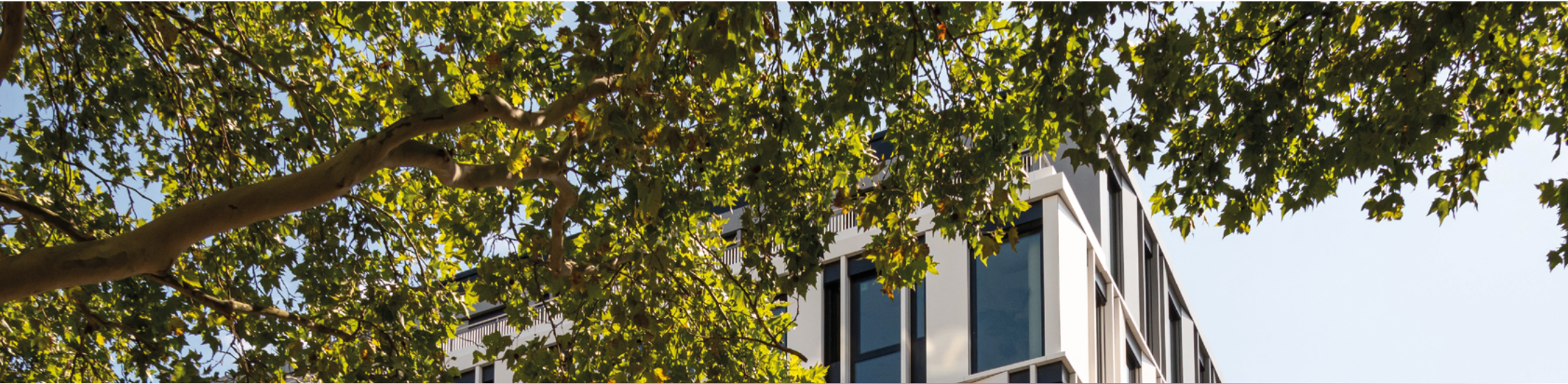


# Amadeus Fire Group



## 2023 Sustainability Report

Amadeus Fire

GFN

COMCAVE.GROUP®

STEUER-FACHSCHULE  
DR. ENDRISS

AKADEMIE  
FÜR INTERNATIONALE RECHNUNGSLEGUNG

TAXMASTER  
Master of Arts in Taxation

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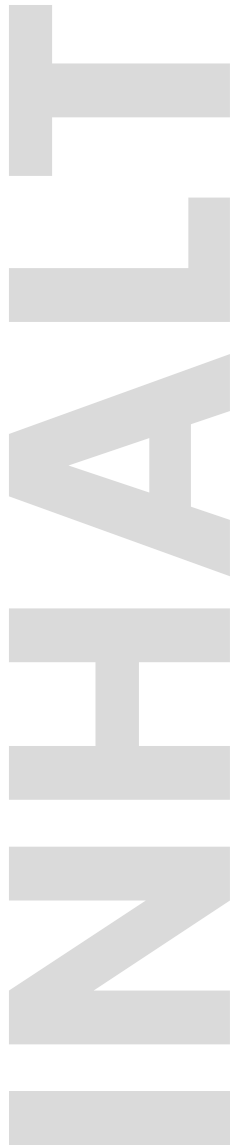
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Dear Readers,

We thank you for your interest in our sustainability report! As a service provider specialising in the Personnel Services and Training segments, people are at the heart of what we do every day.

Social sustainability issues are therefore especially important to us at the Amadeus Fire Group.

By successfully maximising the overall benefit for all our stakeholders through our business activities, we know that we are in line with the criteria for the sustainability aspects relevant to us. We see ourselves as a role model, and we want to show how people can be integrated into and retained on the job market sustainably and with equal opportunities and good prospects.

Our goal is to offer people the best possible support within a lifelong professional partnership in all phases of their professional life, from their first job right up to retirement.

We are specialists in our field and we are proud to be able to give people the best possible support in integrating onto the job market with the interaction and synergy effects afforded by personnel services and training. In doing so, any support we offer is individual and special, just as we believe every single person to be.

We therefore offer this help to all our employees, candidates and participants, with training and retraining programmes and with personnel services.

Trusting cooperation characterised by fair treatment as well as appreciation and reliability provides the basis for all our activities.

We maintain a regular dialogue with our stakeholders in order to balance our corporate objectives with our sustainability goals.

Constant development is a matter of principle for us.

Therefore we do not just primarily pursue our business activities in our day-to-day work, but also repeatedly go one step further to live up to our social responsibility.

Kind regards,



Robert von Wülfing  
Chairman of the Management Board



**Robert von Wülfing,**  
**Chairman of the**  
**Management Board**

## 2. The Amadeus Fire Group

Letter from the Chief Executive Officer

### 2.1. About this Report

This report contains the Amadeus Fire Group's separate sustainability reporting.

The report has been approved by both the Management Board and the Supervisory Board.

The *Handelsgesetzbuch* (HGB: German Commercial Code) provides the framework for the separate non-financial Group report of the Amadeus Fire Group.

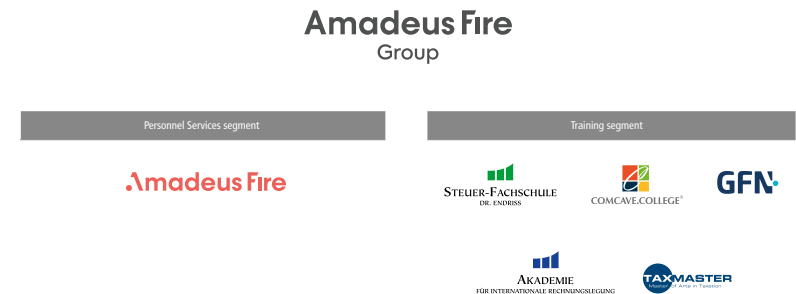
The separate non-financial report was prepared in accordance with sections 289(c) to (e) and sections 315(b) and (c) HGB in conjunction with sections 289(c) to 289(e) HGB and contains corresponding environmental, social and governance disclosures. In accordance with section 289c HGB, the separate non-financial Group report should contain the disclosures necessary for an understanding of the business performance, business results and position of the company as well as the effects of its activities on the aspects referred to in section 289(c)(2) HGB. The content of the separate non-financial Group report relates to the Amadeus Fire AG Group.

The underlying database for the Group's non-financial data is consistent with the consolidated group for financial reporting.

In accordance with Article 8 of the EU Taxonomy Regulation (EU) 2020/852, Amadeus Fire AG must also disclose how and to what extent its activities are associated with environmentally sustainable economic activities.

The reporting period is the financial year from 1 January to 31 December 2023. For technical reasons, data from 2022 have been used to calculate Scope 2 emissions.

The chart below shows the Group's structure as at 31 December 2023:



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## 2.2. Stakeholder dialogue to identify key sustainability factors

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A comprehensive materiality analysis was carried out within the requirements of the Corporate Sustainability Reporting Directive (CRSD) in 2023 to identify the most relevant sustainability issues on which sustainability reporting will build from the 2024 financial year. It was based on the double materiality approach to facilitate a comprehensive perspective of the key aspects of business activities. This includes both the impacts of the Amadeus Fire Group's business activities on its environment and the influence of external opportunities and risks on its own business activities. To take account of double materiality, a comprehensive stakeholder dialogue was carried out, in which various employee groups, instructors or interim managers in addition to internal stakeholders and external stakeholders of the Amadeus Fire Group were considered. This group included shareholders, trade union representatives and/or specialists placed by us.

Many issues that are a top priority for the Amadeus Fire Group, especially in the social area, were identified as a result of the materiality analysis. The same applies to governance. Inclusion of the stakeholders therefore confirmed that people are at the forefront of all the Amadeus Fire Group's services.



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## 2.3. The Amadeus Fire Group and sustainability

For more than 30 years, the Amadeus Fire Group has worked as a specialist personnel services provider for professional and management staff in the commercial and IT sectors at more than 20 locations, and it has worked in training throughout Germany for more than 70 years. We are a reliable and accepted partner for training participants, our own employees and for our client companies. The Amadeus Fire Group's clientèle includes national and international companies of different sizes across various industries. In the Personnel Services segment, we assist our client companies throughout the country by providing staff in conjunction with temporary staffing, by the recruitment and permanent placement of professional and management staff and by filling temporary interim and project management vacancies.

The training and retraining programmes of GFN, Comcave, Steuer-Fachschule Dr. Endriss, the Akademie für Internationale Rechnungslegung and TaxMaster are offered at more than 300 locations throughout Germany.

In particular, GFN and Comcave work in publicly funded training and retraining for people out of work and on seminars for companies and individuals. Furthermore, Comcave specialises in live online teaching by tutors, which participants can take part in flexibly wherever they happen to be.

The Steuer-Fachschule Dr. Endriss is Germany's largest school specialising in tax, finance, accounting and controlling training, and has operated nationwide for more than 70 years. The Akademie für Internationale Rechnungslegung is the first and leading provider of IAS/IFRS and US GAAP training operating on the German market. TaxMaster offers the opportunity to sit a public tax advisor examination. It is a part-time master's degree designed by the Steuer-Fachschule Dr. Endriss in cooperation with Aalen University.

The Training segment focuses on information technology (IT) and commercial professions. It offers training and retraining to enter these professions. It also teaches the latest technical expertise in the areas of finance, accounting, controlling and tax.

Being a long-term or even a lifelong partner for our training participants, candidates, employees and clients is part of our mission statement.

Therefore all training participants, candidates and employees receive active assistance in achieving their personal career goals throughout their professional careers. Client companies are offered valuable assistance for the long-term recruitment of professional and management staff, short-term staff shortages and teaching the latest technical expertise. In doing so, they are given personal and individual advice. As a result we have a better understanding of clients' requirements, thereby enabling the best possible assistance. Such long-standing, personal contact is essential to achieving the goals of filling vacancies with the most suitable and qualified professional and management staff and designing training courses tailored to requirements.





