

BearingPoint

Sustainability Report 2025



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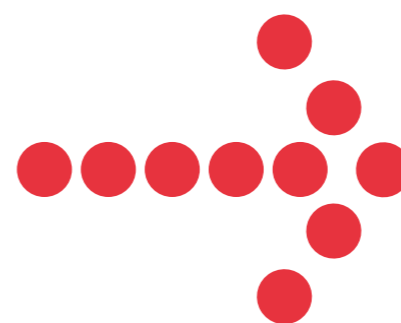
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About this report

This sustainability report details BearingPoint's environmental, social, and governance performance for 2025, following alignment with the European Sustainability Reporting Standards (ESRS) established in the 2024 report. The report is structured to provide general disclosures, environmental, social, and governance information, the Double Materiality Assessment (DMA), selected data and metrics, and methodological information. It outlines the firm's sustainability strategy, major developments, and commitments across people, the planet, and business, covering all entities unless otherwise noted and supplementing the annual report.

Data is transparently disclosed in accordance with ESRS guidelines. Guided by BearingPoint's Double Materiality Assessment (DMA), first conducted in 2024 and updated in 2025, the report evaluates internal inputs, stakeholder views, and value-chain factors to identify key impacts, risks, and opportunities. The scope of reporting will evolve with regulatory changes and business needs.

Artificial intelligence tools were used to support the preparation of this report; all content was reviewed, validated, and approved by responsible human experts before publication.



Statement from our Managing Partner

2025 marks a moment of transition for BearingPoint. Building on the progress of recent years, sustainability is increasingly shaping how we transform as a firm and how we prepare for the decade ahead. Looking toward 2030, our focus is on creating the foundation for lasting, ambitious change – grounded in responsibility, transparency, and long-term value creation.

This transformation is closely linked to technological progress. Advances in data, digitalization, and artificial intelligence are changing how organizations operate and make decisions. At BearingPoint, we see these technologies as powerful enablers of

sustainable impact – when guided by clear values, strong governance, and human judgment.

Ultimately, transformation is driven by people. The commitment, integrity, and collaboration of our teams remain the foundation of our sustainability journey. As we move forward, we are focused on aligning innovation with responsibility and ambition with accountability – shaping a firm that is ready to meet today's challenges while building a sustainable future.

Matthias Loebich
Managing Partner



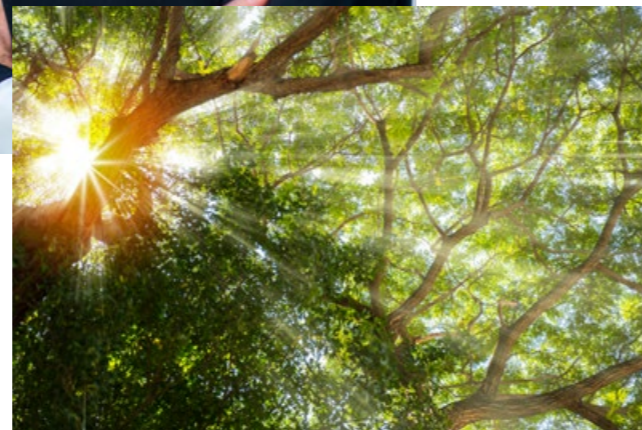
Statement from our Global Sponsor for CSR in our Management Committee

As a B Corp, we understand our responsibility to the world and our ability to create meaningful impact. Over the past year, this impact has been driven not only by our commitments, but by how we work with our clients. Our most significant contribution lies in our client engagements – through our sustainability portfolio, but also through the way we sell, deliver, and connect with our people and our clients every day. Building on the foundations of 2024, where we strengthened our sustainability ambitions and culture of responsibility, we continued to evolve as a firm with our people at the heart of this journey.

In 2025, the momentum of change accelerated. AI is increasingly integrated into business operations, and its development and deployment have an environmental impact. In that context, we apply responsible AI, improve data transparency, and use advanced digital tools to support our clients on their transformation paths, and reduce our own footprint with greater accuracy and accountability. And this requires human intelligence.

As we look ahead, our commitment to sustainability remains unwavering. We will continue to use innovation to create value for people, clients, the planet, and society, while staying true to our purpose of acting responsibly and driving positive change. With the dedication of our teams and the strength of our shared values, we are ready to lead with impact in an increasingly technology-driven world.

Axelle Paquer
Global Sponsor for CSR



Statement from our Chief People & Transformation Officer

Our sustainability journey is deeply connected to our people. It influences how we work together, how we support our clients, and how we grow as a firm. As Chief People & Transformation Officer, I see every day how our culture, our leadership, and our commitment to responsibility shape the impact we create.

In 2025, we continued strengthening this foundation by enhancing transparency, improving how we collaborate, and reinforcing the values that guide our actions. While technology like AI is becoming an important enabler, it is ultimately our people who bring purpose and progress to life.

Looking ahead, our focus remains on enabling our people to thrive in an environment where innovation and responsibility go hand in hand. By empowering our teams with the right mindset and capabilities, we turn ambition into meaningful action and continue building a firm that is ready for the future.

Damien Palacci
Chief People & Transformation Officer



01

Executive summary

2025 marked a year of transition for BearingPoint's sustainability journey. Building on the progress of recent years, sustainability increasingly shaped how the firm operates, governs itself, and supports clients in their own transformations. Guided by Strategy 2030, BearingPoint continued to embed environmental, social, and governance considerations into its business model while strengthening the maturity, resilience, and transparency of its sustainability management and reporting processes.

This Sustainability Report describes BearingPoint's environmental, social, and governance performance for the 2025 reporting year and reflects continued alignment with the European Sustainability Reporting Standards (ESRS). Compared with previous years, the structure, governance processes, and data quality of sustainability disclosures were further enhanced. Where quantitative information is based on estimates or incomplete data sets, methodologies and assumptions are transparently disclosed in line with ESRS requirements.

The report builds on BearingPoint's Double Materiality Assessment (DMA), first conducted in 2024 and updated in 2025. The DMA identifies and prioritizes the most relevant sustainability-related impacts, risks, and opportunities (IROs) across the value chain and provides the foundation for strategic focus, governance, and action.

Creating impact with clients and markets

Beyond its own operations, BearingPoint's most significant sustainability impact lies in its client engagements. In 2025, the firm continued to support organizations across sectors in addressing complex sustainability challenges, including decarbonization, ESG reporting, sustainable finance, biodiversity, and data driven sustainability transformation.

Despite a slower overall sustainability market, demand for these services remained resilient. Sustainability-related client work generated significant business activity, reinforced by asset-based solutions, digital platforms, and partnerships with technology providers. These capabilities further strengthened BearingPoint's ability to deliver scalable, measurable impact for clients while responding to evolving regulatory and market expectations, including data-driven sustainability transformation.

Sustainability Strategy 2030

BearingPoint's sustainability strategy is anchored in four strategic pillars that define priorities, actions, and targets across the organization: **Diversity, Environment, Sustainable Ways of Working (SWOW), and Inclusion & Education**. These pillars are supported by clear governance arrangements, alignment with recognized international standards, and the continuous improvement of sustainability-related data, controls, and processes.

Diversity

The Diversity pillar focuses on fostering equal opportunity, inclusive leadership, and fair representation at all levels of the firm. In 2025, BearingPoint continued to progress toward its 2030 Diversity targets, including 30% female representation at senior manager level and above and 40% at manager level and above.

Key initiatives included the launch of a global Senior Manager+ Female Network, the continued implementation of the Female LEAP program, and the coordinated engagement of Employee Resource Groups across regions. Workforce-related impacts, risks, and opportunities identified through the DMA reinforced the importance of employee wellbeing, inclusive leadership.

Environment

Environment remains a material priority for BearingPoint, despite the firm's comparatively limited direct operational footprint as a professional services organization. Climate change mitigation continued to be the central focus of environmental management in 2025.

During the reporting year, BearingPoint progressed against its Science Based Targets initiative (SBTi) approved near term emission reduction targets, with a 28% reduction in global business travel emissions compared with the prior year and the expansion of ISO 14001 certification to additional offices. Environmental governance and data processes were further strengthened through refined emissions calculations, the development of country-level roadmaps, and the integration of climate metrics into internal dashboards.

The 2025 DMA identified new AI-related environmental impacts, risks, and opportunities. These reflect both increasing energy demand from digital and AI-enabled operations and the opportunity to improve

the accuracy, efficiency, and robustness of sustainability data and processes through technology.

Sustainable Ways of Working (SWOW)

Sustainable Ways of Working embeds sustainability considerations directly into project delivery and client engagements. In 2025, SWOW continued to scale across the firm, with sustainability commitments integrated into hundreds of projects and expanded at account level across multiple markets.

SWOW strengthens how BearingPoint creates value by reinforcing responsible delivery models, supporting employee wellbeing on projects, and responding to growing client expectations for transparent and responsible ways of working. The program also contributes to risk mitigation, quality management, and long-term client relationships, confirming sustainability as an integral part of BearingPoint's operational excellence and client value proposition.

Inclusion & Education

The Inclusion & Education pillar reflects BearingPoint's commitment to social contribution, equal access to education, and skills development for future generations. In 2025, this pillar progressed from pilot initiatives toward a more structured and scalable program.

A key development was the launch of partnerships with innovative educational institutions to support digital skills development and employability for young adults. Employees across the firm contributed through mentoring, volunteering, and skills-based engagement. These activities reinforce a people-centered approach to social impact that complements BearingPoint's core consulting activities and strengthens its broader societal contribution.

Governance, risk management, and due diligence

Strong governance underpins the effective management of sustainability-related topics at BearingPoint. In response to evolving regulatory requirements, including the Corporate Sustainability Reporting Directive (CSRD), the firm further refined its governance model for sustainability reporting and internal controls during 2025.

Responsibilities are clearly distributed across relevant functions, supported by cross-functional coordination to ensure consistency, data quality, and traceability. Sustainability topics are regularly addressed by the Management Committee and Supervisory Board and integrated into broader strategic, operational, and risk management discussions.

Due diligence and risk management processes continued to mature. Sustainability related impacts, risks, and opportunities are identified through the Double Materiality Assessment, embedded within the Enterprise Risk Management framework, and supported by defined escalation, monitoring, and mitigation mechanisms, with particular attention to workforce-related risks, business conduct, climate transition risks, and emerging digital and AI-related risks.

Outlook 2026

2025 represented a year of consolidation and transition. Progress across governance, data quality, environmental performance, and the integration of sustainability into people, projects, and client work has established a solid foundation for the next phase of BearingPoint's sustainability journey.

Looking ahead, the firm will continue preparing for full CSRD compliance, further refining its climate transition planning, strengthening AI related sustainability governance, and scaling actions and targets across all four sustainability pillars. Together, these efforts aim to ensure that sustainability remains a strategic driver of long-term value creation for people, clients, and society.



02

Introduction

Sustainability has long been embedded in BearingPoint's purpose, values, and way of working. The firm has consistently integrated environmental, social, and governance (ESG) considerations into its business strategy, governance structures, and daily operations, reflecting its commitment to responsible business conduct and long-term value creation.

BearingPoint's strategic direction is defined by its Strategy 2030, which places people, the planet, and society at the center of the firm's long-term development. Sustainability is understood as a core element of how the firm operates, supports its clients, and prepares for evolving regulatory, technological, and market requirements. In this context, technological developments, including data and artificial intelligence, are considered important enablers of sustainable impact when guided by clear governance, transparency, and human judgment.

The sustainability strategy is structured around four pillars that guide priorities, actions, and targets across the organization. **Diversity** focuses on equal opportunity,

representation, and inclusive leadership. **Environment** addresses climate-related impacts, emissions reduction, and environmental management. **Sustainable Ways of Working (SWOW)** embeds sustainability considerations into project delivery and client engagements. **Inclusion & Education** reflects the firm's commitment to social contribution, education, and skills development through structured programs and employee engagement.

These pillars are supported by foundational principles that ensure consistent implementation across the firm. These include alignment with internationally recognized standards, transparency in reporting, clear governance and accountability, and continuous improvement of sustainability related data and controls. Sustainability-related impacts, risks, and opportunities are assessed through a structured double-materiality process and considered across the value chain.

In 2025, this approach continued to mature through further strengthening of governance processes, enhanced sustainability data

management, and increased integration of sustainability considerations into operational and technological contexts. Together, these elements form the basis for BearingPoint's ongoing sustainability management and reporting.



03

General information

Basis for preparation

We are once again pleased to present BearingPoint's second sustainability report, prepared in alignment with the European Sustainability Reporting Standards (ESRS). Building on last year's inaugural edition, this report reflects our continued progress toward full CSRD compliance in the coming years. The scope of this statement remains with all BearingPoint entities held by BearingPoint Holding B.V.

Over the past year, we have continued integrating selected ESRS requirements into our annual sustainability report and conducted a review of our previously completed Double Materiality Assessment (DMA). This validation step confirmed the relevance of our identified impacts, risks, and opportunities (IROs) and provided a solid foundation for the next phase of our sustainability reporting maturity.

We remain attentive to the forthcoming outcomes of the Omnibus Initiative, expected in summer 2026, which will offer important clarifications for the application of ESRS in future reporting cycles. Once these insights become available, they will further guide the development of our fully CSRD-compliant reporting framework.

As part of our ongoing efforts to strengthen the robustness of our sustainability data, we have prioritized initiatives that enhance data quality, governance, and accessibility. This strategic focus supports more reliable reporting and enables improved decision-making across our sustainability management processes.

To support transparency, we have included an updated ESRS alignment table as an appendix to this year's report. Our sustainability statement continues to consider sustainability impacts, risks, and opportunities across our upstream and downstream value chain. We will maintain a regular review cycle for our DMA to ensure our understanding remains current and reflects future developments in our sustainability performance.

Circumstances for Reporting

This report reflects continued alignment with the ESRS and forms another step toward publishing our first fully CSRD compliant sustainability report following the EU's forthcoming guidance on the Omnibus Initiative.

As in the previous reporting cycle, certain quantitative disclosures are based on estimates where complete data was not available at the reporting cut-off. This relates to data dependent on final billing, metering, or upstream supplier information. The use of estimates enables timely publication alongside the financial report. Assumptions and methodologies applied are transparently disclosed, and figures will be updated as more complete data becomes available.

BearingPoint has also defined initial sustainability targets, which are currently undergoing refinement. The finalized targets will be published in the next reporting cycle. Because this report represents an additional stage in our progression toward CSRD alignment, certain newly added disclosures do not yet include comparative figures from prior years.

BearingPoint considers the interests and views of key stakeholder groups as important inputs to its sustainability strategy and materiality assessment. Stakeholder engagement is designed to inform the identification and prioritization of sustainability-related impacts, risks, and opportunities, rather than to replace management judgment or strategic decision making. More information on this topic can be found in Section 11: Double Materiality Assessment (DMA).

The insights derived from stakeholder inputs are reflected in the firm's DMA and have informed the prioritization of sustainability-related topics within Strategy 2030 and the definition of the four sustainability pillars. Stakeholder views are therefore integrated into the firm's strategic direction by influencing the focus areas for governance development, data management, internal capabilities, and service offerings, while remaining aligned with the firm's overall business strategy and long-term objectives.

Governance Structure

In response to evolving regulatory requirements, including the EU Corporate Sustainability Reporting Directive (CSRD), BearingPoint has established a target operating model that defines roles, responsibilities, and governance arrangements for sustainability reporting and related internal control processes. This model supports the structured management of environmental, social, and governance (ESG) topics across the organization and provides a clear framework for CSRD aligned reporting.

Governance responsibilities for sustainability are distributed across relevant functions to ensure effective integration into business operations. In addition to the Corporate Sustainability team, key functions such as finance, legal, compliance, risk, and people management are actively involved in sustainability governance and reporting processes. This cross-functional approach reflects the increasing scope, complexity, and data requirements associated with CSRD and integrative reporting.

To support firm-wide data collection and reporting, common data management processes are applied, with clearly defined data ownership and accountability. These structures are designed to strengthen data quality, consistency, and traceability across countries and topics. Governance arrangements across ESG activities continue to be applied consistently while allowing for local implementation in line with country specific requirements.

Clear and transparent communication plays a key role in the governance model. Sustainability related information, expectations, and responsibilities are communicated across the firm to support awareness, accountability, and engagement. Senior leadership communication reinforces the relevance of sustainability and CSRD reporting as integral elements of BearingPoint's governance and management approach.

BearingPoint's governance structure is led by a Global Management team composed of senior executives with diverse professional and cultural backgrounds. To enhance transparency on our administrative, management, and supervisory bodies, we disclose the composition and competencies of each governing body (Management Committee, Supervisory Board, Partnership Board).

Managing Partner Matthias Loebich leads the team and includes regional and functional leaders who oversee the firm's strategy, financial performance, operations, people agenda, and innovation. The Management Committee collectively manages BearingPoint's global operations and strategic direction.

The Supervisory Board provides oversight and strategic guidance to the management team. Chaired by Beat Leimbacher, the Supervisory Board ensures that governance

practices align with regulatory requirements and stakeholder expectations. In addition, the Partnership Board, led by Sylvain Chevallier, serves as an advisory and control body to the Management Committee, supporting effective governance within the partnership structure.

Governance arrangements continue to be reviewed and refined in line with ESRS requirements and evolving regulatory expectations.

BearingPoint's administrative, management, and supervisory bodies receive regular and ad hoc information on sustainability-related matters to support effective oversight and decision-making. Sustainability information is integrated into existing governance and management processes rather than addressed through standalone reporting structures.

