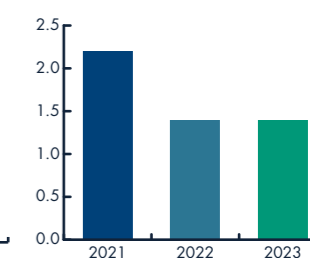


Fig. 11: Waterconsumption in m³ per FTE

Our goals – What we still want to improve

- Further reductions in electricity and 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
- Structuring the KPIs of our travel management
- Expansion of the purchase of organic and regional food at all locations
- Company-wide awareness-raising for the "Sustainability Basics" training module
- Accounting for and reducing greenhouse gas emissions
- Increase employees' environmental awareness and sustainability skills
- Measures to protect and promote biodiversity on the company premises
- Further optimization of waste separation and reduction of paper consumption



Anti-Corruption

Our Self-Assessment: Anti-Corruption

With our steady growth, 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 firmly reject unethical or illegal business practices under all circumstances and do not offer any incentives of personal advantage in order to receive orders. We reject any form of corruption, extortion and bribery and view the issue of compliance as a fundamental building block of our daily activities.

The following regulations form an essential part of our legal understanding and specify the standards and principles regarding our dealings with our business partners. We are already guided here by the paragraphs on “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 by not allowing personal dependencies or obligations towards business partners to arise.

Agreements or concerted practices between companies that have the purpose or effect of preventing, restricting or distorting competition are prohibited. Antitrust regulations must always be observed.

Examples of agreements between competitors that violate antitrust laws 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 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 influences 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 seek benefits 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 benefits may not influence business decisions. In the private sphere, business relationships with business partners of UNITY AG must be avoided if they could lead to conflicts of interest. In particular, business partners of UNITY AG are not to be privately commissioned if and to the extent that this could be considered granting and/or accepting an advantage. The mere 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 without prior consultation and these must be performed in compliance with the dual control principle.

Dealing with Benefits

Gifts, benefits and invitations

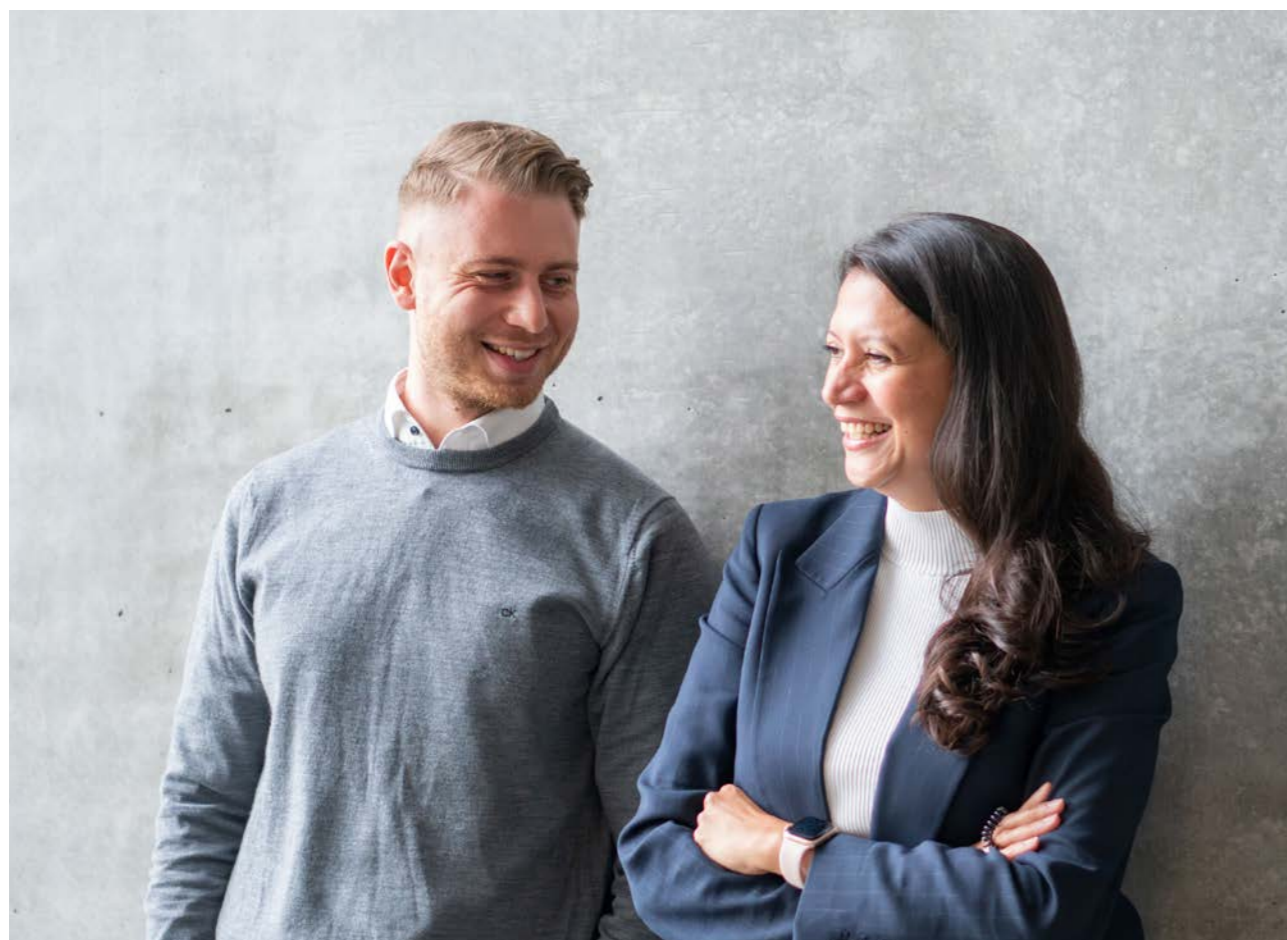
Both the acceptance and giving of gifts, benefits and invitations can help to establish business relationships or strengthen existing relationships. However, the risks to the company's reputation and damage to business interests as well as potential conflicts of interest must be considered.

