bitbasegroup.com

ESG-Strategy

of bbg bitbase group

Environmental. Social. Governance. Sustainable by conviction.

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Introduction and Motivation

bbg bitbase group GmbH understands sustainability as an integral part of modern, responsible corporate governance. Although we are currently not subject to any statutory ESG reporting obligation, we deliberately go beyond regulatory requirements and systematically embed environmental, social and economic responsibility in our digital value creation.

Our ESG strategy is based on the principle of double materiality:

1. What impact do our actions have on the environment and society?
2. Which sustainability topics influence our economic development?

The results of the materiality assessment form the basis of this strategy and define the topics that are decisive for bbg's sustainable future viability.

Historical Context of Our ESG Development

Our sustainability efforts began in 2024. For that year, the Corporate Carbon Footprint (CCF) for the Reutlingen site was calculated for the first time and served as the starting point for all further measures.

In 2025, both the detailed evaluation of the sustainability topics relevant to us and the double materiality assessment were carried out.
On this basis, the present ESG strategy was finalised.

The first DNK report will be published at the end of 2025 for the 2024 reporting year, as reporting in accordance with the VSME standards was only possible after September 2025.

The strategic framework for this ESG approach covers the period from 2025 to 2027. During this period, our objectives, measures and key figures will be continuously developed and reviewed annually.

ESG Pillars

Environmental (E)

Environment and Resource Efficiency

E1

Electricity from Renewable Sources

At the main site in Reutlingen, bbg uses 100% certified green electricity. The aim is to secure this share in the long term and, where possible, extend it to other sites. In addition, we monitor the sustainability targets of our cloud providers, particularly Microsoft Azure, which are aiming to transition fully to renewable energy.

E2

Sustainable Business Travel & Digital Meeting Culture

Travel takes place only where necessary. Priority is given to rail travel and electric vehicles. A "digital-first" approach ensures that virtual meetings are preferred. The existing travel policy will be expanded to include sustainability aspects in order to systematically reduce CO_2 emissions.

E3

Electric Mobility

Around half of the vehicle fleet is already electric. Looking ahead, the fleet is to be fully electrified ("electric before fossil"). E-bike leasing (JobRad) and an electric pool vehicle complement the mobility offering.

E4

Green Coding

Sustainable software development is being established as part of the developer culture. Through energy-efficient programming, optimised code structures and resource-efficient hosting (Azure), bbg actively contributes to reducing CO_2 emissions.

E5

Recycling and Reuse of Hardware

Through refurbishment partners (such as quattroM) devices are reused in a resource-efficient manner or certified for recycling. Continued internal use extends life cycles and reduces electronic waste. Documentation of CO_2 savings will in future be systematically integrated into ESG reporting.

ESG Pillars

Social (S)

Responsibility and Collaboration

S1

Equal Opportunities, Diversity and Inclusion

With the planned signing of the Diversity Charter, bbg commits to an open, non-discriminatory corporate culture. A diversity policy and the annual collection of key metrics create transparency and support progress.

S2

Flexible Working Time Models

Flexible working hours, part-time options, home office arrangements of up to 50%, and the option of a four-day week strengthen a modern working culture and increase satisfaction and motivation.

S3

Training on Sustainable Software Development, Compliance and IT Security

Regular training via the kameon Academy provides knowledge on data protection, IT security and sustainable software development. Green coding content will become a mandatory part of developer training.

S4

Employee Training and Development

Training, learning opportunities and individual development pathways ensure competence, motivation and future viability. Leadership programmes and digital learning formats complement the learning culture.

S5

Collaboration with Local Start-ups or Universities to Promote Sustainable Innovation

The strategic partnership with Reutlingen University promotes knowledge transfer, practice-oriented research and innovation projects. Idea competitions, teaching activities and working student programmes strengthen the regional innovation landscape.

ESG Pillars

Governance (G)

Corporate Governance and Integrity

G1

Privacy-by-Design Principles

Data protection is taken into account from the earliest stages of designing software and processes. Technical and organisational measures such as pseudonymisation, encryption and structured DPIA processes increase security and trust.

G2

Mission Statement

The existing mission statement combines economic responsibility with quality, integrity and humanity. In future, ESG principles will be integrated more visibly into the mission statement in order to clearly link sustainability with our corporate identity.

G3

Value Creation through Knowledge Management and Innovation

Through structured knowledge sharing, R&D projects and a culture of innovation, bbg creates sustainable value. Partnerships with universities promote knowledge transfer and the development of resource-efficient software solutions.

