

Non-Financial (Group) Report

Sustainability Report 2023

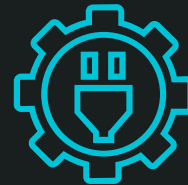
Our Highlights in 2023



Policy Statement on Human Rights and the Environment adopted



Range of cybercrime prevention services extended



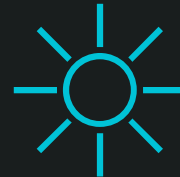
Participation in EU Code of Conduct on Data Centre Energy Efficiency



Significantly lower CO₂ emissions



CO₂ offsetting: climate protection project in Panama



Photovoltaics system installed



Staff training based on targeted skills management



Lead Forward programme: competent and inspiring management



Monthly Learning Days introduced for individual training


Clear goal: q.beyond will be climate neutral by 2025.

q.beyond is the key to successful and sustainable digitalisation. The company was one of the first medium-sized IT service providers in Germany to sign up to the EU Code of Conduct on Data Centre Energy Efficiency. It has set itself the goal of making all its business operations climate neutral by 2025. As a pioneer in its sector, q.beyond already powers its data centres on a climate-neutral basis by procuring green electricity and offsetting unavoidable residual emissions.



Nora Wolters
CFO q.beyond AG

Thies Rixen
CEO q.beyond AG

A portrait of two people, a man and a woman, from the chest up. The man is on the left, wearing a dark suit jacket over a light-colored button-down shirt. The woman is on the right, wearing a dark blazer over a light-colored top. They are both smiling slightly and looking towards the camera. The background is a solid, light blue color.

"q.beyond was one of the first medium-sized IT service providers in Germany to join the EU Code of Conduct on Data Centre Energy Efficiency."

Dear Reader,

In 2023, we signed up to the EU Code of Conduct on Data Centre Energy Efficiency. By taking this step, we have clearly underlined our commitment to green IT and boosted our pioneering role as a sustainable IT service provider. Other focuses in 2023 included expanding our range of cybercrime prevention services and further extending our employees' expertise.

Energy-efficient data centres

One crucial factor determining our ecological sustainability is the energy consumed at our data centres. Thanks above all to the use of green electricity, operations there have been climate neutral since 2021. In the past year, we focused on further enhancing their energy efficiency and were one of the first medium-sized IT service providers in Germany to join the EU Code of Conduct on Data Centre Energy Efficiency. This way, we are supporting the EU's ambitious targets: by 2030, European data centres should be climate neutral, energy efficient, and sustainable. By implementing actions recommended in the EU Code, we have further reduced the volume of energy consumed by our data centres. Measures here include server virtualisation, optimising cooling technology, and installing a photovoltaics system. That is a real win-win situation. After all, in times of rising energy costs, a high level of energy efficiency helps to stabilise costs. At the same time, it places us even more firmly within the focus of SMEs who wish to procure sustainable IT services.

Economic and social sustainability

IT security is becoming ever more important to our customers. To account for this, we extended our cybersecurity portfolio even further in the past year. By offering additional services, we ensure permanent all-round protection against cyberattacks for our customers. Our services start with developing a customised security strategy and range to software tools and providing staff training. This way, we supply all services from consulting to operations from a single source. To be able to implement offerings of this kind and also respond to other profound changes, such as those arising due to artificial intelligence, we need highly competent personnel. By organising special training units, we are ensuring that our employees' hard and soft skills are continually developed further. Since 2023, we have also made a monthly "Learning Day" available to our staff. During this "learning time", they can focus on their own personal training. We are sure that all these measures will have a noticeable positive impact on our service performance and our success in the years ahead.

We wish you an enjoyable read.

Cologne, April 2024



Thies Rixen



Nora Wolters

Business activities

q.beyond AG is the key to successful digitalisation. We help our customers find the best digital solutions for their business and then put them into practice. Our strong team of 1,100 people accompanies SME customers securely and reliably throughout their digital journey. We are experts in cloud, SAP, Microsoft, data intelligence, security, and software development. With locations throughout Germany, as well as in Latvia, Spain and India, and its own certified data centres, q.beyond is one of Germany's leading IT service providers.

Notes on this report

In the following separate non-financial (group) report, we explain all of the contributions our company makes to sustainable business activity. It includes the topics called for by § 289b et seq., § 315b and § 315c of the German Commercial Code (HGB) and has been reviewed by the Supervisory Board. Its structure has been based on the reporting standards set out in the German Sustainability Code (DNK) with its 20 section headings. This report is thus simultaneously our Declaration of Compliance with the DNK. Furthermore, when compiling this report due account was taken of the guidelines on non-financial reporting issued by the European Commission.



The
SUSTAINABILITY
Code
Signatory 2023



prepared according to
CSR Directive
Implementation Act

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Sustainability is an integral part of our corporate strategy and is factored into our entire value chain. Our sustainability strategy, its core areas of action and its targets are based on a comprehensive materiality analysis (see ▯ "Materiality").

➤ Strategy

Sustainability: an Investment in the Future



Strategy

Sustainability Strategy

Sustainability is an integral component of our corporate strategy

We make SMEs fit for the future, not least in terms of their sustainability. We are acutely aware that all activities along our value chain impact positively or negatively on the environment and society. This being so, we focus our corporate social responsibility (CSR) activities on those areas of action in which our business model is particularly effective and efficient in creating additional ecological and social benefits. As an IT service provider, we support our customers in meeting their objectives not only for digitalisation, but also with regard to sustainability. Our solutions provide a contemporary response to current economic, ecological and social challenges. Specifically, they include:

- **Digitalisation:** Digital technologies have fundamentally changed customer behaviour and the world of work. Accelerating the digitalisation of business models and business processes is one of the key challenges faced by companies in all sectors. We accompany our customers on this course.

- **Climate change and growing scarcity of resources:**

Digitalisation is a lever that enables our customers to make more sparing and effective use of resources in their production and business processes and to reduce their consumption and cut their CO₂ emissions. Our solutions thus offer opportunities to mitigate the effects of climate change and the growing scarcity of resources. The digital technologies are also used on an environmentally sustainable basis. At our energy-intensive high-performance data centres, we virtualise infrastructures and applications, use efficient climate control technology and power our operations exclusively with renewable energies.

- **Cybercrime:** As a digitaliser, we have a particularly great responsibility to ensure data protection. Reliably protecting data with our extensive cybersecurity services and securing the infrastructures and systems we deploy are among our core competencies. These actions form the foundation for building customer relationships based on trust.

In short: we see CSR as an investment in our own future and a means to secure our business resilience. Our sustainability strategy thus forms an integral component of our corporate strategy and our brand identity.

We are contributing to achievement of the SDGs

The "2030 Agenda for Sustainable Development" adopted by the United Nations in 2015 sees itself as a "pact on the world's future". It provides a foundation for structuring global economic progress in harmony with social justice and the earth's ecological limits. The private sector is also called on to play its part. We acknowledge our responsibility and, within the options available to our company, are contributing towards achievement of the Sustainable Development Goals (SDGs):

**The UN's
"2030 Agenda
for Sustainable
Development"
is a pact for the
world's future.
Our contribu-
tion also counts.**



The Sustainable Development Goals of the United Nations

Overview of our contribution to achievement of the SDGs

United Nations goal



SDG 3

Ensure healthy lives and promote well-being for all at all ages.



SDG 4

Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.



SDG 5

Achieve gender equality and empower all women and girls.



SDG 7

Ensure access to affordable, reliable, sustainable and modern energy for all.



SDG 8

Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.



SDG 9

Build resilient infrastructure, promote inclusive and sustainable industrialisation and foster innovation.



SDG 12

Ensure sustainable consumption and production patterns.



SDG 13

Take urgent action to combat climate change and its impacts.



SDG 16

Promote peaceful and inclusive societies for sustainable development.

q.beyond's contribution

As an employer, we feel responsible for the health and well-being of our employees. We create a trusting and healthy working environment for them with appropriate preventative measures to safeguard their health and work safety.

We accord the utmost priority to the professional qualification of our specialists and executives. Our q.beyond Learning Center offers a range of opportunities for staff to receive specialist and personal training. Vocational training programmes, work-study programmes and special (graduate) entry programmes offer a variety of entry opportunities for the next generation of employees.

We are committed to promoting women in STEM careers and women in management positions. In the 2022 financial year, we closed the gender pay gap at our company.

We operate proprietary data centres to provide our products and services. These are exclusively powered with electricity from regenerative energy sources.

As the digitaliser to the German SME sector, we make a major contribution to a resource-efficient, sustainable economy. We ensure good working conditions and support our employees in combining their work and private lives.

We support SME companies in digitalising their businesses and moving into the Industry 4.0 age. We develop innovations, often together with customers, and thus promote the advance of digital services.

We ensure that natural resources are put to effective use. Our portfolio of services enables customers to implement and benefit from sustainable patterns of production.

Since 2018, we have powered our data centres exclusively with electricity from regenerative energy sources and are continually enhancing their energy efficiency. We are also focusing on sustainable mobility, modernising our vehicle fleet and offering alternatives to car journeys.

The protection and security of customer data is absolutely essential for our business model and a prerequisite for a peaceful society. By upholding ethical business practices and ensuring rigorous compliance, we are promoting sustainable development.

Materiality

Sustainability makes important contributions to our business resilience. We understand “business resilience” as denoting the ability to withstand external crises and disruptions in social, economic, environmental or political conditions (resistance), adapt to new conditions (adaptability) and thus maintain our stability despite external impacts.

Materiality matrix

The mainstay of the sustainability process is the so-called materiality analysis performed on sustainability topics and the assessment of these topics in a materiality matrix. This tool assists companies in effectively directing their sustainability management activities and in focusing on sustainability topics where they can generate additional benefits for the environment and for society. As a general rule, sustainability topics are not only a source of risks for companies, but also harbour opportunities.

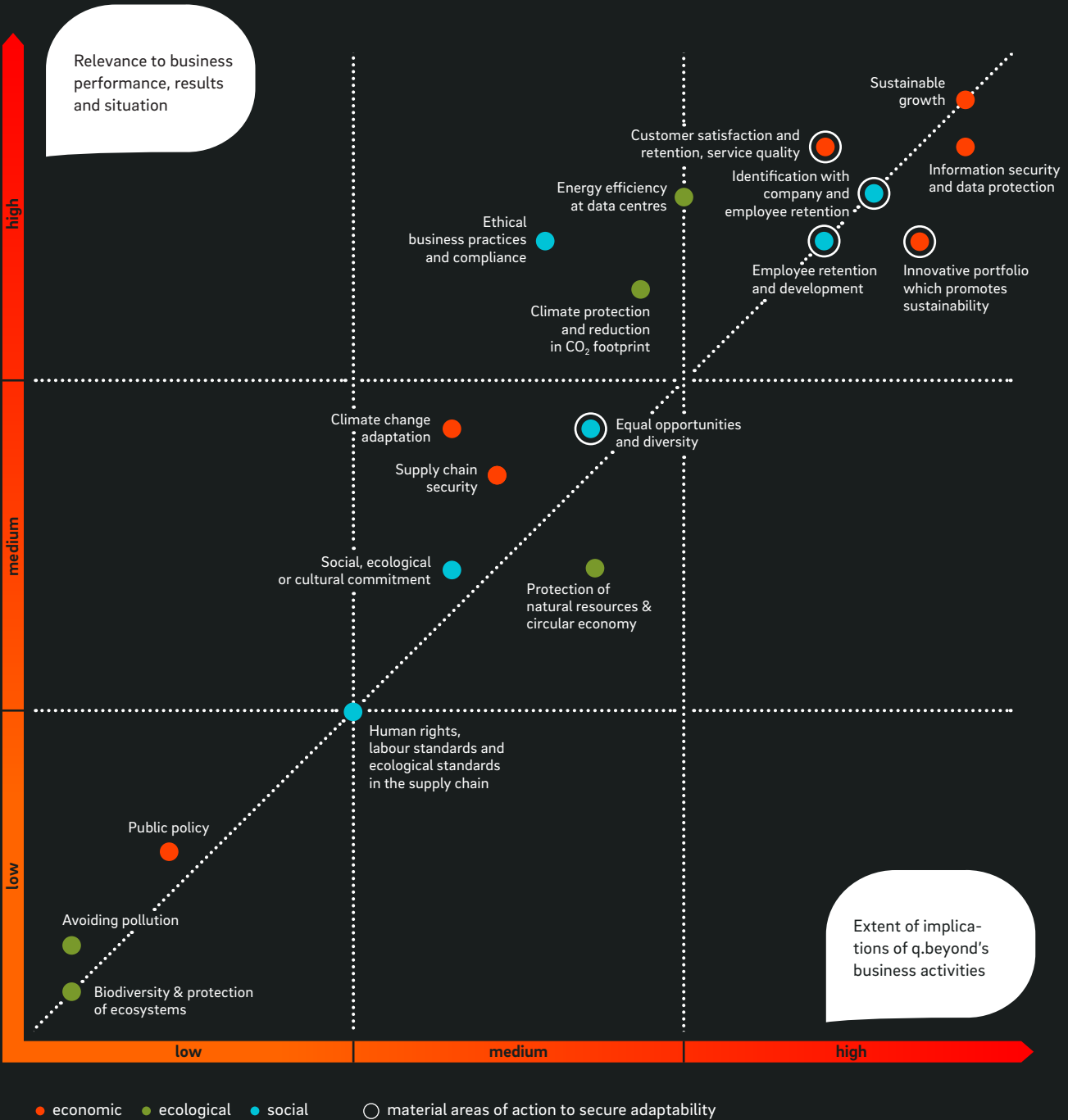
We further refined our materiality matrix in the 2020 financial year and validated this again in 2023. In comparing our own perspective with the expectations of our customers, shareholders, employees, partners and suppliers we determined which economic, social and ecological sustainability factors are particularly relevant for our business resilience. Here, the following topics are at the forefront:

- Sustainable growth
- Robust core processes – product development, sales, (service) provision, operations
- Satisfied and innovative employees
- Consistent customer focus
- A portfolio that reacts rapidly enough to economic, ecological and social developments

Our company-wide CSR workgroup has broken these topics down into relevant areas of action. Topics have been selected by reference to the UN's Sustainable Development Goals, the catalogue of criteria set out in the German Sustainability Code (DNK), the materiality analysis performed for the information and communications technology industry by the Global e-Sustainability Initiative (GeSI), and the sustainability topics defined in the recently adopted EU Sustainability Reporting Standards (ESRS), which will in future have to be accounted for in the materiality analysis.

The topics selected were analysed to assess the strength of their positive or (potentially) negative economic, ecological and social impacts in the context of our business activities (x-axis = relevance to sustainability, or “impact materiality”) and presented in relation to the associated opportunities or risks for the business performance, annual financial statements or situation of the company (y-axis = relevance to company, or “financial materiality”). The materiality assessment is additionally based on a targeted dialogue with stakeholders, and here in particular with customers, shareholders, the Supervisory Board and employees (see [📄 "Stakeholder Engagement"](#)). The findings of this process are presented in the following materiality matrix. It can be seen that there are nine material areas of action of high relevance to our business performance, earnings and situation:

Enhanced materiality matrix for 2023



Material areas of action to safeguard our resistance

The five following strategic areas of action are of material significance to safeguard our resistance:

Sustainable growth (SDG No. 8)

is in our opinion based on a crisis-proof, scalable and sustainable business model and on investments in our future growth and sustainability. Efficient core processes with a high degree of automation additionally secure our profitability. Our clear position in the growth markets of cloud, SAP, Microsoft, data intelligence, security, and software development safeguards our sustainable growth. With our effective go-to-market approach, we focus on those sectors in which we have particularly great expertise and numerous reference customers: retail, manufacturing, and logistics. Moreover, our business model is crisis-resistant and scalable. As a general rule, we conclude multiyear contracts and 73% of our revenues are of a recurring nature. The acceleration in digitalisation also created new opportunities for growth. We are therefore making targeted investments in future growth by, among other things, making targeted acquisitions. For us and our stakeholders, this materiality aspect thus has the greatest overall economic implications. At the same time, our business model also offers starting points for promoting the sustainable transformation in the economy. We are thus working closely to implement all relevant practices set out in the **European Code of Conduct on Data Centre Energy Efficiency** in order to make a substantial contribution in line with the EU's taxonomy criteria to the EU's environmental objective of "climate change mitigation". We already implement most of these practices and aim to comply in full with the requirements of the Code in the coming years.

Information security and data protection (SDG No. 16)

For us as an IT service provider, one of our core competencies involves ensuring absolutely consistent protection for the personal and business data of our customers, partners, employees, shareholders and suppliers. Furthermore, guaranteeing secure infrastructures and systems to protect against the rising prevalence of cybercrime is a matter of the utmost importance for our customers. This materiality aspect therefore has primarily economic implications for us and our stakeholders, as well as secondary social implications.

Energy efficiency at our data centres (SDG Nos. 7, 12, 13)

Digitalisation is increasing data volumes, with ever more sophisticated applications and algorithms leading to exponential growth in storage and computing capacities. The operation of high-performance data centres involves a high volume of energy consumption. The ecological efforts we are making here focus on reducing consumption factors, and first and foremost the volume of electricity we consume. This ecological sustainability aspect thus also has a great economic impact on our company.

Protecting the climate by shrinking our carbon footprint (SDG No. 13)

We intend to be climate neutral by 2025. We are convinced that this will provide us with a genuine competitive advantage. After all, q.beyond's core target group of medium-sized companies will increasingly and deliberately select climate-neutral IT service providers in the years ahead in order to shrink their own carbon footprints. We have operated our energy-intensive data centres with 100% green electricity since 2018 and are thus supporting our customers in making resource-effective use of IT. Primarily ecological, this sustainability aspect also has a great economic impact on our company.

Ethical business practices and compliance (SDG Nos. 8, 16)

These are key factors determining the way q.beyond is viewed as a business and by society. Our customers and business partners expect us not only to adhere to legal requirements but also to uphold compliance requirements and act with integrity. Here, we provide our employees with suitable training to ensure an appropriate degree of awareness. Overall, this materiality aspect has a high social impact. The topics of respect for human rights and of labour and environmental standards in the supply chain are also increasingly significant. In these areas, violations of human rights-related or environment-related obligations may arise, for example, in production processes for the infrastructure components we procure to equip our data centres or workers' rights may be impaired in the supply chain. In 2023, we prepared to meet the due diligence obligations stipulated in the German Act on Corporate Due Diligence Obligations in Supply Chains (LkSG). In this context, we extended our analysis of human rights-related and environment-related risks in our own business area and our supply chain. In an initial risk analysis of the direct suppliers in our supply chain, we identified the

topics of "occupational safety", "working hours", "discrimination", "upholding of freedom of association", and "environmental protection" as material areas exposed to risks. Having performed a cautious risk assessment, however, we do not view these risks as being exceptionally high. We attach particular importance to averting any potentially negative human rights-related and environment-related impacts of our business activities and to providing individuals affected with the possibility to report any actual violations. It is also important to us to exercise our influence to enable any abuses to be remedied as quickly as possible.

Material areas of action to safeguard our adaptability

Four additional areas of action relevant to strategic sustainability are of material significance to safeguard our adaptability:

Innovative portfolio which promotes sustainability (SDG Nos. 8, 9, 12, 13)

By offering digital innovations, we add fresh momentum to our customers' business models and are thus pioneering tomorrow's world. As a "transformation enabler", our portfolio also addresses the sustainability of our customers' businesses. Our solutions offer opportunities to contain climate change and tackle the growing shortage of resources. The innovation workshops we hold together with our customers are one way in which the adjustments to our portfolio of services arise. This materiality aspect therefore has great economic implications both for us and for our customers.



Human rights, labour standards and ecological standards in the supply chain form part of the materiality matrix.

Customer satisfaction and retention (SDG Nos. 8, 9, 12)

Both of these factors are the product of high service quality and mutual trust. We gain trust by basing our corporate culture on customer focus, reliability, team spirit and pragmatism. Our employees also adopt this mindset to manage our customer relationships. This materiality aspect therefore has great economic implications.

Company identification, employee retention, talent management and employee development (SDG Nos. 3, 4, 5, 8)

This way, we create the basis for our entrepreneurial success. In the "war for talent", we have to compete with other market players to recruit and retain specialists and executives. These materiality aspects therefore have great economic implications for us as a company. Our employer brand addresses all social aspects that make our company an attractive place to work. Key focuses here include promoting the work-life balance of our employees, protecting their health and offering a trust-based corporate and management culture that provides targeted encouragement to our employees to act on their own initiative.



A corporate and management culture based on trust forms our foundation for retaining staff.

Sustainability aspects in our opportunity and risk management

We actively factor material sustainability aspects into our opportunity and risk management, which is described in detail in our **2023 Annual Report** (see Pages 44 to 47 "Opportunity Management" and Pages 47 to 57 "Risk Report"). This ensures that any opportunities and risks newly arising due to the consideration of sustainability topics are detected, recorded and assessed at an early stage.

Based on the requirements of our risk management, we have identified the following material economic, ecological and social sustainability risks:

Sustainable growth:

- The macroeconomic slowdown may impact adversely on our revenues and earnings.
- The geopolitical crisis situation may lead to unplanned financial charges due to increased procurement prices for energy and licences.
- Delays in post-merger integration may impair our process efficiency.

Robust core processes:

- The likelihood of a criminally motivated cyberattack on q.beyond's IT systems is continually rising.
- The tense situation on global markets with regard to the availability of components may lead to increased procurement costs and prolong delivery times.
- If insufficient steps are taken to adapt to climate change, the physical effects (especially extreme weather situations such as heatwaves and storms) might result in damage to and downtime at our data centre infrastructure, as well as overheating at our data centres. Implications for our employees in terms of their health and safety also cannot be excluded.

- q.beyond is preparing for the increasingly extensive reporting requirements. This is because regulatory requirements relating to compliance with sustainability targets and external sustainability reporting are set to increase and gain in complexity. In particular, implementation of the German Act on Corporate Due Diligence Obligations in Supply Chains (LkSG) and compliance with European sustainability initiatives, such as the Corporate Sustainability Reporting Directive (CSRD), the EU Regulation Establishing a European Single Access Point (ESAP), the Directive on Corporate Sustainability Due Diligence (CSDDD), and the EU Taxonomy Regulation, require capital market-oriented companies like q.beyond to extend their management models to include strategic non-financial key figures. Should q.beyond be unable to adequately meet these regulatory requirements, then it would risk losing its "licence to operate".

Satisfied and innovative employees:

- The unwanted departure of employees who are performance drivers, have specialist expertise or perform key functions may lead to a loss of expertise, lower revenues and higher replacement recruitment and onboarding costs.
- The shortage of specialists may threaten the implementation of our business planning.


Objectives

We actively live sustainability and are making important contributions to enhance the sustainability of our customers' business activities. In the 2021 financial year, we for the first time set ourselves associated objectives which we aim to reach in the years ahead. Achievement of these ESG objectives is one component of the Management Board remuneration system in place since 1 January 2021. The basis for assessing achievement is provided by key figures on our material sustainability criteria in the Environmental, Social and Governance fields. These in turn are based on the focus topics identified in our materiality analysis (see [📌 "Materiality"](#)). Since the 2021 financial year, these key figures have been factored into a target system with specific short-term and long-term qualitative and quantitative ESG targets. This way, we aim to embed sustainability even more effectively within our strategy (see [📌 "Control"](#)). Our objectives should also contribute to the achievement of the Sustainable Development Goals (SDGs) (see [📌 "Sustainability Strategy"](#)). Furthermore, the selection and prioritisation of objectives takes due account of the material economic, ecological and social opportunities and risks identified in the opportunity and risk management process (see [📌 "Materiality"](#)). The process used to determine and prioritise ESG targets is presented in detail in the separate [➕ 2023 Remuneration Report](#) prepared in accordance with German stock corporation law. Further information about the remuneration system can be found under [📌 "Incentive Schemes"](#).


The ESG targets form a component of Management Board remuneration.

In what follows, we present our material short-term and long-term objectives, most of which have also been factored into the target agreements with the members of our Management Board:

Climate neutrality by 2025

Our core objective is this: q.beyond intends to achieve climate neutrality by 2025. Based on our 2019 CO₂ balance sheet, we aim to reduce our emissions from electricity, fuels and business travel by a total of at least 40%, offset the remaining emissions and also offset all material emissions sources along the value chain through to delivery to the customer. By the end of 2026, we aim to reduce our emissions from electricity, fuels and business travel by at least 60% overall compared with 2019. Further information about this is presented under  **"Climate-Relevant Emissions"**.

Compliance with the European Code of Conduct on Data Centre Energy Efficiency by 2026

We aim to support the sustainable transformation in the overall economy and, by also operating our data centres in accordance with the official criteria of the EU Taxonomy, aim to make a substantial contribution to the EU objective of "climate change mitigation". That is why we are already working closely to implement all relevant practices of the  **European Code of Conduct on Data Centre Energy Efficiency**. By the end of 2026, we aim to comply in full with the requirements of the Code.

The share of women in management positions is to be increased in the coming years

We intend to raise the share of women managers in the years ahead. Based on the overall Group (q.beyond AG and its majority-owned subsidiaries), a 20% share of women is to be achieved in the first two management levels below the Management Board and among other management staff by the end of 2026.

Increasing customer loyalty

The long-term objective is based on our conviction that ecological sustainability has to go hand in hand with economic sustainability, and that our customers are best placed to judge this. We therefore aim to further increase the loyalty of our customers in the years ahead. By 2024, customer satisfaction as measurable with the net promoter score (NPS) should rise to 20 and not fall below this level again.

Extending portfolio with digital sustainability solutions

Furthermore, we aimed to include at least two new or additional digital sustainability solutions in our portfolio in 2023 and to test their application at customers. By including the new portfolio elements of "managed security operations" and "critical security incident response" in the field of cybercrime prevention, we met this objective. In future, we aim to consistently further increase the share of digital sustainability solutions in our portfolio.

By 2025

climate neutrality as sustainability target

Designing a key figure system to measure efficiency of core processes at q.beyond AG

Changes in customer requirements and new regulatory challenges make it necessary to address business processes, and here especially all processes at customer interfaces, on an ongoing basis. Efficient core processes (which involve value-adding business processes performed for customers, such as sales, operations, service management, billing, etc.) impact on profitability at q.beyond AG. Business processes are efficient when contractually agreed services for customers can be provided using the lowest possible volume of resources. This can be achieved, for example, by ensuring a high degree of automation which cuts process throughput times and reduces personnel resource costs. Suitable key figures are required to determine the efficiency of core processes and enable enhancements in these processes to be assessed objectively in future. In the 2023 financial year, we defined suitable key figures, determined the underlying measurement methodology and aggregated the figures into a key figure system.