## 2.4. Management principles and ethics

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In order to present a sustainable and clear picture of the Amadeus Fire Group, corresponding management principles intended to ensure that the Group's ideals are equally supported and practised by all employees were identified:

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### VALUES

Appreciation and fair treatment of all employees by ...

- Promoting strengths and developing skills
- Mutual respect and trust at all times
- Reliable and consistent behaviour

### DEVELOPMENT AND INSPIRATION

Developing and inspiring all employees through ...

- Knowledge of current developments and joint preparation of a personal development plan
- Belief in the general social benefit of our services
- Taking pleasure in working with other people

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### CULTURE

Positive, trust-based and productive working atmosphere through...

- Open dialogue and direct feedback
- A shared team spirit and laughing together often
- Predictable actions and a transparent approach

### ROLE

The managers responsible demonstrate behaviour that is suitable for the respective role by ...

- Ensuring personal and professional expertise for this role is up to date and independently working on and adapting this where necessary
- Ensuring expertise is transferred
- Taking responsibility

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## 2.5. Social responsibility

Working with and for people is the hub of our activities in the Personnel Services and Training segments. In the area of commercial and IT professions, the Amadeus Fire Group ranks among the market leaders in Germany. Driven by this role, we have many points of contact with a wide variety of people. In combination with a long-term working relationship, this also requires a responsible and sustainable approach to every individual and the information entrusted to us at all times.

There are therefore management principles and internal policies that give us at the Amadeus Fire Group the opportunity to convincingly live up to our commercial and social responsibility and to go above and beyond the legal requirements.

In the Personnel Services segment, employees with teachable qualifications are proactively recruited and hired on permanent contracts. Through our knowledge and our experience, we are able to find suitable temporary or permanent vacancies for our employees at client companies extremely promptly. We opened up career prospects for a lot of people in 2023 as well.

Besides the positive future prospects offered to employees on customer assignments, as a specialist in the commercial and IT sectors, the Amadeus Fire Group is also driven to secure fair market pay.

The iGZ (Association of German Temporary Employment Agencies) and DGB (Confederation of German Trade Unions) wage agreement for temporary staffing has formed the basis for this since 2004. This means that all external employees receive remuneration that is at least in line with the collectively agreed regulations, the regulations in the corresponding sector bonus wage agreement or the equal pay

regulation. Also, a majority of all employees receive a bonus above the general pay scale when hired.

Maintaining personal contact with candidates, employees, clients and interested parties is a fundamental and essential factor for success in designing the professional partnership embedded in our corporate philosophy. Mutual respect and politeness should be guaranteed at all times.

To optimally help each participant in a course or other measure achieve their personal career goals, the aspiration in the Training segment is to transfer as much knowledge as possible.

This is done either through specialised courses, such as business administrator or tax advisor courses at the Steuer-Fachschule Dr. Endriss, a CINA certification from the Akademie für Internationale Rechnungslegung or the wide range of training and retraining opportunities in the commercial and IT sectors offered by Comcave and GFN. In principle, there is a high level of flexibility for each training candidate, both in terms of location and timing. The Amadeus Fire Group's training programmes, for instance, are provided in almost all live teaching formats, from in-classroom courses with participants and instructors on site to fully online with participants and instructors working from home, or mixed formats where participants are in the classroom and instructors at home or vice versa. In addition to live teaching, there are also numerous options for participants to study on their own with the support of a specialist advisor or entirely by themselves using e-learning platforms. The product portfolio is rounded out by various video training sessions.

Ensuring a consistently high quality of training is the priority for everyone involved at all times.



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All Amadeus Fire Group companies in the Training segment are certified in accordance with the German Accreditation and Authorisation Regulation for Employment Promotion (AZAV). Through this certification, the Amadeus Fire Group is accredited as an institution under employment promotion law, entitling it to redeem education vouchers and activation and placement vouchers. Both Comcave and GFN specialise in publicly funded training and so an education voucher can be redeemed for an overwhelming majority of training programmes.

Through the modelling of the Group's core competences in the Personnel Services and Training segments, valuable synergies that can benefit a wide range of people are created. Opportunities for counteracting the ever more pronounced shortage of skilled workers are generated. Using the requirements established in the Personnel Services segment, the content of training measures can be adapted in line with the skills and expertise needed on the job market, meaning that candidates in the Training segment receive suggestions for specific training tailored to these requirements.

The synergies between training and personnel services also benefit people who have extended gaps in their professional career, for example due to illness or parental leave and those who have been briefly unemployed for other reasons and wish to return to work. These people are primarily supported in the search for suitable training or retraining programmes to make it easier for them to re-join the workforce. After successfully completing these measures, these additionally qualified people are helped by advisers from the Personnel Services segment to find a position that suits their personal skills and abilities in the second stage.

Given the variety of our goals and responsibilities, these can only be achieved and handled by working together as a team. Our standards and the principle of a lifelong professional partnership therefore also apply to all our internal employees. This is regardless of the area they work in. Each employee should always feel appreciated and supported. To ensure this, we show all internal employees a career path within our organisation and create opportunities for following it. The Amadeus Fire Group believes that it has the social responsibility to act as a role model. We would like to live up to this at all times.

As part of this responsibility, we perform annual employee appraisals to see who has the potential and the will to take their career within the company further. In addition, the current status of the specific knowledge of each and every employee is determined and aligned with their individual needs. Employees are given appropriate training and courses based on the knowledge and needs identified.

The remuneration system within the Amadeus Fire Group is performance-based, competitive and transparent. This means that remuneration is transparent for each employee. They can therefore identify and assess their possibilities for financial development. The Amadeus Fire Group strongly supports internal careers, as they are explicitly favoured and are integral to the sustainable development of the organisation as a whole.

Within recent years, there have been many gratifying examples of such internal careers where people who began their training with the Amadeus Fire Group were repeatedly able to progress and now successfully hold a management position.

A good apprenticeship is the basis for a successful professional career. The Amadeus Fire Group has therefore been training apprentices for many years. In keeping with its social responsibility, it does so independently of the current economic situation. In 2023, the Amadeus Fire Group had 35 apprentices on average.





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## 2.6. Our mission to pursue sustainability arose from our social responsibility

Our mission as the Amadeus Fire Group is to assist people optimally in all phases of their professional self-actualisation.

Our goal in this connection is to create value added for all parties involved. The benefits achieved should extend to all aspects of social sustainability and to the personal satisfaction of everyone involved.

Value-added by our meaning would be a participant's subsidised retraining, through which, having successfully completed it, they would be reintegrated into the world of work in the next step through temporary placement with a client company and later taken on by the client company. In a best-case scenario, our participants, candidates and employees find themselves a suitable position tailored to their individual career goals, skills and capabilities. At the same time, client and participating companies can fill their vacancies with someone who is excellently qualified for the post.

The process for fast and lasting integration into the job market described here contributes to the greater good. This quickly relieves the pressure on the federal government, the states, municipalities and social security, and they benefit from having more revenue from taxes and social security contributions, which in turn helps other people.

At the same time, we offer our employees security and prospects, thereby helping to improve their personal lives. We help our client companies to influence their business situation for the better in the long term by improving their human resources.

## 2.7. Goals & KPIs for social responsibility

The Amadeus Fire Group is characterised by its willingness to assume responsibility in matters pertaining to society. To live up to this responsibility, measurable goals derived from this are required to determine the extent to which the Amadeus Fire Group fulfils its responsibility in the context of its business activities.

A high degree of employees satisfaction is one of the key goals. For this reason, all external employees are given the opportunity to offer their opinion and give both positive and negative feedback in an annual employee survey. More than 90 percent of participants in the last survey said that they are satisfied or highly satisfied with Amadeus Fire as an employer.

Furthermore, occupational health and safety and a high standard of quality are also of vital importance within the Group. All office space is managed centrally to ensure this standard at all locations.

Workspaces are designed ergonomically in a way that promotes health and is appropriate to an employee's age. To reduce the emissions resulting from commuting, routes to work for employees, participants and candidates are minimised. This is why it is important to find office buildings in central locations that can be easily reached. These measures help guarantee that all employees, participants and candidates are satisfied, regardless of where their place of work is located. All internal employees can also spend some of their working hours working remotely.

The Amadeus Fire Group firmly believes in 100-percent fulfilment of all relevant and statutory provisions. Strict compliance therewith is guaranteed with the help of processes, controls and the extensive subject knowledge of an internal audit department.

This applies to labour law, collective bargaining law, social security law and the German General Act on Equal Treatment and to compliance



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with all internal guidelines as well. To guarantee our own high standards, we also take advantage of consulting services provided by external specialists and our internal employees undergo intensive training in the relevant areas.

Statutory requirements and social security guidelines have a significant regulatory impact on temporary employment and interim and project management services. It is therefore essential for the Amadeus Fire Group to use the consulting expertise possessed by its employees so that changes in the law are implemented quickly and correctly. This sets us apart and is an advantage prized by our clients.

An overview of our five most prominent goals is shown in the table below:

**GOAL 1**

The Amadeus Fire Group strives to achieve a strong rating on social platforms With the Personnel Services segment the among its peers.

The goal is measured on the basis of the employer ratings within the group of competitors on the largest social platform (Kununu).

	2023	2022
Overall score	4.5 (1st place*)	4.4 (1st place*)
Score among applicants	4.6 (1st place*)	4.6 (1st place*)
Score among employees	4.2 (1st place*)	4.2 (2nd place*)

\* Compared to the 10 most relevant competitors in the operational sector

**GOAL 2**

With the Personnel Services segment the Amadeus Fire Group strives to achieve a strong retention rate in temporary staffing assignments within the group of competitors as an expression of the technical and personal quality the external employees can offer our client companies.

The goal is measured on the basis of the retention rate of employees in temporary staffing at client companies.

