



**Corporate Social
Responsibility @ cbs**
Sustainability Report
2021/2022



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Foreword

We live in one of the richest countries in the world. As management consultants, we often work in a protected and privileged professional environment, even in times of crisis.

We know that such benefits are not commonplace. Not in Germany; not in all the countries in which we are present and active as cbs; and certainly not in the poor and poorest regions of the world. Unfortunately, many people live a different reality. We do not want to forget that. With our privilege comes the duty to contribute to a better future for all. We want to share our success with others and actively contribute to our society and the environment.

Our contribution should be sustainable, we want to make an impact. Our sustainability strategy sets out how we intend to achieve this goal. We are continuously improving and expanding it in order to fulfill our responsibility as a company in line with the times as well as possible. We are never at our destination, we are only ever on the way - and we look forward to shaping this path together.



Holger Scheel, Patron CSR

Who is cbs

We create business process solutions that are used across applications and worldwide in international industrial companies.

cbs is a platform where exceptionally competent, committed and performance-oriented business and technology consultants can apply and develop their skills and aptitudes. We are passionate about creating efficient and effective business process solutions based on innovative technologies. We have high expectations of what we do and how we do it. We treat each other as equals, regardless of origin, age, position or tasks. This is also anchored in our core values.



- **Professional excellence:** By combining business process and IT expertise, we generate impact and create innovative solutions. We take a strategic and methodical approach. We build the bridge between strategic orientation and implementation. In doing so, we act in a customer-oriented, sustainable and quality-oriented manner.
- **Entrepreneurship:** We take responsibility and our employees act independently and entrepreneurially. We create impact for our customers through a holistic approach.
- **Forward orientation:** We work in an agile manner and with a positive error culture. We pursue our topics with passion and enthusiasm. We are courageous - challenges motivate us.
- **Partnership at eye level:** Both internally and externally, we treat each other as equals and demand this. We strengthen our cooperation through respectful and open interaction. We motivate each other to contribute ideas and see the special potential in each person.
- **Strong community:** Cohesion among each other is important to us. We help each other and guarantee our customers and partners not only the expertise of each individual, but also the entire cbs knowledge network. Everyone contributes to the whole through give and take. We achieve our common goal through reliability throughout the entire team.
- **Integrity and trust:** We keep our promises and thereby create trust among each other and with customers and partners.

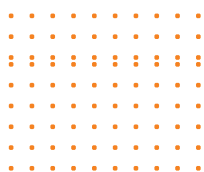
What are SDGs?

In order to create globally sustainable structures, the member states of the United Nations have set themselves 17 goals by 2030, which are set out in the 2030 Agenda for Sustainable Development: The UN Sustainable Development Goals, or SDGs for short.

Which SDGs does cbs want to focus on?

In 2015, the United Nations adopted the "Agenda 2030" with 17 SDGs (Sustainable Development Goals). These sustainable development goals are intended to promote sustainability at an economic, environmental and social level. cbs believes it has a responsibility to act and we also want to align our strategy with these goals and with sustainability.

In order to pool our strengths, we have decided to focus on a number of SDGs at cbs. This will enable us to achieve a greater impact with the resources available in these areas. In order to make a selection, we have considered how the SDGs should be interpreted for us and what significance they have for us and our day-to-day work. We also made a "cbs definition" of the individual SDGs to make them applicable to us.



03 Health and well-being

For us, this means that our cbs employees and, where applicable, partners are in good health and their well-being is improved.

04 Quality education

For us, this means that we provide our cbs employees with qualified training and further education, including technical and professional skills, and offer society opportunities for a good education.

08 Decent work and economic growth

Decent work

For us, this means that we provide our cbs employees with a fair and safe working environment, protect labor rights and provide challenging jobs. It is also important to cbs to achieve productive full employment and work for all women and men as well as equal pay for work of equal value.

Economic growth

Economic growth in the sense of economics is not a focus at cbs. Our influence on global and economic development is marginal. In a business sense, we indirectly promote the growth of our clients and, in our own interest, our corporate development as cbs. In line with Vision 2025, cbs plans to grow primarily organically, substantially and sustainably, but inorganic growth through targeted acquisitions and a competitive portfolio will also strengthen our resolve to remain the consulting firm of choice for global market leaders.

09 Industry, innovation and infrastructure

In achieving this goal, cbs focuses primarily on the topics of industry and innovation. Our consulting activities do not contribute to improving infrastructure. We only have an influence on our own corporate infrastructure, which we want to use in the interests of sustainability; overall, we can achieve little for a sustainable world here. As consultants, we can make a substantial contribution in the fields of industry and innovation.



For us, this means improving the process and technological capabilities of industrial sectors in all countries and among our target customers, including the promotion of innovation. This is because technology can help with the ESG challenges of our time and demonstrate that sustainability and profitability/corporate growth do not have to contradict each other.

10 Fewer inequalities

For us, this means treating all cbs employees equally (AGG), regardless of age, gender, disability, race, ethnicity, origin, religion, economic or other status. We also want to ensure equal opportunities and take measures to gradually achieve greater equality, particularly through tax, wage and social protection measures. As a Group, we want to enable all cbs employees worldwide to work together in an orderly, safe and compliant manner. We expect the same from our customers, partners and suppliers.

11 Sustainable cities and communities

For us, this means helping to promote the city's sustainability goals, especially in the prime example of Heidelberg with its passive house development.