G4

Long-Term Customer Relationships and Trust Building – Customer-Oriented Corporate Governance

Transparent communication, structured feedback formats, co-creation approaches and personal support form the basis of sustainable customer relationships. In future, ESG aspects will be systematically incorporated into project planning and consulting

Materiality Assessment

The current ESG strategy is based on the **double materiality assessment** carried out in May 2025.

It assesses both:

1. **the company's impact on the environment and society (impact materiality)**
2. **the significance of ESG topics for bbg's economic development (financial materiality).**

The analysis was conducted in internal workshops with the management, specialist departments and the ESG Officer, as well as through feedback from customers, banks and partners.

The result was visualised in a materiality matrix (see appendix).

Priority 1 (strategically relevant and directly effective):

- Electricity from renewable sources
- Sustainable business travel and a digital meeting culture
- Training on sustainable software development, compliance and IT security
- Collaboration with local start-ups/universities to promote sustainable innovation
- Equal opportunities, diversity and inclusion
- Privacy-by-design principles
- Long-term customer relationships and trust building
- Mission statement
- Value creation through knowledge management and innovation

Priority 2 (relevant, with a medium-term impact):

- Electric mobility
- Green coding
- Recycling and reuse of hardware
- Employee training and development
- Flexible working time models

This prioritisation serves as the basis for managing the ESG action plan and is reviewed and updated annually.

Implementation Instruments

To manage, document and continuously develop our ESG strategy, bbg uses the following instruments:

ESG Action Plan

- Contains objectives, measures, responsibilities, timelines and KPIs.
- Reviewed and updated at least annually.

ESG-Dashboard

- Central monitoring tool for environmental, social and governance indicators.
- Linked to the CO_2 balance, energy consumption, diversity indicators and training rate.

Internal Knowledge Platform and Communication

- ESG knowledge and policies are provided via Confluence and/or the intranet.
- Promoting internal awareness through regular articles and training.

Reporting and Transparency

- Preparation of an annual sustainability report aligned with the DNK.
- Integration of key indicators into corporate communications, such as the website, recruitment and customer information.

Responsibilities and Governance Structure

- Overall responsibility: management
- ESG coordination: Ilona Uhl-Bazlen, Sustainability Officer
- Subject-matter responsibility: responsibilities distributed by topic, for example IT, HR and Compliance
- Regular coordination within the ESG Steering Committee.

Regulatory Context

bbg bitbase group GmbH is currently **not subject to any statutory reporting obligation** under the *Corporate Sustainability Reporting Directive (CSRD)* or the *German Supply Chain Due Diligence Act (LkSG)*.

As a medium-sized service provider without a physical supply chain, the LkSG does not apply to us directly.

Nevertheless, we voluntarily align ourselves with the underlying **ESG principles and transparency requirements** in order to embed sustainability systematically and provide stakeholders, such as banks, customers and investors, with clear and comprehensible information.

Our ESG approach is aligned with:

- the **German Sustainability Code (DNK)** for voluntary reporting**,**
- as well as the principles of the **UN Global Compact** and the **OECD Guidelines for Responsible Business Conduct.**

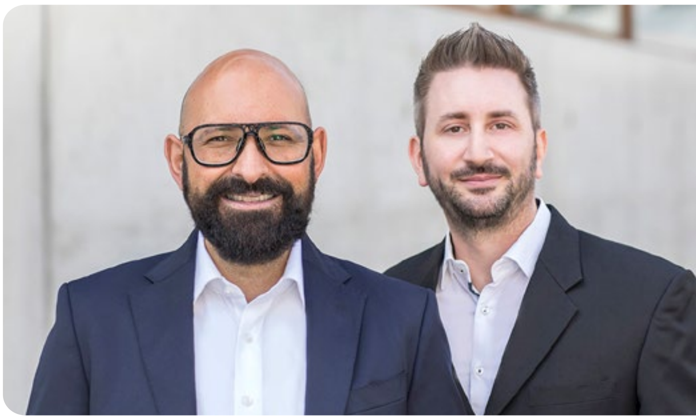
In this way, we establish an early foundation for potential future CSRD compatibility and ensure that sustainability, risk management and compliance management are interconnected.

Sustainability is an integral part of the corporate identity of bbg bitbase group GmbH.

With this ESG strategy, we systematically embed environmental, social and economic responsibility in our actions – practical, measurable and adapted to the realities of a medium-sized IT company.

Through clear priorities and continuous review, we create transparency, impact and progress.

For us, ESG is not a project, but an expression of values-based, future-oriented corporate governance.



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Appendix: ESG Dashboard, Documentation of the Double Materiality Assessment, DNK Report