	2023	2022
Retention rate of the Amadeus Fire Group*	49%	52%
Retention rate in the temporary staffing sector	18%*	20%*

\* The retention rate for the temporary staffing sector can be found in the 2022 and 2023 Lünendonk studies

**GOAL 3**

With the Personnel Services segment the Amadeus Fire Group strives towards a consistently high recommendation rate as an employer and personnel service provider.

The goal is measured on the basis of recommendation rates from surveys of external employees and from the largest social platform for employer ratings (Kununu).

	2023	2022
Recommendation rate among external employees	91%	92%
Recommendation rate on Kununu	92% (2nd place*)	91% (1st place*)

\* Compared to the 10 most relevant competitors in the operational sector



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GOAL 4

In the field of training, the Amadeus Fire Group strives to help people successfully shape their professional future by providing high-quality, specialised and market-driven training programmes throughout Germany.

The goal is measured on the basis of the number of people who successfully complete training.

Participants in training	2023	2022
Steuerfachschule Dr. Endriss	25,833	22,781
Comcave GmbH	6,190	4,185
GFN GmbH	11,139	11,128
<b>Amadeus Fire Group as a whole</b>	<b>43,162</b>	<b>38,094</b>

GOAL 5

The Amadeus Fire Group aims to keep the ratio between greenhouse gas emissions in tonnes and revenue generated in millions of euro below 5.0.

This goal is measured in terms of "greenhouse gas intensity", i.e. the relation between Scope 1 (leased fleet) and Scope 2 (electricity consumption) greenhouse gas emissions in tonnes and revenue in millions of euro.

	2023	2022
Greenhouse gas intensity	2.52	2.53
Revenue in millions of euro	442.36	407.07
Greenhouse emissions in tonnes	1116.07	1027.79

The value for 2023 includes the lease values for 2023, the electricity values for 2022 and the corresponding revenue values for 2023. The value for 2022 includes the lease values for 2022, the electricity values for 2021 and the corresponding revenue values for 2022.

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### 3.1. The ecological aspects of sustainability

As stated in the description of business activities, the Amadeus Fire Group is a pure-play personnel service and training provider. The office space and buildings at all locations throughout Germany are exclusively rented.

Other than this, there is only office and IT equipment for classrooms, administrative and sales premises and employees with their vehicles, which are leased or purchased.

Besides the above, there are no other functions, such as production or logistics, that are ecologically relevant.

The Amadeus Fire Group's strategy for reducing greenhouse gas (GHG) emissions is therefore essentially focused on the following aspects:

- office buildings and equipment
- employee equipment
- vehicles

Within the listed areas, the aim is to ensure that decisions within these categories always take ecological relevance into account, and to balance any cost effects that may be entailed.

When deciding between several otherwise identical alternatives, this means that the more sustainable option is usually chosen.

Key sustainability aspects have been a top priority in all our actions and plans right from the start.

Even when renting office space and buildings, centralised Facility Management ensures that these are consistent with the Amadeus Fire Group's high standards of quality.

The goal is to ensure high energy efficiency and to reduce energy consumption in the long term. This includes making sure that all the

branches of the Amadeus Fire Group are easily accessible and centrally located. This helps to minimise travel distances for employees, participants and candidates, thereby ultimately reducing emissions by combustion engine and hybrid vehicles. This is further aided by a variety of options in the field of remote working or digital training courses, talks and interviews.

According to our analysis, the comprehensive infrastructure necessary for a full conversion of the Amadeus Fire Group's fleet to electric vehicles does not yet exist.

For this reason, our vehicle policy stipulates that combustion engine vehicles can be leased in addition to electric vehicles.

Nevertheless, we still pay attention to the carbon emissions of these vehicles, which also makes it impossible to lease minivans or sports cars, which typically cause more pollution or have higher consumption rates. Company car software that covers all vehicles of the Amadeus Fire Group is used to track and check all vehicle data.





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Within the leased fleet, we strive to optimise utilisation as far as possible. Therefore, primarily only the company cars or rental vehicles that are available are provided. The acquisition of a new car is only approved if requirements are definite and long-term.

The Amadeus Fire Group's pool car concept has also successfully been introduced and implemented at larger locations. The idea behind this concept is that multiple employees share a vehicle for personal appointments off-site, for example. These employees therefore do not need a company car of their own. They are granted a salary bump in return. The participating employees primarily use public transport or bicycles to commute between work and home. This cuts down on unnecessary driving time. The pool vehicles are always small, low-emission vehicles. The Amadeus Fire Group has also built up a respectable stock of electric vehicles to start with. Work bicycles are another way for our employees to get around without causing emissions.

We calculate the greenhouse gas emissions that we cause every year on the basis of the Greenhouse Gas Protocol, which divides greenhouse gas emissions into three scopes.

Scope 1 comprises all direct greenhouse gas emissions that result from a company's own business activities in the narrower sense. This includes the Amadeus Fire Group's own fleet of vehicles. We are unable to calculate the greenhouse gas emissions caused by heating and air conditioning systems in buildings at this time. Therefore, only the emissions generated by leased vehicles are included in the calculation of Scope 1.

These are shown in the table on Scope 1 at the end of this section, graded by type of drive (combustion engine, hybrid or electric), and revenue in millions in total and per capita. Information on distances travelled, also in total and per capita and revenue in millions, can be found there as well.

Scope 2 comprises all indirect greenhouse gas emissions that are caused by energy generated by and acquired from external sources, such as electricity and district heating.

As in 2021, the majority of Amadeus Fire locations used 100 percent green electricity in 2022. The figure for carbon emissions and radioactive waste is higher than in 2021 owing to ongoing contracts and, in isolated cases, higher consumption due to a higher number of employees and training participants. The remaining locations without green electricity will be gradually switched to a green electricity plan so that the Amadeus Fire Group can continue contributing to a sustainable economy.

For 2022, in addition to market-based greenhouse gas emissions from electricity, we also calculated the market-based radioactive waste from electricity and compared these values against the location averages for Germany.

The table on Scope 2 at the end of this section provides information on the emissions generated by electricity.

Finally, Scope 3 emissions comprise all remaining indirect greenhouse gas emissions that are caused by the company's activity but beyond the Amadeus Fire Group's control. In addition to rented or leased tangible assets, this also includes employees commuting to work in non-company vehicles, business trips and the waste generated and water consumed in the branches.

At the Amadeus Fire Group, we are not able to gather data on Scope 3 categories at this time. The effort currently required to gather relevant and valid data in this regard outweighs the potential value added or benefit.



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The Amadeus Fire Group is not currently exposed to any material risks to our Group that could have a negative impact on its ecological goals. Nonetheless, the current developments on the energy market are being monitored very closely.

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CO <sub>2</sub> emissions by leased fleet	Distance travelled (km)	CO <sub>2</sub> emissions (g/km)	CO <sub>2</sub> emissions (tonnes)
Combustion engines	7,651,452	137.94	1,055.44
Hybrid	196,732	40.37	7.94
Electric	155,525	0.00	0.00
<b>Amadeus Fire Group</b>	<b>8,003,709</b>	<b>132.86</b>	<b>1,063.38</b>
<b>Values per capita</b>	<b>4,689</b>		<b>0.62</b>
<b>Per million euro in revenue/GHG intensity</b>	<b>18,093</b>		<b>2.40</b>

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#### Scope 2

CO <sub>2</sub> emissions due to electricity	Electricity consumption (kWh)	of which renewable energies (%)	CO <sub>2</sub> emissions (g/km) market-based at current electricity rates	CO <sub>2</sub> emissions (tonnes) market-based at current electricity rates	CO <sub>2</sub> emissions market-based vs. location-based (100%) Electricity rates vs. average German mix (100%)
<b>Amadeus Fire Group</b>	<b>2,029,129</b>	<b>95.03%</b>	<b>25.97</b>	<b>52.69</b>	<b>7.42%</b>
<b>Per capita values</b>	<b>1,189</b>			<b>0.03</b>	
<b>Per million euro in revenue/GHG intensity</b>	<b>4,587</b>			<b>0.12</b>	

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Radioactive waste due to electricity	Electricity consumption (kWh)	of which renewable energies (%)	Radioactive waste (g/kWh) market-based at current electricity rates	Radioactive waste (g) market-based at current electricity rates	Radioactive waste market-based vs. location-based (100%) Electricity rates vs. average German mix (100%)
<b>Amadeus Fire Group</b>	<b>2,029,129</b>	<b>95.03%</b>	<b>0.00002</b>	<b>39.39</b>	<b>6.47%</b>
<b>Per capita values</b>	<b>1,189</b>			<b>0.02</b>	
<b>Values per million euro in revenue</b>	<b>4,587</b>			<b>0.09</b>	



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## 3.2. Compliance

As one of Germany's leading personnel and training services providers, consideration and satisfaction of the requirements regarding compliance is one of the Amadeus Fire Group's core activities. It is therefore self-evident that we fully support the issues of collective bargaining law, labour law, social security law, the German General Act on Equal Treatment and the core labour standards of the International Labour Organization Convention. This also includes consistently following corporate guidelines.

In this connection, we at the Amadeus Fire Group aim to teach the corresponding statutory regulations to all those affected in a way that is needs-driven and understandable. This is why we provide all employees with mandatory training on the German General Act on Equal Treatment, data protection and information security as well as occupational health and safety. Furthermore, all sales employees in the Personnel Services segment take professional training on subjects including labour and collective bargaining law and false self-employment in interim management. This ensures that contracts comply with the law and that the statutory regulations that create fair working conditions can be explained to employees.

The Amadeus Fire Group is also committed to complying with human rights and protecting the environment. The stated goal of the company's management is to respect, protect and promote human rights and the environment along the entire value chain. A risk management system has been established on the basis of the *Lieferkettensorgfaltspflichtengesetz* (LkSG - German Act on Corporate Due Diligence Obligations in Supply Chains) for this purpose, which specifies precisely defined processes to minimise environmental and human rights-related risks along the value chain. This involves comprehensive risk analyses being carried out within the company's own operations and at direct suppliers using technical solutions. If the breach of a human right or an environmentally related obligation

occurs or is imminent, the Amadeus Fire Group will immediately initiate effective corrective actions after identifying a breach of this kind. This risk analysis is complemented by appropriate and effective preventative measures. Extensive training and education opportunities, which are offered to all employees of the Amadeus Fire Group, are a key component of these preventative measures.

