



SUSTAINABILITY REPORT 2024

by
Intelligent Energy System Service GmbH
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Hereinafter referred to as **IE2S**

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Version 1

Foreword by the Managing Directors



At a time of profound transformation in the energy and mobility sectors, we see ourselves as bearing the responsibility not only to develop innovative solutions, but also to lead the way in sustainability.

Our company operates at the intersection of technology, energy and mobility. We leverage our expertise to support our clients as they tackle their greatest challenges, while simultaneously making a positive contribution to the environment and society.

This report transparently presents our achievements, but also highlights the areas where we aim to make further improvements. For us, sustainability is not a fixed goal but a continuous process of improvement and innovation. I invite you to read this report and look forward to your

feedback and support as we continue on our journey towards a more sustainable future.

Dr Dominique Gross, MBA
Managing Director

Foreword by the Managing Directors

As we face the global challenges of climate change and resource scarcity, it is becoming increasingly clear that sustainable business practices are not only an ethical obligation, but also a crucial factor for long-term business success.

In recent years, we have focused particularly on integrating sustainability into every aspect of our business. This report is not merely a record of our achievements, but also serves as a compass for our future endeavours. It shows where we currently stand, where we want to go, and how we intend to get there.

Together, we can shape a future in which economic success and sustainability go hand in hand. I invite you to join us on this exciting journey.

Heiko Hofele
Managing Director



Our Highlights

ENVIRONMENT

- | **Climate neutrality through complete CO2 compensation of our corporate emissions**
- | **Sustainable mobility offering with 70% of the fleet electrified**
- | Optimisation of our resource usage through **efficient** and **environmentally conscious management**

SOCIAL

- | Comprehensive **training and development programme** for ongoing employee development
- | Active support for diversity initiatives and proud signatory of the **Diversity Charter "Charta der Vielfalt"**; holistic wellbeing programme to **promote employee health**
- | Supportive **"Parents-to-be" initiative**

GOVERNANCE

- | Quality management system in accordance with **DIN EN ISO 9001:2015** standards
- | Commitment to **ethical and transparent business practices**
- | Strict adherence to **compliance guidelines** and comprehensive data protection
- | Assurance of information security (TISAX certification)
- | Proactive occupational safety management

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The background of the entire page is a high-resolution, close-up photograph of ocean waves. The water is a deep, vibrant blue, and the white foam of the breaking waves is prominent, creating a dynamic and textured pattern. The lighting is bright, suggesting a sunny day, which highlights the intricate details of the water's surface.

01

COMPANY PROFILE

1.1 Intelligent Energy System Services GmbH

IE2S supports its clients with specialist and technology consulting on strategic and technical challenges in the energy and mobility transition.



EXPERTS



PROJECTS



ANNUAL REVENUE



YEARS IN THE MARKET

We provide sustainable solutions through:

- | **Efficient Project Delivery:** Physical and digital energy infrastructure in the power grid and at business locations.
- | **Advice on Energy Economy and Regulatory Aspects:** Service and product development to create long-term added value.
- | **Sustainability in Three Dimensions:** Ecological benefits, economically sound long-term solutions, and social responsibility.

With a team of around **70 experts**, we are driving the energy transition forward, working to create a better future – based on the success of **more than 300 accomplished projects**.



EMPOWERING

Empowerment for Change.
Courage for the Energy Transition.

CLIMATE-POSITIVE

Climate Neutrality is good.
Climate Positivity is better.

GENERATIONS

Long-term Solutions for the Future.
For Today's and Future Generations.

IE2S is an operationally independent joint venture between the transmission system operator TransnetBW and the IT and management consultancy MHP. Within the IE2S joint venture, we uniquely combine the expertise of two worlds: our clients benefit from wide-ranging specialist knowledge spanning the automotive and manufacturing sectors, as well as digitalisation and the energy industry.



1.2 Vision

As one of the leading consultancies at the interface of energy and mobility, we are innovators and partners with a clear focus on sustainability.

We:

- | Shape business models and projects with a holistic understanding of emerging ecosystems.
- | Develop bespoke, technology-agnostic approaches and evaluate them from ecological, economic and regulatory perspectives.
- | Support integration into regular operations, fostering future-proof solutions.

1.3 Mission

The energy transition is transforming energy systems and the business models of industrial players.

We support our clients with a sound blend of energy, management and technology expertise, enabling them to turn today's challenges into tomorrow's opportunities.

From strategy to implementation: We offer comprehensive expertise for achieving a sustainable future.

Clients, Suppliers and Market

Our clients and suppliers are our partners. They determine the success and ongoing viability of our business. Our aim is to understand our clients' requirements and future challenges early, and to deliver reliable solutions.

We strive to create clear competitive advantages for our clients and for ourselves, and to be a dependable partner on matters of environmental protection, occupational health and safety.

We want to safeguard the growth of our company by operating sustainably in markets where we already have a presence, and by offering innovative services and solutions. In addition, we aim to expand into new areas that build on our capabilities and take account of both our clients' interests and those of other stakeholders.

Ongoing integration of our suppliers and partners is an essential part of our objectives regarding quality, safety and environment.

Our achievements

Complete **CO2 compensation** of company emissions

Quality management system according to DIN **EN ISO 9001:2015**

For IE2S, **trust, availability and integrity of information** are of utmost importance

Our clients

**BMW
GROUP**

TRANSNET BW

amprion

KELLNER TELECOM

Hitachi Energy



Tennet

50hertz

**GRUBER
LOGISTICS**

Our partnerships

EEBUS

Elli
empowering electric life

**PRO
ENERGY**

Weidmüller

KWP⁴

tunk

ladeplan

NeulandQuartier

1.4 Our Areas of Expertise

We help shape the energy and mobility transition by supporting our clients with three key areas of expertise on their path towards a sustainable, digital ecosystem.

Infrastructure

We provide support for key projects driving the energy and mobility transition, particularly in the shift to renewable energies. Our goal is to make energy available where it is needed and ensure the highest possible integration of smaller installations—such as distributed network operators and other organisations.

Industrial Energy Transition

We develop concepts for sustainable energy ecosystems tailored for industrial stakeholders. Leveraging energy models, we identify the best cross-sector scenarios based on economic, ecological, technical, and regulatory aspects. Our focus is on increasing stability, independence, and self-sufficiency, while also enabling new business models such as energy trading.

Smart Energy Ecosystems

Unlocking flexibility potential through electric vehicles and large-scale battery storage systems is a crucial step towards the success of the energy transition. We cover all topics relating to the integration of electric vehicles into the power grid, grid-serving battery systems, and smart as well as bidirectional charging.

A blurred office scene with four people in a meeting. A man in a white shirt stands on the left, holding a clipboard. A woman sits at a desk with a laptop in the background. Another man in a grey shirt stands on the right, leaning on the desk. A woman in the foreground sits with her back to the camera, holding a coffee cup. The background features large windows and modern office furniture.

02

STRATEGY

2.1 Sustainability Strategy

In an era where sustainability has become a central issue for both businesses and society, we pursue a **holistic approach** to **integrating sustainability into every aspect of our operations**.

Our sustainability strategy is built on a comprehensive framework that integrates ecological, social and economic dimensions.

Current trends, such as the growing importance of **ESG criteria**, the emphasis on the **circular economy**, and the adoption of **digital technologies** for **sustainability solutions**, are shaping our approach.

We are convinced that effective transformation can only be achieved through a holistic approach that equally considers and harmonises all relevant dimensions of sustainability.

Taking these dimensions of sustainability into account, we have developed five key objectives which we are committed to implementing in the medium and long term. These objectives, which are briefly summarised below and presented in more detail later in this report, form the foundation of our sustainable actions:

1. Climate Action & Greenhouse Gas Reduction

We are actively committed to climate action by continuously reducing our own carbon footprint. Within the company, we promote conscious and sustainable resource management that involves all employees and contributes to a culture of sustainability.

2. Social Responsibility & Diversity

We recognise diversity and inclusion as key drivers of innovation and success. As a member of the Diversity Charter, we are actively committed to a discrimination-free working environment. We offer fair working conditions and comprehensive training and development opportunities for all employees.