The Management Committee is informed regularly about sustainability-related topics, including the outcomes of the DMA, key sustainability risks and opportunities, progress

against defined priorities and targets, and developments related to regulatory requirements, such as the EU Corporate Sustainability Reporting Directive (CSRD). Sustainability topics are addressed as part of broader strategic, operational, and risk-related discussions and are escalated when material impacts, risks, or compliance considerations are identified.

The Supervisory Board receives sustainability related information in line with its oversight role, particularly where sustainability topics are relevant to the firm's strategy, risk profile, governance framework, or regulatory obligations. This includes updates on material sustainability matters, significant developments in the regulatory landscape, and the overall maturity of sustainability governance and reporting processes.

Information provided to governing bodies is prepared by the relevant functions, coordinated by the Corporate Sustainability team, and reviewed in line with internal governance and control processes. Where necessary, sustainability related matters

inform strategic decisions, prioritization of initiatives, and the refinement of policies and governance arrangements.

During 2025, BearingPoint updated its regional organizational structure. For clarity and consistency, this report uses the current regional naming throughout. Where historical data is referenced, it has been mapped to the new regional structure where feasible.

Sustainability-related incentives

BearingPoint's incentive schemes are designed to align management and employee performance with the firm's long term objectives.

As of the 2025 reporting year, no sustainability linked performance metrics have been implemented in the incentive framework, and no sustainability linked incentives were granted. Work to integrate sustainability related criteria into incentive schemes is ongoing as part of the transition toward full CSRD compliance.

Due diligence statement

BearingPoint remains committed to conducting business responsibly and upholding the principles of the UN Global Compact and international human rights standards. Our due diligence approach continues to serve as the basis for identifying, assessing, and addressing actual and potential sustainability-related impacts, risks, and opportunities across environmental, social, and governance dimensions. This is reflected in the update of our IROs and DMA.

Our due diligence approach follows an end-to-end model aligned with international standards and the developing Corporate Sustainability Due Diligence Directive (CSDDD). We begin by identifying potential and actual adverse impacts, then assess and prioritize the associated risks. Preventive and mitigating actions are implemented through effective controls and stakeholder engagement. To ensure ongoing effectiveness, we monitor risk-related indicators and, where necessary, remediate any impacts. Throughout this process, we are committed to open and transparent reporting.

Risk Management

Risk and quality management are core elements of BearingPoint's business and play a key role in safeguarding the firm's values, long-term viability, and reputation in the interests of the partnership and all employees. Risk is understood as the potential for harm or loss affecting the company's capital, profitability, people, intellectual property, or public image. Such risks may arise from interactions with a broad range of stakeholders, including suppliers, alliance partners, clients, employees, public authorities, and the wider community.

BearingPoint manages risk through an integrated Enterprise Risk Management (ERM) framework embedded in day-to-day operations. The framework supports the systematic identification, assessment, and management of material impacts, risks, and opportunities across short-, medium-, and long-term time horizons, including sustainability-related matters. Risk management encompasses both identifying entities, transactions, and circumstances that may give rise to risks, and implementing appropriate measures to mitigate or prevent potential adverse impacts on the firm.

In client engagements, risk management is closely linked to quality management. Measures designed to reduce business risks often also enhance the quality of services delivered to clients and strengthen trust, delivery excellence, and long-term client relationships. Managing risk and quality in an integrated manner, therefore, contributes to the resilience of BearingPoint's business model and supports long-term value creation.

The ERM framework is sponsored by the Managing Partner and overseen by the Risk & Quality Management department. Overall oversight of risk and quality management lies with the firm's governance bodies, while primary responsibility for identifying and managing risks rests with unit leaders and process owners. Partners play a central role due to their fiduciary responsibilities. Risks are managed at the level at which they arise, ensuring proximity to underlying activities. Where risks have the potential to affect strategic objectives, defined escalation thresholds trigger reporting to the Control Centre for further assessment and decision making.

BearingPoint applies a structured process to identify, assess, and prioritize material impacts, risks, and opportunities. This process is embedded in the annual DMA and considers the likelihood and potential severity of identified risks, relevant time horizons, and stakeholder perspectives. Risks identified through the DMA are communicated to the responsible risk owners and integrated into the company wide risk inventory.

Material risks are subject to defined monitoring and control mechanisms. The effectiveness of mitigation measures is reviewed regularly through internal reviews, incident analyses, and quality feedback from client engagements. Insights gained from these reviews are used to continuously improve policies, processes, and controls.

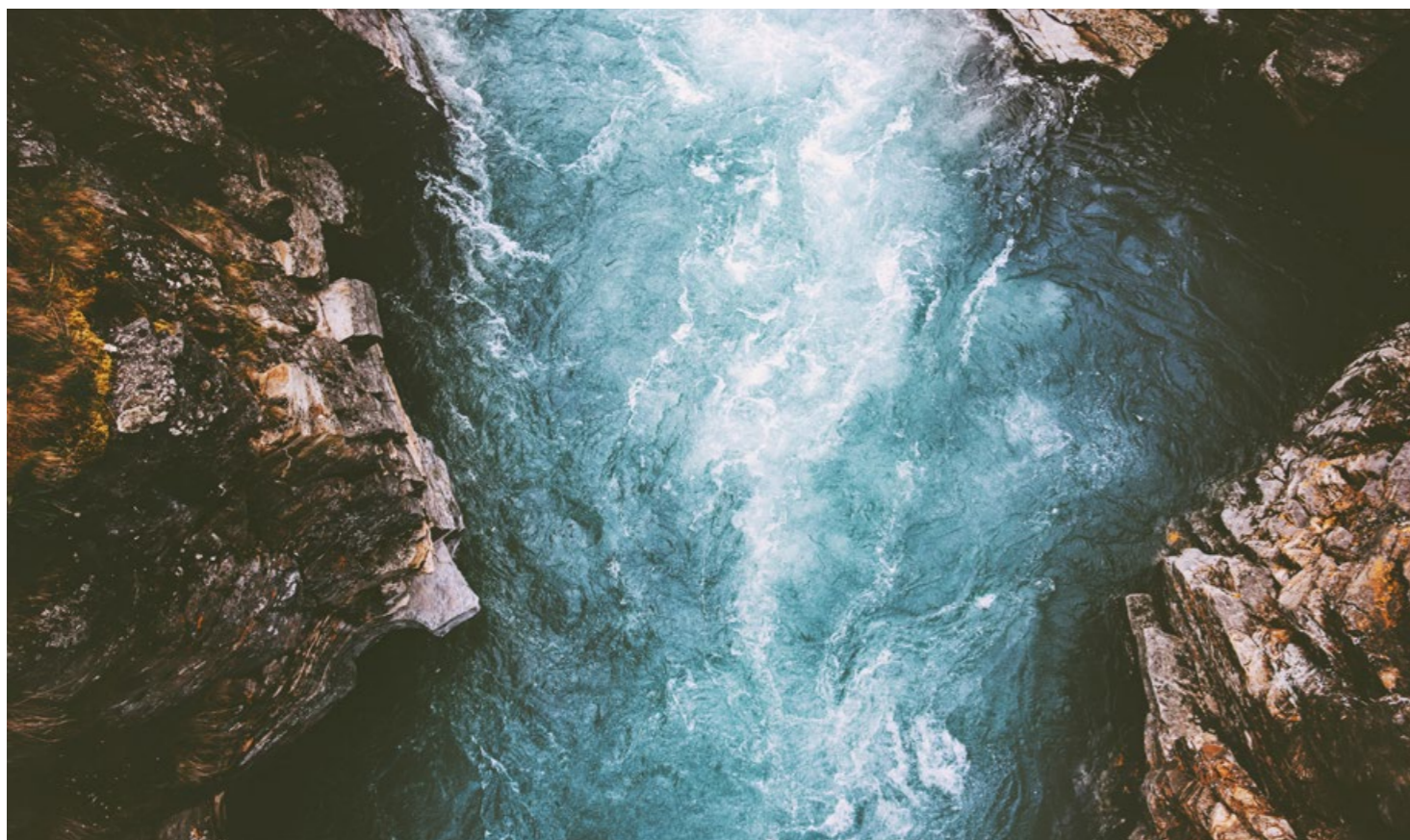
Value chain

BearingPoint builds value through its people. New consultants receive comprehensive development and training, laying the foundation for trusted client relationships. As teams apply their expertise across projects, they collaborate and innovate to deliver impactful solutions, often forming long-term partnerships grounded in trust and shared goals. Sustainability is integral to our operations, influencing internal

practices, decision-making processes, and client advisement, highlighted especially in our sustainable ways of working pillar (short: SWOW).

No changes have been made to our high-level operations and value chain structure in 2025. Inputs for our upstream value chain include employee skill and motivation, our digital infrastructure, technology providers, and other strategic partnerships. Our downstream operations mainly consist of our client engagements and BearingPoint assets and products. While the structure of the value chain remained unchanged, the material impacts on it evolved in 2025. More about this topic in Section 10: Governance – Supplier relationships.

Central to this people-forward model, culture and leadership remain pivotal. Shared values, dedication to ongoing learning, and inclusive leadership empower us to deliver meaningful, lasting value for clients and ourselves.



04

Our Sustainability Strategy 2030

We are once again pleased to present BearingPoint's second sustainability report, prepared in alignment with the European Sustainability Reporting Standards (ESRS).

In our Strategy 2030, corporate sustainability is a core enabler of success. The strategic focus is on the four pillars.

It is our honest belief that we can only live up to our values together with our people.

1. Diversity

We are currently focusing on female acceleration because it concerns the largest minority. However, we are aware of all diversity dimensions and their intersections.

We have two targets for 2030 for Diversity:

- 30% female representation within the group of senior managers and above
- 40% female representation within the group of managers and above

2. Environment

Environmental responsibility is a key element of our sustainability strategy. We set ambitious goals to continuously improve our environmental performance, especially regarding greenhouse gas (GHG) emissions. The execution will run through our Environmental Management System, which is ISO 14001 certified. Additionally, we are setting up factors to understand the impact of AI on our Sustainability strategy, as it affects not only energy but also water usage.

Our environmental targets

In April 2024, together with the Science-Based Targets Initiative (SBTi) and environmental experts from I Care by BearingPoint, we launched our validated and approved near-term emission-reduction targets, laying the groundwork for an emissions roadmap for the whole firm through 2030.

- Scope 1 + 2 Target: reduce absolute
- Scope 3 Target: reduce GHG emissions from business travel by 55% per full-time employee (FTE), from a 2019 base year

3. SWOW

Our clients challenge us on how we tackle social issues and climate change. Promoting SWOW can reinforce our relationships with them by differentiating ourselves from the competition.

Our SWOW targets

80% of all eligible projects should apply SWOW. Eligible projects are above €500,000 net revenue for Germany and France, and above €200,000 net revenue for all other countries.

4. Inclusion & Education

As part of our commitment to giving back to society across all our entities, we have been developing a program to support the education and development of young adults through targeted initiatives such as mentoring, skill-building events, and job shadowing.

05

Diversity

Statement from our Global Partner Sponsor for Diversity

2025 marked another important step in shaping our firm's culture. Diversity continued to be a central pillar of our transformation, influencing how we support our people and build a workplace grounded in responsibility and trust. By strengthening our focus on female leadership and expanding our global networks, we have seen how inclusive structures enable individuals to step forward with confidence and purpose. This progress reflects more than individual initiatives - it reflects the shared commitment of our management and our people across the firm.

Looking ahead to 2030, diversity will remain a key enabler to reach our ambitious strategic goals. As technology, new ways of working, and societal expectations continue to evolve, creating an environment where everyone feels represented, valued, and supported will be essential. We will build on the progress we have already made by strengthening transparency, deepening a sense of belonging, and ensuring that diversity continues to shape how we grow as a firm and create impact - together.



Melanie Tobler
Global Partner Sponsor for Diversity



Diversity Strategy

BearingPoint's main strategic goal is to enable our workforce to reach their full potential. We are continuing the social dialogue through Winningtemp to better understand our people's needs and respond effectively. We are continuously working on measures to ensure well-being and psychological safety through a variety of policies, benefits, and training, and to strengthen engagement through our Employee Resource Groups (ERGs). Together, these efforts form a cohesive approach that supports a resilient, connected, and people-centered workplace culture.

Our primary diversity goals:

- 30% female representation within the group of senior managers and above
- 40% female representation within the group of managers and above

In 2025, we made tangible progress toward our diversity goals by strengthening the pipeline of female leaders across the firm. A key milestone was the launch of our Senior Manager+ Network, and we continued to monitor progress through the Female LEAP program, ensuring that participants receive structured coaching, leadership training, and regular progress reviews. Together, these initiatives form a more robust ecosystem to accelerate female representation in senior leadership and keep us on track to achieve our 2030 targets.

Our secondary diversity goals:

- 20% female Partners by 2030
- 40% female workforce (except partners) by 2030

In 2025, we piloted inclusive hiring guidelines in one region and plan to expand them in 2026. These guidelines promote hiring both female and diverse talent, supporting multiple core goals. We analyzed talent funnel data from prioritized countries participating in the Female LEAP program, expanded the list based on progress, and established targeted recruiting, retention, and development measures for 2026 with responsible teams and sponsors.

Our plans to incorporate additional diversity elements into our strategy have centered on education and awareness initiatives, specifically on the themes of allyship and inclusive leadership principles. Accordingly, elements of psychological safety and

inclusive leadership have been incorporated into firm-wide training. We also extended our firmwide diversity training portfolio by a format dedicated to authentic and inclusive leadership principles. We continued with our existing firmwide allyship and unconscious bias trainings. Our ERGs contributed to our awareness initiatives by providing specialized firmwide webinars on topics such as black leadership, mental well-being, neurodiversity, LGBTQIA+ activism, and male allyship.

Material impacts, risks, and opportunities

As part of our 2025 Double Materiality Assessment (DMA), BearingPoint reassessed the impacts, risks, and opportunities related to its workforce, considering updated employee feedback, evolving regulatory expectations, and changes in the way the firm operates. With a workforce of highly skilled professionals delivering services, BearingPoint's success is fundamentally people-driven. Our ability to consistently deliver value to clients depends on engaged, capable, and healthy employees, positioning workforce wellbeing and development as central to delivering high-quality client outcomes and growing the firm.

The 2025 assessment builds on previous analyses and reflects a broader view of workforce-related topics, including diversity, equity, and inclusion; health and work-life balance; talent development; and emerging skill requirements linked to digitalization and the increasing use of AI. We aim to continue to better understand how our people practices create positive impacts, where risks may arise, and how targeted actions can support a resilient, inclusive, and future ready organization.

Negative impacts and risks

BearingPoint has identified several workforce-related risks that could negatively affect employees if not adequately managed. Structural challenges related to diversity and equal opportunity remain relevant, particularly regarding leadership representation and the risk of unequal career progression or remuneration outcomes. Without sustained attention and transparent data, these issues may limit inclusivity, employee trust, and long-term engagement.

Employee health and well-being also remain areas of potential negative impact. The nature of consulting work, characterized by demanding client engagements, fluctuating workloads, and periods of high intensity,

can increase the risk of stress, burnout, and work-life imbalance. If not actively mitigated through appropriate staffing models, ways of working, and support mechanisms, these pressures may lead to reduced well being, productivity losses, and higher turnover.

In addition, the rapid pace of digitalization and the growing use of AI introduce new workforce-related risks. Insufficient upskilling, uneven access to digital capabilities, or unclear guidance on the use of AI tools could negatively affect employee performance, confidence, and employability. There is also a risk that poorly governed AI adoption may exacerbate existing inequalities or create uncertainty around roles, responsibilities, and expectations.

Finally, risks related to workplace conduct persist if preventative measures fail. Discrimination or harassment, while not tolerated, can still have negative impacts and require continuous vigilance, clear reporting mechanisms, and strong governance to ensure a safe and respectful working environment for all employees.

Positive impacts and opportunities

The 2025 DMA confirms that BearingPoint's people-centric business model creates significant opportunities to generate positive impacts for employees. A strong organizational culture, supported by inclusive policies, flexible working arrangements, and well-being initiatives, enables employees to contribute effectively while maintaining sustainable working conditions. These elements support engagement, retention, and overall job satisfaction.

Investment in skills development represents a key positive impact area. Continuous learning opportunities, including targeted upskilling in digital and AI-related capabilities, strengthen employee competence, adaptability, and long-term employability. By equipping employees with relevant skills, BearingPoint supports individual career development while reinforcing its collective delivery capability.

Here we identified new impacts, risks, and opportunities:

1. **AI upskilling & capability building (positive impact):** Developing AI literacy and data/automation skills to strengthen employee performance, employability, and long-term resilience

Fostering diversity, equity, and inclusion continues to have a positive impact across the organization. Inclusive leadership, fair employment practices, and initiatives that support underrepresented groups contribute to a workplace where employees feel respected and empowered. This environment encourages collaboration, innovation, and knowledge sharing, creating value not only for employees but also for clients and the broader organization.

Workforce action

BearingPoint continues to focus on enabling the well-being, engagement, and performance of its people. Operational responsibility for employee-related measures sits with the HR function, supported by a global diversity lead who works closely with local HR and diversity representatives across the firm. People-related considerations, such as recruitment and team composition, talent

development, training, and engagement with internal and external stakeholders, are embedded throughout the organization. As these activities span many parts of the business, responsibility and resources are intentionally distributed across the firm to ensure that these efforts are integrated into day-to-day operations rather than concentrated in a single central function. These activities address the material impacts, risks, and opportunities related to its workforce.