A functioning complaints procedure that is accessible to all those affected in the supply chain plays a further important role in identifying risks and breaches in the supply chain. To this end, the Amadeus Fire Group has set up a centralised, web-based whistleblower system, which also allows people to report cases anonymously. This is to encourage potential whistleblowers to actually report cases so that corrective actions can be initiated as rapidly as possible. The whistleblower system can also be used to report cases that fall within the scope of the *Hinweisgeberschutzgesetz* (German Act on the Protection of Whistleblowers). These include, for example, cases subject to fines under criminal or administrative law.

Preventing corruption is a fundamental component in achieving the compliance objectives of the Amadeus Fire Group. To this end, there is a strict anti-corruption directive that explains possible risks of corruption to all employees and helps them to prevent violations of the law. Any violations must be promptly penalised, and can be reported anonymously, if preferred, at any time to the whistleblower office set up for this purpose.

Processes and structures are also optimised continuously. We regularly perform analyses and create solutions to increase the satisfaction of all candidates, employees, interested parties and clients in the long term. One key criterion in optimising processes and structures is to maintain and further improve the equal opportunities that have already been established for all candidates and employees.

Working with people every day, we come into contact with highly sensitive candidate data in the field of personnel services in particular.



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Data protection and security must be guaranteed at all times. The Management Board of the Amadeus Fire Group complies with its obligation to take appropriate and effective measures commensurate with the risk to prevent breaches of the GDPR and national data protection laws with a Data Protection Compliance guideline. The guideline sets out the organisation and responsibilities for complying with data protection compliance in the Amadeus Fire Group and gives instructions for the creation of an appropriate and effective organisation to prevent breaches of data protection compliance. Among other measures, a joint Data Protection Officer was nominated for this purpose, a central Group Data Protection department was set up and local Data Protection teams were established for this purpose. In addition to the Data Protection Officer's statutory monitoring duties, the internal audit department at Amadeus Fire AG monitors compliance with data protection legislation by companies in the Amadeus Fire Group.

With our management system for information security certified according to the globally recognised DIN EN ISO/IEC 27001:2017 standard for the first time in 2022, the Amadeus Fire Group is moving to meet the higher demands for the protection of personal data and the growing threat of cybercrime. To ensure the standardised and risk-based protection of these data, the international ISO/IEC 27001 standard defines requirements for establishing, implementing, maintaining and improving a documented information security management system in companies. Furthermore, it comprises specific requirements for the handling of IT security risks and for the implementation of suitable security mechanisms. Its IT baseline protection already in place could be relied on for the implementation of this standard. On this basis, an optimised information security management system was implemented in 2022 and subsequently audited in accordance with ISO 27001. The next step is for this to be audited in accordance with ISO 27701 as soon as this can be certified.

Regular reviews of and, if necessary, adaptation regarding compli-

ance with compliance-related measures also takes place above and beyond data protection. In conjunction with risk reporting, potential risks are monitored and discussed by the person in charge and the Management Board for this purpose. This includes evaluating how high the probability of occurrence of risks is and how they will influence the further development of the Amadeus Fire Group's business model. Possible countermeasures are also stipulated.

The continuous training of our employees is a significant management instrument for being at the cutting edge at all times in the legal area in particular.

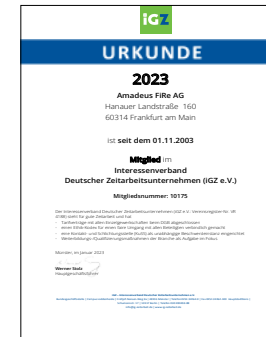
Please refer to the economic report in our 2023 annual report for further details of our risk management.

### 3.3. Certifications and awards

The Amadeus Fire Group is one of the biggest and best-known service providers of personnel services and training throughout Germany. We are therefore a role model, which is why respect for and compliance with existing laws and regulations is self-evident for us. This is why we also voluntarily campaign for a better world. We demonstrate this with key certifications and awards that show that we are dedicated and prepared to do more than is legally required.

Regulations pertaining to collective bargaining law have been in effect for the temporary staffing sector since 1 January 2004, and the Amadeus Fire Group has been committed to these regulations right from the start. These refer to the industry collective bargaining agreement that was entered into between the Association of German Temporary Employment Agencies (iGZ) and the Confederation of German Trade Unions (DGB). In addition to the collectively agreed regulations, this includes a code of ethics that emphasises the attributes of fairness, reliability, respect, trust and respectability. People are central to all attributes at all times.

The fact that our management system was certified according to the DIN EN ISO 9001:2015 standard attests to our high standard of quality in all workflows and processes. The purpose of obtaining the certification is to achieve clear structures in a control system in which a continuous improvement process guarantees constant development. This ensures that the employees in the Group are highly focused on quality, which results in an increased level of candidate and client satisfaction.



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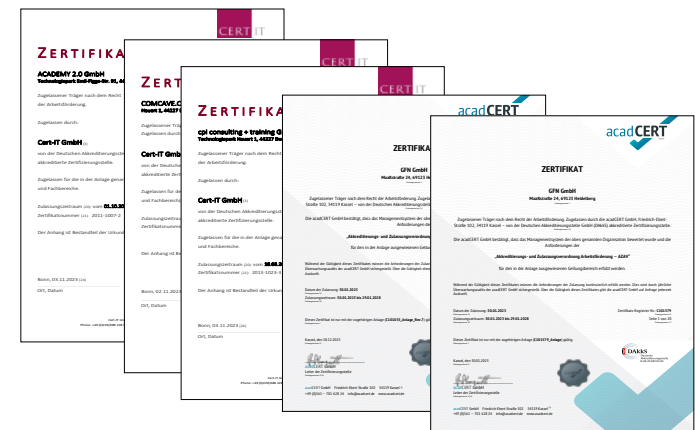
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This statement is supported by the gold certificate awarded by the German Sustainable Building Council (DGNB) for sustainable office and administrative buildings, which has been awarded for the head office in Frankfurt/Main, for example. This shows that the building used there satisfies current sustainability criteria.

As described in the chapter on Compliance (Chapter 3.2.), our management system has been certified in accordance with the globally recognised DIN EN ISO/IEC 27001:2017 standard since 2022.

In the Training segment, the Amadeus Fire Group, Comcave, GFN and the Dr Endriss Tax College are certified as complying with the German Accreditation and Authorisation Regulation for Employment Promotion (AZAV) for all the subsidiaries named. Under this Regulation, they are accredited as institutions under employment promotion law, therefore entitling them to redeem education vouchers and activation and placement vouchers.

In sustainability, the Amadeus Fire Group participates in the Ecovadis rating. This is a sustainability ratings platform for global procurement chains. Key aspects of sustainability are assessed and rated under the categories the environment, society and ethics. The results then show where there is still potential for improvement and where the optimum level has been achieved. Here, the Amadeus Fire Group regularly achieves ratings above the average of participating companies in the sector.



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In 2023 as well, the Amadeus Fire Group received an A-grade MSCI ESG Rating. This rating is a sustainability rating system, which assigns ratings on a scale from AAA to CCC. In doing so, all participating companies are weighted on the basis of their business activities and location. By dividing the rating into the topic groups environment, social and corporate governance, this allows a focus on relevant sustainability issues, making the MSCI ESG rating highly respected as a reliable indicator. Investors in particular keep a close eye on this rating as a basis for their investment decisions.

The Amadeus Fire AG also received the “TOP COMPANY” award on the “kununu.com” rating platform again in 2023. Only 5 percent of all employer profiles qualify for this award. It is based on constantly updated data on the basis of independent company evaluations. It therefore allows companies that have received this award to differentiate themselves from their competitors. It is clear from this award that our employees are happy and that they recommend their employer for this reason.

The Amadeus Fire Group consistently receives awards from well-known media companies in collaboration with academic institutions. The “Preissieger” (winner) and “Unternehmen des Jahres” (company of the year) studies are examples of this. Both were carried out by “Fokus” magazine in collaboration with the Institute for Management and Economic Research (IMWF). In both studies, we rank within the TOP 3 places for personnel services providers.







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### 3.4. Client management

As one of Germany's best-known providers of personnel services and training, we place high value on creating a long-term, trusting partnership with our clients. As part of the strategy associated with this, we assist our clients under our business model in the event of short-term staff shortages, the long-term recruitment of professional and management staff and in teaching the latest technical expertise. In this context, the fair and equal treatment of all client companies is essential, as is a certain independence. We therefore focus on ensuring our client companies come from a wide range of sectors.

The services of our training companies offer our client companies added value. We assist them by compiling an individual portfolio for training their employees. Possible forms of this training include seminars, in-house training and the use of e-learning platforms.

In addition to active employee training, we offer our clients a large number of specialist events. Nationwide labour law conferences, finance and accounting conferences and IT conferences address the numerous new challenges facing companies and the resulting impacts on those companies that go hand in hand with changes to the legal framework in which they operate. Experts with both theoretical and practical backgrounds are invited to deliver well-prepared and concise explanations of this information in one day.

In addition, client companies are given the opportunity to attend more than 200 regional or virtual specialist lectures per year free of charge, to get information on current specialist subjects such as trends or case law from 90-minute keynote speeches.

Personal contact between the Amadeus Fire Group's sales employees and their counterparts at client companies is another key pillar of our client management. We believe that talking in person is the most effective way to determine what customers want and to make this a reality.

In this way we always work on an equal footing with our clients. Mutual trust is indispensable, and is ultimately the basis for a long and, above all, successful working relationship.

