



sustainIT

every bit counts

*Sustainability
Report
2024*

adesso | GROUP

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Foreword of the Executive Board



From left: Michael Knopp, Andreas Prenneis, Mark Lohweber, Kristina Gerwert, Benedikt Bonnmann, Jörg Schroeder (Executive Board of adesso SE since January 15, 2025)

Dear readers,

The adesso Group operates as an innovative and rapidly growing IT company in a dynamic environment. Every day, our more than 11,000 employees at over 70 locations worldwide are in contact with one another, with our customers and with society. In this complex and constantly changing environment, it is particularly important to pursue shared values and establish anchor points for how we interact with each other, with data, and with our resources.

That is why we are happy to report on our progress on using resources sustainably, on our processes for ensuring integrity in the way we behave and on the implementation of our [Code of Conduct](#).

For 2024, we would like to focus on three developments that we are particularly proud of and that have enriched our company in a special way:

At adesso, "enjoy your growth" promotes a learning culture that combines growth with enjoyment, thus leading to higher employee satisfaction and retention. Employees can set their own learning goals and grow at their own pace. This self-determination supports personal career development and encourages the use of growth opportunities within the company.

In 2024, adesso further advanced its internationalization strategy. The opening of new locations and collaboration with international partners helped adesso strengthen its market position and create new opportunities for collaboration. Employees benefit from the opportunity to work in intercultural teams and learn from diverse cultural perspectives. Furthermore, a new organizational structure, the Business Areas, was introduced. These connect adesso's various divisions and subsidiaries and enable more efficient and faster decision-making.

adesso has taken a variety of measures to meet the requirements of the CSRD. These targeted steps are crucial for creating transparent sustainability performance and play a key role on the path to climate neutrality. Furthermore, we continue to participate in the UN Global Compact to support global sustainability goals and promote responsible business practices.

We are certain that long-term success can only be achieved through respect, honesty, openness to new and different things, as well as a corresponding sustainability.

You can take our word for it.



Mark Lohweber



Benedikt Bonnmann



Kristina Gerwert



Michael Knopp



Andreas Prenneis



Jörg Schroeder

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General Disclosures

Basis for preparation

This sustainability report for the financial year January 1, 2024 - December 31, 2024 was prepared on a consolidated basis. The scope of consolidation is the same as for the consolidated financial statements. This sustainability report was prepared with reference to the ESRS and covers the upstream and downstream value chain within

- > the materiality assessment,
- > the calculation of Scope 3 GHG emissions according to the Greenhouse Gas Protocol and
- > the reporting on the EU taxonomy.

Governance

GOV-1, GOV-2, GOV-3: The role of administrative, management and supervisory bodies

As of December 31, 2024, adesso's Executive Board and Supervisory Board consisted of five executive members and six non-executive members. There are no employee representatives among these members. Of all Supervisory Board members, four are independent. Furthermore, the Executive Board and Supervisory Board consist of 82 % male members and 18 % female members. The gender diversity of the Executive Board and Supervisory Board is 22 %.

Since 2023, the members of the Supervisory Board have had both specific objectives for their composition and a competency profile for the Supervisory Board. This competency profile contains requirements for both the individual Supervisory Board members and the board as a whole. When considering its proposals to the Annual General Meeting for the election of Supervisory Board members, the Supervisory Board, within the framework of the competency profile it has defined, takes into account, in particular, specialist and industry knowledge, independence, the company's international activities, and diversity criteria. The current composition of the Supervisory Board corresponds to the competency profile for the Supervisory Board and fulfills the objectives stated therein for the composition of the board. The required areas of expertise include: "Innovation, Research and Development", "Software/IT Sector", "Finance and Accounting", "Strategy and Corporate Governance", "Human Resources", "Supervision and Control", "Management", and "Sustainability." This is intended to ensure that the Supervisory Board has relevant experience for the company's sectors, products and geographical locations.

The members of the Executive Board also possess relevant experience and expertise. All members of the Executive Board have experience in the IT services and/or IT solutions segments.

- > Mark Lohweber is CEO and brings, among other things, experience in international business, for which he is responsible, including nearshoring and offshoring at adesso. He is also responsible for the operational business of the "banking" and "insurance" sectors, as well as the central areas of "corporate account management" and "marketing". Before being appointed to the Executive Board of adesso SE in 2023, the trained banker and law graduate served as CEO of CoCoNet AG, a leading European FinTech company. Previously, he worked for adesso SE from 2007 to 2021, where he held various management positions.

- > Benedikt Bonnmann is responsible for the operational business of the “Automotive”, “Manufacturing”, “Retail”, and “Life Science” sectors, as well as for the technology areas of “Data, Analytics & AI”, “Digital Experience”, “Microsoft”, “Salesforce”, and the central “Corporate Communications” division. He previously worked for adesso since 2017 and has been building up the “Data, Analytics & AI” division since 2019. Before joining adesso, he worked in Data & AI consulting with a focus on SAP and founded his own consulting firm in 2010, which became part of the adesso Group in 2017.
- > Kristina Gerwert is responsible for the central areas of “Human Resources”, “Compliance”, “Corporate Administration”, “Corporate Buildings”, and “Procurement”. Before being appointed to the Executive Board in 2023, she was Head of Human Resources at adesso since 2011.
- > Andreas Prenneis is responsible for operational business in the “Cross Industries”, “Public Administration”, “Healthcare”, “Energy”, “Lottery”, and “Sports” sectors, as well as for the “SAP” and “Cloud & Operations” divisions. Furthermore, as a member of the Executive Board, he is responsible for the central “Legal” and “Group IT” divisions. Before being appointed to the Executive Board of adesso SE in 2015, he worked at CompuGroup Medical Germany, where he most recently headed various business units as Area Vice President Telematics & AddOn.
- > Jörg Schroeder is responsible for the central areas of “Finance”, “Investor Relations”, and “Mergers & Acquisitions.” Before being appointed to the Executive Board of adesso SE in 2019, he was responsible for the strategy development and implementation of the BITMARCK Group as Chief Strategy Officer and member of the Executive Board since 2015. Most recently, as Chief Financial Officer of BITMARCK Holding GmbH, he was responsible for the Group's finance, controlling, and purchasing departments.
- > Michael Knopp became a new member of the Executive Board at the beginning of 2025 and will gradually assume the responsibilities of Jörg Schroeder, who will leave the Executive Board on April 30, 2025.

The Executive Board is responsible for monitoring sustainability-related impacts, risks, and opportunities (IROs). Kristina Gerwert and Andreas Prenneis are specifically responsible for these. Their respective responsibilities are reflected in the schedule of responsibilities. These are defined, on the one hand, by Kristina Gerwert's responsibility for the areas of “Human Resources”, “Compliance”, “Corporate Administration”, “Corporate Buildings”, and “Procurement.” This covers the IROs from ESRS E1, S1, and G1. On the other hand, Andreas Prenneis' responsibility is defined by his responsibility for the areas of “Legal” and “Group IT.” This covers the IROs from ESRS S4.

adesso has delegated the monitoring, management, and control of IROs to team leaders of the individual affected areas. Reporting channels to the Executive Board and Supervisory Board are structured to ensure regular exchange and ad hoc coordination across flat hierarchies. The Executive Board receives updates from the team leaders of the areas in coordination rounds held every two to four weeks. These rounds are used to monitor and control objectives. Reference is made to key IROs, the implementation of due diligence, and the results and effectiveness of guidelines, measures, and key performance indicators. Within this framework, IROs are considered in monitoring strategy, decisions regarding important transactions, and risk management. Prepared management documents are discussed, and compromises and results are recorded in Executive Board minutes.

More information on the material IROs can be found at:

≡ Environment

≡ Social

≡ Governance

adesso has implemented specific controls and procedures, such as defined responsibilities and schedules, the dual control principle, IT system security measures, and process-integrated measures, to manage and monitor IROs. These controls and procedures are integrated into the internal control system (ICS), which covers the principles, procedures, and measures introduced by management aimed at the organizational implementation of management decisions. The overarching goal of the ICS, as an integral component of company-wide risk management, is to map all significant operational and financial risks and reduce them to a level that is acceptable to adesso. Functions exist to monitor risks and actively contribute to risk management by implementing detective controls.

The Executive Board has assessed whether appropriate skills and expertise are available to oversee sustainability issues, including sustainability-related expertise that the body either directly possesses or can utilize. The divisions affected by the IROs have expertise related to the sustainability matters relevant to them. In addition, the central sustainability management team advises the Executive Board and the divisions.

adesso's policy regarding incentive systems and remuneration for members of the Executive Board and Supervisory Board has no sustainability relevance.

🌐 More information about the board on the website

GOV-4: Statement on due diligence

The following table shows how and where the application of the key aspects and steps of the due diligence process is reflected in this sustainability report.

Core elements of due diligence	Sections in the sustainability report
Embedding due diligence into governance, strategy and business model	<ul style="list-style-type: none"> > GOV-1, GOV-2 > SBM-3
Engaging with affected stakeholders in all key steps of the due diligence	<ul style="list-style-type: none"> > SBM-2, IRO-1 > S1-2, S1-3 > S4-2, S4-3 > G1-1
Identifying and assessing adverse impacts	<ul style="list-style-type: none"> > SBM-3
Taking action to address those adverse impacts	<ul style="list-style-type: none"> > MDR-A > E1-3, E1-4 > S1-4, S1-5 > S4-4, S4-5
Tracking the effectiveness of these efforts and communicating	<ul style="list-style-type: none"> > MDR-T > E1-4, E1-5, E1-6 > S1-5, S1-6, S1-7, S1-9, S1-10, S1-13, S1-14, S1-15, S1-17 > S4-5

GOV-5: Risk management and internal controls over sustainability reporting

adesso's risk management and internal control system with regard to sustainability reporting includes all processes, measures, activities and systems for preparing and disclosing the sustainability report.

The goal is to ensure that sustainability reporting risks are adequately addressed. The key risks include:

- > The requested information is not complete
- > Data integrity is not guaranteed
- > The information is not documented and traceable

The key features of the internal control system with regard to sustainability reporting include various aspects. Comprehensive, both preventive and detective controls are implemented with regard to the defined risks. These include, among others:

- > Defined responsibilities and schedules
- > Separation of functions and four-eyes principle
- > Systemic and manual reconciliations
- > Use of IT systems (Workiva)
- > Process-integrated measures such as analyses, monitoring and plausibility checks

The results of the risk assessment and internal controls throughout the sustainability reporting process are integrated into relevant internal functions and procedures by the central sustainability management (Sustainability Team).

The responsible department (Sustainability Team) regularly reports the results of the risk assessment to the Executive Board at regular meetings or during committee meetings.

Strategy

SBM-1: Strategy, business model and value chain

adesso has assessed key products, services, markets, and customer groups with regard to its sustainability goals as part of the double materiality assessment. adesso's key service groups and markets are explained in the "Business Model" chapter of the 2024 Annual Report. Changes to specific service groups and markets during the reporting period are explained in the "Highlights 2024" chapter of the 2024 Annual Report.

An overview of the adesso Group's employees by geographical area is shown in the following table.

