

IONOS

Sustainability Report 2023

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FOREWORD

As the European market leader in web hosting¹ we are well aware of our responsibility as a corporate citizen. Sustainability is a core element of our corporate ethos, guiding our commitment to not only reduce our environmental footprint but also to cultivate a culture of inclusivity and digital responsibility. Our data centers, powered by 100% renewable electricity, have embodied our dedication to environmental sustainability and energy efficiency for many years.

In 2023, we achieved a significant milestone with the launch of our 2030 Climate Strategy. This ambitious strategy underscores our commitment to further decrease carbon emissions, harness renewable energy directly at our data centers through photovoltaic technology and broaden our environmental initiatives to encompass all office locations.

Additionally, this year marked a significant step forward in enhancing our company's inclusivity and diversity. We introduced a comprehensive in-house diversity training program, now mandatory for all leadership, reinforcing our commitment to an inclusive workplace that fosters innovation and mirrors the diversity of the communities and customers we serve.

Recognizing that a sustainable and equitable digital landscape requires a broader approach, we are steadfast in our commitment to our five pillars of sustainability: Planet, People, Digital Responsibility, Customer, and Responsible Governance. Our journey towards integrating sustainability into every aspect of our operations is ongoing, and we are committed to investing in initiatives that bring us closer to achieving our comprehensive sustainability objectives.

Sincerely,

Achim Weiß

CEO, IONOS Group SE

¹ In terms of the number of hosted domains (approx. 12 million in Europe as at 31.12.2023)

KEY ESG FIGURES

	2019	2020	2021	2022	2023
PLANET (DATA CENTERS)					
Share of renewable electricity (%)	100	100	100	100	100
Share of renewable energy (%)	98,9	98,9	99,4	99,3	99,2
Energy management system ISO 50001 coverage (%)	100	100	100	100	100
Power Use Efficiency (PUE) weighted	1,52	1,48	1,47	1,46	1,43
Energy consumption (MWh)	118157,7	115133,2	115087,5	120751,6	121016,8
Energy intensity (MWh/€ revenue million)	132,7	121,4	104,3	93,4	85,0
IT equipment refurbished (tons)	48,8	79,8	25,3	30,5	33,7
IT equipment recycled (tons)	121,6	80,3	103,4	28,6	53,9
	2022	2023			
PLANET (OFFICES)					
Share of renewable electricity (%)	79,8	82,0			
Energy consumption (MWh)	4098,5	6569,5			
PLANET (ALL OWN FACILITIES)					
Share of renewable electricity (%)	99,5	99,5			
PEOPLE					
Employee headcount	4210	4364			
% Women overall	31,0	31,0			
Women in management (%)	26,0	26,0			
Number of nationalities	69	72			
Adjusted gender pay gap %	n/a	1,56			
Managers trained on diversity (%)	n/a	75,8			
Average tenure by years	6,0	6,5			
	2023				
DIGITAL RESPONSIBILITY					
Information security management system coverage (%)	84,0				
RESPONSIBLE GOVERNANCE					
Employees trained on Code of Conduct (%)	83,5				
Employees trained on Anti-Bribery & Corruption (%)	83,5				

Additional Detail on the KPIs can be found in the Facts & Figures section of this report.

IONOS BUSINESS MODEL

IONOS Group SE is an international digitalization partner and reliable cloud enabler for small and medium-sized enterprises (SMEs), but also for individual users (e.g., freelancers) and larger corporate customers. It offers a comprehensive product portfolio in Web Presence & Productivity as well as Cloud Solutions. This portfolio is supported by first-class customer care and infrastructure. Thus, the group is primarily active in the market for web hosting and cloud applications.

In the area of Web Presence & Productivity, IONOS Group SE offers professional design solutions for internet presences, such as domain registration, web hosting, website builders with artificial intelligence, and dedicated servers. This is supported by additional productivity products (e.g., e-commerce applications, email and marketing applications) and additional services such as search engine optimization, business applications, or storage and backup solutions.

The Cloud Solutions offering includes both public and private cloud solutions with a wide range of services in the areas of Infrastructure-as-a-Service (IaaS), Platform-as-a-Service (PaaS), and Software-as-a-Service (SaaS). The Cloud Solutions product range from IONOS also includes a "Compute Engine" solution (a flexible IaaS solution for cloud computing applications), storage and backup, network services, managed services, and database solutions.

The products and solutions are developed in the company's own development centers or in cooperation with partner companies and operated on over 100,000 servers in 32 data centers, including 11 owned data centers.

The target group-specific marketing of the product portfolio is carried out not only through the international main brand IONOS but also through differently positioned brands such as STRATO, arsys, fasthosts, home.pl, and World4You. In addition, there are several brands with extensive domain expertise like United Domains, InterNetX, and sedo, which offer professional services around active domain management. The brand we22 specializes in website builders as well as the construction of websites for private and small business customers.

OUR APPROACH

SUSTAINABILITY FRAMEWORK

IONOS is committed to embedding sustainability into our business practices because we view this as a long-term creator of value and as a win-win, not only for our business but also for the environment, our employees, our customers, and the communities where we operate.

Our sustainability approach is aligned within five distinct pillars:

- **Planet:**
We embed environmental sustainability across our operations to continuously reduce our environmental impact.
- **People:**
We are committed to fostering a diverse and inclusive culture, where employees are valued, can grow professionally whilst striving to create a great place to work.
- **Digital Responsibility:**
We are committed to ensuring the highest standards for data privacy and information security, whilst contributing to a safer and more accessible web.
- **Customer:**
We empower and enable small businesses and entrepreneurs to be successful online, helping them to grow whilst providing the best customer and sustainable services possible.
- **Responsible Governance:**
We enforce stringent governance standards to ensure responsible business practices, aligning with our sustainability commitments.

The United Nation's Sustainable Development Goals (SDGs) represent a commitment to deliver on global goals for people and the planet by 2030. To support the advancement of sustainable development, IONOS has identified and prioritized four SDGs which align with our business model, sustainability management and where we can have the greatest impact.

- **Climate Action SDG 13:**
We take urgent action to combat climate change through reducing our carbon emissions and environmental impact from our data center operations.
- **Gender Equality SDG 5:**
We commit to achieving gender equality and empowering women through a culture of inclusion, increasing women in leadership as well as technical roles.
- **Decent Work & Economic Growth SDG 8:**
Promoting inclusive and sustainable economic growth by empowering individuals, entrepreneurs, and SMB's and helping them to succeed online.
- **Industry, Innovation, and Infrastructure SDG 9:**
Building resilient infrastructure and fostering innovation through our data center infrastructure as facilitators for economic growth and connectivity.



Memberships, Partnerships & External Sustainability Commitments

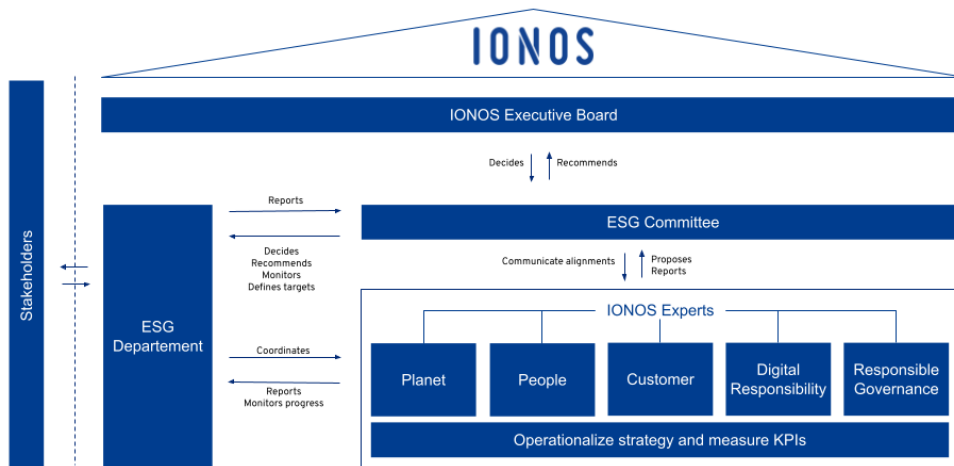
- WMWare Zero Carbon Committed Partner
- Carbon Disclosure Project
- Charter of Diversity
- Gaia-X Technical Committee

SUSTAINABILITY MANAGEMENT

IONOS has integrated Environmental, Social, and Governance (ESG) management into its business operations and strategic planning. The Chief Operating Officer (COO) of IONOS Holding SE holds primary responsibility for ESG matters within the organization. The Management Board of IONOS Holding and IONOS Group SE convenes quarterly to discuss ESG, covering various areas such as strategy formulation and target setting,

To ensure effective implementation and oversight of sustainability initiatives, IONOS has established a dedicated ESG Team, which reports directly to the COO. This team plays a key role in advising and supporting various departments across the organization in aligning their activities with ESG objectives.

Furthermore, the execution and realization of ESG objectives are facilitated by the ESG Committee, composed of representatives responsible for core ESG pillars: Planet, People, Digital Responsibility, Responsible Governance, and Customer. The ESG Committee collaborates with additional departments such as Marketing and Investor Relations, leveraging their expertise to enhance the company's overall ESG strategy.



OUR TARGETS

In alignment with our sustainability framework, we have defined targets linked to our Environmental, Social, and Governance (ESG) pillars, material topics, and strategic objectives. These serve as the foundation for driving our sustainability initiatives, featuring a mix of short to medium-term actions and targets. Our approach ensures a comprehensive strategy, with activities monitored annually and a review of targets and actions for appropriateness and alignment with evolving sustainability criteria. Progress is measured through Key Performance Indicators (KPIs), enabling us to maintain a clear focus on achieving our sustainability objectives.

