Sustainability report of MaibornWolff GmbH and its subsidiaries for the 2022/23 financial year

Ecological & social sustainability are part of our non-negotiable guiding principles.

Content

Management of Maibornwolff GmbH

Introduction & Governance

This sustainability report covers the 2022/23 financial year and is the second sustainability report of MaibornWolff GmbH. It presents all developments and initiatives relating to the social and environmental impact of our business model. The key economic figures are published in the economic management report.

Sustainability as part of our culture

Ecological and social sustainability is firmly anchored in MaibornWolff's culture, which is expressed in the company's non-negotiable guiding principles. These guiding principles determine both the daily actions in the business context and the working culture between employees.

Three of these guiding principles are directly related to sustainable environmental and social action and have an impact on the company's medium and long-term strategy:

1. Guiding principle of the long-term perspective: We make decisions in the interests of long-term value enhancement.

2. Guiding principle of sustainable growth: We focus on the success of ongoing projects, the preservation of the corporate culture and the viability of the company.

3. Guiding principle of social responsibility: We are aware of our responsibility and act appropriately, which we present in our annual sustainability report.

Ecological sustainability manifests itself in our environmental goal of operating in a climate-neutral manner. To achieve this, we measure, reduce and offset the impact of our business activities on the environment.

Social sustainability means that MaibornWolff contributes to creating fair and appropriate working conditions in the corporate context: these should enable employees to develop in their work and make a positive contribution to the company.

The change for the report from the 2021 calendar year is that the reporting period has been changed from the calendar year to the financial year, in line with our management report. The actual statutory reporting obligation begins for the 2025/26 financial year, i.e. non-financial key figures must be published in the economic report for the first time from September 30, 2026.

We are already in close contact with our auditors in order to comply with our disclosure obligations and meet the relevant requirements of the European Sustainability Reporting Standards (ESRS of the European Union) at an early stage.

Another new feature is that this report is based on the framework of the Global Reporting Initiative (GRI), a globally recognized standard for the preparation of sustainability reports. Alignment with this standard should make it easier to fully comply with the ESRS requirements. The completed GRI Index can be found in the appendix to this report.

In order to meet the requirements of internal and external stakeholders, the topic of sustainability has been anchored directly in the management. Two of the seven managing directors are responsible for the topic and ecological issues. These employees are in regular dialog with the managing directors in order to plan and implement progress and further measures.

Due to the growth of the company (increase in the number of employees and the number of locations) and the increasing internationalization, it is also extremely important that our governance structures do justice to this growth. We have been ISO9001, ISO27001 and TiSAX certified for several years and regularly review these certifications.

We have also long offered internal training modules on data protection, information security, occupational safety and quality management, which all employees are required to complete every year. This ensures that our employees are adequately trained in all important topics. The topic of artificial intelligence is becoming increasingly relevant for our customers and IT development work in general. We therefore began developing and applying guidelines for development work in customer projects at an early stage. Training modules were also developed here, which all employees are required to complete once a year.

Another important topic is the introduction of a digital reporting portal that enables employees to confidentially report violations of legal regulations and guidelines. The system, which is operated by external confidential lawyers, processes reports and forwards relevant matters to internal contacts. MaibornWolff has set up this digital reporting portal in accordance with the EU Whistleblowing Directive, the German Whistleblower Protection Act 2023 and Spanish legislation on the protection of whistleblowers.

MaibornWolff values fairness, respect and responsibility. For this reason, complaints are traditionally addressed openly via the management or persons of trust. However, recognizing the need for confidentiality, the reporting portal provides an option for anonymous reporting. Information is only passed on to MaibornWolff contacts with the consent of the whistleblower.

The tool not only meets legal requirements, but also reflects MaibornWolff's commitment to transparency and accountability. This policy is communicated and made available to every employee, regardless of location, and also establishes a digital tool as a reporting channel and ensures that employees can report violations without fear of personal consequences. MaibornWolff clearly rejects any discrimination or retaliation against whistleblowers in order to maintain a culture of transparency and ethical behavior.

01
Ecological sustainability

Environmental management system
The ecological part of sustainability at MaibornWolff takes all business activities into account from an environmental perspective. With the help of an environmental management system (EMS), we measure, control and minimize the impact of our business activities on the environment. We use the EMAS guideline and the ISO14001 standard as a basis. The Green House Gas (GHG) Protocol is used to record and categorize our CO_2e emissions.

With the help of the EMS, we are fulfilling our obligation to meet future legal and societal requirements for greater transparency and to minimize our environmental impact. The EMS is applied to the entire organization as standard. This means that we also include the branches outside Germany.

If data for environmental indicators are not yet available or some key figures are only available for German locations, this is indicated. The report for the 2021 calendar year was the first sustainability report published by MaibornWolff.

Since then, data availability and quality have improved and, as the environmental audit is a central component of the EMAS regulation, we check every year which environmental regulations apply to us, which environmental aspects are relevant to us and whether the criteria we used to determine the environmental aspects still apply.

It is clear that by far the most significant environmental aspect of our business activities is in the form of CO2e emissions. The main drivers for this are business travel, hardware provision and energy consumption within our offices. Table 1 shows which activities contribute to this.

Activity	Environmental aspect	Environmental impact
Software Engineering IT project management IT consulting IT service provision	CO2e emissions	Contribution to the greenhouse gas effect

Table 1: Relationships between activities, environmental aspects and environmental impacts

Selection and purpose of environmental indicators

The selection of environmental indicators is the result of identifying the environmental aspects that are important for our business. As shown in table 2, these indicators are used for measurement, internal management and external reporting.

Measuring
- Identification of cost drivers
- Improving the environmental
- performance
- Comparison possibilities

Internal control
- Involvement of employees
- Awareness of the environmental impact of business processes

External reporting
- Communicate credible commitment
- Fulfil compliance needs

Table 2: Purpose of environmental indicators, source: EMAS

It is important that we regularly review whether the environmental aspects and the selected indicators are still meaningful and useful for pursuing the stated objectives.

This means that the environmental indicators can change from year to year, that some indicators are added and that some are no longer used. We are transparent about this and explain how and why the indicators have changed.

The indicators selected last year were reviewed to determine whether they fulfil the following requirements:

Comparability:
The indicators must be comparable and reflect changes in environmental performance

Target-orientation:
The indicators must be selected in such a way that they work towards improvement targets that can be influenced by the company

Balance:
The indicators must reflect the environmental performance as meaningful as possible and as meaningful as possible and and environmental opportunities in a balanced way. environmental opportunities in a balanced way

Continuity:
In order to enable comparable statements statements, the indicators must be the same recording criteria and criteria and refer to comparable time periods or units of measurement

Timeliness:
The calculation of the indicators (e.g. monthly, quarterly, annually) must be frequently enough to ensure that it is possible to influence the target figures

Comprehensibility:
The key figures presented must be be clear and understandable for users and correspond to their information needs. The system must be clearly organised and focus on the most important key figures

Some key figures from the 2021 report, which were originally collected to track and manage our environmental performance, either do not meet these requirements or not enough data is yet available.

During the work on this Sustainability Report 2022/23, it became clear that the most important key area for MaibornWolff is CO2e emissions.

The emissions from our business activities have the greatest impact on the environment. The second most important area is energy efficiency. For this reason, the key figures in the areas of marketing and training are no longer part of the key figures we track, as the impact of these key figures on overall environmental performance is very low at this point in time. For reasons of materiality, we have discarded these indicators.

Methodology & environmental indicators in comparison

All indicators marked with an asterisk are mandatory in the EMAS system. If the indicator is not reported on, it is because the indicator is not relevant to the company's environmental performance.