12 Sustainable consumption and production

Sustainability should be fixed in the cbs corporate strategy and always serve as a criterion for corporate decisions. This also includes the procurement of sustainable products and compliance with sustainability throughout the entire supply chain. We also tackle the reduction of waste by avoiding, reducing, recycling and reusing it by raising employee awareness. We also want to develop a portfolio that enables our customers to operate in a more eco- logically and economically sustainable manner.

13 Climate protection measures

Nowadays, it is no longer a question of when a company will be climate neutral, but how quickly. cbs plans to be climate neutral by 2023. This is to be achieved both through

reduction of the CO2 footprint, as well as through offsetting. This also requires sensitization of all cbs employees. Sustainability and climate protection should be anchored in the minds of all cbs employees and always serve as a criterion for corporate decisions. The climate protection projects required to compensate for this should be based on the selected SDGs and fit in with the cbs DNA. In addition to the goal of keeping our own footprint neutral, we plan to support customers in implementing sustainable projects. A sustainable portfolio is to be developed for this purpose.

17 Partnerships to achieve the goals

Sustainable challenges require joint efforts. To achieve our other sustainability goals, we need strategic partnerships and supporters to share knowledge, expertise and technology. Only together can we leave a lasting impression.



Basic understanding

In order to fulfill our responsibility, we are constantly evaluating what we can do to become even more sustainable. A company of our size has to consider many facets when it comes to a sustainability strategy. We see the greatest leverage for making a contribution to reducing greenhouse gases in advising our customers in this regard. The restructuring of supply chains, the reorganization of production, the implementation of state-of-the-art software, etc. at our major customers has a far greater impact on the environment and climate than cbs alone could ever achieve. Here, too, cbs' well-known goal applies: to build up a comprehensive portfolio in order to be able to offer customers the full range of expertise.

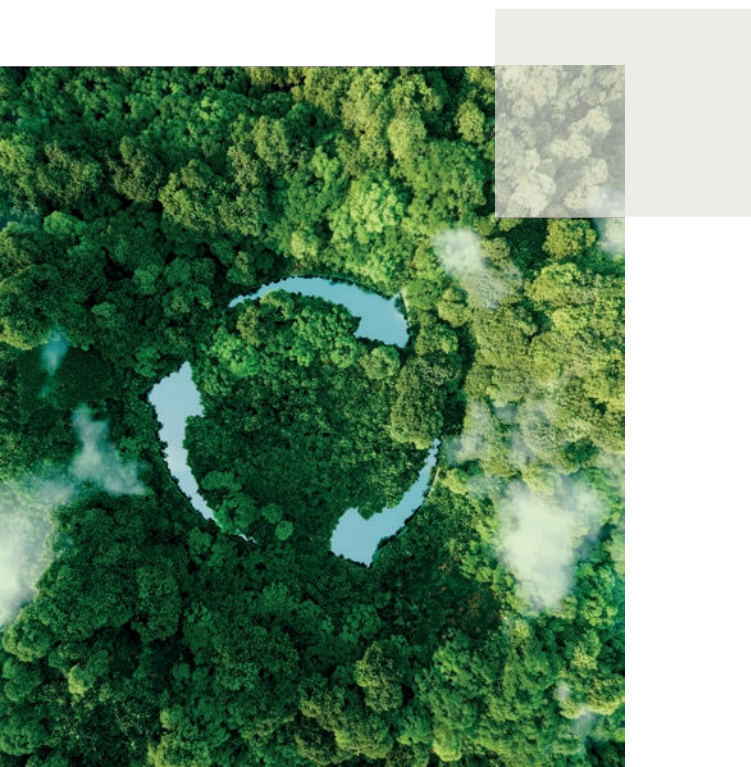
Innovation and modern technology are also key aspects of cbs' sustainability strategy. For cbs, innovation is the driving force behind our success in the market and with our customers. Being at the forefront of innovation was and is a fundamental idea in cbs' corporate concept. cbs launched an internal Innovation Award in 2022 to make cbs' own innovations more transparent to our customers and within our organization and to further promote the culture of innovation that is already in place.

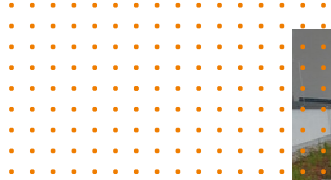
However, cbs is also committed to promoting innovation outside of its own organization. For example, cbs supports innovation projects at universities both financially and in terms of personnel through various university cooperations. The fact that cbs can achieve the greatest impact through its customers and would like to focus more on this work in the coming years does not change the fact that cbs is also making efforts to make its contribution in the area of CSR. The CSR team was founded in 2022 and consists of employees from various areas. With the help of this team, cbs aims to achieve many things that will have a positive impact both internally and externally.

Corporate Social Responsibility (CSR) is both a responsibility and an opportunity for cbs. Under this mantra, cbs tries to fulfill its responsibility as far as possible. This ranges from small-scale measures, the primary aim of which is to raise employee awareness, to structural measures, particularly at the company headquarters in Heidelberg. There is a great deal of room for maneuver here and no one, be it in the internal area, in consulting or product development, will remain unaffected.

Many of the measures run in the background and are barely noticeable to most employees, such as the selection processes in procurement, from coffee beans to company laptops. Others determine our day-to-day work, but are now unthinkable otherwise, such as digital document management, which simplifies activities for employees and saves mountains of paper.