Gifts are items that are given to or from 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 benefits are summarized under the term benefits.

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. Acceptance 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 gift may not be made or received in expectation of a reciprocal benefit
- The value of the gifts may not exceed €35 per year and per recipient, whereby the value of the gift is assessed from the recipient's perspective. The acceptance of gifts with a value exceeding €35 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 appropriate manager
- The benefit must be granted or accepted transparently
- The benefit 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



Cash and cash-equivalent benefits

Giving or accepting cash or cash-equivalent 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. These are only permitted under certain conditions:

- An invitation may not be made or accepted in expectation of a reciprocal benefit, nor may there even be the appearance that the invitation is being extended in order to obtain an unlawful advantage
- Invitations from business partners may be accepted if the occasion and scope of the invitation are appropriate. The invitations must be within the limits of typical business hospitality and must not violate laws and 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 be socially appropriate. In particular, invitations to business meals may therefore only be accepted if they:
 - are directly related to initiating, improving or maintaining external business relationships
 - do not exceed the usual local business standards

The acceptance of invitations from business partners without a predominantly business character, such as sporting events, cultural events, evening events or similar events, must, as a rule, 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 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 they do not receive anything in return.

Contributions to public officials

Benefits to and for 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.

Many countries, including Germany, therefore have particularly strict regulations that 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, as even an invitation to a simple meal can quickly get a public official into trouble. Also for us, the protection of the company and all employees is paramount. It is therefore forbidden to offer, promise or grant personal benefits to a public official.

This prohibition also includes personal benefits to 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 created 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 preventing 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 Executive Board members are involved as part of our risk management. 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 any violations of compliance guidelines, we immediately distance ourselves from the supplier and reserve the right to take legal action.

Reporting compliance violations

We value the open and clear communication 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 2023.

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, with which every employee is familiar.

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 management: 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 severe 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 known cases of corruption (in 2023: 0 cases)
- Number of irregular violations of our Code of Conduct (in 2023: 0 cases)
- Number of reports received via our whistleblower system (in 2023: 0 reports)

Our goals – What we still want to improve

- Ongoing updating of internal compliance measures in line with current developments
- Expansion of compliance training for all employees via a Learning Management System (LMS)





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