CORE INDICATORS ACCORDING TO EMAS

Key area	EMAS-No.	Description	Method / Remark	KPI 2021	KPI 2022/23
Energie-Effizienz	En1*		kWh	244,000 kWh	339,324 kWh
		Total direct energy consumption in kWh per FTE (in Germany and Tunis)	/	/	/
			FTE	560 FTE	776 FTE
				= 436 kWh pro FTE	= 437 kWh pro FTE
	En2*	Total consumption of renewable energies in per cent (from our own production, e.g. solar panels on our roof)	Energy from own renewable sources	0 kWh	0 kWh
			/	/	/
			/	244,000 kWh	339,324 kWh
			Total energy consumption	=	=
				0%	0%
	En3	Heating energy consumption per heated area (in Germany)	Heating energy consumption	341,760 kWh / 10,680 m2	390,519 kWh / 11,180 m2
			=	=	=
			/	32 kWh per m2	35 kWh per m2
			Total heated area		
Material efficiency			Not applicable to our business model	-	-
Water	W1*	Total annual water consumption in cubic metres	Not applicable to our business model	-	-
Waste	A1*	Total annual waste generation in tonnes	Total annual waste generation in tonnes	8,000 kg CO2e /	9,000 kg CO2e /
			/	560 FTE	776 FTE
			FTE	=	=
				14.29 kg CO2e pro FTE	11.59 kg CO2e pro FTE
	A2*	Total annual quantity of hazardous waste in kilograms or tonnes	Not applicable to our business model	-	-
Biodiversity	B1 *	Land consumption in square metres of built-up area	Total square metres of office buildings	10,680 m2	11,180 m2

Table 3

Key area	EMAS-No.	Description	Method / Remark	KPI 2021	KPI 2022/23
Emissions	Em1*	Total annual greenhouse gas emissions in tonnes of CO_2 equivalents		567 t CO_2e / 560 FTE = 1.01 t pro FTE	946 t CO_2e / 776 FTE = 1.22 t pro FTE
	Em2*	Total annual emissions (relevant for the operation of own production machines)	Not applicable to our business modela	–	–
	Em6	CO_2e emissions due to business trips (excluding accommodation)	CO_2e emissions / Kilometres travelled	43,816 kg CO_2e / 701,611 km = 0.062 kg CO_2e per km	350,730 kg CO_2e / 4,352,379 km = 0.081 kg CO_2e per km
	Em7	Shares of different modes of transport on business trips (in 2021, only rail and air travel were included)	Mode of Transport / Kilometres travelled	Train 83,9 % Plane 16.1 %	Train 60,4 % Plane 38.9 % Taxi 0,1 % Car 0,6 %.
	Em8	Means of transport used by employees to get to work in kilometres (in 2021, the average distance travelled per month was 69,121 km. In 2022/23 it was 105,499 km)	Kilometer per mode of transport	Bicycle - 10,245 km - 14,8 % Car (E) - 6,609 km - 9,7 %. Car (FF) – 15,535 km - 22.5% Car(H) - 1,430 km - 2,1% E=Electric FF=fossil fuels H=Hybrid Public Transport - 33,811 km - 48,9% By foot 1,150 km - 1,7 %. Other - 255 km - 0,4%	Bicycle - 12,109 km - 11,5% Car (E) - 6,904 km - 6,5% Car (FF) - 21,725 km - 20,6% Car (H) - 1,834 km - 1,7% E=Electric FF=fossil fuels H=Hybrid Public transport - 58,031 km - 55,0% By foot - 2,147 km - 2,0% Other – 2,749 km - 2,6%
	Em*P	Emissions per project (no difference between project sizes and sub-projects)	Total CO_2e emissions / Number of projects FY 2022/23	–	946 tons CO_2e / 312 projects (Metabase data) = 3.03 tons of CO_2e per project
	Em*h	Emissions per invoiced hour	Total CO_2e emissions / Invoiced hours FY 2022/23	–	946,000 kilograms of CO_2e / 715,490 hrs (Metabase data) = 1.32 kilograms of CO_2e per invoiced hour
Beschaffung	Bs1	Total consumption of renewable energies from external procurement procurement		D 100% TUN 0% ESP n/a	D 100% TUN 0% ESP n/a

Table 3

03
Energy audit & energy management

As announced in the Sustainability Report 2021, we have carried out an energy audit in accordance with the regulations of DIN EN 16247-1 and the specified requirements of the Federal Office of Economics and Export Control (BAFA). The energy audit serves to show the actual energy status of MaibornWolff in the period under review.

To this end, the total energy consumption of the individual energy sources and the main consumers at the MaibornWolff sites was recorded. The aim of the audit was to obtain an overview of MaibornWolff's energy situation,

identify potential for improvement in terms of energy use and evaluate possible measures. The values of the total energy purchases were taken from the respective invoices of the energy suppliers for the calendar year 2020 (January to December).

The individual consumptions and running times of the respective consumers were determined on the basis of extrapolations and estimates. The energy consumption of the vehicle fleet was not taken into account, as the vehicles are also used for private purposes. The results and recommended measures are presented below.

04
Opportunities to improve energy efficiency

The analysis of energy consumption has shown that MaibornWolff has the greatest potential for savings in the areas of lighting and heating technology. For this reason, these two areas were examined more closely with regard to energy efficiency measures. The measures are listed in Table 2 and the potential savings in kWh and CO_2e are listed in Table 3.

The most cost-effective lighting alternative was selected for the proposed lighting measures in order to demonstrate economic viability. The choice of other light sources or luminaires would have a negative impact on the economic efficiency of the potential presented due to the higher investment sum.

DESCRIPTION OF MEASURES

Number	DESCRIPTION OF MEASURES
M1	TH13 - Replacement bulb T5 1,449 mm
M2	TH13 - Replacement bulb T5 849 mm
M3	DA25 - Lowering the flow temperature for hot water preparation
M4	OVAL - Replacement bulb T5 1,449 mm

Table 4

INVESTMENTS & POTENTIAL SAVINGS

	M1	M2	M3	M4	In total
Investment [€]	7,571	6,891	0	8,832	23,294
Savings [€/ a]	1,658	1,350	237	1,050	4,295
Electricity savings[kWh / a]	7,435	5,472	1,075	4,774	18,856
CO2e-Savings [kg / a]	2,758	2,003	393	1,747	6,901
Amortisation [a]	4.6	5.7	0	11.6	
Net present value 3 a [€]	Negativ	Negativ	–	Negativ	

Table 5

05
Conclusions on energy efficiency measures

Almost 53% of MaibornWolff's total energy requirements (based on the 2020 calendar year) are used to heat the premises. As all the space is rented, there is little scope for influencing this consumption factor. One way to influence it is to train employees in the efficient use of space heating. We are investigating whether there are other options, such as the use of intelligent thermostats.

The electricity consumption of 42% is mainly determined by lighting, IT infrastructure and hot water preparation. The lighting technology used is state-of-the-art. A complete replacement of the lighting is, according to the energy auditor not economical and is also not

recommended by the energy auditor for reasons of resource conservation.

However, if the fluorescent tubes are defective, we are gradually switching to to LEDs. For hot water treatment there is a there is a very small but inexpensive and inexpensive and simple way of to exploit potential savings.

As the auditor is not aware of the exact situation of the servers is not known to the situation of the servers and they were not were followed up, we are planning to analyse a more detailed analysis in the future. In addition, we will carry out a regular regular review of the service charge and a comparison with the other with the company's other locations.

CO2e emissions
Our ecological footprint

Our CO2e footprint has risen from 567 to 946 tonnes of CO2e. This corresponds to a relative increase of 67%. However, two of the main drivers for this development are that we employ more people and the corona measures have become less restrictive. As a result, travel activities, the number of hardware and commutes to the individual locations increased.

Per average FTE, the figure rose from 1.01 tonnes in calendar year 2021 to 1.22 tonnes of CO2e in financial year 2022/23 (see Figure 2 and Table 3). This is primarily due to the fact that our business has normalised to a certain extent following the discontinuation of the coronavirus measures and more

customers expect a partial on-site presence in the projects. In addition, the number of internal trips has increased, as the exchange between the divisions and locations as well as the personal support of employees after corona is very important to us.