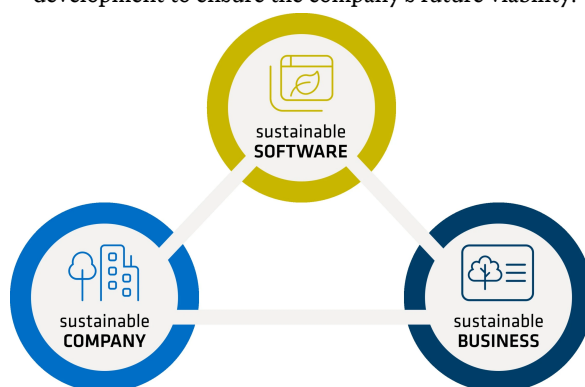
Geographical area	Number of employees (head count)
Europe	10,975
Asia	96

adesso's business model and value chain pursue the goal of designing and implementing IT-supported business models and processes, developing modern applications to optimize customers' core business, and supporting IT operations. To collect, develop, and secure input for adesso, project results are continuously and systematically evaluated, allowing the company to regularly review its own procedures. The continuous development of processes and procedural models leads to better quality and greater efficiency, thus contributing to sustainable cost savings for both customers and adesso itself. This consistent development of procedures and tools, the constant engagement with trends and research topics, and the necessary sensitivity for the specific needs of customers not only enable adesso to build long-term customer relationships, but also to develop new business areas and better penetrate markets. The services and results related to current and expected benefits for customers, investors, and various stakeholders include business consulting, IT consulting, software development, IT management, and other standardized solutions, through which customer-specific solutions can be realized thanks to the company's extensive industry expertise. The main characteristics of the upstream and downstream value chain and its position within the value chain are that the consulting and software development services offered sometimes enable customer business or, in most cases, optimize existing business. This also includes customer orientation and customer loyalty. The stated goal is to maintain long-term, stable business relationships through a cross-method, pragmatic, and success-oriented approach along the entire IT value chain. For this purpose, for example, regular industry-specific and cross-industry events are used. Another crucial role is played by the employees and their know-how, which is trained in terms of expertise and

technology, but also in terms of project management and personal skills.

With "sustainIT," adesso pursues a comprehensive sustainability strategy based on three key areas:

- > **Sustainable Software:** adesso focuses on developing high-quality, resource-efficient software. The software engineers avoid unnecessary elements and rely on new processes and technologies to ensure efficient and sustainable work at all times.
- > **Sustainable Business:** adesso works closely with clients to develop sustainable IT solutions that support their sustainability goals. The company also pursues a growth strategy that promotes organic growth while contributing to job creation and economic growth.
- > **Sustainable Company:** The company focuses on reducing emissions. Furthermore, great importance is placed on long-term employee retention and development to ensure the company's future viability.



More information on the relationship between strategy and sustainability matters:

≡ Environment

≡ Social

≡ Governance

adesso follows international standards such as the UN Sustainable Development Goals (SDGs) to ensure that the sustainability goals are pursued and achieved sustainably.

adesso's core business focuses on software development, digitalization strategies, and the expansion of digital infrastructure, which is in line with SDG 9 (Industry, Innovation, and Infrastructure). In the area of "Sustainable Company," the company is aligned with SDG 13 (Climate Action).

As a listed company, adesso strives for continuous growth, which was demonstrated by reaching 11,000 employees worldwide and increased revenue in 2024 – a contribution to SDG 8 (decent work and economic growth). Long-term customer loyalty plays a central role in enabling sustainable business.

In 2024, adesso expanded its training offerings to further promote SDG 4 (quality education). Activities in the areas of diversity, equity, and inclusion contribute to the achievement of SDG 5 (gender equality) and SDG 10 (reduced inequalities).

By reducing the differences between national companies and subsidiaries and entering into strategic partnerships, adesso is contributing to SDG 17 (Partnerships for the Goals).



SBM-2: Interests and views of stakeholders

adesso's most important stakeholders include

- > Employees
- > Executive Board and Supervisory Board
- > Investors
- > Customers
- > Technology partners
- > Freelancers
- > Service providers and suppliers

adesso places great value on constructive feedback and employee involvement. These opportunities include the European Forum, an international employee representation. Annual reviews between managers and employees, as well as other opportunities for exchange at regular employee breakfasts and formats such as "European Forum meets Management," promote open communication across different levels. The adesso Group intranet offers employees up-to-date company information and the opportunity to submit questions and comments. They can exchange ideas and network on professional and personal topics via Teams and Viva Engage. In addition, adesso regularly participated in "Great Place to Work®" surveys to determine employee satisfaction and workplace culture, which will be replaced by internal employee surveys in the future. Instead, adesso SE participated in the Top Employers certification for the first time in 2024 and plans to use the results for continuous improvement.

As part of its day-to-day business activities, adesso collaborates with stakeholders in various capacities, including with the founders Prof. Dr. Volker Gruhn and Rainer Rudolf, who are represented on the Supervisory Board. In addition, adesso offers various (electronic) communication channels and feedback options to better understand stakeholder needs and promote dialogue. Furthermore, adesso places great value on constructive discussions and a lively exchange of information with all stakeholder groups and encourages this through active engagement, for example, on portals such as LinkedIn or Instagram. The purpose of collaborating with stakeholders is to capture their needs and expectations and use them as a basis for strategic decisions. adesso incorporates the results of stakeholder engagement by regularly adapting its business strategy and by taking targeted measures to improve its services and processes.

The interests and perspectives of key stakeholders were analyzed as part of the materiality assessment in the form of stakeholder surveys. Furthermore, the interests and perspectives regarding the strategy and business model are treated as a key influencing factor to ensure sustainable growth and long-term value creation. The Executive Board is informed about the views and interests of the affected stakeholders regarding sustainability-related impacts during regular management meetings.

SBM-3: Material impacts, risks and opportunities

adesso conducted a double materiality assessment to identify the significant impacts, risks, and opportunities (IROs). The following table shows the summarized results. The identified IROs are mainly focused on the

company's own activities. IROs in the area of IT security/ privacy were identified downstream in the value chain. adesso intends to meet the challenges posed by the IROs by increasingly focusing on a sustainable core business and sustainable growth strategies. Further steps include the internationalization and expansion of the adesso product portfolio, the acquisition of additional companies to strengthen consulting expertise, and successful recruitment and maintaining strong employee retention.

More information about:

≡ the double materiality assessment

≡ Environmental measures

≡ Social measures

≡ Governance measures

Impacts

Negative / Positive	Potential / Actual	Sustainability matter	Short description	Description
N	A	Climate change mitigation	Fuel consumption and emissions of the vehicle fleet	A large proportion of adesso's company vehicles used by employees consume petrol and diesel and cause CO ₂ emissions
			Emissions from air travel	The work-related flights of adesso employees cause CO ₂ emissions.
N	P	Energy	Energy consumption of locations	adesso's IT infrastructure and locations result in energy consumption that can contribute to environmental impacts, including climate change and pollution.
P	A	Working conditions – secure employment	Training of employees	adesso offers its employees various opportunities for professional development that promote further employment in the future.
P	A	Equal treatment and opportunities for all – gender equality and equal pay for work of equal value	Equal pay	adesso ensures that women and men are paid equally, taking into account the Pay Transparency Act.
			Equal training opportunities	adesso offers all employees equally relevant and high-quality training and development programs in various areas, which are continuously expanded and optimized.
N	P	Other work-related rights – Privacy	Privacy for own employees	The sensitive personal data of adesso employees could be leaked and lead to financial losses and identity theft.
N	P	Information-related impacts on consumers and/or end-users – Privacy	Privacy for customer data	adesso has access to a variety of customer data, such as personal, demographic, content and behavioral data, which can be the target of cyberattacks.
			IT Security – Cloud	Indirect data security risk related to consumers and end users through the use of cloud computing and SaaS applications.
			Privacy – Own software	The exposure of sensitive customer data stored in the software supplied by adesso through cybersecurity breaches, other malicious activities, or employee negligence may lead to indirect impacts on consumers and end users, such as identity fraud and theft.

Risks and opportunities

Risk / Opportunity	Sustainability matters	Short description	Description
R	Climate change mitigation	Future regulatory requirements Regulatory costs in the supply chain	The increasing number of regulations regarding greenhouse gas emissions may lead to rising operating costs for adesso. Companies in adesso's supply chain that are unable to minimize the environmental impact of their products may face increased regulatory costs due to local, regional, and national environmental laws that increasingly place emphasis on resource conservation and waste management, which may result in higher operating costs for adesso.
R	Working conditions – secure employment	Availability of qualified workers	Despite the increasing number of job openings in the information and technology sector, there is a shortage of technically qualified employees to fill these positions. This creates intense competition, leading to increased recruitment costs and high turnover rates.
O	Working conditions – adequate wages	Adequate remuneration	Adequate compensation can promote employee satisfaction and thus empower employees, thereby reducing turnover.
R	Working conditions – work-life balance	Absences due to lack of work-life blending	A lack of work-life blending can lead to declining employee satisfaction and thus to an increase in sick leave, resignations and the associated costs.
O	Working conditions – health and safety	MIND - Program	With the adesso MIND program, adesso offers its employees a wide range of support services to help them better manage the complexity of their professional and personal lives. This increases employee retention and prevents health problems such as burnout.
O	Equal treatment and opportunities for all – gender equality and equal pay for equal work	Employee involvement	High levels of employee retention, fair treatment, equal pay, and opportunities for advancement for all employees are likely to contribute to higher productivity and performance at all levels of the organization.
O	Equal treatment and equal opportunities for all – training and skills development	Training of employees	Appropriate training of employees, unbiased and error-free advice and data distribution, as well as other measures to ensure professional integrity are important both for strengthening adesso's "License to Operate" and for acquiring and retaining customers.
R	Other work-related rights – Privacy	Privacy for own employees	As a consulting firm, adesso stores, processes, and transmits sensitive personal data of employees, which can potentially lead to privacy incidents. This can incur costs and have a negative impact on adesso's business success.
R	Information-related impacts on consumers and/or end-users – Privacy	IT security – End-users	Software and IT service companies like adesso are targeting growing threats to data and information security through cyberattacks and social engineering, which put customer data at risk. Inadequate threat prevention, detection, and remediation can lead to reputational damage, customer churn, increased costs, and remediation efforts such as identity protection offerings. At the same time, new and emerging regulations and regulatory controls on data and information security standards are likely to impact operating costs through increased compliance costs.
		IT security – Banking sector	Banks make up a significant portion of adesso's customer base. The growth in mobile banking and cloud storage, as well as the reliance of banking on technology and the internet, puts customers' personal data at risk due to new cybersecurity threats. The occurrence of data and information security incidents can cause significant financial and reputational damage to banks and adesso.
O		IT security – End-users	By providing secure software, IT infrastructure and services, adesso can acquire and retain customers, thereby increasing revenue and reducing regulatory and reputational risks.
O	Corporate culture	Human capital	Human capital is adesso's most important source of income, contributing knowledge, talent, consulting and various technical skills.

Impact, risk and opportunity management

IRO-1: Disclosures on the materiality assessment process

adesso conducted a materiality assessment in accordance with the requirements of the ESRS. The concept of double materiality goes beyond the previous assessment, represents the fundamental basis of the sustainability report, and serves to identify material impacts, risks, and opportunities (IROs) and the associated sustainability topics, taking into account the impact materiality (“inside-out” perspective) and the financial materiality (“outside-in” perspective). Impact materiality focuses on the actual or potential, positive or negative impacts of a company on sustainability topics. In contrast, financial materiality is based on the risks or opportunities of sustainability topics for the company. A sustainability topic is considered material if it is considered material from the “inside-out” or “outside-in” perspective, or both.

As part of the materiality assessment, adesso identifies, assesses, prioritizes, and monitors the potential and actual impacts on people or the environment, as well as the financial risks and opportunities associated with these sustainability issues. The methodology and approach follow a systematic process comprising nine different steps. These can be divided into four phases:

- > Steps 1 to 4: Understanding the business model, value chain and associated activities
- > Step 5: Identification of relevant IROs
- > Steps 6 to 7: Assessing the materiality of the IROs
- > Steps 8 to 9: Determining the key topics

The entire materiality assessment was conducted between Q4 2023 and Q2 2024. The four phases and supporting steps mentioned are explained in more detail below.

