

BearingPoint®



# Towards better

Sustainability Report 2022



# Contents

## About this document

This document serves as a sustainability supplement to the BearingPoint Annual Report 2022, providing essential quantitative information for our key areas of sustainable action: people and planet.

Additionally, we rechecked all indicators to enhance the degree of transparency as suggested by the Global Reporting Initiative Standards (GRI Standards) and made an action plan to fulfill all regulations a year ahead. This year, we also realized we needed to rework our targets and will be submitting our SBTi targets in September 2023.

As last year, we again present a summary comprising key decisions, actions/ steps, and results of the past year to advance our sustainability journey.

This will be the last time we publish this document as a supplement, as we will integrate the Sustainability Report into our Annual Report next year.

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# Making progress together

Sustainability isn't merely a buzzword – it is a fundamental responsibility. At BearingPoint, we understand that it is our responsibility as a firm to take action. Personally, I am incredibly proud of how we at BearingPoint, together with our people and clients, are driving towards a more sustainable and diverse future, making a measurable society-wide impact.

Our ambitious and progressive Sustainability Goals are a fundamental value underpinning our actions and decisions, to which we as a Partnership are fully committed.

In this year's Sustainability Report, "Towards better," we share our accomplishments on our journey towards a more sustainable and diverse future not only because we are proud of what we have achieved so far but also to serve as an inspiration and motivation for further, even stronger ambitions.

Let's take the next steps together.

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**Kiumars Hamidian**  
Managing Partner

● Greetings from the Sustainability Sponsor

# What can ome company do?

Our achievements and our ongoing work for a more sustainable and diverse organization make me very proud. I would like to thank all our people and the dedicated teams pursuing sustainability. In 2022, we made significant progress and built a foundation for a better future.

We have reduced our carbon footprint, implemented important measures to be more sustainable on a day-to-day basis, engaged with local communities, and pushed forward to more female representation.

We have prioritized diversity, equity, and inclusion in taking concrete actions in Female Acceleration and Family Supportiveness globally.

So beyond the words and regulation, and in line with our purpose, we walk the talk. Yet, we recognize the challenges that lay ahead of us.

There is still much work to be done. Many sustainability and diversity challenges demand our continued dedication, innovative solutions, and reflective development. We know that we must take bold actions to reach our ambitious goals.

Moving forward, we commit to setting challenging targets and accelerating our impact locally, country by country, and globally. Therefore, every single step counts – the small ones just as much as the giant leaps.

We understand that collective effort is crucial, and we appreciate and value the support of our people, clients, and partners who support us in becoming more sustainable and diverse.

Together, we will address complex challenges for a better future.

As we keep on moving and accelerating, next year, I am confident that we'll have made more progress together towards better.

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**Axelle Paquer**  
Sustainability Sponsor Management  
Committee



● Our sustainability goals 2025

Recall:

# our sustainability strategy

In 2020, we defined ambitious sustainability goals that enriched our Strategy 2025, and we further committed to four strategic priorities, that we work on in dedicated global teams, which are:

- **Sustainable Ways of Working (SWOW):** An approach to implement more sustainability and diversity in our projects.
- **Female Acceleration:** A framework to increase female representation in leadership positions.
- **[E]Mission Zero:** A clear goal to significantly reduce our emissions.
- **B Corp:** We aim to be a certified B Corp company globally.

Concerning our goal on Female Acceleration, we are fully aware that there are multiple dimensions to diversity. We have chosen to prioritize focus on gender diversity as one of our main goals.



● Our sustainability goals 2025

# Update on how we advance with our sustainability goals (2025)



## Sustainable Ways of Working

All projects delivered Sustainably by Design

30% of projects fulfill premium sustainability criteria

**Update 2022:**

- Definition of processes, team commitments, roles, and responsibilities
- Pilot launched for new engagements above €250,000 in FBLA, GROW, and selected projects in GSA
- Over 80 eligible projects

**Outlook 2023:**

- Implement SWOW in all projects above a net gross of €500,000
- Prepare rollout for all projects (starting 2024)

## Female Acceleration

40% in client-facing roles

20% Partners

100% of leadership teams to include one or more females

**Update 2022:**

- Vision alignment – Where do we want to stand?
- Understanding the status quo and kickoff assessment
- Breaking down KPIs per country for Female Acceleration

**Outlook 2023:**

- Execute maturity assessment, in-depth quantitative and qualitative analysis of global diversity initiatives
- Decide on clear and bold strategy and measures
- Enhance the KPI dashboard and align with ESG

## [E]Mission Zero

Reduce CO<sub>2</sub>e emissions firmwide by 50% as compared to the baseline year 2019 in compliance with SBTi/GHG protocol

**Update 2022:**

- Enlarged EZ team for better data management and added project leads
- Planning of project refined in a 14-month preview
- Implemented regular reporting per country/region
- Concepted and initiated a C&E dashboard (with C&E standard)

**Outlook 2023:**

- Develop and rollout C&E dashboard
- Submit SBTi targets

## B Corp

Get B Corp certified

**Update 2022:**

- Successfully passed the risk screening
- Started with the scoping phase to group our entities in respective BIAs
- Assessed our policies, guidelines, processes, and practices
- Disclosed more in-depth information about our business and services to the certifying body

**Outlook 2023:**

- Submit Business impact Assessments by July 31, 2023
- Finalize validation by the end of 2023

● Our sustainability goals 2025

# Update on further actions to continue professionalizing our sustainability efforts

**Looking at the past twelve months, we have progressed in our “Sustainable by Design” approach.**

Overall, we laid the groundwork for our four strategic priorities in clarifying and starting to track data in our dashboards, kicking off our Female Acceleration assessment, and taking necessary steps towards our SBTi submission in 2023.

**Legal reporting requirements:**

2023 will be an important year not only in terms of B Corp certification and SBTi. This will be our last year publishing a separate sustainability report, to comply with the EU-CSR (EU Corporate Sustainability Reporting Directive) by 2024, and our Sustainability Report 2023 will be integrated into our Annual Report 2023, published in 2024. This report has been aligned closely with the EU-CSR by applying the GRI reporting framework.

Thanks to a team of in-house consultants, who supported us in screening the GRI disclosures and selecting GRI disclosures.

**Stakeholder involvement:**

In 2023, we conducted an internal materiality assessment in addition to our people survey, as we know stakeholder involvement is essential when approaching sustainability. Here are some insights of the survey involvement:

Region/country	# answered surveys			Sum
	Female (cis/trans)*	Male (cis/trans)*	Other/non-binary/ Prefer not to say	
GSA	121	167	12	300
FBLA	57	49	1	107
GROW	41	60	13	113
NCE	169	168	10	347
GLO	19	12	6	37
<b>SUM</b>	<b>407</b>	<b>456</b>	<b>42</b>	<b>904</b>

\*Cis (Latin, on this side) is short for cisgender and is related to “being a person whose gender identity corresponds with the sex the person had or was identified as having at birth.” Trans (Latin, on the other side) is short for transgender and is related to “being a person whose gender identity differs from the sex the person had or was identified as having at birth” (source: Merriam-Webster).