Implementing the due diligence and reporting obligations resulting from the German Act on Corporate Due Diligence Obligations in Supply Chains

Starting in the 2024 financial year, q.beyond is subject to the reporting obligations of the German Act on Corporate Due Diligence Obligations in Supply Chains (LkSG). In 2023, we prepared to comply with the due diligence obligations set out in this legislation. In this context, we extended our risk analysis of human rights-related and environment-related risks in our own business area and our supply chain. We also refer to this when selecting new suppliers.

For the risk analysis relating to suppliers, we draw on a risk analysis tool which assesses the country, location and sector-specific risks for suppliers on an automated basis. Alongside this abstract risk analysis, the risk assessment also accounts for internally determined requirements/criteria, such as whether the supplier has signed the **⊕ Code of Conduct for Business Partners** and whether it complies with the German Minimum Wage Act (MiLoG) (please also see **📄 "Human Rights"**).

We have introduced suitable control processes for our operating sustainability targets. Responsibility for collecting and evaluating the data is incumbent on the specialist departments (see **📄 "Control"**). This data is consolidated in a sustainability report and regularly presented to the management to ascertain target achievement. For those core sustainability targets that are accounted for in the Management Board remuneration system, achievement is conclusively assessed by the Supervisory Board by reference to the contractually agreed parameters. We report on this in detail in our separate **⊕ Remuneration Report** prepared in accordance with the requirements of stock corporation law for the 2023 financial year.

Depth of the Value Chain

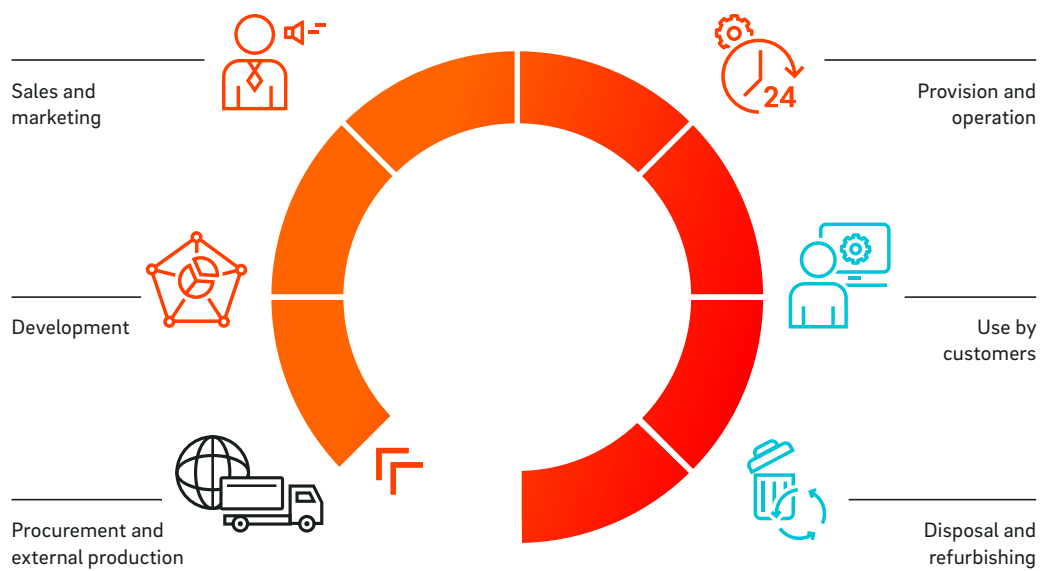
Our aim is to contribute to sustainable developments on all stages of our value chain. Consistent with this, we not only consider the impact of our own business activities but also address the impact which our upstream supply chain has on ecological and social aspects. We also account for the downstream impact of our services and solutions on the environment and society.

Upstream influences due to procurement process and supplier selection

Our Central Procurement Policy obliges us to take a farsighted and considerate approach towards the handling of natural resources. We procure the electricity for our data centres exclusively from regenerative energy sources and purchase hardware that meets the latest energy efficiency standards. We pool purchases and chiefly rely on German suppliers to shorten transport routes and reduce packaging. Adherence to national laws provides additional assurance of compliance with social standards.

We also work together, albeit to a minor extent, with select electronics manufacturers from China and Thailand. Our particular focus here is on avoiding any negative implications in respect of social and ecological sustainability aspects (compliance with minimum wages, compliance with core labour standards of the ILO, avoidance of ecological implications in the component manufacturing process and the chemical composition of the components). All components procured outside Europe are subject to certification under the REACH Regulation, the RoHS Directive and the POPs Regulation, and in most cases also in accordance with ISO 9001 and ISO 14001. Our Asian suppliers already commit to meeting minimum social standards before the business relationship takes effect. No certifications are yet available in this respect.

q.beyond's value chain



In 2021, we summarised our expectations in terms of adherence to minimum social and ecological standards in our **⊕ Code of Conduct for Business Partners**. We expect all our business partners, including suppliers, service providers and advisors, who are directly or indirectly involved in the value chain underlying the performance of our services to adhere to and comply with these standards. In view of this, the Code of Conduct for Business Partners has been an integral component of our procurement policies and procurement processes since the 2022 financial year and has accordingly been countersigned by most of our new and existing business partners.

Own influence on sustainability aspects

In operating our data centres, we enhance energy efficiency by deploying cutting-edge technology and reduce water consumption by working with closed-circuit cooling systems. Virtual infrastructures and applications facilitate higher utilisation rates in physical systems and thus simultaneously save (natural) resources. In the 2023 financial year, the European Commission also confirmed our participation in the **⊕ European Code of Conduct on Data Centre Energy Efficiency**. The Code is a collection of best practices for increasing energy efficiency at data centres. Furthermore, we rely on a modern company car fleet and on avoiding mobility by basing our collaboration on digital options. We are also continually optimising the supply of energy to our buildings. At our two main sites in Hamburg and Cologne, we changed location and moved together respectively at the end of 2022, thus significantly reducing our total office space. In Cologne, we are now also using a property that is far more modern and energy efficient.

Downstream impact of our solutions in use at customers

Using our products and services makes it easier for customers to precisely manage their resource consumption or, by fully digitalising their value chains, to avoid such consumption entirely. Cloud-based workplaces and the use of collaboration tools enable customers to shorten work-related journeys, reduce the number of business trips and thus also cut their CO₂ emissions. Of course, we ensure that our own IT systems and those of our customers meet the latest energy efficiency standards. Used devices are reprocessed in a certified process and marketed by third parties. This takes place, for example, in cooperation with the AfB Group (which offers work to people with disabilities). Thanks to our partnership with AfB social & green IT, we are making a valuable contribution to protecting resources and promoting the inclusion of people with disabilities. AfB's exceptional business model, which successfully combines ecological and social sustainability, has been acknowledged with numerous sustainability prizes in recent years, including the German Sustainability Prize.

Resources

Our reprocessing concept also includes our cooperation with the charitable inclusive company AfB social & green IT.

Superordinate influences

We pay attention to the following factors along the entire value chain: information security and data protection, service reliability, innovations, service quality, and a high degree of compliance and integrity.

Handling social and ecological problems in the value chain

In our risk management process, which has been established for many years, we also continually identify, analyse and evaluate all risks relating to respect for human rights and the environment. In this, we consider those risks arising in our own business area and those at our business partners as well.

The risk analysis within the q.beyond Group's own business area involves assessing the gross and net risks in each case. Unlike gross risks, net risks already account for the impact of all checks and measures implemented to address the risk thereby identified. The assessment of net risks is based in particular on the factors of probability of occurrence, scope of damage and remediability.

In the 2023 financial year, we made preparations to meet the obligations resulting from the German Act on Corporate Due Diligence Obligations in Supply Chains (LkSG). In this context, we also extended our risk analysis of human rights-related and environment-related risks in our own business area and the supply chain.

For the risk analysis relating to suppliers, we draw on a risk analysis tool which assesses the country, location and sector-specific risks for suppliers on an

automated basis. Alongside this abstract risk analysis, the risk assessment also accounts for internally determined requirements/criteria, such as whether the supplier has signed the Code of Conduct for Business Partners and whether it complies with the German Minimum Wage Act (MiLoG). Taking due account of the risk values for individual suppliers, the company then decides whether any preventative measures are required. Irrespective of this, we also conduct ad-hoc risk reviews at suppliers.

Based on an initial risk analysis of our own business area, we identified abstract risks requiring priority attention. These are the risks relating to information security and data protection due to cyberattacks and the risks resulting from inadequate adaptation to climate change with consequential damage to our data centre infrastructure. Further risks include human rights-related abstract risks relating to the topics of "corruption", "occupational safety", "working hours", "discrimination", and "environmental protection".

The sensitive areas we have identified in our supply chain particularly include the human rights-related topics of "occupational safety", "working hours", "discrimination", "upholding of freedom of assembly", and "environmental protection".

We react to risks of which we become aware by introducing suitable and appropriate measures intended to avert and/or counter these risks. We describe these measures in detail in our **➤ Policy Statement**.

In the coming years, we will further expand our risk management activities to continually enhance our understanding of specific human rights-related and environment-related risks in our business area and our supply chains.

Actually living sustainability in our daily work requires suitable processes, control systems and incentive schemes. Our management system is based on non-financial key figures on our material sustainability topics.

➤ Process Management

We Anchor Sustainability in our Processes



Process Management

Responsibility

Our Management Board is responsible for the topic of sustainability and ensures that this is factored into the company's strategic decisions. Since January 2020, the Management Board has assigned operating responsibility for and the coordination of all relevant sustainability topics to the Head of Corporate Social Responsibility, Martina Altheim. In organisational terms, she has been assigned since 1 January 2023 to the new CFO Nora Wolters and regularly reports to the overall Management Board. She is charged with continually reviewing sustainability topics, assessing these in terms of opportunities and risks, and further developing them. In her activities, she is supported by a CSR workgroup comprising representatives from various company departments. Key focuses of activities in the 2023 financial year included further implementation of the recommendations made in the **European Code of Conduct on Data Centre Energy Efficiency**, implementing the principles of the German Act on Corporate Due Diligence Obligations in Supply Chains (LkSG) within company processes, including embedding this topic within our risk management, and preparing for the extended reporting obligations applicable from the 2024 financial year due to the Corporate Sustainability Reporting Directive (CSRD).

- Emergency management (based on the principles of Standard 100-4 of the Federal Office for Information Security and ISO Standard 22301:2012) as well as an internal control system to avert damage (pursuant to ISAE 3402)
- Energy efficiency management (pursuant to EDI-G and DIN EN 16247-1), TÜV-audited data centres (high availability level 3 and energy efficiency class A, trusted site infrastructure TSI V4.3 Level 3 [extended])
- In addition compliance, process management, IT service management, risk management and occupational health and safety systems, and systems for personnel development

Our management systems ensure that the relevant rules, processes, key figures and standards are accounted for in our day-to-day operations. Thanks to the work performed by our company-wide CSR workgroup, sustainability aspects are now increasingly being factored into these systems. Our management systems, which are structured in accordance with internationally recognised norms, are regularly subject to external certification, where this is expedient. The performance and effectiveness of the management systems are reviewed both internally and externally on an annual basis, as is the achievement of their respective objectives. These reviews focus on reliability, comparability and data consistency. An overview of the current certificates can be found here: www.qbeyond.de/auszeichnungen-zertifikate (only available in German).

Rules and Processes

To be sustainable, business activities require functional management systems. At q.beyond, these include the following:

- Quality management system (pursuant to ISO 9001) and data protection and information management systems (pursuant to ISO 27001)

Continuous improvement of internal processes

Consistent with the requirements of ISO 9001:2015, the required inputs, expected results, performance indicators, responsibilities, authorisations and risks are clearly defined for each business process. Moreover, internal guidelines provide our employees with process reliability and orientation in their daily work.

GRI SRS-102-16

Responsible business activity has to be based on a shared value model. We know that true competitive strength and business success require outstanding products and services, but believe they are also driven by the nature of our cooperation with customers, suppliers, other stakeholders and in our dealings with each other. This being so, we consistently cultivate and live our shared values of customer focus, reliability, team spirit and pragmatism. These values form the foundation of our corporate culture. In December 2023, 25 employees were singled out as winners of the q.beyond Award to acknowledge their outstanding commitment to these values. Their reward is an exclusive weekend trip to a large European city in the current 2024 financial year.

Shared values are the basis for our responsible actions.

Under the title "Strong principles and a fair culture", our **⊕ Code of Conduct** summarises all rules of conduct, guidelines and compliance principles which govern business activities at q.beyond AG. The rules applicable to suppliers and business partners are laid down in the **⊕ Code of Conduct for Business Partners** and in the relevant contract documents.

Our values



Economic, ecological and social factors interact at the company and impact on achievement of financial targets.

Control

Our management systems have long recorded key non-financial indicators. These enable us to investigate and measure major key figures such as customer satisfaction. Additional operating control parameters are based on the findings of internal and external audits of these management systems, as well as on evaluations of the company's disruption, maintenance, inventory and supplier management and of its service, risk, compliance, work safety, emergency, personnel and stakeholder management. Where necessary, measures to improve the approach taken are introduced and monitored.

Non-financial control model

We refined our materiality analysis in the 2020 financial year and recognised how closely the economic, ecological and social aspects of our company's activities interact and their impact on the achievement of our financial targets. To account for this, we extended our control model to include strategic non-financial KPIs for the five material sustainability topics (see [■ "Materiality"](#)). In the following section, we show how we measure our progress here:

Sustainable growth: recurring revenues as a good indicator

Our company measures the progress made with our sustainable growth in particular by referring to the share of recurring revenues. In the past financial year, recurring revenues accounted for 73% of total revenues. This underlines the sustainability and resilience of our business model. A high degree of automation impacts on our profitability, as do

efficient processes. Key indicators here include the length of time from receipt of the order through to receipt of the payment and the development of the "revenue per employee" key figure. In addition, we measure the shares of EU taxonomy-aligned revenues (turnover), capital expenditure (CapEx) and operational expenditure (OpEx) as a percentage of total turnover, CapEx and OpEx respectively. These key figures provide a good indication of the extent to which our business model promotes sustainability and of how closely our long-term development is aligned to the six environmental objectives pursued by the European Union.

Robust core processes: secure, energy efficient and climate friendly

We measure the progress made with our processes by reference to several key figures. We monitor whether there have been any breaches of information security and data protection, how effectively our data centres use energy ("PUE" figure) and how large our ecological footprint is (GHG emissions).

Satisfied and innovative employees: first-hand information

Based on surveys, our People & Culture department determines how satisfied our employees are and how great their willingness is to recommend our company to others. We measure the latter aspect with the net promoter score (NPS) and thus based on the response to a single question: "How likely is it that you would recommend us as an employer to a friend?" Satisfaction levels are recorded by reference to various aspects including working conditions, further training, identification with the company and the corporate culture.

Consistent customer focus: recording actual satisfaction

We have regularly surveyed our customers for years now. Like with our employees, we record both the NPS and a wide range of topics which together provide information about the actual level of satisfaction. Among other areas, the questions refer to the portfolio, its degree of innovation, service quality and the customer experience along all touchpoints.

Rapid response capacity of portfolio: broad-based assessment

We refer to a broad range of key figures to record our progress in this area. These range from the share of revenues attributable to digital sustainability solutions to customer perceptions of our innovative capacity and the contribution we make to their sustainability.

The key figures referred to above and presented in the following table also provide the catalogue of criteria underpinning our ESG objective system (see [📄 "Objectives"](#)). The table also documents the links to the Sustainable Development Goals (SDGs) of the United Nations:

Overview of our key sustainability figures

Resistance

Sustainable growth



KPI

Share of recurring revenues / total revenues

Source

Controlling

Development in revenues / headcount

Controlling

EU taxonomy-aligned capital expenditure as share of total capital expenditure (CapEx)

Controlling

EU taxonomy-aligned turnover as share of total turnover

Controlling

EU taxonomy-aligned operational expenditure as share of total operational expenditure (OpEx)

Controlling

Degree of automation (measured as time from order to cash)

Order management reporting

Robust core processes



Number of identified breaches of information security and data protection

Information security and data protection management system

PUE (power usage effectiveness) figure

Data centre operations

GHG emissions (Scopes 1 to 3) in tonnes of CO₂

CO₂ accounting based on Greenhouse Gas Protocol

Satisfied and innovative employees



Willingness to recommend as employer (NPS)

Employee satisfaction survey

Employee satisfaction (index: innovation climate, culture, leadership trust, identification, further training, health, working conditions)

Employee satisfaction survey

Average number of hours for training and development per employee per year

Personnel management reporting

Consistent customer focus



Willingness to recommend by customers (NPS)

Customer satisfaction study

Customer satisfaction (index: portfolio, innovative strength, service quality and customer experience at all major customer touchpoints)

Customer satisfaction study

Number of service quality complaints

Service management reporting

Portfolio which reacts with sufficient speed to economic, ecological and social developments



Share of digital sustainability solution revenues / total revenues

Controlling

Share of sector-specific solution revenues / total revenues

Controlling

Percentage of digital sustainability solutions / overall portfolio (solutions for low-CO₂ economy, cybersecurity, sustainable production)

Portfolio and product management reporting

Percentage customer perception of innovative strength

Customer satisfaction study

Percentage customer perception of portfolio attractiveness

Customer satisfaction study

Percentage customer perception of portfolio as promoting sustainability

Customer satisfaction study

Adaptability

Incentive Schemes

Up until the end of 2020, the remuneration system in place at our company did not include any sustainability targets. To account for the entry into effect of the German Act on the Transposition of the Second Shareholder Rights Directive (ARUG II) as of 1 January 2020 and the new version of the German Corporate Governance Code (DCGK), in November 2020 the Supervisory Board adopted a new remuneration system for the Management Board. This took effect for the current Management Board and for all future Management Board members as of 1 January 2021 and was approved with a 97.71% majority of the capital represented at the Annual General Meeting in May 2021. The Supervisory Board based the structure of the system on the following principles:

- **Link to strategy:** The system portrays q.beyond's strategy in suitable key figures and thus incentivises achievement of relevant targets, including environmental, social and governance (ESG) objectives.
- **Harmonisation:** The system aligns the interests of the Management Board with those of shareholders and other stakeholders.
- **Pay for performance:** The system ensures appropriate yet ambitious links between performance and remuneration.
- **Consistency:** The system ensures consistency between the remuneration system for the Management Board and that for other executives.
- **Sustainability and long-term orientation:** The system promotes the sustainable and long-term development of q.beyond.
- **Conformity:** The system accounts for current market practice, as well as for legal and regulatory requirements.

Against this backdrop, the Management Board remuneration system represents a key control element and is structured in such a way as to promote achievement of the core targets of our corporate strategy. The performance criteria underlying the remuneration system provide incentives for successful and sustainable company growth and link Management Board remuneration to the company's short-term and long-term development.

As a key management instrument, the remuneration system is geared to achievement of the company's strategic objectives.

The Management Board remuneration system is described in detail in the separate **2023 Remuneration Report** compiled in accordance with the requirements of German stock corporation law. The remuneration of Management Board members thus consists of fixed and variable components. The fixed non-performance-related component comprises basic remuneration, as well as fringe and pension benefits. The following performance-related components, which are thus variable, are also granted: short-term variable remuneration (short-term incentive – STI) with a one-year performance period and long-term variable remuneration (long-term incentive – LTI) with a four-year performance period. Consistent with the requirements of the remuneration system, environmental, social and governance targets (known as “ESG targets”) are factored into both the STI and the LTI targets within variable remuneration.

The ESG targets are derived from q.beyond’s sustainability strategy and management, which comprise the two dimensions of “resistance” and “adaptability” (see **2 “Materiality”**). Prior to the beginning of the performance period, the Supervisory Board selects specific ESG targets and determines their respective weightings. Also prior to the beginning of the performance period, the Supervisory Board determines the target value for each ESG target, as well as upper and lower thresholds and a target achievement curve which forms the basis for calculating the degree of target achievement for the ESG targets. Target achievement for the ESG targets may amount to a maximum of 150%.

The Supervisory Board derives our ESG targets from our sustainability strategy. In selecting and prioritising targets, it also accounts for our material social and ecological risks and opportunities.

For the STI with a one-year performance period for the year 2023, for example, the ESG target was agreed that at least two new or additional digital sustainability solutions should be included in the service portfolio at q.beyond AG and their marketability tested with customers.

Achievement of the respective targets is assessed by the Supervisory Board Human Resources Committee after the end of each financial year, with their findings subsequently being approved by the Supervisory Board. In March 2024, the Supervisory Board Human Resources Committee performed a corresponding assessment of the aforementioned ESG target for the 2023 performance period. The Supervisory Board determined that this had been 100% met in the 2023 financial year due to the inclusion of the new portfolio elements of "managed security operations" and "critical security incident response" in the field of cybercrime prevention. Achievement of the long-term ESG targets will only be assessed by the Supervisory Board Human Resources Committee after the end of the four-year performance period. One example of the long-term ESG targets is our target of achieving climate neutrality by 2025.

The company transparently reports on the ESG targets selected for the respective tranche and their degree of achievement on an ex-post basis, i.e. retrospectively, in its **➕ Remuneration Report**. Furthermore, we provide an overview of our short-term and long-term ESG targets under **🎯 "Objectives"**.

GRI SRS-102-35a

The separate **➕ 2023 Remuneration Report** pursuant to stock corporation law includes a detailed presentation of Management Board remuneration on Pages 3 to 24. The remuneration of the Supervisory Board in accordance with the Articles of Association is also set out on Pages 25 to 26. Furthermore, q.beyond has established a management team that advises the Management Board on company-wide topics and prepares decisions. Alongside the Management Board, the management team comprises the heads of the Sales and Service Management, Operations, and Consulting departments, as well as the Chief Technology Officer. In respect of its variable components, the remuneration of these senior executives is based on the remuneration system for the Management Board. This means that all members of the management are aiming to achieve the same annual and multiyear targets.

GRI SRS-102-38

The annual remuneration of the highest-paid employee of q.beyond AG (CEO) in the 2023 year under report amounted to 10.58 times the median annual remuneration of all other employees (including supplementary benefits and variable salary components based on the median).

We account for the different interests of our relevant stakeholders in all key entrepreneurial decisions. Exchanging information with them on an ongoing basis provides us with valuable impulses for our innovation and product management.

➤ Economy

Our Actions are Economically Sustainable



Economy

Stakeholder Engagement

Our success is driven by cooperating with all stakeholders on a basis of trust and meeting their expectations as closely as possible. Within our quality management system, we perform stakeholder analyses once a year and account for the expectations of all relevant stakeholder groups, from shareholders to associations. An overview of the topics of key importance to individual stakeholder groups pursuant to GRI SRS-102-44 is provided below.

GRI SRS-102-44

Customers: their greatest possible satisfaction is a core objective

We attach the utmost importance to maintaining a close dialogue with our customers. Our advisors are in close contact with customers and react flexibly to their needs. It is this proximity and uncomplicated approach that customers appreciate and which, from their perspective, sets our company apart from larger competitors. We communicate via various points of contact, from sales to service management and support through to product management, and draw on numerous channels of communication, such as our website, blogs, mails and social media. These activities are supplemented by customer events and our participation in trade fairs.

In the past, these contacts were backed up by regular customer surveys performed by an independent institute. Here, the institute held telephone interviews with key customers in all business units. Based on a questionnaire, these addressed all stations along the customer journey. The surveys led to the identification of required actions and still do so today. Quality targets were and continue to be formulated and implemented in the organisation.



We accord great value to remaining closely in dialogue and maintaining strong contacts with our customers.

These measures all aim at the core objective of our customer management, namely to constantly increase customer satisfaction. It was past customer feedback, for example, that motivated us to further refine our value model in a company-wide cultural transformation project.

Based on these surveys and our ongoing dialogue we know what motivates our customers. First and foremost, they were and continue to be interested in high-quality performance of the agreed services. This requires permanent information security and data protection, as well as business resilience. Not only that, our customers expect us on the one hand to take a solutions-based approach and on the other to ensure that our operations are as resource effective and climate compatible as possible. In the 2023 financial year, we also received increasing numbers of enquiries from customers as to how we address environment-related and human rights-related aspects in the supply chain.

We also took our last comprehensive customer survey in 2021 as an opportunity to enquire in a structured manner as to customers' needs in terms of sustainability-related digital solutions. As a digital enabler, we are drawing on the findings to further

develop our portfolio in ways which promote sustainability. Since then, we have particularly focused on the topics of protecting against cybercrime, digital workplaces and new work.

We are currently extending the instrument we use to determine customer satisfaction to enable us to obtain even closer feedback from our customers in future. At all customer touchpoints, such as when we have successfully completed a customer project, implemented a request or processed a disruption, we intend to ask the following question as often as possible in future: "How satisfied were you with q.beyond's performance today?" This way, the success of the enhancements already implemented can be measured directly. If need be, highly targeted further measures can be initiated to increase customer satisfaction.

Employees: their commitment and willingness to perform underpin our success

It is the commitment and willingness to perform of q.beyond's team that underpins our success. The main expectations employees have in q.beyond are attractive jobs, market-based remuneration and an environment in which they can further develop their skills. Further information about q.beyond in its capacity as employer can be found in the "Employment Rights", "Equality of Opportunity and Work-Life Balance" and "Employee Development and Identification with Company" criteria. We systematically record the expectations of all our employees in team and department meetings, one-to-one talks with executives, exchanges of information with the People & Culture department, company and employee meetings and employee surveys. To this end, all employees are regularly questioned on an anonymous basis concerning various aspects of working conditions and their sense of affiliation with the company. In the past, the findings of these sur-



Regular surveys of our employees serve to systematically record their wishes and expectations.

veys were factored into measures such as repositioning our employer brand or employees devising new room concepts to meet their wishes. At our two largest locations in Hamburg and Cologne, innovation rooms, war rooms, focus rooms and quiet rooms have since promoted productive cooperation at our company. The desk-sharing concept thereby implemented also offers good opportunities for exchanges, encounters, creativity and enhanced communication.