Planet targets

	KEY TARGETS	BASELINE	2023
DATA CENTERS	100% renewable electricity use long-term (2030)	100% (2019)	100%
	>50% data centers using solar energy on-site (2030)	0% (2019)	27%
	> 55% reduction in diesel lifecycle emissions (tons) (2030)	324,7 (2019)	224,1
	1.41 PUE weighted average (2024)	1,52 (2019)	1,43
	Establish environmental metrics and management systems (2024)	n/a	Initiated
OFFICES	100% renewable electricity use (2030)	79,8 (2022)	82%
	100% electric vehicles in carpool (2030)	0,7% (2022)	8,6%
VALUE CHAIN	100% renewable electricity use in colocations (2030)	81,1% (2022)	91,3%
	90% data center suppliers by spend committed to climate targets (2030)	n/a	Initiated

Planet Actions

KEY TARGETS	KEY LEVERS	2022 & 2023 KEY ACTIONS	PLANNED ACTIONS
100% renewable electricity use	Renewable energy sourcing	100% renewable electricity use	Long-term commitment to maintain target
50% data centers using solar energy on-site	Onsite photovoltaics	UK data center (2022) USA data center (2023) French data center (2023)	Continued evaluation of photovoltaics installation at existing and new data centers
55% reduction in diesel lifecycle emissions	Renewable fuel switching	UK data center (2022)	Continued evaluation of biofuels use at existing and new sites
1.41 PUE weighted average	Energy efficiency measures	New energy efficient UK data center (2022) Modernizations of cooling systems at multiple data centers (2023)	Continued operation of energy management system with related targets and measures
Establish environmental metrics beyond energy and carbon for data centers	Environmental management system roll-out	ISO 14001 Spanish Data Center (2023)	All own data centers certified to ISO14001 Water Use Efficiency (WUE) established
100% renewable electricity use	Renewable energy sourcing	USA office (2022)	Feasibility evaluation of locations to switch to renewable electricity where and when possible
100% electric vehicles in carpool	Switching to electric vehicles	n/a	Establishment of new sustainable company car policy
100% renewable electricity use in colocation data centers	Renewable energy sourcing	Colocations evaluated for current and future renewable electricity use (2023) Renewable energy certificates purchased for two colocations (2023)	Long-term switch to colocation suppliers only using 100% renewable electricity Short-term favoring colocations with renewable electricity or related targets
90% data center suppliers by spend committed to climate targets	Suppliers committing to climate targets	Collection of supplier data in sustainability supplier platform (2023)	Utilise supplier sustainability software to assess suppliers for climate relevant information
Measure and mitigate Scope 3 carbon in areas of significant data center impact	Establish Scope 3 baselines	Lifecycle inventory database purchased as initial step (2023)	Continue to build upon and improve scope and quality of Scope 3 data

ESG Targets & Actions

TOPIC	TARGET	KEY ACTIONS CURRENT & PLANNED	TARGET	TARGET YEAR	2023
DIVERSITY & INCLUSION	Leadership trained on diversity & inclusion	Development and roll-out of first module (2023)	80%	Annual	75,8%
		Development and roll-out of second module (2024)			
	Women in management	Unconscious bias trainings for HR (2023)	28%	2030	26%
		Women Explore program (2023)			
TALENT ATTRACTION & RETENTION	Reducing employee turnover	Continue employee engagement surveys and translate results into measures	Continual improvement	Annual	12,6%
	Increasing employee engagement				
INFORMATION SECURITY	Information Security Management System (ISMS) coverage	Maintain ISMS coverage through regular audits and continuous improvement	80%	Annual	84%
ARTIFICIAL INTELLIGENCE	Employees trained on artificial intelligence	Development and roll-out of AI training (2024)	25%	2024	n/a
CORPORATE GOVERNANCE	Employees trained on code of conduct	Training roll-out	80%	Annual	83,6%
	Employees trained on anti-bribery & corruption	Training roll-out	80%	Annual	83,6%

STAKEHOLDER ENGAGEMENT

Our long-term success is rooted in our ability to engage effectively with a diverse set of stakeholders. We employ multiple platforms and methods to foster transparent and meaningful dialogues with our stakeholders.

Key stakeholders for IONOS include:

Customers

Our long-term business success begins with our customers. Our engagement with customers is continuous, multi-faceted and plays a significant role in how we run our business. We prioritize their needs and seek their feedback through various channels, notably customer surveys, customer focus groups, user experience tests, and AI driven insights.

Investors

Our Investor Relations (IR) team and the Management Board maintain open lines of communication with investors and analysts. We hold regular analyst and investor conferences, and roadshows, participate in conferences, and hold Annual General Meetings (AGMs) to keep them updated on our performance and future plans. IR also keeps shareholders informed through compulsory announcements, the Annual Report, and quarterly statements.

Employees

Our employees are the backbone of IONOS. We gauge their satisfaction and identify areas for improvement through regular employee surveys, "Ask the Board" sessions, and questionnaires. Our Management Board also holds regular "All Hands" meetings and utilizes virtual communication platforms for direct dialogues. A constant inflow of new talents is vital to our continued push for excellence, our recruitment process approaches candidates via various channels, including job boards, our careers page and job fairs. We actively seek feedback from candidates in our recruiting processes and from employer evaluation platforms.

Business Partners and Suppliers

We maintain strong relationships with our business partners and suppliers, including hardware suppliers and data center service providers. Direct dialogues, exchanges via the EcoVadis assessment platform and our market observations are a key component of these relationships.

General Public

We keep the general public informed through various external communication channels and publications, actively engaging with the media and prospective employees.

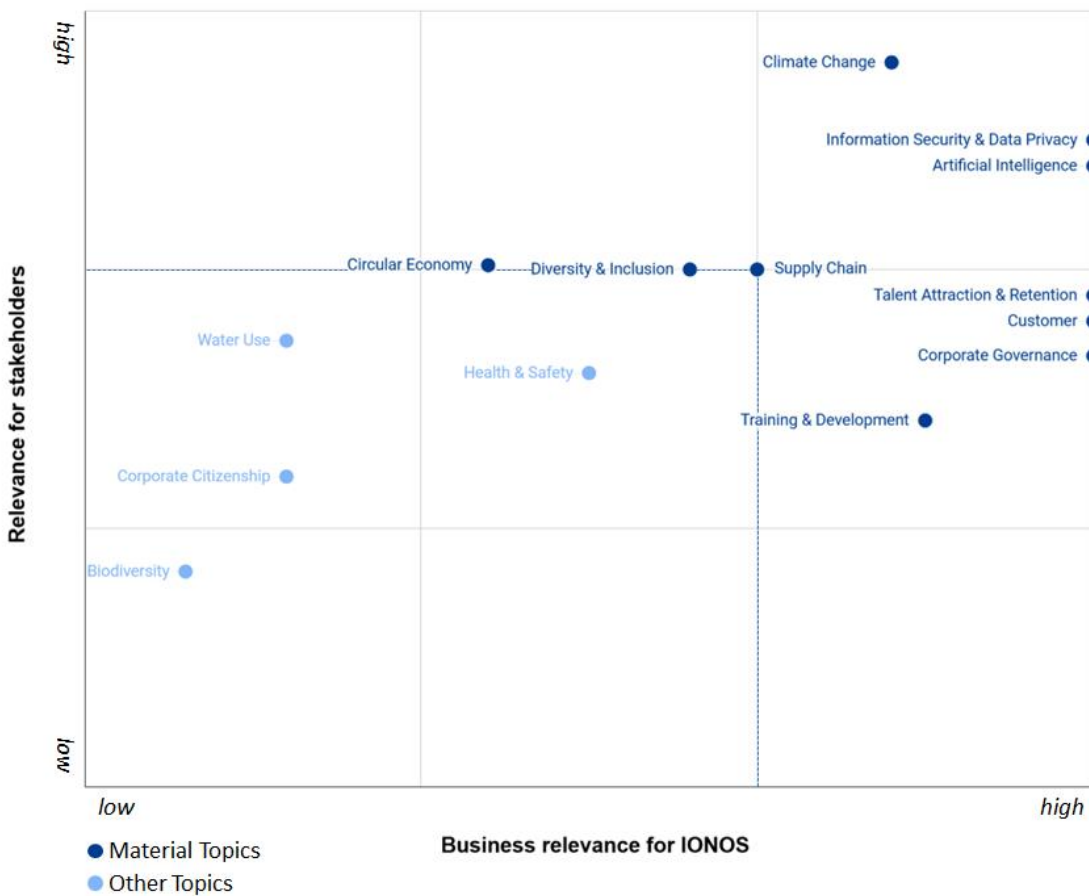
ESG MATERIALITY

Defining our material topics

The materiality analysis forms the basis for our overall sustainability approach. We use the analysis to systematically identify and prioritize ESG topics that are relevant to us. We prioritize our material ESG topics through a double materiality assessment, identifying the topics which have significant impact on IONOS, and the topics which have significant impact upon on our stakeholders.

We engage in interviews with our board members, leadership, sustainability experts and employees spanning all relevant departments. In addition, internal experts provide valuable feedback on the viewpoints of external stakeholders such as investors, customers, and partners. These interviews are used to identify material topics and assess the associated risks, opportunities, and impacts.

The following materiality matrix gives an overview of our material topics.



Defining our climate risks and opportunities

In parallel, we assess climate-related risks, such as water stress, flooding, extreme weather events, and legislative factors. This involves analyzing the geographical locations of our current and potential future operations, including data centers, colocation facilities, and offices. This risk prioritization targets key areas like future flood risk, water stress risk, temperature increases, extreme weather events, carbon pricing, and legislative risks. Each risk is assessed based on its financial, reputational, operational, and legislative impact, guiding us to make informed decisions to mitigate, control, or accept these risks.

Additionally, IONOS evaluates these risks under the RCP (Representative Concentration Pathways) scenarios 4.5, 6.0, and 8.5 (high emissions climate scenario) for the timeframes 2030 to 2050. The RCP scenarios are greenhouse gas concentration trajectories used by the Intergovernmental Panel on Climate Change (IPCC). Our analysis covers our own data centers and offices as well as colocation data centers. We utilize publicly available tools like the WRI Water Risk Atlas, IPCC Scenarios map, and climate change temperature scenarios maps. These resources are instrumental in enhancing our understanding of water-related risks, climate change projections, and potential temperature shifts in various regions. Further information outlining our risks and opportunities in detail is available in the ESG Risks & Opportunities section.

PLANET

OUR APPROACH

We integrate environmental sustainability across the lifecycle of our data center operations, through concentrating on four key areas: renewable energy, sustainable design, sustainable operations and promoting a circular economy. We have been long committed to energy management and sourcing 100% renewable electricity at our data centers. Our ambitious IONOS 2030 Climate Strategy outlines our plan to further enhance our focus on mitigating climate change in addition to reducing our impacts across circular economy, water and within our value chain.

Environmental Memberships

- VMWare Zero Carbon Commitment
- Carbon Disclosure Project

RENEWABLE ENERGY

IONOS has sourced 100% renewable electricity for our own data centers for many years this is and remains the most significant lever for reducing carbon emissions in our own operations. In line with this, we have a long-term goal to continue to use 100% renewable electricity in our own data centers. While representing a smaller proportion of our overall energy use, IONOS has also committed to targeting 100% renewable electricity in our offices globally and within our colocation data centers by 2030.

Furthermore, as to our renewable energy commitments, IONOS is committed to generating renewable electricity on-site at our own data centers through the use of photovoltaics where feasible. In 2023, 3 of our 11 own data centers had photovoltaics on-site which resulted in 1.17 GWh of renewable energy generated.