Understanding the own business

As a first step, adesso created a comprehensive picture of its business activities, relationships and partners to identify levels of sustainability matters. Understanding the context of the business model is an essential component of the overall materiality assessment process. In doing so, adesso considered the company's boundaries, business relationships and business partnerships, resource dependencies, and the locations and regions in which it operates.

Illustration of the value chain

adesso developed a comprehensive understanding of the value chain by mapping the key business actors in the upstream and downstream value chain, as well as its own position, in detail. Activities were assigned to the sectors defined in the ESRS. As an IT service provider, the value chain analysis focused particularly on customers and key resource dependencies, including electronics and labor.

Identification of relevant sustainability matters

After developing an understanding of the business, the upstream and downstream value chain, and the associated activities, the next step was to identify relevant sustainability matters tailored to adesso's individual value chain.

adesso identified sustainability matters based on the previously identified value chain as well as internal and external research. Furthermore, adesso examined the impacts and dependencies to identify further risks and opportunities arising from interactions with the environment and society.

Identification and involvement of stakeholders

Engaging key stakeholders is a valuable tool for understanding the business context, as gathering stakeholders' views and interests can help identify relevant interactions and dependencies that may lead to additional sustainability matters.

adesso documented the key stakeholders who influence or can be influenced by decisions and actions, as well as their potential involvement. A group of diverse stakeholders along the value chain was identified and involved during the identification and assessment process through a stakeholder survey to gain an understanding of their interests and perspectives.

The following key stakeholders were identified for adesso:

- > Employees
- > Management Board and Supervisory Board
- > Investors
- > Customers
- > Technology partners
- > Freelancers
- > Service providers and suppliers

Identification of IROs

adesso identified the IROs associated with the previously identified sustainability matters. Both adesso-specific and general sources were used for this purpose.

Definition of scoring and thresholds

After developing a list of sustainability-related IROs, an evaluation mechanism for assessing impact and financial materiality was defined. This mechanism includes setting scores and quantitative thresholds to evaluate the identified IROs and determine material IROs.

The assessment of impacts is based on the average of severity and likelihood of occurrence. Severity is based on the average of scale, scope, and, in the case of negative impacts, irremediable character. Actual impacts and impacts on human rights were based on the highest likelihood of occurrence.

The assessment of risks and opportunities is based on the average of the scale of the financial impact and the likelihood of occurrence.

To evaluate the IROs, a scale between one and five was established for each parameter, with different legends being considered for environmental impacts and social and governance impacts.

Thresholds were established in accordance with risk management to determine the materiality threshold.

Evaluation of IROs

The impacts were assessed by analyzing the results of the stakeholder survey. The risks and opportunities were evaluated as part of risk management in consultation with the relevant stakeholders. The assessment was conducted for both perspectives using the described assessment methodology.

Determination of the material IROs

After assessing the identified IROs, the final material sustainability-related IROs were identified. These are material if they meet the defined criteria for impact materiality or financial materiality, or both. To meet these criteria, the defined thresholds had to be exceeded.

Identification of material information for disclosure

After compiling the list of material sustainability-related IROs, it was determined which sub-topic and sub-sub-topic of each thematic standard was relevant for each material IRO. Based on this, the thematic disclosure requirements of the ESRS were identified. adesso's materiality assessment resulted in the material sustainability matters presented in the following table:

Environmental matters	Social matters	Governance matters
E1 Climate protection	S1 Working conditions – secure employment	G1 Corporate culture
E1 Energy	S1 Working conditions – fair remuneration	
	S1 Working conditions – work-life balance	
	S1 Working conditions – health and safety	
	S1 Equal treatment and opportunities for all – gender equality and equal pay for equal work	
	S1 Equal treatment and equal opportunities for all – further training and skills development	
	S1 Other work-related rights – Data protection	
	S4 Information-related impacts on consumers and/or end-users – data protection	

IRO-2: Disclosure requirements covered by sustainability report

The table below shows ESRS data points in this sustainability report that arise from other EU legislation. All data points from ESRS 2 Annex B not listed here were not classified as material or were not reported.

Disclosure requirement and related data point		EU Climate Law	Pillar 3	SFDR	Benchmark Regulation	Reference
ESRS 2 GOV-1	Board's gender diversity			X	X	7
ESRS 2 GOV-1	Percentage of board members who are independent				X	7
ESRS 2 GOV-4	Statement of due diligence			X		9
ESRS E1-1	Transition plan to reach climate neutrality by 2050	X				18
ESRS E1-4	GHG emission reduction targets		X	X	X	19
ESRS E1-5	Energy consumption and mix			X		20
ESRS E1-6	Gross Scope 1, 2, 3 and Total GHG emissions		X	X	X	21
ESRS E1-6	GHG emissions intensity		X	X	X	21
ESRS S1-1	Human rights policy commitments			X		32
ESRS S1-1	Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8				X	32
ESRS S1-1	Processes and measures for preventing trafficking in human beings			X		32
ESRS S1-1	Workplace accident prevention policy or management system			X		32
ESRS S1-3	Grievance/complaints handling mechanisms			X		32
ESRS S1-17	Incidents of discrimination			X		39
ESRS S4-1	Concepts related to consumers and end-users			X		40
ESRS S4-1	Non-respect of UNGPs on Business and Human Rights and OECD Guidelines			X	X	40
ESRS S4-4	Human rights issues and incidents			X		41
ESRS G1-1	United Nations Convention against Corruption			X		43
ESRS G1-1	Protection of whistleblowers			X		43

E1: Climate Change **17**

GOV-3, E1-1, SBM-3: Integration of sustainability-related performance in incentive schemes 18

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Environ- ment

E1: Climate Change

As part of the double materiality assessment, the following material impacts, risks, and opportunities (IROs) related to climate change mitigation and energy were identified. This chapter explains in more detail adesso's strategy, policies, and measures for addressing these IROs, as well as the corresponding key performance indicators.

Sustainability matter	Impact materiality		Financial materiality	
Climate change mitigation	Negative, actual	Fuel consumption and emissions of the vehicle fleet	Risk	Future regulatory requirements
		Emissions from air travel		Regulatory costs in the supply chain
Energy	Negative, potential	Energy consumption of locations	No significant risks and/or opportunities	

≡ Full description of impacts, risks and opportunities in the general disclosures

GOV-3, E1-1, SBM-3: Integration of sustainability-related performance in incentive schemes

At adesso, climate-related considerations are not included in the remuneration of members of the Executive Board and Supervisory Board.

The adesso Group's environmental objectives and strategy are being revised and specified with a view to reporting under the ESRS and the associated expansion of the scope of application. adesso is currently working on developing a transition plan to mitigate climate change, taking into account a resilience analysis.

All significant climate-related risks are categorized as transition risks.

IRO-1: Information on the materiality assessment

The process for identifying and assessing climate-related IROs is described in the general disclosures. This process builds on analyses conducted within the framework of previous sustainability reporting and environmental management. A particular focus was placed on impacts from greenhouse gas emissions.

≡ More information on the materiality assessment in the general disclosures

As part of the double materiality assessment, adesso analyzed climate-related transition events within its own operations and along the value chain, as well as transition risks and opportunities. Two material transition risks were identified, classified as medium- and long-term. These were assessed taking into account their likelihood, magnitude, and timeframe. A specific climate-related scenario analysis considering official scenarios has not yet been conducted.

This is planned for the specification of future targets. Assets and business activities that are incompatible with the transition to a climate-neutral economy or that require significant efforts have not yet been identified.

E1-2, MDR-P: Policies

adesso has introduced guidelines for managing key climate-related impacts and risks.

The adesso Group's Environmental Management Guideline establishes the framework for environmental management according to ISO 14001 and defines targets for reducing greenhouse gas emissions within the key environmental aspects of energy consumption, travel modes, and vehicle fleet. It thus addresses all significant climate-related impacts and risks, as well as the ESRS areas of "climate change mitigation", "energy efficiency" and "renewable energy deployment". The Sustainable Offices Policy of environmental management serves to equip new offices or expand existing offices within the adesso Group and relates, among other things, to the impact of "energy consumption of locations" as well as the ESRS areas of "climate change mitigation", "energy efficiency" and "renewable energy deployment." Environmental management documents are regularly reviewed for accuracy and timeliness and revised as necessary. Internal audits verify the implementation of the requirements.

The Travel Policy as part of travel management primarily focuses on the personal responsibility of adesso Group employees in Germany and includes numerous tips and advice on how to organize business trips in the most sustainable and economically viable way possible. The policy addresses, among other things, the impact of "emissions from air travel" and the ESRS area of "climate change mitigation". Implementation is reviewed within the travel expense report.

The Car Policy of the adesso Group's fleet management in Germany contains regulations for the selection of company cars during the ordering process. The policy refers, among other things, to the impact of "fuel consumption and emissions of the vehicle fleet" and the ESRS area of "climate change mitigation." Implementation is reviewed within the ordering process.

Responsibility for the implementation of the four guidelines lies at the highest level with the Executive Board.

E1-3, E1-4, MDR-A, MDR-T: Actions and Targets

The actions serve, on the one hand, to increase the energy efficiency of the locations and, on the other hand, to create incentives for the use of climate-friendly means of transport and thus to reduce overall greenhouse gas emissions.

The implementation of the actions from the Sustainable Offices Policy will be determined and implemented on a site-specific basis as needed. Examples of such measures include:

- > Transfer of adesso SE's offices into a comprehensive green electricity contract
- > Purchase of electrical appliances with green energy consumption labeling or an environmental seal
- > Use of LEDs and motion detectors in lighting
- > Activation of automatic energy saving mode switch on all printers

The following measures have been established to implement the Travel Policy:

- > Employees are motivated to adopt more environmentally friendly travel behavior with the help of gamification and climate facts from the eco.mio browser extension
- > Employees will be issued a Bahncard Business if required.
- > For journey times of 3.5 hours or more by IC/ICE or four hours door-to-door, employees can travel in first class.
- > adesso offers its employees a subsidy for the "Deutschlandticket".
- > With the support of its partner HRS and its Green Stay Initiative, adesso has optimized its hotel purchasing for 2024, taking energy, water, and waste management into account. The booking tool provides employees with a selection of hotels that meet these criteria.
- > Trips are paid for using a central travel agency credit card. This eliminates transaction steps and the need to print an analog invoice at the hotel.

The following measures were already defined in 2022 to implement the Car Policy:

- > adesso has introduced a CO₂ emission limit for new company cars.
- > The lower the CO₂ emissions of the company vehicle according to the manufacturer, the higher the co-payment from adesso to the drivers will be. The maximum co-payment is available when ordering and using a purely electric vehicle as a company car.

From 2025 on, it will no longer be possible to order new plug-in hybrids as company cars for environmental reasons.

The travel and fleet management actions are binding and indefinite for the Group's companies in Germany. They are continuously updated and adjusted as needed based on the Deming Cycle (PDCA cycle), a continuous improvement process consisting of the four phases of plan, do, check, and act. In 2024, for example, first-class rail travel was further developed so that it is available not only on selected routes.

Overall, adesso's long-term goal is to become climate-neutral by 2030. To achieve this, the company aims to reduce its ecological footprint, primarily greenhouse gas emissions from its locations, as well as from travel activities and the vehicle fleet. The adesso Group's current environmental targets in the DACH region will be reviewed and standardized in 2025, taking into account the whole Group's consumption and emissions data.