**Data:**

2022 has been an important year for our data management development, as we have started to track and report our data continuously. We have started implementing our Diversity Dashboards and our C&E Dashboard and acquired a sustainability data analyst to maintain and develop our data collection and calculations. In the future, we plan to have more frequent data updates and potentially automate data collection and reporting.

We would also like to take the chance to report on a few key KPIs that show that every step counts.

- 252 sustainability-focused projects delivered
- 6,766t CO<sub>2</sub>e emissions – 100% compensated
- 12 pro-bono projects with firmwide budget
- 42% female new hires

Concerning our CO<sub>2</sub>e emissions, we would like to take this opportunity to clarify certain aspects. Our goal for 2025 was to reduce our emissions by 50% compared to the 2019 baseline year. In 2022, we reached our 50% reduction goal. However, there have been recent developments that we would like to share. We are currently adapting our goals and will be submitting these to the Science-Based Target initiative (SBTi) in October 2023. We have internally consulted with I Care by BearingPoint and came to the conclusion, that while our goal was ambitious, it was not differentiated enough concerning the emission scopes and our ability to impact our overall carbon footprint. The targets that will be submitted to the SBTi will include scope-specific targets and consider green growth as well as a dedicated action plan on how to realistically achieve our goals.



# Key figures update

With the EU-CSRD being published in 2023 and to be applied in the following years, we have already started to equip ourselves for standardized, integrative reporting (based on GRI and accordant disclosures). Yet, for this reporting cycle, we updated key figures provided with our 2020 reporting and added additional information inspired by specific GRI disclosures.

## How to read the data appendix

The data is presented for three categories:

- **More for our people**, where we address our staff composition, diversity indicators (incl. our goals with Female Acceleration), awareness measures, and development opportunities
- **More for people in our society**, where we provide information on volunteer activities for the benefit of the communities we serve and pro bono support of nonprofit organizations
- **More for our planet**, where we focus on generated emissions

The data is displayed in a tabular format, including data for the current reporting period and corresponding historical data. Moreover, we added a column showing the relative change to date. For all categories and emissions dimensions, we provide general information on the data quality and underlying assumptions. We also offer transparency regarding corrections that have been made as regards the data from the previous year.

We also review what we did to improve data quality for the different data categories and share an outlook of what is on our backlog.



● Key figures update

# More for our people/DIVE\*

	RY19		RY20		RY21		RY22		Δ since 2021	
	All	CFS*	All	CFS*	All	CFS*	All	CFS*	All	CFS*
Global headcount										
Overall	4,639	3,997	4,648	4,048	4,261	3,707	5,253	4,657	+23%	+26%
Share of females	36%	31%	36%	32%	38%	33%	39%	35%	+2.6%	+6.1%
Share of males	64%	69%	64%	68%	62%	67%	61%	65%	-1.6%	-2.9%
Management (percentage by gender)										
Share of females	23%		24%		28%		29%		+3.6%	
Share of males	77%		76%		72%		71%		-1.4%	
Partners (percentage by gender)										
Share of females	11%		12%		12%		12%		-	
Share of males	89%		88%		88%		88%		-	
Management Committee (composition by gender)										
Women	1		2		2		2		-	
Men	9		9		9		9		-	

\*CFS is an abbreviation for "client-facing staff."

	RY19	RY20	RY21	RY22	Δ since 2021
Generations					
Babyboomers – born 1946-1964	6%	5%	4%	3%	-25%
Generation X – born 1965-1980	24%	23%	20%	18%	-10%
Generation Y – born 1981-1994	64%	63%	58%	53%	-9%
Generation Z – born 1995-2012	6%	9%	17%	26%	+53%
"How people feel" indicators					
Sense of belonging	<i>piloted</i>	4.8	4.9	4.9	-
Engagement	4.9	4.9	4.8	4.8	-
Psychological safety	4.7	4.7	4.7	4.8	+0.1
Leadership culture	5.4	5.4	5.5	5.5	-
Sessions & events in the countries coordinated by DIVE teams					
DIVE sessions in the countries	n/a	20	>35	>50	+43%
Trainings					
Firmwide virtual trainings	n/a	n/a	98	55	-44%
<i>Number of participants</i>	n/a	n/a	3,682	3,008	-18%
Firmwide e-learning	n/a	n/a	229	86	-62%
<i>Number of participants</i>	n/a	n/a	1,896	3,612	+91%

## ● Key figures update

	RY19		RY20		RY21		RY22		Δ since 2021	
	All	CFS*	All	CFS*	All	CFS*	All	CFS*	All	CFS*
New hires										
Overall	1,135	975	778	704	1,342	1,255	2,029	1,886	+51%	+50%
<b>New hires by gender</b>										
Share of females	59%	64%	61%	63%	61%	64%	59%	61%	-3%	-5%
Share of males	41%	36%	39%	37%	39%	37%	41%	39%	+5%	+5%
<b>New hires by generation</b>										
Babyboomers – born 1946-1964	n/a		n/a		4		13		+225%	
Generation X – born 1965-1980	n/a		n/a		93		190		+104%	
Generation Y – born 1981-1994	n/a		n/a		737		985		+33.6%	
Generation Z – born 1995-2012	n/a		n/a		508		841		+65.5%	
<b>New hires by region</b>										
GSA	n/a		n/a		495		626		+26.5%	
FBLA	n/a		n/a		291		523		+79.7%	
GROW	n/a		n/a		199		348		+74.9%	
GLO	n/a		n/a		107		50		-53.3%	
NCE	n/a		n/a		250		414		+65.6%	
ARC	n/a		n/a		n/a		68		n/a	
<b>Number of nationalities working in the firm</b>										
Overall	77		82		76		84		+11%	

\*CFS is an abbreviation for "client-facing staff."

### Sample and data basis

Currently, our data collection is done annually, before December 31. Going forward, we plan to provide more frequent reporting that allow us to react faster upon our needs. Thus, giving higher transparency to our stakeholders.

The data reported in the "More for our people - DIVE (diversity, inclusion, variety, and equity)" section is from the following sources:

**Demographic data:** Our ERP is the source of most people data. We look at the active staff and provide aggregate, firmwide headcount data. For the gender data, we differentiate between people working in consulting and people with internal functions since the job requirements differ, e.g., client-facing roles are prone to come with travel needs, requiring additional efforts to balance private and professional schedules.