BearingPoint regularly monitors information to identify and address human and labor rights issues in our workforce. We use reports from speaking-up channels, employee engagement data, and pulse surveys to assess risks and take prompt action as needed. We believe that this approach is key to supporting employees and fostering an inclusive workplace.

Promoting diversity in the workforce

In 2025, BearingPoint deepened its commitment to fostering a diverse, equitable, and inclusive workplace by expanding its gender-diversity initiatives and reinforcing structures that support representation at all levels. The firm continued its long-term focus on improving female leadership representation, achieving 27% of women in manager+ roles and 21.6% in senior manager+ positions globally, reflecting meaningful year-on-year progress. To further strengthen this pipeline, BearingPoint launched the Global Senior Manager+ Female Network, a platform designed to build visibility, mentorship opportunities, and closer engagement between female leaders and the partnership. These efforts complement ongoing programs, such as the Female Acceleration/LEAP initiative, which supports inclusive hiring, people and culture processes, and career pathways for women across the firm.





A major component of BearingPoint's 2025 DEI approach was the continued coordination of its global Employee Resource Groups (ERGs). Women@BearingPoint, Parents@BearingPoint, MORE@BearingPoint, Proud@BearingPoint, Ability@BearingPoint, and EquityAmbassadors@BearingPoint all played active roles in shaping the firm's culture. These groups created safe spaces for dialogue, organized awareness events, and delivered trainings on intersectional allyship, psychological safety, and inclusive leadership. A dedicated global lead for diversity ensured strong governance and alignment among ERGs and local practices, reinforcing a shared framework while enabling locally relevant initiatives.

Throughout 2025, BearingPoint continued using employee experience data to guide its inclusion strategy. Diversity received one of the firm's strongest ratings in its ongoing employee survey (7.9/10), demonstrating progress but also highlighting the need for continued action. Additional gender insights revealed gaps in perceptions of fairness, workload, well-being, and psychological safety, findings that will continue to inform the firm's 2026 priorities.

Together, these actions illustrate that 2025 was a year of significant and intentional progress. BearingPoint not only expanded representation and strengthened allyship but also embedded DEI more deeply into its governance, leadership culture, and employee development.

Addressing antidiscrimination

BearingPoint also strengthened its formal governance and anti-discrimination commitments. The firm reaffirmed its strict no-tolerance policy against discrimination and harassment and continued encouraging employees to raise concerns in a safe, confidential manner. In 2025, the introduction of the updated ESG Policy, replacing the former CSR and DIVE policies, further embedded human rights, equity, and workplace conduct expectations into the firm's management system. The updated policy applies to all employees and partners, harmonizing standards across the organization and reinforcing accountability. More on this topic can be found in Section 10: Governance.

Gender pay gap

BearingPoint maintains its commitment to a gender neutral remuneration policy and continues to work toward achieving equal pay across the organization. While full pay parity has not yet been reached, our efforts remain focused on better understanding the drivers behind existing differences and addressing them in a structured and informed way. The People Dashboard, introduced in 2024, continues to support these efforts by improving visibility into workforce-related data and helping identify where further analysis or action may be required.

In preparation for the EU Pay Transparency Directive, BearingPoint is advancing the processes and methodologies needed to comply with the upcoming requirements. This includes ongoing work to strengthen the quality of underlying data, refine internal analyses, and ensure that potential pay gaps can be identified and addressed transparently and consistently across the firm. As this work progresses, we remain committed to further reducing disparities and supporting equitable remuneration practices throughout the organization.

Skills development

BearingPoint continues to invest in learning and development as a core element of our people strategy, offering structured and customized learning journeys that support employees throughout their careers. Our training portfolio combines e-learning modules with in person development experiences, ensuring that learning remains accessible, relevant, and aligned with each career stage.

Training and capability building were another cornerstone of the year's DEI efforts. Across the firm, employees participated in refreshed unconscious bias and inclusive leadership training. We also adopted LinkedIn Learning, where we offer curated learning journeys to our people, ranging from (inclusive) leadership and female empowerment to other general managerial topics. ERGs contributed additional learning opportunities, including global awareness webinars for World Mental Health Day and Black History Month. These sessions aimed not only to raise awareness but also to equip employees and leaders with practical behaviors for building inclusive teams.

We support employee growth through personal learning opportunities, beginning with new-hire training and progressing to targeted programs like Be.School and Consultant Bootcamp for early-career colleagues. As our employees advance, we offer expanded opportunities, including leadership development at Oxford Said Business School and we launched a new partnership with SDA Bocconi School of Management with programs aligned to our Strategy 2030. We marked the 10-year anniversary of our Female Leadership Program with ESCP Business School, having supported and empowered over 400 female colleagues to accelerate their careers and develop as leaders across the firm. The program focuses on developing inclusive leadership styles, strengthening negotiation capability, and building powerful professional networks to support progression into senior leadership roles.

Work-life balance

BearingPoint continues to promote flexible working practices that allow employees to balance their professional responsibilities with individual needs and personal circumstances. Employees can choose to work from our offices, from home, or through a hybrid arrangement, depending on what best supports their productivity and wellbeing. For client-facing teams, presence is determined by where consultants can create the most value for clients. This flexible approach is underpinned by a culture of trust, empowering employees to make decisions that best serve both their needs and those of our clients.

To accommodate different life and career stages, we also offer part-time arrangements, workations, and sabbatical options, reinforcing our commitment to a supportive and adaptable work environment.

06

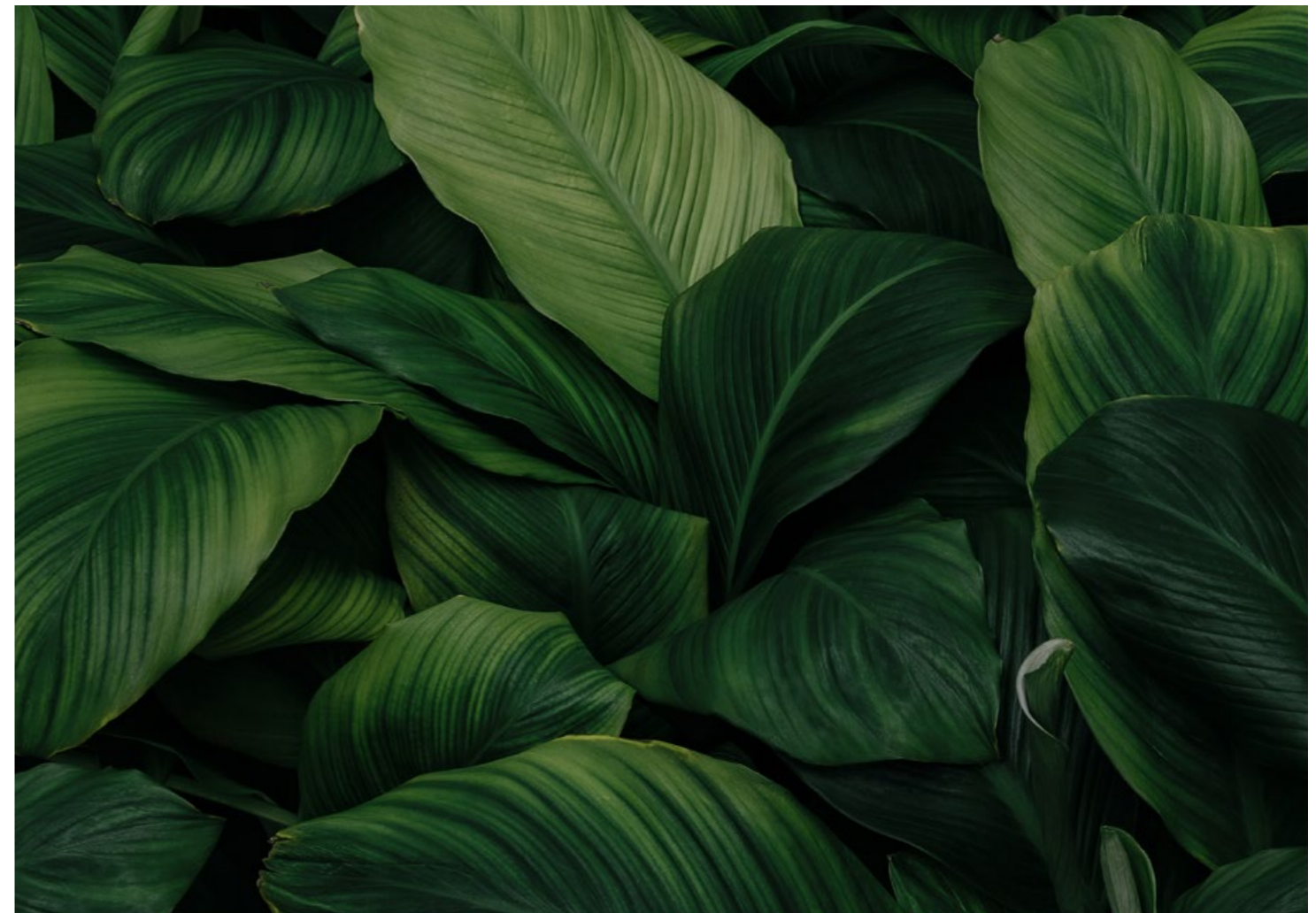
Environment

Statement from our Global Partner Sponsor for Environment

BearingPoint's environmental progress truly resonated throughout 2025. We sharpened our understanding and management of our footprint while also exploring how emerging technologies can guide us toward more responsible choices. Our continued commitment to environmental action reminded us that real progress is built through collective effort and determination. Upholding our ISO 14001 certification, now in place across 16 offices, and reducing our global business travel emissions by 28% are examples of the strides we have made in 2025. These steps not only moved us forward, but they reaffirmed the integrity behind our ambitions.

Looking ahead, staying aligned with our environmental commitments will require the same steady determination our teams showed this year. Continued emissions reduction, stronger governance, and the responsible use of technology will remain essential. By keeping this spirit of progress alive, we ensure that environmental stewardship stays at the core of how we operate and create meaningful impact with our clients.

Jonas Aronsson
Global Partner Sponsor for Environment



Environmental Strategy

In 2025, we continued to strengthen our environmental commitments by reducing our own footprint while helping shape more sustainable practices across the firm. As our environmental maturity evolves, we increasingly use our internal progress as a foundation for how we aim to inspire sustainable transformation with our clients.

Climate action remains our top priority within the environmental agenda, with concentrated efforts on reducing indirect (Scope 3) emissions. In 2025, we achieved a 28% reduction in global business travel emissions compared with the previous year, building on the momentum from our SBTi-aligned targets. Additionally, we have added 2 more ISO 14001-certified offices, bringing the total to 16 globally. Alongside this progress, we advanced our analysis of emissions associated with our digital operations, including cloud use and the growing deployment of AI-based technologies.

While we will continue to refine internal practices, our broader contribution to climate action extends far beyond our own footprint. By improving how we manage our operations, we strengthen the credibility and effectiveness of the sustainability guidance we bring to our clients.

As a professional services and consultancy firm, BearingPoint's direct operational greenhouse gas emissions are comparatively limited. Climate change mitigation nevertheless remains a material sustainability topic for the firm, both in its own operations and in its support of clients' decarbonization efforts.

Climate-related mitigation measures implemented to date address key decarbonization levers, including reductions in business travel emissions, energy efficiency measures across office locations, increased use of renewable electricity, and the expansion of environmental management systems.

Environmental impacts, risks, and opportunities

In 2025, we updated our Double Materiality Assessment (DMA) to reflect our expanded understanding of climate-related and environmental impacts, risks, and

opportunities across our global operations. This year's assessment incorporates new insights from client sustainability expectations and internal employee sentiment, most notably the integration of artificial intelligence (AI) into our business model and sustainability operations.

In parallel, we evaluated the mounting stakeholder pressure for emissions transparency and environmental performance. This year, 63% of our highest-net-revenue clients requested sustainability information, including Scope 3 emissions and emission-reduction targets. These findings significantly shape our updated environmental opportunity and risk landscape.

Additionally, employee sentiment toward sustainability continues to reveal opportunities for internal improvement. Our sustainability perception score averaged 6.9 globally, highlighting the importance of building internal tools and capabilities that help improve environmental performance and staff engagement.

AI related environmental impacts and opportunities

A key update to our 2025 DMA is the assessment of AI-related environmental IROs, reflecting both the rapid adoption of AI across our industry and its relevance to climate change.

Here, we identified two new IROs:

- 1. AI-Driven Energy Consumption & Carbon Footprint (Risk):** Increased use of AI models increases cloud and data center energy consumption, contributing to our upstream Scope 3 emissions.
- 2. AI Enabled Optimization of Sustainability Operations (Opportunity):** AI presents a new opportunity to enhance the accuracy, speed, and efficiency of internal sustainability processes, such as emissions calculations, ESG data consolidation, supplier screening, and travel footprint monitoring.

These additions reflect the growing importance of digital sustainability capabilities for operational resilience and compliance.

Overall physical and transitional risk exposure

We continue to observe low physical risk exposure directly linked to our business model, geographic footprint, or services. However, our consulting activities are not materially dependent on water, land, or location-bound natural resources.

Transition-related climate risks continue to increase. Rising carbon prices, tightening reporting requirements, and expanding client expectations for sustainable procurement and operational transparency all affect our medium- and long-term risk profile.

Indirect climate risks also remain highly relevant due to the diversity of our client base, many of whom operate in carbon-intensive or supply chain-exposed industries. Their climate resilience is intertwined with our own business continuity and market opportunities.

Environmental opportunities continue to accelerate

Awareness of environmental risks is not only critical for resilience, but it also continues to fuel the growth of our sustainability services portfolio. In 2025, demand further increased across decarbonization, ESG reporting, biodiversity, water management, circularity, and sustainable supply chain advisory, supported by emerging opportunities in AI-enabled sustainability transformation.

Here, we identified one new IRO:

- 1. Client-driven requests for suppliers with ESG certifications (risk):** As a supplier, BearingPoint is increasingly required to demonstrate certified ESG performance (ISO 14001/EcoVadis/IntegrityNext).

More on this topic can be found in Section 09: Creating impact with our clients.

Climate change

Through routine stakeholder assessments and internal reviews, we continue to reaffirm that emissions are our most material environmental aspect and therefore the primary focus of our management efforts. "More for our planet" remains a core element of our BearingPoint Purpose. As we focus on reducing our most material environmental impacts, we also remain attentive to the

broader environmental picture. This means acting decisively on key priorities while keeping sight of other areas where we can strengthen our environmental performance over time.

Our commitment to the global effort to limit warming in line with the Paris Agreement remains unchanged. Since committing to the Science Based Targets initiative (SBTi) in 2021, we have aligned our reduction pathway with the 1.5°C trajectory and embedded this ambition into our firmwide environmental strategy. As a long standing signatory of the UN Global Compact, we also continue to support its principles on environmental stewardship and responsible business conduct.

The evolving impacts of climate change will increasingly influence how we live and operate. In the future, we would like to include scenarios linked to the rapid rise of AI-driven technologies, such as increased energy demands or potential bottlenecks in access to high-performance computing infrastructure, both of which can influence operational resilience.

Climate related transitions also continue to shape the needs of our clients. As companies adapt to changing expectations, regulatory shifts, and heightened scrutiny on sustainability performance, our teams actively scan the market to understand emerging client demands. While 2025 brought a more volatile economic environment and political uncertainty, sustainability remains a strategic priority across industries. Our role is to help clients navigate this landscape by supporting stronger resilience, transparent reporting, and a long-term approach to sustainable business transformation.

Climate transition plan

As of 2025, BearingPoint has not yet implemented its climate transition plan, but is actively optimizing it to strengthen its strategic approach further. Building on the progress made in embedding and operationalizing our near-term 2030 emission reduction targets, we are preparing to initiate a comprehensive GHG inventory check in 2026. This next phase will support the ongoing refinement of our climate strategy and ensure alignment with the ambitions set out in our BearingPoint Strategy 2030. Our commitment remains focused on delivering measurable progress while advancing our transition planning efforts.

Climate action

Since launching our firmwide sustainability agenda in 2020, emission management has remained a central priority for BearingPoint. Our dedicated team continued to oversee emission data management and carbon accounting throughout 2025, supported by the change-manager role introduced the year before. This setup helped ensure that awareness, engagement, and practical reduction measures were consistently embedded across our operations.

Throughout the year, we also continued to draw on the expertise of I Care by BearingPoint. Their guidance supported the advancement of our internal emission reduction work and reinforced our focus on climate mitigation as the core of our environmental efforts.

In parallel, we progressed the expansion of our Environmental Management System in line with ISO 14001. Certifying additional offices remains an important lever for improving environmental performance across our global footprint and strengthening the structures that underpin our reduction goals.

Milestones reached in 2025

In 2025, BearingPoint advanced its climate action by completing updated emissions calculations and creating country-level profiles using the iCare methodology. These metrics were added to the Climate & Environmental Dashboard for real-time monitoring of SBTi targets. The company also significantly cut business-travel emissions, achieving a reported -0.26 t CO₂e/FTE in 2025, evidence of behavioral change and effective travel-reduction measures compared with earlier years.