3. Sustainable Corporate Governance & Ethics Unternehmensführung & Ethik

Sustainability is firmly embedded in our corporate strategy and decision-making processes. We practise ethical and transparent business conduct, and our processes are aligned with recognised ISO standards. Responsible handling of customer data and digital ethics are of the highest priority for us.

4.Sustainable Business Models & Consulting

We consistently integrate ESG criteria into our consultancy projects and promote innovative, sustainable technologies for energy and mobility. Our aim is to support our clients in decarbonising their energy and mobility solutions. In doing so, we make an active contribution to resource conservation and emissions reduction.

5.Innovation & Digitilisation for Sustainability

Digitalisation presents tremendous opportunities to enhance sustainability. We foster digital solutions to increase efficiency in energy and mobility projects and leverage AI and data analytics to enable sustainable decision-making processes. Our innovation team continuously develops new methods for evaluating and optimising sustainability measures for our clients.

With this holistic sustainability strategy, we position ourselves as a responsible and forward-thinking partner for our clients, employees and society. We are convinced that sustainable action is not only an ethical imperative but also represents a decisive competitive advantage in a changing business environment.

2.2 Standards and Target Setting

Our sustainability strategy is founded on recognised standards and targets that ensure transparent and comparable reporting. We comply with the requirements of the European Sustainability Reporting Standards (ESRS) and are guided by the indicators of the Global Reporting Initiative (GRI). These frameworks enable us to systematically identify and assess material sustainability issues and to present our progress in a clear and traceable manner.

A satellite view of Earth at night, showing the curvature of the planet and numerous glowing yellow and orange lights from cities and towns across the dark landmasses. The background is a deep blue-grey, representing the atmosphere and space.

03

MATERIALITY

3.1 Ecological, Socio-economic and Political Environment

IE2S operates in a dynamic environment characterised by ecological, socio-economic and political particularities.

Ecological Particularities: Ongoing climate change and the need to reduce greenhouse gas emissions require innovative solutions for sustainable energy supply and mobility. As a specialist and technology consultancy, we support our clients in defining and implementing decarbonisation pathways, thereby making a positive contribution to climate protection.

Socio-economic Particularities: The transition to a climate-friendly economy is reshaping value chains and labour markets. Our expertise in the fields of automotive, manufacturing, digitalisation and energy enables us to develop tailored solutions that account for both economic efficiency and social responsibility.

Political Particularities: The energy and mobility transition is strongly influenced by political frameworks and regulations. Our in-depth understanding of energy markets, wholesale, system services and regulatory requirements enables us to help our clients navigate this complex landscape and make optimal use of opportunities.

By taking these particularities into account, we contribute to shaping a climate-positive future for current and future generations.

3.2 Materiality Analysis

Understanding the needs and interests of our stakeholders is central to the implementation of the IE2S sustainability strategy. Our aim is to create long-term value for our **employees, clients, the public and regulatory bodies**. Gaining a deep insight into the expectations and challenges of our stakeholders is crucial for developing sustainable solutions and actively shaping the energy and mobility transition.

To form the basis for our sustainability strategy and its implementation, we conduct a materiality analysis. This dual analysis examines both the significant impacts of our business activities on the environment and society (inside-out perspective) and the topics that are of significant strategic relevance for IE2S (outside-in perspective).

Through this process, we identify and prioritise those aspects that are particularly important to our business success and our stakeholders. Based on these insights, we derive strategic measures and integrate sustainability even more strongly into our business strategy.

In doing so, we are guided by the five key pillars of our sustainability strategy: **Climate Protection & GHG Reduction, Social Responsibility & Diversity, Sustainable Corporate Governance & Ethics, Sustainable Business Models & Consulting, as well as Innovation & Digitalisation for Sustainability.**

The areas identified as material form the basis of our sustainability strategy and guide our efforts to exert a positive influence on the environment and society, while also ensuring our long-term business success:

- Emissions
- Anti-discrimination & Equal Opportunities
- Diversity & Inclusion
- Work-life Balance
- Ethics & Integrity
- Compliance
- Fair Remuneration
- Training, Continuing Education & Qualification
- Purpose and Engagement
- Customer Satisfaction
- Anti-corruption
- Sustainable Innovation
- Technological Change
- Social Engagement
- Data Protection & Information Security
- Digital Transformation
- Contribution to Research

Our materiality analysis is regularly updated to take account of changes in business and stakeholder priorities as well as global developments. The results are fed directly into our strategic decision-making and reinforce our commitment to a sustainable future.

Die folgende Abbildung zeigt die zentralen Handlungsfelder von IE2S entlang der Wertschöpfungskette.

Material Topics	Strategic Areas of Action	Main Areas of Action	Relevance along the Value Chain
Emissions	Climate Protection & CO2 Reduction	<ul style="list-style-type: none"> Reducing the company's carbon footprint Promoting conscious and sustainable resource management within the company 	<ul style="list-style-type: none"> Internal (IE2S business activities) External (upstream value chain)
Anti-discrimination & Equal Opportunities, Diversity & Inclusion, Work-life Balance, Fair Remuneration, Training, Further Education and Qualifications, Purpose & Engagement	Social Responsibility & Diversity	<ul style="list-style-type: none"> Promoting diversity and inclusion Fair working conditions Further training and development opportunities for employees 	<ul style="list-style-type: none"> Internal (IE2S business activities) External (upstream value chain)
Ethics & Integrity, Compliance, Customer Satisfaction, Anti-corruption	Sustainable Corporate Governance & Ethics	<ul style="list-style-type: none"> Promoting innovative, sustainable technologies for energy & mobility Supporting clients with the decarbonisation of their energy and mobility solutions Consulting clients on implementing circular economy strategies 	<ul style="list-style-type: none"> Internal (IE2S business activities) External (upstream value chain)
Sustainable Innovation, Technological Change, Social Engagement	Sustainable Business Models & Consulting	<ul style="list-style-type: none"> Promoting innovative, sustainable technologies for energy & mobility Supporting clients with the decarbonisation of their energy and mobility solutions Consulting clients on implementing circular economy strategies 	<ul style="list-style-type: none"> Internal (IE2S business activities) External (upstream value chain)
Data Protection & Information Security, Digital Transformation, Contribution to Research	Innovation & Digitalisation for Sustainability	<ul style="list-style-type: none"> Promoting digital solutions to increase efficiency in energy and mobility projects Leveraging AI and data analysis for sustainable decision-making Developing new methods to assess and optimise sustainability measures for clients Collaboration with start-ups and research institutions for pioneering technologies 	<ul style="list-style-type: none"> Internal (IE2S business activities) External (upstream value chain)

To assess materiality, we created a table listing the key action areas, in which we evaluated both the impact on our business success and the effects of IE2S on people, the environment, and the economy. The results of this assessment are visualised in the following materiality matrix.



All the topics included in the materiality matrix are relevant for IE2S. Those topics that are particularly influential for our business success and of high importance to our stakeholders are positioned in the upper right quadrant.

Nevertheless, we view all identified topics as important areas of action. This is because the areas of Environment, Social, and Corporate Governance (ESG) are closely interrelated. Progress in one area can have an impact on other aspects of sustainability. We therefore pursue a holistic approach in order to promote sustainable development in a comprehensive manner.

3.3 Opportunities and Risks

Dealing with our key sustainability topics presents both opportunities and challenges for us.

Opportunities

Ongoing engagement with sustainability topics enables IE2S to optimise internal processes and continuously evolve sustainable practices. Regular analyses allow us to identify areas for improvement at an early stage in the areas of **climate protection & GHG reduction, social responsibility & diversity, sustainable corporate governance & ethics, sustainable business models & consulting, as well as innovation & digitalisation for sustainability.**

By aligning our internal structures and ways of working with sustainable principles, we not only strengthen our efficiency and future viability but also enhance our appeal as a responsible and forward-thinking company. At the same time, this forms a solid foundation for generating long-term sustainable value for our employees, customers and stakeholders.