Executives/Management Board: focused on the company's success

The executives and Management Board see themselves as part of q.beyond's team. They actively live the values of our company and communicate these within the organisation. They are expected to show leadership, make decisions and achieve success. In return, the company offers freedom for them to structure their activities, opportunities to develop their skills further, career options for executives and attractive remuneration. Numerous real and virtual formats are in place to ensure the ongoing exchange of information between executives and with the whole of the q.beyond team.

Shareholders: ongoing dialogue with the owners

Our shareholders are a very important stakeholder group. In return for the capital they commit, they expect to participate in the company's success, whether by way of share price growth and/or with dividends. We have our own Investor Relations department, whose main tasks include maintaining an ongoing dialogue with existing and potential shareholders. For this, the department draws on a very wide variety of formats, ranging from one-to-one talks to participation in capital market conferences. The key platform for dialogue is the Annual General Meeting. Further information about the dialogue with shareholders can be found in the "q.beyond Shares" chapter in the **2023 Annual Report**. ESG criteria are a growing focus of interest, particularly among our institutional investors. We are regularly in contact with these investors and have responded to numerous ESG screening surveys relating to Environmental, Social and Governance topics.



In permanent dialogue with all the company's stakeholder groups.

Suppliers and partners: interaction on a basis of equals

Based on regular exchanges, our purchasers document the interests of our suppliers. For our strategic partners, this task is handled by our partner management function, which further consolidates relationships with these partners at networking and other events, thus laying a firm foundation for the intended acquisition of customers. Here, as with our suppliers, we aim to base our dialogue on a partnership of equals. The Procurement department is increasingly according importance to the supply of sustainable products and services. In the 2023 financial year, we devised a provider questionnaire in which we defined our expectations as to the minimum energy efficiency criteria for hardware and software components. In future, any documented fulfilment of these criteria by the bidder will be factored into our assessment of tenders. Furthermore, the questionnaire is intended to support our specialist departments in their dialogue with manufacturers and suppliers within the selection process for new hardware and software.

Associations and society: focus on local surroundings

As a medium-sized company, our company has traditionally focused on activities in its more immediate environment. We are also a member of various associations and thus safeguard our interests in the political arena. Our activities within society take various forms; further information about these can be found under **Corporate Citizenship**. Maintaining good relationships with our neighbours is important at all locations, and especially at our data centres, where load tests may lead to noise emissions. In view of this, we inform our neighbours in advance about planned activities on a quarterly basis. We further promote dialogue with our neighbours by inviting them to company parties, especially at our Hamburg location.

In 2024, we will further increase the professionalism of our stakeholder dialogue in connection with the implementation of the Corporate Sustainability Reporting Directive (CSRD). The results of this dialogue will be factored directly into our 2024 materiality analysis.

Innovation and Product Management

Digitalisation is the key to success in the 21st century and is also helping companies to make their operations more sustainable. Our business units each operate their own product management and deal closely with the digital challenges facing their target markets and sectors. These activities are coordinated and managed by the Product & Portfolio Management department. Furthermore, the Custom Code department addresses the development of innovative software-based services and solutions. Other factors which they always have in mind are current environmental and social challenges, such as climate change and cybercrime. Here, we work with formats such as customer round tables and "design, think and innovate" workshops to devise new solutions together with our cus-

tomers and staff. Cooperative innovation projects with customers often start as pilot projects. In the years ahead, we will further expand our consulting and transformation expertise.

Due in particular to climate change, sustainability has become hugely more important in recent years, and this has been accompanied by significantly stricter regulatory requirements. Companies that meet these will retain their "licence to operate". Companies that also view their transformation towards sustainability as an opportunity will even secure a "licence to grow". We have made sustainability an integral aspect of our activities and embedded it in our corporate strategy. This focuses on supporting medium-sized companies in their digital transformation and making them fit for their digital futures – not least in terms of sustainability. We implement this latter aspect on two levels:

Our portfolio promotes a low-carbon economy and helps prevent cybercrime.



Cooperative innovation processes with customers give rise to new solutions.

Our ecologically responsible approach to digitalisation – climate neutrality by 2025

In the coming years, customers will deliberately select climate-neutral service providers in order to shrink their own carbon footprints. Today, all the cloud and IoT services we provide to our customers at our data centres are already climate neutral. We operate these with 100% green electricity and offset their unavoidable residual emissions with high-quality CO₂ certificates from climate protection projects. As well as optimising the energy efficiency of our data centres, we are also converting our company vehicle fleet to electric vehicles and using environmentally-friendly transport wherever possible. Overall, we intend to reduce the CO₂ emissions from our main emitters by at least 40% compared with 2019. By 2025, q.beyond as a whole will be climate neutral. This way, we are building a genuine competitive advantage.



Climate neutrality will become a decisive competitive advantage in the years ahead.

q.beyond draws on digitalisation to promote its customers' sustainability

Our digital service portfolio helps our customers to make their operations more sustainable and optimise their resource use. Digital workplaces, for example, make many business trips superfluous. And q.beyond's cybersecurity concept enables customers to benefit from permanent all-round protection against cybercrime. This increases their commercial resilience and economic sustainability.

Ecologically responsible digitalisation offers great potential to promote the sustainable transformation in the overall economy, while at the same time providing us with new growth opportunities, as is apparent in the examples below:

Our business model protects natural resources

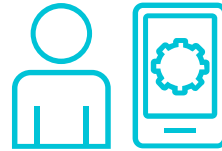
EU Code of Conduct points the way forward to green IT q.beyond was one of the first medium-sized IT service providers in Germany to sign up to the

⊕ **EU Code of Conduct on Data Centre Energy Efficiency.** The EU has set itself the target of making European data centres climate neutral, highly energy efficient and sustainable by 2030. It is promoting achievement of this goal with new and existing regulations which require greater use of renewable energy sources and extensive energy efficiency measures in data centres. One core instrument of these efforts is the EU Code of Conduct on Data Centre Energy Efficiency. As a sector-wide self-regulatory initiative, the EU Code has the objective of reducing energy consumption at data centres in Europe, and thus their environmental impact, without compromising their performance capacity. Signatories

like q.beyond commit to implementing the total of around 150 recommendations set out in the Code at their data centres and reporting their implementation status to the EU Commission each year.

Promoting sustainability by way of software development

is an ever more important factor given the rapid advances in technology and the digital transformation. Examples here include secure digital solutions to replace paper tickets, the digitalisation of mechanisms to digitally review maintenance intervals, or smart household appliances to monitor and control energy consumption. We are helping to promote digitalisation with the assistance of software solutions for the web and for apps. And we even structure the software development process itself along sustainable lines by ensuring efficient use of resources and by drawing on available solutions. One precondition here is the quality of the software: scalability, efficiency and thus resource effectiveness require high quality standards both within and outside the company. This in turn directly influences the resource-effective operation of software solutions.



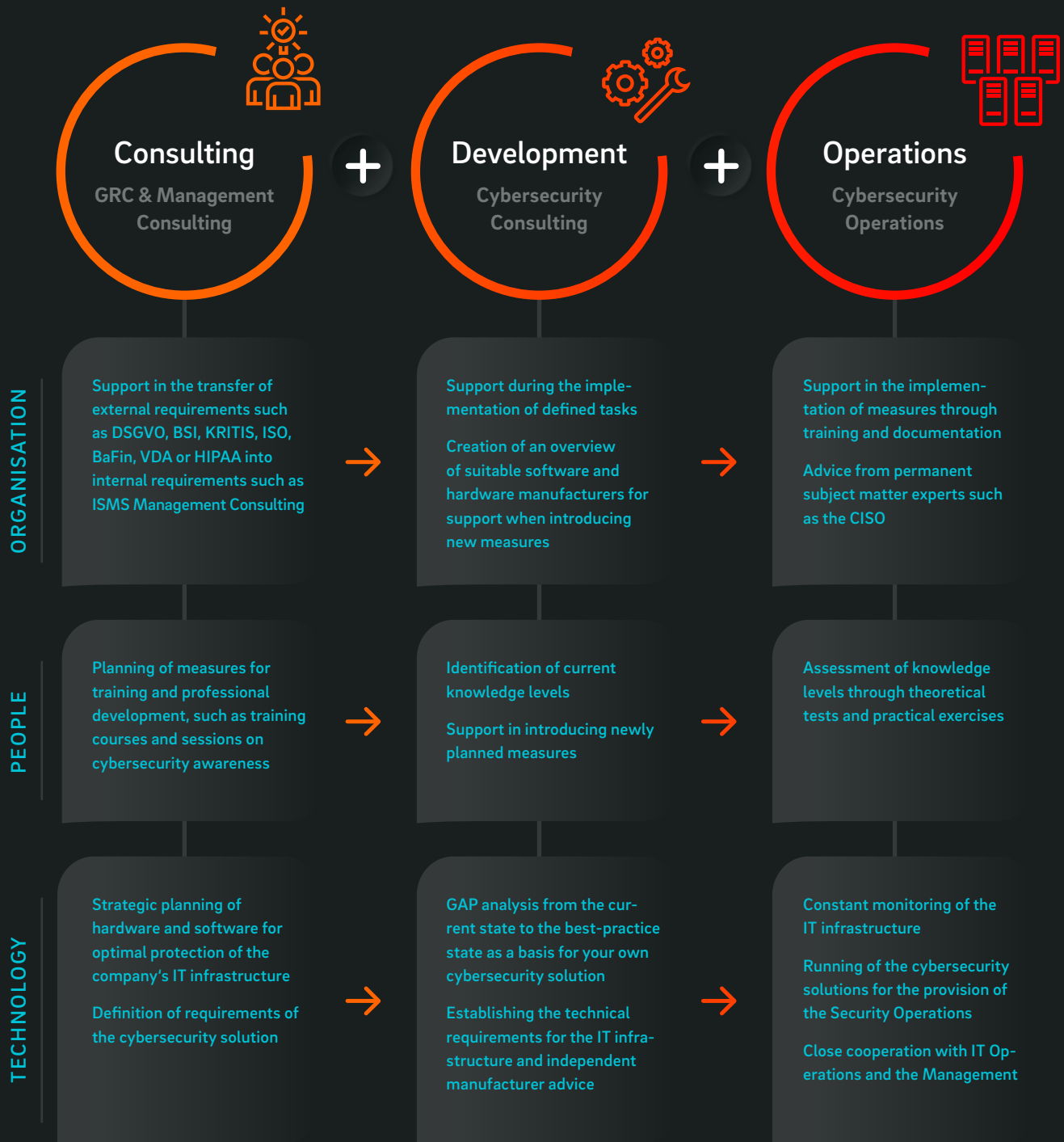
Working with web and app-based software solutions, we help our customers to make their operations more sustainable.



High quality standards upon development enable the resource-effective operation of software.

q.beyond was one of the first medium-sized IT service providers in Germany to sign up to the EU Code of Conduct on Data Centre Energy Efficiency.

The path to effective cybersecurity solutions



Our business model offers the best possible protection for data and IT systems

A current study by the Bitkom industry association paints a grim picture: cybercrime now damages the German economy to the tune of € 206 billion a year. Half of companies see their survival threatened by cyberattacks such as ransomware attacks. According to the 2023 report published by the Federal Office for Information Security (BSI) on the state of IT security in Germany, the number of cyberthreats is higher than ever before and cybercriminals are becoming increasingly professional in their actions. q.beyond's comprehensive cybersecurity concept enables organisations to benefit from permanent all-round protection for all sensitive areas and thus reliably secure their business processes and assets. It involves providing consulting and strategic planning services for a highly effective line of technical defence, addressing governance, risk and compliance management, as well as developing (cybersecurity consulting) and implementing (cybersecurity operations) a cybersecurity solution jointly defined with the customer:

Weak point scan With its weak point scans and penetration tests, q.beyond provides companies with a comprehensive cybersecurity analysis. This has proven to be a very efficient way of identifying and closing potential security gaps. The insights gained from in-depth analysis form the basis for deriving and subsequently implementing necessary measures.

Vulnerability management – permanent cybersecurity monitoring As well as reviewing existing systems and processes, q.beyond offers continuous support to companies in safeguarding their security by performing cyclical scans. Just as cybercriminals are honing their tactics at great pace, the measures

to secure IT landscapes also have to be continually improved. With the vulnerability management business model, customers are provided not only with insights into the weak points in their modern IT environments, including their local, remote, cloud, container and virtual infrastructures, but also with a clear overview of how these weak points impact on their business risks. Customers are also informed about those weak points which attackers tend to target which, for example, include IT interfaces with suppliers.

We take a 360-degree approach to cybersecurity and offer single-source solutions to protect against cyberattacks: from consulting through to operations.

Security information and event management (SIEM)

facilitates the rapid detection of and effective defence against acute threats and ensures that customers' actions comply with the relevant laws and regulations.

Endpoint detection and response (EDR) is a solution that enables customers to optimally protect all terminal devices connected to their company networks against cyberthreats. Using EDR, they can identify any security threats and take suitable countermeasures at an early stage. This way, potential damage can be estimated and negative implications minimised from the very outset.



EDR enables threats to all endpoints to be detected and blocked at an early stage.



SIEM provides seamless central analysis of operating systems, databases and applications.

Managed security operations The range of threats and attack techniques is permanently evolving. Anyone wishing to keep up in defending themselves against these threats needs the assistance of experienced security experts. In our "Managed Security Operations" service, q.beyond's security experts manage the operation of a professional security monitoring and response system on behalf of customers. Here, our customers benefit from tool-assisted all-round monitoring of all data sources and from the in-depth know-how of our experts, particularly in the event of an alarm. In an emergency situation, the secure qualification of current threats and rapid response are crucial to limit the negative impact on the company.

Critical security incident response With its "Critical Security Incident Response", q.beyond's security experts also manage and process security incidents, perform technical actions and coordinate the steps required with the customer in the event of an acute threat. These include isolating the systems or areas affected, collecting evidence for legal or forensic purposes, eliminating the threat, restoring the system or network affected and implementing security enhancements, documenting all activities performed in connection with the incident, preparing reports for internal and external stakeholders and supporting communications with the authorities, customers and suppliers. In conclusion, q.beyond performs a complete analysis of the incident on behalf of the customer and, based on the insights gained, updates the incident response plan in order to prevent similar incidents in the future.

We are already working on further cybersecurity solutions, such as secure browsing, e-mail security, security awareness training, data centre firewalls and zero-trust authentication. As well as deploying state-of-the-art technologies such as SIEM and EDR, we make people the focus of many security measures. At training sessions held for staff at our customers, we therefore raise awareness of cybersecurity as a topic at their company.

New work

New work – secure workplace solutions In the digital age, the creativity needed to solve complex tasks often comes from groups. For this, employees require state-of-the-art tools enabling them to network across locations and company boundaries. These have to be easy-to-use, mobile and secure. With our cloud-based workplaces and extensive service portfolio, we are paving the way towards modern working worlds. Our “Digital Workplace” enables employees to work together wherever they are, reduces the number of work-related journeys and helps people better combine their family and work commitments. At the same time, our comprehensive cybersecurity solutions reliably protect sensitive company data against cybercrime, also in working-from-home environments.



Location-independent cooperation,
fewer business trips, enhanced work-life
balance thanks to digital workplaces.

G4-FS11

In recent years, q.beyond has drawn on its free liquidity to extend and supplement its service portfolio by making targeted M&A transactions. In the respective due diligence processes, we ensure that the corporate cultures and value systems at the target companies are similar to our own. If we plan to acquire companies or shareholdings, we also review the target companies in terms of their compliance with ESG criteria. To further increase the professionalism of this review, we developed an ESG checklist in 2022. Alongside questions about information security, data protection, the legal conformity of business practices and compliance, we also ask the target companies to disclose their own climate strategies, their activities to ensure resource-effective operations, measures to promote employee retention and activities already performed to ensure compliance with due diligence obligations in the supply chain. As we have only conducted the questionnaire-supported ESG review in this degree of detail since 2022 and did not perform any transactions in the 2023 financial year, we are not yet able to provide any disclosures on the percentage of companies taken over in M&A transactions that underwent positive or negative selection reviews based on environmental or social factors.

q.beyond also makes financial investments in connection with the direct insurance policy for the company pension scheme and with time accounts enabling its employees to save for fully paid sabbaticals. Here, q.beyond relies on the global players Allianz and R+V, both of which report on their ESG criteria.

We channel our free liquidity into low-risk investments; to date, we have not based this on any structured ESG review process to select the respective investments.

We are making every effort to optimise our utilisation of natural resources, manage their use as efficiently as possible and limit our climate-relevant emissions.

➤ Ecology

Our Actions are Ecologically Sustainable



Ecology

Usage of Natural Resources

Focus on electricity consumption

The obligation to make as sparing use as possible of all natural resources is laid down in our **Code of Conduct** and our Central Procurement Policy. In what follows, we report on material natural resources that play a role in our business activities:

Electricity: As an IT service provider and operator of proprietary data centres with the highest possible availability levels, the main resource we use is electricity. Around 95% of our total electricity needs relate to server operations and to cooling our data centres. We therefore focus on ensuring efficient energy management at these data centres and continually enhancing their energy efficiency. Since 2018, the electricity supplying our data centres has been procured exclusively from regenerative sources. Since 2021, we have also used green electricity at nearly all our office locations. Permanent monitoring of the operating status of systems used for data centre operations and regular maintenance generally lead to correspondingly longer lifecycles. The same applies to workplace equipment for employees. When systems and existing plant no longer conform to the relevant energy efficiency and environmental standards, they are consistently replaced (total consumption in 2023: 17,186.9 MWh from regenerative electricity generation and 193.4 MWh from fossil-based electricity generation, of which 62.1 MWh in buildings and 131.3 MWh automotive electricity).

Natural gas: Our office buildings are heated using natural gas (total consumption in 2023: 1,023.3 MWh).

District heating/cooling: Ulm, Leipzig and Oberhausen are our only locations to be heated with district heating. The data centre we operate in Ulm is cooled using district cooling (total consumption in 2023: 1,494.3 MWh).

Fuels: The use of fossil fuels (heating oil, diesel and petrol) is mainly limited to test operations with emergency power generators at data centres and to the vehicle fleet (total consumption in 2023: 84.6 MWh of heating oil, 823.2 MWh of diesel, 899.1 MWh of petrol).

Water: Data centres do also require water, but our locations have closed circuits for this purpose. The climate control technology used makes it possible to use free cooling with no additional resource input, particularly in cooler winter months and at night. At all other times, the centres are cooled with compressor cooling, which requires very low volumes of water. In its business operations, q.beyond draws exclusively on drinking water from the municipal water supply. Within its resource management activities, q.beyond continually reviews its water consumption to identify any potential savings. Due to materiality considerations, the volume of water consumed is not recorded.

Refrigerants: Thanks to the use of closed circuits, the refrigerants at our data centres also remain in the system on a permanent basis. Only when the systems are maintained is it sometimes necessary to top up the refrigerants. In 2023, we had to add 1.89 kilogrammes of refrigerant for this reason.

Paper: Our internal processes are now handled on a largely paperless basis. We have electronic filing systems, while customers mostly receive digital invoices. q.beyond implemented digital personnel records for its staff in the 2020 financial year already. This way, remuneration statements, social security notifications, payroll tax statements, employment contracts, supplements to contracts, personnel datasheets and timesheets for our staff are provided exclusively in digital format. We have thus done away with all postal consignments. We have also converted our sales and procurement processes to using digital signatures via DocuSign. We now only use a small volume of paper for print media and print orders. "Follow me printing", which was introduced at all company locations in 2018, involves all print orders being centrally stored, with the printing process only initiated at the printer itself. This has substantially reduced the volumes of paper and toner we use. Printouts forgotten at the printer are a thing of the past. Due to materiality considerations, the volume of paper consumed is not recorded.

Packaging: For client rollouts, we deliver hardware components to customers in the packaging already provided by the hardware supplier. Apart from this, we do not use any packaging materials. Due to materiality considerations, the volume of packaging materials used is not recorded.

Waste: It goes without saying that we separate waste into paper, metals, electrical waste, plastics, organic waste and non-recyclable waste at all of our major locations. The waste is then disposed of as appropriate by regional waste disposal specialists. Particularly when it comes to disposing of storage media, due account is taken of data security aspects to make sure the data cannot be retrieved. In co-operation with the AFB Group (a not-for-profit com-

pany employing people with disabilities), hardware components from our own holdings or from customer contracts have their data deleted in a certified process and are then refurbished and subsequently remarketed. Due to materiality considerations, we do not record the volume of waste incurred.

GRI SRS-301-1

As we are not a manufacturing company, we do not use any materials for manufacturing and packaging that could be classified as material in terms of their quantities. By virtualising infrastructures and applications and offering cloud-based workplaces, we are nevertheless promoting the sparing use of natural resources both in our internal operations and in the range of solutions we offer to our customers. After all, virtualisation in many cases removes the need for hardware components containing materials such as rare earths and lithium.

GRI SRS-302-1

The following overview presents the consumption figures for the energy resources used by our company.

- Electricity consumption has been calculated on the basis of annual invoices for the 2023 financial year. Where the invoices were not yet available, reference has been made to the consumption figures for the 2022 financial year.
- Heating energy consumption figures have been based on invoices from the respective suppliers or on the energy audit reports.
- District heating and district cooling consumption figures have been taken from the invoices received from suppliers.

- Heating oil consumption for test operations with our emergency power generators has been based on estimates of the litre consumption figures per machine and projected as annual consumption figures based on test plans.
- Fuel consumption for leased vehicles and car allowances has been calculated on the basis of fuel card invoices. These figures were then converted into MWh using the conversion factors set out in the Information Sheet on CO₂ Factors issued by the Federal Office for Economic Affairs and Export Control (BAFA) in its version dated 15 November 2021.
- We do not procure steam from any steam grid.
- We also do not sell any energy.

GRI SRS-303-3

Overall, water plays a subordinate role in q.beyond's business operations. Fresh water withdrawals are restricted to their use in the closed-circuit cooling systems in data centre operations, sanitary rooms, kitchens and for cleaning purposes. Given the immaterial volumes involved, water consumption has not been recorded.

GRI SRS-306-2

As we are not a manufacturing company, the topic of waste plays a subordinate role in our business operations. Waste is disposed of as appropriate by regional waste disposal specialists. We currently do not record our waste volumes.

Energy resources consumed

In MWh	2023	2022	2021	2020	2019
Energy resource					
Electricity (from fossil fuels)	62.1	71.1	140.3	430.6	440.4
Electricity (from regenerative sources)	17,186.9	19,017.7	44,436.1	52,056.4	53,828.6
Automotive electricity	131.3				
Heating energy (natural gas)	1,023.3	2,606.7	2,584.2	3,227.0	3,533.4
District heating/district cooling	1,494.3	1,530.0			
Fuel (heating oil) for emergency electricity	84.6	124.3	169.0	176.0	344.7
Fuel (diesel) for leased vehicles, car allowances	823.2	1,004.1	1,232.7	1,166.3	1,902.6
Fuel (petrol) for leased vehicles, car allowances	899.1	774.1	639.7	284.7	412.4
Energy consumption (total)	21,704.8	25,128.0	49,201.9	57,341.0	60,462.2

Overall view of all significant figures for the Group.

Resource Management

In all measures we take to increase our ecological sustainability, we pay due attention to the materiality principle and focus on those topics with the greatest potential impact. In terms of resource management, that means that our focus is clearly on reducing electricity consumption at our data centres. This sustainability objective is accounted for in particular detail in the budgets compiled by the management for investments and the allocation of financial resources. Apart from this, the consumption of other natural resources is classified as non-material (see [➤ "Usage of Natural Resources"](#)).

Although the data centres have an average usage effectiveness (PUE) ratio of 1.34, which already puts them among the most energy efficient of their kind in Germany, our experts nevertheless see potential for further optimising their electricity consumption. They also aim to optimise our facility management. Systematic analysis of energy use and consumption as called for in the German Act on Energy Services and Other Energy Efficiency Measures (EDL-G) is regularly performed in effective maintenance management and energy audits pursuant to DIN EN 16247-1.

Based on these audits and continuous resource consumption monitoring, in its regular reviews the management derives targets and measures aimed at increasing resource efficiency and simultaneously reviews their effectiveness. We provide a detailed description of the quantitative targets, measures to achieve these and the current implementation status for the measures in the following section, GRI SRS-302-4: Reduction of energy consumption.

It goes without saying that we also include energy and resource management in the group-wide risk management system which we use to identify our material risks. This is described in detail in our [+ 2023 Annual Report](#) (see Pages 43 to 57: "Outlook, Opportunity and Risk Report"). Given the continuous optimisation of energy management, especially at our data centres, we do not see any material risks that could impact negatively on environmental concerns. The same applies to emergency operations. Looking ahead, however, climate change will lead to higher outdoor temperatures during the summer months in particular and may thus also pose a threat to q.beyond's economic stability. The physical implications of climate change might, for example, impair the health of the workforce and lead to increased absence. They also present a risk for the company's infrastructure, its business operations and its supply chains, for example due to damage to and downtime in the infrastructure or overheating at data centres. Medium to long-term temperature forecasts give reason to expect that increased cooling capacity will be required of the climate control technology we use. To avoid controlled and uncontrolled downtime in IT systems, we have to ensure that heat is reliably extracted from our data centres even when they are operating at peak load. We are accounting for this increase in cooling capacity requirements, particularly in the investments we make to renew and maintain our climate control technology. In terms of risk prevention, after the warm season each year we assess the cooling capacity of the technology currently in use based on outdoor temperature statistics. To date, the climate control technology has not approached critical capacity levels. Should this change in future, we will take measures to enhance the technology. We are currently planning measures

to minimise solar warming on cooled areas at our data centre in Hamburg, Grasweg. To increase the building's reflective capacity, its roof is to be covered with light paint. In 2024, we will inspect suitable reference projects implemented by our cooling technology service provider. Regrettably, the review of static conditions for installing partial shading for the major cooling technology on the roof, an additional measure which had already been planned, produced negative findings in the past 2023 financial year. We are currently evaluating alternative partial shading options consistent with the static conditions on hand and will conduct a trial installation for this in 2024.