This trust is guaranteed by observing all compliance requirements. Especially in the Personnel Services segment, this includes checks on standardised processes, contracts and documents by an internal Auditing department in order to proactively prevent undetected violations of the law.

### 3.5. Employees & employee management

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The Amadeus Fire Group had 4,307 employees on average over the 2023 financial year.

Of the 4,307 people employed on average in 2023, 60.4 percent (2,600 people) worked in the area of temporary employment, a slight year-on-year drop of 1.7 percent. Employees of the temporary staffing service of the Amadeus Fire Group work for our customers in areas like finance, or as clerks in fields such as marketing or HR, or as IT specialists.

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This marks an increase in headcount of 249 people or growth of 6.1 percent compared to the prior-year average. The expansion strategy that had been successfully implemented in the previous year could therefore be continued. Expressed as a percentage, the highest influx of new employees was in Sales (23.6 percent). The Amadeus Fire Group is therefore excellently prepared for the consistently high level of demand for professional and management staff from its clients. However, it must be said that there were increases in virtually all areas.

Temporary staffing is typically a stepping stone in an individual career plan rather than a long-term working model. In many cases, the goal is for a permanent position at the client company. This is also reflected in the high rate at which external employees are taken on. 49 percent of all temporary staff were taken on in a permanent position at the client company in the past year. Only a small number of temporary workers remain with Amadeus Fire in this service for several years.

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The apprenticeship of young people is a key pillar, as the Amadeus Fire Amadeus Fire Group is aware of its social responsibility as Germany's leading provider of personnel and training services. Each year, young people are apprenticed in various professions. Regrettably, not all apprenticeship positions offered were filled in 2023. Accordingly, the company had 35 apprentices on average in the 2023 financial year.

Of all the Group's employees in 2023, 53.4 percent were women and 46.6 percent were men.

In 2023, an average of 34.5 percent of employees worked in Marketing, Sales or as instructors and in the training organisation, corresponding to an average of 1,485 people and a year-on-year increase of 23.6 percent.

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Work <b>IT security officer</b> / annual IT audit	<b>Works data protection officer</b>
Objective and <b>performance-based remuneration system</b> in sales	<b>Capital accumulation benefits</b>
Promoting <b>equal rights</b> and <b>equal opportunities</b>	<b>Social commitment</b>
Mandatory <b>employee training</b> on the <b>German General Act on Equal Treatment</b>	<b>100% compliance</b>
Guaranteeing duty of care <b>duty of care</b>	Guaranteeing all <b>work safety measures</b>
	Mandatory <b>employee training</b> on <b>data protection</b>
	<b>Preventing corruption</b> and discrimination



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The recruitment of professionals and executives still poses a major challenge. Here, the most important source for recruitment is the Internet and its online job portals. However, education fairs are not insignificant as a source for recruitment either, which is why the Amadeus Fire Group continues to be represented at many fairs of this kind.

Administration, which comprises the areas of Finance, IT, Marketing, HR, Organisation, Legal and Internal Audit, had 188 employees on average in 2023, a year-on-year increase of 20.7 percent.

All functional and administrative areas form the basis for smooth business operations.

Its employees are largely responsible for the success of the Amadeus Fire Group. Our focus is always on consistent and high satisfaction alongside guaranteeing our duty of care.

Regular surveys are held at all companies within the Amadeus Fire Group companies to track and regularly review employee satisfaction. The surveys carried out in 2023 again confirm the high levels of employee satisfaction within the Amadeus Fire Group.

This encourages us to continue on the path to strengthening and promoting employee satisfaction in the long term, which is why we offer a variety of benefits from the time they join the company through to the transition into retirement.

To help everyone have a good start at work and to promote loyalty from the word go, our training company GFN offers a mentoring model where experienced co-workers assist new employees in their first steps. We would like for our employees to be actively involved in the devel-

opment of the company. A centrally managed feature on the intranet gives every employee the opportunity to contribute their ideas and make suggestions for improvement in order to actively develop and advance the company.

An optimal work-life balance is important both to us as a company and to our employees. We therefore offer our employees flexible working hours built around set core hours. Also, they have the option to spend some of their working hours working remotely. Overtime is not taken for granted – we operate on the premise that work should be organised so that it can be completed within the agreed working hours. If more work is necessary because of important operational requirements, this can naturally be compensated in the form of time off in lieu or remuneration.

There is also the option of taking time off in the form of a sabbatical if certain conditions are met.

All Amadeus Fire Group employees can take advantage of tailored corporate benefits for staff. This platform offers a wide variety of staff benefits in areas including daily life, finance, insurance and travel.

To promote health, we subsidise various sports and leisure activities and even the use of a work bicycle or spectacles for screen work. Psychological advice is also available via the “voio” platform. The Steuer-Fachschule Dr. Endriss also gives its workforce the option of receiving influenza vaccinations.

Employees are rewarded for exceptional performance each year. The individual branches receive contingents for team events in this context.

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The life-long professional partnership ends with well-deserved retirement. We wish to assist our employees here as well by offering a company pension scheme.

Harmonious cooperation between the Management Board of the Amadeus Fire Group, its employees at all levels of the organisation and the employee representatives in the employee participation committees is also a key element in the positive development of the Group as a whole and demonstrates the sustainability effect of enduring good relationships.

The employee participation committee for company decisions between the employer and the employees is the body that represents the interests of the employees, the Works Council. The employee participation committee for strategic decisions on corporate development is the regulatory body, the Supervisory Board, half of which is made up of employee representatives. Both committees offer employees the opportunity to influence the future of the company to a great extent, as they can play a significant part in the decision-making process and advise, monitor and control the Management Board.

We consider it important for our employees to be able to talk to each other. Building a network within the company forms the foundation for this. We actively support this, starting with various induction events at our head office. There are various means of communication in place at the individual locations to contact all Amadeus Fire Group employees. This is supported by a wide range of meetings held to exchange information. For example, meetings for all hierarchical levels where employees can discuss and give feedback on current issues and experiences are held frequently. This is rounded off by team and company events or participation in various company runs that allow interaction outside the workplace and boost cohesion.

In the context of HR management as well, we want to address the issues of sustainability and environmental protection while also raising awareness.

The conservation of resources at work and an increasingly paper-free office are important to us.

When providing free coffee and beverages, we also try to do so with as little environmental impact as possible. Tap water is treated to provide

## Employee benefits

**Flexible overtime regulations**

**Work bicycles**

Subsidised **fitness and sports programmes**

Public transport **subsidies**

**Free coffee and water**

**Occupational health check-ups**

**Capital accumulation benefits**

**Team events** and company parties

**Company pension scheme**

**Remote working**

**Mentoring model** for new employees

**Corporate Benefits**

**Flexible working hours**





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drinking water. The water is stored in reusable bottles, which can be washed and used again. The coffee capsules used are produced in line with sustainability criteria and attention is paid to their recycling.

Another key pillar considered in HR management is the equal treatment of all genders. The Amadeus Fire Group believes in absolutely equal opportunities and work-life balance.

One example of this is the remuneration model in Sales, which is linked to fixed, purely performance-based factors and is publicly accessible for all employees. The salary paid to employees is therefore objectively transparent and not determined based on subjective preferences. To facilitate the return to work after parental leave, for example, we work with employees to try to find suitable working time models and to take the employee's personal circumstances into account. The potential hours that can be worked are not a requirement for taking on management responsibility. Within the Amadeus Fire Group, management positions are held on a part-time basis as well.

In this context, diversity is a fixed component of our corporate culture and a top strategic priority. This is because we believe that individual differences within our workforce, such as experience, values, education, gender, sexual orientation, origin or religious background, are what make us strong and successful. In order to raise employee awareness of this issue even more, GFN ran a "Diversity" competition where participants had to take an online survey on diversity. Anybody who could demonstrate they had completed the survey was eligible to participate in the competition. The response was very positive, as shown by the large numbers of participants. The aim of the competition was to raise awareness of the fact that every single employee, with their different talents and attitudes, enriches us and thereby increases the appeal of the Amadeus Fire Group.

Establishing and promoting equal opportunities for our employees is therefore very important to us. This is demonstrated through the diversity in the individual workforces of all companies within the Amadeus

Fire Group. GFN, for example, has signed the Charta der Vielfalt, which emphasises this commitment.

Naturally, we do not tolerate any form of bullying, sexual harassment or any kind of discrimination. Any violations of statutory regulations can be reported via the existing whistleblower system, anonymously if preferred.





### 3.6. “Lifelong learning” employee support programme

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Through its ties to the training companies Comcave, GFN, Steuer-Fachschule Dr. Endriss and TaxMaster, the Amadeus Fire Group offers personnel development, training and qualification in addition to its specialised personnel services. This complementary service offer, which is currently unique in Germany, enables an extensive employee support programme that can be tailored to specific needs.

We offer our employees a training programme defined according to their role and seniority. To guarantee that we have the same level of knowledge at all branches, we manage the induction of our internal employees centrally.

We also offer two intensive trainee programmes in Sales and for executive assistants, which guarantee the best possible start to a career. The training sessions are led by internal employees who are experts in their field, by instructors who have collaborated with the Amadeus Fire Group for many years or by external seminar leaders, ensuring that knowledge is always passed on directly to all new employees and secured in the long run. Many training sessions are compulsory and include performance assessments. The results of these assessments are used to identify strengths and weaknesses and to implement measures to provide support or to direct focus accordingly. This also provides good feedback for the employees themselves. Depending on performance and the employee's wishes, promotion to higher positions such as a team leader or manager is possible during the training programme.