More information about

🌐 [Cooperation with eco.mio](#)

🌐 [Green Stay Initiative of HRS](#)

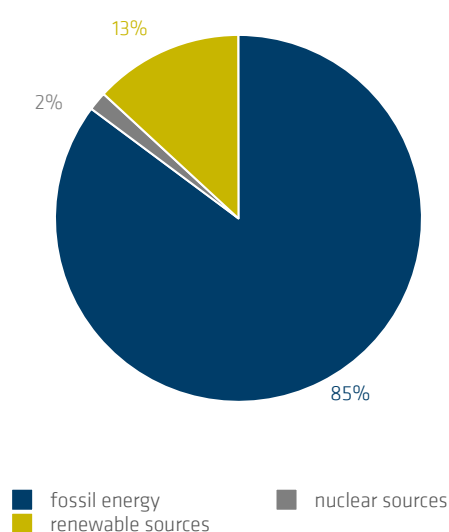
E1-5: Energy consumption and mix

In 2024, the adesso Group did not produce any energy itself. The table shows adesso's total energy consumption in MWh and the breakdown across the different categories related to its own operations:

Energy consumption and mix [MWh]	2024
Total fossil energy consumption	29,416
Total consumption from nuclear sources	581
Total renewable energy consumption	4,534
Fuel consumption for renewable sources, including biomass	0
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	4,534
The consumption of self-generated non-fuel renewable energy	0
Total energy consumption	34,531

Energy consumption consists of the heating and electricity consumption of the locations, as well as the fuel and electricity consumption of the vehicle fleet. Since adesso does not own its locations but leases them, its influence on the choice of energy sources is very limited. Heating with district heating as energy source also results in a dependence on the local district heating grid. Regarding electricity consumption, adesso is continuously switching to green electricity at locations where it is possible to conclude electricity contracts itself.

Share of sources in total energy consumption



Calculation methodology

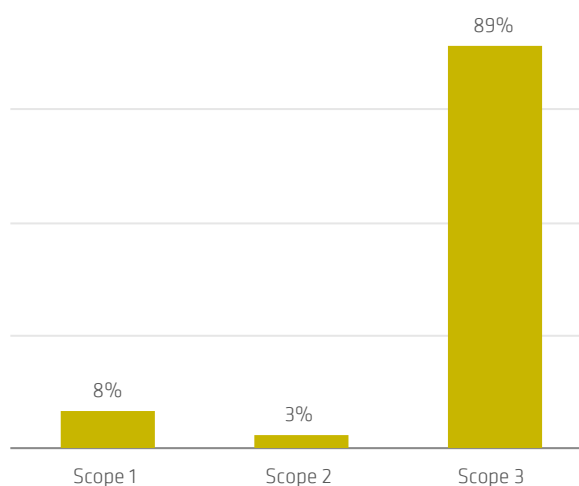
The key figures for energy consumption refer to data for the period from January 1 to December 31, 2024. They are derived from the aggregation of energy consumption at all locations and the vehicle fleet of all companies in the adesso Group. For location-specific energy consumption, utility bills and direct information from landlords were used. If no information was available for the reporting period, the bills from 2023 or 2022 were used, and the consumption was extrapolated taking into account changes in area. If no bills from 2022 to 2024 were available, an average factor per square meter from other locations was calculated and applied to consumption. The energy consumption of the vehicle fleet consists of the charging volume of hybrid and all-electric company cars and the determined fuel consumption, which was calculated using conversion factors from the fuel tank capacity in liters or the kilometers driven. If no information on the energy source was available, an average energy mix of the country was considered.

E1-6: Greenhouse gas emissions

The following table shows the greenhouse gas emissions of the adesso Group, broken down by Scope 1, 2 and 3 of the Greenhouse Gas Protocol (GHG Protocol):

GHG emissions [t CO ₂ eq]	2024
Scope 1 GHG emissions	
Gross Scope 1 GHG emissions	5,180
Scope 2 GHG emissions	
Gross location-based Scope 2 GHG emissions	2,616
Gross market-based Scope 2 GHG emissions	1,584
Significant scope 3 GHG emissions	
Total Gross indirect (Scope 3) GHG emissions	56,219
1 Purchased goods and services	43,221
2 Capital goods	7,115
3 Fuel and energy-related activities	2,225
6 Business travel	3,658
Total GHG emissions	
Total GHG emissions (location-based)	64,015
Total GHG emissions (market-based)	62,983

Shares of market-related greenhouse gas emissions

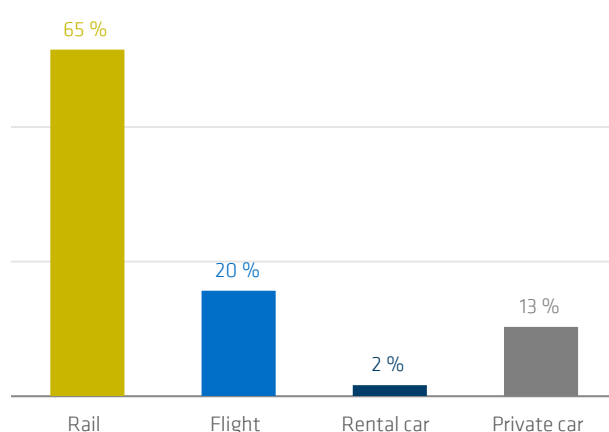


The following table shows the greenhouse gas emission intensity. This is calculated as the total GHG emissions divided by the adesso Group's sales revenue, which corresponds to the sales revenue from the consolidated income statement.

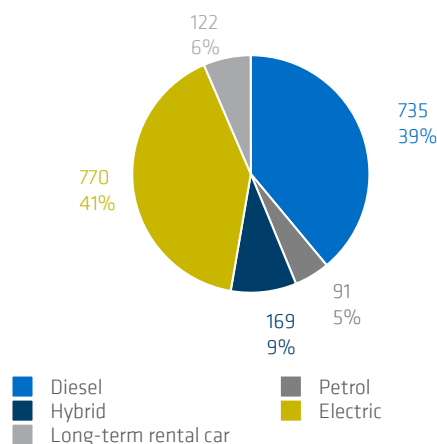
GHG intensity per net revenue [t CO ₂ eq / MEUR]	2024
Total GHG emissions (location-based) per net revenue	49
Total GHG emissions (market-based) per net revenue	49

At adesso, as a service provider, greenhouse gas emissions arise primarily in the upstream value chain, which is reflected in the dimension of the Scope 3.1 category. In addition, adesso has identified other factors influencing the level of emissions that are directly related to business activities. This includes business trips, which arise from the need to be close to customers. The left-hand diagram shows the distribution of the means of transport used for business trips based on passenger kilometers (pkm). The right-hand diagram shows the distribution of vehicle types within adesso's fleet, which is used for business trips, among other things.

Share of means of transport for business trips by pkm



Number of company cars



Calculation methodology

As part of the CSRD implementation at adesso, the calculation methodology for greenhouse gas emissions and the classification into the various categories were revised.

To identify significant Scope 3 categories, a complete greenhouse gas inventory for 2024 was compiled based on appropriate estimates, and all 15 Scope 3 categories of the GHG Protocol were reviewed. Based on the level of greenhouse gas emissions in each category and the other criteria of the GHG Protocol, the significance of all Scope 3 categories was determined, and categories that were not significant for adesso were filtered out. The following categories were classified as insignificant and therefore not reported:

- > Scope 3.4: Upstream transportation and distribution
- > Scope 3.5: Waste generated in operations
- > Scope 3.7: Employee commuting
- > Scope 3.8: Upstream leased assets
- > Scope 3.9: Downstream transportation and distribution
- > Scope 3.10: Processing of sold products
- > Scope 3.11: Use of sold products
- > Scope 3.12: End-of-life treatment of sold products
- > Scope 3.13: Downstream leased assets
- > Scope 3.14: Franchises
- > Scope 3.15: Investments

Biogenic greenhouse gas emissions are not reported separately in all categories of Scopes 1, 2 and 3 due to their insignificance.

The calculation is based on activity data from all adesso Group locations and companies, combined with relevant emission factors from recognized databases. The following procedure was used to calculate the individual categories:

- > Scope 1: This category includes stationary combustion (heat), mobile combustion (vehicle fleet), and process emissions (coolants). Supplier-specific emission factors were initially used to convert activity data into greenhouse gas emissions. Where these were not available, the emission factors of the International Energy Agency (IEA 2024) and the UK Government (DESNZ 2024) were used.
- > Scope 2: This category includes emissions from purchased electricity, heating, and cooling. The conversion of activity data into greenhouse gas emissions was carried out using the same methodology as for Scope 1, but for the residual mix needed for the market-based calculation method the emission factors of the Association of Issuing Bodies (AIB 2023) and the Greenhouse Gas Emissions Factors for International Grid Electricity from Carbon Footprint Ltd were used.
- > Scope 3.1: This category considers all upstream (cradle-to-gate) emissions from the production of goods or services purchased or acquired by adesso. Emissions were calculated using data on expenditures in specific sectors and regions. Secondary emission factors from the Environmentally Extended Input-Output (EEIO) model ESCHER were applied to convert expenditures into greenhouse gas emissions.
- > Scope 3.2: This category includes all upstream emissions (cradle-to-gate) from the production of capital goods and was calculated using the same methodology as Scope 3.1.
- > Scope 3.3: This category includes all upstream greenhouse gas emissions from the production, extraction, refining, processing, and transport of fuels and energy purchased and consumed by adesso, but not already included in Scope 1 or Scope 2. Emissions were collected based on activity data and calculated using upstream emission factors by fuel type and grid losses (IEA and DESNZ 2024). Loss factors were used to calculate grid losses for purchased electricity.
- > Scope 3.6: This category includes emissions from business trips by adesso Group employees. This includes flights, train journeys, and travel in rental cars, private vehicles, buses and ferries, as well as hotel stays. The activity data and, where available, the resulting emissions were derived from information provided by service providers or travel expense reports. If no information on greenhouse gas emissions was available, the activity data was converted using the DESNZ 2024 emission factors. When converting individual flights, the UBA CO2 calculator was used to precisely calculate greenhouse gas emissions.

≡ [More information on actions in the area of energy and greenhouse gas emissions in E1-3](#)

Disclosure on the EU Taxonomy

The EU Taxonomy Regulation (EU) 2020/852 (hereinafter "EU Taxonomy") is a central element of the European Commission's Action Plan on Financing Sustainable Economic Growth with the aim of directing capital flows towards sustainable investments. According to article 8 of the EU Taxonomy in conjunction with the delegated regulations, adesso is required to disclose the proportion of turnover, capital expenditure (CapEx), and operating expenditure (OpEx) associated with economic activities that are classified as environmentally sustainable within the meaning of the EU Taxonomy.

The economic activities of the adesso Group

The analysis of the taxonomy eligibility of the adesso Group's economic activities is based, on the one hand, on the activities that generate revenue with third parties. A detailed analysis was conducted to determine whether the revenue-generating activities can be classified as taxonomy-eligible according to the delegated regulations. On the other hand, activities related to capital expenditure or operating expenditure within the meaning of the EU Taxonomy were analyzed, and taxonomy-eligible economic activities were identified. The following overview presents all economic activities identified as taxonomy-eligible:

Economic activity (environmental objective) according to the EU taxonomy	Description of economic activity at adesso	Relevant performance indicator
1.2 Manufacture of electrical and electronic equipment ([4] Transition to a circular economy)	Purchase of electrical and electronic equipment	CapEx
6.4 Operation of personal mobility devices, cycle logistics ([1] Climate change mitigation)	Leasing of bicycles and pedelecs	CapEx
6.5 Transport by motorbikes, passenger cars and light commercial vehicles ([1] Climate change mitigation)	Leasing of passenger cars and light commercial vehicles of classes M1* and N1* within the fleet	CapEx
7.7 Acquisition and ownership of buildings ([1] Climate change mitigation)	Leasing of buildings or office units	CapEx

* Pursuant to Article 4(1)(a) and (b) of Regulation (EU) 2018/858

The majority of adesso's business activities involve the implementation of customized projects with a focus on consulting and software development. It also sells proprietary solutions or standard software products. In both segments, adesso's management believes that these business areas do not fall, or only to a limited extent, under the economic activities defined in the delegated regulations of the EU Taxonomy. Therefore, an assessment of the ecological sustainability of adesso's core business within the meaning of the EU Taxonomy cannot be made.