**People development:** We started including statistics on people development in 2022, including the amount of firmwide virtual training, e-learning offered, and average time per person spent on firmwide training.

**"How people feel" indicators:** Through surveys, we collect anonymous people feedback to incorporate soft aspects. The responses indicate whether people feel our envisaged organizational culture is representative. It is especially important for DIVE as it focuses on inclusion and belonging.

Our annual People Survey and the mid-term Pulse Survey (a shorter version of our People Survey) are our primary sources to understand the needs of our people.

We share information on four relevant survey indicators. While these are originally latent constructs, we only used a single-item approach (selecting one highly loading item from a

scientifically proven battery).

- "I feel a sense of belonging at BearingPoint" (Construct: Sense of Belonging)
- "I am proud of the work that I do" (Construct: Engagement)
- "I often express my views on issues important to me, even when I know that others will disagree" (Construct: Psychological Safety)
- "My leaders (Development Manager, Engagement Manager, Team Leader) treat me with respect" (Construct: Leadership Culture)

All items apply a 6-point Likert scale, with 1=strongly disagree and 6=strongly agree. The statement on belonging was piloted in 2019 in a separate survey using different sample sizes and scales. We only included the statement on Leadership Culture in our 2020 People Survey, explaining a lack of historical data.

**DIVE activities:** Our local DIVE Leads have organized several local initiatives for and with their colleagues on site (e.g., speaker sessions and joint campaigns). We use a specific reporting sheet ((Y)Our Doing) to track these initiatives. In our reporting, we include all activities in 2021 with the status finalized, in progress, and/or ongoing.

### Corrections & updates

We needed to correct historical data on new hires for 2019 and 2020. We have provided more detailed information on new hires, nationalities, and trainings to comply with further GRI reporting disclosures.

### DIVE data team

Global Lead Sustainability, Global Lead Diversity & Inclusion, Sustainability Data Manager, DIVE Leads from the countries, Equal Opportunities Officer Germany, Power BI Expert (Ireland), HR Controlling, Career & Leadership Development [CLD] team

● Key figures update



**Looking back**

In 2020, we introduced a concrete DIVE goal with Female Acceleration, which may seem one-dimensional. However, gender equality touches the most people where our firms are based. We do nevertheless consider intersectionality in our diversity and inclusion programs and do support employee communities such as Pride@BearingPoint and MORE@BearingPoint with resources and listen to the needs of every individual in our firm.

Female acceleration is our strategic priority in DIVE, which comprises three measurable sub-goals of higher female representation across three levels (staff, Partners, and leadership teams).

We established country-specific growth paths within the firmwide goals, which are (a) growth ambition, (b) status quo in female representation, and (c) context factors. For example, some practices have a high need for developing skills, and, in parallel, the pool of female candidates is limited. Regional leaders now have these goals for female acceleration as part of their Partner scorecard, in which the key priorities and concrete expectations for their role are defined.

In parallel, firmwide HR has worked on a consistent employee value proposition that further defines the idea of people-centricity for our people processes, including peoples' growth, belonging, and well-being.

To globally support HR, we developed frameworks with vision and guidelines for them to promote these goals on female acceleration and family-support actions. The framework will help HR to identify country-specific issues and needs.

This should challenge the existing action plan and roadmap.

**Outlook**

We aim to define new ways to ask for our people's feedback. While our current surveys certainly provide an idea of "how people feel" generally, we would benefit from more concise, ongoing, and engaging approaches to requesting feedback. A dedicated HR working group is currently planning a new setup.

We also aim to include evaluations for our training statistics. In parallel, we seek a more consistent approach to time codes used in our time recording system to ensure reliable information on training times beyond firmwide activities.

For the reporting on DIVE activities, we seek to mobilize our DIVE Leads to share their documentation with Global Sustainability via the defined reporting processes.

We see further room for improvement regarding the operationalization of Female Acceleration "Goal 3," which ensures female representation in all leadership teams. In the beginning, we focused solely on country leadership. We have learned that beyond this, parallel power dynamics exist (e.g., segment leaders and workers' councils). We are currently defining which teams are relevant and shall be tracked to ensure we do not miss the female perspective in critical decision-making units across the firm.

We also know that power dynamics in the job market confront local HR and recruiting with numerous challenges. Thus, we need to ensure that dedicated resources are secured to invest in family-support actions, female acceleration, and DIVE in general (which we see as critical for our firm's future resilience and people's well-being).

● Key figures update

# More for people in our society

	Ry19	Ry20	Ry21	Ry22	Δ since 2021
<b>We enable help(ers) (pro bono engagements firmwide)</b>					
Pro bono days budgeted (days)	-/-	700	700	600	-14%
Pro bono projects initiated	-/-	11	13	12	-8%
<b>We reach out to people (small-scale/hands-on activities in the countries)</b>					
Number of hands-on society activities realized	-/-	45	>25	>55	+120%
Meals shared via "Share the meal"	-/-	700	4,357	4,325	-1%
Number of nonprofits we donated to	-/-	>30	>60	>100	+67%

**Sample and data basis**

Additionally to the Excel file, our country-based Sustainability and DIVE Leads are asked to share all the initiatives and events, and we have started using the monthly meetings to get a better understanding of the actions we want to take in the different countries and make sure the initiatives follow our overall values and goal setting, which we would categorize under "We reach out to people" and/or "We enable helpers."

- **"We reach out to people"**: All activities that would be seen as a good cause, like charity runs, blood donations, clothing donations, regular money donation campaigns, or corporate volunteering. The main aim is to reach out and give back to the local communities. One case is the support we gave the elementary school in Turin, Italy, which you can read more about in the appendix of this document.
- **"We enable helpers"**: This is defined as our pro bono activities. When our people support nonprofits and their people by sharing their experience, knowledge, and time, we categorize this as enabling helpers. That can be long-term personal coaching, webinars for nonprofit staff, or classical pro bono projects. We provide information on the pro bono budget allocated, the budget used, the number of people involved, and the number of projects.

This data is collected via a separate pro bono database maintained centrally. Examples can be the PLAN international project we did in Sweden, which you can read more about in the appendix of this document.

**Assumptions**

Regarding our two initiatives, "We reach out to people" and "We enable helpers," we encounter different challenges for comprehensive reporting.

"We reach out to people": The reporting challenge arises from the diverse nature of our interactions with individuals, hindering us from moving beyond input and output data. Collaborations with specific nonprofit organizations and the recurrent occurrence of "signature activities" across many countries create opportunities for outcome indicators on a national level. However, this remains unfeasible on a firmwide scale. As a result, our measurement is limited to input and output figures, with impact assessment pending.