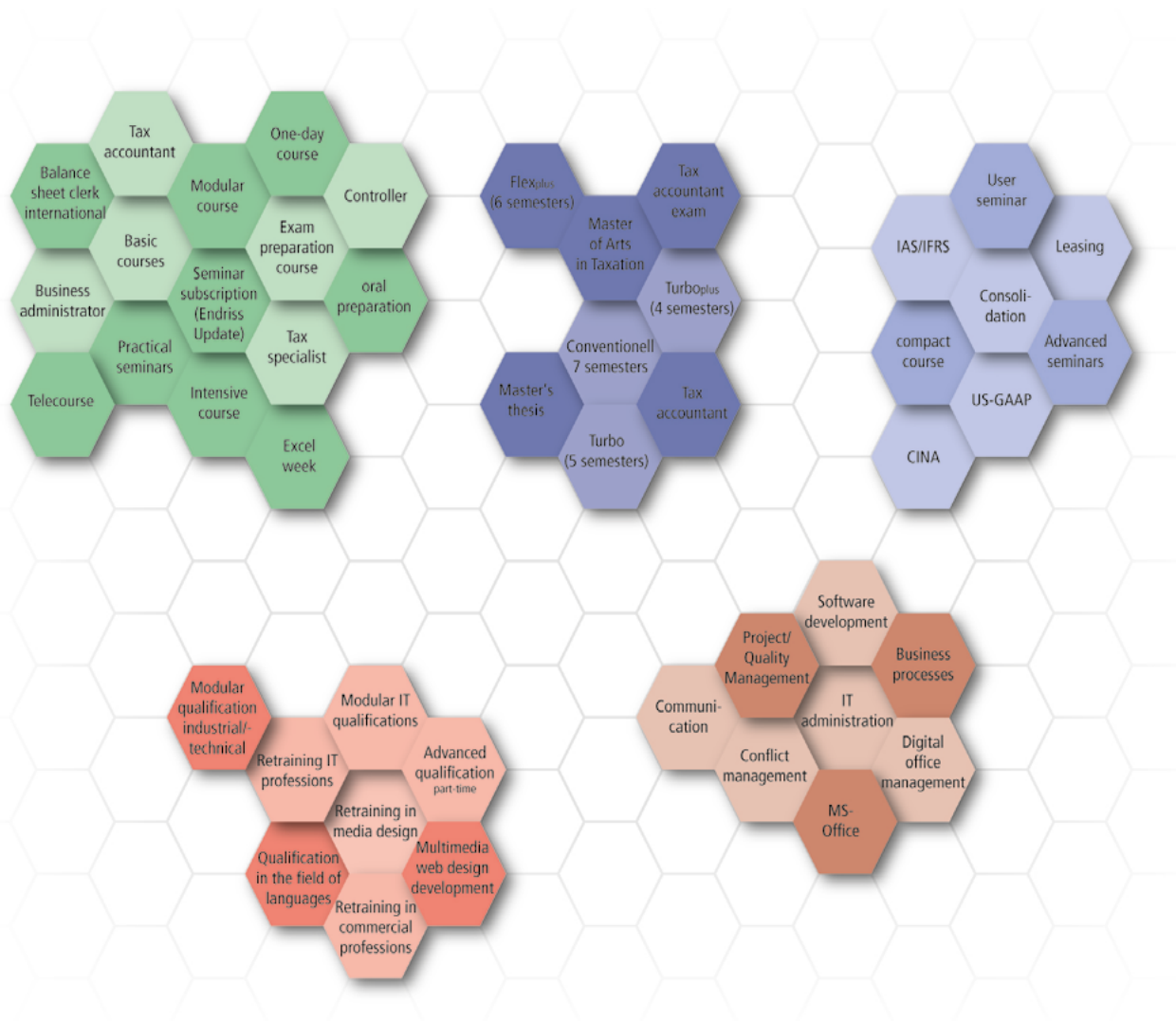
As part of its “lifelong learning” employee support programme, employees of the Amadeus Fire Group receive discounted and publicly funded training. Employees are reimbursed at least 50 percent of the regular fees for study programmes, training and other courses at associated institutions. Depending on their relevance to business, the Amadeus Fire Group can pay up to 100 percent of the costs. On consultation and as relevant, employees can also be reimbursed for a percentage of the regular fees for study programmes, training and other courses at external institutions.

This allows all employees at associated training institutions of the Amadeus Fire Group and at external institutions to gain recognised certifications for participating in study programmes, training and other courses. At the Amadeus Fire Group's own training institutions, for example, it is possible to obtain various Chamber of Industry and Commerce qualifications, a Master of Arts degree, the CINA qualification or certificates recognised by the subsidiaries. In addition, every employee has the opportunity to expand or refresh their knowledge on the e-learning platform offered by the Steuer-Fachschule Dr. Endriss.

The Amadeus Fire Group's Training segment offers an extensive range of training that enables each employee to create an individual portfolio of required study programmes, training and other courses:



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### 3.7. Health programme

As an employer, we see it as our duty to promote opportunities for healthy living and lasting health wherever we are able.

Starting with an introductory occupational safety training session, each employee who joins the company is provided with an extensive overview of possible risks and mistakes that may arise at and during work. Completion of this training is linked to proof of performance to ensure that this key issue was successfully taught or to ensure extra help if matters are unclear.

To ensure occupational safety in the long term, as a Group we work with occupational medicine and safety services. Regular workplace inspections also help to ensure ongoing occupational safety. This allows possible deficiencies to be rectified immediately, and employees receive regular instructions on accident and health risks in the workplace. All employees are also offered a G37 eye exam for PC workstations, and every employee is advised by the occupational medicine and safety service on occupational safety and accident prevention, and on how to set up their workplace ergonomically.

Group accident insurance for all employees is intended to provide optimal protection for unforeseen events harmful to health.

The resources at our office buildings are managed centrally. The Amadeus Fire Group's office buildings are all managed centrally, which ensures the same quality standards across all locations during relocations or renovations. All employees' offices are set up appropriately so as to provide them with an ergonomic and friendly working environment that is suitable to their age. Standards are assessed each year and adjusted and constantly developed to take account of new laws,

requirements or scientific findings. These measures help guarantee that all employees are satisfied, regardless of where their place of work is located.

The Steuer-Fachschule Dr. Endriss offers its employees flu vaccinations as part of its health and safety work.

It is highly important to the Amadeus Fire Group to offer its employees the opportunity to get some physical exercise to compensate for their office work. For example, in conjunction with the corporate benefits deal at various gyms, they can claim at least 16 percent per membership. The internal employees of the Amadeus Fire AG can also get a discount when they take out a EGYM Wellpass membership. This means that all participating employees have access to more than 8,000 sports facilities for fitness, yoga, climbing, swimming and much more all over Germany. They can also take part in more than 1,000 online courses to get some exercise wherever they are. A majority of the costs of this are assumed by the Amadeus Fire Group.

At Comcave, employees without a gym contract can also keep fit at work by taking part in the weekly "desktop stretching" online fitness programme. In addition to being good for employees' health, this also boosts team spirit.

We also offer the use of a work bicycle to help promote health.

Besides all these points, we give our employees the chance to take part in a variety of fun runs every year.

The B2Runs in many German cities are always a highlight here. For example, a large team from head office in Frankfurt takes part in the local J.P. Morgan Corporate Chase every year.



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We would like to support our employees in all areas of physical and mental health and foster family ties. We are therefore making the online family service portal voiiio available to our employees. Voiiio offers a variety of online services for all life situations and stages. This includes virtual childcare and learning programmes, exercises for working from home, advice for parents and partners and for work-life balance.

We support the training of first-aiders so that we can respond appropriately in cases of emergency or accidents. In total, we have the support of 223 trained first-aiders across all locations of the Amadeus Fire Group.

28 work accidents in total were reported by all companies within the Amadeus Fire Group in 2023, most of which took place on the way to or from work.

The support we offer in the context of health promotion is reviewed and refined on an ongoing basis. We feel that we are on the right path and that we have created an extensive range of options.

### 3.8. Social commitment

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At the Amadeus Fire Group we believe that our social responsibility goes beyond what we do at work, and so we are also committed to the greater good.

We are expanding our long-term commitment to education and charity work by donating EUR 25,000 to not-for-profit organisations this year. Recipients include the Deutsche Krebshilfe, the Tabaluga Kinderstiftung, the Stiftung Bildung and the WWF. Through these donations, we wish to reflect our desire to contribute to society and the environment beyond our business activities. All internal employees of Amadeus Fire and its associated training companies were given the chance to vote for their preferred organisation in advance. The total amount was divided among the recipients named according to their share of the vote. The donations are strategically made to initiatives that promote positive prospects for the future in every respect. The Tabaluga Kinderstiftung campaigns for the wellbeing of children and teenagers in difficult circumstances, the Deutsche Krebshilfe conducts research and provides assistance in the fight against cancer and the WWF is committed to the protection of endangered species and their habitats. The Stiftung Bildung is an advocate for better education conditions for children and teenagers and for boosting civil society's commitment to education.

At the Amadeus Fire Group, we have been closely involved with sports for many years. We have been and still are the sponsor of many regional sports clubs and teams; in this capacity, we help children, young people and adults to pursue their hobby at a low cost and independently of the personal or financial situation.

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Stefan Völkening met Ms Vogt from the Deutsche Krebshilfe in Bonn to hand over a cheque for EUR 14,000.



Max Hesse and Sebastian Schmidt vom Hofe handed EUR 6,000 to Ms Scheuermann from the Tabaluga Kinderstiftung in Tutzing.



Michael Vorderstraße visited WWF in Frankfurt to give Ms Stock a cheque for EUR 3,400.



Oliver Dau gave Ms Hintze a cheque for EUR 1,600 for the Stiftung Bildung in Berlin.



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In December 2019, the European Union presented the European Green Deal for a carbon-neutral EU by 2050. To make this goal a reality, as part of the Action Plan on Sustainable Finance, the European Commission resolved various measures to shift capital flows towards environmentally sustainable activities. A central component of the Action Plan is Regulation (EU) No 2020/852 of the European Parliament and of the Council, also known as the EU Taxonomy Regulation. The aim of the Regulation is to create a uniform EU classification system for environmentally sustainable activities. The Regulation describes the criteria for classifying economic activities as sustainable and the environmental objective to which they make a substantial contribution.