Beyond emissions performance, 2025 was the year in which all countries' roadmaps for climate action were collected and finalized, establishing a shared global framework for the local implementation of environmental targets. At the same time, global SBTi related communications, including the Flight Map, were rolled out to employees, ensuring consistent awareness and alignment across the partnership. The firm also expanded and refined its Environmental Management System through ISO 14001 efforts, including implementing auditor recommendations, preparing the Netherlands and Central Functions for their upcoming 2026 audit cycle, and onboarding Switzerland and Austria into

the EMS process. These activities further strengthened data accuracy, environmental governance, and compliance readiness.

Internally, 2025 was also a year of major communication and systems innovation. BearingPoint released the Sustainability Request Agent (MVP) and communicated it firmwide, helping employees access guidance and climate-related information more efficiently. The firm also began preparing for external sustainability assessments by gathering documentation for EcoVadis and CDP, including questionnaires and norm-based requirements such as the ISO 14001 standard and the new B Corp criteria. In parallel, new B Corp standards introduced in 2025 were communicated internally, highlighting stricter audit requirements and their connection to ISO 17021. This ensured employees understood how evolving certification frameworks would influence the firm's environmental and social expectations as we advance. Altogether, 2025 represented a year of operational strengthening, internal alignment, and measurable progress on emissions that laid the foundation for future climate transition activities.

Milestones for 2026

While 2025 focused on building the operational and data foundations for stronger climate action, 2026 marks the beginning of more advanced transition planning and audit cycles for the firm. Our most important topics for 2026 are going to be further emission reduction ambitions and more transparency of our impact through AI. In the first quarter of 2026 we will lay the groundwork for developing a comprehensive long-term climate transition plan. This work will involve deeper scenario analysis, methodological updates, and alignment with GHG Protocol recalculation requirements, ensuring preparedness for future ambitions. The climate transition plan itself, initiated conceptually in 2025, will be substantively expanded and detailed throughout 2026 as part of the firm's strategic environmental roadmap.

2026 will also see the next cycle of external verifications. This includes the ISO 14001 audit for the Netherlands and Central Functions, for which substantial preparation was carried out in 2025. In the same timeframe, BearingPoint will continue its EcoVadis assessments within the countries, with the global documentation and groundwork serving as the basis for



this evaluation in the practices. Alongside these external cycles, the firm will expand its internal change management and communication activities, continuing the momentum started in 2025 to ensure that countries, leadership teams, and project offices understand their roles, progress expectations, and responsibilities for emissions trajectories. These measures will help translate firmwide SBTi commitments into embedded behavior and sustained accountability across the organization.

Together, these milestones illustrate that 2026 represents a shift from foundational climate work to more strategic implementation, audit readiness, and long-term transition planning, building directly on the achievements of 2025.

Climate mitigation actions

In 2025, BearingPoint advanced a broad set of climate mitigation actions designed to reduce the firm's environmental footprint, accelerate the shift toward clean energy, and embed sustainability deeply into everyday operations. These activities spanned energy efficiency, renewable energy adoption, people engagement, circular-economy practices, waste reduction, and the early integration of nature-based solutions.

Key actions taken in the reporting year comprised the following:

1. Energy efficiency improvements

Throughout the year, we strengthened the integration of energy-efficiency measures across our operational footprint. We embedded energy-efficiency criteria into our global office selection and relocation standard, ensuring that new or refurbished workspaces meet higher efficiency standards, including improved building performance, low-energy systems, and optimized heating and cooling. We also deepened employee engagement in energy-efficient behavior, raising awareness of reducing avoidable energy use in day-to-day work. This is especially relevant given the increased use of digital and AI-based tools, which are driving higher electricity demand.

Additionally, the firm continued implementing internal environmental management practices across offices as part of ISO 14001 expansion work. Several locations improved their audit readiness through efficiency-

focused operational adjustments, ensuring that building systems, processes, and office habits support reduced emissions and improved environmental performance.

2. Clean energy transition

We advanced our transition to clean energy by prioritizing renewable electricity across our offices. This included strengthening procurement approaches, assessing the feasibility of renewable energy contracts, and integrating clean energy criteria into decision-making for new or updated facilities. These steps positioned renewable power as the standard for our operations. In parallel, we prepared the groundwork for the future electrification of our internal vehicle fleet by developing policies and internal alignment processes necessary for implementation in subsequent years. Together, these actions support our progressive shift toward fully low-carbon energy systems.

3. People engagement

Increasing climate literacy and embedding sustainability in our culture remained core priorities. We expanded internal engagement by updating sustainability learning modules and reinforcing expectations for environmental responsibility. Our environmental training pathways equipped employees with foundational knowledge of climate impacts and supported them in making informed, lower-carbon choices at work. Regular internal communication helped clarify our emissions reduction objectives, the role of employees in achieving them, and the behavioral changes required to support the firm's environmental goals. These initiatives ensured that climate action was understood and shared broadly across the organization rather than concentrated within specialized teams.

BearingPoint hosted a variety of ESG webinars across Europe and globally, focusing on sustainability regulation, climate action, and data management. Subjects included CSRD, EU Omnibus Regulation, ESG risk, digital sustainability for CFOs, integrated reporting, carbon accounting, decarbonization, and Scope 3 emissions. Webinars were both global and local, often partnered with SAP, Sweep, and Workiva. These efforts highlight BearingPoint's support for organizations as they adapt to new ESG regulations and pursue measurable sustainability goals in 2025.

At the practice level, BearingPoint offices around the globe are collaborating with their local CSR teams on initiatives to reduce our environmental impact further. Activities included tree planting, nature clean-ups, improvements to office waste management, low-carbon commute days, and more Climate Fresk workshops. These activities served as both team-building opportunities and small but significant steps toward a more environmentally friendly firm.

4. Circular economy and material efficiency

We strengthened the circularity of our internal operations by promoting waste avoidance, increasing recycling, and improving the efficient handling of materials. Standardized waste management and hazardous materials processes were introduced to ensure consistent and responsible practices across offices. Our broader circular economy capabilities, such as waste-stream mapping, eco-design, and reverse logistics expertise, were applied both internally and in relevant client projects. This dual approach supported resource efficiency within our own operations while helping clients advance their own circular economy transformations. Additional efforts, such as promoting digital workflows, reducing reliance on paper, and optimizing equipment lifecycles, further contributed to lowering our material footprint.

5. Nature based solutions and biodiversity

We continued investing in nature based approaches to climate mitigation, particularly through voluntary offsetting initiatives that support verified environmental projects such as reforestation and ecosystem restoration. These actions helped compensate for emissions that cannot yet be fully avoided. Beyond carbon, we also strengthened our focus on broader ecological benefits by integrating biodiversity considerations into planning discussions and exploring approaches that align climate mitigation with ecosystem health. By promoting regenerative practices and nature positive interventions, we ensured our climate approach addresses not only emissions but also the resilience and restoration of natural systems.

07

Sustainable Ways of Working (SWOW)

Statement from our Global Partner Sponsor for SWOW

To create real and lasting impact, sustainability must be embedded where we create value every day – in our client projects. This is why we created Sustainable Ways of Working (SWOW): to make sustainability a practical part of how our teams work, collaborate, and deliver. SWOW provides a clear framework that enables our people to translate our sustainability strategy into concrete actions for people, the planet, and clients, directly within their day to day work.

rollouts in 37 accounts globally, strengthening ownership at Partner and senior management levels. By embedding sustainability into our ways of working, SWOW enables our people to create measurable impact, respond to growing client expectations, and deliver on our strategic ambition to be sustainable by design.

Remy Sergent
Global Partner Sponsor for SWOW



In 2025, this approach was applied across 603 projects and expanded through account wide



SWOW at BearingPoint

With Sustainable Ways of Working (SWOW), we have established a framework to include sustainable impact and commitments in our day-to-day work with our teams. The framework enables our project teams to create commitments for our planet, our people, and our clients. BearingPoint set a target to integrate SWOW into 80% of our projects. In 2025, 603 projects were included in the SWOW program, and we expanded the approach through rollouts across 37 accounts, strengthening ownership at Partner and senior management levels and helping make SWOW a more consistent part of how we deliver work. Client expectations increasingly reinforce this focus: 63% of our highest-net-revenue clients have requested sustainability information within procurement processes, confirming the growing importance of transparent sustainability practices and supporting our ambition to be sustainable “by design” in collaboration with our clients.

SWOW success stories

To underline our client teams' impact, we'd like to highlight some of our most poignant success stories from across markets we have registered since the beginning of the program, which contributed to the program's relevance and growth in 2025.

Enhanced performance and delivery for European client

When collaborating with one of our European clients, our teams found themselves delivering highly complex and challenging projects at both the technical and functional levels. The client set demanding, high standards for our teams. SWOW commitments included dedicated mentoring and onboarding for new joiners, transparency on workload peaks and idle times, and special attention to personal needs when scheduling regular meetings. The implemented commitments significantly improved the consultants' well-being, performance, and development on the projects.

Improved client collaboration and team wellbeing in France

Whilst implementing a project in collaboration with one of our clients in the French market, our teams experienced

high turnover due to complex working arrangements with the client. SWOW workshops within the engagement teams enabled the definition and implementation of commitments related to equitable ways of working, wellbeing, and work-life balance, which had a positive impact on team member retention, project outcomes, and overall client collaboration.

A project crisis was avoided in Germany

Whilst collaborating with one of our clients in Germany, our teams faced challenges in governance, communication, and collaboration due to multiple, disparate teams needing to quickly integrate into a single large unit to accommodate the project's high scope. Mitigating these challenges is imperative if project outcomes are not to face increased risks in progress and quality during delivery. Mitigation ultimately meant reducing the risk of straining the client relationship. A SWOW agent was identified and enabled to facilitate workshops and discussions across teams, harmonizing communication and collaboration. The teams defined common SWOW commitments and embedded SWOW principles into their day-to-day operations. The SWOW agent and teams quickly recognized how communication pathways were established and standardized, how clear roles and responsibilities were defined, and how trust and collaboration were strengthened across teams. Appointing and enabling a SWOW agent to ensure a swift adoption of SWOW made the possible future need for risk and reputation management toward the client redundant.

Project leads to long-term partnership with international client

When implementing an international client project, our team introduced the client to SWOW, which led the client to participate in defining SWOW commitments. One of those commitments included that the client's team and our project team would perform a Climate Fresk workshop together. Following the client's enthusiasm after the first workshop, further Climate Fresk workshops have been conducted with about 180 of the client's employees, helping to grow a community of « Freskers » and establishing BearingPoint as a long-term sustainability partner.

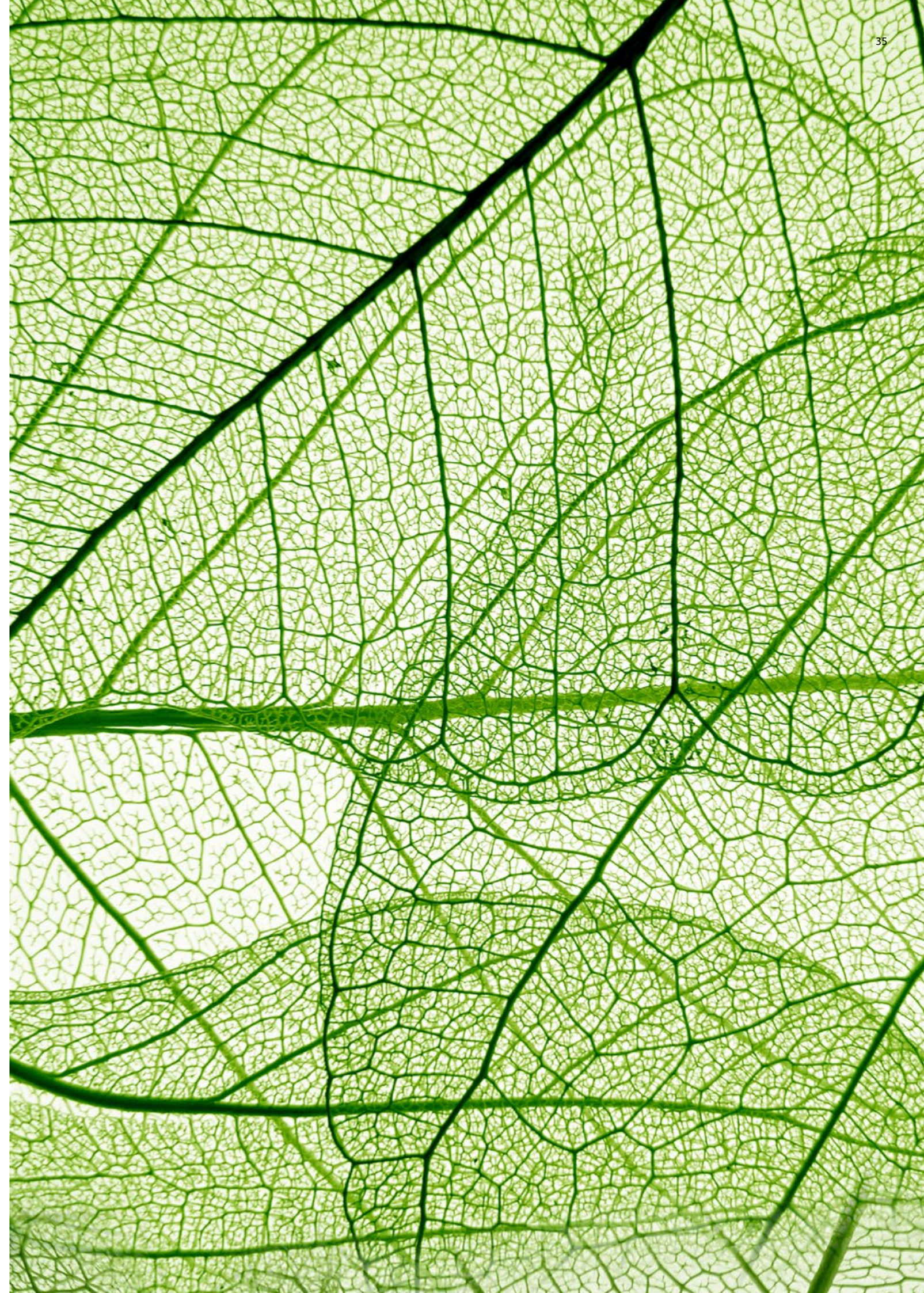
To illustrate the significance of these success stories, we asked some of our SWOW champions to give their personal testimonials. Below, Marcus Brückner, Senior Manager, and Raphael Mizzi, Business Consultant, share their perspectives on the impact of SWOW.

Our teams implemented SWOW, which contributed positively to project outcomes by committing to three principles:

The PLANET: Reducing paper consumption by using digital solutions, such as Agree & Sign, including digital contracts and timestamps, while promoting sustainable everyday habits, such as reusable coffee cups.

PEOPLE: Strengthening collaboration across BearingPoint account teams by introducing a monthly Coffee Call that connects colleagues from different engagements, fosters knowledge sharing and idea generation, and boosts business opportunities.

CLIENT: Actively informing ourselves about BearingPoint's sustainability service offering, including our B Corp certification, and reflecting this commitment in client proposals to demonstrate our responsible approach. As a result, we enhanced collaboration across BearingPoint teams at one of our largest clients, strengthened joint team culture, leveraged synergies across projects, contributed to environmental sustainability, and potentially opened new business opportunities.



08

Inclusion & Education

Statement from our Global Partner Sponsor for Inclusion & Education

BearingPoint is deeply committed to education as a powerful lever for social inclusion. We focus in particular on enabling young adults who have not always had equal opportunities to access higher education and the careers it unlocks. Across most of the countries where we operate, our teams work hand in hand with local associations to support underrepresented groups, including young people from immigrant backgrounds and single mothers.

In 2025, we took a decisive step forward by launching a strategic partnership with the Ecole 42 network. This initiative goes beyond sponsorship: it is about active engagement. BearingPoint professionals contribute their expertise through hackathons, mentoring,

and hands-on support, helping students strengthen both their technical and professional skills. The partnership was launched across three pilot campuses—Berlin, London, and Paris—and is designed to scale to additional campuses in the coming years.

As a leading player in the knowledge-based economy, BearingPoint firmly believes it has a responsibility to invest in the education of future generations and to actively contribute to building a more inclusive, skilled, and resilient society.

Jean-Michel Huet
Global Partner Sponsor for
Inclusion & Education



Inclusion & Education at BearingPoint

The firmwide Inclusion & Education program in 2025 continued to strengthen the company's commitment to equitable access to education and meaningful youth development opportunities. Throughout the year, the program focused on scaling high-impact, skills-based initiatives that engage both students and employees across multiple countries. A major milestone was the launch of three School42 pilot programs in London, Paris, and Berlin, which together reached more than 120 participating students and engaged around 30 BearingPoint volunteers who provided mentorship, guidance, and hands-on support. These pilots demonstrated the firm's strategic shift toward deeper partnerships with innovative educational institutions and reinforced employees' role as active contributors to social inclusion. Complementing these efforts, the Inclusion & Education initiative emphasized structured engagement that promotes equal opportunity, digital skill-building, and long-term employability for young adults, while also creating meaningful development experiences for employees who volunteer. Taken together, the 2025 activities illustrate a maturing, firmwide program that expands access to learning, strengthens community impact, and supports the overarching CSR ambition to empower the next generation through education.

About School42

Education and digital inclusion are at the heart of our social commitment. Through our partnership with School 42, we support an innovative, tuition free training model designed to open access to digital professions for individuals who may face barriers to traditional higher education. Its peer learning, project based approach enables learners to progressively develop practical, industry relevant skills and to work toward a recognized qualification, providing a concrete pathway to sustainable employment in the digital sector. By supporting this initiative, we contribute to reducing inequalities in access to digital skills while addressing the growing demand for qualified talent.