**Society data team**

Sustainability Leads from the countries, Global Lead Sustainability, Global Lead Diversity & Inclusion, Sustainability Data Manager

## ● Key figures update

### Looking back

For 2022, we continued with a lot of different local volunteering and campaigning activities. On a bigger scale, we not only created a space to support all countries to help people from Ukraine adequately and creatively, but we also made a firmwide donation in addition to the microdonations our people did. Together with our people, we donated € 140,000 to organizations that helped deliver goods and helped the people in Ukraine suffering from the war.

### Outlook

For 2023, we will prepare this more in advance and, thus, ensure that all Leads contribute and benefit equally from the resources created. We aim to professionalize our measures and initiatives, build up an initiative map, and aim for a clear set of criteria to make better decisions on which organization we support, but also make sure to support only causes that reflect our value set.



● Key figures update

# More for our planet

	RY19	RY20	RY21	RY22	Δ since 2021
<b>Emissions by source (in metric tons CO<sub>2</sub>e)</b>					
Business travel - air travel	8,059	1,937	956	3,211	+235.9%
Business travel - other	5,488	2,515	1,988	2,278	+14.6%
Commute	1,150	171	252	398	+58.2%
Offices	1,024*	834*	792*	618	-22.5%
IT - device utilization	151	146	224	235	+5%
<i>Total emissions</i>	15,873	5,604	4,212	6,741	+59.8%
Effective CO <sub>2</sub> e compensation (t CO <sub>2</sub> e)	7,133	4,055	100%	100% planned	
<b>Emissions by scope</b>					
Scope 1	1,821	1,596	1,417	1,065	-24.9%
Scope 2	835	619	558	257	-54.4%
Scope 3	13,217	3,389	2,238	5,419	+142.2%
<i>Total emissions</i>	15,873	5,604	4,212	6,741	+60%
Emissions per employee (in tons of CO <sub>2</sub> e)	3.42	1.21	0.91	1.28	+40.6%

\*Disclaimer: for office data, please check our assumptions on page 34.

	RY19	RY20	RY21	RY22	Δ since 2021
<b>Emissions by region (metric tons of CO<sub>2</sub>e)</b>					
FBLA	2,118	672	761	996	+30.2%
GLO	258	98	116	257	+122%
GROW	1,879	677	502	1,278	+154.4%
GSA	9,368	3,607	2,406	2,899	+20.4%
NCE	2,096	529	422	1,159	+174.9%
ARC	27	4	5	152	>+200%
Holding	126	17	0	0	-
<i>Total emissions</i>	15,873	5,604	4,212	6,741	+59.8%
<b>Office emissions by source (metric tons of CO<sub>2</sub>e)</b>					
Purchased electricity	556	483	404	240	-40.7%
Natural gas	189	216	235	361	+53.9%
District heating	188	101	73	16	-77.8%
District cooling	53	8	25	0.9	<-200%
Approximations (see page 34)	37	26	61	-	-
<i>Total office emissions (incl. approximations)</i>	1,024	834	798	618	+22.5%
<b>Other environmental data</b>					
Total water consumption (cubic meters)	15,555	-	-	-	-
Number of trees planted with Treadom	n/a	191	751	1,650	+120%

## ● Key figures update

# Approach to calculate the CO<sub>2</sub>e reduction target

### Calculation approach

We decided to orientate our emission management approach to the Science-Based Target initiative (SBTi). The SBTi is a partnership between the Carbon Disclosure Project (CDP), the United Nations Global Compact, the World Resources Institute (WRI), and the World Wide Fund for Nature (WWF). To determine our corporate greenhouse gas (GHG) emission reduction target, we used the absolute contraction approach, whereby annual targets correspond with an emission reduction rate to limit global warming to 1.5° C or well below 2° C. This approach is recommended for companies offering professional services, such as BearingPoint. Wherever possible, we applied a market-based methodology and used the certified BearingPoint Emissions Calculator (BEC) as the primary tool to consolidate, verify, and calculate our emissions. Divestments, joint ventures, and other similar factors impacting BearingPoint's overall emissions are considered and continually assessed. Where relevant, adjustments to the emission data are made and indicated accordingly. Only the emissions for IT device usage were calculated manually.

### Scope of ambition

The SBTi considers two levels of ambition: well below 2° C and below 1.5° C compared to pre-industrial levels. With our "Sustainable by Design" Steering Committee, we decided to follow the 1.5° C path and are currently in the process of validating our SBTi business ambition. Our current ambition is to engage in an emission reduction of 50%, defined in absolute terms. This is challenging, as we have ambitious growth targets for the firm, which inadvertently requires pursuing an even steeper reduction path.

### Definition of the baseline year

We agreed to make the 2019 fiscal year our baseline, as this was the last fully operational year before the COVID-19 pandemic, which significantly affected our business operations and, as such, had a significant impact on our carbon footprint.

### Origins of emissions

We are currently accounting for our four primary emission sources (that may come with sub-dimensions):

- **Business travel:** including emissions resulting from air travel, travel by company, private, or rental car, as well as travel by taxi service.
- **Commute:** related to our people's need to cover a distance to get to and back from the office.
- **Office:** including emissions related to electricity use, heating, and cooling.
- **IT devices:** including emissions related to the usage, i.e., energy consumption of IT devices such as smartphones or laptops.

### Scope of emissions

As a standard procedure, emissions are generally allocated into three scopes.

Scope 1 covers direct emissions from owned or controlled sources. At BearingPoint, financial-lease company cars and the use of natural gas in offices for heating and cooling purposes fall into this scope.

Scope 2 covers indirect emissions from the generation of purchased electricity as well as the consumption of district heating and district cooling. The remaining office emissions fall into this category.

Scope 3 covers all other indirect emissions that occur in our firm's sphere. These include business travel (excl. company cars), commuting, and IT-related emissions.

The following pages provide more insight into the data collection and analysis process for our different emissions sources.

### Outlook

Given that BearingPoint is committed to setting a global emission reduction target in 2021 with the SBTi, one of our most pressing next steps in 2023 is to review and refine our current emission reduction targets as we prepare to submit our science-based targets to the SBTi for validation. We will draw on what we have learned from 2021 up until now and closely collaborate with our in-house consultancy, I Care by BearingPoint, which has extensive carbon accounting and management expertise. Once we have revised our science-based targets, we will submit these in late 2023. Parallel to our target validation efforts, the [E] mission Zero team will re-align its efforts along two workstreams: (1) the change management workstream (focusing on how to foster internal change by introducing bespoke emission reduction measures at the firmwide and country level); and (2) the data management workstream (focusing on providing reliable data, improving our current data collection and analysis methods, and offering bespoke data insights).

## ● Key figures update

### Business travel

#### Sample and database

Business travel includes emissions that occur because of business-induced travel activity. We included the various business travel modes that people use across the firm.