However, managers and project managers in the respective projects naturally ensure that travelling is only undertaken when it is necessary and sensible. In addition, our rules of procedure stipulate that environmentally friendly travel is the first choice.

Figure 2 clearly shows how much CO2e is caused by the various business activities.
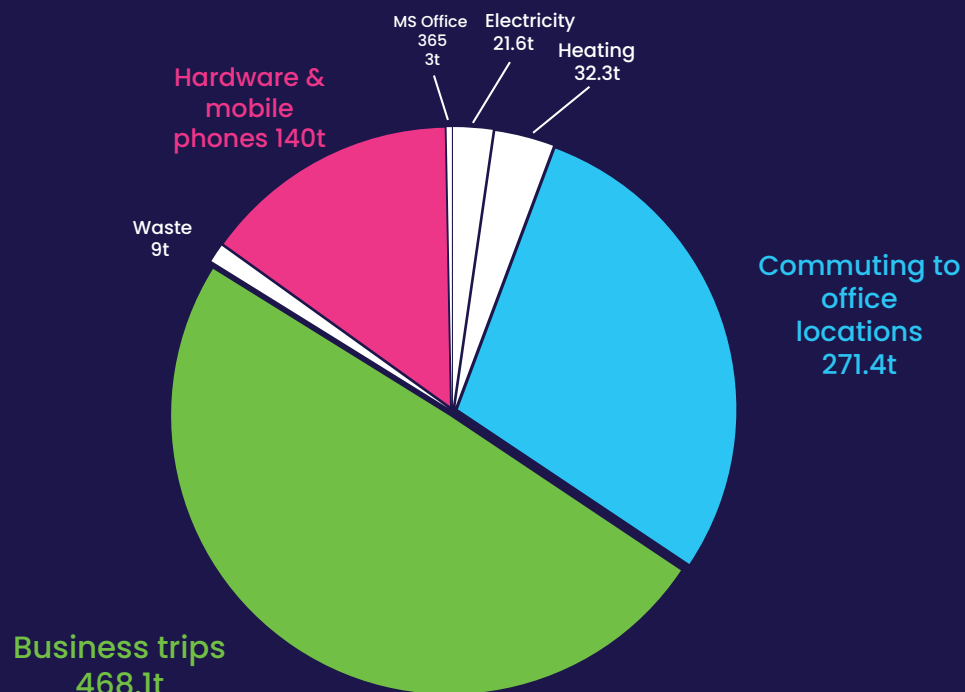

Figure 1: Total CO2e emissions for the 2022/23 financial year, broken down by area.

Electricity and heating

If we look at the electricity consumption of the German and Tunisian offices, we can see that consumption has hardly changed over time, but the emission factor of our German electricity provider Lichtblick has improved, meaning that there has been an effective CO_2e reduction. All of our German offices are supplied by 100% renewable electricity by Lichtblick.

This means that an effective CO_2e reduction has taken place. The same applies to heating. All offices in Germany are under contract with different suppliers and their emission factors have improved. One reason for this is that more biomass is being used for district heating instead of natural gas.

Regarding electricity and heating for our Spanish offices, we do not yet know the CO_2e impact as we have changed and sublet the offices, which meant that we did not receive an exclusive electricity bill. We plan to include this information in the future.

We are planning to install a solar system in Tunisia in the next financial year and are still in close talks with the landlords of our office buildings in Germany to install solar systems here too.

Hardware

For the previous sustainability report, we took into account the total number of all larger devices such as laptops, Surface Hubs and mobile phones and calculated a CO_2e value for a specific year based on the total lifetime of the respective product.

This time we take into account the newly purchased hardware and again calculate the CO_2e value of this specific device, but we do not relate it to the total service life of the product, but to the expected service life within MaibornWolff. The absolute figure has fallen by 19% from 173 to 140 tonnes of CO_2e. A meaningful comparison will be possible when this method is applied in the coming years.

Business trips

The number of business trips (trips to customers, further training, business visits and cultural exchanges at other locations) has increased overall and with it the number of journeys by plane and train. More kilometres travelled therefore results in more CO_2e emissions. At the same time, the number of overnight stays in hotels has also increased.

Overall, emissions from business travel have increased the most compared to the other sectors. From 98 tonnes of CO_2e in 2021 to 468 tonnes of CO_2e in 2022/23. Journeys by public transport within a city, car journeys and taxi journeys are insignificant compared to rail and air travel and hotel overnight stays.
More projects and more exploratory meetings with customers and partners make it necessary for employees to travel for personal meetings on site. However, our rules of procedure stipulate that environmentally friendly travelling is our top priority.

Waste and food

For 2021, we estimate that we will generate 8 tonnes of CO_2e through office waste and the consumption of food in the workplace, such as fruit bowls, which

are available all year round. For the current report, we estimate an increase of 13% from 8 tonnes to 9 tonnes. This is due to the fact that we have expanded the space in our offices and the number of employees has increased. However, we separate waste at all German locations.

Commuting to work

In a second survey sent out at the end of the last financial year, 500 out of more than 900 employees took part. The survey was designed to be very simple so that more employees could take part. MaibornWolff employees commute to the office on 7 out of 21 working days. The CO2e emissions caused by commuting to work have increased by 30% from 209 to 274 tonnes of CO2e. This is due to the fact that the number of employees has increased and coronavirus measures have been discontinued. However, we have been granting our employees generous home office arrangements even before the coronavirus. This effectively saves CO2e because many employees no longer have to come to the office, which reduces both energy and space requirements as well as CO2e emissions for travelling to the office.

MS Office 365

Our CO2e emissions caused by the use of the Microsoft Office 365 package have been newly included in the GHG emissions overview. This includes the CO2e footprint of applications such as MS Teams, which run in the Azure cloud. Our own applications are not yet taken into account. Showing the emissions of our own applications is a goal for the next financial year.
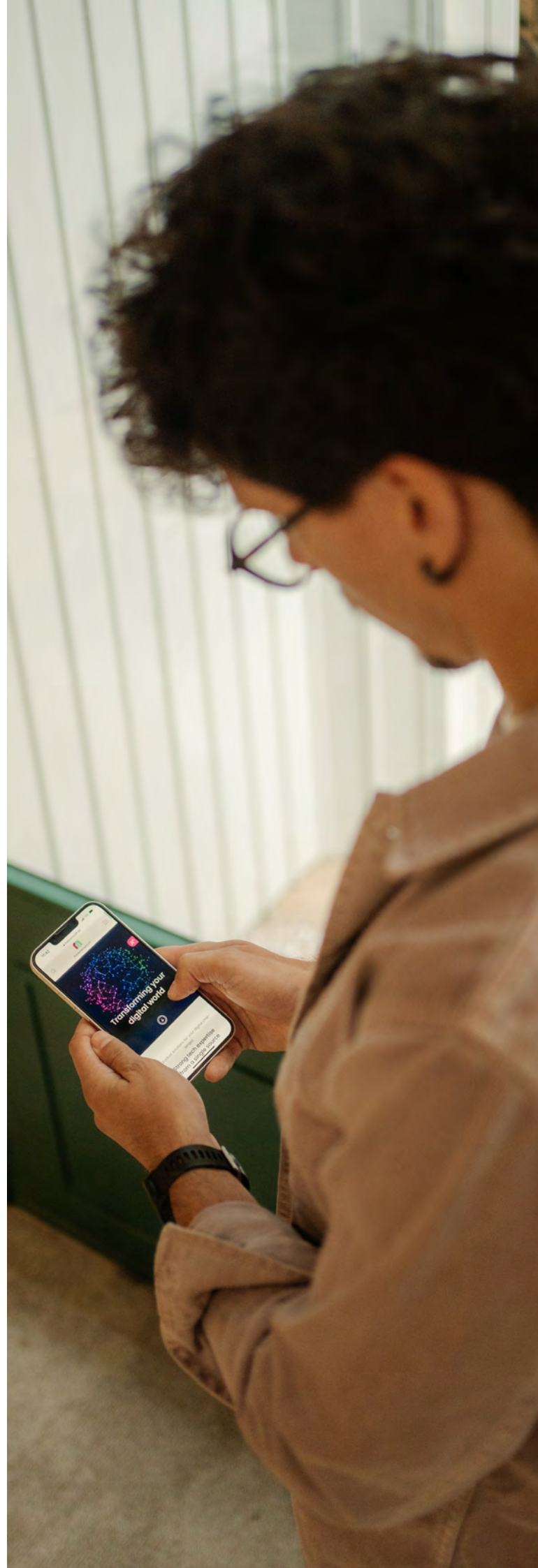
CO2e comparison categorised by scope

MaibornWolff applies the GHG protocol because, as explained in the section on environmental management, emissions are a very important part of our business activities. The core task of environmental management is to record and report these correctly and then use them to manage the company's environmental performance. The GHG Protocol distinguishes between different scopes:

Scope 1 - direct emissions:
Direct emissions are emissions for which companies are responsible or controlled. These include emissions from energy sources on site, boilers and own vehicles.