GRI SRS-302-4

As confirmed by the current energy audit report, we have already managed to reduce our energy consumption by implementing numerous measures in recent years. q.beyond relies, for example, on blade systems and server virtualisation and the operation of shared hardware, i.e. hardware used by several users. The company has also implemented numerous further measures to reduce its energy consumption. These include: energy-saving smart server power supply units with high efficiency levels, energy-efficient climate control concepts at the data centres, such as cold aisle/hot aisle and rack isolation, investigating and avoiding cooling short circuits, free cooling and electricity supply systems with high efficiency levels (particularly UPS systems). Moreover, for its energy-saving measures the Hamburg location is working together with local environmental authorities. The following measures to assist us in reaching the energy consumption savings targets we have set ourselves have already been successfully concluded or are currently being implemented since the 2019 base year:

Reducing the electrical energy used to cool the data centres by 60% (completed in 2019)

Data centres 5/7, Hamburg, Grasweg. Given the heat behaviour of IT components, we have to ensure that our data centres are efficiently cooled, which in turn requires large volumes of electricity. To account for this, we most recently implemented conversion measures to reduce the electrical energy used to cool the data centres and also modernized the corresponding systems. Thanks to so-called cold aisle production with speed-controlled ventilation, it is now ensured that the intake air temperature for IT hardware amounts to a maximum of 28 °C. The required cooling performance can then be generated with a significantly lower input of electrical energy. This enables us to save 7 MWh a month. This measure, which was decided on in QIV/2018, was completed on schedule by the end of 2019. The effectiveness of the measures was confirmed to us with a certificate issued by the environmental authorities in Hamburg.

Data centre 4, Hamburg, Notkestrasse. To ensure smart climate control, we replaced the existing cooling appliances with more efficient speed-controlled re-cooling units. These have a higher overall cooling performance than their predecessors (120 kW compared with 100 kW). Based on the same level of cooling performance, annual electricity consumption now only amounts to 258 MWh, as against 336 MWh previously. Estimates show that this corresponds to an annual saving of around 77 MWh. Moreover, the ventilator speed has also been reduced, leading to further savings. This measure, which was decided in 2019, was implemented on schedule.

Modernising the heating system (completed in 2020)

Office location, Hamburg, Grasweg. To enhance efficiency and reduce heating energy consumption at the office location at Hamburg, Grasweg, the complete heating system, including all thermostatic heads in the offices, was replaced in 2020. Based on 1,800 operating hours, this has reduced the volume of gas consumed by around 500 MWh a year. This target was adopted in 2019 and implemented on schedule in 2020.

Enhancing the energy efficiency of the plants used to ensure an interruption-free supply of electricity (completed in 2021)

Data centre location, Hamburg, Grasweg. A total of 14 existing UPS systems have been replaced with more energy-efficient models. This measure is intended to safeguard a reliable supply of electricity for the IT capacity at the Hamburg Grasweg data centre while significantly enhancing energy efficiency, with savings estimated to amount to 870 MWh a year. Implementation of this measure, which was resolved in QII/2019, was successfully completed in the period from QIII/2020 to QI/2021. The substantial annual energy saving is due to the higher efficiency of the new systems (98% compared with 89% previously) and, according to the confirmation received from the **🇩🇪 Federal Ministry for Economic Affairs and Climate Action** (only available in German), will lead to annual savings of 842 MWh.

Data centre location, Hamburg Notkestrasse. Also with the aim of enhancing energy efficiency, two existing UPS systems at our data centre location in Hamburg Notkestrasse have been replaced with more energy-efficient models. In this case, the energy efficiency enhancement is estimated at

198 MWh a year and is attributable here too to the higher energy efficiency of the new systems (98% compared with 85% previously). Implementation of this measure was successfully completed in the period from QIV/2020 to QIV/2021.

Reduction in energy used for lighting (completed in 2021)

Former office location in Cologne, Matthias-Brüggen-Strasse. To reduce electricity consumption, the conventional lighting concept at the former head office location in Cologne, Matthias-Brüggen-Strasse, was converted to LED. Estimates show that this measure saved 118,180 kWh/year of the energy used for lighting through to the date at which activities were relocated to new premises (Richard-Byrd-Strasse) in January 2023. This target, which was adopted in 2019, was completed on schedule at the end of 2021. Here too, the actual impact of the measure was obscured by reduced lighting requirements due to the pandemic.

Reduction in energy used by central cooling machines (completed in 2022)

Data centre, Hamburg, Grasweg. To make ongoing operations more energy efficient, several processes within the cooling machinery were adjusted in co-operation with the manufacturer of the machinery for the first time in Q1/2022. This led to a reduction in electricity capacity of up to 10 kW and enabled around 38,000 kWh of electricity (electrical energy) to be saved in 2022 already. In response to higher energy prices, the cooling circuit temperatures were additionally optimised in August 2022. This measure involved raising the water temperature in the central cooling system by 4 °C and produced an annual energy saving of 170,000 kWh.

Reduction in energy used by optimising office locations (completed in 2022)

At our two largest sites in Hamburg and Cologne, we changed location and moved together respectively at the end of 2022. This way, we have significantly reduced our total office space. At our Cologne location, we are now also using a property that is far more modern and energy efficient. The effects of this measure will only be apparent in 2024.

Installation of a photovoltaics system (completed in 2023)

Data centre location Hamburg, Grasweg. In August 2023, we installed a photovoltaics system on the roof of our data centre location in Hamburg, Grasweg, and launched operations. The system has a maximum capacity of around 30 kW. This measure is expected to enable us to generate around 50,000 kWh of electricity a year. Rather than feeding the self-produced electricity into the public electricity grid, we use it directly to power operations at our data centre.

Outlook

The positive findings of the review performed to ascertain the technical and economic feasibility of heating buildings adjacent to our data centre location in Hamburg, Grasweg with waste heat taken from the data centre and of additionally installing a photovoltaics system with 100 kWp on the adjacent building are now being followed by a legal and contractual review. These measures will not reduce the energy consumed by the data centre itself, but will help to cut overall energy costs, as it will reduce the energy used in other areas.

After lower volumes of energy consumption in 2020, 2021 and 2022, with this being due in part to the pandemic, and despite our business operations returning to normal levels in 2023, the trend is still clear: our energy consumption is decreasing. We therefore do not currently see any need to adjust our approach to any further order parameters.

Reduction in energy consumption

	2023	2022	2021	2020	2019	2019 – 2023 Change	2019 – 2023 Change in %
In MWh							
Resource							
Electricity (from fossil fuels)	62.1	71.1	140.3	430.6	440.4	-378.3	-85.9
Electricity (from regenerative sources)	17,186.9	19,017.7	44,436.1	52,056.4	53,828.6	-36,641.7	-68.1
Automotive electricity	131.3					131.3	100.0
Heating energy (natural gas)	1,023.3	2,606.7	2,584.2	3,227.0	3,533.4	-2,510.1	-71.0
District heating/district cooling	1,494.3	1,530.0				1,494.3	100.0

Overall view of all significant figures for the Group.

Climate-Relevant Emissions

q.beyond intends to achieve climate neutrality by 2025

We are making continuous efforts to reduce the climate-relevant emissions generated in connection with our business activities. As already outlined under **■ “Objectives”**, we aim to achieve climate neutrality by 2025. In 2021, we already backed up our climate strategy with specific measures to gradually reduce CO₂ emissions from the electricity we use, business travel and the fuels consumed by company cars/car allowances by a total of 40% by 2025 compared with the 2019 base year. In 2022, we raised this target to an even more ambitious 60% for the 2027 target year. We track achievement of these targets using CO₂ accounting based on the Greenhouse Gas Protocol, which we explain in greater detail below. Moreover, to achieve climate neutrality we also intend to offset all major sources of emissions along the value chain through to delivery to customers.

CO₂ balance sheet

In 2023, we drew for the fourth time already on professional support to determine our CO₂ emissions in accordance with the internationally recognized Greenhouse Gas Protocol. To enhance comparability of the figures, the CO₂ accounting extends to the past financial years including 2019. The multistage process used to determine emissions comprises three scopes (1 to 3):

We intend to gradually reduce our CO₂ emissions from electricity, fuels, and business travel by a total of 40% by 2025, and even 60% by 2027.

2023 CO₂ balance sheet compared with 2019, 2020, 2021 and 2022

In tonnes	2023	2023 in %	2022	2022 in %
CO₂ equivalents				
Scope 1 – total direct emissions	633.8	26.4	1,011.6	44.3
Scope 2 – indirect emissions from electricity and district heating/cooling (total)	170.7	7.1	110.5	4.8
Scope 3 – total indirect emissions	1,593.4	66.5	1,160.2	50.8
CO₂ equivalents (total)	2,397.9	100.0	2,282.3	100.0

Scope 1 includes those direct CO₂ emissions that we as a company generate due to our own production systems, offices and work-related mobility.

Scope 2 involves indirect CO₂ emissions at the energy producers from which we procure electricity and district heating and cooling to supply and cool our data centres and our office buildings. The figures for Scope 2 also include emissions attributable to charging processes for our e-vehicles. In 2023, we were not yet able to break down these charging processes in terms of electricity generation type (fossil-based or regenerative). In view of this, automotive electricity emissions have been calculated conservatively by reference to the German electricity mix, even though numerous charging processes at our company locations drew on green electricity.

Scope 3 comprises all other indirect CO₂ emissions arising along the upstream and downstream value chains, i.e. at suppliers, due to transport, during the useful life of products or from disposal. The Greenhouse Gas Protocol defines a total of 15 Scope 3 categories. Due to materiality considerations, however, we only include those categories that are relevant to our business model in our climate accounting. Alongside the categories already included since 2019, namely "fuel and energy-related emissions (not included in Scopes 1 or 2)" and "business travel", in 2022 we also included the "purchased goods and services" and "capital goods" categories for the first time. We added the "employee commuting" category to our climate accounting in the 2023 financial year. In the coming years, we plan to include all Scope 3 categories relevant to our business through to delivery to customers in our climate accounting.

The table above provides an overview.

2021	2021 in %	2020	2020 in %	2019	2019 in %	2019 – 2023 Change	2019 – 2023 Change in %
1,072.0	68.5	1,018.0	58.7	1,533.3	50.6	-899.5	-58.7
41.5	2.7	137.9	8.0	133.9	4.4	+36.8	+27.5
451.6	28.9	577.9	33.3	1,364.7	45.0	+228.7	+16.8
1,565.1	100.0	1,733.9	100.0	3,031.9	100.0	-634.0	-20.9

GHG emissions have been calculated in accordance with the internationally recognised Greenhouse Gas Protocol for the Group as a whole.

Notes to 2023 financial year:

The organisational structure was simplified in the 2023 financial year, with the two subsidiaries q.beyond Cloud Solutions GmbH (formerly: scanplus GmbH) and q.beyond Consulting Solutions GmbH (formerly: datac Kommunikationssysteme GmbH) being merged into q.beyond AG. To the extent that they are material, our subsidiary q.beyond Data Solutions GmbH, formerly operating under the name productive-data GmbH, our Latvian subsidiary, SIA Q.BEYOND, and our subsidiary in Southern Spain, q.beyond ibérica S.L, were therefore included for the first time. No account has yet been taken of the emissions caused by q.beyond logineer India Private Limited, a subsidiary of q.beyond logineer GmbH which was only founded in October 2023.

Notes to 2022 financial year:

Our scanplus GmbH subsidiary, which was acquired in December 2021 and has operated under the name q.beyond Cloud Solutions GmbH since 1 January 2023, was included for the first time. Due to materiality considerations, the productive-data subsidiary, which was only acquired in November 2022, was not yet included in climate accounting. Similarly, emissions caused by our Latvian subsidiary SIA Q.BEYOND were also not included, as we still had to implement the processes required to record key figures. Furthermore, our Incloud Engineering GmbH subsidiary was merged into q.beyond AG in 2022.

Notes to 2021 financial year:

Our datac Kommunikationssysteme GmbH and q.beyond logineer GmbH subsidiaries were included for the first time in the 2021 financial year. Due to materiality considerations, business travel at these subsidiaries was not included. Also due to materiality considerations, the scanplus GmbH subsidiary, which was only acquired in December 2021, was not yet included in the 2021 CO₂ balance sheet. In addition, the focus on material emissions in Scope 3 was further sharpened in the 2021 financial year. Due to materiality considerations, emissions from paper consumption and emissions due to business travel by rail, taxi and public transport were no longer included in the climate balance sheet. Following the conversion to the business rate offered by Deutsche Bahn, rail travel has been climate neutral since 2021. The business rate already includes CO₂ offsetting. The values for autogas have been corrected to petrol.

Notes to 2020 financial year:

To enhance comparability with 2021 and 2022, emissions attributable to paper and to business travel by rail, taxi and public transport have no longer been reported separately. The values for autogas have been corrected to petrol.

Notes to 2019 financial year:

To enhance comparability with 2020 to 2022, emissions attributable to paper and to business travel by rail, taxi and public transport have no longer been reported separately. The values for autogas have been corrected to petrol.

Scope 1: e-mobility reduces vehicle fleet emissions

Direct GHG emissions (Scope 1) chiefly arise in connection with heating energy needed at office buildings and with work-related mobility via the vehicle fleet (fleet vehicles, leased vehicles and car allowance). To reduce GHG emissions, the company plans to gradually convert its vehicle fleet to e-mobility by 2025.

In the 2022 financial year, we amended our vehicle fleet policy to account for this objective. Since its entry into effect, we have only procured purely electric vehicles as fleet and leased vehicles.

As a general rule, we are also no longer issuing any new fuel cards for fossil fuels to car allowance users. By the end of 2024, all fuel cards still in place for employment contracts will become invalid and will no longer be extended.

We backed up this measure during 2023 by installing eight e-charging points at our Hamburg location to enable our employees to charge their vehicles while at work.

At our new company location at "COCO – Cologne Office Campus Ossendorf" in Cologne, a total of 35 rented parking spaces with e-charging points are already available to us in the adjacent newly built multi-storey car park. The energy required to charge the vehicles is generated by large-scale solar collectors on the roof of the parking facility.

As most of our office locations are let, we cannot directly influence the heating systems in use. When heating office space, we nevertheless take deliberate measures to reduce energy consumption and associated CO₂ emissions.

Our GHG emissions (Scope 1) are also attributable, albeit to a significantly lesser extent, to the monthly test runs we perform with the emergency power generators used to supply our data centres, as well as to the refrigerants used at the data centres.

These monthly test runs are a precondition for our certification under "TÜV-Audited Data Centres (High Availability Level 3 and Energy Efficiency Class A, Trusted Site Infrastructure TSI V4.3 Level 3 [extended])" and form part of the protection concept for high-availability infrastructure. In view of this, we do not have any potential to reduce the associated CO₂ emissions.


In spring 2024, we will replace a cooling machine within the major cooling technology at our largest data centre at the Hamburg Grasweg location. The new machine will make it possible to work with the low-GWP refrigerant (R1234ze) with a GWP of 7. Furthermore, we are currently reviewing whether existing facilities in additional cooling circuits at our other data centre locations can also be converted to use this more climate-friendly refrigerant.

No other air contaminants in the sense of particulate matter or similar contaminants are directly generated in connection with our business activities.

Scope 2 and Scope 3: data centre operations are climate neutral

Indirect GHG emissions (Scope 2) are primarily due to the electricity consumed by our data centres.

Since 2018, all electricity supplied to the data centres has come from regenerative energy sources and is thus CO₂ neutral. The supplier is Stadtwerke Neumünster, which provides electricity that is 100% attributable to carbon dioxide-free and environmentally-friendly hydroelectricity, as well as to combined heat and power plants working exclusively with biogenic fuels. In purely arithmetic terms, this results in a saving of around 7,600 tonnes of CO₂ equivalents for 2023 when compared with the German electricity mix for Scope 2. We also offset the unavoidable CO₂ emissions resulting from electricity (Scope 3). This means that operations at our data centres are already climate neutral.

In addition, the reduction in energy consumption at our data centres resulting from successful implementation of the energy efficiency measures already described under  **"Resource Management"** is expected to generate annual electricity savings of 1,959 MWh.

We converted the rest of our electricity supply at nearly all our office locations to green electricity in the 2021 financial year.

Further indirect GHG emissions (Scopes 2 and 3) that do not harbour any potential for significant reduction are attributable to the district cooling drawn on to cool the data centre at the Ulm location and the district heating used to heat our office locations in Ulm, Leipzig and Oberhausen.

Scope 3: modern communication systems limit emissions

Indirect GHG emissions (Scope 3) result from, among other sources, the upstream processes involved in producing the energy-based resources we deploy. Work-related mobility plays a particularly significant role in this respect. We are endeavouring to limit this by deploying modern communication media. The measures we are taking here include using video conference systems and generous working-from-home provisions. Company bicycles, job tickets and car-sharing opportunities also make it easier for employees to avoid using their own cars. If need be, our employees can also use bicycles hired from StadtRAD Hamburg to commute between company locations in Hamburg and thus avoid short taxi or car journeys.

It is clearly not possible to avoid all business travel, such as customer visits, analysts' conferences, sector events and larger-scale team meetings. In view of our climate neutrality target, we therefore prioritise climate-friendly travel options. Since June 2022, a new Travel Policy has been applicable to business travel at q.beyond and our subsidiaries. We have based this on the principles of sustainable mobility. Specifically, this means that:

- For business travel we prioritise rail travel and largely avoid flights.
- Business travel by air is now only permitted if the distance between the point of departure and the destination of the trip is more than 500 km.
- At our destinations, we generally make use of public transport.

- Where possible, we combine several work-related appointments in a single business trip.
- Where possible, we avoid all travel that is intended solely for internal discussions. Instead, internal meetings are mainly held as video conferences via Microsoft Teams.

Scope 3: sustainable procurement strategy may tap further potential reductions in future

In our climate balance sheet for 2022, we have for the first time included indirect emissions in the Scope 3 categories of "purchased goods and services" and "capital goods". We have reported these together as "procurement" as it was not possible to distinguish between the two categories. These emissions predominantly result from purchases of IT components for our data centres and, to a significantly lesser extent, purchases of IT hardware for

our employees. It was decided in 2023 to report all CapEx items in the "capital goods" category and to break these down into "data centres" and "offices". The disclosures made for 2022 have been adjusted accordingly. The associated indirect emissions have been calculated either based on manufacturers' figures (product carbon footprint) or by reference to spend-based emission factors. Overall, these indirect emissions account for 25.8%, and thus a quarter, of our total emissions. The high share of emissions attributable to purchased goods compared with other emitters also reflects the success of the measures already implemented to reduce our major emitters of electricity, business travel and fuels. We thus power our data centres exclusively with green electricity, largely avoid domestic flights and are gradually converting our vehicle fleet to electric vehicles.

In the coming years, we will align our procurement strategy even more closely than in the past to sustainability criteria in order to tap further potential CO₂ reductions.

In the 2023 financial year, we devised a provider questionnaire in which we defined our expectations as to the minimum energy efficiency criteria for hardware and software components. In future, any documented fulfilment of these criteria by the bidder will be factored into our assessment of tenders. Furthermore, the questionnaire is intended to support our specialist departments in their dialogue with manufacturers and suppliers within the selection process for new hardware and software.

We base our business travel on sustainable mobility principles.

Scope 3: generous working-from-home regulations limit commuting emissions

In the 2023 financial year, we also included indirect CO₂ emissions in the Scope 3 category of "employee commuting" for the first time. These are attributable to employees travelling between their homes and their regular places of work at one of the office locations of the q.beyond Group, and to employees working from home. The emissions were calculated anonymously by way of an online questionnaire. At 590.2 tonnes of CO₂ in total, almost one quarter of our total emissions are attributable to the "employee commuting" category. Of our total emissions, 15.4% alone result from employees travelling to and from work by fossil fuel-powered cars. This reflects the downside of our nationwide presence at attractive locations such as Hamburg and Cologne. High rents in inner-city locations compel many employees to live in the commuter belts of these cities. Commuting by public transport is often arduous and time-consuming. Employees therefore prefer to use their own cars and thus cause emissions. We counter this factor by offering generous working-from-home regulations intended to minimise the volume of commuting between homes and workplaces.



In future, we plan to base our procurement strategy even more closely than before on sustainability criteria.

Offsetting CO₂ is climate action – CO₂OL TROPICAL MIX reforestation project in Panama

Our climate strategy aims first and foremost to avoid or minimise emissions. Despite all the measures implemented to reduce them, however, emissions cannot be eliminated entirely from our business operations. The second pillar of our climate strategy is therefore to offset CO₂ emissions by purchasing high-quality CO₂ certificates for climate protection projects. To achieve climate neutrality by 2025, we will first offset those CO₂ emissions at our material emitters that we caused in the 2021, 2022 and 2023 financial years. These involve unavoidable emissions for green electricity (Scope 3), refrigerants and heating oil for emergency electricity generators (Scope 1), emissions from fossil-based electricity (Scope 2) and emissions from fuel use and business travel (Scope 1 and Scope 3).

To offset these emissions, since the current 2022 financial year we have supported the **CO₂OL TROPICAL MIX** reforestation project in Panama. This combines active CO₂ storage by way of reforestation with improvements to the economic and social situation on location. The reforestation and protection offered to numerous types of tree in the biodiversity hotspot help to safeguard the natural habitat for 15 endangered species of animal on the IUCN's Red List, including brown-throated three-toed sloths and anteaters. Furthermore, the project provides long-term and fair employment to the local population and secures sustainable sources of income from the sale of certified tropical timber, cocoa and seeds.

**CO₂ offsetting:
q.beyond supports
project in Panama.**



It is one of the first land use and forestry projects to be successfully certified under the prestigious **⊕ Gold Standard for the Global Goals** scheme. The forestry management in the project conforms to the guidelines of the FSC (Forest Stewardship Council), while the cocoa production is additionally certified under the UTZ and EU organic schemes.

GRI SRS-305-5

CO₂ emissions down by around 21% in 2023 compared with 2019 despite massive extension in climate accounting

In 2020, we managed to reduce our emissions measured in CO₂ equivalents by nearly one half (2020: 1,733.9 tonnes of CO₂ equivalents; 2019: 3,031.9 tonnes of CO₂ equivalents). In 2021, our total emissions showed a further reduction of around 10% (2021: 1,565.1 tonnes of CO₂ equivalents) despite the inclusion of our three subsidiaries Incloud Engineering GmbH (merged into q.beyond AG since 2022), datac Kommunikations-systeme GmbH (merged into q.beyond AG since 2023), and q.beyond logineer GmbH in our climate accounting for the first time. Together, these companies accounted for CO₂ emissions of 104.3 tonnes. The fall in emissions is attributable on the one hand to the coronavirus pandemic, as the associated lockdowns and restrictions on contacts drastically reduced mobility-related emissions in particular. On the other hand, even though business operations largely returned to normal in 2022 our CO₂ emissions were nevertheless a quarter lower than in 2019 (2022: 2,282.3 tonnes CO₂ equivalents; 2019: 3,031.9 tonnes of CO₂ equivalents). The positive trend continued in 2023. This documents the suc-

cess of the numerous initiatives outlined above to reduce the CO₂ intensity of our ongoing operations. In particular, the relocation of our office in Cologne to a more energy-efficient building led to significant savings in heating energy consumption. The reduction in our emissions (2023: 2,397.9 tonnes of CO₂ equivalents; 2019: 3,031.9 tonnes of CO₂ equivalents) is all the more striking given the extension in our climate accounting to include the Scope 3 category of "employee commuting", which has been accounted for with a total of 590.2 tonnes of CO₂ equivalents.

Reduction in CO₂ emissions from electricity:

Procuring green electricity to supply our data centre locations since 2018 is the greatest lever we have already used to reduce our greenhouse gas emissions. This has produced a purely arithmetic saving of around 7,600 tonnes of CO₂ equivalents compared with the German electricity mix for Scope 2.

The ongoing optimisation of energy efficiency at our data centres is also helping us to generate further savings in our electricity consumption. Under GRI SRS-302-4, we have set out the measures we are currently implementing for this purpose. These are expected to produce annual savings of 1,959 MWh of electricity and thus shrink the carbon footprint by 6.7 tonnes in Scope 3.

The conversion in the electricity supply to our office locations to green electricity, a process that has been gradually implemented since 2021, has generated substantial savings of 79.8% (CO₂ emissions of 106.8 tonnes) in Scope 2. This step has enabled us to reduce our indirect Scope 2 emissions from fossil fuel-based electricity virtually to zero.

In the period from 2019 to 2023, the conversion of our office locations to green electricity and the measures already completed to enhance energy efficiency at our data centres also resulted in lower upstream CO₂ emissions from electricity in Scope 3. These have fallen by 83.3%.

We only expect our CO₂ emissions from fuel consumption to fall significantly once our fleet has largely been converted to electric vehicles.

Reduction in CO₂ emissions from business travel:

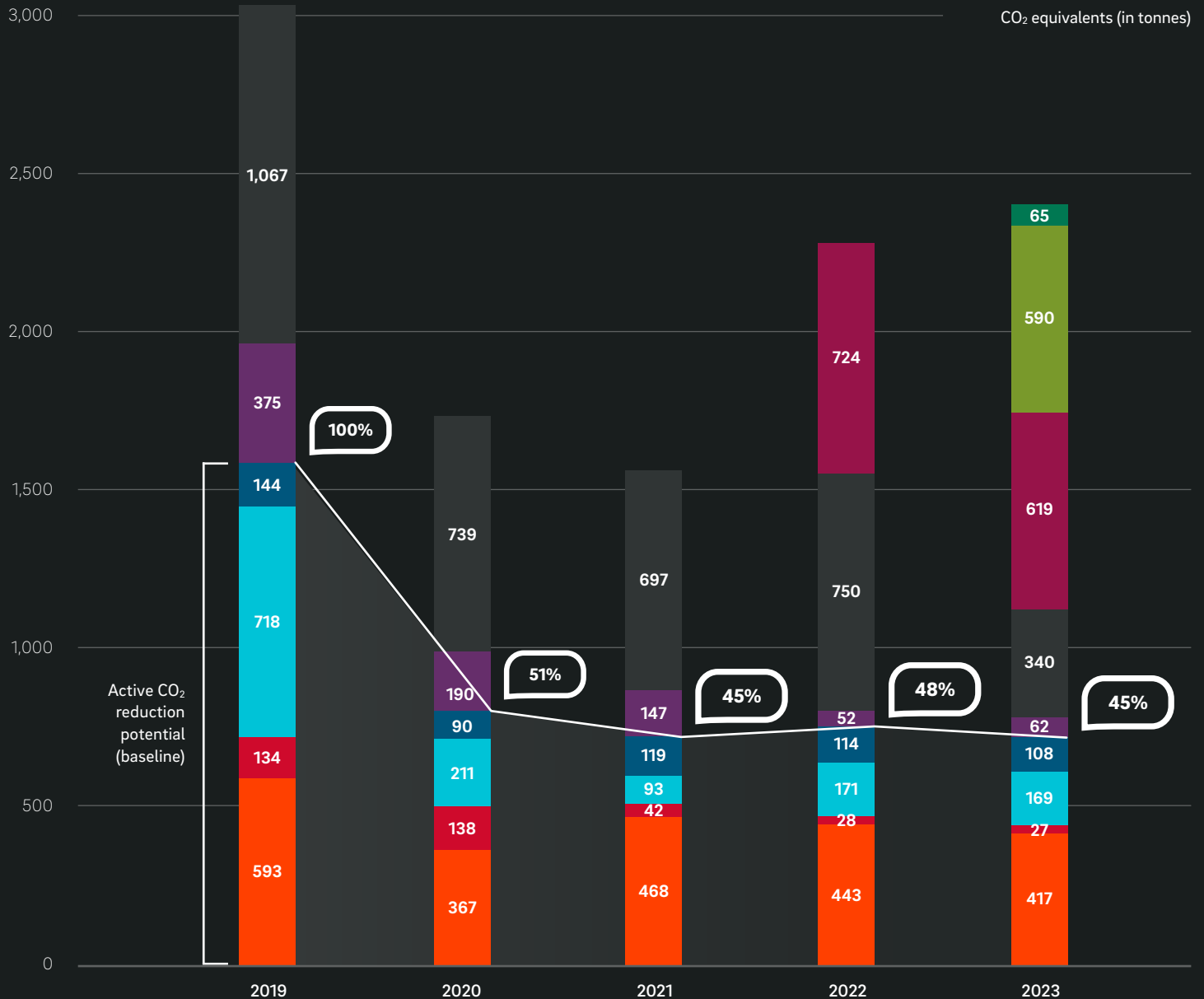
In the period from 2019 to 2023, we managed to reduce the indirect CO₂ emissions from business travel (Scope 3) by 76.4% (548.9 tonnes of CO₂ equivalents). The number of business trips remained comparatively low even after the lifting of pandemic-related restrictions. However, the use of more climate-friendly travel options (rail travel instead of flights) also helped to improve the carbon footprint from business travel.