These include plane travel, travel by company, private and rental cars, taxis, and ride-hailing services. To further improve our data quality, we have begun to examine two additional emission sources (rail travel and overnight stays), which have been included in the business travel emissions. Historical data has been amended to include these new emission sources. These emissions were calculated using a spend-based approach. Emissions for taxis and ride-hailing services are derived using a spend-based method (in euro). The raw data is extracted from our central expense system, and the input data is arranged into separate input files that are then uploaded into our BearingPoint Emissions Calculator (BEC).

Our emission data for rental and company cars, as well as plane travel, are derived from external sources and calculated using different methods. For rental cars, we use distance-based data provided by our rental car providers. For private and company cars, we applied either a distance or consumption-based approach depending on the data provided by our leasing partners. For plane travel, we mainly used booking data provided by our travel agency partner, which we corrected with extrapolated expense data (retrieved through our expense system) to account for bookings outside our central booking system. The emission factor databases used to calculate business travel emissions (e.g., GLEC, BEIS (formerly DEFRA), EXIOBASE, and others) are updated annually.

#### Assumptions

For rental and company cars, we have added information on the type of fuel/energy used by the respective vehicles. Where this was not possible (e.g., private cars, taxis, and ride-hailing services), we used our BEC solution's average country-based default values (based on standard emission factors and calculation approaches).

For plane travel, we extrapolated the volume of the missing data by contrasting the booking data (amount spent) with actual expense data:

**Extrapolation step 1:** We extracted a report on the booked flights and respective expenses (in euro) as well as the related CO<sub>2</sub>e emissions (computed by the BEC) for the reporting year. Information was segmented by country.

**Extrapolation step 2:** We extracted all plane transactions from the central expense system together with the respective expenses (in euro) by country.

**Extrapolation step 3:** We contextualized both values by dividing the "actual expenses" by "booking costs."

**Extrapolation step 4:** After calculating the gap in Step 3, we corrected the CO<sub>2</sub>e emissions based on booking data (Step 1).

#### Looking back

From a data perspective, we were keen to improve the data quality of our internal booking tool (especially for our plane travel) to rely less on gap assessments. While we took a conservative approach to the gap analysis (consequently avoiding the risk of underestimation), we nonetheless prefer to rely on actual data where possible. In late 2022, we reexamined our current approach to business travel data collection and analysis to determine ways to improve the current process and provide more reliable and consistent data for our country offices.

Next to firmwide initiatives, countries are requested to reflect on their travel routines and define areas for improvement and optimization.

#### Outlook

To support our country offices in their emission reduction efforts, we announced in late 2022 that we would be engaging in deep-dive meetings at the beginning of 2023 with each country office to determine their current progress (in terms of drafted roadmaps or initiated emission reduction activities), discuss questions and challenges, and gain insight into best practices and possible ways forward.

#### Business Travel Data team

(E)Mission Zero Priority team, Global Lead Sustainability, BEC team, Firmwide Travel Management, product owners of our expense system

Changing travel behavior comes with very different challenges for individual countries. While analyzing their situation and developing reduction roadmaps, countries identified potential impediments/risks in achieving their reduction goal. These include dependencies, availability to emission-friendly modes of travel, or average distances to travel. Also, the willingness of customers to accept remote ways of working – and therefore, reduce traveling – differs significantly. We will collect this feedback to address and mitigate these challenges. Moreover, we will share emissions reporting updates with the country teams at least every six months (especially emission updates related to plane travel).

Furthermore, we aim to enhance the quality of our data sources by identifying areas for improvement and working closely with our data providers to address these.

We see a real benefit in continuous communication with our people on the needed changes and how we approach our way of doing business to remain effective and build trusting relationships with teams and clients.



● Key figures update

Commute

Sample and database

We do not track the actual commuting practices of our people. As a result, we apply an assumption-based approach to capture our carbon footprint for commuter behavior. While we essentially applied generic assumptions in previous years, we have been able to continually refine these based on the feedback we receive through our Global Commute Survey.

Assumptions

Collecting reliable data on the commuting behavior of our people is difficult, as these are subject to various factors such as the weather, project work, safety concerns, costs, and many more. As such, we decided to introduce our first Global Commute Survey in 2021 to collect the necessary data from (at least) a sample of our people to allow us to implement an assumption-based approach whereby we use estimates to determine the emissions caused by our commuting behavior. To better contextualize the survey responses, we request demographic information that will allow us to segment data according to various factors, such as whether a respondent is client-facing.

While the Commute Survey is certainly not representative, we have learned that the commuting situation in terms of average distances to offices and availability of public transportation is different for all offices. As such, based on firmwide assumptions, we use an average number of days spent at the office per week.

Looking Back

In 2022, we did not conduct a Global Commute Survey as we wanted to use our resources to refine the questionnaire further and examine ways to improve the reliability of the data we request from our people. As such, the commuting behavior for 2022 is based on the estimations from the survey in 2021.

Outlook

In the fall of 2023, we will conduct the second edition of our Global Commute Survey, reusing various aspects to ensure comparability and see changes over time. The 2023 iteration, however, further develops the question-and-answer options to allow for more qualitative data that offers insights into the commuting behavior of our people. Moreover, the 2023 Global Commute Survey focuses more on DIVE topics by ensuring a gender-sensitive questionnaire that addresses various issues related to inclusivity and equity. Inspired by the idea of gender mainstreaming, we aim to learn if people base their commuting choices on safety or coordinative matters, which might help us and our offices to design holistically sustainable commuting support for our people.

Commute data team

[E]Mission Zero priority team, Global Sustainability Lead, BEC team



## ● Key figures update

### Offices

#### Sample and database

We reached out to office managers in all BearingPoint locations requesting their support with our Sustainable Office Assessment. This assessment allows for the collection of qualitative and quantitative data on the energy consumption for each office space globally rented by BearingPoint. The quantitative data provided to us is then consolidated and uploaded to the BearingPoint Emissions Calculator to gain insight into our carbon footprint. The qualitative data offers insights into various social and ecological sustainability aspects. Some offices could not deliver emission factors based on their electricity mix or heating source. Where the emission factor was missing, we used previously shared emission factors (option 1) or average emission factors by country (option 2).

We continue to face data gaps on energy consumption for some office spaces, mainly due to two reasons:

Firstly, some offices cannot deliver dedicated consumption data because they share their office space with other firms (here, electricity and heating are part of the overall rent payment plan). Secondly, we are unable to identify the point of contact for certain offices to support us with our data request or did not receive any feedback concerning our Sustainable Office Assessment template. Nonetheless, for the few offices unable to provide us with the necessary data, we have used 2019 (pre-pandemic) data and scaled this to 2020 and 2021 data. For 2022 we left out the missing data and will correct in our Annual Report 2023. Moreover, we are working to improve our data sources by engaging our landlords to determine solutions to receive more accurate data and faster delivery.