Scope 2 - indirect emissions from purchased energy:
Indirect emissions arise from the consumption of purchased energy outside the company's boundaries, e.g. electricity. Emissions that companies generate themselves and feed into the electricity grid also fall under Scope 2.

Scope 3 - indirect emissions within the value chain:
Scope 3 includes all indirect emissions along the value chain. These are influenced by activities that are not owned or controlled by the company but can have a direct impact on the value chain. Scope 3 includes upstream and downstream emissions.

SCOPE 01	SCOPE 02	SCOPE 03
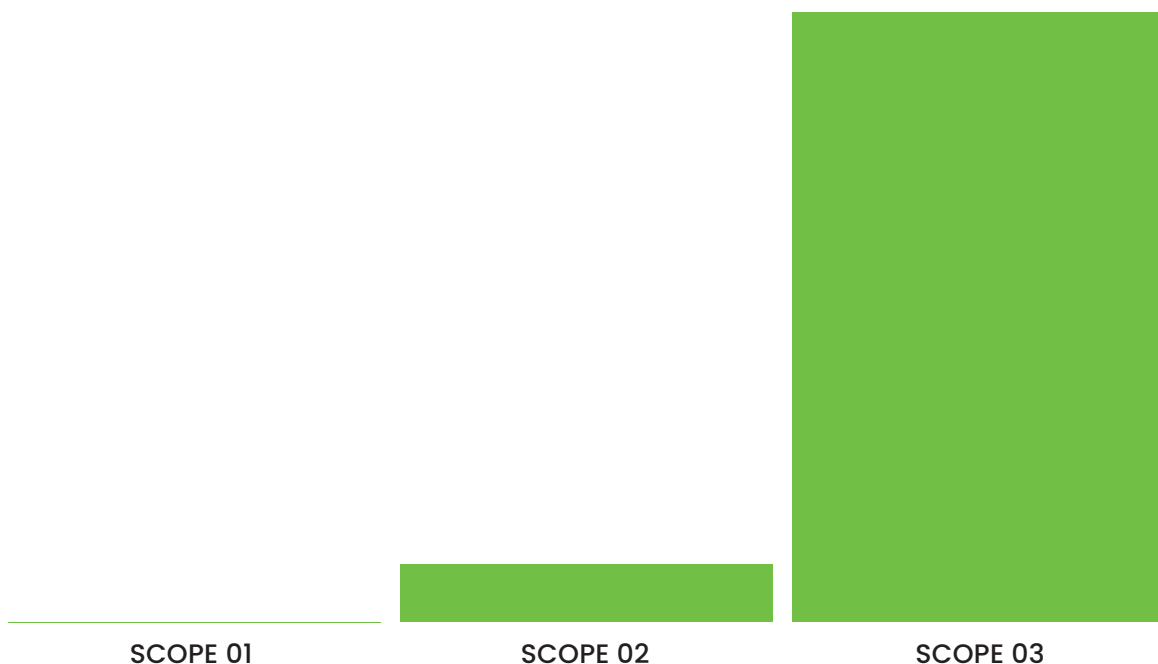
COMPARISON BY SCOPES

		2021 t CO2e	2022/23 t CO2e	Changes Absolute in t	Relative
Scope 1		0	0	–	–
Scope 2					
Electricity					
	D	8.0	4.4	–3.6	–45%
	TUN	19.0	17.2	–1.8	–9%
	ESP	–	–	–	–
Heating					
	D	52.0	32.3	–19.7	–38%
	TUN	–	–	–	–
	ESP	–	–	–	–
Subtotal		**79.0**	**53.9**		
Scope 3					
Commuting		209.0	271.4	62	+30%
Business trips		98.0	468.1	370	+378%
Waste		8.0	9.0	1	+13%
Hardware		173.0	140.0	–33	–19%
MS Office 365		–	2.9	–	–
Subtotal		**488**	**891.4**		
Sum		**567**	**945.3**	**378**	**+67%**
Average FTE for the entire year		**560**	**776**	**216**	**39%**
Emissions per average FTE in tonnes of CO2e		**1.01**	**1.22**	**0.21**	**20%**

Our climate & environmental goals

MaibornWolff's climate strategy pursues the goal of reduction and compensation. We want to come closer to our goal of climate neutrality every financial year by achieving lower CO2e emissions through the implementation of reduction measures. For example, a lot of CO2e is saved by using green electricity, district heating and a 100% home office rule. If it is no longer economically or technologically possible to reduce our emissions, we offset them. In addition to offsetting, we believe that we need to adapt to climate change and are therefore also investing in measures to adapt to climate change.

Emissions offsetting

To offset our emissions, we have worked with the company Fairventures Digital GmbH, which is referred to here by its brand name Treeo. With their help, trees have been planted that will sequester 1,000 tonnes of carbon over the coming years. This covers all our emissions of the calculated mass of the financial year 22/23. These trees were planted in Uganda. Treeo supports and empowers local farming communities by planting indigenous trees that bear fruit or contribute to the local ecosystem. After a decade, the trees reach maximum carbon storage so that the wood can be used as a resource for sustainable construction or other uses. The planted trees are monitored and looked after in an individual tree monitoring system.

The size of each tree is measured and this data is analysed using allometric formulas to determine the carbon stored in the biomass.

Reforestation in Tunisia

Climate change harbours the risk of drought, heat and desertification, especially in desert regions such as North Africa. MaibornWolff opened its first site in Tunisia several years ago. It is important to us that we not only offset our carbon footprint, but also take local measures to reduce the effects of climate change. Tunisia has suffered from severe water shortages in recent years. Forests play an important role in securing water reserves and creating a cooling microclimate. We are therefore continuing our collaboration with our regional partner Tounes Clean Up, which we began last year. In collaboration with Tounes Clean Up, we are planting 30 hectares of degraded land in the Siliana governorate with Mediterranean tree species such as pines, oaks and carob trees. These trees are planted along the mountain ranges that separate the Sahara desert from the farmland in the north. The planted tree species not only create an ecosystem for native wildlife and a microclimate, but also benefit the surrounding communities by providing them with pine nuts, cork and carob beans and sequestering a significant amount of carbon over time.

08
Green-IT at MaibornWolff

In our 2021 sustainability report, we already described what Green IT means to us at MaibornWolff. The more companies use digital technologies specifically to save energy and reduce their CO2e emissions, the greater the contribution of the economy to climate protection (*bitkom: Digitalisierung der Wirtschaft and bitkom research: Wirtschaft sieht in Digitalisierung Chancen für den Klimaschutz*).

Figure 3 below describes the IAOOI model, which is used to differentiate between Green in IT and Green by IT and what impact both approaches can have.

The input and the activity describe our daily operational work and the resources required for this. This includes the talent that works for us and the resources such as laptops and business travel that are required to work on solutions for our customers.