The EU Taxonomy Regulation defines six environmental objectives:

1. Climate change mitigation
2. Climate change adaptation
3. Sustainable use and protection of water and marine resources
4. Transition to a circular economy
5. Pollution prevention and control
6. Protection and restoration of biodiversity and ecosystems

The Regulation describes Taxonomy-eligible activities and technical screening criteria for a substantial contribution to these objectives. Economic activities are deemed Taxonomy-aligned only if they satisfy these technical screening criteria and do no

significant harm (DNSH) to the other environmental objectives while also complying with minimum social safeguards. Following the publication of technical screening criteria for a substantial contribution for only the first two of the six environmental objectives at first in January 2023 (for financial years started in 2022), the screening criteria for the remaining four environmental objectives, which became effective in January 2024 (for financial years started in 2023), were published with Commission Delegated Regulation (EU) 2023/2486 of the European Parliament and of the Council of 27 June 2023. A restriction applies here in that only a Taxonomy eligibility check, not a Taxonomy alignment check must be performed for the four remaining environmental objectives at first.

Amadeus Fire is required to produce a non-financial declaration in accordance with sections 289(b) et seq., 315(b) et seq. of the *Handelsgesetzbuch* (HGB – German Commercial Code), and thus also to comply with the requirements arising from Article 1 of the EU Taxonomy Regulation. For the 2023 financial year, the company is therefore reporting on its Taxonomy-eligible and economic activities for all six environmental objectives. A report on the Taxonomy-aligned economic activities is being published as part of the first two environmental objectives. These activities were screened in an interdisciplinary project and were documented in accordance with the standards of Commission Delegated Regulation (EU) 2021/2178 in conjunction with Commission Delegated Regulation (EU) 2023/2485 and Commission Delegated Regulation (EU) 2023/2486.



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### Procedure for assessing Taxonomy eligibility and alignment

The first step was to calculate the total amount of consolidated turnover, capital expenditure (CapEx) and operating expenditure (OpEx) as defined by Regulation 2021/2178 in accordance with amending Regulation (EU) 2023/2486. The respective total amount is the denominator, for which the Taxonomy-eligible and Taxonomy-aligned share must be calculated as the numerator. The revenue denominator consists of consolidated revenue as referred to by IAS 1. According to the EU Taxonomy Regulation, the CapEx denominator comprises additions to property, plant and equipment, to internally generated intangible assets, to investment property, agricultural capital expenditure and additions to leases. The OpEx denominator includes non-capitalised costs that relate to research and development, short-term leases, maintenance and repair, building renovation measures and any other direct expenditures relating to the day-to-day servicing of assets of property, plant and equipment by the undertaking or third party.

To calculate the denominator, the economic activities of the company relevant to revenue, CapEx and OpEx were assessed for their relevance to the EU Taxonomy Regulation and – if applicable – assigned to individual economic activities listed as Taxonomy-eligible in Delegated Regulations (EU) 2021/2139, 2023/2485 and 2023/2486. The corresponding data were taken from the financial records and validated by the Accounting department. To avoid potential double counting, Taxonomy-eligible expenses were only assigned to a maximum of one Taxonomy-eligible economic activity.

There were no allocations to more than one environmental objective as an assessment of revenue and CapEx did not identify any items that can be reported as Taxonomy-eligible in relation to environmental

objectives 2–6 and Taxonomy-eligible expenses were not calculated owing to their immateriality to OpEx (cf. “OpEx disclosures”).

Taxonomy-eligible economic activities relating to the environmental objective “climate change mitigation” were then assessed for the Taxonomy alignment based on the technical screening criteria, the DNSH criteria and the minimum social safeguards of the EU Taxonomy Regulation. The details of the respective steps in this process can be found below.

### Revenue disclosures

The revenue of the Amadeus Fire Group is essentially generated in the areas of permanent placement and training. In 2023, the Amadeus Fire Group generated consolidated revenue of EUR 442.4 million (revenue KPI denominator). 65.3 percent of this was accounted for by permanent placement activities and 34.7 percent by training activities.

As in the previous year, the analysis of permanent placement economic activities in the context of the EU Taxonomy Regulation found that these activities are not defined in the six objective areas and the associated criteria for a substantial contribution to all six environmental objectives. Also, permanent placement revenue cannot be considered a directly enabling economic activity.

The Amadeus Fire Group’s training revenue also cannot be considered potentially sustainable in terms of the currently applicable criteria for a substantial contribution to climate change mitigation. Training activities can satisfy the criteria for a substantial contribution to the “climate change adaptation” objective only if they specifically relate to solutions relevant to energy or the climate (e.g. training to improve the





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energy performance of buildings or to create IT systems that implement physical and non-physical solutions that reduce physical climate risks). In the 2023 financial year, the Amadeus Fire Group did not offer any training described in or similar to the cases defined in the EU Taxonomy Regulation.

Accordingly, in the Amadeus Fire Group, neither the revenue from permanent placement activities nor from training activities are Taxonomy-eligible. Revenue has therefore not been assessed for Taxonomy alignment for the 2023 financial year and the revenue KPI numerator according to the EU Taxonomy Regulation is 0.

## CapEx disclosures

The following table shows the Taxonomy-aligned and Taxonomy-eligible proportion of CapEx at the Amadeus Fire Group for each objective:

In the 2023 financial year, the Amadeus Fire Group's CapEx as defined in Delegated Regulation (EU) 2021/2178 accounted for the following

	Proportion of CapEx / Total CapEx	
	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0.05%	70.98%
CCA	0%	0%
WTR	0%	0%
CE	0%	0%
PPC	0%	0%
BIO	0%	0%

Taxonomy-eligible expenditure areas relating to the environmental objective of "climate change mitigation", each of which relates to the purchase of output from Taxonomy-aligned economic activities and individual measures enabling the target activities to become low-carbon:

- Additions to right-of-use assets for leased bikes (EU Taxonomy Regulation activity "6.4 Operation of personal mobility devices, cycle logistics")
- Additions to right-of-use assets for leased vehicles (EU Taxonomy Regulation activity "6.5 Transport by motorbikes, passenger cars and light commercial vehicles")
- Installation of charging stations ("7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)")
- Additions to right-of-use assets for company buildings (EU Taxonomy Regulation activity "7.7 Acquisition and ownership of buildings")
- Purchase of servers and the ancillary equipment and software (EU Taxonomy Regulation activity "8.1 Data processing, hosting and related activities")

The leased bikes with additions to right-of-use assets fulfilled all the technical screening criteria for a substantial contribution to climate change mitigation as, firstly, their propulsion comes from the physical activity of the user, from a zero-emissions motor, or a mix of zero-emissions motor and physical activity and, secondly, they are allowed to be operated on the same public infrastructure as bikes or pedestrians. Moreover, all bikes complied with the DNSH criteria. However, following attempts to establish contact and on the basis of information published by the bikes' manufacturers, it was not possible to determine with sufficient certainty whether the minimum social safeguards demanded by the EU Taxonomy Regulation were already fully implemented in 2023.

In terms of additions to right-of-use assets for leased vehicles, a total of ten additions for new vehicles with an electric or plug-in hybrid drive were identified as potentially Taxonomy-aligned in 2023.

All ten vehicles have carbon emissions of less than 50 g per kilometre and thus satisfy the technical screening criteria for a substantial con-



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tribution to climate change mitigation in accordance with the criteria for EU Taxonomy Regulation activity “6.5 Transport by motorbikes, passenger cars and light commercial vehicles”. One of these vehicles satisfied all the DNSH criteria. Furthermore, after reviewing information published by the manufacturer.

The right-of-use assets for company buildings did not satisfy the technical screening criteria for a substantial contribution to climate change mitigation in accordance with Commission Delegated Regulation (EU) 2021/2139. Due to the immaterial expenditure on business activities and in the absence of data or evidence in terms of “Commission Notice C/2023/305”, item 13, a Taxonomy alignment check was not carried out for the expenditure on the installation of charging stations and the purchase of servers and the ancillary technology and software as tangible assets.

## OpEx disclosures

Commission Delegated Regulation 2021/2178 stipulates that undertakings whose operational expenditure is not material for the business model are exempted from the calculation of the numerator of the OpEx KPI.

The OpEx components defined by the EU Taxonomy Regulation are not material to the business model of the Amadeus Fire Group. The expenditure relevant for the OpEx KPI either is not incurred (research and development costs) or does not contribute directly to performance (expenditure for building renovation measures, short-term lease, maintenance and repair, and any other direct expenditures relating to the day-to-day servicing of assets of property, plant and equipment). Also, at EUR 4.694 million, the total amount of the denominator for the Amadeus Fire Group’s OpEx KPI as defined by the EU

Taxonomy Regulation accounts for just roughly 1.1 percent of consolidated turnover (EUR 442.4 million) and is therefore not material from a purely financial perspective.

In accordance with the recommendations of the Draft Commission Notice of the European Commission of 19 December 2022 and Commission Notice C/2023/305, item 13, the Amadeus Fire Group consequently did not calculate the OpEx KPI numerator for the 2023 financial year and has reported this as 0.