Risks

Compliance with regulatory requirements (e.g., ESRS and GRI) necessitates ongoing adjustments to our internal processes. The growing competitiveness within the field of sustainable consulting services means we must continuously evolve our service portfolio. Furthermore, economic uncertainties may delay investments in sustainability by our clients, resulting in market risks.

Conclusions for Sustainability Management:

To optimise opportunities and minimise risks, we adopt a proactive approach to sustainability management. This includes:

- **Regular materiality analyses** to identify sustainability issues early and integrate them strategically.
- **Continuous development of our consulting portfolio** with a focus on sustainable business models, decarbonisation strategies and digital innovation.
- **Strengthening internal sustainability expertise** to anticipate and meet regulatory requirements and drive innovation.
- **Close cooperation with stakeholders** to better understand expectations and to further develop our sustainability strategy in a targeted manner.

Through these measures, we ensure that sustainability remains a key driver for our long-term business success.

An aerial photograph of a winding asphalt road on a mountain. The road curves through a lush green forested area with rocky outcrops. Several cars are visible on the road, including a blue car, a red car, and a white car. The overall scene is misty and atmospheric.

04

OBJECTIVES

IE2S has set itself **ambitious and measurable sustainability goals** that reflect our holistic strategy and underline our **contribution to the UN Sustainable Development Goals (SDGs)**.

Our objectives are directly linked to several SDGs, in particular **SDG 5** (Gender Equality), **SDG 7** (Affordable and Clean Energy), **SDG 8** (Decent Work and Economic Growth), **SDG 9** (Industry, Innovation and Infrastructure), **SDG 10** (Reduced Inequalities), **SDG 11** (Sustainable Cities and Communities), **SDG 12** (Responsible Consumption and Production), **SDG 13** (Climate Action), **SDG 16** (Peace, Justice and Strong Institutions), and **SDG 17** (Partnerships for the Goals). By explicitly linking our activities to these global objectives, we underscore our commitment to a sustainable future and position ourselves as a responsible partner within the industry.

SUSTAINABLE DEVELOPMENT GOALS



Source: <https://www.un.org/sustainabledevelopment> The content of this publication has not been approved by the United Nations and does not reflect the views of the United Nations or its officials or Member States

4.1 Medium- and Long-Term Objectives

Our objectives cover five key areas:

1. **Climate Action & GHG-Reduction**

In the area of climate action, our medium-term aim is the continuous reduction of our greenhouse gas (GHG) emissions, with the long-term objective of achieving GHG neutrality through annual offsetting measures.

2. **Social Responsibility & Diversity**

We are committed to increasing the proportion of women in management positions on an ongoing basis and to achieving gender parity at all levels in the long term.

3. **Sustainable Corporate Governance & Ethics**

For corporate governance, we are temporarily implementing a comprehensive ESG risk management system and are striving in the long term for continuous improvement of our ESG performance.





4. **Sustainable Business Models & Consulting**

Our consulting offerings will in future comprise 50% concrete sustainability components, with the long-term goal of helping our clients achieve a cumulative reduction of 1 million tonnes of GHG.

5. **Innovation & Digitilisation for Sustainability**

In the field of innovation, we regularly focus on the development of new digital sustainability tools, and our long-term target is to generate 25% of our revenue through digitally enabled sustainability solutions.

Our highest priorities are the reduction of our GHG emissions and the integration of sustainability components into our consulting projects. This prioritisation is based on our direct influence as energy and e-mobility advisors and the associated multiplier effect for our clients.

Strategic Areas of Action	Objectives	Timeline	SDG
Climate Protection & GHG-Reduction	<ul style="list-style-type: none"> Continuous reduction of our GHG emissions 	<ul style="list-style-type: none"> short term 	 
	<ul style="list-style-type: none"> Achievement of GHG neutrality through offsetting measures 	<ul style="list-style-type: none"> long term 	
Social Responsibility & Diversity	<ul style="list-style-type: none"> Increase the proportion of women in management positions 	<ul style="list-style-type: none"> short term 	  
	<ul style="list-style-type: none"> Gender parity at all levels 	<ul style="list-style-type: none"> long term 	
Sustainable Corporate Governance & Ethics	<ul style="list-style-type: none"> Implementation of a comprehensive ESG risk management system 	<ul style="list-style-type: none"> short term 	  
	<ul style="list-style-type: none"> Continuous improvement of our ESG performance 	<ul style="list-style-type: none"> long term 	
Sustainable Business Models & Consulting	<ul style="list-style-type: none"> At least 50% of our consulting services to include specific sustainability components 	<ul style="list-style-type: none"> short term 	  
	<ul style="list-style-type: none"> Support clients in saving 1 million tonnes of GHG 	<ul style="list-style-type: none"> long term 	
Innovation & Digitilisation for Sustainability	<ul style="list-style-type: none"> Development of new digital sustainability tools 	<ul style="list-style-type: none"> short term 	 
	<ul style="list-style-type: none"> Generate 25% of our revenue from sustainability-focused digital solutions 	<ul style="list-style-type: none"> long term 	

4.2 Monitoring the Achievement of Strategic Sustainability Objectives

Responsibility for the implementation and monitoring of our sustainability objectives is integrated into our established management structure. All business units are actively involved in our sustainability efforts, with experts from various departments collaborating to advance our 'green' initiatives.

The attainment of targets agreed with employees and management is monitored through regular evaluations and reviews. This is carried out by various committees, including the executive board, the supervisory board and other relevant decision-making bodies. In addition, annual external audits take place and a digital sustainability dashboard is deployed for continuous monitoring.

To monitor our ambitious objectives more precisely and effectively, we are planning to implement a comprehensive monitoring system. This system will enable us to track progress towards key sustainability objectives, such as our aim to help clients save 1 million tonnes of GHG emissions, with greater accuracy and detail. The tool will not only help us better assess our own performance, but also make the tangible contribution of our work on GHG reduction measurable for our clients.

Sustainability objectives are already part of the annual evaluation at the highest management level (executive board/management) by the controlling body (supervisory board/advisory board). Both qualitative and quantitative objectives relating to long-term sustainability and the implementation of energy and mobility transition projects are assessed.

With this comprehensive sustainability strategy, clearly defined objectives, and the planned monitoring system, IE2S aims not only to continuously improve its own sustainability performance, but also to make a significant and measurable contribution to the sustainable transformation of the energy and mobility sector.



05

RESPONSIBILITY

The responsibility for sustainability issues at IE2S GmbH is clearly defined across several levels. At the executive level, the management holds overall responsibility for developing and continuously advancing the sustainability strategy. This includes the integration of ESG aspects (Environment, Social, Governance) into the strategic orientation of our company as well as the regular review of goal achievement. The management is supported by an internal sustainability team (Green Team), which comprises representatives from various specialist departments.

At the operational level, the implementation of specific sustainability measures takes place within the respective departments, where sustainability objectives are integrated into existing processes and projects. Regular monitoring, alongside the systematic collection and analysis of sustainability indicators, enables transparent performance tracking and the derivation of optimisation measures. Through this integrative approach, we ensure that sustainability is firmly embedded in our corporate culture at both a strategic and operational level.

5.1 IE2S Areas of Expertise

Sustainability is a central component of the corporate strategy at IE2S and is integrated into the responsibilities of senior management, as well as our six areas of expertise. Each group contributes its specific expertise to develop sustainable solutions, implement them operationally, and continuously improve them.

Regulation, Energy Markets and Energy Trading

Our expertise covers an in-depth understanding of energy markets, wholesale, system services and regulatory requirements. Our experts and projects focus on marketing opportunities and price developments across relevant trading platforms.



Planning and Implementation Management

Our expertise encompasses technical knowledge of energy technologies for generation, storage and use, along with the planning and approval of energy systems such as power grids, photovoltaics, battery storage and charging infrastructure, using specialised planning software.



Data Analysis and Energy System Modelling

Our expertise includes the analysis and evaluation of energy data to define decarbonisation pathways, taking into account both economic and ecological factors. We use commercial software as well as custom-developed solutions.