Case Study: Agriculture meets Renewable Energy, Niederlauterbach, France

In 2023, IONOS unveiled a photovoltaic installation in Niederlauterbach, France. This project went beyond a traditional renewable energy project and innovated through a partnership with a local sheep farmer creating a sustainable dual use of the land for sheep grazing and renewable energy. Studies show that solar panels provide shade, reducing water consumption, the use of chemicals for grass maintenance and, consequently reducing operational costs and promoting soil quality and biodiversity.

SUSTAINABLE DESIGN

Sustainable design serves as a key starting lever, reducing energy consumption, carbon emissions, and resource use in our data center operations while simultaneously contributing to operational efficiencies. The IONOS Data Center Engineering Department supports the design, construction, and upgrading of our existing facilities to meet our sustainability objectives.

Examples of sustainable design measures currently in use at IONOS data centers include:

Energy Efficiency

- Modular data center design: promoting efficient use of space and resources
- Server virtualization: reducing the number of physical servers
- Energy efficient cooling systems
- Energy efficient hardware
- Free air cooling: utilizing outside air for cooling
- High-efficiency HVAC: optimizing heating, ventilation and air conditioning
- LED lighting

Sustainable Materials & Resource Use

- Low-carbon building materials: reducing embodied carbon in construction
- Water-free cooling systems: reducing reliance on resources
- Biofuel powered generators: fossil fuel alternatives

Climate Resilience & Biodiversity

- Fortified windows, flood-resistant infrastructure: adaptation against extreme weather
- Insect hotels & green roofs: supporting local flora and fauna biodiversity
- Water & grass permeable paving: reduced runoff, improved water quality & biodiversity

Case Study: Sustainable Design, Worcester, UK

In 2022, we opened our most sustainable and energy-efficient data center in Worcester, UK. Onsite solar power provides for approximately 10% of the site's energy, biodiesel powered backup generators will reduce lifecycle carbon emissions from traditional diesel use by 90% and we used carbon-neutral (offset) steel as a construction material.

SUSTAINABLE OPERATIONS

IONOS operates an externally certified energy management system ISO 50001 for 100% of our own data centers. Since 2019 we have reduced our energy consumption relative to turnover by 36%.

Our energy management system is supported by a dedicated energy management team, who set annual energy efficiency and Power Use Effectiveness (PUE) targets per data center and help to continually monitor and optimize energy efficiency. In 2022, our Spanish data center for the first time obtained an external ISO 14001 certification of our environmental management system, demonstrating our environmental sustainability commitment beyond energy and carbon.

Beyond our data center operations, we are committed to reducing carbon emissions from our company carpool and are targeting a 100% electric fleet by 2030.

CIRCULAR ECONOMY

In contributing to a circular economy, we focus on extending the lifespan of our resources and minimizing waste where possible. Our in-house built servers, have an average lifespan of four to seven years and are designed to maximize component reuse and refurbishment. Through our partnership with AfB GmbH, we have effectively reused and recycled over 605 tons of IT equipment since 2019 at our German locations, leading to the avoidance of 1.843,3 tons of CO2 emissions.

To mitigate water scarcity risks, most of our own data centers utilize air cooling systems. This approach while leading to slightly increased energy consumption relative to water-based cooling systems minimizes our reliance on resources. This approach reflects our commitment to sustainable operations, and balances resource use while acknowledging the trade-offs involved.

IONOS 2030 CLIMATE STRATEGY

The IONOS 2030 Climate Strategy is aligned with the Science Based Targets Initiative (SBTi) 1.5C Paris Agreement standards for data centers. Our data center operations are the most material operations in terms of energy use and carbon impact but have a minimal carbon footprint due to our long-term sourcing of 100% renewable electricity. Renewable electricity is and remains our biggest lever to reduce our Scope 1 & 2 carbon footprint across our own operations. Other levers include transitioning to biofuel-powered generators and reducing lifecycle emissions from diesel by 90%. For current unavoidable emissions like district heating and diesel use, we purchase trusted carbon offsets as a last step only.

While our offices are less material in terms of energy and carbon overall, they currently contribute more carbon overall due to our low-carbon data centers. Key levers for reducing office emissions are therefore transitioning to renewable electricity and an electric fleet. In our value chain, we have set targets to work with sustainable suppliers as a means to reduce our Scope 3 emissions. This strategy was approved by the Management Board of IONOS Group SE in 2023 and is integrated into our overall business objectives through annual reviews of targets and performance. In addition, PUE, a key metric of data center energy efficiency is linked to remuneration of the IONOS Group SE Management Board, aligning our climate strategy with our business goals.

PEOPLE

OUR APPROACH

Building a sustainable company starts with our people. With rapid digitalization and increasing demand for skilled professionals in our sector, we are focused on attracting and retaining talent through fostering a diverse and inclusive company culture where our employees have opportunities for development and growth.

In addition, we are committed to providing our employees with a productive, healthy and safe working environment, all while upholding and respecting internationally recognized human rights and providing opportunities for our employees to give back to the communities where we operate.

The People Experience team at IONOS Group, reporting directly to the COO, is in charge of all HR-related activities. This team is composed of dedicated areas, such as the department supervised by the Head of People & Culture, focusing on training, employee engagement, and diversity initiatives. Additionally, there are departments led by the Head of Talent Acquisition and the Head of Business Partner Services.

Memberships & Partnerships

- Charter of Diversity²

COMPANY CULTURE & VALUES

Our company culture is brought to life by the IONOS Business Principles. These principles are not just aspirational statements but form the foundation of our people strategy and culture.

IONOS Business Principles

- **Who we are..**
We are customer champions - We are open-minded and committed - We are innovators - We are passionate about our team - We are curious explorers
- **What we do..**
We take ownership - We act resourcefully - We get things done - We deliver outstanding results - We pay attention to detail

Each principle is supported by toolkits comprised of examples of behaviors, exercises for individuals & teams, FAQs, and the principles are translated into all our local languages. In addition, we bring the principles to life by integrating them into our daily business and our employee journey, some examples of this include:

- Recruitment: Business Principles form the framework for our interview assessment criteria.
- Employee performance: Business Principles form the criteria by which we assess our employees.

² Signed by our parent company United Internet

- Company Strategy: We align our annual and quarterly targets based upon our Business Principles.

DIVERSITY AND INCLUSION

Diversity and inclusion are key to cultivating a company culture that fosters a sense of belonging, drives creativity, and innovation. Such a culture enhances our understanding of our employees, customers, and markets, essential for our growth and success. In 2023, IONOS hosted 72 nationalities, achieved 26% women in management, an adjusted pay gap of 1,56% and 75,8% of our leaders completed diversity trainings, all of which underscore our commitment to a diverse and inclusive company.

IONOS stands firmly against discrimination based on gender, gender identity, sexual orientation, age, race, ethnicity, national origin, religion, disability, health status and marital status. Our strategy for fostering an inclusive and diverse company centers on three areas: accountability, awareness, and empowerment.

Accountability

IONOS through our parent company has signed and endorsed the Charter of Diversity, committing to embed diversity into our company processes and tracking annual progress. Board members serve as diversity ambassadors, ensuring engagement, promoting, and participating in diversity initiatives. In 2023, we emphasized the responsibility that our leaders have in creating an inclusive workplace and mandated diversity and inclusion e-learning for our leaders.

Furthermore, a diversity scorecard allows us to monitor key metrics on gender and cultural diversity, steering our diversity roadmap and internal gender diversity targets. To build upon our scorecard, for the first time in 2023, we measured our adjusted gender pay gap. This stood at 1.56% and highlights our ongoing efforts to promote a company culture that values fairness and equal opportunities.

Awareness and know-how

Our annual "Diversity Days" employee-led event, held in cooperation with our parent company, not only educates our employees but gives a voice to the diverse groups across our company. In 2023, the event featured over 40 presentations, discussion panels and events including keynotes from IONOS board members.

Throughout the year, we expand our employees' diversity know-how by offering a range of diversity trainings and webinars for our employees. This provides our employees with the knowledge they need to action diversity within our company. In 2023 examples included:

Trainings

- Cultural awareness
- Unconscious bias
- Intercultural communication
- Managing diversity within teams

Webinars

- Unleashing Artificial Intelligence´s potential with diversity in tech
- IONOS International Brand Campaign - how we take diversity into account
- Mastering work-life balance strategies for parents – proven strategies

Empowerment

IONOS gives diverse groups a voice through our various employee resource groups (ERGs), these currently include Queer United, International Community, Intergenerational Collaboration, Family & Job Compatibility, and Disability Inclusion. Throughout the year our ERGs host a broad range of meetups and events that create transparency, networking, exchange of experiences and facilitate a more inclusive company.

“Women Explore” an annual program supports the development of our internal female talent through trainings, networking opportunities, examining their career and networking strategies and support through senior role models. Women Explore therefore supports in the development of and contribution to the increasing proportion of women managers at IONOS.

TRAINING & DEVELOPMENT

IONOS prioritizes continuous learning and skills development for our employees' personal and professional growth, ensuring we stay ahead of industry developments and maintain our competitive edge. In 2023, IONOS delivered over 44.000 hours of training to our employees, spending a total of €1,61 million on training.

Our programs, varying from basic to deep-dive sessions, cover essential skills such as communication, cultural awareness, and project management, alongside more complex topics like stakeholder management and adapting to change. These are supported with alternative shorter learning formats, such as “Lunch & Learns” and “Espresso Trainings”.

We are committed to enhancing our leadership culture. Our broad range of programs in this area includes:

- Manager Onboardings - ensuring new managers are equipped with all necessary skills
- Leadership Foundations - focus on team leadership, adaptability and specialized expertise
- Expert Foundations - addressing common leadership challenges
- 360-degree feedback - employees receive constructive feedback from all stakeholders
- Navigate & MyWayTo - focusing on developing emerging and established leaders

TALENT ATTRACTION & RETENTION

By prioritizing the attraction and retention of top talent, IONOS can build a workforce that's not only skilled but committed to our company vision, ensuring business growth and adaptability in an evolving tech landscape. Our talent attraction and retention approach focuses on the following key areas; employee engagement, talent acquisition and employee benefits.

As a result of our focus on talent attraction and retention, in 2023, IONOS welcomed 456 new hires and saw an overall workforce increase from 4.210 employees in 2022 to 4.364 employees in 2023. During the reporting year, employee turnover decreased to 12,6%, down from 18,2% in 2022. Additionally, the average tenure among employees stood at 6,5 years in 2023.

Employee engagement

Our annual "Your Voice" employee engagement survey, offers all our employees a platform to express their views on various aspects such as engagement, leadership, corporate culture, collaboration, and communication. The employee engagement survey serves as a key tool for us to continually enhance our workplace environment and address key areas for improvement.