One of the most important outcomes of our work is solving problems for our customers using digital software solutions. We advise our customers on digital solutions and develop and implement customised software solutions. These software solutions require power in order to run on the hardware.

Power consumption is directly responsible for emissions that have an impact on the environment. Software also contributes to extending or shortening the service life of a hardware product.

It is obvious that software is therefore directly and indirectly responsible for the impact on the environment. This is why we have started research and development and invested resources to develop specific KPIs and methods to measure our impact.

The aim is to create a first Maiborn-Wolff guide for the next financial year to help developers select the right tools for their specific projects.

We plan to use the Cloud Carbon Footprint Tool to measure our electricity consumption and the corresponding CO2e emissions of our applications running in the cloud.
With Green by IT, we look at the outcome and impact of the digital solution (see our 2021 Sustainability Report for more details).

On our website, we have compiled some of our Green by IT projects that have a direct or indirect impact on the environment. You can find the projects on our website.

RESULT AND IMPACT MODEL

Figure 3: Input, activity, output, result and impact model

Sustainable action as an organisation and within the organisation

Sustainable software development for our customers (Green in IT)

Development of digital solutions for sustainable purposes for our customers (Green by IT)

The change of the state in relation to climate change, biosphere, freshwater utilisation acidification and biochemical fluxes

| Input | Activity | Outpot | Outcome | Impact |

Input: the resources and business relationships that the company utilises in its activities.

Activities: everything a company does, including business operations, the procurement of inputs, the sale and provision of products and/or services and all supporting activities.
and/or services and all supporting activities.
Activities encompass a large number of different measures that collectively contribute to results and ultimately impact.

Output: the direct result of a unit's activities, including the unit's products, services and by-products.

Outcome: the degree of well-being of people or the state of the natural environment resulting from the actions of the entity and external factors. Outcomes are used to describe one or more dimensions of people's well-being that are influenced by an input, an activity and/or an output.

Impact: the change in one or more dimensions of people's well-being directly or through a change in the state of the natural environment. The term "outcome" describes a resulting state or condition, while "impact" refers to the change and development of this state or condition as a result of the organisation's activities.

Figure 3: Input, activity, output, result and impact model

09
TWIP Impact Investments

In 2021, MaibornWolff founded the joint venture Twip Impact Ventures together with another IT services company.

With Twip Impact Ventures, we invest in sustainable start-ups and support them in realising their visions with the power of more than 1,000 software engineers. The criteria for selecting start-up investments include the Sustainable Development Goals.

Only start-ups whose core activities clearly contribute to at least one of these goals are considered for investment. Since Twip was founded, we have made a total of three investments.

One of these investments has a major impact in the renewable energy sector. This investment is Caeli Wind - a start-up from Berlin that carries out a fully automated analysis of plots of land in Germany to determine their suitability for wind energy. The sites are then marketed to wind power project developers in an auction process.

In this way, Caeli addresses one of the core problems of wind power expansion in Germany: the lack of suitable wind power sites. In this way, areas with a total wind power potential of more than 3 gigawatts have already been exclusively contracted. By way of comparison, only 2.4 gigawatts of new wind power were added across Germany in 2022.

10
Future measures and initiatives

The challenge ahead of us can be assessed using the input, output, outcome and impact model. For the first part, the input, which covers environmental sustainability at Mai-bornWolff, we need to get better information regarding our own impact.

We have made great progress compared to 2021, but there is still room for improvement in terms of accuracy. To manage our impact, it is important that some information is available more easily and earlier.

With better information, it will be easier to reduce our environmental impact. For our own electricity consumption, we will look into purchasing photovoltaic panels in the offices where this is possible.

For heating, we will look into whether automatic devices can help to make the heating in the offices more efficient.

For these areas, however, we need to talk to the owners of our office buildings, and each office building is different in terms of ownership and development potential.

As far as the impact of our emissions is concerned, we will examine where significant reductions can be achieved without compromising our corporate culture and our ability to develop solutions for our customers.

Green IT continues to be the area where the most positive and significant contributions can be made to the environment.

We have already made resources available for both areas in the past and will continue to expand them. In the area of Green in IT, we believe that green coding and energy-efficient computing will be an issue in most IT projects in a few years' time.

At Green by IT, we will use our more than 30 years of IT expertise to develop further Green IT projects together with our existing and new customers and look for future projects in new business areas such as the energy, agriculture and construction sectors.

11
Social sustainability

Women in Tech:
A Mentoring Lifecycle

At MaibornWolff, we believe that greater participation of women in the technology industry is not only beneficial, but essential to achieving excellence. We are committed to facilitating women's access to technical careers and making them feel welcome there.

In 2023, our mentoring portfolio includes several initiatives that support and empower girls and women of all ages and career stages. These initiatives are based on four pillars: providing opportunities for exploration and learning, introducing role models, supporting personal development and demystifying tech careers.

Our ultimate goal is to equip women with the knowledge, skills and confidence they need to succeed in the tech industry. In 2023, we continued our support of external initiatives such as Tech 4 Girls and Girls Day, continued our own Girls Career Day for students in grades 9-12, continued our work with the MentorING programme for female students and the Cross-Mento-ring programme for women in leadership positions.

We supported the ReDi School, which gives people without any knowledge of German the opportunity to learn technical skills and whose graduates account for 60 per cent of all students, and TunUpMunich, which supports Tunisian students who have no access to resources. One of our latest initiatives is "Veni, Vidi, Vici", our mentoring programme for women who have already decided to study IT. The programme aims to prepare mentees for the job market by providing insights into different IT professions, giving feedback on their skills and promoting job-readiness.

In addition to personal mentoring, the programme offers the opportunity to take part in a hackathon, attend sessions on agile working in projects and learn about various methods used at MaibornWolff, such as our Participatory Parallel Design workshop format.

The programme also offers the opportunity to listen to inspiring talks from experienced MaibornWolff managers, who will provide valuable insights into their career paths and work-life organisation. The programme also includes a job application simulation that allows mentees to gain practical experience of the application process, understand job expectations and receive feedback from our recruiters in the context of real job advertisements. In 2023, we launched the first round of the programme with six mentees in

Berlin, each of whom has been assigned a mentor from MaibornWolff who has previously received special training from the Veni, Vidi, Vici team.

The programme will run for three months and will end in March next year with fifteen mentees in Munich. For future iterations, we plan to incorporate more technical elements to further improve the experience for our programme participants.

WomensDay 2024

12
Inclusion at MaibornWolff: a special role

Our experience over the past year has shown us that more trust and support is needed when it comes to addressing marginalising, discriminatory or harassing statements and actions.

To change this, we have decided to create a new role within the company, the Inclusion Ambassador. This role is intended to offer support to those who find themselves in such situations and to accompany the resolution process in an effective and confidential manner.

The Inclusion Ambassador is an external person who is accessible to everyone at MaibornWolff on a confidential basis, ensuring that no one within the organisation is aware of the contact. The Inclusion Ambassador has three main tasks:

Firstly, the role serves as a point of contact for individuals who experience exclusionary, discriminatory or harassing comments or behaviour. Their tasks include helping those affected to deal with these situations and finding suitable solutions if the person concerned wishes to pursue the matter further.

In order to ease the burden of sharing their own experiences, the Inclusion Ambassador is authorised to act on behalf of the person concerned (while preserving their anonymity)

and to coordinate all parties involved in resolving the incident.

Secondly, the Inclusion Ambassador is available to people who have received feedback on their behaviour or comments but cannot understand why their behaviour was perceived as inappropriate.

We wanted to create a safe space to address these situations and ensure that everyone can receive support from the Inclusion Ambassador.

The third role of the Inclusion Ambassador is to be the point of contact for any questions related to diversity and inclusion that employees want to ask confidentially within the organisation. This role was officially introduced on 10 March 2023 and is currently held by one person.

In the 2022/23 financial year, the Inclusion Ambassador dealt with 11 cases, took action in four cases and carried out an outcome review in one case. In the remaining cases, no action was taken at the request of the parties involved, the case lasted beyond the financial year or could not be conclusively clarified.