Business Modelling and Organisational Development

Our expertise covers market and technology development in the field of renewable energies, serving as the basis for innovative products, new business models, and the further development of existing business areas.



Energy Process Management and IT System Management

Our expertise includes implementation and management of energy-related requirements, as well as their integration into business processes in energy supply, consumption, and distribution—based on technologies and IT architectures.



Programme Management and Project Management

Our expertise covers both classic and agile project management methods. With many years of consulting experience, we ensure efficient, goal-oriented implementation of projects, always tailored to individual client needs.



Unsere **Führungskräfte und Fachbereiche** übernehmen dabei folgende zentrale Aufgaben:

- | **Identification and qualification of leads in the field of sustainability**, to recognise innovative and effective measures at an early stage and incorporate them into our consulting and project work.
- | **Seamless integration of sustainable solutions** into existing corporate structures, ensuring that sustainability strategies are not developed in isolation, but established as an integral part of our core business.
- | **Development of tailored implementation strategies** for sustainability initiatives, enabling us to demonstrate practical and effective transformation pathways to our clients.

Through continuous **market observation** and **trend analysis**, we ensure that our sustainability strategy remains up-to-date and that **relevant insights** from market trends and benchmarking are integrated into its further development. In doing so, we look to **industry leaders and best practice approaches** in order to offer our clients **innovative and future-proof solutions**.

At the operational level, our **efficient sustainability project management** ensures the smooth implementation of our measures. This includes:

Development of **tailored implementation strategies** for sustainability initiatives, to demonstrate practical and effective transformation pathways to our clients.

- | **Coordination between different corporate departments** to leverage synergies and establish sustainability as a cross-cutting theme throughout the company.
- | **Development of KPIs and monitoring systems** to make the success of our sustainability initiatives measurable and to optimise them continuously.
- | **Support for internal change management**, to raise awareness of sustainability and to strengthen a lived culture of sustainability within IE2S.

This structured allocation of responsibilities, combined with **close collaboration between our expert groups and company leadership**, ensures that **sustainability is strategically managed, operationally embedded, and continuously advanced**.



06

RULES AND PROCESSES

6.1 Sustainability Strategy in Day-to-Day Operations

At IE2S, sustainability is not merely a strategic objective, but a central element of our day-to-day business. Our sustainability strategy is firmly embedded in clear internal rules, processes and standards, ensuring that sustainable action is promoted at every level of our organisation and is actively incorporated into the daily working lives of our employees.

A key element of our strategy is the **Wellbeing Initiative**, an annual staff survey that provides valuable insights into the needs and expectations of our teams. The results of this survey feed directly into the ongoing development of our corporate culture, including our commitment to sustainability. In this way, we continuously identify new measures for social and ecological responsibility, such as more conscious resource use in the office, sustainable mobility solutions for our staff, and promoting a working environment that combines individual wellbeing with sustainable business practices.

Another cornerstone of our sustainability strategy is the **mobility policy**, which enables our employees to choose from a wide range of sustainable mobility options (see "**Incentive Systems**"). This policy encourages climate-friendly travel, reduces CO₂ emissions, and at the same time offers flexible and environmentally conscious alternatives for commuting.

At the process level, we ensure that sustainability aspects are integrated into all decision-relevant workflows – whether in project planning, the selection of business partners, or internal procurement. **Our internal sustainability standards are guided by international ESG criteria (Environmental, Social, Governance)** and are regularly reviewed and further developed.

Through these measures, sustainability at IE2S is seen not only as a strategic objective, but as a lived practice that shapes both our daily work and the long-term development of our company.



07

MONITORING

7.1 Performance Indicators

To manage and monitor our sustainability objectives, we collect and analyse a range of key performance indicators (KPIs). These include, among others, the company's CO₂ footprint, the energy consumption at our sites, and the use of sustainable mobility options, the proportion of digital versus physical client projects, as well as the number of sustainability-oriented consultancy projects we deliver for our clients. In addition, we capture internal social indicators such as team diversity, participation rates in sustainability-related training programmes, and employee satisfaction in the context of sustainable business development.

7.2 Transparency

To ensure the reliability, comparability and consistency of our sustainability data, we rely on clear and standardised collection and documentation processes. Responsibilities for data collection are firmly anchored within the relevant specialist departments, while a central unit carries out consolidated analysis and plausibility checks. Data is collected at regular intervals and compared with previous years as well as sector benchmarks, in order to make developments transparent and guarantee comparability. An internal control system, along with the gradual introduction of digital tools for data collection and analysis, ensures high data quality and enables consistent internal management as well as reliable external reporting.

A grayscale photograph of a person's hand plugging a charging cable into the port of a white electric car. The car's charging door is open, revealing the internal port. In the background, a charging station with a digital display is visible. The image is semi-transparent, serving as a background for the text.

08

INCENTIVE SYSTEMS

8.1 Integration of Sustainability Objectives into Target Agreements and Compensation Systems

At IE2S, sustainability is an integral component of our corporate culture and business strategy. Our target agreements and compensation systems for executives and employees are closely linked to the achievement of sustainability objectives and long-term value creation. We have implemented various initiatives to promote and reward sustainable behaviour:

- | **Budget:** Flexible mobility options for employees, providing personal and environmentally friendly alternatives.
- | **Promotion of E-mobility:** Includes tax incentives for the use of electric vehicles.
- | **BahnCard Programme:** Incentives to increase use of the rail network for business travel.
- | **JobRad Offer:** Enables employees to lease high-quality bicycles or e-bikes through the company, encouraging environmentally friendly mobility in everyday life and for commuting.
- | **Home Office Model:** Enables a significant reduction in commuting emissions.

These initiatives are directly linked to our incentive systems and are incorporated into performance evaluations and our remuneration structure. By combining various mobility options, we offer our employees a comprehensive and flexible package tailored to individual needs, while also actively contributing to the reduction of GHG emissions.



09

**INNOVATION AND
PRODUCT
MANAGEMENT**

9.1 Impact of Services and Promotion of Sustainability Performance

As a specialist consultancy for **energy transformation, sustainable mobility, and innovative infrastructure solutions**, our primary contribution to sustainability lies in supporting our clients with the **decarbonisation of their business models, processes, and value chains**. Our consulting services aim to develop sustainable strategies, establish innovative mobility concepts, and actively support the transition to a climate-friendly and resilient energy supply. In doing so, we make a direct contribution to the energy transition, to **reducing greenhouse gas emissions** in various sectors, and to strengthening sustainable economic cycles.

In our own business activities, we also place great emphasis on minimising our ecological footprint. **Digital working processes, virtual consulting formats, and resource-efficient workflows** are firmly integrated into our operations. For business travel, we consistently rely on **climate-neutral means of transport**, in particular travelling by train using green electricity.

To assess and evaluate the social and ecological impact of our consulting services, we conduct **project-specific impact assessments**, gather regular feedback from clients, and analyse results through internal reviews. Together with our clients, we define **sustainability-related performance indicators** that help us systematically evaluate the ecological, social, and economic impact of our projects. These findings are regularly incorporated into the continuous evolution of our consulting approach, to consistently improve our contribution to sustainable transformation.

9.2 Integration into the Innovation Process

As a specialist consultancy for **energy transformation and sustainable mobility**, IE2S drives the development of **innovative solutions along the entire value chain** of our clients – with a clear focus on the decarbonisation of energy and mobility systems. Our innovation processes aim to develop future-oriented solutions for the **energy transition, the expansion of renewable energies, the integration of storage technologies, and the promotion of sustainable mobility concepts**, and to bring these to market. These innovations not only help **reduce greenhouse gas emissions**, but also contribute to **resource efficiency and reinforce sustainable value chains** in the projects we support.

An integral part of our innovation work is close collaboration with business partners, clients, technology providers and other relevant actors along the entire value chain. Through **co-creation workshops, innovation sprints and strategic partnerships**, we **actively involve all relevant stakeholders in the innovation process**. This collaborative approach ensures that innovative solutions are not only technologically feasible, but also sustainable from both ecological and social perspectives – while simultaneously meeting the specific requirements and framework conditions of our clients and their value creation networks.