In 2023, 66% of all employees participated in this survey and revealed insights such as:

- 83% feel as though they are part of a team
- 85% that their manager genuinely cares about my wellbeing
- 85% know what they need to do to be successful in their role

Moreover, we maintain consistent opportunities for two-way communication with senior leadership, throughout the year, not solely confined to the employee engagement survey. These communication channels include quarterly sessions such as "Ask the Board", "Global All Hands" and "Departmental All Hands" meetings. This open dialogue fosters a culture of transparency and trust, ensuring that employee voices at all levels are heard and opportunities for feedback and ideas can be shared.

Talent acquisition

We actively participate in employer fairs and collaborate with schools, universities, colleges and local non-profit organizations to connect with prospective talent.

In Germany, in 2023, this included events at the Pforzheim University of Applied Sciences, TU Darmstadt and sponsorship of the Karlsruhe University of Applied Sciences. In addition, in collaboration with our parent company we support and provide opportunities for apprenticeships and dual degree programs each year.

In the United States, IONOS employees engaged with Hopeworks, a community-based non-profit focused on advancing young adults into living wage careers in the tech industry and participated in the Annual Neighborhood Job Fair, a local event supported by non-profit organizations. In the Philippines, our initiatives included collaborating with local governments and schools for job fairs in Naga City, Danao City, Bantayan Island and at the Cebu

Technological University, and supporting career readiness programs such as career talks and job immersion programs at the Sacred Heart School Ateneo de Cebu.

In 2023, we actively worked on streamlining and refining our onboarding process to facilitate a rapid and smooth introduction for all new employees. This involved rolling out training and guidance for both managers and new starters, complemented by a buddy program designed to directly assist new hires in acclimating to our company culture and workflows. The onboarding process is further supported by quarterly surveys for new hires, ensuring continual improvement and effectiveness.

Employee benefits

Our employee benefits are defined country by country including performance-related bonuses, a variety of corporate benefits such as disability insurance, family-related benefits, health benefits, and public transport subsidies. We address the diverse needs of our workforce with flexible working models, including hybrid and remote work options, and opportunities for unpaid leave.

As part of the benefits offered through our parent company in many locations in Germany, we enhance employee well-being with health benefits that cover subsidized meals offering healthy choices, complimentary flu vaccinations, ergonomic office furniture provided upon request, and subsidies for prescription glasses for computer use. We also foster physical wellness with a variety of health courses, sports groups, discounts on gym memberships, and a comprehensive Employee Assistance Program for individual support. Mobility benefits include parking facilities, bike and public transport subsidies, and company cars for qualifying roles. This comprehensive approach ensures our employees receive support that extends beyond the workplace.

HEALTH & SAFETY

Ensuring the health and safety of our employees is paramount, extending to all our data centers globally. We adhere to national legislations and health and safety agency standards in each country. Annual safety inspections are conducted at data centers, in collaboration with external experts. Safety training for data center personnel covers emergency response, fire behavior, specialized first aid, and use of automated external defibrillators (AEDs). We also focus on electrical equipment safety and practical training in personal protective equipment. Safety officers, trained under national occupational health standards, oversee these protocols, ensuring adherence and employee awareness through detailed emergency manuals and regular communications.

Additionally, our commitment to health and safety extends to our office locations, with dedicated health & safety and facility managers in key locations such as Germany, UK, USA and the Philippines.

CORPORATE CITIZENSHIP

At IONOS, we're dedicated to corporate citizenship, focusing on community engagement and environmental stewardship. Our 2023 initiatives reflect this across various regions:

- Cebu, Philippines, the IONOS CARES initiative donated 168 desktop computers to three local schools, supporting educational programs.
- Karlsruhe, Germany, our team worked with Sozial-Treff 88, aiding the homeless by serving food at their summer festival, impacting over 100 individuals.
- Regensburg, Germany, the InterNetX team joined the Racks4Roots program, planting a tree for each server rack. So far, we've planted around 5,500 trees.
- Bucharest, Romania, our team collaborated with a non-profit to plant trees for Forests Month, helping develop a new forest area and enriching biodiversity.
- UK, our Gloucester team organized a mosque visit for Eid and activities for Filipino Heritage Month, highlighting our commitment to diversity.

DIGITAL RESPONSIBILITY

OUR APPROACH

While information security and data protection have been foundational for the way we operate and gain trust among our stakeholders for years, our digital responsibility also covers the emerging topic of Artificial Intelligence (AI) systems. As an IT company we are acutely aware of the ever-evolving risks associated with handling sensitive information. To ensure a comprehensive level of security we have established an ISO 27001 certified information security management system, which also meets the requirements of the BSI IT-Grundschutz and guarantees the security of our products, as attested in accordance with the BSI Cloud Computing Compliance Criteria Catalogue (BSI C5).

Additionally, we protect the right of individuals to freely control their personal data and ensure compliance with the EU General Data Protection Regulation (GDPR) and other applicable data protection laws and regulations through our data protection management. The mentioned certifications and adherence to stringent European data protection standards position IONOS as a cloud service provider with a unique level of protection.

AI systems have already started to change the way we work and interact with our stakeholders. We aim to become an increasingly AI driven company, capitalizing on the new opportunities these tools offer while containing the risks associated with their implementation and usage through our AI policy, provision of training for our employees and strict compliance to emerging regulation.

INFORMATION SECURITY

The primary goal of our information security measures is to prevent or restrict events that could threaten the confidentiality, availability, and integrity of IONOS information, including information related to our stakeholders. Our Chief Technology Officer, (CTO) is accountable for overseeing these measures, directing the TechOps Information Security division to continuously improve our Information Security Management System (ISMS). For our ISMS to be effective, every employee must take on their individual responsibility in upholding our information security.

Our ISMS is designed to continuously enhance our level of security. For this, it follows the objectives set in our information security policy and uses a standardized improvement cycle, in line with those recommended by ISO standards. A key part of our ISMS is the process for managing information security risks. This involves actively identifying and managing both new and existing risks from inside and outside the company. Based on these risk assessments, we implement organizational and technical measures to maintain our security goals at the required level.

Among other, these measures include:

- **Policies:** We provide our employees with clear and annually updated policies following ISO 27001 disciplines like cryptography and secure development of software.
- **Awareness:** Bi-annual information security trainings for all employees form the basis of our security-oriented culture.
- **Support:** Our security experts function as baseline support for all information security related questions of our employees with a special unit dedicated to support our customers.
- **Technical measures:** Our technical measures encompass various protections e.g., the geo-redundant operation of our data centers in Europe and the USA. The security of the software is ensured through patch management and additionally, we develop and update our own protection software e.g., our DDOS protection shield and the Anti-Malware-Solution "BioFilter".
- **Monitoring:** We continuously monitor our technical systems and investigate reported security incidents including criminal activity and abuse of our infrastructure by rogue customers.
- **Auditing:** We perform regular internal as well as external security audits and additionally assess the performance of our measures e.g., we check the effectiveness of our security training through internal phishing campaigns.
- **Reporting:** TechOps Information Security provides regular reports to our board including the status of planned measures and the found security gaps through our monitoring & auditing activities. These gaps form the basis for the continuous improvement of our ISMS.

DATA PROTECTION

At IONOS, both our global headquarters and our subsidiaries around the world have dedicated data protection organizations. These units are led by data protection officers or contact persons, appointed as required by the EU GDPR or local laws. Responsibility for adhering to the EU GDPR and other data protection laws lies with the individual departments, which are organized under different executive board divisions.

The central data protection organization is headed by the Group Data Protection Officer. This organization is supervised by the Chief Financial Officer (CFO) and operates and continuously improves our data protection management system.

For instance, the data protection setup at IONOS SE includes a group data protection officer, a privacy team, data protection coordinators, and data protection managers. Each board division has a privacy coordinator and several privacy managers. This structure ensures that privacy responsibilities are recognized at all levels of the organization, allowing us to refine our internal procedures to meet the demands of both European and national data protection standards and regulatory guidelines.

Our commitment to data protection is outlined in our privacy policy. This policy aligns with the EU GDPR and explains our data protection practices and our expectations for handling personal data.

Among others, the IONOS privacy measures include:

- Policies: Our privacy policies are accessible for all employees with additional information and contact information.
- Awareness: Regular training is provided to our employees covering how we handle personal data and what to do in case of privacy incidents.
- Support: Employees have access to Privacy Managers who support them with all questions concerning data protection e.g., EU GDPR compliant data protection agreements with third parties and privacy impact assessments.
- Auditing: Data protection officers regularly audit EU GDPR compliance of the processes in their respective companies, divisions, and their suppliers. In addition, external audits by third parties are performed to gain an outsider's view of our data protection performance and uncover potential for improvement.
- Reporting: All stakeholders can report data protection incidents. Reported data protection incidents are communicated to the responsible supervisory authorities in compliance with our legal obligations. Additionally, our group data protection officer regularly reports to the board about the performance and vulnerabilities of our data protection management, forming the basis for continuous improvements.

ARTIFICIAL INTELLIGENCE

IONOS is an early adopter of AI tools. We aim to become an increasingly AI driven company and are constantly evaluating whether our processes, decision making, and products could benefit from further AI integration, while cautiously analyzing the risks and chances associated with each individual use case.

Our AI policy, published in 2023, ensures the responsible use of AI systems at IONOS in alignment with our values. This is ensured through an approval process for newly introduced AI systems, with appropriate risk assessments and a review against our AI principles e.g., protection against algorithmic discrimination. In 2024 we plan to launch a new AI training which will help our employees to gain a deeper understanding of AI systems, to analyze available applications and optimally implement them in their tasks.

IONOS leverages AI across various aspects of our operations, products, and customer care. Within operations, one example of an internal AI tool is ask.IONOS, our internal alternative to chatGPT fulfills our high standards in terms of data privacy and security and is designed to assist our employees with daily tasks. Additionally, AI is integrated into our products & services e.g. our website generator, streamlining the process of creating custom-designed websites with minimal input. Other examples are the deployment of an openAI GPT-based chatbot to serve as a first-level customer care agent and the integration of AI into our processes for the identification of potential fraudsters.

CUSTOMER

OUR APPROACH

The importance of digitalization for our economy and society is ever increasing. We want to increase access to the digital economy and provide our users with the best in class customer experience. We pride ourselves on the quality of service and care we provide to our customers. We constantly research the needs and wishes of our customers and introduce new initiatives to improve the usability of our products and services and increase customer satisfaction. Through several high-profile research projects IONOS strengthens the opportunities of SMBs in the digital space and contributes to Europe's digital development.