Our Impact month made us #Run4Impact

During December of 2025, colleagues across BearingPoint collectively ran more than 2,000 kilometers, demonstrating strong cross practice engagement and commitment to the Run4Impact initiative. Their combined efforts helped raise over €15,000 in support of School42 and other charitable organizations.

Looking ahead to 2026, the firm wide Inclusion & Education (I&E) program is set to deepen and expand its impact by building directly on the momentum of the 2025 School42 pilots. The 2026 planning materials signal a clear shift from experimentation toward scaling and strengthening the educational pillar as a core CSR priority. Planned activities include more structured mentoring cycles following the successful 2025 tandems, expanded hackathon participation across multiple campuses, and deeper integration of educational storytelling into internal communications. The program also aims to enhance engagement rates by improving processes, ensuring more consistent communication, and broadening employee involvement.

SCHOOL42 AND BEARINGPOINT IN ACTION



09

Creating impact with our clients

Despite the slower sustainability market, our flagship service lines – People, Climate, Biodiversity, and Sustainable Finance – showed remarkable resilience. Clients in these areas demonstrated steadfast commitment to their sustainability agendas.

Our broad range of projects includes, among many others, our successful collaboration with Hirschmann Automotive where we supported them to achieve end-to-end transparency across all emissions, empowering strategic carbon-footprint management and data-driven decisions for future decarbonization efforts.

Another meaningful example was our project with Body Voices gGmbH where we assisted in defining its corporate strategy and brand visibility. Together, we developed different approaches to sustainable financing and established contacts to increase awareness of the situation of women affected by sexual violence and to promote recognition of this issue within society.

With VYV 3 our I Care by BearingPoint team developed and implemented operational climate strategies. These strategies focus on eco design, sustainable mobility, energy efficiency, responsible purchasing, and employee awareness programs.

In a further engagement with a global industrial client we helped advance its CSR and sustainability objectives by embedding transparency and responsibility into core supply-chain practices. Sustainability and compliance considerations were systematically integrated into supplier evaluations through structured questionnaires and scorecards, making CSR criteria a standard part of vendor onboarding.

Overall, BearingPoint continued to support organizations across all sectors in their sustainability transitions, achieving an estimated €17 million in net sustainability-related project bookings in 2025.

International expansion and I Care Academy

2025 saw a significant expansion of our international sustainability footprint. Traditionally strong in France and Central Europe, we are now able to deploy our sustainability services seamlessly at a pan-European scale – covering more than 15 countries in 2025 alone. In 2025, we also doubled down on capability-building through our internal I Care Academy. Over 500 BearingPoint consultants have completed I Care Academy courses and earned sustainability certificates. Importantly, in 2025 we also opened selected Academy training to clients. We piloted sessions for major companies in sectors like luxury goods and financial services to help upskill their teams in sustainability.

Our holistic sustainability offering

Throughout 2025, BearingPoint offered a comprehensive sustainability consulting portfolio structured around 12 domains, spanning both Impact and Transformation expertise. Impact addresses environmental and social challenges, while Transformation embeds sustainability into business strategy and operations.

This holistic model ensures we can help clients identify the sustainability issues to tackle, as well as how to effectively drive change. The pillars of our offering are summarized in the table below. This modular framework allows us to tailor solutions to each client’s unique needs.

Impact Expertise (What)	Transformation Expertise (How)
Climate & Decarbonization	Sustainable Strategy & Business Models
Biodiversity & Natural Capital	Responsible Operations & Procurement
Circular Economy	Sustainable Finance & ESG Reporting
Lifecycle Analysis (LCA)	Sustainable Products & Services (Green Offerings)
Social & Societal Impact	People, Culture & Change (Sustainability in Organisations)
Corporate Responsibility & Sustainable Development (CSR)	Data & IT for Sustainable Transformation

Linking sustainability to business performance

Our teams developed new ‘Business & Environment’ service offerings to embed climate and environmental considerations into core corporate strategy and operations. For example, we helped manufacturing clients prioritize lower-carbon product lines, driving additional revenue while reducing their carbon footprint.

Leveraging our proprietary Circular Success framework, we also implemented circular economy programs for retailers and consumer goods companies, enabling them to reduce waste and costs while boosting supply chain resilience. These cases demonstrate that ecological transition and competitiveness can go hand-in-hand, turning environmental constraints into opportunities for innovation and efficiency.

In parallel, we observed strong demand for our climate and biodiversity services, as companies sought to future-proof their businesses against climate risks and protect natural capital. BearingPoint responded with new solutions, including biodiversity footprinting tools and climate scenario simulators tailored to industries like agriculture, media, and transportation. These help clients measure and manage emerging sustainability challenges.

Altogether, climate action, data-driven ESG management, and biodiversity strategy emerged as three of the most in-demand areas of our client work in 2025.

Asset innovation for sustainability impact

A signature BearingPoint achievement in 2025 was the accelerated 'assetization' of our sustainability expertise. For example, our experts launched a first-of-its-kind 'Avoided Emissions Platform' (AEP). This comprehensive database enables companies to quantify the greenhouse gas emissions avoided through the use of various technologies and projects. AEP helps organizations credibly measure and monetize the impact of their decarbonization initiatives – providing data to support internal business cases and to strengthen external stakeholder communications.

We also contributed to a groundbreaking Climate Contribution Framework (CCF). This is a multi-stakeholder initiative designed to guide the allocation of capital toward high-impact climate actions globally. By participating in the development of this framework, we are helping define how companies and financial institutions can direct investments in line with the Paris Agreement and maximize their positive climate impact.

In addition, we made major strides in building Nexus, our digital platform for climate and biodiversity management.

Co-innovating on technology & ESG partnerships

Technological innovation remained central to our value proposition in 2025, as we helped clients leverage digital solutions to meet their sustainability goals. We reinforced key partnerships with leading ESG software providers and engaged in joint innovation to deliver cutting-edge tools for our clients.

Our strategic co-development collaboration with SAP for Sustainability Footprint Management continued to thrive. A highlight of 2025 was the introduction of an end-to-end story around SAP SFM including SAP's new Green Ledger. As an integrated carbon-accounting module for SAP's ERP systems, the Green Ledger allows organizations to link their carbon emissions data directly with financial information within their ERP. This provides a single view of the carbon and cost impact of each business transaction. This innovation, co-developed by BearingPoint and SAP, is enabling our clients to make truly climate-smart business decisions based on integrated data.

We also deepened our collaborations with several fast-growing climate-tech startups. For instance, we expanded our work with Sweep, a leading carbon management platform, and Workiva, a cloud solution for ESG reporting. Finally, to ensure the reliability of our clients' non-financial data, we continued to roll out our ESG Data Quality Navigator tool. This proprietary solution helps organizations automatically identify and bridge data gaps in their sustainability reporting by instituting automated controls and consolidating dispersed ESG metrics.

By investing in such partnerships and digital solutions, we empower our clients with robust data and analytics to drive and track sustainability performance.



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Ratings & certifications

While ratings and certifications serve as valuable proof points of our commitment to sustainability, they are not the end goal. They reflect the actions we take every day and the dedication we uphold to drive real progress for our clients, our communities, and the environment. Our focus remains on embedding responsible practices into everything we do - using these recognitions as validation of our ongoing efforts and unwavering commitment to a more sustainable future.

B Corp

We gained B Corp certification in 2024, achieving an 86.1-point score. In 2025, we remain proud stewards of our B Corp Certification, a testament to our dedication to responsible business and sustainability. Our efforts focused on understanding and preparing for the updated B Lab standards, ensuring we're ready for recertification in September 2027.

Our certification links us with a global collective of companies determined to use business as a force for good, fostering positive change for employees, communities, and the planet. This achievement exemplifies our commitment to embedding sustainability into all facets of our operations, so we deliver real value for our stakeholders and help shape a fairer, greener future. Our commitment to progress and positive impact remains unwavering, and we will continue to uphold the principles that define us as a B Corp.

Certified Environmental Management System (ISO 14001)

ISO 14001 is a widely recognized certification developed by the International Organization for Standardization, specifically designed for environmental management systems. This certification emphasizes the importance of a continuous improvement process to achieve set objectives tied to an organization's environmental performance.

Previously, in 2023, we completed the audit of our Environmental Management System (ISO 14001) for our offices in Stockholm, Berlin, Leipzig, Frankfurt, and Amsterdam. Building on these achievements, in 2024, we expanded our efforts and audited our offices in Dublin, Paris, Hamburg, Walldorf, and Düsseldorf against ISO 14001.

In 2025, we added our ISO 14001 certifications to include the Helsinki and London offices. Additionally, we recertified offices in Germany, Ireland, and Sweden, and completed our Central Functions Audit, a recertification for our BE firm-wide Environmental Management System. Looking ahead to 2026, we are actively discussing the possibility of rolling out ISO 14001 across other practices to further our commitment to sustainability and continuous improvement across the organization.

EcoVadis

EcoVadis is a globally recognized sustainability rating platform that evaluates companies' environmental, social, and ethical performance to help build resilient, transparent supply chains. EcoVadis' methodology is grounded in international standards, including the UN Global Compact, GRI, and ISO 26000, enabling consistent, credible assessments worldwide.

Ratings are determined through an annual assessment that scores companies on a scale of 0 to 100 across four themes: environment, labor & human rights, ethics, and sustainable procurement. The evaluation reviews documented policies, implemented actions, and measurable results, tailoring the questionnaire to each company's size, industry, and location. The methodology emphasizes continuous improvement, allowing organizations to track progress year over year.

BearingPoint holds EcoVadis ratings across several practices in France, Norway, Germany, and Switzerland. In addition, Austria completed its first assessment and received its rating in 2025. With Austria now added to our portfolio of rated practices, we continue to explore opportunities to roll out further across additional countries to strengthen transparency and harmonize our sustainability performance globally.

CDP

The Climate Disclosure Project, now known simply as CDP, is a global nonprofit organization that operates the world's most widely used environmental disclosure system. CDP provides standardized frameworks for companies, cities, states, and regions to measure and report their environmental impacts. By providing a consistent, comparable reporting framework, CDP

enables organizations to disclose greenhouse gas emissions, environmental risks, and strategic responses, helping investors, policymakers, and supply chain partners make informed decisions. Its disclosure system has become a cornerstone of corporate sustainability reporting, aligning with major standards, including the ISSB, CSRD, GHG Protocol, and, formerly, TCFD.

CDP plays a critical role in elevating environmental transparency and fostering accountability across global markets. The organization's annual questionnaires and scoring processes incentivize action by highlighting environmental performance and resilience strategies, which investors and regulators increasingly use as decision-making tools. CDP's 2026 updates further strengthen the link between data and climate action, refining disclosures to meet emerging global standards, expanding thematic coverage to oceans, and enhancing the usability of environmental data. These evolutions position CDP as a vital platform for organizations seeking to manage risk, demonstrate credibility, and contribute to an Earth-positive future.

In previous years, while we consistently submitted the CDP questionnaire, we did not publicly disclose our results. In 2024, BearingPoint made its initial commitment to transparency by publishing our CDP score. At that time, our Climate rating was D.

Upon resubmission in 2025, we successfully raised our score to C, despite increasingly challenging questions each year. We take great pride in this progress and remain dedicated to further enhancing our score in 2026.

UN Global Compact

BearingPoint has been a committed signatory of the UN Global Compact (UNGC) since 2019, embedding ten principles covering human rights, labor, environment, and anti corruption into its Code of Business Ethics and sustainability governance. This connection is also reflected in client communication templates and ESG inquiry responses, which state UNGC participation as part of BearingPoint's verified sustainability credentials.

In 2025, there were no changes to BearingPoint's level of commitment to the UNGC.

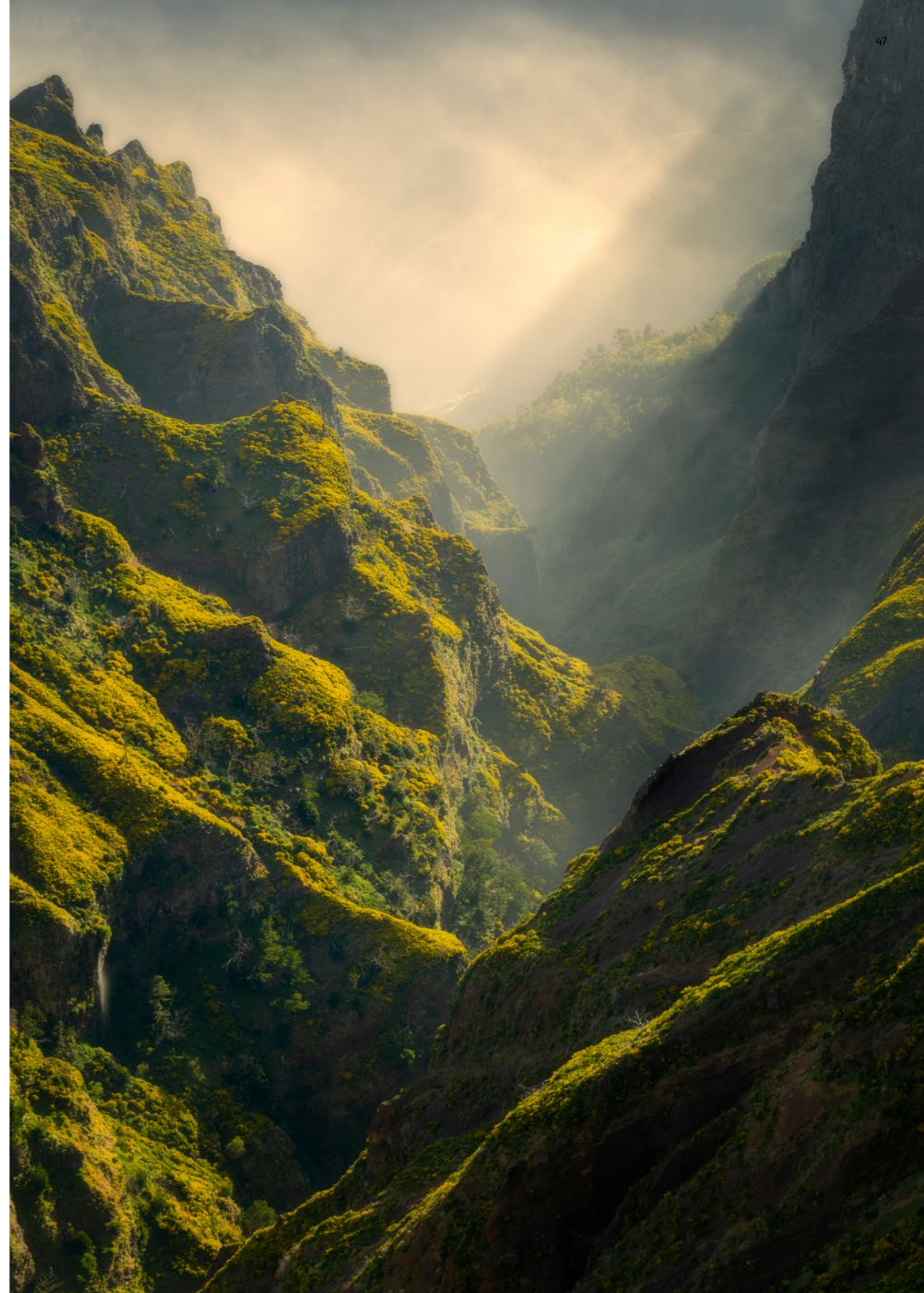
IntegrityNext

IntegrityNext is a global supply chain sustainability and compliance platform that helps companies assess, monitor, and manage ESG risks across their supplier base. The platform forms part of BearingPoint's external ecosystem through collaboration on supply chain transparency and due diligence, reinforcing its relevance in client conversations and its market positioning. There were no changes in BearingPoint's own IntegrityNext commitment during 2025.

Additional local ratings, awards, and certifications

In addition to its major sustainability ratings and certifications, BearingPoint has received international recognition for its commitment to ESG principles and workplace excellence. The firm is listed among both TIME World's Best Companies and Forbes World's Best Employers for 2025, underscoring its global reputation for responsible business practices, employee engagement, and positive organizational culture.

Furthermore, individual BearingPoint practices continue to demonstrate strong progress at the local level, with several offices earning additional distinctions for transparency and stewardship. For example, the Norway practice was re-certified as an Eco-Lighthouse in 2025, highlighting its ongoing dedication to environmental management and social responsibility. These accolades complement BearingPoint's global ESG achievements and reinforce its standing as a leader in sustainable business.



11

Governance

BearingPoint has valued integrity for over a century, making it a cornerstone of our reputation. Despite operating in complex global environments, we remain committed to upholding ethical standards, adhering to our Code of Business Ethics, and maintaining sound governance. We expect all employees and partners to act with integrity in every aspect of our business.

Anything less than total commitment to acting with integrity in the conduct of BearingPoint's business is unacceptable. Together, we will continue to build a firm that stands as a beacon of integrity and excellence in the business world.

Impacts, risks, and opportunities

Business conduct and corporate culture, including ethics, whistleblower protection, and compliance, significantly impact stakeholders and pose financial risks if neglected. Falling short can result in penalties, legal costs, and reputational damage.

We focus on preventing and detecting corruption and bribery, encouraging open communication about concerns, and managing political contributions. These priorities align with our ethical commitments and support our adherence to UN Global Compact principles, which BearingPoint has followed since 2019.