Reduction in CO₂ emissions from fuels:

In the period from 2019 to 2023, we were able to reduce our direct CO₂ emissions from fuels (Scope 1) by 29.8%. As a result, the corresponding upstream emissions from fuels (Scope 3) also fell, by 24.9%. This success was driven above all by changes in the patterns of vehicle use following the conversion in our business travel policy. We only expect to see significant further reductions in our CO₂ emissions from fuel use once further progress is made in converting our vehicle fleet to electric vehicles in the years ahead.

Measures enabling us to save further CO₂ equivalents include our cooperation with AfB gGmbH for the sustainable processing of out-of-date and obsolete IT hardware. In 2023, this enabled 405 IT components out of a total of 686 devices transferred (corresponding to 59%) to be refurbished and subsequently marketed. Although we currently do not account for the "waste" category (Scope 3), this saved a total of 54.25 tonnes of CO₂ equivalents.

Overview of climate accounting



¹ We offset unavoidable CO₂ emissions from electricity (Scope 3).

² In 2022, we accounted for indirect emissions in the "purchased goods and services" and "capital goods" categories for the first time. Both categories are aggregated in the "capital goods" category.

³ In 2023, we accounted for indirect emissions from the "employee commuting" category for the first time.

⁴ In 2023, we accounted for indirect emissions from the use of "automotive electricity" for the first time.

CO₂ reduction in baseline

Scope 1

Fuels

Scope 2

Fossil-based electricity

Scope 3

Business travel

Upstream emissions (fuels)

Scope 3

Upstream emissions (electricity)¹

Procurement²

Employee commuting³

Scopes 2 and 3

Automotive electricity⁴

Scopes 1, 2 and 3

Remaining emissions with no significant reduction potential

GRI SRS-305-1

Direct GHG emissions (Scope 1)

In tonnes	2023	2023 in %	2022	2022 in %
CO₂ equivalents Scope 1				
Petrol for leased vehicles, car allowance	209.1	8.7	185.5	8.1
Diesel for leased vehicles, car allowance	207.6	8.7	257.9	11.3
Heating oil for emergency power	27.0	1.1	39.7	1.7
Refrigerants	2.9	0.1	52.7	2.3
Natural gas for heating	187.2	7.8	475.8	20.8
Scope 1 (total)	633.8	24.4	1,011.6	44.3

GHG emissions have been calculated in accordance with the internationally recognised Greenhouse Gas Protocol for the Group as a whole. Percentages show the share of the total carbon footprint (Scopes 1 to 3).

Notes to 2023 financial year:

The organisational structure was simplified in the 2023 financial year, with the two subsidiaries q.beyond Cloud Solutions GmbH (formerly: scanplus GmbH) and q.beyond Consulting Solutions GmbH (formerly: datac Kommunikationssysteme GmbH) being merged into q.beyond AG. To the extent that they are material, our subsidiary q.beyond Data Solutions GmbH, formerly operating under the name productive-data GmbH, our Latvian subsidiary, SIA Q.BEYOND, and our subsidiary in Southern Spain, q.beyond ibérica S.L, were therefore included for the first time. No account has yet been taken of the emissions caused by q.beyond logineer India Private Limited, a subsidiary of q.beyond logineer GmbH which was only founded in October 2023.

Notes to 2022 financial year:

Our scanplus GmbH subsidiary, which was acquired in December 2021 and has operated under the name q.beyond Cloud Solutions GmbH since 1 January 2023, was included for the first time. Due to materiality considerations, the productive-data subsidiary, which was only acquired in November 2022, was not yet included in climate accounting. Similarly, emissions caused by our Latvian subsidiary SIA Q.BEYOND were also not included, as we still had to implement the processes required to record key figures. Furthermore, our Incloud Engineering GmbH subsidiary was merged into q.beyond AG in 2022.

Notes to 2021 financial year:

Our datac Kommunikationssysteme GmbH and q.beyond logineer GmbH subsidiaries were included for the first time in the 2021 financial year. Due to materiality considerations, the scanplus GmbH subsidiary, which was only acquired in December 2021, was not yet included in the 2021 CO₂ balance sheet. The values for autogas have been corrected to petrol.

Notes to 2020 financial year:

The values for autogas have been corrected to petrol.

Notes to 2019 financial year:

The values for autogas have been corrected to petrol.

2021	2021 in %	2020	2020 in %	2019	2019 in %	2019 – 2023 Change	2019 – 2023 Change in %
155.6	9.9	68.4	3.9	98.0	3.2	+111.1	+113.4
310.9	19.9	298.1	17.2	495.5	16.3	-287.9	-58.1
54.0	3.4	56.4	3.3	110.3	3.6	-83.3	-75.5
76.8	4.9	1.8	0.1	179.9	5.9	-177.0	-98.4
473.3	30.2	593.3	34.2	649.6	21.4	-462.4	-71.2
1,072.0	68.5	1,018.0	58.7	1,533.3	50.6	-899.8	-58.7

We reduced our direct CO₂ emissions from fuels (Scope 1) by around 30% in the period from 2019 to 2023.

GRI SRS-305-2

Indirect GHG emissions (Scope 2)

In tonnes	2023	2023 in %	2022	2022 in %
CO₂ equivalents Scope 2				
Electricity (from fossil fuels)	27.1	1.1	27.7	1.2
Automotive electricity	58.0	2.4		
District heating/district cooling	85.6	3.6	82.8	3.6
Scope 2 (total)	170.7	7.1	110.5	4.8

GHG emissions have been calculated in accordance with the internationally recognised Greenhouse Gas Protocol for the Group as a whole. Percentages show the share of the total carbon footprint (Scopes 1 to 3).

Notes to 2023 financial year:

The organisational structure was simplified in the 2023 financial year, with the two subsidiaries q.beyond Cloud Solutions GmbH (formerly: scanplus GmbH) and q.beyond Consulting Solutions GmbH (formerly: datac Kommunikationssysteme GmbH) being merged into q.beyond AG. To the extent that they are material, our subsidiary q.beyond Data Solutions GmbH, formerly operating under the name productive-data GmbH, our Latvian subsidiary, SIA Q.BEYOND, and our subsidiary in Southern Spain, q.beyond ibérica S.L, were therefore included for the first time. No account has yet been taken of the emissions caused by q.beyond logineer India Private Limited, a subsidiary of q.beyond logineer GmbH which was only founded in October 2023.

Notes to 2022 financial year:

Our scanplus GmbH subsidiary, which was acquired in December 2021 and has operated under the name q.beyond Cloud Solutions GmbH since 1 January 2023, was included for the first time. Due to materiality considerations, the productive-data subsidiary, which was only acquired in November 2022, was not yet included in climate accounting. Similarly, emissions caused by our Latvian subsidiary SIA Q.BEYOND were also not included, as we still had to implement the processes required to record key figures. Furthermore, our Incloud Engineering GmbH subsidiary was merged into q.beyond AG in 2022.

Notes to 2021 financial year:

Our datac Kommunikationssysteme GmbH and q.beyond logineer GmbH subsidiaries were included for the first time in the 2021 financial year. Due to materiality considerations, the scanplus GmbH subsidiary, which was only acquired in December 2021, was not yet included in the 2021 CO₂ balance sheet.

2021	2021 in %	2020	2020 in %	2019	2019 in %	2019 – 2023 Change	2019 – 2023 Change in %
41.5	2.7	137.9	8.0	133.9	4.4	-106.8	-79.8
						+58.0	+100.0
						+85.6	+100.0
41.5	2.7	137.9	8.0	133.9	4.4	+36.8	+27.5

By converting most of the electricity supplied to our office locations to green electricity, we have all but eliminated our indirect Scope 2 emissions from fossil-based electricity.

GRI SRS-305-3

Other indirect GHG emissions (Scope 3)

In tonnes	2023	2023 in %	2022	2022 in %
CO₂ equivalents Scope 3				
Upstream fuels (mobility)	108.4	4.5	114.1	5.0
Upstream heating oil for emergency power generators	5.9	0.2	8.7	0.4
Upstream heating	30.9	1.3	89.8	3.9
Upstream electricity (buildings)	62.4	2.6	51.7	2.3
Upstream automotive electricity	7.4	0.3		
Upstream emissions (total)	215.0	9.0	264.4	11.6
Cars – combustion	369.1	15.4		
Cars – hybrid	13.2	0.6		
Cars – electric	8.0	0.3		
Public transport	18.3	0.8		
Home office	181.6	7.6		
Upstream emissions (total)	590.2	24.6		
Business travel – flights	109.8	4.6	91.4	4.0
Business travel – hire cars	8.0	0.3	20.5	0.9
Business travel – private cars	26.3	1.1	27.5	1.2
Hotel accommodation	25.2	1.1	32.1	1.4
Business travel (total)	169.3	7.1	171.5	7.5
Capital goods – data centres	367.1	15.3	508.3	22.2
Capital goods - offices	251.9	10.5	216.0	9.4
Procurement (total)	619.0	25.8	724.3	31.6
Scope 3 (total)	1,593.4	66.5	1,160.2	50.8

GHG emissions have been calculated in accordance with the internationally recognised Greenhouse Gas Protocol for the Group as a whole. Percentages show the share of the total carbon footprint (Scopes 1 to 3). To date, other indirect GHG emissions (Scope 3) have only been accounted for in the categories presented here. We plan to extend our climate accounting to further Scope 3 categories in future.

Notes to 2023 financial year:

The organisational structure was simplified in the 2023 financial year, with the two subsidiaries q.beyond Cloud Solutions GmbH (formerly: scanplus GmbH) and q.beyond Consulting Solutions GmbH (formerly: datac Kommunikationssysteme GmbH) being merged into q.beyond AG. To the extent that they are material, our subsidiary q.beyond Data Solutions GmbH, formerly operating under the name productive-data GmbH, our Latvian subsidiary, SIA Q.BEYOND, and our subsidiary in Southern Spain, q.beyond ibérica S.L, were therefore included for the first time. No account has yet been taken of the emissions caused by q.beyond logineer India Private Limited, a subsidiary of q.beyond logineer GmbH which was only founded in October 2023.

Notes to 2022 financial year:

Our scanplus GmbH subsidiary, which was acquired in December 2021 and has operated under the name q.beyond Cloud Solutions GmbH since 1 January 2023, was included for the first time. Due to materiality considerations, the productive-data subsidiary, which was only acquired in November 2022, was not yet included in climate accounting. Similarly, emissions caused by our Latvian subsidiary SIA Q.BEYOND were also not included, as we still had to implement the processes required to record key figures. Furthermore, our Incloud Engineering GmbH subsidiary was merged into q.beyond AG in 2022.

EU Taxonomy

Channelling capital into climate action

With the European Green Deal, the community of states is pursuing the ambitious target of turning Europe into the world's first climate-neutral continent by 2050. This will require far-reaching economic transformation towards sustainability and will be accompanied by great pressure to innovate and invest in climate protection across all areas of the economy. Capital flows therefore have to be channelled in a targeted manner into environmentally sustainable economic activities. As part of the "Action Plan on Financing Sustainable Growth", the EU Taxonomy provides a basis for assessing the sustainability of economic activities in 13 different industries and economic sectors. These were selected on account of their high emissions (e.g. agriculture, energy, manufacturing) or because they may be able to facilitate substantial reductions in emissions in other sectors (e.g. information technology). The EU Taxonomy is based on six environmental objectives to which a contribution may be made: climate change mitigation, climate change adaptation, sustainable use of water and marine resources, transition to a circular economy, pollution prevention and control, and protection and restoration of biodiversity and ecosystems.

According to the requirements of the EU Taxonomy, economic activities are "environmentally sustainable" if they:

- **Make a substantial contribution** to at least one of the six EU environmental objectives.
 - **Do no significant harm** to any of the five other EU environmental objectives.
 - **Comply with minimum safeguards** for work safety and human rights.
 - **Comply with technical screening criteria** specified both for the substantial contribution of the economic activities to the environmental objectives and to ensure that the respective activity does no significant harm to the other environmental objectives. These criteria are laid down in delegated acts to the EU Taxonomy Regulation.
- Listed companies with more than 500 employees, such as q.beyond, have been required since 2021 to disclose with immediate effect whether and, if so, the extent to which their economic activities are covered by the EU Taxonomy and thus taxonomy-eligible. Initially, however, this requirement only applies in respect of the two EU climate change objectives. Since the 2022 year under report, it has been necessary to provide disclosures on the EU Taxonomy alignment of turnover (revenues), capital expenditure and operational expenditure in respect of all six of the EU's environmental objectives.
- **Economic activities are "taxonomy-eligible"** if they can be allocated to the taxonomy criteria (irrespective of whether the criteria are met).
 - **Economic activities are "taxonomy-aligned"** if the taxonomy-eligible activities also meet the criteria defined by the taxonomy and thus make a contribution to transforming the economy along sustainable lines.

Functionality of the EU Taxonomy



Process used to identify taxonomy-eligible economic activities

In the 2021 financial year, our company-wide project team addressed the taxonomy requirements in respect of the EU's environmental objectives of "climate change mitigation" and "climate change adaptation". The project team included experts from the fields of corporate social responsibility, controlling, accounting, portfolio management, data centre operations and investor relations. The team began by analysing which of the four economic

activities within the scope of the "Information and Communication" sector defined by the EU Taxonomy also form part of q.beyond's economic activities.

- Accordingly, all economic activities at q.beyond and its affiliated companies fall under the sub-headings of **"Data processing, hosting and related activities"** and **"Computer programming, consultancy and related activities"**.
- The other economic activities listed by the EU Taxonomy in the "Information and Communication" sector, namely **"Programming and broadcasting activities"** and **"Data-driven solutions for GHG emissions reductions"** do not form part of q.beyond's economic activities.

Based on this analysis, the team then calculated the respective shares of turnover, capital expenditure (CapEx) and operational expenditure (OpEx) attributable to taxonomy-eligible economic activities, which we reported in our **2021 Sustainability Report** (see Pages 54 to 59 "EU Taxonomy").

Economic activity: "Data processing, hosting and related activities" This economic activity comprises the storage, manipulation, management, movement, control, display, switching, interchange, transmission or processing of data through data centres, including edge computing. We see this economic activity as including all solutions and services that are directly linked to our data centres.

We view all revenues in our "Cloud" reporting segment as taxonomy-eligible turnover. The same applies for all renewal and maintenance investments we make in energy efficiency enhancements and climate control measures at our data centres. We view maintenance expenses as taxonomy-eligible operational expenditure.

Our team analysed the taxonomy eligibility with regard to the EU requirements of "Climate Change Mitigation" and "Climate Change Adaptation".

Economic activity: "Computer programming, consultancy and related activities" This economic activity involves providing expertise in the field of information technologies. Pursuant to the Taxonomy, these include writing, modifying, testing and supporting software. It also includes planning and designing computer systems that integrate computer hardware, software and communication technologies, as well as on-site management and operation of clients' computer systems or data processing facilities.

We see our consulting, implementation and customising activities for standard and individual software, which are pooled in our "SAP" reporting segment, as being attributable to this economic activity. However, the EU Taxonomy only includes "enabling activities" in the calculation of the turnover key performance indicator; these are activities that enable other activities to make a substantial contribution to climate change adaptation. According to the EU Taxonomy, the economic activity of "Computer programming, consultancy and related activities" does not count as an enabling activity. We therefore classify the turnover (revenues) in our "SAP" reporting segment as taxonomy-non-eligible. Moreover, within this economic activity we were also unable to identify any taxonomy-eligible capital expenditure or taxonomy-eligible operational expenditure that makes a substantial contribution to climate change adaptation.

Review of technical screening criteria for taxonomy alignment

In the 2022 financial year, our company-wide project team performed a review of the technical screening criteria defined by the EU Taxonomy which have to be met for the "Data processing, hosting and related activities" economic activity to make a substantial contribution to the EU's environmental objectives

of "climate change mitigation" and "climate change adaptation". Based on the criteria laid down by the EU Taxonomy, we also analysed whether our "Data processing, hosting and related activities" economic activity could significantly impair compliance with the other EU environmental objectives.

Contribution to climate change mitigation

Pursuant to the taxonomy, the economic activity may make a substantial contribution to EU Environmental Objective 1 "climate change mitigation" if all relevant practices set out in the **European Code of Conduct on Data Centre Energy Efficiency** have been implemented or excluded with due explanation. In both cases, this must be verified and audited by an independent third party. Furthermore, the global warming potential (GWP) of refrigerants used in the data centre cooling system may not exceed the figure of 675.

- In the 2022 financial year, we performed a review to identify which of the practices defined in the **European Code of Conduct on Data Centre Energy Efficiency** we had already put into place. We already implement most of these practices. For all other practices, we have defined measures and set target dates for their implementation. In the coming years, we intend to meet all the requirements of the Code, and thus also to satisfy the technical screening criteria for taxonomy alignment. Moreover, in the 2023 financial year the European Commission officially acknowledged our participation, as one of the first medium-sized IT service providers in Germany, in the **European Code of Conduct on Data Centre Energy Efficiency**. Signatories like q.beyond commit to implementing the total of around 150 recommendations contained in the Code at their data centres and to report the implementation status to the EU Commission each year.

- Our data centres currently still use refrigerants whose global warming potential (GWP) exceeds the figure of 675 and thus do not yet comply with the technical criteria to be met for taxonomy alignment. A cooling machine is due to be replaced within our major cooling technology in spring 2024. The new machine will then work with the low-GWP refrigerant "R1234ze" with a GWP value of 7 and thus meet the technical criteria for taxonomy alignment. Moreover, we are reviewing whether existing facilities in further cooling circuits at our other data centre locations can also be converted to using this more climate-friendly refrigerant in the course of scheduled maintenance work.

Contribution to climate change adaptation

According to the EU Taxonomy, this economic activity may additionally make a substantial contribution to climate change adaptation if it has implemented physical and non-physical solutions that substantially reduce the most important physical climate risks that are material to this activity ("adaptation solutions"). This requires a climate risk and vulnerability assessment to be performed for the activity.

- As outlined under "Resource Management", we have identified a risk of this nature in respect of the climate control technology used at our data centres and are implementing preventive climate-technical measures.

- We have not yet performed any extensive climate risk and vulnerability assessment conforming, for example, to the recommendations made by the Task Force on Climate-related Financial Disclosures (TCFD). We therefore do not yet meet the technical criteria for taxonomy alignment.

Contributions to the other four environmental objectives

According to the EU Taxonomy, this economic activity cannot make any substantial contribution to the four other environmental objectives of "sustainable use and protection of water and marine resources", "transition to a circular economy", "pollution prevention and control", or "protection and restoration of biodiversity and ecosystems".

Do no significant harm to other EU environmental objectives

The economic activity may not significantly harm either of the two EU climate objectives. Furthermore, it may also not significantly harm the objectives of "water protection" and "transition to a circular economy". Based on our review, no significant harm to these objectives arises in connection with the "Data processing, hosting and related activities" economic activity:

- **Climate change adaptation:** We have assessed the material climate risks and vulnerabilities and backed this up with preventive measures.
- **Water protection:** The withdrawal of fresh water is limited to that used in the closed cooling circuits in our data centre operations.

- **Transition to a circular economy:** The equipment we use meets the requirements of Directive 2009/125/EC for servers and data storage products and does not include any of the restricted substances listed in Annex II of Directive 2011/65/EU of the European Parliament and of the Council. Furthermore, we have a waste management plan that ensures the greatest possible recycling of electrical and electronic equipment at the end of its life-cycle, with measures including contractual agreements with recycling partners such as AfB social & green IT (employment for people with disabilities). At the end of their lifecycles, items of equipment are prepared for re-use, recovery or recycling operations or undergo proper treatment, including the removal of all liquids and selective treatment pursuant to Annex VII to Directive 2012/19/EU of the European Parliament and of the Council.

Minimum safeguards

We are pursuing a group-wide approach to ensure compliance with the minimum safeguards. We have laid down corresponding obligations in our **Code of Conduct** and our **Code of Conduct for Business Partners**. Since the 2022 financial year, the Code of Conduct for Business Partners has been an integral component of our procurement policies and procurement processes and has accordingly been countersigned by most of our new and existing business partners.

Shares of taxonomy-aligned economic activities in the 2023 financial year

	€ million	In %
Turnover (revenues)	189.3	100.0
of which taxonomy-eligible ¹	151.2	79.9
of which taxonomy-aligned	0.0	0.0
Operational expenditure (OpEx)²	161.7	100.0
of which taxonomy-eligible ³	2.1	1.3
of which taxonomy-aligned	0.0	0.0
Capital expenditure (CapEx)	2.3	100.0
of which taxonomy-eligible ⁴	0.3	13.8
of which taxonomy-aligned	0.3	13.8

Figures for Group as a whole. Calculated in accordance with IFRS.

¹ Revenues (turnover) in "Cloud" reporting segment.

² Operational cost of revenues excluding depreciation/amortisation.

³ Maintenance costs at data centres.

⁴ Capital expenditure on energy efficiency enhancement and climate technology at data centres less subsidies pursuant to CapEx plan.

Turnover in 2023 financial year

	NACE code	Absolute turnover	Share of turnover	Substantial contribution criteria					
				Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Bio-diversity and eco-systems
Economic activities		€ 000s	in %	in %	in %	in %	in %	in %	in %
A. TAXONOMY-ELIGIBLE ACTIVITIES			79.9						
A.1 Environmentally sustainable activities (taxonomy-aligned)									
Turnover in environmentally sustainable activities (taxonomy-aligned) (A.1)		-	-	-	-	-	-	-	-
A.2 Taxonomy-eligible but not environmentally sustainable activities (taxonomy-non-aligned activities)									
8.1 Data processing, hosting and related activities	J63.11	151.2	79.9	100.0	0.0	n. d. ¹	n. d. ¹	n. d. ¹	n. d. ¹
Turnover in taxonomy-eligible but not environmentally sustainable activities (taxonomy-non-aligned activities) (A.2)		151.2	79.9	100.0	0.0	n. d. ¹	n. d. ¹	n. d. ¹	n. d. ¹
Total (A.1 + A.2)		151.2	79.9	79.9	0.0	n. d.¹	n. d.¹	n. d.¹	n. d.¹
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES									
Turnover in taxonomy-non-eligible activities (B)		38.1	20.1						
Total (A + B)		189.3	100.0						

¹ No technical screening criteria adopted by the EU.

DNSH criteria ("Do no significant harm")						Minimum safeguards	Taxonomy-aligned share of turnover in 2023	Category (enabling activities / transition activities)	Economic activities
Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems				
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	in %	E/T	
									A. TAXONOMY-ELIGIBLE ACTIVITIES
									A.1 Environmentally sustainable activities (taxonomy-aligned)
-	-	-	-	-	-	-	-		Turnover in environmentally sustainable activities (taxonomy-aligned) (A.1)
									A.2 Taxonomy-eligible but not environmentally sustainable activities (taxonomy-non-aligned activities)
yes	yes	yes	yes	n. d. ¹	n. d. ¹	yes	0.0	T	8.1 Data processing, hosting and related activities
									Turnover in taxonomy-eligible but not environmentally sustainable activities (taxonomy-non-aligned activities) (A.2)
							0.0		Total (A.1 + A.2)

Capital expenditure (CapEx) in 2023 financial year

	NACE code	Absolute turnover	Share of turnover	Substantial contribution criteria					
				Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Bio-diversity and eco-systems
Economic activities		€ 000s	in %	in %	in %	in %	in %	in %	in %
A. TAXONOMY-ELIGIBLE ACTIVITIES			13.8						
A.1 Environmentally sustainable activities (taxonomy-aligned)									
8.1 Data processing, hosting and related activities	J63.11	0.3	13.8	100.0	0.0	n. d. ¹	n. d. ¹	n. d. ¹	n. d. ¹
CapEx in environmentally sustainable activities (taxonomy-aligned) (A.1)		0.3	13.8	13.8	0.0	n. d.¹	n. d.¹	n. d.¹	n. d.¹
A.2 Taxonomy-eligible but not environmentally sustainable activities (taxonomy-non-aligned activities)									
CapEx in taxonomy-eligible but not environmentally sustainable activities (taxonomy-non-aligned activities) (A.2)		-	-	-	-	-	-	-	-
Total (A.1 + A.2)		0.3	13.8	13.8	0.0	n. d.¹	n. d.¹	n. d.¹	n. d.¹
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES									
CapEx in taxonomy-non-eligible activities (B)		2.0	86.2						
Total (A + B)		2.3	100.0						

¹ No technical screening criteria adopted by the EU.