Proactive outcome reviews by the Inclusion Ambassador are not a standard part of case management

process and are only carried out in certain circumstances. We have developed a special format to bring the role and the topic of diversity to the departments and make it tangible.

The aim is for all employees to understand the concept and role, as well as the basic concepts of diversity, in order to create a common starting point for solutions.

This format has also given rise to smaller initiatives specifically aimed at sensitising managers. The introduction of training for managers on this topic is also planned for the end of the year.

We also continued to have in-depth discussions about personal experiences experiences and perceptions, by retaining the "fireside evening" format "fireside evening" format introduced in 2019.

In the 2022/23 financial year, these these formats took place in Valencia and Berlin, and we plan to continue organising them at various locations in order to promote dialogue and understanding among our employees.

13

Impact

Social commitment

Although our projects at Maiborn-Wolff do not necessarily have a direct connection to or impact on local communities, we have projects and initiatives that aim to create a positive impact in our neighbourhood.

The Robin4LeMi project explores how robot technology can be used to employ people with disabilities in the so-called "primary labour market". The "Es geht LOS" app helps to promote the direct participation of society in political decisions in Germany.

We also organised our annual fundraising campaign. Our donations totalled € 188,997.30 in the 2022/23 financial year.

Strengthening African talent

Our subsidiary Ojemba creates local impact. Ojemba brings together African talent and European opportunities to drive economic growth and digitalisation and create high-quality local jobs.

A six-month bootcamp teaches programming skills and turns participants into qualified software engineers. Participation in this programme is free of charge. Upon completion, participants are offered employment opportunities at Ojemba. These software engineers can then develop their skills in projects on the European market or in our projects.

Organisations like Ojemba are committed to developing local talent.

This promotes economic growth and enables talents to set up digital projects, companies or initiatives in their home countries. By supporting these talents and providing employment opportunities in their home country, we want to avoid uprooting people while supporting the progress of digitalisation in their respective countries and bringing them together with the corresponding opportunities in Europe.

Ojemba's bootcamp not only teaches IT skills, but also important knowledge in the areas of project management, agile practices, professional behaviour and communication skills. These additional skills are crucial for the success of a software engineer in a dynamic work environment. Graduates who successfully complete the programme and decide to join Ojemba serve as part-time coaches for subsequent programmes. In this role, they pass on their knowledge and hone their own skills at the same time.

The bootcamp curriculum is developed by MaibornWolff and delivered locally by one of our local partners in collaboration with MaibornWolff. We emphasise close collaboration with local partners to ensure the effectiveness of our initiatives. Already the foundation

of Ojemba was done in collaboration with an ambitious entrepreneur from Lagos to ensure that we know the people, the environment and the needs first-hand and involve them in all decisions. The first training cohort started in the 2022/23 financial year, supported by 11 local trainers, and will complete their training by the end of January 2024, with 25 graduates expected.

Employee well-being
A key component of our efforts in the area of diversity and equal opportunities is the well-being of our employees. Great Place to Work is an important indicator for MaibornWolff to determine whether our employees enjoy coming to work, enjoy their work and feel comfortable and valued in our company. Great Place to Work offers companies the opportunity to conduct employee surveys and industry comparisons with regard to employer attractiveness.

In 2022, our trust index was 89%, which is the highest of the 7 levels ("Excellent") in a market comparison. The overall rating "All in all, I can say that this is a good place to work" was 95%.

The costs for our trusted employees (see Sustainability Report 2021 for more information on this role) totalled € 139,977.63 in the financial year 22/23. Compared to the previous year, our overtime rate fell from an average of 17.7 hours per FTE per year to 12.5 hours. Overtime can be fully compensated in time off.

As in the previous year, our sickness rate is 3.9% (according to our Employee Service Centre) and once again below the German average of 6% (sickness rate 2022 in Germany)

Changes in training and further education
Training costs in the 2022/23 financial year totalled € 1,589,896.32 (including expenses for "internal training", "external training", "travel expenses" and R&D), which corresponds to € 2,138.34 per FTE (calculated as the average number of full-time equivalents in the 2022/23 financial year).

In 2022, the internal software engineer training course "Fit for Project" was launched for the first time with 10 participants (5 male, 5 female). A new, longer and more in-depth programme was dedicated to the topic of communication in our "Communication Learning Journey". The programmes in English and German had a total of 31 participants.

We also launched "ONE MaibornWolff", an intercultural exchange programme that specialises in exchanges between our locations in Spain, Tunisia and Germany and explores the opportunities and challenges of intercultural collaboration. 21 people took part in the programme. In our management training programmes in the 2022/23 financial year, 22 participants were male and 18 female.

GRI REPORTING TABLE
Overview of employees 2-7, 405-1a,b

Employees	Unit	FY 22/23
Men	Quantitiy	602
Women	Quantitiy	299
N/A (No gender data available.)	Quantitiy	3
Employees by location (excluding N/A)		
GERMANY	Quantitiy	795
Men	Quantitiy	531
Women	Quantitiy	264
TUNISIA	Quantitiy	65
Men	Quantitiy	41
Women	Quantitiy	24
SPAIN	Quantitiy	41
Men	Quantitiy	30
Women	Quantitiy	11
Employees by type of employment		
Part-time	%	35
Men	%	29
Women	%	46
Full-time	%	65
Men	%	71
Women	%	54
Employees by career path		
Consultants	Quantitiy	203
Men	%	45
Women	%	55
Software Engineers	Quantitiy	547
Men	%	81
Women	%	18
Test Management	Quantitiy	39
Men	%	67
Women	%	33
Corporate Service	Quantitiy	115
Men	%	36
Women	%	64

1: Deviation due to N/A data

GRI REPORTING TABLE
Overview of employees 2-7, 405-1a,b

Employees	Unit	FY 22/23
Altersstruktur	Quantitiy	327
Under 30 years old	Quantitiy	524
30-50 years old	Quantitiy	34
N/A (No age data available)	Quantitiy	19
Governance		
Managing directors	Quantitiy	7
Men	Quantitiy	6
Women	Quantitiy	1
(Deputy) head of department	Quantitiy	57
Men	Quantitiy	40
Women	Quantitiy	17
Employees with managerial responsibility	Quantitiy	185
Men	Quantitiy	127
Women	Quantitiy	58

EMPLOYMENT
New hires and employee turnover 401-1

Hires	Unit	FY 22/23
New hires	Quantity	193
Men	Quantity	114
Women	Quantity	76
N/A (No data available for gender.)	Quantity	3
By age		
Under 30 years old	Quantity	88
30-50 years	Quantity	87
Over 50 years old	Quantity	3
N/A (No data available for age).	Quantity	15
By location		
Germany	Quantity	150
Tunesia	Quantity	26
Spain	Quantity	16
N/A (No data available for the location.)	Quantity	1
Hiring Rate	%	21
Turnover Rate		
In Total	%	9
Men	%	3
Women	%	8
By age		
Under 30 years old	%	1
30-50 years	%	5
Over 50 years old	%	0
By location		
Germany	%	6
Tunesia	%	0
Spain	%	8

PARENTAL LEAVE 401-3

Elternzeit	Unit	FY 22/23
Taking parental leave	Quantity	58
Men	Quantity	34
Women	Quantity	24
Returness in FY		
Men	Quantity	30
Women	Quantity	11
Returness who are still employed after 12 months	Total data on all parental leave, not just FY	
Men	Quantity	74
Women	Quantity	43
Return to Work Rate	%	71
Men	%	88
Women	%	48
Retention Rate	Total data on all parental leave, not just FY	
Men	%	95
Women	%	83

2: Turnover rate: all new employees hired in FY22/23 who stayed with the company for less than 6 months.
3: Return to work rate is calculated based on the number of people who were on parental leave at least once in FY22/23 and returned from parental leave in FY22/23.