CUSTOMER CARE

As a leading customer-centric web hosting company, our goal is to continue to strengthen our customer focused approach. This goal is integrated into our organizational framework, with customer care, service delivery, and improvement teams operating under the direct supervision of our COO. Our methodology focuses on assessing processes for their intuitiveness, efficiency, and their capacity to positively impact the customer experience. Every customer interaction is considered a critical opportunity to enhance the services we offer.

As part of our commitment to customer centricity, our customer care teams received and analyzed exactly 306.310 pieces of customer feedback in 2023. This specific number of data points is invaluable to us, providing direct insights into what our customers appreciate and where they wish to see improvements. By placing this feedback at the center of our decision-making, we ensure that our strategies and services are truly aligned with our users' expectations, reinforcing our commitment to a customer-first approach.

Central to our strategy for customer service is the Personal Consultant program. This initiative provides each customer with a dedicated expert, ensuring support is tailored to individual requirements. This program is a key part of our commitment to building supportive relationships with our customers, particularly targeting small enterprises and crafts businesses seeking to develop or expand their online presence.

Our strategy for realizing our customer-centric vision includes comprehensive engagement with our customers and the measurement of satisfaction levels. We utilize various feedback mechanisms and performance metrics to gauge customer needs and preferences effectively. "YourVoice" Surveys and "User Experience Labs" play a significant role in our strategy, enabling us to collect direct feedback on a broad spectrum of topics. This feedback is essential for pinpointing areas needing improvement or innovation. Moreover, Agent Roundtables and Gemba Walks offer valuable platforms for dialogue between our customer service personnel and management, ensuring customer insights directly influence our strategies for service improvement.

Artificial Intelligence is employed to analyze feedback across multiple channels, affording us real-time insights into customer experiences and expectations. This application of technology is crucial for promptly identifying and resolving any issues, thereby maintaining high levels of customer satisfaction.

Combined these efforts have helped us garner a series of customer awards and earned us excellent ratings from our customers. Additionally, we use a 360-degree approach to measure and manage our customer satisfaction and quality.

DIGITAL PARTICIPATION

IONOS actively participates in initiatives contributing to the Sustainable Development Goals (SDGs), notably SDG 8 (Decent Work and Economic Growth), SDG 9 (Industry, Innovation, and Infrastructure), and SDG 13 (Climate Action). Through engagement in projects such as GAIA-X for federated data infrastructure and IPCEI-CIS for cloud architecture development, IONOS facilitates digitalization, enabling SMBs to engage in the digital economy, which supports economic growth and innovation while advancing sustainable and climate-friendly technologies.

Advancing Data Sovereignty and Digital Transformation

In its commitment to enhancing data sovereignty, IONOS collaborates on European projects like GAIA-X and engages with the International Data Spaces Association (IDSA) to develop a resilient, interoperable data infrastructure. This supports SDG 9 by fostering innovation and competitive markets. The involvement in the SIMPL project is particularly noteworthy, as it aims to develop an open-source software stack that reinforces data sovereignty through secure data spaces and cloud-to-edge federations. Through SIMPL and its participation in the IPCEI-CIS project, IONOS contributes to SDG 13 by focusing on energy-efficient and climate-neutral technological solutions.

Fostering Innovation through Secure Data Ecosystems

IONOS's support for projects under the GAIA-X initiative and the SIMPL project underlines its dedication to secure, interoperable data ecosystems that facilitate digital transformation across industries. Projects such as Marispace-X, MERLOT, and HEALTH-X dataLOFT exemplify this approach by promoting data sovereignty in various sectors. The SIMPL project, in particular, showcases IONOS's role in developing tools and platforms that enable cloud-to-edge federations, aligning with the SDGs by promoting sustainable innovation and broader digital transformation.

Through strategic participation in these projects, IONOS significantly contributes to digital participation, sustainability, and data sovereignty, playing a crucial role in achieving the SDGs and driving forward Europe's digital transformation.

RESPONSIBLE GOVERNANCE

OUR APPROACH

For IONOS good corporate governance means taking on the responsibility to ensure all business activities are legal and ethical and to uphold the same standards within our supply chain. This is the foundation for trustworthy business relationships with our stakeholders. This responsibility begins with the Board including ESG criteria in their remuneration structures. In line with our business principle “we take ownership” we want to empower all our employees to fulfill all relevant legal obligations and act in accordance with our ethos. Our code of conduct helps provide the most important rules, values, and principles of IONOS and gives concrete examples to illustrate how they apply to our daily business.

To safeguard the adherence to our code of conduct and our legal obligations we have established the IONOS Compliance Management System (IONOS CMS). Our risk management system helps us to gain transparency on our risks and opportunities and choose the right path for our goals. Through the IONOS code of conduct for business partners and a supplier assessment platform, we ensure that our standards also apply to our suppliers, business partners and service providers and protect the human rights of workers within our supply chain.

The following is an overview of our central corporate governance policies:

- Code of Conduct
- Code of Conduct for Business Partners
- Compliance Policy
- Anti-Bribery Policy
- Incentives Policy
- Whistleblower Policy
- Insider Policy
- Risk Management Handbook
- Business Continuity Policy
- Information Security Policies
- Data Protection Policy
- Artificial Intelligence Policy

CORPORATE GOVERNANCE

Leadership and Company Structure

The Corporate Governance of IONOS Group SE is oriented on the German Stock Corporation Act as well as the requirements of the German Corporate Governance Code. The Supervisory Board and Management Board report annually on the company's corporate governance in the Corporate Governance Declaration, as most recently in December 2023. IONOS Group SE can deviate from the Code but is then obliged to disclose this annually in a declaration of conformity in accordance with §161 of the German Stock Corporation Act and to justify the deviations ("comply or explain").

The Management Board and Supervisory Board of IONOS Group SE are dedicated to upholding the company's sustainability and value creation through responsible, long-term corporate governance. We believe that our entrepreneurial responsibilities extend beyond economic goals to encompass societal, environmental, employee, and stakeholder commitments.

To integrate ESG risks and opportunities into our strategy, the Management Board ensures their identification and consideration. The Supervisory Board maintains regular communication with the Management Board, overseeing and advising on business management and sustainability risk and opportunity management in accordance with relevant laws and recommendations.

We have established an Audit and Risk Committee, which among other things supports the Supervisory Board in monitoring accounting and the integrity of the accounting process as well as monitoring the effectiveness and functionality of the internal control system, the risk management system, the compliance system, and the internal audit system.

Remuneration

ESG Criteria are integrated in the short-term and long-term performance-based remuneration of our Management Board. These ESG Criteria serve the interest of our stakeholders and the environment and incentivize the inclusion of their concerns. The remuneration of the Management Board and Supervisory Board is presented in the Remuneration Report, which can be found on the website. Basic information can be found in the Articles of Association of IONOS Group SE.

Diversity

Diversity in both the Management and Supervisory Boards is a priority at IONOS. Our commitment to diversity includes a 1/3 quota for women in each board, with current compositions reflecting this goal, as detailed in our management report. Our aim is to promote diverse perspectives and expertise to better understand and manage the company's challenges and opportunities.

Compliance Management

Our compliance is centrally managed by the IONOS CMS led by our Compliance Manager, who directly reports to our CFO. This structure is supported by local compliance coordinators, who implement compliance measures in our international sites. Scheduled and ad-hoc meetings between coordinators and our Compliance Manager are used to stay on top of constantly developing legal requirements. Additionally, a Group Compliance Committee aligns our compliance efforts with our parent company. All compliance issues are communicated to Board Members on a quarterly and annual basis.

Every quarter, each subsidiary of IONOS GROUP SE performs a compliance risk check. Additionally, on average every two years, this is supplemented with a more detailed compliance risk assessment. Through this, the IONOS CMS identifies risks for corporate and individual misconduct. The findings are used to define and prioritize measures for the prevention, detection of and response to compliance breaches.

Cultivating a Culture of Compliance & Prevention

A fundamental element of prevention is the culture we cultivate through our Code of Conduct and training. As abstract rules and policies are often hard to understand and even harder to remember, our focus is on providing our employees practical and relevant examples. With regards to anti-corruption, firstly we ensure our employees have reviewed the anti-corruption policy and our related company processes on the acceptance and giving of gifts, including explaining at which points management, compliance and accounting need to be informed and involved in the process. This is then supported by testing our employees' knowledge by letting them assess the risks associated with having received a gift from a customer. This familiarizes them with the process and gives them feedback on their current abilities to judge and navigate corruption risks.

The Code of Conduct and trainings are reinforced by a wide range of supplementary policies that delve deeper into particular subjects and provide additional resources for employees. Employees in departments and with roles where a higher risk of corruption may exist, for instance sales, are provided with additional anti-corruption training. The Compliance Manager and the Compliance Coordinators also support our employees with all questions relating to compliance.

Detection and Response Mechanisms - Audits and Whistleblowing

The IONOS CMS detects compliance breaches through compliance audits and grievance mechanisms like our anonymous electronic whistleblower system, the IONOS Integrity Line open to all internal and external stakeholders. Whistleblowers using the IONOS Integrity Line are assured anonymity and protected from retaliation in line with EU regulation. To support whistleblowers and provide transparency on our processes we have published a comprehensive guide, accessible on our employee Intranet and company website. All stakeholders also have the option to directly contact our Compliance Manager or their respective Compliance Coordinators. Reported compliance violations are first reviewed and validated by our Compliance Manager before calling together the Whistleblowing Committee to discuss the report. The Whistleblowing Committee consists of the IONOS Compliance Manager, the compliance representatives from our parent company and other relevant functions as required. The committee makes recommendations for responses to the violations, the implementation of which is decided by our Management Board.

Risk Management

The IONOS risk management system is led by our Risk Management Team, overseen by our CFO and aligned with the corporate risk management of our parent company. A company-wide risk management software facilitates collaboration with departments responsible for identifying and assessing their specific risks. Regular cross-departmental meetings via our risk management platform serve to coordinate efforts and adapt our risk management strategy. Quarterly reports are communicated to the management and supervisory boards, ensuring transparent oversight. Our risk management handbook empowers employees to recognize and manage potential risks in line with our established protocols. The efficacy of our risk management practices is regularly evaluated through both internal and external audits. For non-financial risks, please refer to the risk tables included in this report, and for financial risks, please consult our financial report for further details.

HUMAN RIGHTS & SUPPLY CHAIN

IONOS is committed to respecting and promoting the protection of universally acknowledged human rights, adhering to the principles set forth in the Universal Declaration of Human Rights, United Nations Guiding Principles on Business and Human Rights and the UN Global Compact. IONOS commits to the prohibition of forced, compulsory and child labor, prohibits all form of discrimination and supports the right to freedom of association, fair pay, and equal opportunities for all employees.