#### Assumptions on calculating approximations

The office data was unavailable for 10 offices (covering 1,582 employees) when issuing this report. Therefore, they were not considered for calculating firmwide or regional office emissions. We will, however, take care of this for the following reporting period.

#### Corrections & adjustments

##### *Change in country default emission factors for 2022*

We also updated the country-specific electricity emission factors (default values) for 2022 emissions calculations. As such, 2019 and 2020 emissions reflect default values from the ecoinvent v3.0 from 2013; emissions from 2021 rely on the IEA version 2019, and 2022 emissions rely on the IEA version 2022.

##### *Splitting scope 1 and 3 emissions for natural gas and diesel*

In the past, emissions from diesel and natural gas consumption were only allocated to Scope 1. The used emission factor for these energy sources, however, includes Scope 1 (direct emissions from combustion) and Scope 3 emissions (indirect emissions from fuel production). This means that BearingPoint was reporting Scope 1 emissions that were too high and Scope 3 emissions that were too low. Therefore, diesel and natural gas emissions have been adjusted to be split into Scope 1 and Scope 3 emissions for previous years (2019 and 2020).

#### Outlook

We are using the feedback from our sustainable office assessment to reach out to the locations where we lack data. With the feedback received via the Sustainable Office Assessment, we will better understand how offices are equipped and how we may improve further regarding energy providers, energy efficiency, waste reduction, and accessibility.

Based on our “Sustainable by Design” mindset, we have drafted a guideline to ensure that we consider social and environmental criteria (beyond the already included aspects) when looking for new office space.

#### Office data team

Global Lead Sustainability, Global Lead Diversity & Inclusion, BEC Team, Local Office Managers, EZ Project Lead, Sustainability Data Manager

## ● Key figures update

### Utilization of IT devices

#### Sample and database

Laptops, smartphones, tablets, and (cloud) servers make up our IT emission footprint. We determined the in-use devices by December 31, 2022 for laptops and looked up the average energy usage by a device in different usage intensities (sleep modus, high CPU utilization). Due to only minor changes over time, we used the same average emission per device for smartphones as in previous years.

Regarding server infrastructure, we only host one server in our Graz office. The respective emissions are accounted for in the respective office emissions. Beyond this, we predominantly rely on cloud servers. We contacted the providers to learn how these servers are run and verified that they are run using renewable energy.

#### Assumptions

We focused on the emissions related to the usage of devices (laptops and smartphones). Using such IT devices requires energy; however, we do not incorporate the emission footprint of these devices as it is related to sourcing and production, which is already considered within the manufacturer's emissions balance sheet. To determine our emissions related to the usage of devices in 2022, we did the following:

As in previous years, for 2022, we challenged our assumptions regarding laptop usage times and identified them as 9 hours per day. We assume 1 hour in "sleep mode" and 8 hours in "high utilization mode," which we further differentiated into 2 hours of video streaming (for conference calls) and 6 hours in non-streaming mode.

We also assume that, on average, people use their laptops on 203 working days. For smartphones and tablets, we assumed a daily charge rate. Moreover, we eliminated short-time work

effects for our 2022 reporting, which we incorporated for 2020 (to account for the Covid-19 pandemic).

For converting the energy consumption from kWh in kg CO<sub>2</sub>e, we used the emission factor of the energy source mix of Germany for 2022 (434 g CO<sub>2</sub> per kWh).

#### Looking back

In 2022, we added the Fairphone™ to our list of available business phones. It was part of last year's outlook to enrich our device portfolio with options that address sustainability and take the circular approach for more extended usage times. The latest version of the Fairphone fulfilled all required security standards.

Regarding laptops, we already use "energy star"-labeled products. Moreover, we use an energy-saving functionality that avoids inactive apps consuming energy.

For all our mobile devices, we have ensured that the providing companies source responsibly as certified by the RMAP (Responsible Minerals Assurance Process). Our providers have programs in place to ensure the refurbishment of old devices.

#### Outlook

Due to the comparably low IT carbon footprint, we have recently prioritized other sources of emissions. Yet, we see a need to investigate further how existing grids and the volume of saved files, as well as booked processing capacity with our cloud server hosts, impact our footprint assessment.

#### IT data team

Global Lead Sustainability, Green IT expert

## Emission management

### Looking back

In 2021, BearingPoint agreed to set a global emission reduction target in line with the 2015 Paris Agreement. As such, in 2021, BearingPoint decided to commit to setting science-based targets in line with the SBTi methodology, giving BearingPoint 24 months to determine the targets before having to submit these for validation.

Like the Female Acceleration goals, we needed to break down this global target to a more operational level. Accordingly, we calculated country-specific targets, whereby we examined the emissions per country based on their respective number of employees in the baseline year 2019. In parallel, we introduced the [E]mission Zero team to support the various country leadership teams in achieving their country-specific targets through emission reduction measures. In 2021, each country leadership team was asked to design a concrete emission reduction roadmap outlining how to reduce emissions.

In late 2022, the capacities of the [E]mission Zero team were extended to include additional project management and data management support. Following these changes, the [E]mission Zero team reached out to all country leadership teams, offering the opportunity to engage in deep-dive conversations and gain a deeper understanding of each country's current emission reduction efforts, existing best practices, specific concerns, and the various challenges they are facing. We expect these deep dives to offer insights into how best to approach the emission reduction targets from a change management perspective at the firmwide and country levels.

### Outlook

In addition to conducting deep-dive sessions with the various country leadership teams in early 2023 to gain a deeper understanding of the country-specific emission reduction approaches, the [E]mission Zero team will also introduce new measures to streamline and standardize data collection, analysis, and reporting processes, where possible. As such, the [E]mission Zero team will introduce a new Climate and Environmental (C&E) Dashboard offering a consolidated overview of BearingPoint's emissions, segmented by emission source, scope, and country. Moreover, the [E]mission Zero team will introduce a C&E Standard (defining our ambition level, team setup/responsibilities, and timelines) as well as a C&E How-to-Guide (offering detailed documentation of how we approach the calculation of emissions for each defined source of emissions). The [E]mission Zero team also intends to increase its communication through more frequent check-ins with the country leadership offices as well as through informative workshops. Furthermore, in 2023, we will revise our emission compensation approach to ensure we take the extra step to compensate for all of BearingPoint's emissions. This new compensation scheme aims to shift compensation costs from the global budget towards the country leadership teams to increase transparency, accountability, and awareness.