However, there will also be measures that will mean that we will lose some of the high level of comfort that we have sometimes enjoyed. Some will find these cuts more or less painful. However, the team spirit, which is a fundamental component of cbs' DNA, should also be evident here and each individual should be prepared to play their part. In all our efforts, we need to keep an eye on the economic interests of cbs, the requirements of our customers, the expectations of our employees and much more, and ultimately find a way forward that is acceptable to everyone.





cbs HQ in Heidelberg

The construction of our new headquarters in Heidelberg has offered us a wide range of opportunities to make our headquarters future-oriented and sustainable.

- The building at Stadttor Ost is built to the passive house standard. This means that the optimum level of insulation has been achieved. CO² emissions from the operation of heating and air conditioning can thus be significantly reduced.
- In the underground parking garage at the Heidelberg headquarters, 11 percent of the cbs parking spaces are equipped with e-car charging stations.
- The roof surfaces of the flat roof of the headquarters are largely covered with photovoltaics. All officially approved areas have been utilized here. This not only supplies the employees at the headquarters with electricity, but also the cbs data center, which benefits the entire cbs Group.
- Recirculating air cooling has a similar function. Here, after a defined time, a presence detector checks whether movement is still being registered. If this is not the case, the recirculation cooling switches off completely.
- Most of the lighting works via motion detectors, so the light is switched off as soon as no movement is detected for a longer period of time. The free-standing luminaires at the workstations also have a daylight sensor so that the light is switched off when it gets light and the light intensity is automatically adjusted.
- It is not only the building that contributes to environmental and climate protection, the facility also makes a contribution. For example, we have purchased modern water dispensers for our employees' drinking water supply. This allows us to save thousands of bottles of water, thus saving resources and also eliminating the need for delivery.
- When we moved to our new HQ, around 100 new workstations were set up in one fell swoop. The supplier for this was carefully selected. More on this in the next chapter "Supplier selection at cbs". However, the aspect of sustainability was not only taken into account in the areas of production and supply chain, but attention was also paid to the well-being of employees in their working environment. All office chairs are ergonomic and variably adjustable. The proportion of height-adjustable desks has also been significantly increased.



Lieferanten- auswahl bei cbs

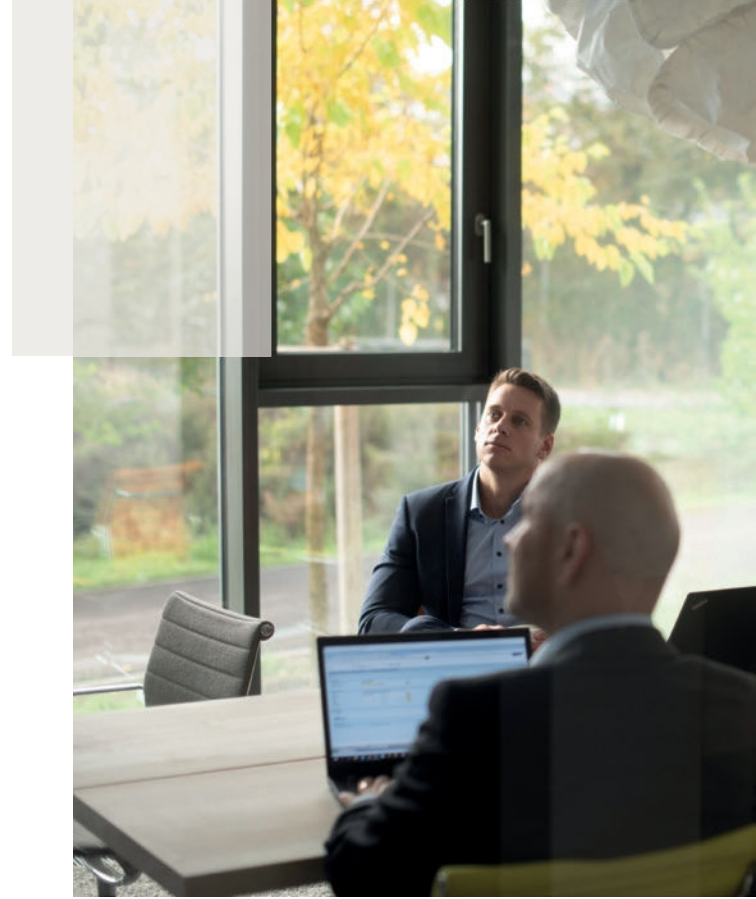
The topic of procurement is also being re-examined with a view to CSR aspects. In many areas, this has already happened or is currently underway. For example, our main hardware suppliers, Lenovo and Apple, are pioneers in sustainable production. A selection guideline for suppliers is to be drawn up in 2023 so that awareness of CSR issues grows in all areas. Uniform guidelines for awarding contracts are established.

Lenovo

Lenovo's leadership in environmentally conscious management is also reflected in its products. They fulfill many environmental and energy efficiency guidelines, including ENERGY STAR® and EPEAT®. Lenovo also attaches great importance to environmental protection in manufacturing: up to 65 percent of the system components are made of recycled plastic; more than 25 percent of the recycled material comes from used plastic processing. In addition, the company has implemented policies to reduce chemicals and substances during manufacturing that could potentially harm the environment. One of their goals is to reduce or completely eliminate the use of halogen in their hardware production. Halogen as a pollutant is known to cause cell death in plants and animals and can be potentially harmful as an inhaled substance.