This responsibility is something we exercise across all our operations, and processes and we expect our partners to do the same. The IONOS Code of Conduct for Business Partners outlines our requirements for ethical business practices as well as social and ecological responsibility within our value chain. To ensure this commitment a Human Rights Officer overseeing the analysis and management of human rights risks in our supply chain and our own operations as well as human rights coordinators in relevant functions have been appointed. Suitable risk assessments of our own operations and our supply chain are carried out annually.

To analyze the human rights risk analysis of our own operations we developed a questionnaire and associated assessment framework. A human rights risk employees at our own operations could potentially face is the risk of unfair pay, particularly in the Philippines. We address this risk by ensuring wages consistently meet or exceed minimum requirements. Guided by internal compensation guidelines, we conduct annual, market-driven salary reviews, along with performance-based incentives. and benefits such as pensions and health programs. Our approach, impartial and focused on role and skill, includes annual market benchmarking to maintain our compensation competitiveness on the market.

The risk analysis of our supply chains is performed using a supplier sustainability assessment platform. This platform provides supplier sustainability assessments in areas like environmental protection, labor and human rights, ethics, and sustainable procurement. Additionally, it evaluates supplier practices and suggests measures and corrective actions to ensure continual improvement of their sustainability performance and mitigation of potential human rights risks.

All internal as well as external stakeholders can report potential violations of our standards by using the IONOS Integrity Line.

EU TAXONOMY

The EU Taxonomy is a classification system designed to identify and label ecologically sustainable business activities, with the goal of redirecting capital flows toward a more sustainable economy. The taxonomy covers six environmental objectives:

- Climate change mitigation
- Climate change adaptation
- Sustainable use and protection of water and marine resources
- Transition to a circular economy
- Pollution prevention and control
- Protection and restoration of biodiversity and ecosystems

For each objective, the EU has defined specific criteria and established a list of activities. These activities are categorized as either "eligible," indicating that the activity could align with EU criteria but lacks verification of alignment, or "aligned," indicating that the activity is verified to meet the EU criteria. In accordance with the requirements of the EU Commission, only the eligibility was determined for the objectives three to six.

The following table indicates our turnover, capital expenditure (CapEx) and operational expenditure (OpEx) in the financial year 2023 and the proportion of these associated with taxonomy eligible activities, the proportion that is not taxonomy eligible and the proportion that is aligned with the taxonomy.

		Turnover		CapEx		OpEx	
		€ m	%	€ m	%	€ m	%
Total		1423,7	100,0	93,5	100,0	29,7	100,0
of which eligible for the taxonomy	7,6 Installation, maintenance and repair of renewable energy technologies	0,0	0,0	1,0	1,0	0,0	0,0
	7,7 Acquisition and ownership of buildings	0,0	0,0	10,1	10,9	0,0	0,0
	8,1 Data processing, hosting and related activities	1423,7	100,0	73,3	78,4	18,3	61,8
	Sum	1423,7	100,0	84,4	90,3	18,3	61,8
of which not eligible for the taxonomy		0,0	0,0	-	9,1	-	11,3
of which aligned with the taxonomy		0,0	0,0	0,0	0,0	0,0	0,0

The figures in accordance with the EU taxonomy can be found in the Facts & Figures section of this report.

Determination of eligible activities

In the determination of eligible activities, we focused first on our core business activities. IONOS services include Domains, Homepages, Webhosting, Server, Cloud Solutions and E-Shops, Groupwork and Online-Storage. These services fit the activity 8.1 "Data processing, hosting and related activities" which is defined as "storage, manipulation, management, movement, control, display, switching, interchange, transmission or processing of data through data centers, including edge computing" and is relevant for the objective of Climate mitigation. IONOS has identified those activities that focus on hosting and data storage, such as online storage, as eligible activities. No distinction was made between hosting and data storage activities that take place at own and third-party data centers. Other activities that only (marginally) involve the transfer of data are not considered under activity 8.1.

In addition, the two cross-sectional and infrastructure activities 7.6 "Installation, maintenance and repair of renewable energy technologies" and 7.7 "Acquisition and ownership of buildings" were identified in connection with capital and operational expenditures at IONOS. Both activities are allocated exclusively to the environmental objective "climate protection".

Assessment of alignment

Activity 8.1. Data processing, hosting and related activities

IONOS does not report any aligned activities with the EU criteria. IONOS is operating an ISO 50001 certified energy management system for our own Data Centers, as a result, we partially meet the alignment criteria. However, through engagement with external auditors we believe fulfilling all alignment criteria would result in operations in most cases becoming energy inefficient and act against climate objectives. Our colocation providers have not provided us with sufficient information to verify their compliance with the EU criteria.

Cross-cutting and infrastructure activities

The capital and operating expenditure in connection with cross-cutting and infrastructure activities relates, on the one hand, to the acquisition of production from taxonomy-compliant economic activities and, on the other hand, to individual measures through which the target activities are carried out with low carbon emissions or the emission of greenhouse gases is reduced. These capital expenditures are therefore limited to the environmental objective of climate change mitigation.

For alignment with the taxonomy when purchasing production from taxonomy-aligned economic activities, the supplying companies must provide evidence of this alignment. For the capital expenditures in connection with activities 7.6 and 7.7, this evidence was not provided. The corresponding expenditures are therefore reported as non-taxonomy-compliant for the 2023 reporting year.

Note on the figures

In accordance with the Commission notice (C/2023/305 (FAQ)), IONOS Group SE has waived a conformity assessment for activities that are not essential to its business activities due to a lack of data and evidence of compliance with the technical assessment criteria.

Determination of turnover, capex and opex

Turnover

The proportion of the eligible turnover was obtained by dividing the net turnover generated through the eligible activities (numerator) by our total revenue, in accordance with IAS (International Accounting Standards) 1.82 (a), corresponding to the total revenue in the IONOS Group SE Consolidated Financial Statement 2023 in the table "Consolidated statement of comprehensive income" (denominator).

Capital expenditures

The proportion of the eligible capital expenditures was obtained by dividing the relevant capital expenditures (numerator) by the total capital expenditures (denominator). The numerator is based on the capital expenditures related to assets or processes for the performance of the economic eligible activities.

The denominator represents the total capital expenditures based on additions to property, plant and equipment and intangible assets. The period is the financial year under review before depreciation, amortization and any revaluations for the financial year in question and excluding changes in fair value (in particular application of IAS 16, 38, IFRS 16 Leases with right-of-use assets). The taxonomy-relevant capital expenditures are reported in the IONOS Group SE Consolidated Financial Statements 2023 in the table "Development of intangible assets and property, plant and equipment 2023" under "Additions" (denominator).

Operational expenditures

The proportions of the eligible operational expenditures were obtained by dividing the relevant operational expenditures (numerator) by the total capital expenditures (denominator).

The numerator is based on operating expenses in connection with aligned economic activities as well as in connection with the acquisition of production and individual measures that make the target activity low-carbon or reduce greenhouse gas emissions as well as individual building refurbishment measures. The denominator represents the total operating expenses as defined by the taxonomy and relates to non-capitalized costs in connection with research and development, building refurbishment, short-term leases, maintenance and repair of property, plant and equipment by the company and training costs (in accordance with DelVO 2021/2178).

FACTS & FIGURES

This section presents key performance indicators (KPIs) across various dimensions: Planet, People, Digital Responsibility, Customer, and Responsible Governance. These KPIs are integral to our sustainability strategy, reflecting our commitment to environmental stewardship, social responsibility, and ethical governance. The data depicted here illustrates our progress and ongoing efforts to enhance our sustainability performance.

PLANET ESG METRICS

Energy

DATA CENTERS ¹		2019	2020	2021	2022	2023
Overall energy use	Energy consumption (MWh)	118157,7	115133,2	115087,5	120751,6	121016,8
	Share of renewable electricity ² (%)	100	100	100	100	100
	Share of renewable energy (%)	98,9	98,9	99,4	99,3	99,2
	Renewable energy (MWh)	116891,7	113924,1	114383,7	119926,6	120022,4
	Fossil energy (MWh)	1266,1	1209,2	703,8	825	994,2
	Nuclear energy (MWh)	0	0	0	0	0
Energy efficiency	Energy efficiency weighted average (PUE) ³	1,52	1,48	1,47	1,46	1,43
Electricity	Renewable electricity (MWh)	116876,7	113910,1	114371,7	119910,7	119990,5
	Non-renewable electricity (fossil) (MWh)	0	0	0	0	0
	Non-renewable electricity (nuclear) (MWh)	0	0	0	0	0
	Self generated renewable energy ⁴ (MWh)	0	0	0	5,5	1170
Fuels	Diesel (fossil) MWh	1200,9	1148,2	651,2	783,6	950,3
	Biofuels (renewable) (MWh)	0	0	0	6,4	21,2
District heating & cooling⁵	District heat (fossil) (MWh)	65,2	60,9	52,6	41,4	44
	District heat (renewable) (MWh)	15	14	12,1	9,5	10,7

1) Data covers all IONOS Group SE own data centers.

2) Directly sourced renewable electricity from utility suppliers.

3) PUE is adjusted to account for photovoltaic energy generation and temperature fluctuations.

4) Energy generated from photovoltaic systems.

5) The energy mix for district heating & cooling energy (fossil and renewable proportions) is estimated based on national averages.

OFFICES¹		2022	2023
Overall energy use	Energy consumption ² (MWh)	4098,5	6569,5
	Share of renewable electricity ³ (%)	79,8	82,0
	Share of renewable energy (%)	62,1	50,6
	Renewable energy (MWh)	2546,9	3322,8
	Fossil energy (MWh)	1479,7	3201,7
	Nuclear energy (MWh)	71,9	45,0
Electricity⁴	Renewable electricity (MWh)	2546,9	2836,1
	Non-renewable electricity (fossil) (MWh)	572,3	575,8
	Non-renewable electricity (nuclear) (MWh)	71,9	45,0
	Self generated renewable energy (MWh)	0	0,0
Fuels	Natural gas (MWh)	907,4	653,8
District heating & cooling⁵	District heat (fossil) (MWh)	n/a	1972,1
	District heat (renewable) (MWh)	n/a	486,7

- 1) Data covers all IONOS Group SE offices where energy is paid for directly either to landlords or utility suppliers.
- 2) 2023 increase in energy consumption resulted from inclusion of district heating and cooling energy data for first time in 2023.
- 3) Includes renewable electricity directly sourced and renewable electricity within the country grid mix.
- 4) Where traditional grid mix electricity is sourced, the energy mix (fossil and renewable) is estimated based on national averages.
- 5) The energy mix for district heating & cooling energy (fossil and renewable proportions) is estimated based on national averages.