By combining technological expertise, market knowledge and sustainability know-how, we help our clients not only to develop innovative business models, but also to **secure long-term competitive advantages in the context of the green transformation**. In this way, together with our partners, **we play an active role in the energy transition and in the development of sustainable infrastructures and mobility solutions**.

An aerial photograph of a large industrial or manufacturing facility. A long, low-profile building with a corrugated metal roof and vertical slat siding runs diagonally across the frame. To the right of the building is a large parking lot filled with numerous vehicles. Behind the parking lot, there are several large, rectangular industrial structures and a series of solar panels. The facility is surrounded by greenery, including trees and grass. The overall scene is brightly lit, suggesting a sunny day.

10

RESOURCE- MANAGEMENT

10.1 Resource Efficiency

In our ongoing efforts to minimise our environmental impact and ensure sustainable operations, we place great importance on resource efficiency. The data from our Stuttgart site for the years 2023 and 2024 provide valuable insight into our progress and the challenges we face.

IE2S Stuttgart Site	2023	2024
Electricity consumption (MWh)	5.51	4.72
Water usage (m³)	93	75
Generated waste: Paper (kg)	6	7
Generated waste: Residual waste (l)	5,094	6,367
Generated waste: Organic (l)	139	139

In 2023, **electricity consumption** at the IE2S site in Stuttgart amounted to 5.51MWh. For 2024, this figure was **reduced to 4.72MWh**, representing a **reduction of around 14%**. This marks a significant step towards sustainable energy supply and reflects the company's commitment to continuously optimising energy consumption.

A positive trend was also observed in **water usage**. While **93m³** of water was used in 2023, this figure fell to **75m³** in 2024, a reduction of **approximately 19%**.

With regard to **waste disposal**, an increase was observed in some categories. Paper waste rose from 6kg in 2023 to 7kg in 2024, and residual waste increased from 5,094l to 6,367l. This increase is partly attributable to the **growth of the company**, as **the number of employees rose from 45 to 70**. Organic waste remained constant at 139l.

These figures underline that IE2S continues to focus on reducing electricity and water consumption, while at the same time, the business's expansion has led to a corresponding rise in waste. However, waste streams are continuously monitored to identify further opportunities for improvement.

10.2 Measures

As part of our commitment to sustainability and environmental protection, all our office spaces are supplied with 100% green electricity. This measure makes a significant contribution to reducing our ecological footprint.

In addition, we have implemented numerous initiatives aimed at resource efficiency and greenhouse gas (GHG) reduction. These include the use of sustainable lighting sources, water stop systems to reduce water consumption, and the consistent avoidance of plastic. Strict waste separation and the use of 100% recyclable design carpets further underline our commitment to sustainability. The holistic concept is rounded off by the furnishing of our offices with materials and equipment that are both material- and energy-efficient.

It is especially worth highlighting that our office space provider fully offset the GHG emissions for the years 2020 and 2021. This means that our office use during this period can be regarded as climate neutral, making a significant contribution to our defined sustainability goals.

10.2.1 Climate Protection

In line with our commitment to climate protection and sustainability, IE2S has taken a major step to reduce our ecological footprint. On 7 March 2024, in cooperation with Atmosfair, we offset a substantial amount of 70,000kg CO₂-equivalent in greenhouse gas emissions.

Our contribution to climate protection, amounting to €1,750.00, was invested in various innovative and sustainable projects that, in addition to reducing greenhouse gases, also improve quality of life in developing countries. In Senegal, we support the expansion of solar installations which provide entire households with reliable and environmentally friendly electricity. In India, we promote the use of efficient wood gasifiers, which supply families with smoke-free stoves, protecting their health while also reducing GHG emissions. We are also involved in rural electrification projects in Mali, providing villages with access to green electricity for the first time.

These projects are implemented in line with the strict guidelines of the Clean Development Mechanism (CDM) of the Kyoto Protocol and the recognised "Gold Standard". The actual emission reductions are independently verified by United Nations-accredited organisations and monitored by TÜV.

It is important to emphasise that our contribution should not be viewed as compensation in the conventional sense. Rather, we are actively supporting the development and expansion of renewable energies in developing countries. The emission reductions achieved are credited to the respective project countries, thereby supporting their progress towards a more sustainable future.

Through this initiative, we demonstrate our commitment to global sustainability objectives and our contribution to combating climate change. We are proud to be part of this important movement and will continue to look for ways to increase our positive impact on the environment and society in the future.

A long-exposure photograph of a city at night. In the foreground, a multi-lane highway curves through the frame, with light trails from cars creating vibrant streaks of white, blue, and red. Above the highway, a curved overpass also shows light trails. In the background, a dense urban skyline is visible, with numerous buildings illuminated by city lights. The overall scene is a blend of natural and artificial light, creating a dynamic and modern atmosphere.

11

CLIMATE-RELEVANT EMISSIONS

11.1 Sources of Emissions

As an innovative service provider with a workforce distributed across Germany, we face unique challenges and opportunities regarding greenhouse gas (GHG) emissions. Our main sources of emissions include business travel, the maintenance of our IT infrastructure, building management, and the lifecycle of the products we use in our business operations.

To manage these emissions effectively, we have developed a **flexible and sustainable working model**. This model allows our employees to choose freely between working from home and using coworking spaces or design offices in various cities. Such flexibility not only **enhances employee satisfaction but also helps reduce our ecological footprint**.

Our head office in Stuttgart, located within a design office, benefits from a **comprehensive sustainability concept**. This covers continuous **GHG accounting, the use of 100% renewable electricity, a bicycle fleet for environmentally friendly mobility, and efficient waste management**. In Berlin, we use four workspaces at MHP, where we place a similar emphasis on sustainability.

By combining our distributed working model with these sustainable office concepts, we achieve an optimal balance between space efficiency and environmental protection. This approach reflects our deep **commitment to embedding sustainability into all areas of our business activities**.

In **recording and assessing our emissions**, we follow the strict guidelines of the **Greenhouse Gas Protocol (GHGP)**. We attach great importance to **transparent and accurate reporting of our CO₂ balance**, without currently considering compensatory measures.

Our innovative working and emissions management is not only a response to current ecological challenges, but also an expression of our **forward-looking corporate philosophy**. We firmly believe that this approach enables us to grow sustainably while continuously improving our contribution to climate protection.

11.2 Achieving Targets for Climate-Relevant Emissions

IE2S pursues ambitious objectives to reduce climate-relevant emissions:

Ongoing Reduction of GHG Emissions:

We are firmly committed to continually reducing our emissions through targeted measures and are working towards GHG neutrality via well-balanced offsetting programmes.

These efforts are closely aligned with the guidelines of the Science Based Targets Initiative (SBTi) to help limit global warming to a maximum of 1.5°C.

11.3 Strategies and Concrete Measures for the Reduction of Climate-Relevant Emissions

To achieve our ambitious sustainability objectives, we have implemented a comprehensive set of measures that address various areas of our business activities. At the heart of our efforts is increasing energy efficiency. We continually optimise our IT infrastructure and actively support employees in setting up **energy-efficient home office workstations**.

Another focus is on **promoting green mobility**. We encourage our employees to use environmentally friendly means of transport for business trips and daily commutes. This includes making use of electric vehicles, public transport, and bicycles. To further reduce the need for physical mobility, we are strengthening our **emphasis on digitalisation**. The expansion of videoconferencing capacity and the introduction of modern digital collaboration tools enable effective teamwork across distances and help to cut down on business travel.

Our **flexible workplace concept** is another key element of our sustainability strategy. By using energy-efficient coworking spaces and sustainable office solutions, we optimise not only our space requirements but also minimise associated energy consumption.

We are aware that the success of our sustainability efforts depends significantly on the engagement of our employees. That is why we attach great importance to the ongoing **awareness-raising and further training** of our staff in environmental matters. Regular training sessions and workshops on sustainability are a core element of our corporate culture and empower our employees to make an active contribution to our environmental objectives.