# Glossary: abbreviation index

**BEC** - BearingPoint Emissions Calculator

**CFS / non-CFS** - Client-facing staff / non-client-facing staff

**DIVE** - Diversity, Inclusion, Variety, and Equality

**FBLA** - Abbreviation for a BearingPoint region covering: France, Belgium, Luxembourg, Morocco

**FW** - Firmwide

**GLO** - Abbreviation for a BearingPoint region “Global Reach” covering: China and the United States

**GROW** - Abbreviation for a BearingPoint region covering: Finland, Ireland, Italy, the Netherlands, Norway, Sweden, the United Kingdom

**GSA** - Abbreviation for a BearingPoint region covering: Germany, Switzerland, Austria, Singapore

**IEA** - International Energy Agency

**KG** - Kilograms

**NCE** - Abbreviation for a BearingPoint Near Shore Center covering: Romania and the Czech Republic

**SBTi** - Science-Based Target initiative



● Cases & stories

# Cases & Stories

## Gender equality strategy for CDC Tunisia

### Client

The Caisse des Dépôts et Consignations of Tunisia (CDC) is a public institution created in 2011 with the principal aim of supporting state policies. CDC is both an initiator and a partner in its investments, acting as a trusted third party and intervening in major strategic structuring projects and in Tunisian SMEs, which generate competitiveness and employment. CDC also contributes to the dynamization of the financial market.

### Project

We helped CDC to implement its gender policy by designing its gender strategy and integrating it in its investment process. The objective of the strategy is to

support women's economic empowerment in Tunisia through enhanced access to services, infrastructure, employment, management positions, and financing. CDC investment officers have been made aware of and trained in the new tools. Our technical support was funded by AFD (Agence Française de Développement).

### Impact

CDC's investment process now gradually integrates the gender criteria for more inclusion of women through more equity in access to finance, sustainable jobs, and infrastructure.

By Ouafaa Jrondi (Morocco)



## Supporting people with disabilities with Test'in

### Client

APF France handicap, founded in 1933, is the largest French organization recognized as being of public utility for the defense and representation of people with disabilities and their loved ones.

APF France handicap today brings together nearly 100,000 members, elected representatives, employees, volunteers, and users, not to mention its tens of thousands of donors and supporters.

### Project

BearingPoint's public sector team and APF France handicap, a nonprofit organization that works to improve the lives of people with disabilities, joined forces in 2022 to launch the Test'in Program, which aims to provide support and assistance to around a dozen people with disabilities currently unemployed or looking to join the workforce. The program includes:

1. A 4-month training in software testing and soft skills;
2. A 4 to 6-month hands-on experience participating in one of our engagements following the training.

The program offers an excellent opportunity for participants to gain the necessary knowledge and experience to secure employment in a regular working environment. It also provides our clients and consultants beneficial exposure to our Corporate Social Responsibility (CSR) policies and our commitment to our "More for People" purpose.

Through this project, three BearingPoint teams (our public sector (GPS) team, our TEC team, and NOAM by BearingPoint) worked hand in hand to produce

high-quality content and support for the trainees, resulting in a textbook cross-segment collaboration. Our CSR Desk also played an important role in carrying out the project.

From our first edition held in 2022, 7 professionals were trained and certified through our program, leading them to secure employment in the IT field. Today, 100% are employed, with three people working with us at BearingPoint.

### Impact

Our client Jacqueline Bollet, Projet Operating Officer at the ANCT (a French national agency), even mentioned the following: "The partnership between APF and BearingPoint has been highly beneficial to our project, which we handle with the same level of demand as we do all our projects. We even chose to extend our engagement to give our team the opportunity to strengthen their successes."

This program benefited the trainees and our team as a group of consultants and managers looking to improve their work practices and strive towards a more inclusive workplace. Many of us benefited from specific training and experience working with and managing people with disabilities.

Overall, our program has had several positive outcomes and led our firm to align more with our purpose of being more than business.

by Katherine Nicolazzo and Maxime Dessertaine (France)

## ● Cases & stories

### Firmwide donation and campaign to support the people in Ukraine

#### Why we did it?

Since February 2022, Ukraine has been in a political and humanitarian crisis. As one of our main priorities is people's welfare, providing support was not a question for us. The war moves and mobilizes us all – and still does today. Besides all the support from our people, we as a firm also did our best to support Ukrainian society the best we could.

#### What we did:

To help our people find initiatives locally and globally, we built a central page in our intranet to track our actions and give everyone an overview of what we support and do.

Here are a few of the initiatives organized:

- Charity run in Germany
- Some colleagues who speak Ukrainian or Russian helped nonprofits translate texts for new apps and webpages to help Ukrainians
- Volunteering for the organization Hanseatic Help in Hamburg
- Firmwide microdonation campaign to Sharethymeal for Ukraine
- Office space was rented for Ukrainian refugees in France

- In Romania, colleagues showed their support by joining a Help4Ukraine hackathon
- Colleagues from the Ireland practice supported the Power App
- Colleagues supported Knit4Charity/Knit4Ukraine in Finland and Ireland
- Colleagues from Stuttgart have collected money to buy critical medicines for Ukraine relief organizations.
- People donation campaign in the Netherlands
- In Berlin and Munich, volunteers helped with translation and guidance.
- In France, they set up a dedicated program with the platform "vendredi" for our people who wish to get involved in pro bono work benefiting Ukraine
- In France, our BearingPoint office has reserved a coworking space for Ukrainian teleworkers who have taken refuge in France.
- France provides psychological support for people directly or indirectly affected by the war.

#### Impact

BearingPoint's people and the firm have raised around €140,000 to help people from Ukraine.



### Business and transformation processes for Schule im Aufbruch

#### Why we did it?

Schule im Aufbruch gGmbH (SiA) is a nonprofit initiative that promotes holistic and transformative education in line with UNESCO's World Action Plan on Education for Sustainable Development.

SiA supports schools in forming networks and offers training to build a learning culture of potential development.

#### What we did:

We are pleased to have been able to advise SiA in several virtual workshops as part of a pro bono project in defining the business and transformation processes for the "products" of membership, an annual flat rate, interventions, and standardizing the most relevant processes. These identified business processes were implemented in Salesforce, and the reports required for evaluation were created in Salesforce (NPSP) so that KPIs could be efficiently evaluated and prepared for further use.

The potential for a possible project continuation and development was also identified in compliance and Salesforce.

#### Impact

Björn Lefers (Team Facilitation & Organizational Development, Network Coordinator for Lower Saxony) and his team from Schule im Aufbruch were very motivated and grateful for our support: "It was a lot of fun to work on such a project where we could make tangible improvements for the SiA team and their clients and positively impact their day-to-day work."

By Ruth Illana Windmüller (Germany)

## ● Cases & stories

### Remaking an elementary school in Turin

#### Why we did it?

Education is known as one of the biggest drivers of sustainable change. Understanding our environment at an early age forms our behavior in a lifelong learning journey. So creating a space that the children and teachers can explore and experience day after day is one step closer to a sustainable and better future.