Apple

Apple is also a pioneer in environmental protection. The company has been carbon neutral since 2020. Apple's goal is to manufacture products that are made exclusively from renewable resources or recycled raw materials. A large proportion of its raw material requirements are already covered by recycled raw materials, such as 100% recycled gold in the coating of several circuit boards and the wires of all cameras, etc. Apple is also making great efforts in production to manufacture its products in a climate-friendly way. For example, energy consumption in production has been reduced by 70 percent compared to 2008. A large proportion of the energy required is obtained from alternative energy sources.



Office furniture - König + Neurath

Since 2018, cbs has sourced the majority of its office furniture from the manufacturer König + Neurath (K+N). Before the imminent move to the new headquarters in Heidelberg and the associated high volume of new purchases (around 100 new workstations were set up in Heidelberg alone), a new selection of the main supplier was made. After a careful selection process, the decision was made in favor of K+N, based in Karben, Hesse.

There was a lot to be said for this manufacturer, including the fact that it not only has its headquarters in Germany, but also produces there. It also sources 80 percent of its materials from Germany. This means that delivery routes can be kept short and compliance with labor rights in accordance with European standards is guaranteed.

K+N is also an absolute role model when it comes to CSR. For example, more than 80 percent of the wood waste produced is recycled and used as fuel directly on site. The route planning for deliveries is also optimized with the help of software in order to avoid additional CO² emissions caused by duplicate journeys or instruction trips. And these are just a few examples of K+N's efforts. Much more can be found on the homepage. (koenigneurath.com)

Power of Orange Collection: CSR plays a key role

Quality is not only evident in the way it feels to wear, but also in the production process: for the Orange Collection, cbs works with an owner-managed Hamburg partner company whose textile concepts are certified in accordance with the Global Organic Textile Standard for ecological and social criteria. With this leading global textile processing standard, the entire textile supply chain is subject to an independent and transparent certification process.



The materials used in the cbs hoodies - 70% cotton and 30% polyester - meet the strict criteria of the OEKO-TEX® STANDARD 100, according to which all components, i.e. all threads, seams and metal eyelets, have been tested for harmful substances and classified as harmless to health. In addition, production is certified according to the Business Social Compliance Initiative (BSCI) in an effort to create an ethical value chain to improve social standards and protect workers' rights.

The hoodies in the Orange Collection are manufactured in Turkey, from where the goods are shipped directly to Germany. The production facility has been operating a photovoltaic roof system since 2022, which further reduces the ecological footprint. All of the manufacturing factory's partners along the supply chain are also OEKO-TEX® STANDARD 100 and BSCI certified. The exclusion of child labor and above-average wages for the seamstresses are guaranteed, and no azo dyes are used.



Highlights 2021

In 2021, cbs carried out or supported numerous campaigns. Here is an excerpt. This excerpt does not give a complete picture, nor are the projects sorted by size or importance. Rather, it is a cross-section that shows the diversity of cbs' range of activities.

- **Calculation of the CO² footprint:** In 2021, cbs had its CO² footprint for the previous year calculated professionally for the first time.

cbs set itself the ambitious goal of being climate-neutral by 2023 early on. As a first major step on the way there, cbs had the previous year's carbon footprint professionally calculated for the first time in 2021 with the help of external partner ClimatePartner. A large amount of data is collected for the calculation. Some departments were also involved in determining it. In addition to the obvious data such as travel, flights, electricity and heating, some other data is also collected, such as printed products, catering, etc. The result enables us to analyze where we have potential for reduction and helps us to make our progress or setbacks measurable.



- **Laptop donations:** 91 laptops were donated to charitable organizations, schools, children's homes, etc. this year. Not a single functional device was disposed of!

Digitalization is our daily business, but many public institutions, especially schools and non-profit associations, often lack the necessary equipment. To counteract this, cbs donated 91 laptops in 2021. These were functional laptops that were sorted out at cbs according to the regular replacement schedule. Our IT department formatted all the laptops and prepared them for handover. This meant that the laptops could be donated to schools, charitable organizations such as e.g. to the DKSB, youth homes, sports clubs, etc., where they can be put to further use.



- **Kids.ONE:** cbs triples employee donations this year.

The collaboration between cbs and the Deutscher Kinderschutzbund (DKSB) began back in 2017. The Kids.ONE initiative launched at that time is now a firm tradition at cbs. The principle is simple: all cbs employees are encouraged to donate, and the donations received are then doubled by cbs. In 2021, to mark the farewell of our company founder Harald Sulovsky, the amount was even tripled.

- **cbs bees:** This year, cbs supported the wildlife park beekeepers in Schwarzach by sponsoring bee colonies, among other things.

In 2021, cbs not only had two bee colonies on the roof of the cbs headquarters in Heidelberg, but also worked together with the wildlife park beekeepers in Schwarzach. In this way, cbs aims to sponsor bee colonies and support the association's mission to inform young beekeepers and visitors to the wildlife park. Naturally, cbs also became a buyer of the excellent honey.

Highlights 2022

With a clear focus on social commitment and environmental awareness, we also launched and supported projects in 2022 that make a significant contribution to a more sustainable future. Here is an excerpt of our work.

- **Tree planting campaign:** 5000 trees, 30 employees, 1 day! That was the first cbs tree planting campaign in figures. The event was not only successful, but also a lot of fun for everyone involved.