DIVERSITY AND EQUAL OPPORTUNITIES
Ratio of basic salary and remuneration
Women to men 405-2

Ratio of basic salary of women to men

Operational areas	100.9%
Corporate Service	99.8%

Verhältnis Entgelte Frauen und Männer

Operational areas	103.4%
Corporate Service	101.1%

TRAINING AND EDUCATION
Average number of training hours
per year 404-1

Training and education	Unit	FY 22/23
Average training hours	Hours per FTE	50,54
Men	Hours per FTE	52,11
Women	Hours per FTE	49,35
Employee category		
Operational areas	Hours per FTE	56,07
Corporate Service	Hours per FTE	22,05

Health and safety in the workplace
The topics of health and safety in the workplace are covered in a separate report "Health and safety in the workplace - content and management system" for the reporting period.

4: Training and education figures excluding student trainees and interns. The training hours only include the hours that the employees have recorded as working hours, not the voluntary time off. (See also "Sustainability Report 2021 Training and Education" for details on the recording of training hours).

Future measures and initiatives: Accessibility

In the coming year, we will increasingly focus on the topic of accessibility. In light of the EAA and the Accessibility Act, we want to offer our customers software that not only fulfils the legal requirements, but is also excellent in terms of accessibility. A group of people from different areas are already regularly dealing with this topic and are planning to review our own tools, processes and methods to see whether they can be adapted with regard to accessibility and to raise awareness of the topic within the company.

13
GRI content index

GRI standard	Description	Page	Comment / Disclosure
2-1	Organisational details		MaibornWolff GmbH, Theresienhöhe 13, 80339 München
2-2	Companies included in the organisation's sustainability reporting		MaibornWolff GmbH
			MaibornWolff Spanien SL
			MaibornWolff sàrl
			TWIP Venture Studio GmbH & Co. KG
			Ojemba GmbH
2-3	Reporting period, frequency and contact point		This report covers the period from 1 July 2022 to 30 June 2023, which is also our financial year.
2-4	Customisation of information		This is the first time that we have appended a GRI index. Therefore, no restatement can be made
2-5	External insurance		This report has not been audited by an external body.
2-6	Activities, value chain and other business relationships		Software development, IT consulting, IT project management
2-7	Employees		As at 30 June 2023, Mai-bornWolff employed 904 people. This figure includes work-study students and interns.
2-8	Workers who are not employees		MaibornWolff very rarely utilises the services of external employees, usually in the form of freelancers. We do not have the exact number.
2-9	Governance structure and composition		Our top management body consists of seven managing directors, https://www.maibornwolff.de/en/com-pany/about-us/

GRI standard	Description	Page	Comment / Disclosure
2-10	Appointment and selection of the highest governance body		According to German law
2-11	Chair of the highest governing body		Not applicable
2-12	Role of the highest governance body in overseeing the management of impacts		Two out of seven managing directors are responsible for sustainability reporting
2-13	Delegation of responsibility for managing the impact		The managing directors delegate responsibility for managing environmental and social impacts to the internal sustainability department
2-14	The role of the highest governance body in sustainability reporting		The management releases the sustainability report
2-15	Conflicts of interest	See chapter Introduction & Governance	
2-16	Communication of critical concerns	See chapter Introduction & Governance	
2-17	Collective knowledge of the highest governance body	See chapter Introduction & Governance	
2-18	Evaluation of the performance of the highest governance body		Not applicable
2-19	Remuneration policy		MaibornWolff pays competitive salaries in line with the market and also offers a number of additional benefits. See business and infrastructure regulations.

GRI standard	Description	Page	Comment / Disclosure
2-20	Procedure for determining the remuneration	See business and infrastructure regulations.	
2-21	Annual total remuneration ratio		
2-22	Declaration on the strategy for sustainable development		As outlined in our Sustainability Report 2021, we are committed to acting sustainably as a company, promoting sustainable software development and developing sustainable digital solutions for our customers
2-23	Political commitments		MaibornWolff follows 12 non-negotiable principles and is committed to a code of conduct that includes social responsibility, sustainable growth and fairness in business life
2-24	Embedding the political obligations	See 2-23	
2-25	Procedure for eliminating negative effects	See chapter Introduction & Governance	
2-26	Mechanisms for seeking advice and reporting concerns	See chapter Introduction & Governance	
2-27	Compliance with laws and regulations		There were no reports of violations of laws and regulations during the reporting period.
2-28	Membership in associations		MaibornWolff is a member of several associations
2-29	Approach to stakeholder involvement		We plan to carry out a materiality analysis within the next three years
2-30	Collective agreements		MaibornWolff does not apply collective bargaining agreements
	Material topics		
3-1	Procedure for determining essential topics		We plan to carry out a materiality analysis within the next three years

GRI standard	Description	Page	Comment / Disclosure
3-2	List of key topics		All material topics to date are listed in this sustainability report
	Economic performance		
3-3	Management of material topics		
201-1	Directly generated and distributed economic value	See our financial reporting	
201-2	Financial implications and other risks and opportunities due to climate change	See our financial reporting	
201-3	Obligations from defined benefit plans and other pension plans	See our financial reporting	
201-4	Financial support from the government		No financial support was granted by the public sector in the reporting period
	Indirect economic effects		
3-3	Management of material topics		
203-1	Subsidised infrastructure investments and services		We carried out our annual fundraising campaign and our donations totalled € 188,997.30 in the reporting period.
203-2	Significant indirect economic impact		Ojemba in Africa creates indirect economic benefits as we create local jobs.

GRI standard	Description	Page	Comment / Disclosure
	Procurement practices		
45354	Management of material topics	42	
204-1	Share of expenditure for local suppliers		When renovating offices, local suppliers are used as often as possible.
	Combating corruption		
3-3	Management of material topics		
205-1	Evaluation of operations with regard to corruption risks	See our financial report	
205-2	Communication and training on anti-corruption measures and procedures	See our financial report	
205-3	Confirmed incidents of corruption and measures taken		No such incidents were known
	Anti-competitive behaviour		
3-3	Management of material topics		
206-1	Legal action due to anti-competitive behaviour, cartel and monopoly practices	See our financial report	
	Tax		
3-3	Management of material topics		

GRI standard	Description	Page	Comment / Disclosure
207-1	Approach to taxation	See our financial reporting	
207-2	Tax management, control and risk management	See our financial reporting	
207-3	Involvement of interest groups and dealing with tax concerns	See our financial reporting	
207-4	Reporting broken down by countries	See our financial reporting	
	Materials		
3-3	Management of the main topics		
301-1	Materials used by weight or volume		Not applicable
301-2	Recycled input materials used		Not applicable
301-3	Recovered products and their packaging materials		Not applicable
	Energy		
3-3	Management of material topics		

GRI standard	Description	Page	Comment / Disclosure
302-1	Energy consumption within the organisation	See CO2e footprint	
302-2	Energy consumption outside the organisation	See CO2e footprint	
302-3	Energy intensity	See Methodology & KPI 2021 – 2022/23	
302-4	Reduction in energy consumption	See options for improving energy efficiency	
302-5	Reducing the energy requirements of products and services		Not applicable
	Wasser		
3-3	Management of material topics		
303-1	Interactions with water as a shared resource		Not applicable
302-2	Management of the effects of water discharges		Not applicable
303-3	Water withdrawal		Not applicable
303-4	Water drainage		Not applicable
303-5	Water consumption		Not applicable
	Biological diversity		
	Management of material topics		

GRI standard	Description	Page	Comment / Disclosure
304-1	Sites located, leased or managed in or adjacent to protected areas and areas of high biodiversity value outside protected areas		Not applicable
304-2	Significant impacts of activities, products and services on biodiversity		Not applicable
304-3	Protected or restored habitats		Not applicable
304-4	Species on the IUCN Red List and species on the national nature conservation lists with habitats in the areas affected by the measures		Not applicable
	Emissions		
3-3	Management of the material topics		
305-1	Direct greenhouse gas emissions (Scope 1)		See Methodology & KPI 2021 - 2022/23
305-2	Indirect greenhouse gas emissions from energy (Scope 2)		See Methodology & KPI 2021 - 2022/23
305-3	Other indirect greenhouse gas emissions (Scope 3)		See Methodology & KPI 2021 - 2022/23
305-4	Intensity of greenhouse gas emissions		See Methodology & KPI 2021 - 2022/23