COLOCATION DATA CENTERS		2022	2023
Overall energy use¹	Energy consumption (MWh)	25159,35	31858,04
	Share of renewable electricity ² (%)	81,1	91,3

- 1) Based on actual and estimated data linked to the IONOS energy management system.
- 2) Calculation accounts for public claims of renewable electricity usage by colocation suppliers, Renewable Energy Certificates (RECs) purchased by IONOS, and averages of the national grid mix where relevant.

ALL OWN FACILITIES¹		2022	2023
Overall energy use	Energy consumption (MWh)	124850,1	127586,3
	Share of renewable electricity (%)	99,5 %	99,5 %
	Share of renewable energy (%)	98,1 %	96,7 %
	Renewable energy (MWh)	122473,5	123345,2
	Fossil energy (MWh)	2304,7	4195,9
	Nuclear energy (MWh)	71,9	45,0

- 1) All own data centers. All offices where energy is paid for directly either to landlords or utility suppliers.

COMPANY CARPOOL		2022	2023
Petrol (litres)		33591,4	42527
Diesel (litres)		124675,6	136597,2
Electricity (MWh)		0	27,4

Climate & Carbon^{1,2,4}

DATA CENTERS	2019	2020	2021	2022	2023
Scope 1 GHG emissions					
Gross Scope 1 GHG emissions (tCO ₂ -eq)	324,7	310,5	176,1	212,7	224,1
Scope 2 GHG emissions					
Gross Scope 2 emissions (tCO ₂ eq)	28,2	26,3	22,7	17,9	19,3
Scope 3 GHG emissions					
Upstream leased assets ³	n/a	n/a	n/a	3117,6	741,6

OFFICES & COMPANY CARPOOL	2022	2023
Scope 1 GHG emissions		
Gross Scope 1 GHG emissions (tCO ₂ -eq)	590,1	580,2
Scope 2 GHG emissions		
Gross Scope 2 emissions (tCO ₂ eq)	271,9	818,9
Scope 3 GHG emissions		
Business travel	307,9	432,2
ALL OWN FACILITIES	2022	2023
Total Scope 1 & 2 GHG emissions		
Total emissions tCO ₂ -eq	1092,6	1642,5
Total Scope 3 GHG emissions		
Total emissions tCO ₂ -eq	3425,5	1173,8

- 1) Greenhouse gas emissions for Scope 1 & 2 are determined based on group wide energy and fuel & electricity consumption of company vehicles, an operative control approach is used that recognizes leased vehicles under Scope 1 & 2. For energy, in majority of cases actual consumption data is used, where not available estimates have been created based upon previous year data and revenue or headcounts per location. For company vehicles electricity use, we calculate emissions using the national average grid mix per relevant country.
- 2) The calculation of GHG emissions is based on the DEFRA (Department for Environment, Food & Rural Affairs, UK) emissions factors for 2022 and 2023 data.
- 3) Data covers colocation data center suppliers and accounts for actual or estimated non-renewable electricity. Data was not monitored for all colocations prior to 2022.
- 4) We will actively work to improve Scope 3 reporting going forward with a focus on significant emissions for data center operations. However, we recognize limitations of Scope 3 data due to an inherent focus on spend based and industry-based averages.

Circular economy

CIRCULAR ECONOMY ¹	2019	2020	2021	2022	2023
IT equipment recycled (tons)	121,6	80,3	103,4	28,6	53,9
IT equipment refurbished (tons)	48,8	79,8	25,3	30,5	33,7
IT equipment recycled %	32 %	55 %	24 %	52 %	42 %
IT equipment refurbished %	68 %	45 %	76 %	48 %	58 %

- 1) This covers data provided by our green IT partner AFB, covering all own data centers in Germany and France except for data centers from Strato. Additionally, the data covers colocations used by IONOS SE and IONOS Datacenter SAS, in which we use our own servers.

PEOPLE ESG METRICS

Employee Overview

Metric	2022	2023
Employee Headcount	4210	4364
Employee Full Time Equivalent (FTE)	4044,7	4175,2

Employees by Gender

Metric	Male	Female	Gender unspecified	Total
Total Employees	2961	1402	1	4364
Permanent Employees	2866	1326	1	4193
Temporary Employees	95	76	0	171
Full-time Employees	2748	1099	1	3848
Part-time Employees	215	301	0	516

Employees by Country

Metric	Europe							North America	Asia-Pacific
	Germany	France	UK	Spain	Romania	Poland	Austria	USA	Philippines
Number of Employees	2387	8	273	445	261	339	69	118	464
Permanent Employees	2243	8	273	437	251	339	60	118	464
Temporary Employees	144	0	0	8	10	0	9	0	0
Full-time Employees	1962	5	255	395	260	330	59	118	464
Part-time Employees	417	3	18	50	1	9	18	0	0

Employees by Region

Metric	North America	Europe inc. UK	Asia-Pacific
Number of Employees	118	3782	464
Permanent Employees	118	3611	464
Temporary Employees	0	171	0
Full-time Employees	118	3266	464
Part-time Employees	0	516	0

Diversity & Inclusion

	Metric	2022	2023
Gender	% Women	31,0	31,0
	% Women Managers Total	26,0	26,0
	% Women Managers Executives	13,2	9,5
	% Women Managers Senior	22,1	24,0
	% Women Managers Mid-Level	28,8	27,6
	% Women in Tech ¹	16,6	11,6
	% Women in Non-tech	37,9	35,8
Nationality²	Number of Nationalities	69	72
	% Non-National managers	5,4	5,5
Age³	% Age < 30	27,4	28,0
	% Age 30-50	60,7	59,7
	% Age > 50	11,9	12,3
Diversity & Inclusion	% Adjusted Gender Pay Gap ⁴	n/a	1,56
	% Managers Trained in Diversity	n/a	75,8
	Number of People with Disabilities ⁵	59	69

- 1) Represents proportion of women in technical departments rather than technical specific roles.
- 2) All IONOS Group SE companies excluding home.pl, World4You, United Domains and Internet-X. Scope of data to be improved in FY 24.
- 3) All IONOS Group SE companies excluding home.pl, World4You, United Domains and Internet-X. Scope of data to be improved in FY 24.
- 4) Adjusted gender pay gap considering job level, tenure, location, organizational unit and gender. Data excludes home.pl and World4You, due to technical availability and comparability of data.
- 5) Data covers German, Polish and Austrian locations only. Legal obligations to report and restrictions to collect data vary between IONOS countries therefore absolute number rather than % are provided.

Talent Attraction and Retention¹

	Metric	2022	2023
Employee Turnover	Employee Turnover	18,2	12,6
	Male Turnover	13,8	11,5
	Female Turnover	22,6	13,9
New Hires	Total Hires Number	578	456
	% Male Hires	66,8	64,7
	% Female Hires	33,2	35,3
Average Tenure	Average tenure by years	6,0	6,5
Employee Engagement²	% Employee Engagement Survey Participation	n/a	66 %

- 1) All IONOS Group SE companies excluding home.pl, World4You, United Domains and Internet-X. Scope of data to be improved in FY 24.
- 2) All IONOS Group SE employees.

Training and Development

Metric	2022	2023
Total Hours Provided ^{1,2}	19768,3	44165,0
€m Total Spend	1,55	1,61
% Employees with Career Development Review ³	n/a	71,1

- 1) Data currently covers e-learnings for all IONOS Group and Customer Care trainings in Germany, France, UK, USA and Philippines, due to different scopes absolute training hours provided rather than hours per employee.
- 2) Substantial increase and fluctuation in training hours can result due to roll out of specific annual training initiatives.
- 3) Data currently covers IONOS, arsys and fasthosts.

Health and Safety

	Metric	2023
Data Center	Number of Work Related Accidents ¹	2
	Number of Fatalities ²	0

- 1) Covers all own data centers in Germany. Health & Safety data will be consolidated for all own data centers going forward.
 2) Covers all own data centers.

Collective Bargaining

Metric	Collective Bargaining Coverage ¹		Social Dialogue ²
	Employees in the EEA (european economic area)	Employees not in the EEA	Workplace representation in the EEA
Coverage 0-19 %	All countries	All regions	All countries
Coverage 20-39 %	-	-	-
Coverage 40-59 %	-	-	-
Coverage 60-79 %	-	-	-
Coverage 80-100 %	-	-	-

- 1) No collective bargaining agreements are applied at IONOS Group SE.
 2) Strato AG has a works council. Overall, however, the proportion of the workforce concerned is still >20%.

DIGITAL RESPONSIBILITY METRICS

Data Privacy and Information Security

Metric	2023
% Information Security Management System Coverage ¹	84
Number of reported data breaches	3
€ fines and penalties	0

- 1) Data currently covers our entire parent company United Internet. Scope of data to be improved in FY 24.

RESPONSIBLE GOVERNANCE METRICS

Corporate Governance

Topic	Metric	2023
Code of Conduct	% Employees completing Code of Conduct training	83,5
Anti-Bribery & Corruption	% Employees completing Anti-Bribery & Corruption training	83,5
	Number of confirmed incidents	0
	Of which connected to terminated contracts with business partners	0
	Number of convictions for violations	0
	€ fines and penalties	0
Discrimination	Number of reported incidents including harassment ¹	5
	€ fines and penalties	0
Human Rights	Number of incidents	0
	Of which breaching international agreements	0
	€ fines and penalties	0

- 1) As reported via our IONOS Integrity Line

ESG RISKS & OPPORTUNITIES

The following analysis outlines the Environmental, Social, and Governance (ESG) risks and opportunities that our organization faces. Identifying and understanding these factors are critical for informed decision-making and strategic planning. This assessment aids in navigating potential challenges and leveraging opportunities to foster sustainability and resilience.