Internal controls

BearingPoint operates a structured internal control system for sustainability reporting consistent with CSRD requirements. The internal control system comprises several layers: a first line of defense responsible for data entry, implementing country-level controls, and validating information locally; a second line of defense including Corporate Sustainability and Compliance teams, which oversee methodologies, conduct control checks, and ensure consistency; and a third line of defense, Internal Audit, which performs independent reviews of sustainability data and reporting processes. Data ownership is clearly documented at both the topic and country levels, with systematic evidence retention, audit trails, and version control that support transparency and reliability. Additionally, the Code of Business Ethics sets clear ethical, social, and environmental standards for all BearingPoint personnel.

Climate and environmental guidance in this policy remains unchanged, outlining employee responsibilities and processes for GHG accounting to ensure consistency. The travel and expense policy also remains the same, providing unified principles for business travel. We have initiated a multi year program to prepare for external limited assurance over sustainability disclosures beginning in the CSRD compliance period.

Prevention of corruption and bribery

Complementing our Values (Commitment-Teaming-Passion-Excellence, Stewardship), we need to conduct business in the most appropriate, legal, ethical, and transparent way.

Our Code of Business Ethics has been formalized, outlining our commitment in relation to diversity, discrimination and harassment, personal conduct, anti-corruption and bribery, conflict of interest, data & information governance, confidentiality environment, corporate social responsibility, donations and sponsorships, and adherence to laws and regulation in general, as well as accurate books and records.

The Code of Business Ethics applies to all employees of BearingPoint Holding B.V. and its associated companies at every level, including our Partners, shareholders, appointed company officers, and third parties, where appropriate.

We work only with third parties that share the same Values and business standards, as outlined in a dedicated Supplier Code of Business Ethics.

Living and enforcing our values throughout our supply chain will have a positive impact on our workforce and business partners.

The principle of zero tolerance for corruption and bribery is included in the People Conduct section of the Code of Business Ethics. Given the importance of that subject, we cover it in the Code of Business Ethics and do not have a separate Anti-Corruption and Bribery Policy. We put in place related processes and continuous monitoring procedures to ensure the implementation of the principles set in the Code of Business Ethics. This includes enhanced due diligence processes

for higher risk countries and projects, gift & entertainment monitoring, and payment flow controls.

Human rights

BearingPoint continues to uphold internationally recognized human rights and complies with all relevant laws and regulations in the environments where we operate. Our commitment includes a clear stance against child labor, forced labor, and any form of modern slavery. As a signatory to the UN Global Compact since 2019, we remain aligned with its principles and broader international standards that guide responsible business conduct.

While the nature of our consulting activities means that our own workforce faces a low inherent risk of human rights violations, we recognize that such risks can persist within the broader ecosystems in which we operate. This includes the countries where our clients, partners, and suppliers are active. Maintaining awareness of these potential risks and reinforcing responsible practices within our sphere of influence remain essential components of our approach to human rights and sustainability.

Risk of corruption

As a globally operating partnership, corruption and bribery were identified as a group-wide risk and included in our Enterprise Risk Management. In 2024, we were not subject to any corruption & bribery related investigation, nor have we paid any related fines.

Training

With an unwavering commitment to our ethical standards, all employees must complete a comprehensive, mandatory Code of Business Ethics online training that also delves into crucial areas such as corruption and bribery, ensuring that every employee not only understands but also explicitly acknowledges the Code's profound content. The role of this initiative, along with the meticulous tracking of completion rates, is managed by our Group Compliance function. This dedicated team is also responsible for curating the online training content and delivering any additional, targeted training sessions. Specifically, teams working with countries that rank higher on Transparency International's Corruption Perceptions Index have been identified as higher risk and have

received additional awareness from Group Compliance. In 2025, a new Code of Business Ethics and related training were established, with a rollout in 2026.

Prevention of corruption & bribery G1-3,21 b/c and 4,24 a and a(i)	2024	2025
Functions -at- risk covered by training	100%	100%
Average Number of people enrolled in Code of Business Ethics Training	6270	6277
Average completion rate of Code of Business Ethics Training	87%	89%
Fines paid in relation to corruption & bribery	0	0
Convictions for violation of anti-corruption and bribery laws	0	0
Regulatory investigations in relation to corruption & bribery	0	0

Promoting a culture of freely raising concerns

Our commitment to the highest possible standards of integrity and ethical behavior gives us a clear competitive advantage. To maintain those high standards, a culture of openness and accountability is vitally important.

BearingPoint has implemented a confidential and, if needed, anonymous reporting mechanism complying with the EU whistleblower Protection Directive and other applicable laws— BearingPoint Trustline, which aims to encourage all employees to raise concerns about malpractice without fear of reprisal. Third parties have the same option: go directly to Group Compliance, as published on our website. BearingPoint Trustline is made available 24/7 in English, German, and French to employees who may want to seek advice or report substantial violations of BearingPoint's Code of Business Ethics or other illegal business practices in the areas of:

- Finance, accounting, banking, anti-corruption, money laundering;
- Anti-competitive practices;
- Fight against discrimination, harassment, and bullying;
- Health and security at work;
- Data & Information Protection;
- Protection of the environment;
- Any breach of related EU law relating to BearingPoint's business.

The process is managed by the Group Compliance function. All claims are being reviewed, assessed, and investigated. We will not tolerate harassment or victimization and will take action to protect the person from retaliatory measures, such as disciplinary or discriminatory action, if the concern was raised in good faith. Any employee who is found to have victimized or harassed an employee who has legitimately used this procedure, or other people involved in good faith, will face disciplinary action.

All individuals involved in the process have greater awareness of the sensitivity of this subject and of handling confidential information, including lawyers, People & Culture professionals, and internal auditors.

Any investigation will be managed by independent functions such as Group Compliance, Internal Audit, or the Employment Law team.

Political contribution & lobbying

According to our Code of Business Ethics, any contributions made directly or indirectly to a political party, political fund-raising organization, or candidate, anywhere in the world, require prior approval from the Managing Partner and the Chief Compliance Officer. In the 2025 financial year, no such request was made. Individual involvement in political activities or groups is a matter of personal choice. However, we must ensure that any political opinions we express are

understood to be personal and are not made on behalf of, or may be attributed to, BearingPoint.

BearingPoint does not engage in regulated lobbying activities.

Human rights policies

BearingPoint continues to prioritize a healthy, supportive, and engaging working environment as a core element of our people strategy. Diversity and inclusion remain central to this culture. We believe that teams and leaders who reflect the societies in which we live are better equipped to understand the needs of our clients and contribute to meaningful, sustainable outcomes.

Our efforts are supported by a set of policies, public commitments, and relevant certifications that guide how we mitigate potential negative impacts and strengthen positive ones. These policies work to ensure that BearingPoint remains an inclusive, engaging, and appealing place to work.

Our Code of Business Ethics provides fundamental human rights for our own workforce and for people on our premises or working for us. We are committed to treating people fairly, promoting an integrated way of working, and always respecting dignity. This commitment to the equal treatment of all our people creates a positive work environment where everyone's right to dignity at work is recognized and protected.

We will not tolerate threatening language or behavior, or acts of violence, against our fellow people, visitors, clients, or any other person at any time, and we are committed to maintaining a safe, healthy, harassment-free, and rewarding work environment.

The Code of Business Ethics outlines expectations for all employees to recognize, act on, and report any instances of noncompliance or suspected violations involving human rights, labor rights, or ethical behavior. Employees are required to uphold this duty when signing employment contracts and understand the full capacity of this commitment through the mandatory Code of Business Ethics training. At any time, employees can access these instructions via the intranet.

Employees at BearingPoint can raise concerns or seek guidance regarding human rights directly through their development managers and local HR teams. The Trustline platform used at our firm provides an anonymous and confidential whistleblowing mechanism as an additional layer of protection and safety for those reporting human rights violations. These pathways reinforce our commitment to transparency and responsible conduct across the organization. This is also supported by our ESG Policy.

We observe international human rights and related laws and regulations and strongly condemn child or forced labor and proactively apply the UN recommendations and other international standards in this respect. An essential component of BearingPoint's corporate social responsibility is our commitment to being good corporate citizens within the communities where we do business. BearingPoint encourages the development of local programs and activities to improve communities. To do so, we also encourage our People to pursue opportunities to contribute their time, experience, skills, and resources to local community development initiatives.

Our Statement on Human Rights and the specific statement "Grundsatzklärung zur Achtung der Menschenrechte und Umwelt" (eng. „Policy Statement on Respect for Human Rights and the Environment“) are published on our webpage and aligned with the German supply chain law.

Supplier relationships

We are committed to enforcing these principles through our new Supplier Code of Business Ethics toward all our direct suppliers. In 2024, we introduced a dedicated Vendor Risk Management Process (VRM) that includes human rights assessment criteria.

Our company relies on the trust of clients, employees, shareholders, and the public. To maintain this trust, we aim to work only with partners who follow ethical and responsible business practices and who adhere to our internal compliance standards. VRM helps us identify and manage risks arising from third-party vendors, as weak controls on their side can create financial, legal, regulatory, or reputational issues for our organization. Because vendor management processes are decentralized, with each country managing vendor information through its own procedures, we follow a rigorous, harmonized assessment methodology to ensure consistency. Under this approach, vendors are evaluated against the specific requirements assigned to each vendor category. The purpose of the assessment is to ensure compliance with relevant laws, regulations, and industry standards.

In 2025, our Purchasing Policy underwent two significant revisions. First, the separate ESG purchasing guidelines have now been incorporated directly into the policy, making them a contractual obligation for all relevant contracts. Second, the compliance threshold has been lowered. While the policy previously applied only to contracts exceeding €500,000, it now extends to contracts valued over €250,000 or €100,000 with automatic renewal.

These changes are scheduled to take effect in mid-2026 and will be communicated internally through a service line-specific communication plan. This approach ensures that each team receives information relevant to their responsibilities and is fully aware of the updates. By making ESG considerations non-negotiable and broadening the range of contracts covered by the policy, we are advancing toward a more sustainable supply chain. This demonstrates our commitment to sustainable operations and responsible business practices.

All third parties can raise any concerns directly to Group Compliance.

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Double Materiality Assessment

BearingPoint conducted its first ESRS-aligned Double Materiality Assessment (DMA) during the 2024 financial year to determine which sustainability matters were material from both impact and financial perspectives. This assessment established the initial set of material impacts, risks, and opportunities that guide our sustainability reporting.

Methodology

A structured stakeholder engagement process served as the basis for the assessment. Stakeholders were mapped into four groups (Ethics, Society, Business, and Environment) using internal insights and external benchmarking. Engagement was based on a tiered consultation approach, combining questionnaires with follow up interviews for selected groups. Broader interaction through workshops, one to one conversations, surveys, and events, supported by input from our international network, ensured a diverse set of perspectives.

Building on the foundation established through the 2024 DMA, the 2025 update focused on validating and refining the previously identified material impacts, risks, and opportunities across the value chain. Rather than restarting the process, we used the 2024 impacts, risks, and opportunities set as the baseline and reviewed its continued relevance, considering new insights and stakeholder expectations. Using this year's inputs, we revisited these items to confirm

whether their status remained appropriate or warranted renewed consideration given changes in context.

We continued to apply the time horizons established last year, which remain aligned with BearingPoint's strategic planning and operational context. The short-term horizon covers the next financial year, the medium-term horizon spans four years, and the long-term horizon encompasses six years and beyond. These timeframes guide both the assessment of impact risks and opportunities and the prioritization of related actions.

Stakeholder sources

To ensure the DMA remained accurate and reflective of our current operating environment, we integrated three key sources of stakeholder input, representing both our upstream and downstream value chains: employee feedback captured through Winningtemp and a targeted client analysis conducted for the 2025 reporting year. Together, these inputs provided a structured basis for reassessing our impact risks and opportunities landscape and strengthening the materiality assessment to ensure it remains aligned with our business, our stakeholders, and the evolving sustainability landscape.

Employee perspectives were integral to the 2025 materiality assessment, providing valuable insights into impacts and

expectations within our upstream value chain. Feedback collected globally via Winningtemp during the reporting period, covering themes such as collaboration, inclusion, well being, leadership, and commitment, was used directionally to highlight areas where employee concerns or expectations could affect the relevance of specific social impacts, risks, or opportunities, particularly on S1 - Own Workforce topics. This approach ensured that the DMA reflected the lived experience of colleagues across the firm and supported a balanced review of previously identified impact risks and opportunities.

To enhance the downstream perspective of the DMA, we undertook a comprehensive review of the top 100 clients by net revenue in 2025, focusing on client expectations and contractual requirements. The process involved collecting active contractual agreements and assessing them in close collaboration with account partners to ensure accuracy and context. Each document was evaluated against 42 ESG-related metrics, encompassing general ESG expectations, emissions requirements, environmental criteria, diversity and inclusion, certifications, and external ratings. The analysis distinguished between contractual obligations and voluntary expectations, and captured evaluation criteria, assigning weightings where relevant. Insights from this review were then used to reassess and validate the relevance of downstream impact risks and opportunities within the DMA.



Material impacts, risks, and opportunities

Topic	Subtopic	IRO	Type	Description	Value Chain	Time Horizon
E1 - Climate Change	Fight Against Climate Change	Consultancy services on climate change mitigation	Positive Impact	BearingPoint is assisting its clients in their transition through sustainability consulting. More than 250 projects were delivered in 2022, and the number has been growing ever since.	DS	MT
E1 - Climate Change	Fight Against Climate Change	Growth in climate and sustainability consulting	Opportunity	BearingPoint has invested a lot in building sustainability consulting capacity, which is a rapidly growing market considering the challenges that all organizations are facing in transition. We expect to reach close to 80M€ revenue on 100% sustainability-based projects in 2025 and expect that growth to maintain its trend past this point.	Core	LT
E1 - Climate Change	Fight Against Climate Change	Direct and indirect emissions	Negative Impact	BearingPoint's own Scope 1, 2, and 3 emissions.	Core	LT
E1 - Climate Change	Fight Against Climate Change	Climate change impacts and failure to reach decarbonization goals	Risk	We are currently on a climate trajectory that will affect living conditions on Earth and cause significant changes in our environment. Those will impact BearingPoint's operations. Moreover, reputational and regulatory risks exist if we fail to do our part, reduce our carbon footprint, and achieve our SBTi goals.	Core	LT
E1 - Climate Change	Fight Against Climate Change	AI-Driven Energy Consumption & Carbon Footprint	Risk	Use of AI models increases cloud compute energy consumption and upstream emissions (data centers, GPUs), expanding Scope 3 footprint	Core / US	MT
E1 - Climate Change	Mobilizing Clean Energy	Adoption of renewable energy	Positive Impact	Stimulates the adoption of renewable energy through its operations and its stakeholders (e.g., clients, partners, suppliers).	Core	MT
E1 - Climate Change	Mobilizing Clean Energy	Failing to meet clean energy expectations	Risk	There are both reputational and financial risks in not mobilizing and advocating for clean energy in our operations and through our clients' projects. Our clients expect us to perform in regard to sustainability and are asking us to provide proof of green building certification, etc. For our industry, committing to clean energy is becoming a standard, and failing to meet it could cause a loss of business.	Core	MT

E1 - Climate Change	Selection of Sustainable Suppliers	Sustainability issues in our supply chain	Risk	BearingPoint faces both reputational risk and financial risk if major sustainability issues arise from its supply chain and/or disruption is caused, as the software and hardware industries both rely on extremely complex supply chains, in which there are numerous potential issues (e.g., conflict minerals, tensions around Taiwan). Future innovations, such as AI, and their environmental impact will only further increase that risk.	US	MT
E1 - Climate Change	Selection of Sustainable Suppliers	Client-driven requests for suppliers with ESG certifications	Risk	BearingPoint as a supplier is increasingly required to demonstrate certified ESG performance (ISO14001/ Ecovadis/IntegrityNext)	US	ST
E1 - Climate Change	Generalizing Sustainable Ways of Working	Create positive impact through SWOW	Positive Impact	Sustainable Ways of Working is our internal project to embed sustainability at the heart of our consulting activities, which positively contributes to reducing GHG emissions across the value chain.	DS	MT
E1 - Climate Change	Generalizing Sustainable Ways of Working	Losing client projects due to lack of sustainability transparency	Risk	Clients have increasing demands when it comes to sustainability, both in how we roll out our projects (own emissions, travel, etc.) and in how we help them become more sustainable. There is both a reputational and competitive risk if we can't prove to our clients that we strive to transition our business to more sustainable practices and expertise.	Core	MT
E1 - Climate Change	Generalizing Sustainable Ways of Working	AI-Enabled Optimization of Internal Sustainability Operations	Positive Impact	Using AI tools to automate or enhance internal sustainability processes, making operational sustainability management more accurate, faster, and scalable	Core	MT
S1- Own Workforce	Contribution to socio-environmental progress through pro-bono activities	Create positive environmental impact through pro-bono projects	Positive Impact	Pro-bono consulting aims to assist public benefit organizations and generate positive environmental impact.	DS	MT
S1- Own Workforce	Contribution to socio-environmental progress through pro-bono activities	Create positive impact for our consultants	Positive Impact	Working on pro-bono projects can be a fulfilling experience for employees who strive to have an impact, which is an increasing demand from younger generations.	Core	ST