DNSH criteria ("Do no significant harm")						Minimum safeguards	Taxonomy-aligned share of turnover in 2023	Category (enabling activities / transition activities)	Economic activities
Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems				
Y / N	Y / N	Y / N	Y / N	Y / N	Y / N	Y / N	in %	E / T	
									A. TAXONOMY-ELIGIBLE ACTIVITIES
									A.1 Environmentally sustainable activities (taxonomy-aligned)
yes	yes	yes	yes	n.d. ¹	n.d. ¹	yes	13.8	T	8.1 Data processing, hosting and related activities
							13.8	T	CapEx in environmentally sustainable activities (taxonomy-aligned) (A.1)
									A.2 Taxonomy-eligible but not environmentally sustainable activities (taxonomy-non-aligned activities)
-	-	-	-	-	-	-	-	-	CapEx in taxonomy-eligible but not environmentally sustainable activities (taxonomy-non-aligned activities) (A.2)
							13.8	T	Total (A.1 + A.2)

Operational expenditure (OpEx) in 2023 financial year

	NACE code	Absolute turnover	Share of turnover	Substantial contribution criteria					
				Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Bio-diversity and eco-systems
Economic activities		€ 000s	in %	in %	in %	in %	in %	in %	in %
A. TAXONOMY-ELIGIBLE ACTIVITIES			1.3						
A.1 Environmentally sustainable activities (taxonomy-aligned)									
OpEx in environmentally sustainable activities (taxonomy-aligned) (A.1)		-	-	-	-	-	-	-	-
A.2 Taxonomy-eligible but not environmentally sustainable activities (taxonomy-non-aligned activities)									
8.1 Data processing, hosting and related activities	J63.11	2.1	1.3	100.0	0.0	n. d. ¹	n. d. ¹	n. d. ¹	n. d. ¹
OpEx in taxonomy-eligible but not environmentally sustainable activities (taxonomy-non-aligned activities) (A.2)		2.1	1.3	100.0	0.0	n. d. ¹	n. d. ¹	n. d. ¹	n. d. ¹
Total (A.1 + A.2)		2.1	1.3	1.3	0.0	n. d.¹	n. d.¹	n. d.¹	n. d.¹
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES									
OpEx in taxonomy-non-eligible activities (B)		159.6	98.7						
Total (A + B)		161.7	100.0						

¹ No technical screening criteria adopted by the EU.

DNSH criteria ("Do no significant harm")						Minimum safeguards	Taxonomy-aligned share of turnover in 2023	Category (enabling activities / transition activities)	Economic activities
Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems				
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	in %	E/T	
									A. TAXONOMY-ELIGIBLE ACTIVITIES
									A.1 Environmentally sustainable activities (taxonomy-aligned)
-	-	-	-	-	-	-	-		OpEx in environmentally sustainable activities (taxonomy-aligned) (A.1)
									A.2 Taxonomy-eligible but not environmentally sustainable activities (taxonomy-non-aligned activities)
yes	yes	yes	yes	n.d. ¹	n.d. ¹	yes	0.0	T	8.1 Data processing, hosting and related activities
									OpEx in taxonomy-eligible but not environmentally sustainable activities taxonomy-non-aligned activities) (A.2)
							0.0		Total (A.1 + A.2)

Our success is driven by the commitment and willingness to perform of all employees. That is why we offer an attractive working environment, one in which employees' rights are respected and where all employees enjoy equal opportunities, can maintain a good work-life balance, and have the chance to develop their skills.

➤ Employees

We are an Attractive Employer



Employees

Employment Rights

Employee rights are clearly regulated in Germany and we naturally respect these. The same applies to the four fundamental principles of the International Labour Organization (ILO): the freedom of association and the right of collective bargaining, the elimination of forced or compulsory labour, the abolition of child labour, and the elimination of discrimination in respect of employment and occupation. These four norms are clearly regulated by law in Germany and our **Code of Conduct** also refers to them. Apart from our locations in Germany, we only have two other EU locations in Latvia and Spain and, since 2023, a non-European location operated in India by our subsidiary logineer GmbH. These locations are naturally governed by the standards, regulations and laws applicable in those countries. Wherever possible, we also align working conditions. Our employees in Riga, Jerez de la Frontera and Chennai thus also receive extra pay for on-call work and bonus payments. The Group's internal policies and regulations are also applicable in these countries without restriction, unless they are opposed by requirements specific to the individual country.

Our Works Council is involved at an early stage in all personnel-related topics

Since the beginning of the 2022 term, our company has had a 13-member Works Council, which it involves at an early stage of discussions on any personnel and welfare topics. Over and above legal requirements and in-house agreements, we also make efforts to promote the health and well-being of our staff. In this, we regularly share and agree ideas with the Works Council. Cooperating on a basis of partnership, we then jointly formulate

in-house agreements touching on employee concerns. Works Council members are also involved at an early stage both in any organisational changes under consideration and in one-off projects. Representatives of young employees, trainees and severely disabled employees ensure that the interests of all employees are adequately accounted for, as does the presence of employee representatives in the Supervisory Board. In liaison with the Works Council, our company regularly involves the workforce in strategic projects. Regularly sharing ideas with the Works Council on a basis of confidence and trust ensures that any areas in which adjustments are needed can be recognised at an early stage. In the period under report there was no reason to depart from this approach, which has proven its worth.

We support our employees in acting at their own responsibility and sustainably

We are a highly innovative company. As such, we encourage our employees to develop their own ideas with regard to sustainability as well and, having checked the feasibility of these ideas, actually implement them. We also rely on unconventional formats to foster employees' own sense of initiative at the company. Consistent with this approach, staff members will be able to market their ideas themselves in future and convince other colleagues to help with their implementation. We promote sustainable action with actions such as health days, yoga, resilience and mindfulness training, virtual sport sessions, job tickets for local public transport and the opportunity to lease work bikes (including e-bikes) at little cost. These measures are intended to foster a sustainable lifestyle among the workforce.

No material risks with negative implications for employment rights

We implemented the principles of the German Act on Corporate Due Diligence Obligations in Supply Chains (LkSG) in the 2023 financial year and also extended our risk management process in this regard. Based on an initial risk analysis, in our own business area we identified abstract risks for employment rights in the topics of "occupational safety", "working hours" and "discrimination". At our non-European location in India we pay special attention to compliance with the relevant human rights-related and environment-related guidelines, particularly in respect of the abstract risk topics of "corruption", "occupational safety", "working hours" and "discrimination".

We nevertheless currently do not see any material specific risks with negative impacts on employment rights that could result from our business activities, our business relationships or our products and services. We facilitate a very high degree of employee codetermination and participation at the company and comply with all national and international labour law standards. We intend to comply with these standards in future as well. We safeguard this on an ongoing basis by obtaining legal advice as appropriate. Should any specific risks be identified in connection with employee concerns, then these have to be systematically recorded in the group-wide risk management system and accompanied with risk prevention and risk remedial measures.

We provide a detailed description of our management concept to comply with and monitor our human rights-related and environment-related due diligence obligations in our **⊕ Policy Statement on Human Rights and the Environment**. In the coming years, we will further expand our risk management activities to continuously improve our under-

standing of specific human rights-related and environment-related risks in our business area and our supply chains. In view of this, we have not yet set any quantitative targets or associated timeframes for the topic of "risks resulting from employment rights".

Equality of Opportunities and Work-Life Balance

We actively live diversity. Our **⊕ Code of Conduct** is clear: "We do not tolerate any discrimination." We respect the dignity of every employee at all times and ensure that all employees can work in an environment that is free of physical barriers and sexual, psychological or verbal harassment. Workplace bullying and intimidation are not tolerated.

We are convinced that diversity also harbours economic benefits for our organisation. Consistent with this belief, we signed the Diversity Charter in September 2020 and joined Germany's largest diversity network which promotes the recognition, appreciation and inclusion of diversity in the working world. By sharing experiences and learning in the network, we are consistently developing our diversity strategy.

The diversity of our workforce speaks for itself. While only around 13% of our total of 1,175 employees (including the Management Board, trainees, work-study programme students, stand-ins, re-trainees and temporary staff, but excluding employees at q.beyond logineer India Private Limited, which was founded in October 2023) have foreign passports, the share of employees with international roots is far higher. We promote the language skills of employees originating from other countries by organising German courses, taking due account of

their individual needs. Intercultural competence is an increasingly important factor for our Group. Our branches in Riga (Latvia), Jerez de la Frontera (Spain) and Chennai (India) and our subsidiary q.beyond logineer GmbH mean that we operate in an international environment. Accordingly, we are increasingly aligning our recruitment activities to the international labour market. This way, we are addressing the enormous shortage of specialists in the IT sector while simultaneously enriching our work culture and results by assembling more diverse teams. Since 2021, our relocation package has assisted new employees joining us from abroad in applying for their visas and with all the necessary registrations, as well as with targeted mentoring.

Actively lived diversity also involves inclusion. Around 3% of our workforce counts as severely disabled according to the legal definition. We therefore do not meet the 5% quota called for by law. This is due in part to the necessary job profiles and lack of suitably qualified applications. On the other hand, it also reflects the fact that employees do not always officially notify the company of any disability they may have.

Diversity comes to life when we all play our part – Diversity Committee and q.beyond youngsters are active

Since 2021, the targeted range of activities to promote diversity and increase visibility at q.beyond have been initiated in particular by our Diversity Committee. This company-wide workgroup organizes numerous campaigns spread through the year on seven dimensions of diversity: ethnic background & nationality, gender & gender identity, age, physical and mental ability, religion and worldview, sexual

orientation, and social background. In 2021, the team also selected two of its members to act as our Diversity Managers. Since then, these two people have coordinated the activities of the team and are the first point of contact for all staff when it comes to diversity issues. The onboarding events for new employees also include a presentation held by our Diversity Managers on our diversity strategy.

Alongside the Diversity Committee, our trainees and work-study programme students, the q.beyond youngsters, are also committed to promoting diversity. They developed a company-wide communications platform for diversity; as well as providing information, this also acts as a community space where relevant topics and experiences can be shared on an ongoing basis. An intercultural diversity calendar has since kept employees informed each day about religious festivals from all the main faiths.

Further implementation of our diversity strategy

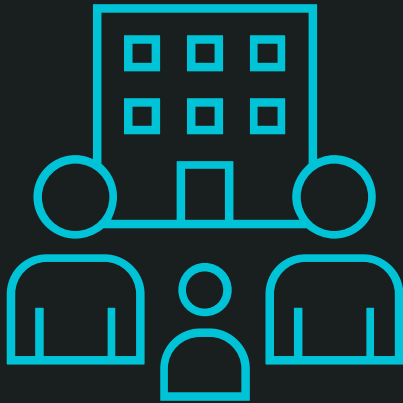
One way in which we identify focus topics to further increase diversity is by referring directly to our diversity key figures. Employees aged over 50 account for 30% of all employees and are thus the second-largest age group at the Group. In view of this, we conducted an employee survey on the "age" aspect of diversity in 2021. Based on the findings, we were able to identify the need for semi-retirement options. A corresponding company agreement was negotiated between the Works Council and the People & Culture department and took effect in 2022. Ten employees (of which six men and four women) have currently already drawn on this option.



#EmbraceEquity



**Equal opportunities:
we closed the gender
pay gap in 2022.**



Family and work are highly compatible at q.beyond.

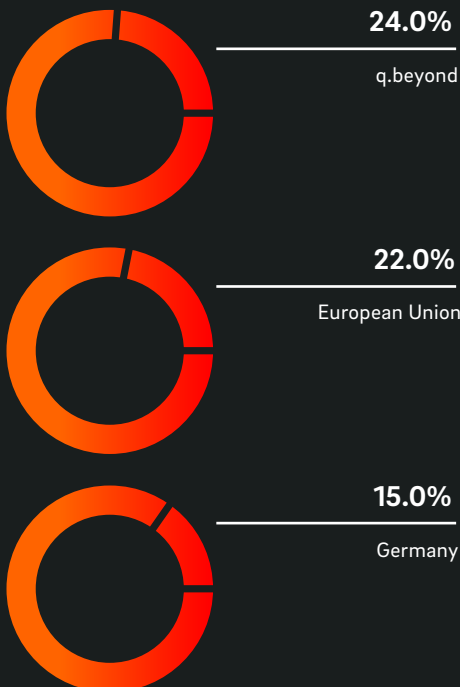
13%

share of employees working part time in 2023.



Up to 3 months off thanks to sabbatical account.

Share of women in IT sector in 2023



We aim to inspire even more women to take up a technical career. Since 2021, we have been a partner in "MINTvernetzt".

A high share of women employees by industry standards

q.beyond is inspiring increasing numbers of women to take up a career in IT. At around 24%, women (both including and excluding the Management Board, trainees, work-study programme students, stand-ins, re-trainees and temporary staff, but excluding employees at q.beyond logineer India Private Limited, which was founded in October 2023) make up a comparatively high share of our workforce by industry standards. On average, women account for only 15% of people working in IT in Germany. At 22% (according to a McKinsey analysis), the corresponding figure for the European Union as a whole is scarcely higher. In 2023, 22.75% of q.beyond's new staff hires were women. We have participated in numerous measures aimed at raising women's interest in technical careers for many years now. Since 2021, q.beyond has been an official partner in **MINTvernetz** (only available in German). This networking centre for STEM careers ("MINT" being the German acronym for STEM), serves as the umbrella organisation for extracurricular STEM training in Germany and is supported by the Federal Ministry of Education and Research (BMBF). Its attractive range of cliché-free STEM training opportunities is targeted at girls, young women and other previously disadvantaged groups and is intended to motivate these to seize the great opportunities presented by STEM careers.

Share of women in management positions to be raised in coming years

Although women make up a comparatively high share of the Group's workforce, they only account for a small number of q.beyond's managers. Based on the overall Group (q.beyond AG including affiliated companies), the share of women in the

first management level below the Management Board even stood at 0% at the reporting date on 31 December 2020. In the second management level below the Management Board, the share of women only amounted to 13%. To address this situation, in 2021 our company-wide women's project team "She goes beyond" conducted an employee survey to identify the main reasons for the low share of women in management positions at the Group. Alongside the fact that our sector as a whole tends to be dominated by men, there is above all a lack of female role models and mentors. Not only that: women find it difficult to integrate into male-dominated networks and are less likely to discuss their career ambitions. At the same time, however, women do not feel sufficiently encouraged to assume management responsibility. A perceived gender pay gap offers little incentive and is also one of the main reasons for the low share of women in management positions at the Group. The survey findings also showed that men and women often had widely differing assessments of the specific reasons. Overall, it was clear that women had the management skills desired by the workforce but that this potential has not been adequately exploited to date. For the future, we need a different set of conditions for women to advance their careers at q.beyond. These should include:

- **Equal opportunities in the promotion process**
Define ambitious targets for women in management positions that reflect the overall share of women at the Group on the management level as well
- **Alignment of salary structure**
Review and close the gender pay gap
- **Promote networking among women**
Establish a women's network and mentoring programme

Pursuant to § 76 (4) AktG, the Management Board is required to set percentage targets for the share of women in the two management levels below the Management Board. To account for the company's core focus on IT and technology, the targets set in May 2017 for the period from 1 July 2017 to 30 June 2022 provided for reaching a 15% share of women in both first and second management levels. As the law does not provide any closer definition of how the two management levels below the Management Board are delineated, the prevalent view is that the Management Board should define these. Based on the areas of influence within the overall Group, the Management Board of q.beyond AG defines the first management level below the Management Board as comprising all employees of q.beyond AG (excluding affiliated companies) who report directly to the Management Board and are responsible for their own personnel. Accordingly, the second management level below the Management Board includes all employees of q.beyond AG (excluding affiliated companies) who report directly to the first management level and are responsible for their own personnel.

Acting on the recommendations made by the "She goes beyond" project team, the Management Board renewed this target agreement before the expiry of the original deadline. By resolution dated 20 December 2021, the new target agreement for q.beyond (excluding affiliated companies) provides for reaching a 20% share of women in both first and second management levels below the Management Board in the period from 1 January 2022 to 31 December 2026. With this new target agreement, the Management Board simultaneously accounted for a new legal requirement: the German Act Supplementing and Amending the Requirements for the Equal Participation of Women in Leadership Positions in the Private and Public Sectors (FüPoG II – Federal Legal Gazette I 2021, Page 3311), has amended and supplemented § 76 (4) AktG to

state that the targeted shares of women in the respective management levels must be described and that, if the company makes percentage disclosures, then the number of people should also be disclosed in rounded figures.

On the date on which the resolution was adopted, the first management level comprised five employees, with women accounting for 20% of these. For the 15 employees in the second management level, the share of women amounted to 0%. As of the reporting date on 31 December 2023, the number of employees in the first management level had risen to 14 (13 men and 1 woman). As a result, the share of women decreased to 7% (previously: 20%). The number of people in the second management level also increased, in this case to 26 (22 men and 4 women). This enabled the share of women in the second management level to be raised to 15% (previously: 10%).

Development in share of women in management positions at overall Group

Based on the overall Group (q.beyond AG including affiliated companies but excluding employees at q.beyond logineer India Private Limited, which was founded in October 2023), the share of women in the first management level below the Management Board stood at 11% at the reporting date on 31 December 2023 (previously: 22%). The share of women in the second management level below the Management Board amounted to 16% (previously: 14%) and thus improved slightly compared with the previous year. Here, the first management level below the Management Board comprises all employees at q.beyond AG who report directly to the Management Board and are responsible for their own personnel. Managing directors at subsidiaries in which q.beyond holds a majority

Management structure of q.beyond AG excluding affiliated companies by gender as of 31 December

	2026 target	2023			2022			2021		
	Women in %	Men	Women	Women in %	Men	Women	Women in %	Men	Women	Women in %
Headcount by job level¹										
1st management level	20	13	1	7	4	1	20	4	1	20
2nd management level	20	22	4	15	19	2	10	15	0	0
Other managers	-	45	7	13	61	8	12	69	11	14

Workforce structure of overall Group by gender and job level as of 31 December

	2026 target	2023			2022			2021		
	Women in %	Men	Women	Women in %	Men	Women	Women in %	Men	Women	Women in %
Headcount by job level²										
1st management level	20	16	2	11	7	2	22	7	2	22
2nd management level	20	27	5	16	19	3	14	32	3	9
Other managers	20	45	7	13	79	13	14	80	13	14
Employees	-	682	227	25	725	236	25	705	256	27
Headcount by job level (total)²	-	770	241	24	830	254	23	824	274	25

¹ Pursuant to interpretation of § 76 (4) AktG.

² Overall Group view, including Management Board, trainees, work-study programme students and stand-ins.
The figures stated here do not include employees at q.beyond logineer India Private Limited, a subsidiary of logineer GmbH founded in October 2023.

shareholding are also included in the first management level below the Management Board if they do not have any employment contract with q.beyond as the shareholder. Accordingly, the second management level below the Management Board comprises all employees at the Group who report directly to the first management level and are responsible for their own personnel. At 13%, the share of women among other managers at the reporting date on 31 December 2023 was also at the same level as in the previous year.

By the end of 2026, the share of women in the first two management levels below the Management Board and among other managers, based on the figures for the overall Group, is to be raised to 20% in each case. In addition, we are looking into future possibilities of offering management positions on a part-time basis and in job-sharing models.

Equal pay for equal work – gender pay gap reviewed and closed

For us, a socially sustainable approach to upholding the interests of our employees does not just involve offering good salaries and numerous benefits; it also means promoting diversity and tackling discrimination. Since the past financial year, the company has therefore systematically tracked down and eliminated any unjustified differences in the salaries paid to female and male employees – the gender pay gap. This move was triggered in particular by the findings of the employee survey conducted in the “She goes beyond” project. After all, the perception that there is a gender pay gap reduces the incentive for women to assume management roles and was one of the main reasons stated by the workforce for the low share of women in management positions at the Group.

In spring 2022, the salaries of employees at q.beyond AG were investigated to identify any variances in the payment of women and men for comparable activities. On an unadjusted basis, the analysis revealed an average gender pay gap on a scale of around 19%. In autumn 2022, q.beyond largely closed the individual gaps thereby identified. Regular reviews should ensure that no gender pay gap arises in future.

Group-wide women's network “She goes beyond”

The former project team has evolved into the Group-wide women's network “She goes beyond”. Since then, the monthly networking meetings have created greater solidarity and mutual support. The former project team continues to offer support by proposing specific topics that can be addressed together to boost women's position within the workforce. These include the mentoring programme for women working at the company and “#IamRemarkable”, a workshop concept specifically targeting our female employees. Under the motto “Let's talk about what makes you remarkable”, the workshops teach women effective tools to boost their self-marketing skills and train their ability to talk about their own success. The women's network aims to present tangible work results to the whole of q.beyond's team on a regular basis in future as well.

Despite all the measures already initiated, the share of women managers at the Group still remains low. In 2023, the “She goes beyond” project team therefore repeated the employee survey already conducted in 2021 concerning the share of women in management positions at the Group in order to review perceptions and the effectiveness of the

measures already introduced. The findings show that women now feel more encouraged by their managers to assume management responsibility themselves. The selection process for management positions to be filled is also now viewed as transparent. As expected, the difficulties in combining family commitments and management roles continue to discourage women from aiming for management positions, as does the ongoing perception that male networks still play dominate at the company.

Overall, the latest survey does not indicate any significant improvements compared with the results of the survey in 2021. This shows that, even when pursuing suitable measures, change processes take time and stamina to become embedded in the consciousness of the workforce. In view of this, we will continue to work with great commitment and implement new measures to lift more women into management positions in the 2024 financial year as well. At present, for example, initial ideas are being gathered as to how flexible working models, such as tandem management roles or job sharing, might be extended.

**We aim to
raise the share
of women
managers at
q.beyond.**

We ensure a good work-life balance

As a responsible employer, we respect the personal situation of all our employees and account for their wishes within the options available to us as a medium-sized company. To the extent permitted by our operations, we support our employees in balancing their professional and private lives, and in particular in ensuring that their family and work commitments are compatible. Our company does not stipulate any core working times. Following suitable agreement, employees are free to perform part of their work from home. Generous working-from-home provisions were well used even before the onset of the coronavirus pandemic. At the beginning of 2020, and thus before the first lockdown, around 13% of employees, and here young parents in particular, mainly worked from their homes. Since 17 March 2020, all employees apart from site security have spent extended periods of time working from home. The positive experience gained with this pandemic-related mode of work gave us grounds to refine the regulations generally applicable on mobile work from home on a sustainable basis. The company agreement "Mobile Work" came into effect in May 2021. Since then, our employees have been free to select their workplace for up to 50% of their contractually agreed working hours. By offering our workforce greater flexibility to choose where they work, we have aligned the achievement of the company's targets as closely as possible to the individual needs of our employees. The company agreement applies to all group employees in temporary or permanent employment, including trainees. Furthermore, our employees have the option of working from abroad for up to three months a year ("workation"). This is conditional on an advance review and assessment of potential risks in terms of relevant legal, tax, compliance, data protection and information security aspects. Here, we work together with WorkMotion, a service provider specialising in these issues.

Good ways to combine family and work commitments

But q.beyond does even more for its employees. We welcome every new-born child with a one-off gross allowance of € 1,000 and a baby welcome package. One nursery place is available to us at our Hamburg location. We have also put in place a solution for our employees if they encounter unexpected child-care problems due, for example, to school or kindergarten closures. We set up a co-working space called "Flitzpiepen" at our Hamburg location in 2021. As well as a regular workplace for our employees, this room is also equipped with a desk for school-aged children, a painting table, a crawling blanket and a nappy-changing table. Toys and children's books are also available. If an employee's child is ill, we also offer support that goes beyond legal requirements. We offer employees up to 5 days of paid leave a year to care for a sick child. If they need more time off, they can draw on their statutory sick pay entitlement. For single parents, we even offer up to 10 days of paid leave a year to look after a sick child.

Part-time work options assist employees in balancing their family and work commitments. In 2023, 129 of our total workforce of 1,011 employees worked on a part-time basis. Part-time management is also possible, with this option currently being drawn on by three employees (of which one woman and two men). Moreover, employees are able to move flexibly between part-time and full-time employment. Not only that, they also have the option of setting up a sabbatical account and "saving up" additional fully paid free time (up to 3 months) to spend with their families or traveling.

Fair remuneration

Employees with permanent contracts accounted for 98% of the workforce in 2023 (excluding trainees, work-study programme students, stand-ins, re-trainees and temporary staff). Where contracts with employees and executives are limited, this is solely due to operating considerations (known as "material limitations"), such as temporary customer projects. In cooperation with the Works Council, our company creates an attractive working environment and competitive remuneration system at its own initiative.

Our company is not bound by any collective wage agreements. The remuneration system is rather geared to individual and company-specific needs, as well as to market standards. Alongside their fixed salaries, all staff also receive variable remuneration based on the achievement of corporate targets. The share of total salaries attributable to variable remuneration rises with increasing responsibility. Furthermore, all employees can participate in a company pension scheme that is supported by q.beyond with an annual sum. q.beyond also offers supplementary insurance for medical services requiring additional payments by the patient.



Employees can participate in a company pension scheme that is supported by q.beyond.

Share-based employee participation plan

In spring 2021, q.beyond introduced a share-based participation plan for its employees. This innovative approach provided all of the Group's employees with the opportunity to sustainably participate in the company's success. Any employee who, at the beginning of the plan, bought three q.beyond shares at market price on their own account and in their own name and then held them without interruption until 31 December 2022 was entitled to receive one free extra share, known as a matching share. The terms and conditions of the plan provided the company's Management Board with the alternative option of satisfying claims to bonus shares by making a cash payment corresponding to the fair value of the bonus share as of 31 December 2022. The Management Board drew on this option upon the expiry of the plan in December 2022. The plan deliberately did not stipulate any holding periods after the end of the term, meaning that, even if shares had been granted, it would have been possible to sell all shares immediately. As a general rule, the income generated from selling the bonus shares is exempt from taxes and social security contributions up to a threshold of € 1,440. It was not just full-time and part-time company employees who were eligible to buy shares. The group of participants also included trainees, employees in marginal or temporary employment, those whose employment relationship was inactive (e.g. due to parental leave, care leave, unpaid special leave), those on long-term sick leave following the expiry of continued pay and those entitled to part-time retirement.