ESG Risks and Opportunities

Pillar	Material Topic ¹	Risks & Opportunities	Indicators	Planned results
Planet	Circular Economy	Increased material waste and operational inefficiencies	% IT equipment recycled % IT equipment refurbished	Reduced waste in own operations and value chain Decreased costs
People	Talent Attraction & Retention	Difficulties recruiting and retaining talent	Employee turnover Employee Engagement	Talent attraction Improved employee performance Innovation & growth
	Training & Development	Medium term risk of declining employee skills & performance	Hours of training per employee trained € training spend	Equal chances for careers Improved market & customer knowledge Enhanced employer brand
	Diversity & Inclusion	Lack of workplace diversity and inclusive company culture	% Women in management Number of nationalities	Talent attraction Improved employee performance Innovation & growth
Digital Responsibility	Information Security	Services unavailable for customers and other operating disruptions because of information security incidents	% employees trained information security	Information security and Data Protection risks are inherent to IT Business. Through the IONOS ISMS and Data Protection Management we continuously minimize these risks.
	Data Privacy	Data breaches	Number of reported data breaches	Information security and Data Protection risks are inherent to IT Business. Through the IONOS ISMS and Data Protection Management we continuously minimize these risks.
	Artificial Intelligence	Improved Services for customers	NPS (Net Promotor Score)	Increased operational efficiency Innovation & growth
		Increased efficiency and effectiveness	Ask.IONOS ticket numbers	Increased employee engagement Innovation & growth
Customer	Customer	Risk of decreasing customer satisfaction	NPS (Net Promotor Score)	Unified customer care approach within IONOS
Responsible Governance	Human Rights & Supply Chain	Risk of non-compliance with due diligence legislation at IONOS and human rights breaches in our upstream supply chain	Number of human rights incidents	Increased oversight of supply chain to ensure adherence to IONOS standards Improvements of data quality from suppliers
	Corporate Governance	Non-compliance with regulations and best practices regarding business ethics	Number of non-compliances € penalties & fines	Increased stakeholder trust & corporate reputation

1) Please see the corresponding chapters in this report for more details on the measures regarding the risks and opportunities associated with each material topic.

Climate Risks & Mitigation

Category	Risks	Mitigation & Adaptation
Physical		
Acute	Medium to long-term risk of extreme short-term weather events resulting in property damage and operational disruptions	Evaluation of long-term environmental risks as for new data centers and implementation of related mitigation measures
Chronic	Long term risk of climate impacts leading to higher resource and insurance premium costs in own operations as well as up- and downstream supply chain	Design and construction of energy & resource-efficient data centers Energy efficiency investments in existing data centers Investment in self-generated renewable energy
Transitional		
Policy & Legal	Short to medium term risk of increased regulatory compliance costs associated with carbon reporting, auditing and of related building standards	Integration of carbon reporting within existing management systems
	Short to medium term risk of carbon pricing mechanisms increasing capital and operating costs	Design and construction of energy & resource-efficient data centers Sourcing of renewable energy
Technology	Medium term risk of lack of adoption of newer energy-efficient technologies contributing to increased costs	Design and construction of energy & resource-efficient data centers Energy efficiency investments in existing data centers Investment in self-generated renewable energy
Market	Short to medium term risk of shifts in customer preferences towards suppliers with lower energy and carbon impacts	Sourcing of renewable energy Tracking customer preferences through tender requirements
Reputational	Short to medium term risk of negative stakeholder perceptions from not adequately addressing climate change impacts or from potential greenwashing	Transparent communication with stakeholders regarding climate change current & planned measures

Climate Opportunities & Adaptation

Category	Opportunities	Mitigation & Adaptation
Resource Efficiency	Short to medium-term opportunity of energy efficiency of company's operations reducing costs	Optimization of data center operations for energy efficiency Investment in efficient equipment and infrastructure Dedicated energy management team and management systems
Energy Source	Short-to long-term opportunity of lower-emission through use of renewable sources of energy	Continued use of renewable electricity sources for operations Investment in self-generated renewable energy
Products & Services	Short to medium-term opportunity of shift of consumer preferences towards the company due to sustainable operations	Transparent communication with stakeholders regarding climate change current & planned measures

EU TAXONOMY

This section addresses our alignment with the EU Taxonomy for sustainable activities. It provides an overview of how our operations and investments contribute to environmental objectives as defined by the EU Taxonomy framework.

Turnover

Financial year 2023	Year			Substantial Contribution Criteria						DNSH criteria ("Does Not Significantly Harm")						Minimum Safeguards (17)	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) turnover, year 2022 (18)	Category enabling activity (19)	Category transitional activity (20)
Economic Activities (1)	Code (a)(2)	Turnover (3)	Proportion of Turnover, year N(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)				
		€ million	%	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T	
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
None		0,0	0,0%	N	N	N	N	N	N	N	N	N	N	N	N	N			
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0,0	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	N	N	N	N	N	N	0,0%			
Of which Enabling		0,0	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	N	N	N	N	N	N	0,0%	E		
Of which Transitional		0,0	0,0%	0,0%						N	N	N	N	N	N	0,0%		T	
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (g)																			
Data processing, hosting and related activities	CCM 8.1	1.423,7	100,0%	EL	N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL							100,0%			
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		1.423,7	100,0%	100,0%	0,0%	0,0%	0,0%	0,0%	0,0%							100,0%			
A. Turnover of Taxonomy eligible activities (A.1+A.2)		1.423,7	100,0%	100,0%	0,0%	0,0%	0,0%	0,0%	0,0%							100,0%			
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Turnover of Taxonomy-non-eligible activities		0,0	0,0%																
Total		1.423,73	100,0%																

Y - Yes, taxonomy-compliant activity that conforms to the relevant environmental objective
 N - No, taxonomy-capable activity, but taxonomy-compliant with the relevant environmental objective
 EL - 'eligible', taxonomy-eligible activity for the respective target
 N/EL - "not eligible", activity not eligible for taxonomy for the respective environmental objective

Capital Expenditures

Financial year 2023	Year			Substantial Contribution Criteria						DNSH criteria ('Does Not Significantly Harm')						Minimum Standards (17)	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) CapEx, year 2022 (18)	Category enabling activity (19)	Category transitional activity (20)
Economic Activities (1)	Code (s) (2)	CapEx (3)	Proportion of CapEx, year N (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)				
		€ million	%	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
None		0,0	0,0%	N	N	N	N	N	N	N	N	N	N	N	N	N			
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0,0	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	N	N	N	N	N	N	N	0,0%		
Of which Enabling		0,0	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	N	N	N	N	N	N	N	0,0%	E	
Of which Transitional		0,0	0,0%	0,0%						N	N	N	N	N	N	N	0,0%		T
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (g)																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Installation, maintenance and repair of renewable energy technologies	CCM 7.6	1,0	1,0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0,6%		
Acquisition and ownership of buildings	CCM 7.7	10,1	10,9%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								34,5%		
Data processing, hosting and related activities	CCM 8.1	73,3	78,4%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								57,3%		
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		84,4	90,3%	90,3%	0,0%	0,0%	0,0%	0,0%	0,0%								92,4%		
A. CapEx of Taxonomy eligible activities (A.1+A.2)		84,4	90,3%	90,3%	0,0%	0,0%	0,0%	0,0%	0,0%								92,4%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
CapEx of Taxonomy-non-eligible activities		9,1	9,7%																
Total		93,48	100,0%																

Y - Yes, taxonomy-compliant activity that conforms to the relevant environmental objective

N - No, taxonomy-capable activity, but taxonomy-compliant with the relevant environmental objective

EL - 'eligible', taxonomy-eligible activity for the respective target

N/EL - "not eligible", activity not eligible for taxonomy for the respective environmental objective

Operational Expenditure

Financial year 2023	Year			Substantial Contribution Criteria						DNSH criteria ("Does Not Significantly Harm")						Minimum Standards (17)	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) OpEx, year 2022 (18)	Category enabling activity (19)	Category transitional activity (20)
	Code (a) (2)	OpEx (3)	Proportion of OpEx, year N (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)				
Economic Activities (1)		€ million	%	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
None		0,0	0,0%	N	N	N	N	N	N	N	N	N	N	N	N	N			
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0,0	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	N	N	N	N	N	N	N	0,0%		
Of which Enabling		0,0	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	N	N	N	N	N	N	N	0,0%	E	
Of which Transitional		0,0	0,0%	0,0%						N	N	N	N	N	N	N	0,0%		T
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (g)																			
Data processing, hosting and related activities	CCM 8.1	18,3	61,8%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								32,5%		
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		18,3	61,8%	61,8%	0,0%	0,0%	0,0%	0,0%	0,0%								32,5%		
A. Turnover of Taxonomy eligible activities (A.1+A.2)		18,3	61,8%	61,8%	0,0%	0,0%	0,0%	0,0%	0,0%								32,5%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
OpEx of Taxonomy-non-eligible activities		11,3	38,2%																
Total		29,7	100,0%																

Y - Yes, taxonomy-compliant activity that conforms to the relevant environmental objective
N - No, taxonomy-capable activity, but taxonomy-compliant with the relevant environmental objective
EL - 'eligible', taxonomy-eligible activity for the respective target
N/EL - "not eligible", activity not eligible for taxonomy for the respective environmental objective

ABOUT THIS REPORT

This Sustainability Report is intended for anyone who would like to find out more about IONOS Group SE's sustainability activities. This target group comprises in particular our stakeholders: shareholders, investors, analysts, customers, employees, business partners, NGOs, political representatives and the interested general public.

Reporting Requirements

This sustainability report contains the consolidated non-financial report of IONOS Group SE in alignment with Section 315c HGB. In addition to the non-financial report, a non-financial statement in accordance with Section 289c HGB does not have to be prepared, as the criteria of Section 289b (1) HGB are not fully applicable. This report contains disclosures regarding the material aspects for IONOS Group: environmental matters, employee related matters, social matters, respect for human rights and anti-corruption and bribery matters.

Reporting Period and Scope of Application

IONOS's report will be published annually going forward. This report covers the financial year from 01 January 2023 to 31 December 2023, as is the case with the financial reporting. Where appropriate prior period figures are presented or outlooks are given.

Since this is the Sustainability Report for IONOS Group SE, the statements it contains apply essentially to all divisions and locations and to all IONOS subsidiaries. This includes all KPIs published in the report. Where the scope of KPIs do not yet apply to all companies, locations and areas covered by this report, this is indicated. We intend to continuously expand the scope of data and quality on which the reporting is based.

Preparation and Publication of the Sustainability Report

The consolidated non-financial report in the form of this Sustainability Report has been prepared and published by IONOS Group SE's Chief Financial Officer (CFO) on behalf of IONOS Group SE's Management Board

CONTACT

Our Investor Relations and Public Relations Department will be happy to answer any questions you may have regarding the IONOS Group Sustainability Report.

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This Sustainability Report is available in German and English. Both versions can also be downloaded from www.ionos-group.com. In all cases of doubt, the German version shall prevail.

Produced in-house with Firesys

Disclaimer: This report contains certain forward-looking statements which reflect the current views of IONOS's Management Board with regard to future events. These forward-looking statements are based on our current plans, estimates, and expectations, and only reflect facts valid at the time when the statements were made. Such statements are subject to certain risks and uncertainties, as well as other factors which IONOS often cannot influence but which might cause our actual results to differ materially from these statements. Such risks, uncertainties, and other factors are described in detail in the Risk Report section of IONOS's Annual Reports. IONOS does not intend to revise or update such forward-looking statements.

IONOS Group SE

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