The adesso Group's taxonomy-eligible CapEx relates, on the one hand, to the leasing of passenger cars (economic activity 6.5), bicycles (economic activity 6.4), and real estate (economic activity 7.7) and can be assigned to the environmental objective (1) of climate change mitigation. On the other hand, taxonomy-eligible CapEx was identified due to the acquisition of electrical and electronic equipment (economic activity 1.2) in connection with the environmental objective (4) of transition to a circular economy.

EU Taxonomy Performance Indicators

The taxonomy-eligible portion of turnover is calculated as the portion of net revenue derived from goods or services related to taxonomy-eligible economic activities (numerator) divided by net revenue (denominator). The denominator of the revenue KPI is based on consolidated net revenue according to IAS 1.82 (a) and corresponds to the revenue in the 2024 consolidated income statement. Details on the accounting policies can be found in Note 3.6 "Revenue." The taxonomy-aligned portion of turnover represents the portion of net revenue that has been classified as taxonomy-eligible and also meets the criteria for achieving taxonomy alignment.

The CapEx KPI is defined as taxonomy-eligible or -aligned CapEx (numerator) divided by total CapEx (denominator). The numerator includes capital expenditures related to assets or processes from taxonomy-eligible or -aligned economic activities (CapEx a), that are part of a CapEx plan (CapEx b), or that relate to the acquisition of production from taxonomy-eligible or -aligned economic activities and individual GHG emission reduction measures (CapEx c). All taxonomy-eligible CapEx in fiscal year 2024 is limited to the CapEx c category. The denominator includes gross additions to property, plant and equipment (IAS 16), intangible assets (IAS 38), and right-of-use assets (IFRS 16). Additions from business combinations (IFRS 3), excluding goodwill, are also taken into account. Further details on the

accounting policies can be found in the notes to the consolidated financial statements, notes 3.9 (Intangible assets and property, plant and equipment) and 3.12 (Leases).

The OpEx KPI is defined as taxonomy-eligible or -aligned OpEx (numerator) divided by total OpEx, which consists of a portion of operating expenses as defined by the EU Taxonomy (denominator). Similar to the CapEx KPI, there are three categories of operating expenses within the numerator. Operating expenses as defined by the EU Taxonomy are essentially expenses for non-capitalized leases, maintenance, servicing, and repair costs, and building cleaning expenses. These amounted to approximately EUR 4 million for the 2024 financial year and are not material in relation to the adesso Group's total expenses and therefore not material to the business model. Consequently, due to the exemption from calculating the OpEx KPI numerator in accordance with Annex I, Section 1.1.3.2 of delegated regulation (EU) 2021/2178, adesso has stated this as zero.

By allocating each item to only one environmental objective and directly allocating items to only one economic activity, double counting is avoided when determining the share of taxonomy-eligible revenue, capital and operating expenditure.

The following summarizes the shares of taxonomy-eligible and taxonomy-aligned economic activities with regard to the EU Taxonomy performance indicators for the 2024 financial year:

	2024			2023*		
	Total in million €	Share of taxonomy-eligible economic activities [%]	Share of taxonomy-aligned economic activities [%]	Total in million €	Share of taxonomy-eligible economic activities [%]	Share of taxonomy-aligned economic activities [%]
Turnover	1,297	0	0	1,136	0	0
Capital expenditure (CapEx)	86	78	2	116	75	0
Operating Expenses (OpEx)	4	0	0	3	0	0

* The comparative figures for the 2023 financial year do not take into account the taxonomy alignment of the economic activities newly added in 2023, as this reporting requirement only applies from the 2024 financial year on.

The reporting templates to be published according to the EU Taxonomy are presented at the end of this chapter. Due to the fact that there are no taxonomy-eligible economic activities related to gas and nuclear energy activities, the sector-specific detailed tables are not presented.

The share of taxonomy-eligible economic activities in Group turnover is 0%. This is due to the fact that the majority of adesso's business activities continue to fall outside the scope of the EU taxonomy.

While revenue increased by 14% year-on-year due to the anticipated company growth, CapEx fell significantly by 26% year-on-year to €86 million. High investments in the expansion of the Group headquarters in Dortmund in 2023 and reduced M&A activities in the current year led to a corresponding decline in CapEx. Operating expenses follow the trend of company growth and increased only slightly in absolute terms. The share of taxonomy-eligible economic activities across all performance indicators is almost at the previous year's level. The share of taxonomy-aligned economic activities remains at 0% for turnover and OpEx, as in the previous year, and increased only slightly to 2% for CapEx. Details on taxonomy alignment are described in the following section.

Analysis of taxonomy alignment

The procedure for assessing the taxonomy alignment of taxonomy-eligible economic activities is explained below.

Fleet

Capital expenditures related to the vehicle fleet (economic activity 6.5) relate exclusively to leased passenger cars and light commercial vehicles. Since adesso only acquires the rights of use for these assets, it relies on suppliers to provide evidence of taxonomy alignment. With the goal of reducing greenhouse gas emissions, adesso is increasingly investing in electric vehicles. Since compliance with the taxonomy alignment criteria cannot be demonstrated without extensive detailed information and lessors are currently unable to reliably confirm the taxonomy alignment of the vehicles due to

a lack of processes for collecting the relevant information, adesso's efforts to reduce its own greenhouse gas emissions are currently not reflected in the CapEx KPI.

Job bikes

Economic activity 6.4 describes the leasing of company bikes at adesso. The complexity of the information requirements for suppliers, combined with the presence of various different manufacturers, and the comparatively small impact of the addition of bicycles on total investment expenditures, mean that adesso independently assessed the taxonomy alignment of the company bikes.

With regard to the specific criteria for waste management to avoid significant harm to the transition to a circular economy, no relevant measures were identified, as the job bikes are transferred to the employees at the end of the contract period and are not disposed of.

Building

The investment expenditures related to economic activity 7.7 result from the recognized rights of use of rented properties. When analyzing the taxonomy alignment criteria for this economic activity, adesso relies on information from landlords or property managers. Despite extensive efforts, the assessment of the significant contribution could not be completed for a large number of properties due to a lack of reliable information. Furthermore, properties abroad, in particular, do not achieve energy efficiency class A according to their energy performance certificates. As a result, a taxonomy-aligned capital expenditure share of 0% is reported.

Electrical and electronic equipment

Taxonomy-eligible investment expenditure for electrical and electronic equipment (economic activity 1.2) includes, in particular, laptops, monitors, and printers. Taxonomy alignment for electrical and electronic equipment is given if it bears a specific EU ecolabel. However, since only a very small number of the devices purchased by adesso carry such an ecolabel by default, a variety of alternative criteria must be used. These must be met cumulatively to demonstrate the taxonomy alignment of the economic activity. To determine these alternative criteria, adesso relies on information from suppliers. Despite efforts to obtain this information, the assessment of the significant contribution could not be completed for the majority of the devices due to a lack of reliable information.

Explanations on minimum safeguards

The minimum protection represents procedures implemented to ensure compliance with the following frameworks:

- > the OECD Guidelines for Multinational Enterprises,
- > the United Nations Guiding Principles on Business and Human Rights,
- > the International Labour Organization's Declaration on Fundamental Principles and Rights at Work and
- > the International Charter of Human Rights

Compliance with minimum safeguards was assessed group-wide based on the application guidelines of the Platform on Sustainable Finance's "Final Report on Minimum Safeguards." This resulted in the four core topics of human rights, corruption and bribery, taxation, and fair competition. These were each assessed using a two-dimensional approach. First, it was examined whether appropriate due diligence procedures were in place to ensure compliance with relevant requirements (process dimension). Second, it was examined whether there were any indications that minimum standards were being violated with regard to one of the four core topics (result dimension). A violation would imply that the existing processes were ineffective. The review found that compliance with minimum safeguards is guaranteed at adesso.

Proportion of turnover from products or services associated with Taxonomy-aligned economic activities

Financial year 2024	Year	Substantial contribution criteria								DNSH criteria ('Does Not Significantly Harm') (h)									
Economic Activities (1)	Code(s) (2)	Turnover (3)	Proportion of Turnover, 2024 (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)	Minimum Safeguards (17)	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) turnover, 2023 (18)	Category enabling activity (19)	Category transitional activity (20)
Text	Mio. €		%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)	0	0															0		
Of which enabling																			
Of which transitional																			
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)	0	0		EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL								0		
Turnover of Taxonomy-eligible activities (A.1+A.2)	0	0															0		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Turnover of Taxonomy-non-eligible activities	1,297	100																	
TOTAL	1,297	100																	

Proportion of CapEx from products or services associated with Taxonomy-aligned economic activities

Financial year 2024	Year	Substantial contribution criteria									DNSH criteria ('Does Not Significantly Harm') (h)									
Economic Activities (1)		Code (2)	CapEx (3)	Proportion of CapEx, 2024 (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy(9)	Biodiversity(10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)	Minimum Safeguards (17)	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) CapEx, 2023 (18)	Category enabling activity (19)	Category transitional activity (20)
		Mio. €	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																				
A.1. Environmentally sustainable activities (Taxonomy-aligned)																				
6.4 Operation of personal mobility devices, cycle logistics	CCM 6.4	2	2	Y	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	1		T
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		2	2	2	–	–	–	–	–	–	–	–	–	–	–	–	–	1		
Of which enabling		0	0	0	–	–	–	–	–	–	–	–	–	–	–	–	–	0	E	
Of which transitional		2	2	2							Y	Y	Y	Y	Y	Y	Y	1		T
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																				
					EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
1.2. Manufacture of electrical and electronic equipment	CE 1.2	12	14	N/EL	N/EL	N/EL	N/EL	N/EL	EL	N/EL								13		
6.5 Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	25	29	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL								17		
7.7 Acquisition and ownership of buildings	CCM 7.7	28	33	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL								44		
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		66	76	62	–	–	–	–	14	–								73		
A. CapEx of Taxonomy-eligible activities (A.1+A.2)		67	78	64	–	–	–	–	14	–								74		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																				
CapEx of Taxonomy-non-eligible activities		19	22																	
TOTAL		86	100																	

OpEx share of goods and services related to Taxonomy-aligned economic activities

Financial year	Year	Substantial contribution criteria								DNSH criteria ('Does Not Significantly Harm')									
2024																			
Economic Activities (1)																			
	Code (2)	OpEx (3)	Proportion of OpEx, 2024 (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)	Minimum Safeguards (17)	Proportion of Taxonomy aligned (A.1) or - eligible (A.2.) OpEx, 2023 (18)	Category enabling activity (19)	Category transitional activity (20)
		Mio. €	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0														0		
Of which enabling																			
Of which transitional																			
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		0	0														0		
A. OpEx of Taxonomy eligible activities (A.1+A.2)		0	0														0		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
OpEx of Taxonomy-non-eligible activities		4	100																
TOTAL		4	100																

Proportion of turnover/ Total turnover	Taxonomy-aligned per objective	Taxonomy-eligible per objective
Climate Change Mitigation (CCM)	0%	0%
Climate Change Adaptation (CCA)	0%	0%
Water (WTR)	0%	0%
Circular Economy (CE)	0%	0%
Pollution (PPC)	0%	0%
Biodiversity (BIO)	0%	0%

Proportion of CapEx/ Total CapEx	Taxonomy-aligned per objective	Taxonomy-eligible per objective
Climate Change Mitigation (CCM)	2%	64%
Climate Change Adaptation (CCA)	0%	0%
Water (WTR)	0%	0%
Circular Economy (CE)	0%	14%
Pollution (PPC)	0%	0%
Biodiversity (BIO)	0%	0%

Proportion of OpEx/ Total OpEx	Taxonomy-aligned per objective	Taxonomy-eligible per objective
Climate Change Mitigation (CCM)	0%	0%
Climate Change Adaptation (CCA)	0%	0%
Water (WTR)	0%	0%
Circular Economy (CE)	0%	0%
Pollution (PPC)	0%	0%
Biodiversity (BIO)	0%	0%

Row	Nuclear energy related activities	
1	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	No
2	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	No
3	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	No
	Fossil gas related activities	
4	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	No
5	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	No
6	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	No

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Social

S1: Own workforce

As part of the double materiality assessment, the following material impacts, risks, and opportunities (IROs) related to working conditions, equal treatment and equal opportunities and privacy were identified. This chapter provides a more detailed explanation of adesso's strategy, policies, and actions for addressing these IROs, as well as the corresponding key performance indicators.