The first cbs tree-planting campaign was not only the first of its kind, but also the first ever cross-location Social Day at cbs. The organizers Birgit Graf and Stefan Risse did pioneering work here, so to speak. The event itself was also a complete success. Not only was the result of 5104 freshly planted trees impressive, but the participants also had a lot of fun and were rightly proud of what they had achieved.

- **Social Day Munich:** The 2nd Social Day took place in Munich. The DKSb was delighted with the support and the cbs colleagues with a day away from their desks.

Back in 2021, cbs Munich actively supported the DKSb with a few colleagues. Back then, the kitchen of a daycare center was repainted. The campaign was so well received by everyone that they wanted to do it again in 2022. This time, they went outside. The garden had to be tended and the garden shed got a new coat of paint. Those responsible were very happy and grateful for the energetic support and the cbs colleagues were delighted with a day away from their desks and the immediate obvious success of the project.



- **Launch of the CSR team:** The CSR team was founded at the beginning of 2022 to professionalize and expand cbs' CSR activities.

Nowadays, high demands are placed on companies when it comes to CSR. The interest groups are very different: customers, applicants, employees and partners have certain ideas that need to be taken into account. As a company, cbs also wants to raise its profile and expand its activities. The CSR team was founded at the beginning of 2022 to capture and implement all of this. The team has achieved a lot since then, but there is still more to do.



- **Joining the UNGC and the Diversity Charter:** cbs has joined two new initiatives in 2022!

In 2022, cbs joined two new initiatives! The UN Global Compact (UNGC) is the world's largest corporate sustainability initiative. Its aim is to support companies in aligning their strategies and processes with universal principles on human rights, labor, the environment and anti-corruption and to take measures that advance social goals. The Diversity Charter is an employee initiative to promote diversity in companies and institutions with the aim of advancing the recognition, appreciation and inclusion of diversity in the world of work in Germany.

Environment and Climate

In the environment/climate working group, we analyze our impact on the environment, especially CO² emissions, on an ongoing basis.

We try to filter out and implement potential improvements from the knowledge gained. Our aim is to reduce cbs' consumption of resources and offset the remainder by investing in climate protection projects. We aim to be climate-neutral by 2023. (More on this in the Outlook and targets 2023 chapter).

However, as we think holistically not only in terms of our customer projects, but also throughout the entire company, this is not possible without forward-looking planning and reduction. We have therefore already taken a number of measures to reduce our CO² emissions. Some measures are primarily aimed at sensitizing employees to the topic of "careful use of resources". For example, short guides have been written to provide information on the correct way to separate waste or tips on how to save CO² by better regulating air conditioning and heating. In addition, a lot of information on CSR was made available to employees on the CSR intranet page. A reduction guideline also sets out the targets cbs has set itself in the coming years to avoid CO² and the measures that can be taken to achieve these targets.

By 2024, we aim to reduce at least 5% of Scope 1 and 10% of Scope 2 emissions compared to 2019. We aim to reduce Scope 3 emissions by 20 percent by 2024. One of the biggest and most important issues for us as a consulting company in terms of the environment and climate is mobility. This is the area where we have the highest CO² emissions and therefore the greatest potential for savings.

Business trips

The corona crisis has shown us and our customers that business trips can be avoided without compromising the quality of the project. Of course, close contact with the customer is still important and personal meetings are irreplaceable, but we have learned that many things can be done remotely and with support.

can be solved with the help of modern communication technology. In the end, everyone benefits: the customer saves money by eliminating travel costs, consultants save travel time and CO² emissions are minimized.

Company car

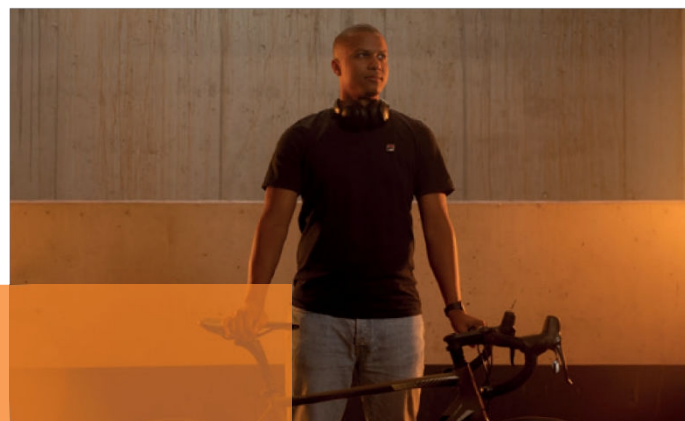
Alongside air travel, company cars account for the largest share of CO² emissions at cbs, making it all the more important to identify, analyze and implement potential savings here. The predominant topic in this area is electromobility. cbs has started a new test phase with e-cars in 2022. The test group is testing models from various manufacturers and sizes. Only then can further steps and standards be derived.

Home Office

Here, too, we have learned some lessons from the coronavirus crisis. Working from home is now a natural part of our everyday working life. This should remain the case even after the pandemic is over. In principle, all employees have the opportunity to work from home (provided the technical requirements are met). In order to maintain contact with colleagues and promote personal and professional exchange, it is desirable that all employees (for consultants, of course, depending on the project situation) work at a cbs location at least twice a week.

Job bike

Since 2020, it has been possible to lease a job bike at a reduced rate via cbs. Numerous employees have already taken advantage of this to date.