S1- Own Workforce	Contribution to socio-environmental progress through pro-bono activities	Create positive social impact	Positive Impact	Some of our pro bono projects include major social aspects and help in social inclusion or providing meaningful information and capabilities to people in need.	DS	MT
S1- Own Workforce	Contribution to socio-environmental progress through pro-bono activities	Create positive social impact	Positive Impact	Some of our pro bono projects include major social aspects and help in social inclusion or providing meaningful information and capabilities to people in need.	DS	MT
S1- Own Workforce	Contribution to socio-environmental progress through pro-bono activities	Positive impact on the firm's reputation regarding ESG issues.	Opportunity	Pro-bono projects have a direct positive impact but can also help BearingPoint's reputation and solidify its position as a firm that embodies sustainability, not only in business.	Core	ST
S1- Own Workforce	Attractiveness, skills management, and talent retention	Supporting the development of our employees	Positive Impact	Positively impact all BearingPoint employees by offering them secure employment and adequate wages and assistance in growing their skills and careers.	Core	MT
S1- Own Workforce	Attractiveness, skills management, and talent retention	Attracting the best talents	Opportunity	Continue to attract some of the best talents and develop and retain them.	Core	ST
S1- Own Workforce	Attractiveness, skills management, and talent retention	Failing to attract the best talents	Risk	Failing to be able to continue attracting some of the best talents, develop them, and retain them.	Core	ST
S1 – Own Workforce	Attractiveness, skills management & talent retention	AI Upskilling & Capability Building	Positive Impact	Developing AI literacy and data/automation skills to strengthen employee performance, employability, and long-term resilience	Core	MT
S1- Own Workforce	Attractiveness, skills management, and talent retention	Impact on attractiveness	Risk	Compensation and benefits have a major impact on attractiveness. This is a major risk for the firm and is considered a standard for our employees and stakeholders.	Core	ST

S1- Own Workforce	Employee health and work-life balance	Negative impacts of consulting on employee health and work-life balance.	Negative Impact	Consulting is an industry known to be more prone to stressful situations and often associated with cases of burnout. Moreover, it has the potential to significantly harm the general health of employees (sedentarily, posture, screen time).	Core	MT
S1- Own Workforce	Employee health and work-life balance	Productivity loss and absenteeism rate	Risk	Bad employee health and work-life balance are directly linked to a decrease in productivity and an increase in absenteeism/turnover.	Core	ST
S1- Own Workforce	Diversity, equity, and inclusion (incl. focus on Female Acceleration)	Drive gender equality and promote diversity	Positive Impact	Gender equality and diversity are essential societal values, and promoting them within the company contributes to making it a standard for society.	Core	MT
S1- Own Workforce	Diversity, equity, and inclusion (incl. focus on Female Acceleration)	Legal and reputational risk	Risk	In most of BearingPoint's geographies, diversity is not only promoted but legally required, and exposure to cases of discrimination (whether gender, racial, or any other form) could severely harm the firm, whether from a reputational or a legal point of view.	Core	ST
S1- Own Workforce	Labor rights, including unionization, as well as compensation and benefits	Good practices in terms of labor rights, unionization, compensation, and benefits	Positive Impact	We provide our employees with a working environment that is respectful of labor rights and vigor in their local geographies, along with attractive compensation and benefits adjusted to the local living wage.	Core	ST
S1- Own Workforce	Labor rights, including unionization, as well as compensation and benefits	Legal and reputational risk	Risk	Upholding labor rights is a legal requirement, and failing to do so exposes the firm to fines and a major reputational risk.	Core	ST
S4- Consumers and End-users	Guaranteeing data privacy to our customers and end-users	Impact on attractiveness	Risk	Compensation and benefits have a major impact on attractiveness. This is a major risk for the firm and is considered a standard for our employees and stakeholders.	Core	ST
S4- Consumers and End-users	Guaranteeing data privacy to our customers and end-users	Major data breach	Negative Impact	Any major data privacy breach in BearingPoint's operations, maintained products, exposing confidential client and/or end-user data.	DS	ST

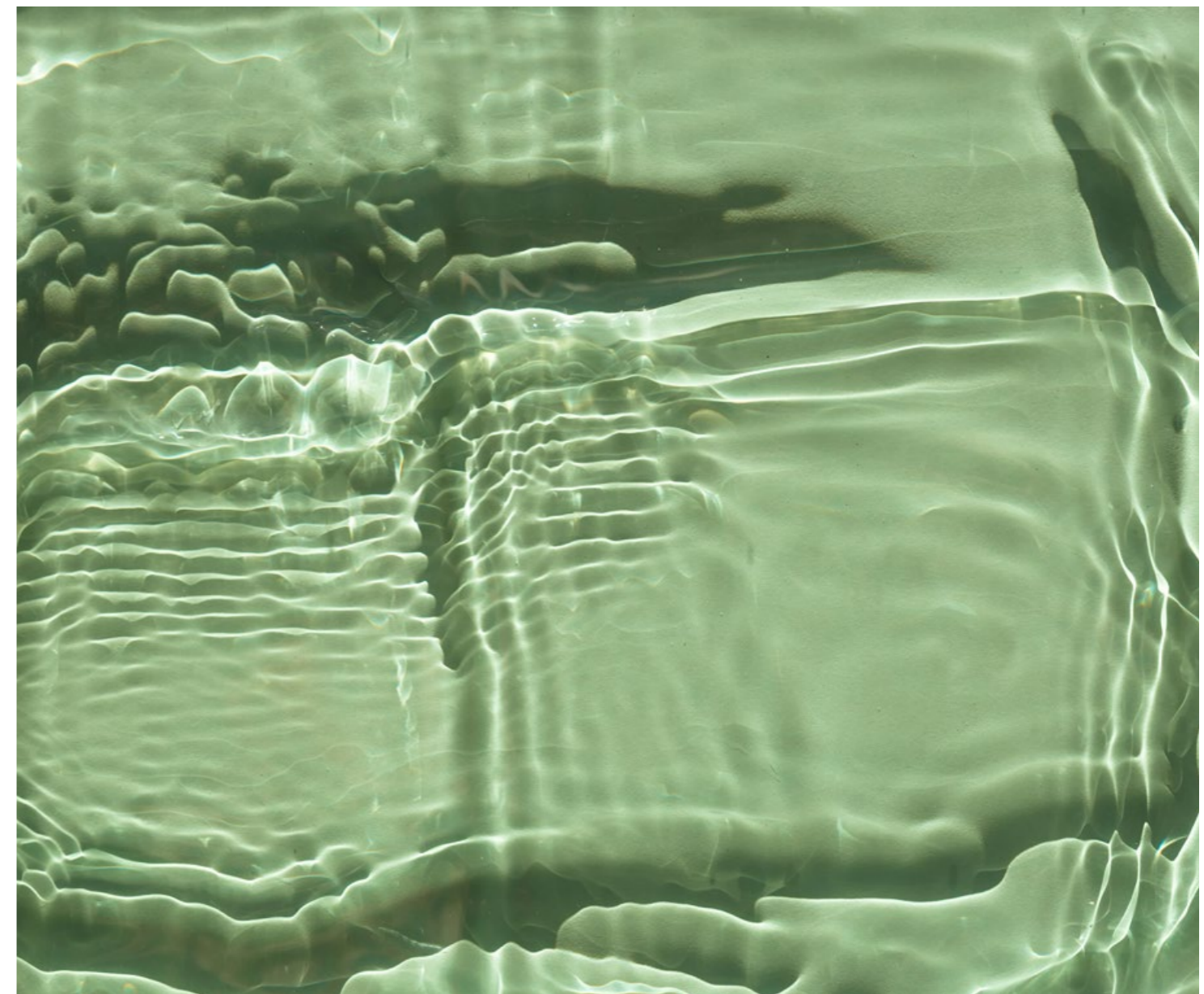
S4- Consumers and End-users	Guaranteeing data privacy to our customers and end-users	Major privacy breach	Risk	Any major data privacy breach in BearingPoint's operations, maintained products, exposing confidential client and/or end-user data.	Core	ST
S4- Consumers and End-users	Guaranteeing non-discrimination practices in our downstream value chain	Ensuring social inclusivity and equity	Positive Impact	Extending our commitment to diversity beyond the operations of BearingPoint and onto our projects with clients, promoting non-discriminatory practices in all of our deliverables and interactions.	Core	MT
G1- Business Conduct	Fair practices, responsible business ethics, and corporate culture	Foster fair practices and responsible business ethics	Positive Impact	Lead by example by promoting the highest standards in terms of business ethics, practices, and corporate culture through our duty of counsel.	Core	ST
G1- Business Conduct	Fair practices, responsible business ethics, and corporate culture	Legal and reputational risk	Risk	Consulting firms are required to hold the highest standards in terms of fair practices, responsible business ethics, and corporate culture. It is a major reputational and financial risk for the firm to be perceived as lacking in those areas.	Core	ST
G1- Business Conduct	Protection of Whistle-blowers	Providing a safe method of reporting misconduct	Positive Impact	Reporting misconduct in a corporate environment is not always easy to do, and ensuring it can be done safely is extremely important for a firm as big as ours.	Core	ST
G1- Business Conduct	Protection of Whistle-blowers	Legal and reputational risk	Risk	Whistleblowing policies are required by law, and the lack of or dysfunctional process could expose the firm to major reputational, legal, and financial risks.	Core	ST
G1- Business Conduct	Employee health and work-life balance	Contributing to greater transparency and accountability in global business practices	Positive Impact	Actively working to prevent and detect corruption and bribery practices contributes to making it a standard for business activities.	Core	MT
G1- Business Conduct	Employee health and work-life balance	Legal and reputational risk	Risk	This represents a major reputational, legal, commercial, and financial risk for BearingPoint.	Core	ST

The sustainability matters identified through our assessment continue to be deeply woven into our strategy and business model. As regulatory expectations evolve, particularly considering the expanding EU sustainability landscape, we continuously evaluate how new legislation influences our long-term direction and operational priorities. This ensures that sustainability remains a strategic driver rather than a parallel effort.

Our current strategy and business model remain resilient in navigating the identified risks and leveraging the opportunities they present (see Risk management). Looking ahead, we will expand this foundation with a more comprehensive analysis of strategic resilience and emerging risks, including those associated with evolving environmental requirements. This enhanced assessment,

conducted in line with ESRS expectations, will be developed over the coming years and ultimately disclosed in compliance with the CSRD.

While the overall structure of material matters remains stable, four new impacts, risks, and opportunities were added in 2025.



KPI Update Planet

EMISSIONS BY SCOPE & SOURCE (in metric tons CO ₂ e)	RY 2019	RY 2023	RY 2024	RY 2025	Δ since 2024	Δ since 2019
SCOPE 1	1.934	953	1.361	1.305	-4,14%	-32,52%
1.1 Direct emissions from stationary combustion sources (natural gas - scope 1)	267	223	132	158	19,49%	-40,90%
1.2 Direct emissions from mobile combustion sources (company car)	1.667	730	1.229	1.147	-6,72%	-31,21%
SCOPE 2	1.095	545	911	1.047	14,93%	-4,38%
2.1 Indirect emissions from electricity consumption (purchased electricity)	854	423	593	728	22,74%	-14,79%
2.2.A Indirect emissions from the consumption of energy other than electricity (district heating)	188	122	282	279	-0,85%	48,56%
2.2.B Indirect emissions from the consumption of energy other than electricity (district cooling)	53	0,2	36	40	10,16%	-24,53%
SCOPE 3	13.605	9.992	8.899	6.692	-24,80%	-50,81%
3.2 Capital goods	1.311	1.212	1.516	915	-39,62%	-30,18%
3.3 Fuel- and energy-related activities	210	195	244	253	3,51%	20,48%
3.3.A Natural gas (scope 3)	59	50	29	-	-	-
3.3.B Upstream electricity	119	110	144	164	14,00%	37,82%
3.3.C Electricity T&D losses	32	35	72	89	24,65%	178,75%
3.5 Waste generated in operations	251	327	334	336	0,57%	33,82%



EMISSIONS BY SCOPE & SOURCE (in metric tons CO ₂ e)	RY 2019	RY 2023	RY 2024	RY 2025	Δ since 2024	Δ since 2019
3.6 Business travel	10.529	7.483	5.986	4.305	-28,09%	-59,12%
Plane	8.059	6.224	4.734	2.606	-44,95%	-67,66%
Rail	981	693	615	842	36,84%	-14,21%
Private car	835	384	439	457	4,00%	-45,32%
Rental car	432	80	90	135	49,84%	-68,78%
Taxi	214	96	101	244	141,70%	14,07%
Limousine	8	6	7	21	205,57%	167,38%
3.7 Employees commute	1.150	450	491	554	12,77%	-51,85%
3.8 Upstream leased assets	139	293	295	296	0,44%	113,17%
3.11 Use of sold products & Services	15	33	33	33	0,00%	120,00%
TOTAL EMISSIONS	16.634	11.489	11.172	9.044	-19,05%	-45,63%
Emissions per Employee	3,59	1,90	1,81	1,46	-19,39%	-59,47%

EMISSIONS BY REGION (in metric tons CO ₂ e)	RY 2019	RY 2023	RY 2024	RY 2025	Δ since 2024	Δ since 2019
CER	9.945	5.556	5.680	4.880	-14,09%	-50,93%
CSH	2.456	2.132	1.549	1.161	-25,01%	-52,72%
NRT	1.916	1.862	1.730	1.288	-25,56%	-32,79%
WST	2.191	1.499	1.230	868	-29,38%	-60,36%
ARC	-	440	983	846	-13,92%	-
Holding	126	-	-	-	-	-
Total emissions	16.634	11.489	11.172	9.044	-19,05%	-45,63%

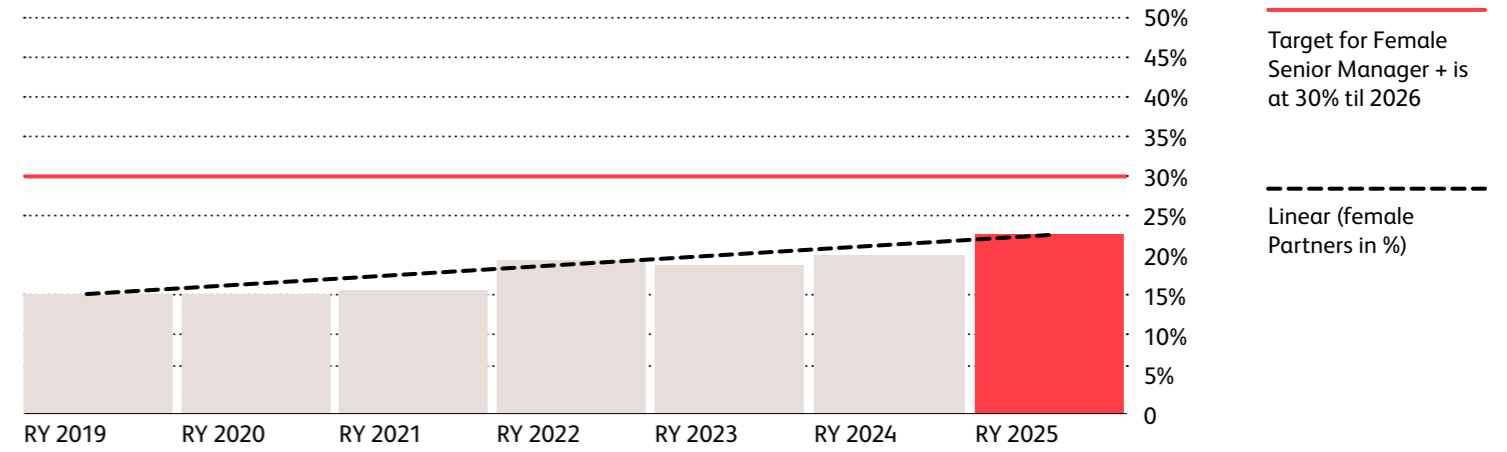
KPI Update Diversity

	RY 2019		RY 2023		RY 2024		RY 2025		Δ since 2024	
	All	CFS*	All	CFS*	All	CFS*	All	CFS*	All	CFS*
Global Headcount										
Overall	4.638	3.997	6.055	5.388	6.189	5.462	6.215	5.489	+0,4%	+0,5%
Share of Females	36%	31%	39%	35%	39%	35%	39%	35%	-	-
Share of Males	64%	69%	61%	65%	61%	65%	61%	65%	-	-
Management (percentage by gender)										
Share of Females	23%		26%		28%		26%		-7%	
Share of Males	77%		74%		72%		74%		+3%	
Partners (percentage by gender)										
Share of Females	11%		14%		14%		14%		-	
Share of Males	89%		86%		86%		86%		-	
Management Committee (composition by gender)										
Females	1		2		3		3		-	
Males	9		10		8		8		-	