Sustainability matter	Impacts materiality		Financial materiality	
Working conditions - Secure employment	Positive, actually	Training of employees	Risk	Availability of qualified workers
Working conditions - Adequate wages	No material impact		Opportunity	Adequate remuneration
Working conditions - Work-life balance			Risk	Absences due to lack of work-life blending
Working conditions - Health and safety			Opportunity	MIND - Program
Equal treatment and equal opportunities for all - Gender equality and equal pay for equal work	Positive, actually	Equal pay Equal training opportunities	Opportunity	Employee involvement
Equal treatment and equal opportunities for all - Training and skills development	No material impact		Opportunity	Training of employees
Other work-related rights - Privacy	Negative, potential	Privacy for own employees	Risk	Privacy for own employees

≡ Full description of impacts, risks and opportunities in the general disclosures

SBM-2: Interests and views of stakeholders

Employees represent a key group of stakeholders affected by business activities, and their interests, views and rights, including respect for human rights, actively influence and shape the strategy and business model.

≡ More information on the inclusion of employees' interests and views under Strategy

SBM-3: Material impacts, risks and opportunities

The actual and potential impacts on adesso's own workforce, as well as the associated risks and opportunities identified by adesso as part of its materiality assessment, focus on adesso's workforce and the expertise they bring and continue to develop. They therefore represent adesso's most important resource and play a central role in implementing adesso's strategic goals and maintaining its business model.

The workforce includes both employees and non-employees. The group of employees includes:

- > Permanent employees
- > Apprentices, dual students and trainees
- > Working students
- > Interns with an internship duration of more than three weeks

The group of non-employees includes:

- > External workers from temporary employment agencies
- > Self-employed persons/freelancers

The material negative impacts, as well as significant risks and opportunities, can occur in connection with the entire workforce. The material negative impacts identified through the materiality assessment can occur in connection with individual incidents. In such cases, a risk assessment is conducted individually for each incident. The material positive impacts relate to the training and continuing education offerings, which strengthen the professional competence of the workforce, promote their adaptability to new requirements, and thus ensure long-term employability. Furthermore, adesso ensures equal remuneration for women and men, in accordance with the German Remuneration Transparency Act, and acts in accordance with applicable labor laws.

S1-1, MDR-P: Policies

adesso's international employee representative body, the European Forum, has introduced the "Diversity, Equity, and Inclusion" and "Training and Development" guidelines and published them on the intranet. These guidelines address the material impacts, risks, and opportunities related to its own workforce. These guidelines apply to all employees of the adesso Group. Responsibility for implementing the guidelines lies at the highest level with the Executive Board. There were no significant changes to the "Training and Development" guideline in 2024. With regard to the "Diversity, Equity, and Inclusion" guideline, the concept of Persons of Trust was expanded and specified in 2024.

To strengthen its commitment to human rights, including labor rights, among its workforce, adesso has implemented a Declaration of Principles for Compliance with Human Rights and a Code of Conduct in accordance with the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, and the OECD Guidelines for Multinational Enterprises. The Code of Conduct explicitly addresses human trafficking, forced labor, and child labor.

≡ [More information on ensuring compliance with the Code of Conduct in G1](#)

With its Code of Conduct, adesso has implemented a policy aimed at eliminating discrimination, including harassment, promoting equal opportunities, and applying various strategies to promote diversity and inclusion within its organizational structure. This policy explicitly addresses ethnic, national, and social origin, skin color, gender, sexual orientation, gender identity, disability, age, religion, and political opinion. The Code of Conduct is supported by the European Forum's "Diversity, Equity, and Inclusion" policy. Political commitments regarding inclusion and anti-discrimination action primarily stem from the German General Equal Treatment Act (AGG), which has been in place for several years and is well established within the adesso Group in Germany. Targeted measures are in place to prevent, reduce, and combat discrimination as soon as it is detected, as well as to promote diversity and inclusion overall. These include, among other things, the role of equal opportunity officers and special diversity training.

≡ [More information on measures in the area of Diversity, Equity & Inclusion in S1-4](#)

As part of its occupational health and safety management, adesso has implemented a policy for accident prevention in the workplace.

S1-2, S1-3: Processes for engaging with own workforce

adesso creates a space for all employees where everyone can contribute individually. The Executive Board bears operational responsibility for continuing education and diversity, ensuring this engagement takes place and the results actively influence the approach. This is supported by the European Forum, the training team, and Diversity Management, as well as a Diversity Task Force, which is responsible for the development and implementation of internal integrative structural processes. In addition, there are three different Diversity Communities, based on a shared identity or shared experiences, which ensure ongoing exchange and support among each other. Diversity Management is closely networked with these communities and considers their perspectives anonymously in discussions with management. There are also various "Communities of Practice" in the area of continuing education, where employees and trainers have the opportunity to exchange ideas at any time. The trainers use ideas and feedback to improve the continuing education and share them with the community of other trainers and the training team. adesso offers its employees various other opportunities to raise concerns, ensuring that they are aware of them, trust them, and take them seriously.

More information on how to raise concerns:

≡ [G1-1 on corporate culture](#)

≡ [S4-3 on data protection and information security](#)

S1-4, S1-5, MDR-A, MDR-T: Actions and targets

adesso has established various measures to effectively manage significant impacts on employees as well as opportunities and risks in the various areas.

Remuneration

With various incentive systems, adesso ensures that employees have a long-term interest in working for the group. Since collectively agreed wages are not common in the IT industry and therefore no company in the adesso Group is bound by collective agreements, the compensation approach is based on standard market salaries. To ensure equal remuneration, managers up to the third level below the Executive Board, for example, have access to information on average compensation as a comparison value. This information can be filtered by roles and career stages, among other things. Team leaders have the opportunity to compare salaries within their team across genders. The compensation takes into account, among other things, the German Remuneration

Transparency Act to ensure equal remuneration for women and men according to the same criteria. All adesso Group employees in Germany have the opportunity to assert a right to information with the Human Resources department.

In addition to a fixed salary component, adesso offers employees additional monetary incentives, for example, in the form of variable salary components in operational areas. This allows adesso to offer compensation models that meet modern requirements for flexible, easily understandable, and comparable compensation, as well as the employees' living and deployment situations. Further salary benefits are offered through a company pension plan and direct insurance, as well as various bonus payments, for example, for the placement of new employees or the successful completion of internal training courses. The compensation systems are not tied to the achievement of sustainability goals. The payment of monetary bonuses is handled by the central Human Resources department. Various committees, most of which are also part of the Human Resources department, are responsible for non-monetary incentives. All incentive systems were established in consultation with the Executive Board.

Employee satisfaction

To promote employee well-being and mitigate the risk of increased turnover, adesso SE participated in the "Top Employer" certification for the first time in 2024. The results of individual categories will be used for continuous improvement in the future. adesso plans to re-certify in 2025 and expand the certification to include a foreign subsidiary.



A positive working atmosphere, team spirit, and open communication are important components of the corporate culture. New employees are familiarized with the processes and corporate culture at monthly "Welcome Days". Mentors are also available to support them during their initial start. In addition, adesso offers various benefits. For example, with the "gadgets[4]-adessi" program, employees can lease high-tech devices for personal use and benefit from special conditions (corporate benefits) in online shops. When equipping the offices, attention is paid to creating a pleasant working atmosphere, which includes, for example, a variety of free drinks, snacks, and a dry cleaning service for shirts and blouses. Regular events at the locations foster a sense of community.

Employees receive comprehensive organizational support for business trips, for example, through a central travel management tool or the offer of furnished project apartments for longer on-site assignments. For trips abroad, employees receive personalized recommendations on medical care, security, and cultural aspects through "International SOS." The "adessi go abroad" benefit enables employees to work from another EU country for up to two months per year.

Diversity, Equity & Inclusion

A respectful working environment is characterized by a diversity of different perspectives, ideas, and backgrounds. With a broad spectrum of skills and expertise, the best results can be achieved for adesso and its customers. By signing the Diversity Charter in 2022, adesso joined Germany's largest diversity network, thereby setting an example for diversity and tolerance.



charta der vielfalt

UNTERZEICHNET

To promote this diversity, adesso follows a roadmap for Diversity, Equity & Inclusion, which considers the various dimensions of diversity and sensitizes employees to its benefits. An inclusive mindset has been anchored in the "adesso Culture Code" and thus integrated into leadership behavior. Furthermore, job advertisements are formulated in such a way that they appeal to a broad spectrum of potential applicants. Other measures include school sponsorships and regular, Germany-wide participation in "Girls' Day" or in initiatives such as "#empowerGirl." Furthermore, adesso regularly collaborates with non-profit organizations such as "Hacker School," "Women in Big Data," and "Girls in Tech." In recognition of its diversity efforts, adesso received the "Total E-Quality" award in 2022.



care[4]adessi

The "care[4]adessi program" is an initiative aimed at easing the burden on employees' lives beyond work. It consists of various modules that offer support in the areas of "body and health," "work and finances," and "friends and family".

In addition to regular training, safety guidelines, and trained first aiders and fire safety assistants at all German locations, company health management also includes eye exams, flu vaccinations, and healthy snacks. Health promotion is also supported through sporting activities, ergonomic workplace designs, and fascia rollers and exercise balls. Mental health is also promoted through stress management and mindfulness training, as well as the "adesso MIND" program, which includes training, meditation, and the "7Mind" app. Another health-related measure is that employees can take advantage of discounted rates with fitness providers and participate in various sports groups. In addition, adesso covers the costs of sports halls and fields for community activities and supports participation in team competitions such as soccer cups or company runs. A cooperation with JobRad makes it possible to lease bicycles that can be used both professionally and privately.

The adesso Group promotes the compatibility of family and career through numerous offerings such as individual part-time models, flexible working hours, customer assignments close to home, special vacation days, and location-specific tradition days. In addition, programs such as time accounts for sabbaticals or early retirement, the time-out program for unpaid leave of up to two months, and financial support in emergencies through the "SOS[4]-adessi" foundation are offered. The "family@adesso" program offers measures such as daycare cooperation, a childcare subsidy, regional part-time options, parent-child offices, and childcare during vacations to facilitate the balance between work and family life. Family summer festivals and special activities for adesso children promote family cohesion. In addition, the "familysupport[4]adessi" program, in cooperation with pme Family Service, offers various services that support individuals in different life situations, such as life coaching, childcare, caregiving, parenting, and legal advice. Regular consultations on private and company pension plans are also offered.