GRI standard	Description	Page	Comment / Disclosure
305-5	Reduction of greenhouse gas emissions	See Methodology & KPI 2021 - 2 022/23	
305-6	Reduction of greenhouse gas emissions		Not applicable
305-7	Nitrogen oxides (NOx), sulphur oxides (SOx) and other significant air emissions		Not applicable
	Abfall		
3-3	Management of the material topics		
306-1	Waste generation and significant waste-related impacts	See Methodology & KPI 2021 - 2 022/23	
306-2	Management of significant waste-related impacts		Not applicable
306-3	Generated waste	See Methodology & KPI 2021 - 2 022/23	
306-4	Waste diverted from daisposal		Not applicable
306-5	Waste sent for disposal		Not applicable

GRI standard	Description	Page	Comment / Disclosure
	Environmental impact assessment for suppliers		
3-3	Management of material topics		
308-1	New suppliers that have been assessed on the basis of environmental criteria		There is no defined procedure for supplier auditing. However, we ensure that our suppliers apply the same environmental and social standards that apply to us.
308-2	Negative environmental impacts in the supply chain and measures taken		Not applicable
	Employment		
3-3	Management of material topics		
401-1	New hires and employee turnover	GRI reporting tables	
401-2	Benefits for full-time employees that are not provided for temporary or part-time employees		We do not have benefits that only apply to full-time employees. The differences in benefits result from different legal frameworks (see e.g. 201-1 Pension scheme).
			MaibornWolff offers its employees additional benefits in the following areas: Pension scheme (DE), health insurance (ES, TUN), disability (DE), sabbatical, parental leave (can also be agreed individually beyond the statutory regulations). All benefits are voluntary. Shares are only allocated via the partner model and are not to be understood as benefits.
			By "key locations" we mean the countries in which we have sites: Germany, Tunisia, Spain.

GRI standard	Description	Page	Comment / Disclosure
401-3	Parental leave	GRI reporting tables	In addition to the existing statutory regulations on parental leave, we enable all employees to take parental leave.
	Relations between employers and employees		
3-3	Management of material topics		
402-1	Minimum notification periods for operational changes		Not applicable
			For consultation prior to material changes, see Sustainability Report 2021 "Council", section 2.4.
			There is no fixed minimum notification period for operational changes.
			402-1b does not apply, as MaibornWolff is not bound by collective labour agreements. In Spain, the provisions of the collective labour agreement apply, which obliges us, for example, to observe reasonable notice periods in the event of a reduction in working hours or suspension of the contract.
	Health and safety in the workplace		
3-3	Management of material topics		
403-1	Management system for health and safety in the workplace	see "Health and safety at the workplace - content and management system"	

GRI standard	Description	Page	Comment / Disclosure
403-2	Hazard identification, risk assessment and investigation of incidents	see "Health and safety at the workplace - content and management system"	
403-3	Occupational health services	see "Health and safety at the workplace - content and management system"	
403-4	Involvement, consultation and communication of employees in the area of health and safety at work	see "Health and safety at the workplace - content and management system"	
403-5	Training of employees in the area of health and safety in the workplace	see "Health and safety at the workplace - content and management system"	
403-6	Promoting the health of employees	see "Health and safety at the workplace - content and management system"	
403-7	Prevention and mitigation of occupational health and safety impacts directly related to business relationships	see "Health and safety at the workplace - content and management system"	
403-8	Employees covered by a management system for health and safety at work	see "Health and safety at the workplace - content and management system"	
403-9	Work-related injuries	see "Health and safety at the workplace - content and management system"	

GRI standard	Description	Page	Comment / Disclosure
403-10	Work-related illnesses	see "Health and safety at the workplace - content and management system"	
	Training and education		
3-3	Management of material topics		
404-1	Average number of training hours per year and employee	GRI reporting tables	
404-2	Programmes to improve the qualifications of employees and programmes to support the transition		We offer our employees hard and soft skills training in a carefully curated catalogue. In addition, employees can register independently for (external) training courses or learning forums. For details, see Sustainability Report 21 4.4.1.
404-3	Percentage of employees receiving regular performance and career development reviews		100%.
	Diversity and equal opportunities		
3-3	Management of material topics		
405-1	Diversity of management bodies and employees	GRI reporting tables	
405-2	Ratio of basic salary and remuneration for women and men	GRI reporting tables	

GRI standard	Description	Page	Comment / Disclosure
Non-discrimination			
3-3	Management of material topics		
406-1	Incidents of discrimination and remedial action taken	Inclusion at Maiborn-Wolff: a special role	2.1 Requirement: Due to data protection restrictions, we do not collect any data on (social) origin, political opinion, religion or the other criteria mentioned.
	Freedom of association and the right to collective bargaining		According to German law
3-3	Management of material topics		
407-1	Companies and suppliers where the right to freedom of association and collective bargaining could be jeopardised		In our non-negotiables and our Code of Conduct, we are committed to working together as equals and treating each other with respect, with reference to the provisions of the German Basic Law. We comply with applicable law, including the provisions on freedom of association and collective bargaining.
			During the reporting period, there was no increased risk at MaibornWolff with regard to the right to freedom of association, collective bargaining and collective bargaining, and we are not aware of any violations.
Child labour			
3-3	Management of material topics		

GRI standard	Description	Page	Comment / Disclosure
408-1	Operations and suppliers at significant risk for incidents of child labour		Not applicable
			MaibornWolff's business activities do not involve any risk of child labour.
3-3	Management of material topics		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour		Not applicable
			MaibornWolff's business activities do not entail any risk of forced or compulsory labour or child labour. There is no defined process for checking suppliers.
	Security practices		
3-3	Management of material topics		
410-1	Security personnel trained in human rights policies or procedures		Not applicable
			MaibornWolff does not employ security personnel.
	Rights of indigenous peoples		
3-3	Management of material topics		
411-1	Incidents of violations of the rights of indigenous peoples		Not applicable
			There were no known incidents relating to the rights of indigenous peoples during the reporting period.

GRI standard	Description	Page	Comment / Disclosure
	Local communities		
3-3	Management of material topics		
413-1	Operations with local community engagement, impact assessments and development programmes	Local impact: strengthening African talent	Not applicable
413-2	Operations with significant actual and potential negative impacts on local communities		Not applicable
			MaibornWolff's business activities have no significant actual or potential negative impact on local communities.
	Social assessment of suppliers		
3-3	Management of material topics		
414-1	New suppliers that have been screened according to social criteria	There is no defined procedure for supplier auditing. However, we ensure that our suppliers apply the same environmental and social standards that apply to us.	
414-2	Negative social impacts in the supply chain and measures taken		see 414-1
	The public		
3-3	Management of material topics		
415-1	Political contributions	Sustainability Report 2021, chapter 4.5.	

GRI standard	Description	Page	Comment / Disclosure
Customer health and safety			
3-3	Management of material topics	54	
416-1	Assessment of the health and safety impacts of product and service categories		Not applicable
416-2	Violations of regulations relating to the impact of products and services on health and safety		Not applicable
Marketing und Kennzeichnung			
3-3	Management of material topics		
417-1	Requirements for product and service information and labelling		Not applicable
417-2	Incidents of non-compliance with product and service information and labelling		Not applicable
417-3	Violations of the regulations in the area of marketing communication		Not applicable
Customer privacy			
3-3	Management of material topics		

GRI standard	Description	Page	Comment / Disclosure
418-1	Substantiated complaints about the violation of customer privacy and the loss of customer data		MaibornWolff did not record any substantiated breaches of customer privacy or data losses

MAIBORNWOLFF