By consistently implementing these interconnected measures, we create the necessary conditions to achieve our sustainability goals and continually reduce our ecological footprint. We see this holistic approach as an essential part of our corporate strategy and as a contribution to a more sustainable future.

11.4 Achievement of Targets

In the 2024 financial year, we successfully **reduced GHG emissions per employee by approximately 27.72%** compared to the previous year. This reduction is a remarkable achievement in our ongoing efforts to embed sustainability within our organisation. It demonstrates that we are on the right track towards achieving our 2030 target.

We are especially proud that the **share of renewable energy in our electricity consumption is now 100%**. This highlights our commitment to sustainable energy sources and provides a solid foundation for our future efforts in emissions reduction and energy efficiency.

11.5 Emission Factors Used and Calculation Regimes

For data collection and calculations, we strictly adhere to the guidelines of the GHGP (Greenhouse Gas Protocol). We prioritise the use of primary data, but where needed, we also rely on well-founded estimates based on carefully selected reference cases.

11.6 GHG Emissions

10.6.1 Direct GHG Emissions (Scope 1)

Our business activities take place primarily in leased office spaces which are supplied 100% with electricity from renewable sources. Responsibility for building-related emissions, including any potential emissions from refrigerants in air conditioning units or emergency power generators, lies with our landlords and therefore is not captured in our Scope 1 emissions. As we do not operate our own fleet of vehicles and all business-related travel is categorised under Scope 3, there are no typical Scope 1 emissions in this area either.

Although Scope 1 emissions are currently not quantifiable, we remain vigilant regarding possible future developments that could result in direct emissions. We commit to recording and reporting such emissions in accordance with the Greenhouse Gas Protocol guidelines.

Our main focus is on optimising our Scope 2 and Scope 3 emissions, where we can have the greatest influence on our overall climate balance. We are committed to continuously acting sustainably and in an environmentally responsible manner across all areas of our business activities.

10.6.2 Indirect GHG Emissions (Scope 2)

Our Scope 2 emissions cover the indirect greenhouse gas emissions arising from the consumption of purchased energy. At IE2S, we place great importance on using renewable energy sources to minimise our ecological footprint.

In April 2023, we took a significant step in our company's development by opening our new office at Design Offices in Stuttgart. This relocation not only marked a new milestone in our growth, but also in our commitment to sustainability. We are proud to report that our new site is fully supplied with electricity from renewable energy sources. This strategic decision has resulted in market-based Scope 2 emissions from electricity consumption being reduced to zero and underlines our commitment to environmentally responsible action. The changes in energy consumption and emissions compared with the previous year are a direct consequence of this forward-looking move and reflect our enhanced efforts in the field of sustainability.

	2022	2023	2024
Purchased Energy (electricity) (MWh)	5.49	5.51	4.72
Purchased Energy (heat) (MWh)	18.29	8.89	0
GHG Emissions from purchased electricity (t CO2e) – market-based	0.75	0.19	0
GHG Emissions from purchased heat (t CO2e) – market-based	7.94	3.86	0
Percentage of electricity from renewable sources	-	100%	100%
Total SCOPE 2 (t CO2e)	8.69	4.05	0

In the 2022 financial year, prior to our relocation, our electricity consumption amounted to 5.49 MWh and we used 18.29 MWh of district heating, which resulted in 7.9 t CO₂e emissions.

For the 2023 financial year, after our relocation in April, our electricity consumption decreased slightly to 5.08 MWh. By sourcing 100% renewable electricity at our new site, no market-based GHG emissions from electricity arose.

For the 2024 financial year, we remain committed to sourcing 100% renewable electricity. Our aim is to continuously optimise our energy consumption in our new Design Offices, working closely with our landlord to identify sustainable solutions for every aspect of energy use, in order to keep our Scope 2 emissions as low as possible.

10.6.3 Other indirect GHG Emissions (Scope 3)

With regard to other indirect greenhouse gas emissions (Scope 3), we pursue a holistic strategy, especially in the area of business travel. We remain true to our sustainability commitments. One core element of our efforts is the "Deutsche Bahn Challenge", an initiative encouraging our employees to choose sustainable and environmentally friendly travel options and make conscious travel decisions.

Our recording of Scope 3 emissions in the area of business travel is comprehensive and covers a broad range of activities. This includes the use of private vehicles, in which we promote and encourage the use of electric vehicles, as well as public transport, rail, and taxis. In the 2024 financial year, our business travel emissions amounted to 54.04 tonnes of CO₂ equivalent. This represents a reduction of 24.86% compared to 2022.

These advances reflect our ongoing commitment to minimising emissions by increasing the use of electric vehicles and environmentally friendly modes of transport.

In addition, we also record the greenhouse gas (GHG) emissions arising from our employees' commuting activities. This often overlooked aspect of work-related mobility plays an important role in our overall approach to emissions capture. Here, too, we encourage our employees to use environmentally friendly forms of transport, in particular electric vehicles, especially for those who depend on a car.

A particular focus is also placed on emissions resulting from home office work. These values are based on estimates that consider the average number of home office days per full-time equivalent (FTE) and an assumed electricity consumption of 0.65kWh per day and FTE. The GHG emissions were calculated using an average emissions factor based on the German electricity mix.

Overall, the development of our Scope 3 emissions highlights both the challenges and opportunities that come with the transformation of our working environment. While the increase in home office activities leads to a rise in associated emissions, it also enables a reduction of commuting-related emissions. Our aim is to closely monitor these developments and continuously implement measures to optimise our ecological footprint across all areas. Particular importance is attached to the ongoing promotion of electromobility for both business travel and commuting.

	2022	2023	2024
GHG Emissions from mobile combustion (t CO2e)	72.67	54.6	54.04
Energy consumption – charging processes (MWh)	23.38	49.39	79.72
GHG Emissions from charging processes (t CO2e)	10.14	21.43	34.60
Energy Consumption – home office (MWh)	3.76	6.06	9.66
GHG Emissions – home office (t CO2e)	1.63	2.63	4.19
Total Scope 3 (t CO2e)	84.44	78.66	92.83

11.7 Achieving Targets for Climate-Relevant Emissions

As part of our ongoing efforts to reduce our ecological footprint, we closely monitor the development of our greenhouse gas emissions. The data from recent years show an encouraging trend that reflects our strong commitment to sustainability.

	2022	2023	2024
Total GHG Emissions (Scope 1, 2 and 3) (t CO₂e)	93.13	82.71	92.83
Number of employees	31	45	70
Emissions per employee (t CO₂e/employee)	3.00	1.84	1.33
Change from previous year (%)	-	-38.67%	-27.72%

The positive trend in emissions reduction continued in the 2024 financial year. Although our workforce grew significantly, reaching 70 employees, we managed to keep our total emissions stable at approximately 92.83t CO₂e – an especially notable achievement given the substantial increase in staff numbers.

Emissions per employee were further reduced to 1.33t CO₂e, representing an improvement of 27.72% compared to the previous year. This ongoing reduction is clear evidence of the effectiveness of our sustainability strategies, such as the continual optimisation of our energy consumption and the enhanced integration of electric vehicles and other low-emission transport solutions into our operational processes.

These developments highlight not only our ability to meet our sustainability targets but also the crucial role played by each team member in this success. Investments and our focus on environmentally friendly technologies and practices enable us to continue reducing our ecological footprint, even as the company grows. Our commitment remains steadfast, and we are determined to continue exploring and implementing innovative approaches to achieve climate neutrality.



12

EMPLOYEE RIGHTS

12.1 Objectives and Planned Target Achievement

At IE2S, we consider upholding and promoting employee rights an integral part of our corporate responsibility and the foundation for sustainable business success. As a company based in Germany, we are committed to strict compliance with – and, wherever possible, exceeding – national labour standards.

Our core objectives include:

1. **Full compliance with German labour laws** and relevant international labour standards.
2. **Promotion of fair and inclusive working conditions** that guarantee our employees' rights to participation, information, and freedom of association.
3. **Implementation of comprehensive occupational health and safety measures** across all working environments – office, home office, and field assignments.