Career development

Once a year, a team portfolio is created in which managers evaluate the potential and performance of their employees. The results are incorporated into the annual performance reviews, for example, to define and implement individual measures for employee development and retention.

adesso SE offers targeted and structured development for a large portion of its employees, including operational staff, sales staff, and managers, using the career level model. The different levels within a career path provide guidance in classifying knowledge and skills, from which targeted development measures can be derived.

adesso specifically promotes talented and experienced employees through various programs. adesso offers internal training programs that help employees specifically expand their skills and prepare them for more responsible roles. This also strengthens the company's quality and technological expertise. In addition, adesso supports employees in international certifications to further enhance their qualifications. The "adesso Talent Pool" program highlights outstanding employees, offers individual development plans, exclusive training courses, and promotes exchange within a strong network.

Training

In 2024, the new learning culture measure "Enjoy Your Growth" was introduced. It focuses on conscious learning in the work process and places the individual learning goals and needs of employees at the forefront. The goal is to offer employees a variety of opportunities to shape their own learning path independently and leverage their strengths to continuously grow with the organization. This measure is intended to be continued in the long term.

As part of the "Learning Ecosystem" initiative, the existing learning management system will be replaced with a new central learning management system to enable fast and efficient knowledge transfer within the adesso Group. With this system, employees can quickly find the right learning offering, use it, or even help shape it themselves. The new system was selected in 2024, and implementation is planned for 2025.

Another measure in the area of training and continuing education concerns internationalization. Within this framework, the company aims to create a shared, group-wide learning experience that takes into account the individual needs and cultural differences of employees in the various countries and regions. Since 2024, some international companies have been active as power users on the adesso learning platforms, recommending and assigning learning content. This will be further expanded in 2025. A further step is to promote knowledge and use of the existing learning offerings, as well as the long-term provision of these offerings in at least German and English. Furthermore, a group-wide talent development

network is to be established to leverage synergies and provide needs-oriented support to the adesso Group's international companies.

In addition, learning offerings are continually being made more flexible. The formats of the learning offerings are continuously reviewed and adapted with regard to the needs of the target groups. This makes it possible to adapt educational formats to individual learning needs, taking into account different learning styles, prior knowledge, and personal preferences. Through various digital and hybrid formats such as face-to-face training, live online training, self-learning, and blended learning formats, learning can be integrated into everyday work regardless of location and time. The effectiveness of the flexibility measures is ensured through regular evaluations of training feedback and analyses of booking figures.

Further initiatives in the area of training and further education to achieve positive effects on the employees of the adesso Group in 2024 consisted of the establishment of new learning opportunities such as:

- > a new language learning offer in blended learning format,
- > intercultural trainings such as Deep Dives and Intercultural Awareness Platforms,
- > a Trainer Information Base for orientation and opportunities for participation for trainers,
- > the development of training for Persons of Trust.

These additional initiatives are regularly reviewed for relevance and effectiveness by evaluating participant feedback and content with the involvement of technical experts from operational areas.

For junior employees, various apprenticeships, dual study programs, and a trainee program are offered, giving career starters a practical start through direct involvement in concrete projects. In addition, the online training series "IT Cross Entry at adesso" helps career changers find their way in software development. adesso promotes leadership development through two programs. In the "adesso development tandem", employees can work with their line manager to determine whether a disciplined leadership career path aligns with their goals. The program comprises various modules and experimental phases that enable informed decision-making. The "adesso qualified leadership program" is aimed at new managers and helps them integrate the "adesso spirit" into their daily management work and develop their personal leadership style. Experienced managers also benefit from new ideas and practical case studies.

In order to seize the material opportunity for adesso in the area of employee training, the continuing education portfolio in the areas of AI regulation and GenAI was expanded in 2024. This enables employees to deal with changing market and customer requirements and to use new technologies responsibly and in compliance with legal requirements. Secondly, learning opportunities on

digital accessibility were introduced, which are gaining in importance due to legal requirements such as the EU Directive on Accessibility (European Accessibility Act, EAA), and enable employees to make adesso's digital offering more inclusive. In addition, the introduction of compliance training on the Code of Conduct and the Supply Chain Due Diligence Act (LkSG) ensured uniform ethical standards and thus strengthened the trust of business partners.

The actions for managing significant impacts, risks, and opportunities pursue general objectives, which in the area of training and continuing education consist of expanding learning opportunities within the entire adesso Group, promoting international collaboration, and enhancing the quality of products and services. In the area of diversity, the company particularly pursues the enabling of inclusive working conditions, promoting diversity as a matter of course for all employees, and positioning itself as a diverse and inclusive employer. adesso has not defined any quantitative objectives in this context. Instead, the effectiveness of the measures is monitored through, for example, close cooperation between Corporate Learning Experience and the operational functions, established feedback processes for all continuing education offerings, and regular evaluation of the learning offerings. In addition, employee engagement channels are used to track employee satisfaction.

≡ [More information on employee involvement under Strategy](#)

S1-6: Characteristics of the undertaking's employees

The following table shows a breakdown of the total number of employees in the adesso Group, broken down by gender.

Gender	Number of employees [head count]	Gender proportion
Male	8,183	74 %
Female	2,884	26 %
Other	2	0 %
Not reported	2	0 %
Total employees	11,071	100 %

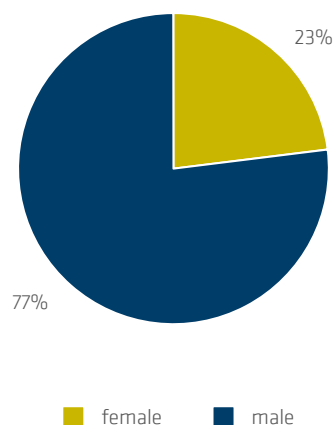
The following table provides a breakdown of the total number of employees by country where adesso has at least 50 employees and that represent at least 10% of the workforce. In 2024, this only includes Germany.

Country	Number of employees [head count]	Proportion
Germany	9,023	82 %
Others	2,048	18 %

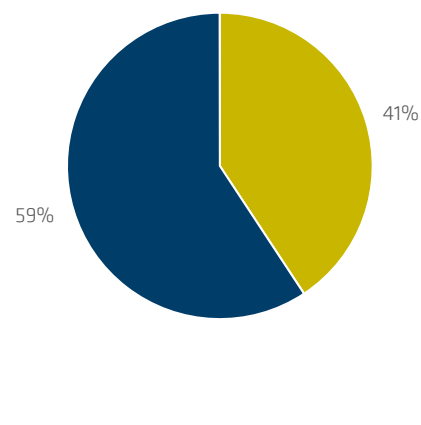
The following table shows the total number of employees by type of contract, broken down by gender.

Head count in 2024	Male	Female	Other	Not disclosed	Total
Number of permanent employees	7,793	2,776	2	2	10,573
Number of temporary employees	386	105	0	0	491
Number of non-guaranteed hours employees	3	5	0	0	8
Number of full-time employees	7,063	2,115	0	1	9,179
Number of part-time employees	1,120	769	2	1	1,892

Gender distribution of full-time employees



Gender distribution of part-time workers



A total of 2,115 employees left the company in 2024. The adesso-specific fluctuation rate for adesso SE for this period was 8.2%. The adesso Group's turnover rate was 16%.

Calculation methodology

The above data on the characteristics of adesso Group employees refer to data as of December 31, 2024. The total number of employees is calculated by aggregating the number of employees at all adesso Group companies. To calculate the adesso-specific turnover rate, all employee departures in 2024 were compared to the total number of employees at the end of the previous year, plus the new employees in 2024. Only permanent employees (no marginal employees, interns, or students) were considered to avoid distorting the results. The turnover rate and the total number of departures, however, include all employees in the calculation and count as departures all employees who left voluntarily or due to dismissal, retirement or death.

Employee numbers are also presented in the adesso Group's combined management report in the "Position" section. Differences of less than one percent may occur due to different data collection times and methods.

S1-7: Characteristics of non-employees in the own workforce

The total number of non-employees in adesso's workforce is shown in the following table.

Category	Personenzahl
Contractors	70
Self-employed people/ freelancer	994
Total number of non-employees	1,064

The core business is largely carried out by permanent employees of the adesso Group itself, working closely with the various service offerings and specializations of the individual Group companies. If additional staffing is required, external workers from temporary employment agencies or freelancers are used to provide IT services from a single source. The number of non-employees deployed may fluctuate depending on demand.

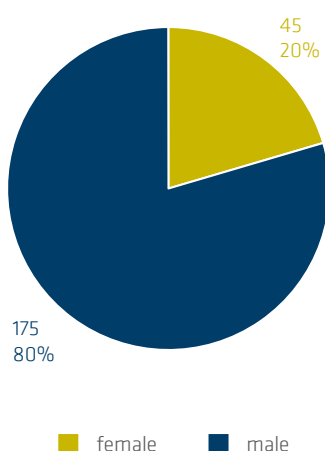
Calculation methodology

The above data on the characteristics of non-employees in the adesso Group workforce refer to data as of December 31, 2024. The total number of external workers is calculated by aggregating the number of self-employed persons and contractors across all adesso Group companies.

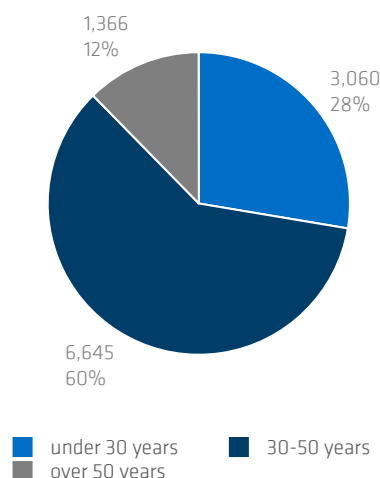
S1-9: Diversity metrics

The following pie charts show the numerical and percentage distribution of genders at the top management level and of employees by age group.

Gender distribution at the top management level



Distribution of employees by age group



Calculation methodology

The diversity indicators listed above refer to the number of employees as of December 31, 2024. The total number of employees in each age group is calculated by aggregating the number of employees across all companies of the adesso

Group. The number of employees by gender at the upper management level is calculated by aggregating all positions on the first two levels below the Executive Board within the adesso Group's organizational structure.

[More information on actions in the area of Diversity, Equity & Inclusion in S1-4](#)

S1-10: Adequate wages

All employees of the adesso Group receive appropriate remuneration in accordance with the national regulations of the respective countries regarding the statutory minimum wage.

[More information on actions in the area of remuneration in S1-4](#)

S1-13: Training and skills development metrics

The following table shows, on the one hand, the percentage of employees who participated in regular performance and career reviews (annual reviews) in 2024 and, on the other hand, the average number of training hours per employee in 2024.

	Male	Female	Other	Not disclosed	Total
Percentage of employees that participated in regular performance reviews	89 %	90 %	100 %	100 %	89 %
Average number of training hours per employee	30	32	101	66	30

Calculation methodology

The key figures for training and skills development refer to data from January 1, 2024, to December 31, 2024. The percentage of employees who participated in annual performance reviews is calculated by aggregating the corresponding number of people across all adesso Group companies, divided by the average number of employees in 2024. If no direct data could be collected, it was assumed that all employees who were already with the company before the beginning of the reporting year or whose probationary period ended before the end of the year had an annual performance review. The calculation of the average training hours per employee consisted of aggregating the training hours of various types of training across all adesso Group companies, divided by the average number of employees in 2024. The types of training considered include internally and externally conducted training, taking into account various learning formats such as live formats, self-learning offerings, or compliance training. In the calculation, assumptions were made in cases where the number of training hours could not be determined. This particularly applies to training hours provided via external learning platforms, where the information was not available in the required level of detail and therefore a number of hours per access to the respective platforms was assumed.

[More information on training and career development actions in S1-4](#)

S1-14: Health and safety metrics

In the adesso Group, 97 % of employees and 3 % of external workers are covered by a health and safety management system.