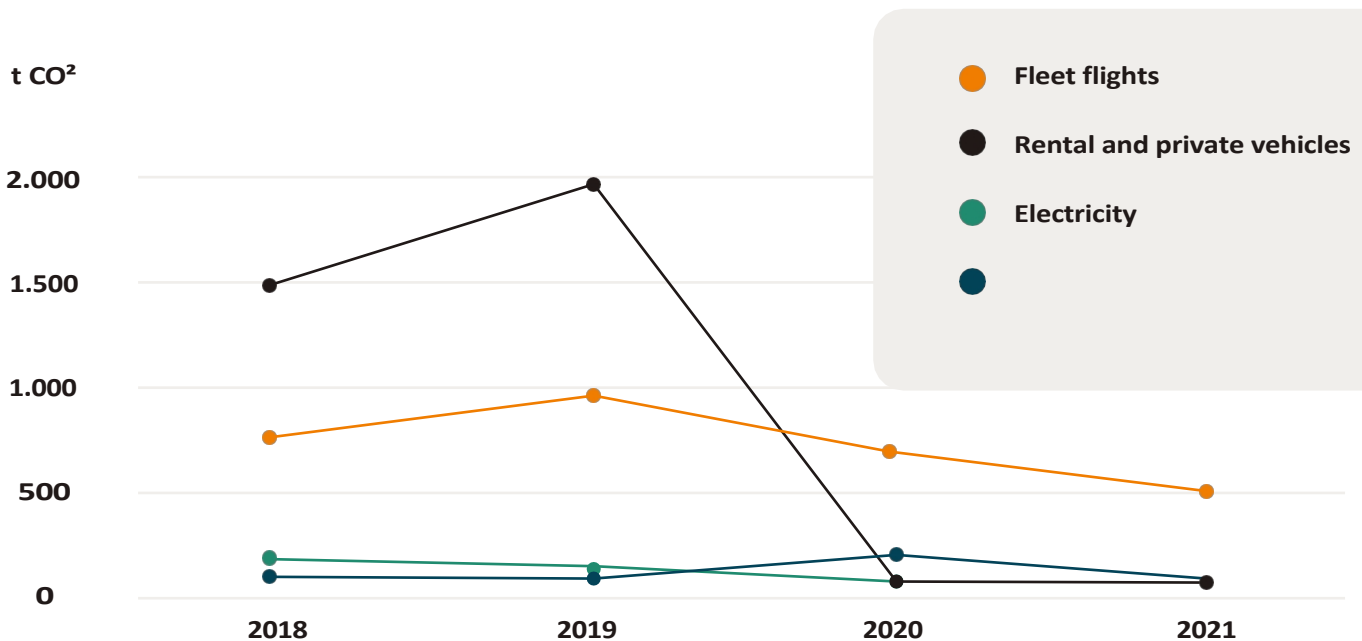




Development of the cbs CO² footprint

cbs has been calculating its own carbon footprint since 2018. Initially through our own calculations, and from 2020 with the help of the external service provider Climate Partner. Due to the corona crisis and the massive change in our travel behavior associated with it, the one or other graph resembles a roller coaster ride. Even if this, hopefully unique, restriction makes a comparison difficult, we can still derive a lot from the data. We now know what the absolute minimum is - there is no way we can reduce more than that and we can see what the maximum is - a kind of maximum limit that we don't want to reach again.

This is where cbs has the highest consumption



Particularly great effect on the flights:

42% In 2019, 42% of all CO² emissions at cbs GmbH were caused by flights alone

4% In 2021, the figure is only 4%

Human rights and labor standards

cbs is aware of its social role and responsibility towards customers, business partners and employees. The success of our company depends to a large extent on the trust of these stakeholders. We are committed to adhering to principles that guide our corporate and social actions.

Global Compact Initiative, equal opportunities and respectful interaction with one another

- cbs recognizes the basic values of the Global Compact Initiative and aligns its actions with them. cbs will:

- support and respect the protection of internationally proclaimed human rights and ensure that it is not complicit in human rights abuses
- advocate the elimination of all forms of forced and compulsory labor, the effective abolition of child labor and the elimination of discrimination in employment and occupation
- deal prudently with environmental challenges Support initiatives to promote a more responsible approach to the environment and promote the development and dissemination of environmentally friendly technologies
- take action against all forms of corruption, including extortion and bribery.

- cbs respects the dignity and personality of every employee. Interactions with each other are characterized by mutual respect, fairness, team spirit, professionalism and openness. Managers act as role models and prove themselves to be competent contacts, especially in conflict situations. cbs promotes equal opportunities and diversity. We consider both to be indispensable prerequisites for a high reputation and entrepreneurial success. No employee or applicant is discriminated against on the basis of gender,

No one is disadvantaged or discriminated against because of their marital status, ethnic origin, skin color, nationality, identity or expression, age, disability, religion or sexual orientation. Decisions on the selection, training and promotion of employees are based exclusively on job-related criteria.

- Outstanding performance is a prerequisite for entrepreneurial success. cbs will therefore give special support to employees who contribute to the company's long-term success through both their performance and their social skills. cbs offers appropriate opportunities for professional and personal development and encourages employees to take advantage of such offers.