Given the success of this first employee share plan, in which around one quarter of all employees participated, the company introduced a new version of the plan in January 2023. In the 2023 Employee Share Plan, each eligible employee who acquires five shares in q.beyond AG in their own name and on their own account in the period from 2 January



The "3+1 formula" share matching plan enables employees to participate in the company's success.

to 20 January 2023 is entitled to receive two bonus shares in q.beyond AG if the employee holds the shares without interruption until 31 December 2024 and also remains in employment at a company within the q.beyond Group. This participation plan has also met with great interest from employees.

My digital package

Since 2021, q.beyond employees have been able to obtain the latest smartphones, 2-in-1 notebooks, all-in-one systems, ultra books, tablets and selected accessories with discounts of up to 52%, and that twice a year and for themselves and their families. The "D21 Initiative", which forms part of the measures taken by the government to promote digitalization in Germany, makes it possible for employees to lease devices on a tax-exempt basis via their employers, make unlimited private use of these and purchase them in return for a low residual price at the end of the term. The employees pay the instalments by allowing the amounts to be withheld from their gross monthly salaries.

GRI SRS-405-1

We have published separate information about the diversity concepts for the Management and Supervisory Boards in the **Corporate Governance Statement**, which is available online.

The share of women on the Supervisory Board is currently 33%.

Structure of Supervisory Board by gender and age at 31.12.2023

Share in %	Male	Female	< 30 years	30 – 50 years	> 50 years
Supervisory Board ¹	60	40	0	0	100

Total number of employees at 31.12.2023

	31.12.2023	31.12.2022	31.12.2021	31.12.2020
Headcount per financial year ²	1,171	1,272	1,297	1,004

Share of limited-term employment relationships at 31.12.2023

	Total	Limited term	Limited term in %
Headcount by employee structure³			
Executives	8	0	0
Employees	1,003	19	2
Headcount by employee structure (total)³	1,011	19	2

¹ Due to the death of one of its members, the Supervisory Board comprised only 5 persons at 31 December 2023.

² Overview of all Group employees, including Management Board, trainees, work-study programme students and stand-ins. These figures do not include employees at q.beyond logineer India Private Limited, a subsidiary of logineer GmbH founded in October 2023.

³ Overview of all Group employees, excluding Management Board, trainees, work-study programme students, stand-ins, re-trainees and temporary employees. These figures do not include employees at q.beyond logineer India Private Limited, a subsidiary of logineer GmbH founded in October 2023.

Workforce structure by gender, scope of working hours and management responsibility at 31.12.2023

	Male	Male in %	Female	Female in %
Headcount by work profile¹				
Full-time without management responsibility	645	82	137	18
Full-time with management responsibility	86	86	14	14
Part-time without management responsibility	37	29	89	71
Part-time with management responsibility	2	67	1	33
Headcount by work profile (total)¹	770	76	241	24

Workforce structure by gender and job level at 31.12.2023

	Male	Male in %	Female	Female in %
Headcount by job level¹				
1st management level	16	89	2	11
2nd management level	27	84	5	16
Other managers	45	87	7	13
Employees	682	75	227	25
Headcount by job level (total)¹	770	76	241	24

Age structure of workforce at 31.12.2023

	< 30 years	< 30 years in %	30 – 50 years	30 – 50 years in %	> 50 years	> 50 years in %
Headcount by job level¹						
1st management level	0	0	9	50	9	50
2nd management level	1	3	19	59	12	38
Other managers	4	8	34	65	14	27
Employees	165	18	462	51	282	31
Headcount by job level (total)¹	170	17	524	52	317	31

¹ Overview of all Group employees, excluding Management Board, trainees, work-study programme students, stand-ins, re-trainees and temporary employees. These figures do not include employees at q.beyond logineer India Private Limited, a subsidiary of logineer GmbH founded in October 2023.

Workforce structure with regard to inclusion and migration at 31.12.2023

	People with a disability	People with a disability in %	People with foreign nationality	People with foreign nationality in %
Headcount by job level¹				
1st management level	0	0	1	6
2nd management level	0	0	0	0
Other managers	0	0	4	8
Employees	33	4	129	14
Headcount by job level (total)¹	33	4	134	27

¹ Overview of all Group employees, excluding Management Board, trainees, work-study programme students, stand-ins, re-trainees and temporary employees. These figures do not include employees at q.beyond logineer India Private Limited, a subsidiary of logineer GmbH founded in October 2023.

GRI SRS-406-1

There were no incidents of discrimination in 2023.

Talent Management and Identification with Company

Our personnel strategy aims to retain and further develop existing experts and executives and to recruit sufficient numbers of next-generation staff and specialists. This strategy aims to meet the two priorities, which are not always congruent, of satisfying ever new requirements on the part of our customers and of addressing these challenges chiefly by qualifying our own employees.

Continuous further training is the only way for employees to fully develop their potential. We therefore provide a wide range of training opportunities, with the q.beyond Learning Center acting as the centrepiece. This offers high-quality learning solutions for developing the specialist, methodological and social skills of each employee. A mix of on-site events, webinars and online training units takes due account of the different potential and preferences of individual employees. The total of around 11,992 training hours held in the past year was supplemented by numerous further on-the-job training sessions, and regular exchanges of information between our experts and third parties at events, congresses and fairs predominantly held on a virtual basis. Furthermore, we also promote and subsidise employees who study and train alongside their work, whether in bachelor's and master's degree courses or in obtaining Chamber of Industry and Commerce qualifications as business administrators.

Vocational training, work-study programmes and junior programmes provide entry opportunities

A clear commitment to vocational training is a key aspect of the sustainable approach we take in our personnel activities. Supporting young people at the outset of their careers also helps q.beyond to secure its own next generation of employees. Our company offers two ways to enter the world of work: on the one hand, we provide vocational training for budding IT specialists majoring in system integration and application development, for electronics technicians specialising in building and infrastructure systems, and for commercial trainees in office management and IT system management. On the other hand, we enable young people to participate in work-study programmes in applied IT, business IT or business administration. Here, we cooperate with Nordakademie in Elmshorn and the FOM University of Economics & Management in Cologne, Düsseldorf, Bonn, Munich and Hamburg, and Baden-Wuerttemberg Cooperative State University (DHBW), Heidenheim. We also offer integrated in-company placements for students training to become IT specialists in combination with a work-study programme in IT. In this case, we cooperate with the Vocational Training College in Hamburg (BHH).

We actively market the opportunities involved in vocational training. Opportunities for making contact at an early stage include pupil internships, school partnerships and participation in nationwide career days ("Girls' Day" and "Boys' Day"). Not only that, people retraining for new careers have the opportunity to perform the practical part of their retraining at our company.

Our in-company SAP junior programme also offers ideal conditions for starting a career. Over the one-year training programme, members acquire practical experience in customer projects and challenging applica-

tion support assignments. At the same time, internal and external training sessions provide them with the SAP-specific expertise they will need for their day-to-day work as an SAP consultant at q.beyond AG.

q.beyond youngsters committed to supporting trainees and students at the company

With "q.beyond youngsters", our trainees and work-study programme students acted at their own initiative to establish their own format for actively participating in and helping to shape developments at the company. Working in close cooperation with the People & Culture and Marketing departments, this cross-location team organises fairs and workshops and implements its own project ideas. q.beyond youngsters organise and host the annual "Girls' Day" and "Talent Day", as well as the welcome days for new trainees and work-study programme students. They also see to planning the mentoring scheme for trainees. Not only that: on various social media channels, they act as contact partners to potentially interested parties for all questions relating to training and work-study programmes and organize events such as the company run. One particular highlight of the work performed by q.beyond youngsters involved producing a **+ trainee video** (only available in German). This film is intended to offer authentic, first-hand support in convincing young people about q.beyond as a training company and thus promote the company's recruitment efforts.

Recruiting external talent

In-house vocational training and work-study programmes cover only part of q.beyond's need for specialist staff. In view of this, our company additionally recruits university graduates and experienced specialists and executives. In the competition for the best candidates, we benefit from our nationwide

presence at attractive locations, as well as from cooperations with universities and other organisations, such as retraining providers and job centres.

There is however the risk of being unable to fill new positions or replace existing employees on schedule at a time when there is a severe shortage of specialists. In 2019 we revised and repositioned our brand as an employer and, thanks not least to that, are now raising awareness of q.beyond among applicants. We also rely on recommendations made by employees and reward this commitment with a bonus system.

Promoting cooperation and boosting identification with the company

Anyone wishing to attract and retain good employees has to promote their sense of belonging

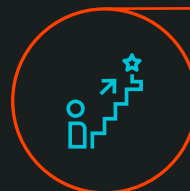
to the team. Experts newly joining our company are accompanied by mentors from the respective specialist departments. We also hold regular onboarding events to facilitate networking. Numerous collaboration formats help to boost the team spirit. These range from teambuilding measures to company running events to "wandelBar", a format newly initiated in 2023 in which our workforce can enjoy liquid refreshments in a relaxed atmosphere and talk about current change processes at the company. Moreover, we offer all employees positions with good future prospects characterized by a pleasant working environment, flat hierarchies, and modern and flexible working conditions. Kununu, the leading employer assessment portal, for example, lists q.beyond as an "open company" and a "top company". In 2022, q.beyond was singled out for the second year running as one of Germany's top employers by the independent Top Employers Insti-

q.beyond Leadership

As an **#Encourager**, you leave your own comfort zone by taking decisions, arousing curiosity and this way encouraging your team to try out new approaches.



As a **#Valuegenerator**, you pursue the company's vision and empower each member of your team to make their own valuable contribution towards the overall goal.



tute. This certification was based on an overall rating that even showed further significant improvements compared with the previous year. q.beyond achieved above-average results in the areas of work climate, onboarding, employee recruitment, employer branding, and sustainability. The institute certified that we had made especially great progress compared with the previous year in the areas of training, diversity, and inclusion. Overall, the certification process has motivated us to reflect even more closely on the strengths and weakness of our HR activities.

Management manifesto

Our corporate culture is based on the values of customer focus, reliability, team spirit and pragmatism (see GRI SRS-102-16). Consistent with the values we share, all employees should be able to further

develop their skills, both professional and personal, to the greatest possible extent. This enables us to exploit our full potential. To achieve this goal, we need management staff who are profoundly aware of the impact which management culture and conduct have on the working atmosphere, productivity and the company's sustainable performance. At the same time, they must be able to build genuine relationships of trust with their employees. Only this way can they support and accompany the further development of their teams along targeted lines. In 2020, our managers and staff formulated the nucleus of shared values in a new management manifesto intended to guide the actions of all our managers. For us, modern leadership involves both disciplinary management and lateral management such as that applied in agile roles. Our "q.beyond Leadership" makes a distinction between the following management roles:



As a **#Coach**, you embody self-empowerment and promote the flow among your team members. You do this by recognising their strengths, challenging these and regularly giving constructive feedback.



As a **#Motivator**, you radiate positive energy and motivate your team to reach your common goals. This way, you inspire passion in your team.

As an **#Influencer**, you change the mindset of your team members and visibly act as a role model. You reflect on feedback and factor this into your behaviour.



Acting as coaches, our managers support their team members in reaching jointly agreed targets, if possible under their own steam.

Accompanying management development measures, such as walks & talks, profile dynamics motivation analyses and workshops on management roles, therefore aim to promote a close dialogue between employees and their managers, one that is based on mutual appreciation and fosters development. At the same time, the formats on offer lead to even closer links between managers and thus promote the sharing of ideas and advice between colleagues. Since 2021, the "method toolbox" has enriched the range of instruments available to q.beyond's managers and staff. This is a digital collection of skills and methods for modern leadership and covers topics relating to self-management, team development and organisational development. Training on these "future skills" is regularly offered in small groups and can be drawn on whenever needed.

Future skills

We also promote self-management, team and organisational development with our digital collection of modern leadership methods.

Development dialogue based on a partnership of equals

Since 2020, we have practised our employee review format, known as the "development dialogue". In this dialogue, we have deliberately moved on from a more strictly defined performance review. Held once a year, this dialogue enables employees and managers to meet as equals. The dialogue guidelines devised for this purpose motivate employee and manager alike to reflect on themselves, input their own strengths in a more targeted manner and thus develop both their personal and their specialist skills in the interests of the corporate culture and the company's business performance. The dialogue concludes with a joint agreement of the learning targets needed for the employee's personal development. In day-to-day work, the manager acts as a coach to employees and supports them in reaching the jointly agreed learning targets, where possible at their own initiative. At the review meeting held in the following year, the manager and employee reflect together on the progress made. Equally, the employee provides the manager with feedback on his or her management conduct, particularly with regard to the management roles set out in „q.beyond Leadership“. The results of these employee reviews are evaluated by the Culture & Development team and used as a basis to derive targeted development measures.

"Lead Forward" programme

Investing in developing its managers is one way in which the company enhances its overall performance and boosts its competitiveness. In view of this, in 2023 we introduced a new leadership programme that is mandatory for all managers. Over its three-year term, the programme offers sustainable and targeted promotion for those management skills that are particularly important in enabling the company to reach its targets. Among others, these include communication, conflict-solving and team-leading skills enabling managers to inspire their employees and motivate them to achieve maximum performance. As well as cultivating management skills, the programme is also intended to convey a uniform understanding of roles and promote peer-level networking.



Lead Forward programme for managers:
competent and inspiring management
with a clear understanding of roles.



Development paths provide
bespoke qualification and training
options for our employees.

Training in "beyond skills" competency management

Ours is a sector in which we are permanently confronted with new technical challenges and far-reaching changes in our market. Our customers' needs change and so do the expectations in our employees. That makes it all the more important to tailor the training provided to our employees to the latest market requirements and consistently align this to the successful implementation of our corporate strategy. At the end of 2022, we identified those specialist, methodological and social skills for our employees that we believe will be especially relevant in the years ahead for our service performance and for successfully positioning our portfolio in the market. We aim to promote these skills, which number 31 in total, in a targeted manner. Bespoke qualification and training programmes are available for six development paths. These back up the further training provided to employees active in our core processes. Having recorded specific training needs, in the first quarter of 2023 our managers agreed corresponding development targets with their staff. Participants in a given skill path are provided with the opportunity to work on their learning topics at their own initiative with a LinkedIn-Learning or Udemy licence. Since 2023, we have also particularly focused on identifying talented candidates who can offer these skills when recruiting employees for positions within our core processes.

Top performer programme

"We revolutionise business at our customers": that is our vision at q.beyond. Putting this into practice requires us to have a large pool of ideally trained and highly motivated employees. Alongside the traditional talent acquisition channel already in place, since the beginning of 2021 we have implemented an additional internal talent management scheme. The top performer programme serves to provide employees with targeted development for key roles to be created or due to become vacant at the Group in future. Employees are nominated as top performers by the heads of the business units and departments on the basis of a fixed catalogue of criteria. Accordingly, top performers stand out on account of their above-average performance and have great potential for further development, but are not yet known throughout the company for their outstanding results. Over a period of 1.5 years, programme participants benefit from individual training, development opportunities, coaching, cross-mentoring by the management and networking events. These provide them with targeted support in preparing for the desired development target in terms of a specific position or task and increase their visibility in the company. In 2021, 16 of our employees started out in the first round of the new programme. We will start the second round in the current 2024 financial year.



Top performer programme offers targeted development and support for employees with high potential.

Learning time

We introduced "learning time" at q.beyond in 2023. Following agreement with their managers, employees are allowed to use half or all of the second-to-last Friday each month to work on their individual learning targets at their own initiative or to participate in joint learning activities and projects. This learning time serves to promote both collective and individual learning and to establish a culture of learning at the company. Consistent with the learning targets in our "future skills" and competency paths, numerous offerings are available on the learning days. These enable employees to further develop their specialist knowledge, as well as their professional and language skills. The learning day programme begins with a "good morning learning" session in the morning and finishes with a shared retrospective in the afternoon. This format thus also promotes group dynamics and information sharing between employees.



Learning Time: monthly learning days with a broad range of training options offer scope for individual development.

Advice on professional, personal and health-related topics

We have offered support to our employees for years now in solving any professional, personal and health-related issues they may have. The advice ranges from matters of childcare, caring for relatives through to debt counselling and health issues. To this end, our company cooperates with the Fürstenberg Institute. The advice provided by the specialists to q.beyond employees in person or by telephone is free of charge. The institute is obliged to maintain absolute confidentiality. Managers and employees can also approach the Fürstenberg Institute for personal coaching.

The advice provided by the Fürstenberg Institute is just one component of the measures taken to promote employees' health. Together with external partners, we regularly hold "health days". Offerings which are popular here include free influenza vaccinations and eye tests. In cooperation with a large optician's chain, we support our employees in acquiring glasses suitable for screen work. Joint sports activities also play a major role. Running events are regularly held at all of q.beyond's locations and large numbers of employees take part in regional company runs and relay races. Not only that, employees are able to join gyms and fitness clubs on preferential terms. Since 2022, we have cooperated here with Urban Sports Club, which has outlets nationwide.

We show great team spirit and support one other not just in the office, but also in joint sports activities.

Finally, our company supports its employees with occupational integration management (OIM) and assists them in restoring and maintaining their ability to work. Since 2020, upon concluding a relevant insurance contract q.beyond employees also receive a grant for individual health services ("IGeL" services). To this end, we have concluded a group insurance contract with R+V Krankenversicherung AG (R+V). This provides all employees, and family members as well if they wish, with the opportunity to draw on enhanced and individual medical services over and above the statutory minimum benefits.

Ensuring that our employees are safe at work is a matter of course. This goes beyond measures to avert potential dangers or eliminate safety risks and also includes prophylactic steps to help employees stay healthy and enjoy a people-friendly working environment. Occupational health and safety also has to account for the permanent process of change in working conditions and the work environment. Faster processes, new tasks and technologies and ever greater time pressure are just some of the indications in this respect. In particular, the pandemic, which has made homes the regular place of work for our employees, has presented us with new challenges. With a variety of online offerings, we are continuing to support our employees in exercising regularly and maintaining their psychological resilience.

Targets and handling of risks relating to talent management

Our talent management meets the requirements we place in it. As a medium-sized company, we therefore forego restricting our flexibility by committing ourselves to specific quantitative targets. We are aware that the widespread shortage of specialists poses a risk for our company. In the risk report section of our **2023 Annual Report**, we comment on and describe the measures we have taken to counter this risk. Any unintended departure of high-performing and specialist employees, or of employees performing key functions, may lead to a

For us, all-round work safety is not just about defending against hazards and eliminating security risks. It also involves preventive measures to protect people's health and wellbeing.

loss of expertise and revenues, as well as to higher costs to refill the positions thereby becoming vacant and train the replacements. The implementation of our business plans may also be jeopardised by the shortage of specialists. To counter this risk, we are increasingly drawing on talent pools at our near-shoring and offshoring locations, and here in particular on software developers and IT specialists. Upholding human rights and ecological standards plays an important role for us in this context as well. Within the EU, strict national regulations and laws provide basic protection against any violations of human rights and environmental standards. At locations outside Europe, we pay particular attention to compliance with relevant human rights-related and environment-related guidelines, particularly with regard to the topics of "corruption", "occupational safety", "working hours", "discrimination", and

"environmental protection". We nevertheless do not currently see any material risks that could arise on account of our activities and impact negatively on the training of our employees.

GRI SRS-404-1

Training

At the end of 2023, we employed 82 trainees and 53 work-study programme students. In the past financial year, we offered positions to 23 young people (3 work-study programme students and 20 vocational trainees) upon the completion of their studies or training and plan to hire 31 new career starters in 2024 (of which 23 work-study programme students and 8 vocational trainees).

Group training structure by gender and type at 31.12.2023

	Total	Male	Male in %	Female	Female in %
Headcount					
Trainees	82	71	87	11	13
Work-study programme students	53	36	68	17	32
Headcount (total)	135	107	79	28	21

Overall view for Group excluding q.beyond logineer India Private Limited.

Development

The following table provides an overview of the average number of hours spent by our employees on training and further development measures in 2023. The figures are broken down by gender of the participant. It has not been possible to break down the figures by employee category for the period under report. As well as the training and development measures recorded in the official figures presented here, our employees and managers also

train at their own initiative by drawing on freely available training options (such as webinars, specialist presentations, communities, SAP Learning Hub, TechTime and symposia). In particular, the pandemic gave rise to numerous online formats, most of which free of charge, which our employees have drawn on intensively. It would nevertheless not be feasible for us to centrally record these training units.

Average hours of training and development by gender in 2023

In hours	Total	Male	Male in %	Female	Female in %
Type of training					
Udemy ²	913.0	-	-	-	-
LinkedIn Learning ²	449.0	-	-	-	-
Technical training	2,740.0	2,210.0	81	530.0	19
Learning time	337.8	253.3	75	84.5	25
Specialist training (including user and product training)	488.0	352.0	72	136.0	28
Language training	1,150.8	1,498.0	65	803.5	35
Soft skills training	3,272.0	2,320.0	71	952.0	29
Management skills training	820.0	716.0	87	104.0	13
Mandatory training ¹	1,821.0	1,386.5	76	434.5	24
Total hours of training	11,991.5	8,735.8	73	3,044.5	25

Overall view for Group excluding Management Board but including trainees and stand-ins.
These figures do not include employees at q.beyond logineer India Private Limited, a subsidiary of logineer GmbH founded in October 2023.

¹ Data protection, in-depth data protection, information security and security awareness, quality management, occupational safety, electronic sick note, hazard assessment.

² Evaluation of personal data not permitted by law. As a result, no breakdown of the respective figures by gender can be provided.

GRI SRS-403-4

We operate a management system for occupational health and safety.

q.beyond ensures that its employees have ergonomically designed workplaces, provides regular instructions to all staff on occupational health and safety and performs psychological risk assessments based on systematic analysis of the risks involved in various workplaces and different activities. Together, these measures act as a key tool at the company when it comes to preventing accidents and avoiding work-related ill health. We have our own in-house

work safety specialist and a fire protection officer. Furthermore, all our locations have the required number of first aiders and fire protection assistants. We ensure that our employees are suitably supported by company medical officers and occupational medical experts. The Work Safety Committee meets four times a year and covers all our locations. It discusses matters of safety at work and accident prevention.

GRI SRS-403-9 (a+b), GRI SRS-403-10 (a+b)

There were no work-related injuries in the past financial year.

Work-related injuries and ill health

	2023	2022	2021	2020	2019
Number in financial year under report					
Work-related injuries requiring report	0	0	0	0	1
Work-related ill health	0	0	0	0	0
Work-related fatalities	0	0	0	0	0

Overall view for Group excluding q.beyond logineer India Private Limited.

Information security, data protection and compliance are already components of our business model. In our social initiatives, we traditionally focus on our more local surroundings.

➤ Society

We Contribute to Society



Society

Human Rights

Our commitment to respecting human rights and the environment

For us, respect for people and preserving an environment worth living in are non-negotiable core aspects of exemplary corporate governance. Our aim is to ensure that any violations of human rights and threats to the environment both in our own business area and in all supply chains in which q.beyond AG and its group companies are involved are prevented or otherwise identified as early as possible and then responsibly and effectively countered. We view adherence to applicable laws and regulations and compliance with internationally recognised human rights and environmental standards as essential.

We are absolutely committed to the principles set out in international frameworks and standards for human rights as formulated by the United Nations and the Organisation for Economic Co-operation and Development (OECD), as well as to the core labour standards of the International Labour Organization (ILO) on work and social standards. We endeavour to ensure that these are complied with in our business activities and value chains, and here in particular to ensure compliance with:

- the prohibition on child labour and forced labour
- the prohibition on all forms of slavery and discrimination
- the upholding of freedom of association
- mutual respect, irrespective of age, disability, religion, social background, ethnic or cultural diversity, gender or sexual orientation and identity
- adherence to occupational health and safety regulations
- the payment of suitable wages and salaries
- adherence to data protection and privacy requirements
- the prohibition on corruption and bribery
- the prohibition on pollution.

The obligation to respect human rights is enshrined in our **⊕ Code of Conduct**. We describe our procedure for protecting human rights and complying with our environment-related obligations in detail in our **⊕ Policy Statement** and in the declaration provided below for the National Action Plan on Business and Human Rights (NAP). Here, we also formulate the expectations we place in our employees and business partners and provide detailed disclosures on our risk management, our preventative and remedial measures with the associated results, the whistle-blowing and complaints mechanism and our effectiveness checks and documentation. One particularly important aspect for us involves averting any potentially negative human rights-related and environment-related impacts in connection with our business activities and to provide the individuals affected with the possibility to report any actual violations.

Declaration for the National Action Plan on Business and Human Rights (NAP)

Policy Statement on Human Rights

The United Nations' 2030 Agenda for Sustainable Development is based on the principles of human rights and environmental protection. As a company, we are aware of the responsibility we bear to society for structuring business, the environment and society along sustainable lines and are absolutely committed to complying with and monitoring our human rights-related and environment-related due diligence obligations. This includes both our own business area and all supply chains in which q.beyond AG and its group companies as defined in § 15 AktG are involved.

In implementing its human rights-related and environment-related due diligence obligations, q.beyond is subject to the requirements of the German Act on Corporate Due Diligence Obligations in Supply Chains (LkSG). In the **➕ Policy Statement** adopted by our Management Board, which is published on publicly accessible websites of our group companies, we present our strategy and the processes we apply to protect human rights and meet our environment-related obligations. This Policy Statement applies to q.beyond AG and to all affiliated companies as defined in § 15 AktG. The Management Board has informed our workforce about the contents of the Policy Statement in detail at our monthly "Town Hall Meetings".

**For us, respect
for people and
preserving an
environment
worth living in
are non-negotiable
core aspects of
exemplary corpo-
rate governance.**

The Management Board of q.beyond AG is responsible for the execution of and compliance with our human rights-related and environment-related due diligence obligations and for implementing the Policy Statement in accordance with the requirements of the German Act on Corporate Due Diligence Obligations in Supply Chains (LkSG). In this, the Management Board accords priority to installing clear structures and responsibilities and thus ensuring implementation of the principles set out in the LkSG and embedding these principles in company processes and risk management at q.beyond AG. The Management Board has appointed a Human Rights Officer and formed a Compliance Committee to monitor and ensure compliance with due diligence obligations throughout the Group. The Compliance Committee comprises the heads of the relevant specialist departments, namely Compliance, Legal Affairs, People & Culture, Central Procurement and Corporate Social Responsibility, as well as q.beyond's Human Rights Officer. The Committee regularly analyses insights gained from due diligence processes, reports these to the Management Board and advises in particular on its decisions concerning remedial measures.