Calculation methodology

The key figures for health and safety refer to data as of December 31, 2024. The calculation was based on aggregated data from all companies in the adesso Group.

[More information on actions in the area of care\[4\]adessi in S1-4](#)

S1-15: Work-life blending metrics

The following table shows the percentage of employees entitled to take family leave and the percentage of entitled employees who have taken family leave.

	Male	Female	Other	Not disclosed	Total
Percentage of employees entitled to take family-related leave	97 %	98 %	100 %	100 %	98 %
Percentage of entitled employees that took family-related leave	5 %	9 %	– %	– %	6 %

Calculation methodology

The key figures for family leave refer to data covering the period from January 1, 2024, to December 31, 2024. The percentage of employees entitled to family leave is calculated by aggregating the average number of eligible employees across all adesso Group companies in 2024, divided by the average number of employees in 2024. The numerator includes all employees subject to regulations or contracts that include entitlements to family leave. To calculate the percentage of entitled employees who took family leave, the number of corresponding employees across all adesso Group companies in 2024 was aggregated and divided by the previously calculated number of entitled employees.

[More information on actions in the area of care\[4\]adessi in S1-4](#)

S1-17: Incidents and complaints regarding human rights

In 2024, there were no reported cases of discrimination or other complaints regarding labor-related rights, including human rights, submitted through employee and contractor channels and, where applicable, through OECD National Contact Points for Multinational Enterprises. Accordingly, no fines, sanctions, or damages were imposed in this context.

[More information on the whistleblower system in G1-1](#)

S4: Consumers and end-users

As part of the double materiality assessment, the following material impacts, risks, and opportunities (IROs) related to information-related impacts for consumers and end-users were identified. This chapter further explains adesso's strategy, policies, and actions for addressing these IROs.

Sustainability matter	Impact materiality	Financial materiality
Information-related impacts on consumers and/or end-users - Privacy	Negative, potential	Risk & Opportunity
	Privacy for customer data	IT security - End-users
	IT security - Cloud	Risk
	Privacy - Own software	IT security - Banking sector

≡ Full description of impacts, risks and opportunities in the general disclosures

SBM-2: Stakeholder interests and views

The adesso Group protects its end users, employees, and customers by complying with legal regulations, such as the General Data Protection Regulation (GDPR), the Social Code, and other statutory requirements. Internal guidelines, specifications, and training programs are in place for this purpose.

≡ More information on the inclusion of stakeholder interests and views under Strategy

These stakeholders are consumers or end-users of services that may have a negative impact on the protection of their personal data. They are not consumers and end-users:

- > of products that are inherently harmful to humans or increase the risk of chronic diseases,
- > who rely on information on safe use or
- > who are particularly vulnerable to impacts on health, privacy or sales strategies.

As part of the materiality assessment, adesso has identified certain types of consumers and/or end-users who could potentially be negatively affected. In this regard, there is an understanding that with certain products and services, consumers or end-users may be exposed to a higher risk of harm, particularly when new technologies are used by particularly vulnerable groups such as children. In such cases, data protection impact assessments or risk assessments are conducted. The significant impacts identified through the double materiality assessment may occur in connection with individual incidents. In such cases, a risk assessment is conducted individually for each processing and application.

S4-1, MDR-P: Policies

Within the framework of information security and privacy management, various guidelines exist that cover all impacts, risks, and opportunities related to stakeholders. Responsibility for information security and data protection management lies at the highest level with the Executive Board. The adesso Group's data protection management ensures the availability, confidentiality, and integrity of personal data throughout the entire value chain. It is based on the right to informational self-determination, which is guaranteed through effective data protection and transparency. The adesso Group is committed to complying with national and international data protection regulations and ensures an appropriate

SBM-3: Material impacts, risks and opportunities

Due to the software development and software-as-a-service services provided by adesso SE, the aforementioned risks for end users exist. End users' data is generally held by the end customer themselves. There are exceptions that are reflected in the business model. To prevent and mitigate risks, measures such as guidelines and training are implemented and continuously evaluated. To mitigate risks, risk prevention is continuously considered through guidelines, measures, and training. This opens up the opportunity to gain a market advantage in the software business through certifications and trained employees and to gain the trust of stakeholders. Data protection and information security are essential aspects that must be considered when assessing risks and opportunities related to consumers and end-users.

adesso defines all stakeholders likely to be affected by significant impacts related to its own business activities and value chain into the following three types:

- > Employees of the adesso Group
- > Employees of business partners (customers, technology partners, service providers and suppliers)
- > End-users of the software solutions (co-)developed by adesso

level of privacy for cross-border data transfers in accordance with the GDPR and national laws, even in countries without corresponding data protection laws. The adesso Group views information technology as an essential component of its core business and considers information security a key quality factor in data processing. Information security management according to ISO 27001 aims to secure all processed data and IT systems in all areas of the entire value chain in accordance with the protection objectives of confidentiality, integrity, availability and authenticity in order to ensure an appropriate level of security.

With the Code of Conduct and the Supplier Code, adesso has established a human rights policy that, among other things, describes the obligations of the adesso Group and its business partners relevant to consumers and end users, as well as stipulates compliance with the UN Guiding Principles, the ILO Declaration, and the OECD Guidelines. The Code of Conduct and the Supplier Code have been published on the adesso Group website and are regularly reviewed for completeness and accuracy, taking stakeholder feedback into account. No cases of non-compliance with the UN Guiding Principles, the ILO Declaration, or the OECD Guidelines involving consumers or end-users have been reported in the downstream value chain.

S4-2, S4-3: Processes

The perspectives of consumers and end users are taken into account in decisions or activities aimed at managing actual and potential impacts. Reporting processes are in place in both data protection and information security. The digital whistleblower system also serves as an additional means of communication. adesso also places great value on constructive discussions and a lively exchange of information and encourages opinions and discussions through active calls on social media. Demands and opinions on key focus topics important to adesso are gathered through targeted surveys. Communication matrices are defined and contractually stipulated within the project context. This enables continuous and direct communication with consumers and end-users. Operational responsibility for involvement and for ensuring that the results are incorporated into the corporate concept rests with senior management positions such as the Delivery Manager, Project Manager, and Maître.

A general procedure for remedial measures ensures that adesso responds quickly and effectively to negative impacts on consumers or end-users in order to minimize the impact. Incidents are first analyzed in detail, an impact assessment is conducted, and necessary measures are taken to remedy or mitigate them. Furthermore, incidents are immediately reported to affected individuals and, if necessary, to the responsible supervisory authority. These negative impacts are continuously evaluated and monitored within the framework of the

management systems. The above-mentioned channels for engaging consumers and end-users can also be used to raise concerns. In particular, the digital whistleblower system offers an opportunity to raise concerns anonymously, with hosting by third parties. adesso supports the availability of such channels by integrating them into the Supplier Code for the upstream value chain and the perception of similar requirements in the downstream value chain. The processes described are fundamentally designed for various stakeholders beyond customers and end-users and can be used by them.

≡ [More information on the whistleblower system in G1-1](#)

S4-4, S4-5, MDR-A, MDR-T: Actions and Targets

adesso proactively addresses and prevents potential negative impacts on consumers and end-users through the data protection and information security management described above. During the reporting period, no actual significant impacts on consumers or end-users occurred, requiring no remedial action. Accordingly, the Data Protection Officer and the Chief Information Security Officer were not notified of any serious human rights violations or incidents related to consumers or end-users. adesso has not defined any global, quantitative targets regarding significant impacts, risks, and opportunities regarding consumers and end-users.

Governance

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G1: Business conduct

As part of the double materiality assessment, the following material opportunity related to corporate culture was identified. This chapter further explains adesso's policies and actions for addressing this opportunity.

Sustainability matter	Impact materiality	Financial materiality
Company culture	No material impacts	Opportunity Corporate culture

≡ Full description of impacts, risks and opportunities under general disclosures

GOV-1: The role of administrative, management and supervisory bodies

≡ More information on the role of the Executive Board and Supervisory Board in the general disclosures

IRO-1: Information on the materiality assessment

≡ More information on the materiality assessment in the general disclosures

G1-1, MDR-P, MDR-A, MDR-T: Business conduct policies and corporate culture

Finding highly qualified employees who take responsibility for their jobs is becoming increasingly difficult in times of a shortage of skilled workers. A corporate culture in which employees feel comfortable and can develop is crucial for adesso's sustainable development. Job satisfaction is an indicator of customer satisfaction. Since 2023, adesso has established the "adesso Culture Code," which describes four values: We are ONEadesso, we are open-minded, we are straightforward, we are hands-on. Clear processes and transparent career models, as well as training and development programs, specifically support employees.

adesso establishes, develops, and promotes its corporate culture within the framework of its corporate principles and the resulting value system. These are summarized in the group-wide Code of Conduct. The values relate to collaboration, integrity, compliance, and management systems, as well as the protection of employees and business partners. Based on the Code of Conduct, responsible behavior is integrated into the daily business activities of adesso and the downstream value chain. To this end, mandatory training was rolled out for all employees in 2024. This training is repeated every two years and covers the topics of the Code of Conduct, including corruption and bribery. An automatic escalation process ensures that employees participate in the training.

adesso's Supplier Code defines minimum standards and requirements for compliance and ecological, social, and ethical responsibility. In its collaboration with suppliers, the Supplier Code ensures, among other things, that animal habitats are preserved. adesso expects suppliers to meet these basic requirements and to ensure compliance with them by their own subcontractors and suppliers.

The Code of Conduct and the Supplier Code are available on the adesso Group website. These are reviewed annually, including training on the Code of Conduct, revised, and expanded as needed, taking internal and external requirements into account. The Code of Conduct and the Supplier Code are approved by the Executive Board. In addition, a member of the Executive Board acts as Compliance Officer and takes measures to counteract compliance risks.

🌐 [Code of Conduct on the website](#)

🌐 [Supplier Code on the website](#)

adesso has established mechanisms for identifying, reporting, and investigating concerns about unlawful behavior or behavior that violates the Code of Conduct or similar internal rules in the form of a digital whistleblower system. This provides all employees of the adesso

Group, its business partners such as customers, suppliers, service providers, and other third parties the opportunity to submit anonymous reports of violations of laws, supply chain regulations, the Code of Conduct, or policies. Reported violations are comprehensively analyzed, investigated, and, if necessary, measures are implemented to prevent future violations.

[🌐 Whistleblower system on the website](#)

The whistleblower system is managed by a team available to answer questions from internal and external stakeholders. In addition, the following contact points are available for those affected in the event of violations of the principles in the "Cooperation" chapter:

- > the direct manager and other persons with management and support functions
- > responsible personnel officer
- > the Equal Opportunities Officer
- > the European employee representatives' representatives (Persons of Trust).

adesso protects whistleblowers through its digital whistleblower system and internal reporting channels. To protect against retaliation, the digital whistleblower system is designed to provide the opportunity to report incidents anonymously and to prevent adesso from tracking them through external hosting. The description of the digital whistleblower system is available to all employees as information on the intranet. Furthermore, adesso protects all employees from adverse treatment or retaliation for compliant behavior or for reporting such incidents in good faith through all reporting channels. All contact persons who may receive reports via internal channels are bound to confidentiality and receive special training in this regard. In all cases, it is ensured that the person seeking advice or filing a complaint will not suffer any personal or professional disadvantages. As a general rule, the wishes of those affected will be appropriately considered when planning further action.

[☰ More information on incidents of discrimination and complaints in S1-17](#)

Reported information and violations, including those related to corporate governance, are analyzed promptly, independently and objectively, clarified, and, if necessary, measures are implemented to prevent future violations.

adesso has not yet formulated any corporate governance objectives. Should any violations of its corporate principles be reported, adesso will respond on a case-by-case basis.

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