12.2 Strategies and Concrete Measures to Uphold Employee Rights

12.2.1 Ethical Principles

As a subsidiary of Dr. Ing. H.C. F-Porsche AG and TransnetBW GmbH, we adhere to their codes of conduct, which establish compliance with human rights, the prohibition of forced and child labour, and fair working conditions as non-negotiable principles.

12.2.2 Remuneration and Additional Benefits

Our remuneration system is based on fairness and performance orientation. In addition, we offer a comprehensive package of employee benefits, including company pension schemes, health programmes (wellness), environmentally friendly mobility options (JobRad, mobility budget), and flexible working time models.

12.2.3 Occupational Safety and Health Management

We invest continuously in the ergonomic design of workplaces and conduct regular training on occupational safety and health protection. Particular attention is paid to the specific requirements of our consultancy activities, which involve flexible working models and client assignments.

Work-related Injuries and Illnesses

In 2024, IE2S GmbH once again achieved a high level of occupational safety and health protection for its employees. The health rate – the proportion of actual working time relative to the total available working time – stood at an impressive 97.7%. This means that employees were absent due to illness only to a very limited extent overall. The sickness absence rate – the share of absence time out of total working time – was just 2.3%.

It is especially gratifying that in 2024, there were no reportable workplace accidents. This underlines the effectiveness of implemented safety measures and the high level of safety awareness among our workforce.

12.2.4 Employee Participation and Communication

Transparent communication and the active involvement of our employees in decision-making processes are central elements of our corporate culture. We foster open dialogue through regular feedback mechanisms and employee surveys.

Employee Participation, Consultation, and Communication on Occupational Safety and Health Protection

To promote employee participation and communication on occupational safety and health topics, quarterly meetings of the SGA Committee (Safety, Health, and Occupational Safety) were held and documented throughout 2024. These regular meetings provide a platform for exchange between management and staff on relevant safety and health issues.

IE2S GmbH benchmarks its results and measures against similar companies in the sector and will continue to place great value on the ongoing improvement of occupational safety and health protection.

12.2.5 Risk Management

Our proactive risk management includes the continuous monitoring of developments in labour law and the assurance of our standards, including at customer sites.

Through this holistic approach, our aim is to create a working environment that not only meets legal requirements but also promotes the wellbeing, motivation and performance of our employees. We are convinced that the protection and promotion of employee rights are not only an ethical obligation, but also make a crucial contribution to our long-term business success and to the sustainable development of society as a whole.

12.3 Promoting Employee Participation in Sustainability Management

At IE2S, we see the active involvement of our employees in sustainability management as an essential component of our corporate culture and CSR strategy. We implement this through the following measures:

- | **Transparent Communication:** Regular information events and open dialogue formats on sustainability topics and corporate objectives foster understanding and engagement among all employees.
- | **Participatory Sustainability Initiatives:** We encourage and empower our employees to take an active role in developing and implementing sustainability projects. This includes integrating sustainable approaches into our consulting services.
- | **Structured Feedback Mechanisms:** Through regular employee surveys and a continuous feedback system, we ensure that the perspectives and ideas of our staff are incorporated into our sustainability strategies and working conditions.

12.4 International Orientation and Implementation of Standards Abroad

As **IE2S** primarily operates at a national level, our focus is on the consistent adherence to German standards and relevant German labour laws:

- | **Compliance with Labour Standards:** We ensure that all our national partners and suppliers apply the same labour standards as we do.
- | **Adaptation to Local Standards:** In our daily work in Germany, we are guided by the highest standards regarding employee rights, occupational safety and equality.

12.5 Risks in the Area of Employee Rights

Despite our national focus, we proactively identify and address potential risks:

- | **Changes in Legal Framework Conditions:** We continuously monitor any amendments in labour law that could impact the rights of our employees.
- | **Working Conditions in Projects with Our Clients:** As many of our services are delivered on-site at client locations, we must ensure that the working conditions at those sites meet German standards. This involves close cooperation and regular quality checks.

Our risk mitigation strategies include:

- | **Training and Workshops:** We offer regular training sessions on labour law and occupational safety, both for our company and for our clients, to ensure all parties are up to date.
- | **Contractual Safeguards:** In all agreements with our clients and partners, we ensure that working conditions comply with German labour laws.

Through this holistic approach, we ensure that at IE2S, employee rights are not only respected but actively promoted. This leads to a motivated, engaged and satisfied workforce and reinforces our commitment to responsible corporate governance and sustainable development.

An aerial, top-down view of a city grid. The streets are light gray, and the buildings are various shades of blue, yellow, and white. In the center, there is a large green park area with many trees. The overall image has a soft, hazy, and slightly desaturated aesthetic.

13

HUMAN RIGHTS

At IE2S, we regard the respect for and promotion of human rights as a fundamental component of our corporate ethos and as a key contribution to sustainable business development. As a consultancy firm headquartered in Germany and primarily nationally oriented, we adhere to the highest standards of German and European law. Nonetheless, we are conscious that responsibility for human rights goes beyond mere compliance with legal requirements.

As a consultancy within the energy sector, we are aware that our activities can have indirect impacts on human rights. We recognise potential risks in the possible indirect involvement in human rights violations through consulting projects for clients with problematic practices, along with the dangers of discrimination or unequal treatment of employees or applicants, and possible data protection breaches that could impair individuals' privacy.

To minimise these risks, we have taken measures such as the careful assessment of potential clients and projects with regard to human rights, the implementation of strict anti-discrimination policies and training, as well as the regular review and updating of our data protection practices.

Our commitment to human rights is an ongoing process, and we are determined to continuously improve and broaden our efforts in this area.



14

**EQUAL
OPPORTUNITIES**

14.1 Objectives and Timeframe

IE2S pursues clear objectives to promote equal opportunities and diversity within the company. These objectives include:

- | **Promotion of gender equality** and support for women in leadership positions
- | **Adequate remuneration for all employees**, regardless of gender, origin, or other personal characteristics
- | **Work-life balance**, including flexible working time models and the promotion of parental leave
- | **Integration of international colleagues and people with disabilities**, with the aim of creating an inclusive and barrier-free working environment

We have defined clear timeframes for the implementation of these objectives, which are continuously reviewed and adjusted. Achievement of targets is regularly evaluated, and significant progress is expected in all areas by the end of 2025.

An overview of the Diversity KPIs at IE2S:

Age Group	Employees	Gender	Employees
<30	24	Male	54
30-39	43	Female	23
40-49	8	Diverse	0
50-59	1		
≥60	1		
Total	77	Total	77

14.2 Strategy and Measures

Our strategies to promote equal opportunities and diversity include specific measures, which we continuously implement:

- | **Gender:** Promoting gender equality and supporting women in leadership roles. This includes targeted mentoring programmes and promotion of women in technical and leadership positions.
- | **Ethical Background:** Recognition and appreciation of different cultural backgrounds. We foster intercultural exchange and the development of intercultural competencies through training and events.

- | **Age:** Integration of employees of different ages and promotion of knowledge exchange between generations through mentoring programmes and cross-generational learning.
- | **Sexual Orientation:** We create an inclusive and respectful environment for LGBTQ+ individuals, supported by awareness-raising initiatives and the encouragement of an open corporate culture.
- | **Disability:** We guarantee accessibility and provide support for people with physical or mental impairments, both in the working environment and through targeted assistance and workplace adaptations.
- | **Religion and Worldview:** Respect and tolerance towards different religious and ideological beliefs, supported by the creation of an open and respectful working environment.

14.3 Measures to Implement Diversity

At IE2S, we have made diversity and inclusion core principles of our corporate culture. Our commitment in this area is reflected in a series of concrete measures that we have successfully implemented.

At the centre of our efforts is a dedicated **Diversity Working Group**, which acts as a driving force for initiatives promoting diversity and equal opportunities. Our signing of the **Diversity Charter** ("**Charta der Vielfalt**") underlines this commitment both externally and internally, and commits us to continuous improvement.