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Financial year 2023	2023			Substantial contribution criteria						DNSH criteria ("Does Not Significantly Harm")									
Economic Activities (1)	Code (2) *	CapEx (3)	Proportion of CapEx, year 2023 (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)	Minimum Safeguards (17)	"Proportion of Taxonomy-aligned (A.1.) or eligible (A.2.) CapEx, year 2023(18)	"Category enabling activity (19)	Category transitional activity (20)
CapEx		€ thousand	%	EL; N/EL ***	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
<b>A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)</b>																			
Operation of personal mobility devices, cycle logistics	CCM 6.4	41.2	0.13	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.23		
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	1,889.7	6.16	EL	N/EL	N/EL	N/EL	N/EL	N/EL								6.02		
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	CCM 7.4	32.4	0.11	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.00		
Acquisition and ownership of buildings	CCM 7.7	19,186.6	62.51	EL	N/EL	N/EL	N/EL	N/EL	N/EL								75.47		
Data processing, hosting and related activities	CCM 8.1	621.2	2.02	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.00		
<b>CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)</b>		<b>21,771.2</b>	<b>70.93</b>	<b>70.93</b>	<b>N/EL</b>	<b>N/EL</b>	<b>N/EL</b>	<b>N/EL</b>	<b>N/EL</b>								<b>81.72</b>		
<b>A. CapEx of Taxonomy-eligible activities (A.1+A.2)</b>		<b>21,787.1</b>	<b>70.98</b>	<b>70.98</b>	<b>N/EL</b>	<b>N/EL</b>	<b>N/EL</b>	<b>N/EL</b>	<b>N/EL</b>								<b>81.75</b>		
<b>B. TAXONOMY-NON-ELIGIBLE ACTIVITIES</b>																			
<b>CapEx of Taxonomy-non-eligible activities</b>		<b>8,908.6</b>	<b>29.02</b>																
<b>TOTAL (A+B)</b>		<b>30,695.8</b>	<b>100.00</b>																



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\*  
The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the section number of the activity in the relevant Annex covering the objective, i.e.:  
 – Climate Change Mitigation: CCM  
 – Climate Change Adaptation: CCA  
 – Water and Marine Resources: WTR  
 – Circular Economy: CE  
 – Pollution Prevention and Control: PPC  
 – Biodiversity and ecosystems: BIO.  
 For example, the Activity "Afforestation" would have the Code: CCM 1.1.

\*\*  
Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective  
 N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective  
 N/EL – not eligible, Taxonomy-non-eligible activity for the relevant environmental objective.

\*\*\*  
EL – Taxonomy-eligible activity for the relevant environmental objective  
 N/EL –not eligible, Taxonomy-non-eligible activity for the relevant environmental objective.



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Frankfurt  
Lyoner Straße 14, 60528 Frankfurt/Main  
Mainzer Landstr. 199, 60326 Frankfurt/  
Main

Freiburg  
Unterwerkstraße 5, 79115 Freiburg

Groß-Gerau  
Am Marktplatz 16, 64521 Groß-Gerau

Guben  
Forster Straße 66, 3172 Guben

Hamburg  
Hammerbrookstraße 90, 20097  
Hamburg

Hannover  
Schiffgraben 30, 30175 Hannover

Heidelberg  
Maaßstraße 24, 69123 Heidelberg

Heidelberg IT  
Kurfürsterring 108, 69123 Heidelberg

Heilbronn  
Knorrstraße 22, 74074 Heilbronn

Kaltenkirchen  
Schulstraße 11B, 24568 Kaltenkirchen

Karlsruhe  
Benzstraße 15, 76185 Karlsruhe

Kassel  
Karthäuserstraße 8, 34117 Kassel

Kaufbeuren  
Gewerbestraße 44, 87600 Kaufbeuren

Kiel  
Hopfenstraße 1a-d, 24114 Kiel

Koblenz  
Am Wöllershof 2 - 4, 56068 Koblenz

Köln  
Subbelrather Str. 247 - 249, 50825 Köln

Leipzig  
Rabensteinplatz, 04103 Leipzig

Ludwigshafen  
Walzmühlstraße 65, 67061 Ludwigshafen

Magdeburg  
Hegelstraße 39, 39104 Magdeburg

Mainz  
Gutenbergplatz 8-12,2.OG, 55116 Mainz  
Wilhelm-Theodor-Römheld-Str.14,  
55130 Mainz

Mannheim  
N7, 13 - 15, 68161 Mannheim

Merzig  
Hochwaldstraße 62, 66663 Merzig

München  
Messerschmittstraße 4, 80992 München

Neumünster  
Marienstraße 9, 24534 Neumünster

Nürnberg  
Zeltnerstraße 19, 90443 Nürnberg

Oldenburg  
Baumgartenstraße 14, 26122 Oldenburg

Paderborn  
Dessauer Straße 10, 33106 Paderborn

Peine  
Rosenhagen 30, 31224 Peine

Rastatt  
Untere Wiesen 4, 76437 Rastatt

Recklinghausen  
Königswall 28, 45657 Recklinghausen

Rüsselsheim  
Marktstraße 19-21, 65428 Rüsselsheim/  
Main

Saarlouis  
Schulstraße 7a, 66740 Saarlouis

Salzgitter  
Über den Bülden 27, 38226 Salzgitter

Schwetzingen  
Carl-Benz-Str. 5, 68723 Schwetzingen

Singen  
Widerholdstraße 50b, 78224 Singen

Speyer  
Große Greifengasse 17 HH, 67346 Speyer

Stuttgart  
Kronenstr. 22, 70173 Stuttgart

Weilheim  
Bahnhofstraße 9, 82362 Weilheim

Wilhelmshaven

Bismarckstraße 172c, 26382  
Wilhelmshaven

Wörth  
Am Rathausplatz 2, 76744 Wörth



## Letter from the Chief Executive Officer

## The Amadeus Fire Group

### About this Report

Stakeholder dialogue to identify key sustainability factors

The Group and sustainability

Management principles and ethics

Social responsibility

Mission to pursue sustainability

Goals & KPIs

## Aspects of sustainability

Ecological aspects

Compliance

Certifications and awards

Client management

Employee management

Employee support programme

Health programme

Social commitment

## EU Taxonomy

Disclosures in accordance with Article 8 of the Taxonomy Regulation

## Group locations

Aachen  
Talbotstraße 25, 52068 Aachen

Augsburg  
Böheimstraße 8, 86153 Augsburg

Berlin  
Alexanderstraße 1, 3, 5, 10178 Berlin  
Ernst-Reuter-Platz 2, 10587 Berlin

Bielefeld  
Boulevard 9, 33613 Bielefeld

Bochum  
City Point, Kortumstr. 87-89, 44787 Bochum

Bonn  
Bornheimer Straße 129, 53119 Bonn

Braunschweig  
Friedrich-Wilhelm-Str. 41, 38100 Braunschweig

Bremen  
Martinistraße 1, 28195 Bremen

Buxtehude  
Bahnhofstraße 50 21614 Buxtehude

Chemnitz  
Bahnhofstraße 54, 09111 Chemnitz

Darmstadt  
Im Carree 3, 64283 Darmstadt

Dortmund  
Technologiepark, Hauert 1, 44227 Dortmund

Dresden  
Prager Straße 2a, 01069 Dresden

Duisburg  
Friedrich-Wilhelm-Str. 12, 47051 Duisburg

Düsseldorf  
Immermannstraße 65, 40210 Düsseldorf

Erfurt  
Anger 41, 99084 Erfurt

Essen  
Hollestraße 7a, 45127 Essen

Esslingen  
Heilbronner Str. 13, 73728 Esslingen

Flensburg  
Holm 57-61, 24937 Flensburg

Frankfurt/Main  
Mainzer Landstr. 209-211, 60326 Frankfurt

Gelsenkirchen  
Ebertstraße 20, 45879 Gelsenkirchen

Gießen  
Philipp-Reis-Straße 4, 35398 Gießen

Göttingen  
Maschmühlenweg 10, 37073 Göttingen

Hagen  
Rathausstraße 2, 58095 Hagen

Halle (Saale)  
Große Ulrichstraße 60 D, 06108 Halle (Saale)

Hamburg  
Sonninstraße 28, 20097 Hamburg

Hannover  
Schiffgraben 30, 30175 Hannover

Heilbronn  
Am Wollhaus 1, 74072 Heilbronn

Herne  
Schamrockring 1, 44623 Herne

Jena  
Tatzendpromenade 2, 07745 Jena

Kaiserslautern  
Heiligenstraße 7-9, 67655 Kaiserslautern

Karlsruhe  
Lauterbergstr. 1, 76137 Karlsruhe

Kassel  
Untere Königsstraße 79, 34117 Kassel

Kiel  
Hopfenstraße 1b, 24114 Kiel

Koblenz  
Friedrichstraße 10-12, 56068 Koblenz

Köln  
Saliering 47-53, 50677 Köln

Leipzig  
Richard-Wagner-Straße 2, 04109 Leipzig

Lübeck  
Katharinenstraße 11, 23554 Lübeck

Ludwigshafen  
Walzmühlstr. 65/65a, 67061 Ludwigshafen

Magdeburg  
Ernst-Reuter-Allee 49 39104 Magdeburg

Mainz  
Gutenbergplatz 8-12, 55116 Mainz

Mannheim  
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Mönchengladbach  
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Mühlheim (Ruhr)  
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München  
Wilhelm-Wagenfeld-Str. 26, 80807 München

Münster  
Von-Steuben-Straße 5, 48143 Münster

Norderstedt  
Berliner Allee 34d, 22850 Norderstedt

Nürnberg  
Zeltnerstraße 19, 90443 Nürnberg

Oberhausen  
Centroallee 261, 46047 Oberhausen

Offenbach  
Bieberer Straße 39, 63065 Offenbach

Oldenburg  
Baumgartenstr. 14 26122 Oldenburg

Osnabrück  
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Paderborn  
Technologiepark 32, 33100 Paderborn

Potsdam  
Schlaatzweg 1a, 14473 Potsdam

Regensburg  
Schikanderstraße 2, 93053 Regensburg

Rheine  
Münsterstraße 36, 48431 Rheine

Rosenheim  
Happinger Straße 98, 83026 Rosenheim

Rostock  
Erich-Schlesinger-Str. 35, 18059 Rostock

Saarbrücken  
Trierer Straße 42, 66111 Saarbrücken

Siegen  
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Stuttgart  
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Trier  
Kornmarkt 2-3, 54290 Trier

Ulm  
Basteistraße 37, 89073 Ulm

Wiesbaden  
Frankfurter Straße 39, 65189 Wiesbaden

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**Online version:**

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