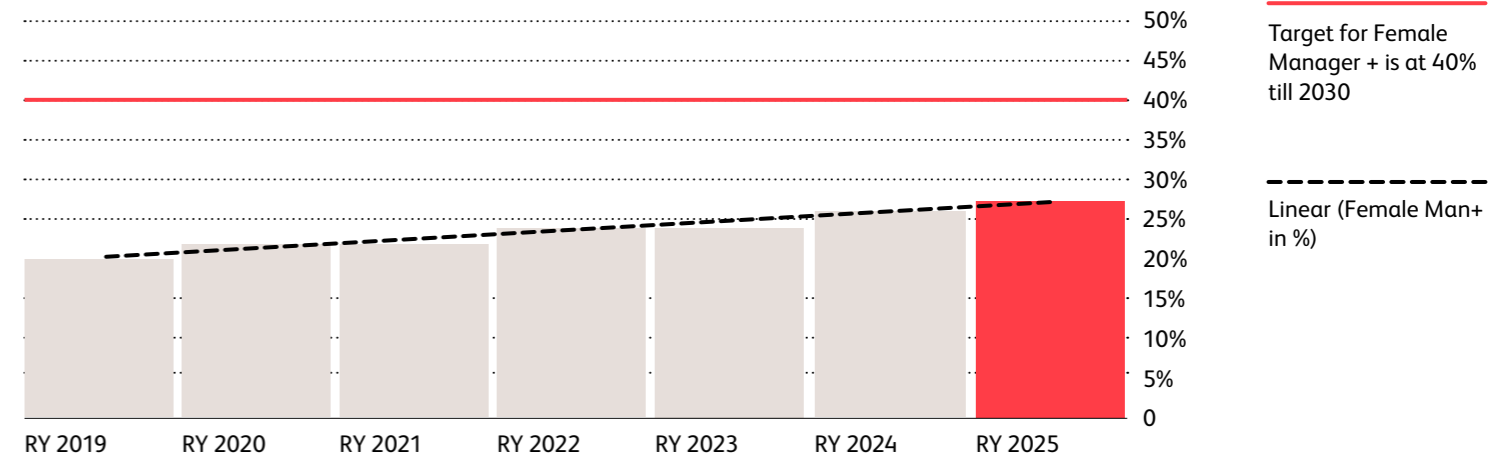
Female Share Goals

	RY 2019	RY 2023	RY 2024	RY 2025
Female Senior Man+ in %	15%	18%	20%	23%
Female Man+ in %	20%	24%	26%	27%
Female Partners in %	13%	14%	14%	14%

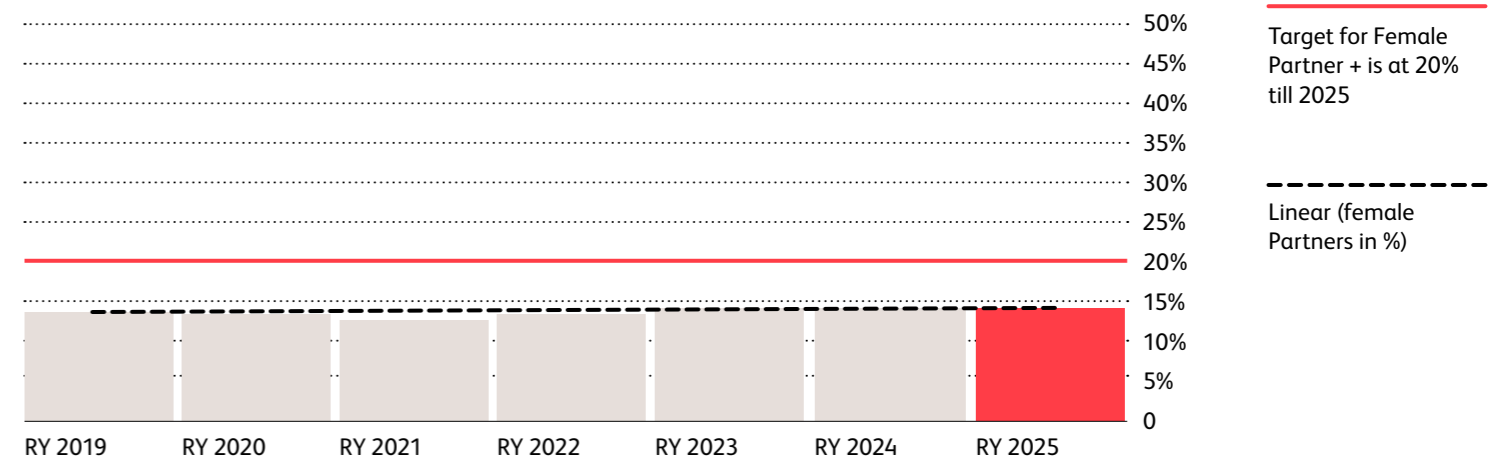
Female target alignment 30% Senior Manager + by 2026



Female target alignment 40% female Manager + by 2030



Female target alignment 20% female Partners by 2025



KPI Update Diversity

	RY 2019	RY 2023	RY 2024	RY 2025	Δ since 2024
Number of employees in countries with 50 or more employees	4.070	5.968	6.083	5.975	-2%
Average number of employees	3.881	5.573	6.163	6.176	+0,2%
Average number of employees in countries with 50 or more employees	3.770	5.509	6.066	6.056	-0,2%
Number of employees turnover	900	1.004	1.022	1.093	+7%
Percentage of employee turnover	23,3%	17,3%	16,60%	17,60%	+6%

Information on employees by contract type, gender and region

Region	Contract type	Gender	RY 2019	RY 2023	RY 2024	RY 2025	Δ since 2024
ARC	Full-time	Female	n/a	94	124	155	+25%
		Male	n/a	257	331	360	+9%
	Part-time	Female	n/a	8	16	20	+25%
		Male	n/a	4	7	8	+14%
CER	Full-time	Female	424	704	713	681	-4%
		Male	1.151	1.588	1.559	1.558	-0,1%
	Part-time	Female	129	142	147	163	+11%
		Male	68	91	105	109	+4%
CSH	Full-time	Female	265	497	492	487	-1%
		Male	188	478	473	467	-1%
	Part-time	Female	7	5	10	7	-30%
		Male	3	3	3	3	-
NRT	Full-time	Female	171	316	341	368	+8%
		Male	440	597	576	607	+5%
	Part-time	Female	19	19	15	21	+40%
		Male	10	10	10	16	+60%
WST	Full-time	Female	402	528	521	487	-7%
		Male	601	677	699	660	-6%
	Part-time	Female	19	23	33	25	-24%
		Male	6	14	14	13	-7%

	RY 2019		RY 2023		RY 2024		RY 2025		Δ since 2024	
	All	CFS*	All	CFS*	All	CFS*	All	CFS*	All	CFS*
New hires										
Overall	1.135	975	1.815	1.655	1.123	1.013	1.007	937	-10%	-8%
New hires by gender										
Share of males	59%	64%	62%	65%	59%	62%	62%	64%	+5%	+3%
Share of females	41%	36%	38%	35%	41%	38%	38%	36%	-7%	-5%
New hires by generation										
Babyboomers – born 1946-1964	n/a		19		23		9		-61%	
Generation X – born 1965-1980	n/a		212		155		80		-48%	
Generation Y – born 1981-1994	n/a		736		402		325		-19%	
Generation Z – born 1995-2012	n/a		848		542		593		+9%	
New hires by region										
ARC	n/a		219		198		145		-27%	
CER	n/a		541		367		353		-4%	
CSH	n/a		252		118		119		+1%	
NRT	n/a		273		177		223		+26%	
WST	n/a		335		263		166		-37%	
Number of nationalities working in the firm										
Overall	77		89		88		90		+2%	

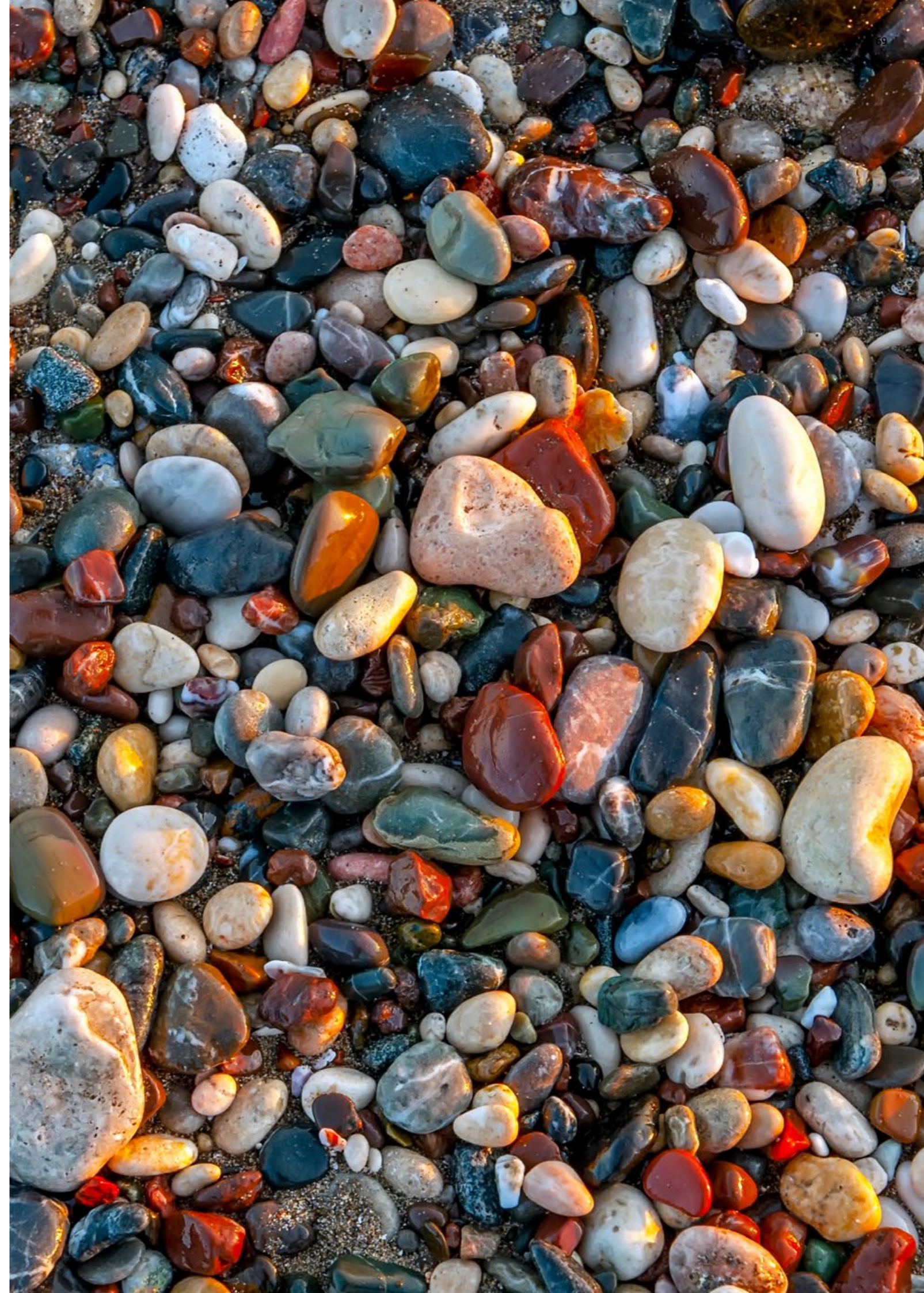
KPI Update Diversity

Generations	RY 2019	RY 2023	RY 2024	RY 2025	Δ since 2024
Babyboomers – born 1946-1964	6%	3%	3%	2%	-33%
Generation X – born 1965-1980	24%	18%	18%	18%	-
Generation Y – born 1981-1994	64%	48%	46%	44%	-4%
Generation Z – born 1995-2012	6%	31%	33%	36%	+9%

„How people feel“ indicators	RY 2023	RY 2024	RY 2025	Δ since 2024
Diversity	7,9	7,8	7,7	-1%
Team Spirit	8,2	8,1	8,5	+5%
Psychological Safety	7,5	7,6	8	+5%
Leadership	7,6	7,6	7,5	-1%

Trainings	RY 2023	RY 2024	RY 2025	Δ since 2024
Firmwide Virtual Trainings	57	62	49	-21%
Number of Participants	2.788	2.505	2.529	+1%
Firmwide Onsite Trainings	10	9	6	-33%
Number of Participants	1.914	1.831	1.227	-33%

LinkedIn Learning	RY 2024	RY 2025	Δ since 2024
Hours spent on the platform	4.100	6.972	+70%
Number of Participants	2.209	1.698	-23%



List of abbreviations

AEP: Avoided Emissions Platform
 AI: Artificial Intelligence
 CCF: Climate Contribution Framework
 CDP: Carbon Disclosure Project
 CO2e: Carbon Dioxide Equivalent
 CSDDD: Corporate Sustainability Due Diligence Directive
 CSRD: Corporate Sustainability Reporting Directive
 DEI: Diversity, Equity, and Inclusion
 DMA: Double Materiality Assessment
 EMS: Environmental Management System
 ERG: Employee Resource Group
 ERM: Enterprise Risk Management
 ESG: Environmental, Social, and Governance
 ESRS: European Sustainability Reporting Standards
 FBLA: France, Belgium, Luxembourg, Africa (West Region)
 FTE: Full-Time Equivalent
 GHG: Greenhouse Gas
 GRI: Global Reporting Initiative
 HR: Human Resources
 I&E: Inclusion & Education
 IFS: Industrial and Financial Systems
 IRO: Impacts, Risks, and Opportunities
 ISO: International Organization for Standardization
 ISSB: International Sustainability Standards Board
 LEAP: Leading, Empowering, Advancing and Progressing
 MVP: Minimum Viable Product
 SAP: Systems, Applications, and Products in Data Processing
 SBTi: Science Based Targets initiative
 SWOW: Sustainable Ways of Working
 TCFD: Task Force on Climate related Financial Disclosures
 UNGC: United Nations Global Compact
 VRM: Vendor Risk Management

ESRS alignment overview

ESRS	Topic	Section
BP 1	General basis for preparation of sustainability statements	Basis for preparation
BP 2	Disclosures in relation to specific circumstances	Circumstances for reporting
GOV 1	The role of the administrative, management and supervisory bodies	Governance structure
GOV 2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	Governance structure
GOV 3	Integration of sustainability-related performance in incentive schemes	Sustainability-related incentives
GOV 4	Due diligence statement	Due diligence statement
GOV-5	Risk management and internal controls over sustainability reporting	Risk management; Internal controls
SBM 1	Strategy, business model, value chain	Value chain; Our Sustainability Strategy 2030
SBM 2	Stakeholder interests	Methodology (DMA); Circumstances for Reporting
SBM 3	Material impacts, risks and opportunities and their interaction with strategy and business mode	Material impacts, risks, and opportunities (also see IROs embedded per pillar)
IRO 1	Description of the processes to identify and assess material impacts, risks and opportunities	Methodology (DMA)
IRO 2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement	ESRS alignment overview; Basis for preparation
MDR P	Policies adopted to manage material sustainability matters	Internal controls; Human rights policies; Supplier relations
MDR A	Actions and resources in relation to material sustainability matters	Climate action; Workforce action
MDR-M	Metrics in relation to material sustainability matters	Appendix: Environmental and People data
E1 1	Transition plan for climate change mitigation	Climate transition plan
E1 2	Identification of climate related risks and scenario analysis	Overall physical and transitional risk exposure
E1 3	Resilience in relation to climate change	Milestones 2025
E1 4	Policies related to climate change mitigation and adaptation	Climate change
E1 5	Actions and resources in relation to climate change mitigation and adaptation	Climate action
E1 6	Targets related to climate change	Our Sustainability Strategy 2030
E1-7	Energy consumption and mix	Appendix: Environmental Data
E1-8	Gross scope 1, 2, and 3 GHG emissions	Appendix: Environmental Data
E1 9	GHG removals and mitigation projects financed through carbon credits	Naturebased solutions and biodiversity
E1-11	Anticipated financial effects from physical and transition risks and potential climate related opportunities	Overall physical and transitional risk exposure
S1 1	Policies related to own workforce	Human rights policies
S1 2	Engagement with own workforce and workers' representatives, existence of channels for own workforce to raise concerns or needs and approaches to remedy	Workforce action

ESRS	Topic	Section
S1-3	Actions and resources related to own workforce	Workforce action; Skills development; Work-life balance
S1 4	Targets related to own workforce	Our Sustainability Strategy 2030
S1 5	Characteristics of the undertaking's employees	Appendix: People data
S1 8	Diversity metrics	Workforce action
S1 12	Training and skills development metrics	Skills development
S1 14	Work-life balance metrics	Work-life balance
S1 15	Remuneration metrics	Gender pay gap
S1 16	Incidents of discrimination and other human rights incidents	Addressing antidiscrimination
G1 1	Business conduct policies	Code of Business Ethics
G1 2	Actions related to business conduct	Prevention of corruption and bribery; Internal controls
G1 5	Metrics related to political influence, including lobbying activities	Political contribution & lobbying

About BearingPoint

BearingPoint is an independent management and technology consultancy with European roots and a global reach. We help businesses transform by combining deep industry expertise with strong capabilities in strategy, operations, and technology. Dedicated SAP and Microsoft transformation units, a strong focus on AI, and outcome-based products enable us to provide tailored, innovative solutions that create measurable and sustainable value.

In addition to our core consulting operations, we run two joint ventures. Arcwide, our joint venture with IFS, specializes in business transformation enabled by IFS technology. BearingPoint North America, our joint venture with ABeam Consulting, focuses on consulting excellence and business transformation built on SAP.

BearingPoint works with many of the world's leading companies and public-sector organizations. Together with its strategic alliance partner ABeam, the firm brings together more than 15,000 professionals and serves clients in over 70 countries, delivering seamless business transformation, strengthening performance, and driving sustainable impact.

BearingPoint is recognized among TIME World's Best Companies and Forbes World's Best Employers. The firm is also a certified B Corporation, committed to responsible business and creating long-term value for organizations, people, and society.

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Certified



This company meets high standards of social and environmental impact.

Corporation