In our recruitment process, we focus on inclusive job adverts designed to appeal to various applicant groups, encouraging a diverse workforce from the outset. For expectant parents, we have introduced a special "**Parents-to-be**" **information email**, providing key information and resources to support work-life balance and family compatibility.

Raising awareness and further training of our staff in diversity issues is particularly important to us. Our **IE2S Academy** regularly offers diversity training sessions, complemented by on-site workshops. These measures help to raise awareness of diversity and inclusion in all company divisions.

In both our internal and external communications, we consistently use **gender-inclusive language**, with the double colon established as the IE2S standard. A **Diversity Calendar** on SharePoint keeps staff informed about relevant events and actions, encouraging ongoing engagement with the topic.

Special attention is given to the promotion of our female employees through the "**Women Empowerment**" **Initiative**, which aims to strengthen leadership qualities and assertiveness.

To make our efforts visible externally, we have taken initial steps in external communication, such as diversity posts on LinkedIn. This underscores not only the internal importance of diversity but also positions IE2S externally as a progressive and inclusive employer.

These diverse measures show that diversity and inclusion at IE2S are not just buzzwords, but are **actively practised and continuously developed**. We are convinced that this approach not only contributes to a positive working environment, but also enhances our capacity for innovation and our competitiveness.

14.4 Monitoring Success and Target Achievement

We regularly review the extent to which our objectives on equal opportunities, diversity, integration, and fair pay have been achieved. Currently, we can already report some positive results, especially in the areas of gender equality and the integration of people with disabilities.

If delays or challenges arise in certain areas, these are communicated transparently, and appropriate measures are taken to ensure that all objectives are met within the specified timeframe.

Our success is regularly reviewed and, if necessary, measures are adjusted to ensure that we achieve the desired results with our actions.



15

QUALIFICATIONS

15.1 Qualifications, Information and Motivation of Employees

The **qualification**, **information** and **motivation** of all employees are fundamental prerequisites for the long-term success of IE2S. We recognise that a company's success is largely determined by the competence and commitment of its staff. For this reason, we place a strong emphasis on **training** and **continuous professional development** to ensure that our employees possess the knowledge and skills required to succeed in a constantly evolving industry.

15.2 Goal Orientation and Continuous Improvement

By setting clear objectives and committing to continuous improvement, we foster a **culture of growth and excellence**. Responsibility for achieving these objectives lies with each individual employee, who, through their specific area of responsibility, contributes to the attainment of the company's goals.

15.3 Public Accessibility and Quality Policy

Our **quality policy** is accessible to all employees and interested parties. It is regularly communicated by those appointed by **IE2S** to ensure that all staff are familiar with, and understand, the company's objectives and policy guidelines.

15.4 Training and Certification Programme

In addition to in-house training, we regularly offer **self-assessments and certifications** in cooperation with an **external service provider**. These programmes not only promote **individual learning**, but also support the company's sustainability objectives by encouraging continuous development and the **acquisition of new skills**.

Regular training sessions are provided in the areas of **sustainability, energy efficiency, and mobility transition** to ensure that our staff remain up to date with the latest developments and are equipped to actively support company-wide goals.

Below is an overview of the average number of hours spent on education and training per year:

	2022	2023	2024
Mandatory training	375	436	374
Voluntary training	76	66	41
Total training sessions completed	451	502	415

An aerial photograph showing a multi-lane highway curving through a lush green forest. To the right of the highway is a calm body of water. The image is used as a background for a document cover.

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LEGAL AND REGULATORY COMPLIANCE

16.1 Avoiding Unlawful Conduct

IE2S GmbH commits unreservedly to integrity, transparency, and compliance as central components of our corporate culture. As a consultancy working closely with public institutions, municipalities, utilities, and companies, compliance with legal and ethical standards is non-negotiable for us – particularly in sensitive areas such as the energy transition, sustainable mobility, and infrastructure development.

Our compliance strategy includes clear internal codes of conduct based on both national and international legal requirements. These guidelines set out our stance on corruption, bribery, conflicts of interest, anti-competitive behaviour, and data protection breaches.

To prevent and uncover misconduct, we implement a four-pillar model:

- | Prevention through clear behavioural guidelines and regular training.
- | Monitoring via internal control processes linked to our project and consulting workflows.
- | Reporting systems that enable employees to provide anonymous or open information about potential misconduct.
- | Consistent sanctioning of breaches in accordance with a clearly defined escalation and action protocol.

Through these measures, we foster a working environment characterised by ethical responsibility, open communication, and an unequivocal commitment to lawful conduct.

16.2 Implementation of Strategies, Measures, and Standards

Our compliance strategy is regularly reviewed by management and responsible specialist departments. This takes place through internal audits and checks to ensure adherence to compliance requirements in our projects and business processes, including random sample audits as required.

In addition, insights from employee surveys, feedback discussions, and anonymous whistleblower reports are incorporated into the ongoing evaluation and adjustment of our compliance processes. Any irregularities or areas for improvement are documented and addressed as part of management reviews.

16.3 Compliance Responsibility

Ultimate responsibility for compliance at IE2S rests with the company's management. They ensure that the compliance strategy is tailored to the specific sector requirements and the company's risk profile.

Operational implementation and further development of compliance measures is delegated to a designated Compliance Officer, who reports directly to the management. This structure ensures close integration with senior leadership and enables timely responses to potential risks or new regulatory requirements.

16.4 Raising Compliance Awareness

We raise awareness among our employees and executives through regular training sessions, workshops, and informational campaigns. New employees receive an introduction to IE2S compliance principles as part of their onboarding.

Focus areas include:

- | Avoiding corruption and conflicts of interest in public sector projects
- | Transparent handling of benefits, invitations, and sponsorship enquiries.
- | Responsible conduct in dealings with partners and suppliers.

In addition, managers receive specialised training to strengthen their role as multipliers for legally compliant behaviour.

16.5 Compliance Status

In recent years, IE2S has established a robust and effective compliance culture. Major milestones achieved include the widespread implementation of codes of conduct, the introduction of a whistleblowing system, and the regular training of all employees.

So far, no cases of corruption, bribery, or other serious legal violations have been identified within the company. Future objectives include the ongoing adaptation of compliance measures to new legal requirements, particularly in the context of supply chain due diligence obligations and international sustainability standards.

16.6 Compliance Risk Areas

As a specialist consultancy for energy transformation and sustainable mobility, IE2S operates in an environment shaped by close links to public sector clients, funding programmes, and regulatory processes. In this context, we place particular emphasis on transparency and responsible conduct.

Challenges may arise in the following areas:

- I During project acquisition as part of public tenders.
- I In advising companies and municipalities on funding programmes and subsidy applications.
- I In collaboration with international partners in innovation projects aimed at advancing the energy transition.

To meet these requirements, we ensure a clear separation of advisory and decision-making processes, comprehensive documentation of relevant business activities, and thorough due diligence for business partners and cooperation models.

Our established compliance processes, values-driven corporate culture, and open dialogue with clients and partners help us to proactively address potential risks. In this way, we ensure that integrity is consistently practised across all areas of our company.

Audit Note

This sustainability report has been prepared on a voluntary basis and has not been audited by an external auditor. The information contained herein is based on internal data and assessments provided by IE2S GmbH.

Closing Statement

Our commitment to a climate-positive and sustainable future is deeply embedded in our business model. By integrating ESG principles into all our activities, we not only create added value for our clients but also actively contribute to protecting our planet and promoting a fairer society.

With our expertise in renewable energy systems, innovative technologies, and data-driven solutions, we support our clients in overcoming the complex challenges of the energy transition. We rely on the diversity and dedication of our employees to find creative and sustainable answers.

As we look to the future, we remain true to our mission: with passion, innovation, and a sense of responsibility, we advance the transition to a climate-positive world. Together, we are shaping a future worth living for coming generations and building trust in a sustainable energy sector.

Our path to sustainability is a continuous journey. We are committed to remaining a pioneer in the field of sustainable energy solutions and to making our contribution to a better, climate-positive world.

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