#### What we did:

In May 2022, we had a CSR and social team-building initiative in a primary school in Turin where we worked together (Milan and Turin offices) to create a Sensory Garden for the kids of the school.

The team was proud and excited about the team-building event we organized with the Mission Bambini Foundation.

We started a study and design phase two months before the day we planned the activities. We then tried our hand at gardening to make our ideas become reality!

Since the number of people participating in the project exceeded the initial expectations for help – we took care of the whole garden area and repainted the external wall of the school.

#### Impact

“It was a fantastic day of commitment, fun, and, above all, awareness: giving can be more important than receiving, and making children happier is a priceless experience. Together we are more than business.”

Massimo Bruseghini, Manager at BearingPoint

By Massimo Bruseghini (Italy)

### Comprehensive data analysis for Plan International Sweden

#### Why we did it?

Plan International Sweden identifies effective strategies to increase donations by leveraging data

#### What we did:

By performing comprehensive data analysis, BearingPoint supported Plan International Sweden to better understand its current revenue streams and define new ways to attract future sponsors. The NGO is now more empowered to make data-driven decisions regarding future customer segments, product offerings, and sales channels.

#### Impact

“The collaboration with BearingPoint has brought new ideas on how we can enhance our offerings and attract a wider audience of donors. By using the findings in this project, we can be even more data and insights-driven to develop our fundraising in order to advance children’s rights and equality for girls around the world.”

Nathalie Piehl, Director of Fundraising & Communication at Plan International Sweden

By Catharina Fecko (Sweden)



● Cases & stories

**Global Climate Fresk movement at BearingPoint**

**Why we did it?**

As part of our sustainability goals is to lower our emissions, we make sustainability an integral part of our projects and daily actions. So to ensure education, we distributed a firmwide budget to facilitate as many people as possible to lead Climate Fresk workshops internally and with our clients.

**What we did:**

Climate Fresk is a 3-hour workshop to understand the fundamental science of climate change and encourage and empower participants to change their behavior.

In 2022, over 200 people within BearingPoint heard our call and participated in one of the Climate Fresk workshops we conducted.

**Impact**

“In my first Climate Fresk workshop, all participants took an active part in understanding the systemic nature of the problem, and it opened constructive conversations about solutions. After the workshop, I felt inspired and empowered to include sustainability in our operations. As a Climate Fresk facilitator, I support clients to take action to reach their sustainability goals.”

Judith Heredia Lopez, Senior Business Consultant at BearingPoint

By Judith Heredia Lopez (Germany) and Carl Lakos (Austria)



**Enhancing the circular economy for the automotive aftermarket at Encory**

**Client**

Encory – where circularity and profitability unite.

Founded by BMW and Interzero, Encory has established itself as a highly profitable circular solution provider, thanks to its extensive process and system know-how. With a special focus on product and supply chain circularity solutions, Encory offers both holistic and specialized answers that make measurable contributions to corporate sustainability targets.

**Project**

By assessing the economic and ecological potentials of remanufactured, repaired, and repurposed products, Encory provides clear and tangible answers on the benefits and risks of the circularity program for products. This starting point can further evolve into a comprehensive reverse supply chain execution for remanufacturing – all managed and operated by Encory.

Serving as a sparring partner and trusted advisor, BearingPoint has accompanied Encory in establishing its presence in the circular economy market since the joint venture commencement, including strategic consulting as well as the operational execution of circular business models across Europe and China.

Furthermore, we share the commitment to the long-term development and success of our clients.

Embracing close collaboration and diversity, we work together to deliver solutions for a profitable circular economy.

Our teams are not only empowered to make a positive impact on the industry and the environment but are also driven by a genuine enthusiasm for their work. They are passionate about driving innovation, sustainability, and circularity, making a real difference in the business.

**Impact**

“What can ONE remanufactured product do?”

- REDUCE production costs and INCREASE customer loyalty. Up to 70 percent reduction in manufacturing costs compared to a new part.

“What can ONE closed-loop system do?”

- LOWER material consumption & INTENSIFY material usage. Up to 90 percent material savings compared to a new part

“What can ONE circular supply chain do?”

- MINIMIZE production and transportation emissions and MAXIMIZE product lifecycles. Up to 90 percent energy saving compared to the new part.

“What can ONE circular business model do?”

- MITIGATE business risks and FOSTER economic growth.

By Philipp Glase (Germany)





● Cases & stories

**Sustainability strategy at METRO France**

**Client**  
METRO France defines a framework to pursue its growth in a committed and responsible manner

**Project**  
BearingPoint supported METRO France to go one step further with its sustainable strategy by helping the business define a clear and meaningful purpose. The company now has a meaningful goal that paves the way for becoming a corporate social responsibility leader while supporting its economic growth ambitions.

**Impact**  
“Over the past few months, the work performed with BearingPoint and Sparknews on defining our purpose through the narrative of METRO France has been a real accelerator of our transformation towards better integration of sustainability key questions within our business. This has helped align our executives with a common ambition, prompting us to ask deep and complex questions about our role beyond business. Although we don’t have all the answers at the moment, we are on the right path towards transformation, and we are confident that we will find the answers progressively.”

Marie Garnier, Quality and Sustainability Director at METRO France

By **Camille Levarlet (France)**

**Plastic free bingo challenge in Romanian offices**

**Why we did it?**  
Plastic is one of the most long-lasting polluting materials on our planet. Once in our oceans, plastic causes many deaths of sea animals. To raise awareness of our plastic consumption and provide plastic-free alternatives, we created a plastic-free bingo challenge for our Romanian colleagues in July 2022.

**What we did:**  
We created a poster with 31 activities our colleagues had to complete during the “plastic-free month of July.”

The first three people to complete all 31 challenges and shout out” Bingo” were awarded plastic-free sustainable prizes. What was nice to see is that people accepted the challenge and even had fun being part of this movement and creating awareness for a more sustainable lifestyle.

**Impact**  
“Making sustainability fun through a bingo challenge was an easy way to engage colleagues and make a difference.”  
Cristina Rinja, Business Advisor at BearingPoint

By **Cristina Rinja (Romania)**



## About BearingPoint

BearingPoint is an independent management and technology consultancy with European roots and a global reach. The company operates in three business units: Consulting, Products, and Capital. Consulting covers the advisory business with a clear focus on selected business areas. Products provides IP-driven digital assets and managed services for business-critical processes. Capital delivers M&A and transaction services.

BearingPoint's clients include many of the world's leading companies and organizations. The firm has a global consulting network with more than 10,000 people and supports clients in over 70 countries, engaging with them to achieve measurable and sustainable success.

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