In implementing our human rights-related and environment-related strategy, we base our actions as a business above all on the globally recognised Guiding Principles on Business and Human Rights of the United Nations (UNGP) and the OECD Guidelines for Multinational Enterprises. This way, we simultaneously implement the requirements of the National Action Plan for Business and Human Rights. These standards assist companies in determining and continuously improving their approach to human rights. They stress the importance of a due diligence process enabling potential violations of human rights or environmental standards to be proactively detected, assessed and avoided or, as a minimum, reduced to the best possible extent in order to protect rights holders.

In addition, our understanding of human rights and environmental standards, as well as the processes we adopt to comply with such, are based on a series of international reference instruments. These particularly include:

- the principles of the United Nations Global Compact (UNGC)
- the core labour standards of the International Labour Organization (ILO) on work and social standards
- the European Union Charter of Fundamental Rights
- the Diversity Charter
- the UN Convention on the Rights of the Child
- the European Convention on Human Rights and Fundamental Freedoms
- the REACH Regulation, RoHS Directive and POPs Regulation
- the Stockholm Convention on Persistent Organic Pollutants (POPs Convention).

We base our approach to human rights on internationally recognised standards.

Our expectations in employees and business partners

We expect our employees to comply with applicable laws and regulations and to account for the principles and legal positions set out in the international standards listed in our Policy Statement in their daily work. In view of this, under the title "Strong Principles and a Fair Culture" our **Code of Conduct** summarises all rules of conduct, guidelines and compliance principles for business operations at q.beyond AG and provides our employees with guidance in their day-to-day decisions. Furthermore, we have established these principles in our company policies and our management systems and thus embedded sustainable business and actions in our company processes (please also see **Process management**).

We likewise expect business partners that are directly or indirectly integrated into the value creation processes enabling us to perform our services to commit to complying with those principles we deem important and to implement suitable processes to ensure respect for human rights and uphold environmental standards. We have summarised our requirements for the topics of "human rights" and "environmental protection" in our Code of **Conduct for Business Partners**, which also comprises the four ILO Core Labour Standards, and made this a constituent component of our general procurement processes. We expect our business partners to pass on our requirements and expectations to the subcontractors they in turn commission to perform services. We reserve the right, where appropriate, to review implementation in individual cases.

Risk management/risk analysis

In the 2023 financial year, we prepared to meet the obligations resulting from the German Act on Corporate Due Diligence Obligations in Supply Chains (LkSG). In this context, we also extended our risk analysis of human rights-related and environment-related risks in our own business area and supply chain. In our risk management process, we continually identify, analyse and evaluate all risks relating to respect for human rights and the environment both in our own business area and at our business partners.

Abstract risk analysis: The risk analysis within the q.beyond Group's own business area involves assessing the gross and net risks in each case. Unlike gross risks, net risks already account for the impact of all checks and measures implemented to address the risk thereby identified. The assessment of net risks is based in particular on the factors of probability of occurrence and scope of damage. For the risk analysis relating to suppliers, we draw on a risk analysis tool which assesses the country, location and sector-specific risks for suppliers on an automated basis. Alongside this abstract risk analysis, the risk assessment also accounts for internally determined requirements/criteria, such as whether the supplier has signed the **Code of Conduct for Business Partners** and whether it complies with the German Minimum Wage Act (MiLoG). Taking due account of the risk values for individual suppliers, the company then decides whether any preventative measures are required.

Event-related risk reviews: We also conduct event-related risks reviews of suppliers independently of the procedure outlined above. We already provided a description of the risks and opportunities we have identified as material in our risk analyses of our own business area and our supply chains in [☞ "Materiality"](#) earlier in this report.

The abstract risks of particular significance which we identified based on an initial risk analysis of our own business area are "information security and data protection risks due to cyberattacks" and "damages to our data centre infrastructure due to inadequate adaptation to climate change". Furthermore, we also see human rights-related abstract risks relating to the topics of "corruption", "occupational safety", "working hours", "discrimination", and "environmental protection" at our nearshoring and offshoring locations. The sensitive areas we have identified in our supply chains particularly relate to the human rights-related topics of "occupational safety", "working hours", "discrimination", "upholding of freedom of association", and "environmental protection":



Human rights-related and environment-related violations may also result from the upstream value chain.

- **Information security and data protection:** Information technology impacts on the personal rights of people, such as in the area of data protection. As a digitaliser, we therefore bear a particular responsibility for ensuring that data is reliably protected and for the security of the infrastructures and systems we deploy, not least as a preventative measure to protect against the growing volume of cybercrime. One of our core competencies as an IT service provider involves acting with absolute consistency to protect the personal and commercial data of our customers, partners, employees, shareholders and suppliers. With q.beyond's cybersecurity concept, our customers also benefit from protection against cybercrime.
- **Inadequate adaptation to climate change:** If insufficient steps are taken to adapt to climate change, the physical effects (particularly those resulting from extreme weather situations such as heatwaves and storms) might result in damage to, overheating of or even downtime at our data centre infrastructure. Impacts on our employees in terms of their health and safety also cannot be excluded. In view of this, we implement suitable climate-technical measures on a preventative basis.
- **Human rights-related and environment-related impacts at nearshoring and offshoring locations:** Any unintended departure of high-performing and specialist employees, or of employees performing key functions, may lead to a loss of expertise and revenues, as well as to higher costs to refill the positions thereby becoming vacant and train the replacements. The implementation of our business plans may also be jeopardised by the widespread shortage of specialists. To counter this risk, we are increasingly drawing on talent pools at our near-

shoring and offshoring locations, and here in particular on software developers and IT specialists. Upholding human rights and ecological standards plays an important role for us in this context as well. Within the EU, strict national regulations and laws provide basic protection against any violations of human rights and environmental standards. At locations outside Europe, we pay special attention to compliance with relevant human rights-related and environment-related guidelines, particularly with regard to the topics of "corruption", "occupational safety", "working hours", "discrimination", and "environmental protection".

- **Human rights-related and environment-related impacts in supply chain:** Violations of human rights-related or environment-related standards may arise not least in the upstream supply chain. Such violations may occur in the production process for the infrastructure components we procure to equip our data centres, for example, or may impair workers' rights in the supply chain. In an initial risk analysis of our direct suppliers, we identified the topics of "occupational safety", "working hours", "discrimination", "upholding of freedom of association", and "environmental protection" as material areas basically exposed to risks. Having performed a cautious risk assessment, however, we do not view these risks as being exceptionally high. We attach particular importance to averting any potentially negative human rights-related and environment-related impacts of our business activities and to providing individuals affected with the possibility to report any actual violations. It is also important to us to exercise our influence to enable any abuses to be remedied as quickly as possible.

To date, we have no reliable indications of any violations of human rights within our own business area or on the part of our suppliers. In view of this, we have so far also not pursued any quantitative targets with suitable more far-reaching measures to protect human rights. Should we become aware of any violations in future, we will respond by introducing suitable and appropriate measures to avert and/or counter such. In the coming years, we will further expand our risk management to continuously improve our understanding of specific human rights-related and environment-related risks in our own business area and our supply chains.

**Appropriate
preventative and
remedial measures
form the basis for
protecting human
rights and the
environment.**

Preventative measures

The risk analysis forms the basis for identifying appropriate preventative and remedial measures. We factor the results of our risk analyses into relevant business processes and our supplier evaluation process. We acknowledge that comprehensive protection of human rights can only be ensured when human rights-related risks of all kinds are not only investigated, but already averted by implementing preventative measures before they can occur.

Irrespective of specific risks, we have in particular already implemented the following measures: as well as publishing our **⊕ Policy Statement** and the compliance principles obligatory for all employees (**⊕ Code of Conduct**), we have introduced further company policies to underpin our actions and to provide our employees with process security and guidance in their day-to-day work. Among others, these policies address the topics of "information security and data protection", "procurement", "travel", and "hospitality". We provide training to communicate more in-depth knowledge to our workforce and raise its awareness, particularly of the topics of "human rights", "climate and environmental protection", "information security and data protection", "occupational safety", and "unconscious prejudice". Moreover, our company has a Works Council and involves this body at an early stage on all matters relating to personnel and codetermination. Furthermore, the representatives of young employees, trainees and employees with disabilities, as well as the employee representatives on the Supervisory Board, safeguard the interests of our employees.

Prior to the establishment of any supplier relationship, we subject our direct suppliers to an evaluation process which, among other aspects, includes an initial assessment of human rights-related and environment-related risks. If required by any specific risk situation, we act without delay to introduce preventative measures tailored to the individual case. Preventative measures of this nature particularly include agreeing appropriate contractual control mechanisms and obtaining contractual assurances from the direct supplier that it will comply with the human rights-related and environment-related expectations of the company's management and appropriately address such concerns along the supply chain. To date, we have not conducted any training sessions for suppliers concerning compliance with human rights. We nevertheless reserve the right to provide such training in the context of preventative measures introduced for individual cases should we establish that the respective supplier is not sufficiently aware of human rights-related issue.

Remedial measures

If there are substantiated grounds to suspect that our business activities cause human rights-related and/or environment-related violations, or contribute to such, or should such violations already have occurred or be about to occur, we will review the complaints submitted and take appropriate remedial measures to prevent any violation and to end or minimise the extent of the violation.

If there are substantiated grounds to suspect any such violation within our own group of companies, or specific indications of such, we will take direct action to sustainably end such abuse and prevent any further abuse from occurring.

We expect our direct suppliers to cooperate in full with our efforts to investigate, end or minimise any potential violations of human rights-related and environment-related due diligence obligations. In the first stage, our approach is to enter into dialogue with the supplier in order to find an effective solution to the problem. Should this dialogue not lead to an acceptable outcome, then we will look to cooperate with other affected companies, industry associations and sector and multi-stakeholder initiatives in order to compile and introduce appropriate remedial measures. We nevertheless reserve the right to take action to end the business relationship if the remedial measures agreed with the supplier are not implemented (within the respective deadline) or if milder measures have not led to the violation of the respective due diligence obligation ceasing or being minimised.

q.beyond AG did not become aware of any human rights violations in the period under report. In view of this, no compensation concepts were compiled.

Whistleblowing and complaints mechanism

q.beyond has established an easily accessible, appropriate and effective whistleblowing and complaints mechanism. All stakeholder groups are called on to express any concerns they may have as to suspected violations of applicable law or our company's requirements, including this Policy Statement. Our **+ SAFE CHANNEL** whistleblowing and complaints system is available to everyone inside and outside our company at all times and free of charge. The whistleblowing and complaints mechanism provides a confidential opportunity to report any suspicions concerning unlawful and unethical conduct, also anonymously if so desired.

All cases reported which do not demonstrably involve the deliberate communication of incorrect and/or misleading information are investigated and followed up by trained experts. Cases are processed without delay and the matter in hand is neutrally investigated without regard to the reputation of the person involved or their hierarchical position. The persons involved are questioned during the investigation process and involved in solving the grounds for the complaint.



Our Code of Conduct summarises all compliance principles, regulations and policies for our business activities.



SAFE CHANNEL: we have set up an effective whistleblowing and complaints mechanism.

Responsibility, effectiveness checks and documentation

The effectiveness of our measures to prevent any violations of human rights-related and environment-related due diligence obligations is reviewed at least once a year and on an ad-hoc basis. The Compliance Committee is responsible for performing the effectiveness checks and is assisted, if necessary, by the Internal Audit department. For direct suppliers, compliance with human rights-related and environment-related due diligence obligations is reviewed in regular or ad-hoc supplier evaluations, which are supplemented if appropriate with in-depth supplier audits. The effectiveness of this process is monitored by the Internal Audit department.

Compliance with due diligence obligations is documented internally on an ongoing basis, with the documentation being retained for 7 years. Our annual reporting on this occurs no later than 4 months after the end of the respective financial year and is communicated to the Federal Office for Economic Affairs and Export Control (BAFA) and made available to the general public on our website.

GRI SRS-412-3

q.beyond AG has so far not included any explicit human rights clauses in its investment agreements and contracts, as the overwhelming majority of its procurement processes take place within Germany and the EU. Here, strict European requirements and laws basically protect against any breaches of human rights. In the 2021 financial year, we summarised our requirements relating to human rights in a **➕ Code of Conduct for Business Partners** and

made these an integral component of our general procurement terms. The standards of conduct are addressed to all business partners, suppliers, service providers and consultants who are directly or indirectly involved in the value chain processes enabling us to perform our services.

GRI SRS-412-1

The business locations of q.beyond AG are exclusively situated in Germany, Spain, Latvia and, since October 2023, in India as well. No review of human rights violations or human rights-related impacts is performed there. Should any substantiated suspicion or specific indication of human rights-related and/or environment-related violations within the q.beyond Group arise, we will directly take action to sustainably end such abuses and prevent any further abuses from occurring.

GRI SRS-414-1

Prior to the establishment of any supplier relationship, we subject our direct suppliers to an evaluation process that, among other aspects, also includes an initial assessment of risks relating to human rights and environmental standards. We draw on a risk analysis tool to perform this risk analysis. This tool evaluates the country, location and sector-specific risks of the suppliers on an automated basis in each case. Alongside this abstract risk analysis, the risk assessment also considers whether internally determined requirements/criteria have been met, such as whether the supplier has signed the **➕ Code of Conduct for Business Partners** and whether it complies with the German Minimum Wage Act (MiLoG).

GRI SRS-414-2

For direct suppliers, compliance with human rights-related and environment-related due diligence obligations is reviewed in regular or ad-hoc supplier evaluations, which are supplemented if appropriate with in-depth supplier audits. The effectiveness of this process is monitored by the Internal Audit department.

q.beyond AG is not aware of any negative human rights-related impacts in the supply chain and has accordingly not introduced any measures in this respect. Should any reliable indications of human rights violations arise in future, q.beyond will immediately introduce measures to reach an effective solution to the problem in cooperation with the respective supplier. We nevertheless reserve the right to take action to end the business relationship if the remedial measures agreed with the supplier are not implemented (within the respective deadline) or if milder measures have not led to the violation of the respective due diligence obligation ceasing or being minimised.

Corporate Citizenship

In our group-wide risk management, we have not identified any material risks with negative impacts on social concerns that result from our activities as an IT service provider, our products and services or our business relationships. Our social commitment therefore focuses on promoting children and young people on location. This way, we provide young people with access to additional opportunities.

Our commitment to society focuses on promoting children and young people on location.

q.beyond took part in the Christmas campaign organised by the "Hamburger Weg" project of the HSV Foundation once again in the past 2023 financial year and thus helped to satisfy Christmas wishes. During Advent, socially disadvantaged children and young people had the chance to write down their wishes on pieces of paper. These were then stuck to the Christmas tree at q.beyond's business premises, among other locations, selected by our employees and subsequently fulfilled. Another portion of the wishes was voiced and called up using a digital Christmas tree we developed.

We have been a sponsor to **⊕ HTHC – Harvestehuder Tennis und Hockey Club e.V.** since the 2022 financial year and took part once again in the IT community's "CIO Charity Run & Bike". The kilometres run, which were sponsored, benefited two organisations committed to making access to education more equal, promoting equality of opportunities and the digital integration of young people and young adults.

On the one hand, the money donated went to "KinderHelden", an initiative which aims to support children growing up in difficult circumstances and offers individual mentoring programmes to support their educational path. On the other hand, funds were donated to "RheinFlanke", an initiative which integrates and promotes young people by way of sports programmes.

We also support culture by making an attractive offering to our employees: using the season tickets we provide to them, they can visit the "Ludwig" and "Wallraf-Richartz" museums in Cologne free of charge and as often as they wish.

At q.beyond, social commitment is often initiated spontaneously by employees and helps to strengthen the team spirit. As a medium-sized company, we

have chosen not to compile catalogues of targets, concepts and action points and thus not to place any constraints on the creativity and commitment shown by our employees when it comes to addressing social concerns in their local environments.

GRI SRS-201-1

The measures and campaigns presented under **"Corporate Citizenship"** do not generate any direct economic value. They rather document our commitment to social aspects. The table below provides an overview for the overall Group of the economic value generated and distributed across all our business activities in the financial years from 2020 to 2023:

Economic value generated and distributed

€ 000s	2023	2022	2021	2020
Revenues from business activities	189,280	173,022	155,161	143,416
Employee wages and benefits	99,199	91,260	82,897	77,985
Tax payments	1,715	98	3,553	406
Payments to providers of capital	0	0	0	3,725
Capital expenditure	2,576	3,520	7,275	5,582

Figures for Group as a whole.

Political Influence

Within our business model, legislative processes relating to security, data security, personal rights and privacy are particularly relevant. Our company nevertheless does not exercise any direct political influence or make any political donations. For the same reason, we currently do not have any detailed sustainability concept, or accompanying risk assessment, for the ways in which we exercise political influence and do not plan to compile any such concept in future. Furthermore, q.beyond is not registered in any lobbying lists. Our political activities are limited to our involvement in sector associations. Across the q.beyond Group, these include the German-Speaking SAP User Group (DSAG), the EHI Retail Institute, the Energy Informatics Foundation (Stiftung Energieinformatik), the German Association of Personnel Managers (BPM), RIPE NCC, the German Investor Relations Association (DIRK e.V.), the Alliance for Cyber Security (ACS), the Federal Association of Logistics (BVL e.V.), and the Hamburg Management GmbH logistics initiative.

GRI SRS-415-1

Neither q.beyond AG nor its affiliated companies make any donations to political parties.

Information Security, Data Protection and Compliance

The advance of digitalisation is accompanied by new threats, such as hacker attacks on sensitive data. People will only actually use new IT solutions if they have faith in the security of their personal data. We therefore see compliance with all legal requirements concerning data protection and data security as an absolute prerequisite for our sustainable business success. q.beyond's location in itself shows the absolute priority accorded to data protection. As a German company, it is subject to European data protection requirements, which are probably the strictest in the world.

**We meet what
are probably the
world's strictest
data protection
requirements.**

Manifold measures to protect data

Our Data Protection Policy sets out applicable regulations for collecting, processing and using the personal data of natural persons. These particularly apply for the data of customers, shareholders and other third parties, as well as of contractual and business partners, especially with regard to the statutory requirements of the General Data Protection Regulation (GDPR), the German Federal Data Protection Act (BDSG) and the German Telecommunications and Telemedia Data Protection Act (TTDSG). The processing of personal data in systems which enable the conduct or performance of company employees to be monitored or which record, store, process or use personal data of employees is governed by the "Framework Agreement for the Introduction and Operation of Information and Communications Systems" agreed with the Works Council. A separate "IT and Data Protection" body, which also comprises members of the Works Council and specialist departments, regularly discusses topics relating to data protection.

All personal data is protected against the threat of unauthorised access. To this end, we have implemented technical, organisational and employee-related measures which also ensure that personal

data is protected against unauthorised access, unlawful processing or dissemination and against accidental loss, unintended amendment and destruction. These measures address the security of that data requiring protection both when it is processed electronically and also in paper form. They form part of an integrated information security management system pursuant to ISO 27001 and are continually updated to account for the latest technical advances and organisational changes. Our information security management system is annually reviewed by an independent certifier.

Risks involving information security, data protection and compliance are factored into our risk management. A separate risk report, which forms a constituent component of the **+ 2023 Annual Report**, provides extensive information about our risk management system and risk classification, and explains existing high risks and the measures taken to counter these. In the past financial year, these also included a material risk in the areas of information security and data protection. Global political developments mean that the threat of cyberattacks has become one of the top risks facing businesses. Our company implements extensive measures to protect its resources, systems and data both for IT within the Group and for customer systems. Our modern IT security systems are permanently monitored and continuously enhanced together with the structures in our IT service management. Despite this, any cyberattacks that are motivated by fraud or malicious criminal intent and directed at the systems at q.beyond, one of its subsidiaries or customer systems supervised by q.beyond might have significant negative economic implications for our Group, our customer and service relationships or our reputation.

ISO 27001

Our information security management system is audited and certified each year.

Group officer responsible for data protection

The external data protection officer appointed by the Management Board monitors compliance with data protection requirements. The officer exercises his powers independently of instruction. He coordinates cooperation and agreement processes for all key data protection matters and is supported by internal data protection coordinators at the group companies. The data protection coordinators and Group Data Protection Officer are involved at an early stage in the development of new products and services to ensure that these conform to the principles of data protection law. This advance review enables virtually all complex subsequent amendments to be avoided.

Compliance with the Data Protection Policy and applicable data protection legislation is reviewed in regular data protection audits. Customers also perform regular audits to check compliance with the high standard of data protection at q.beyond. Furthermore, external data protection audits are conducted at regular intervals, for example by the German Federal Officer for Data Protection and Freedom of Information (BfDI).

All employees receive basic training on the requirements of data protection law when they join the company and are required to take part in refresher training at least once a year. Furthermore, employees are regularly informed about specific data protection topics relating to customer and employee data and are also obliged to comply with the regulations governing the secrecy of telecommunications and social data, as well as to uphold business secrecy.

Business success is built on integrity, ethics and personal responsibility

The German Stock Corporation Act (AktG) includes a statutory requirement for listed companies such as q.beyond AG to establish an appropriate and effective internal control system (ICS) and a corresponding risk management system (RMS). The Group has for many years already met the recommendations made by the German Corporate Governance Code (DCGK), namely that by establishing an effective compliance management system (CMS) the Management Board should ensure that all provisions of law and internal policies are complied with, and endeavour to achieve their compliance by the company. The CMS at q.beyond is intended to detect and evaluate any breaches of duty at an early stage and thus enable appropriate measures to be taken in response and, by implementing prophylactic measures, to avoid the occurrence of breaches of duty, damages and liability. Based on the assessment of the Management and Supervisory Boards, the

**Regular audits
monitor our
compliance with
the GDPR and
applicable data
protection laws.**

CMS in place at q.beyond AG currently satisfies all requirements of the statutory provisions set out in the German Stock Corporation Act (AktG) and the German Corporate Governance Code.

Responsibility for the CMS is incumbent on the Management Board. The head of the Internal Audit and Compliance department acts as the Compliance Officer and is responsible for structuring, further developing and implementing the CMS across the Group. He reports not only to the Management Board and management team but, following agreement with the Management Board, also regularly reports to the Supervisory Board and its Audit Committee. In the event of material compliance problems in which the Management Board is directly involved, the Compliance Officer is entitled and obliged to inform the Supervisory Board Chairman or the Audit Committee Chairman directly. The Compliance Officer liaises regularly with the heads of the Legal, People & Culture and IT Security departments.

All company employees are obliged to uphold ethical business practices. q.beyond strictly ensures that all its employees and corporate bodies always comply with applicable laws and the company's own internal guidelines and codes of conduct. Compliance defines the conduct shown by all employees towards customers, other employees and colleagues, investors, executives and the social environment in which q.beyond operates. The company prohibits all actions, whenever and wherever they may occur, which breach applicable laws or its own internal guidelines and codes of conduct. This approach naturally also includes measures taken to combat bribery and corruption. As compliance aims to prevent any unlawful or inappropriate business decisions, suitable considerations are integrated into the relevant business processes in advance. This reduces the company's liability risks and enhances its standing as a reliable partner, particularly with small and medium-sized customers.

As well as fostering a culture of compliance and promoting communications appropriate to the respective addressees, the Compliance Officer is also responsible for regularly reviewing the effectiveness of the CMS, monitoring compliance targets and continually improving the CMS. After all, the CMS is a management system that has to be permanently adapted in line with changes in the legal, social and economic framework. The alignment of the system is therefore regularly checked by q.beyond's management and its Supervisory Board, with adjustments being made where necessary. In the 2021 financial year, for example, a **⊕ Code of Conduct for Business Partners** was developed on the basis of the general rules of conduct laid down in the **⊕ Code of Conduct** of q.beyond AG. Since then, this Code has been an integral component of our procurement policies and procurement processes and has accordingly now been countersigned by most of our business partners. The Code of Conduct for Business Partners also addresses all requirements in our suppliers and service providers which q.beyond is obliged to comply with as a result of the German Act on Corporate Due Diligence Obligations in Supply Chains (LkSG) in force since 1 January 2024.



The Compliance Officer is responsible for structuring, further developing and implementing the CMS.

The risks which could prevent the company from achieving its compliance targets are identified and assessed at least once a year. This risk inventory also assists the company in prioritising suitable measures intended to prevent unlawful actions. The compliance programme includes requirements and recommended actions in the form of policies, work instructions and process descriptions that are applicable either on a uniform basis throughout the company or to specific business units and departments. The **⊕ Code of Conduct** provides a superordinate summary of all compliance principles, rules of conduct and guidelines for business activities.

The Compliance Officer regularly provides information on the intranet about relevant topics and explains reporting duties and the channels to be used to report compliance-related matters. If necessary, separate information mails are also sent to all employees. These communications are backed up by a training programme which raises awareness for the topic among all of the company's employees.

Zero tolerance for infringements

Despite all preventative measures, the possibility of legal infringements and severe breaches of duty arising at the company cannot be excluded completely. All infringements detected must be reported by the manager of the employee in question and the head of department, generally to the head of People & Culture, as well as to the head of the respective business unit in the case of severe infringements. Material compliance-related infringements are additionally reported to the Compliance Officer, who is also kept regularly informed, for example, about the scope of and reason for any disciplinary measures taken by the People & Culture department in this regard. No fines or nonmonetary sanctions were imposed due to non-compliance with laws and/or regulations in the past financial year.

q.beyond has had an electronic **⊕ whistleblowing system** consistent with the recommendations of the **⊕ German Corporate Governance Code** in place for many years now. In processing notifications and complaints received, the company naturally takes due account of the requirements of the German Whistleblower Protection Act (HinSchG), which came into force in mid-2023 and requires compliance by q.beyond. In a structured whistleblower and complaints process, our company enables its employees and all external parties to report any suspicions concerning unlawful conduct quickly and easily. Confidentiality is guaranteed and notifications may also be submitted anonymously. Specially trained individuals who are obliged to maintain confidentiality subject every notification received that is credible and sufficiently specific to thorough investigation.

GRI SRS-205-1

q.beyond only has locations in Germany, Spain, Latvia and, since October 2023, in India as well. These are regularly monitored with regard to corruption and compliance.

GRI SRS-205-3

There were no indications of any material breaches of compliance in 2023.

GRI SRS-419-1

No fines or non-monetary sanctions were imposed due to non-compliance with laws and/or regulations in the past financial year.

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