Ensuring fair working conditions

cbs is aware that its economic success depends to an extraordinary degree on its employees. To fulfill this responsibility, cbs takes all necessary measures to ensure fair working conditions worldwide. Through a broad-based occupational health management system, cbs ensures a high level of occupational health and safety for its employees. It goes without saying that cbs is committed to complying with local laws regarding the payment of wages and working hours. You can read more about this in the cbs code of conduct:

- Health is the most important asset and an essential basis for performance and well-being. That's why we attach great importance to physical and mental health as well as safety and well-being.
- The two pillars of occupational health and safety and occupational health management (OHM) create the necessary framework conditions so that work can be organized in a safe and health-promoting manner.

- The cooperation with Argumed guarantees basic occupational health care. This includes regular risk analyses and the implementation of occupational health and safety measures.
- We also have other targeted measures that enable us to adopt healthy behavior:

- Ergonomic workplace
- VDU glasses
- Various offers of vaccinations
- Discounted offers to promote fitness and exercise
- Prevention advice in the form of lectures on topics such as stress management, mindfulness, resilience, etc.



Corruption prevention

No tolerance of corruption

- cbs is committed to complying with all anti-bribery and anti-corruption laws and regulations, including the UK Bribery Act and the Foreign Corrupt Practices Act (FCPA). Furthermore, cbs observes the United Nations Global Compact and takes action against all forms of corruption, including extortion and bribery.
- The success of cbs on the market is based on performance, flexibility and a willingness to provide service and must not be deceived by unfair inducements. Our business partners rely on the professional judgment of our employees. cbs therefore does not tolerate any form of bribery or corruptibility, the acceptance or granting of advantages.
- Anyone who does not observe the rules for gifts and invitations runs the risk of being prosecuted for corruption offenses. Even the promise or demand of unfair advantages can be punishable.
- In the case of invitations and benefits to public officials, their internal rules for gifts and invitations must always be observed. The granting of benefits to public officials may be punishable as the acceptance or granting of benefits simply because it is done with regard to the official position. It is not necessary for the exercise of official duties to be unfairly influenced. Any person entrusted with the performance of public duties can be a public official, not just civil servants and public employees.

You can read more about this in the cbs Code of Conduct.

Memberships/partnerships



Ecovadis

Provider of corporate sustainability assessments. cbs joined in August 2016 to provide reliable, globally recognized sustainability ratings and insights that enable all companies to reduce risk, drive improvement and accelerate positive impact on our planet and society.



UNGC

The world's largest corporate sustainability initiative. cbs Joining: June 2022. Objective: To support companies in aligning their strategies and processes with universal principles on human rights, labor, the environment and anti-corruption and to take measures that advance social goals.



Diversity Charter

Employer initiative to promote diversity in companies and institutions. cbs accession: October 2022. Objective: To promote the recognition, appreciation and inclusion of diversity in the world of work in Germany.

Corporate Citizenship

Corporate citizenship refers to civic or social commitment. It is a sub-area of corporate responsibility. This includes all donation, sponsorship and foundation activities as well as the promotion of voluntary charitable work by our employees. At cbs, corporate citizenship is subdivided into social engagement and corporate giving.

Social engagement

Social responsibility involves much more than just donating money. It also includes donating time. Through an additional day off, known as Social Day, cbs enables its employees to get involved in social causes. Volunteer Day is designed to be an active day of cooperation. Every employee is given one day off a year to do good.

Corporate Giving

This includes corporate donations in the form of donations in kind and cash donations, as well as fundraising campaigns and donations. cbs is involved in a variety of ways. Although cbs has decided to primarily support medium-sized associations in the long term, it would also like to set aside a small budget for one-off support for smaller organizations in the form of a semi-annual lottery.

cbs continues to grow and remains on course for success even in difficult conditions. This gives us the financial freedom to expand the area of corporate giving at cbs. There are countless opportunities here

how to support associations, organizations, etc. It is almost impossible to decide who receives support and who does not. For cbs, it is particularly important that the organizations we work with can count on our support in the long term and have a certain degree of planning certainty. We therefore focus primarily on strategic partnerships. We already have a number of existing partnerships, e.g. with the DKS or FC Mühlhausen, which will be continued in the future. In addition, further partnerships of this kind are to be added in the coming years.

Selection Actions 2021 & 2022

- cbs continues to support youth soccer in the region, thereby continuing its social commitment. In the new 2021/22 season, cbs will continue to act as the main sponsor of the youth department of 1. FC Mühlhausen 1927 e.V. Mühlhausen is located in the western Kraichgau region, around 20 kilometers south of Heidelberg.
- Sponsorship and company discount at the SoccArena Heidelberg: We have extended our commitment to the SoccArena Heidelberg! A new slogan now adorns the perimeter of the soccer pitch.
- In November 2022, cbs once again donated over 30 of its used laptops and some IT equipment such as headsets to a secondary school in Schriesheim (a small town near Heidelberg, Germany). They support children from low-income families with suitable IT equipment for e-learning and general IT training. Laptop donations are regularly given to schools and charities. This is an example of how waste can be avoided and socially disadvantaged people can be supported at the same time.



Outlook & goals 2023

Some of the goals that cbs intends to pursue in 2023 are listed below. However, this is not a complete plan, but merely provides an outlook.

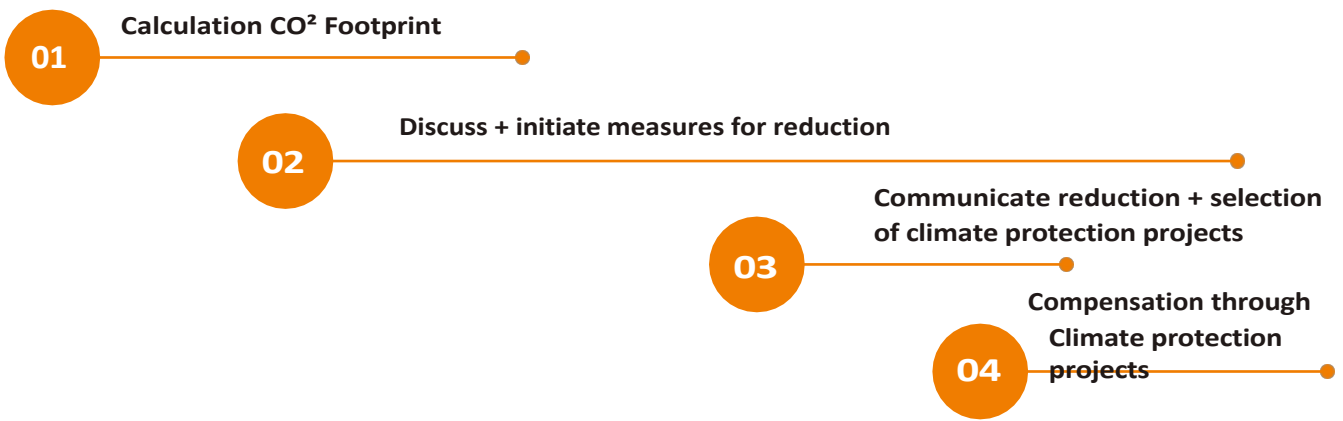
- **Climate neutrality 2023:** cbs' biggest goal in the area of climate and environment is to become climate neutral by 2023!

Our major environmental goal is to operate in a climate-neutral manner, and this will already be the case from 2023. However, as we think holistically not only in our customer projects, but also throughout the company, this cannot be achieved without forward-looking planning and reduction.

Our roadmap to climate neutrality therefore looks like this:



10/2022	11/2022	12/2022	01/2023	02/2023	03/2023
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- **Social Day - throughout Germany:** cbs does not want to make a social commitment through monetary donations alone; the personal commitment of each employee should also be encouraged.

Social Day cbs has already carried out one or two campaigns in the past, but on a smaller scale and in isolated cases. In 2023, cbs also wants to increase its commitment in this area and is giving every employee a day off to get socially involved. The framework conditions and the organization of the activities must be worked out in 2023.



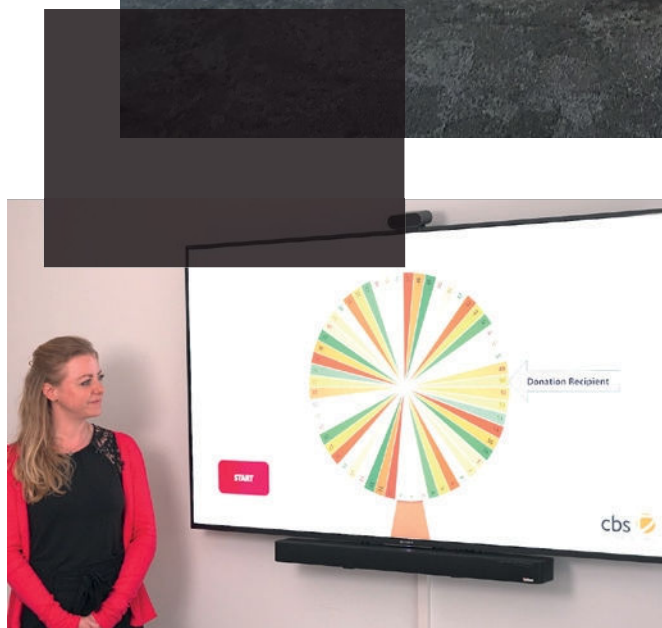
- **Donation lottery:** In order to take into account smaller one-off requests, especially from employees, in addition to long-standing partnerships, cbs will introduce a donation lottery from June 2023.

In future, cbs would like to focus primarily on long-term partnerships with organizations and associations. This gives the organizations the opportunity to plan strategically and for the long term. These partnerships are to be expanded throughout Germany.

At the same time, cbs also provides a small budget for one-off requests for donations. The funds provided are to be awarded twice a year in the form of a lottery. All requests are collected by the deadline and the winners are drawn.

- **Improve occupational health and safety and health promotion:** The area of occupational health and safety and workplace health promotion is to be improved. To achieve this, an external service provider was engaged at the end of 2022.

cbs sees a lot of catching up to do in the area of occupational health and safety. Where no immediate risks are identifiable as a consulting company, it is an issue that has tended to be prioritized to the back of the queue in the past. However, this is now being remedied. An external service provider was engaged at the end of 2022 to work with employees from HR, Facility and the site managers to establish and maintain a higher standard at all branches. The process for this will certainly extend over the whole of 2023 or even beyond. In the area of workplace health promotion, cbs already has a wide range of offers for employees. This is also to be expanded.



Acknowledgements

Today's world is characterized by change. It is a major challenge for companies to keep pace and develop their own strategies. In the CSR environment, there are a whole range of stakeholders with different interests. It is important to keep an eye on the economic interests of cbs, the requirements of our customers and the expectations of our employees and ultimately find a way forward that is acceptable to everyone. The CSR team, the management and ultimately every single employee are called upon to do this. One thing is clear - as is typical for cbs - we are not satisfied with the status quo, but strive for continuous improvement.

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