

# creating positive impact.

ESG REPORT 2025



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# A message from our CEOs. ♦

In a year marked by geopolitical tensions, economic uncertainty, and accelerating technological change, companies have had to make tough choices about where to invest and how to create long-term value. In this environment, delivering profitable results requires making the right trade-offs between growth, resilience, and responsibility.

For more than 40 years, Simon-Kucher has focused on unlocking profitable growth for our clients. Today, that mandate carries an even broader dimension. We guide clients on the commercial decisions that shape revenue, profit, and long-term value, ensuring that growth is sustainable in every sense: commercially, socially, and environmentally. As companies adapt their business models to new regulatory realities, shifting customer expectations, and the opportunities created by innovation and digitalization, we support them in turning sustainability ambitions into measurable economic outcomes.

ESG is an integral part of how we run our business and how we advise our clients. It reinforces our focus on rigorous analysis, practical solutions, and long-term results. Responsible commercial decisions strengthen competitiveness. Clear governance builds

trust. Investing in our people drives performance. Reducing our environmental footprint increases efficiency and resilience.

In 2025, we translated this commitment into concrete action. We advanced our environmental performance in line with our SBTi-validated targets, reduced travel emissions, and transitioned to 100 percent renewable electricity. We deepened our social engagement through long-term partnerships with UNICEF and WWF and through the dedication of our colleagues, who led more than 80 local initiatives worldwide, including during our second global Impact Week. At the same time, we continued to invest in the growth of our people, wellbeing, and a culture of accountability – because responsible growth starts with responsible leadership.

As one team, across regions and functions, we take ownership of the impact we create – for our clients, our communities, and our environment. We will continue to integrate ESG into our decisions and actions, ensuring that sustainable, responsible growth remains at the core of how we work.

**Joerg Kruetten and Dr. Gunnar Clausen, co-CEOs**

# Simon-Kucher in numbers. ♦

Simon-Kucher is a global consultancy with more than 2,200 employees in 30+ countries. Our sole focus is on unlocking better growth to drive measurable revenue and profit for our clients. As a trusted commercial advisor, we combine deep consulting expertise, growth specialization, and technology to scale impact. We optimize every lever of commercial strategy – product, pricing, innovation, marketing, sales, and digital – based on deep insights into what customers value and are willing to pay for. With over 40 years of experience in monetization, we are regarded as the world’s leading commercial growth and pricing specialist.

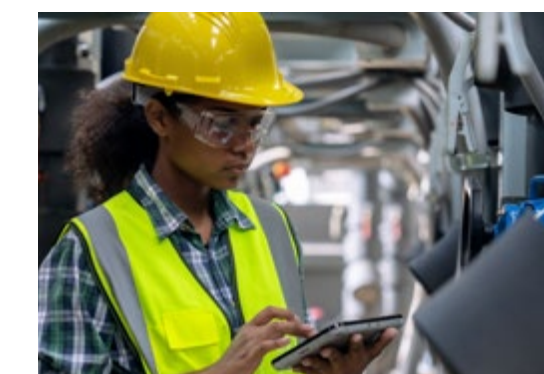
## Our industries



Consumer



Financial Services



Industrials



Healthcare & Life Sciences



Technology, Media & Telecom

## What we do

[Commercial Strategy Consulting](#)

[Digital Growth – Elevate](#)

[Pricing Strategy & Revenue Management](#)

[Software for Commercial Growth – Engine](#)

[Transaction Services & Private Equity](#)

## Our reputation

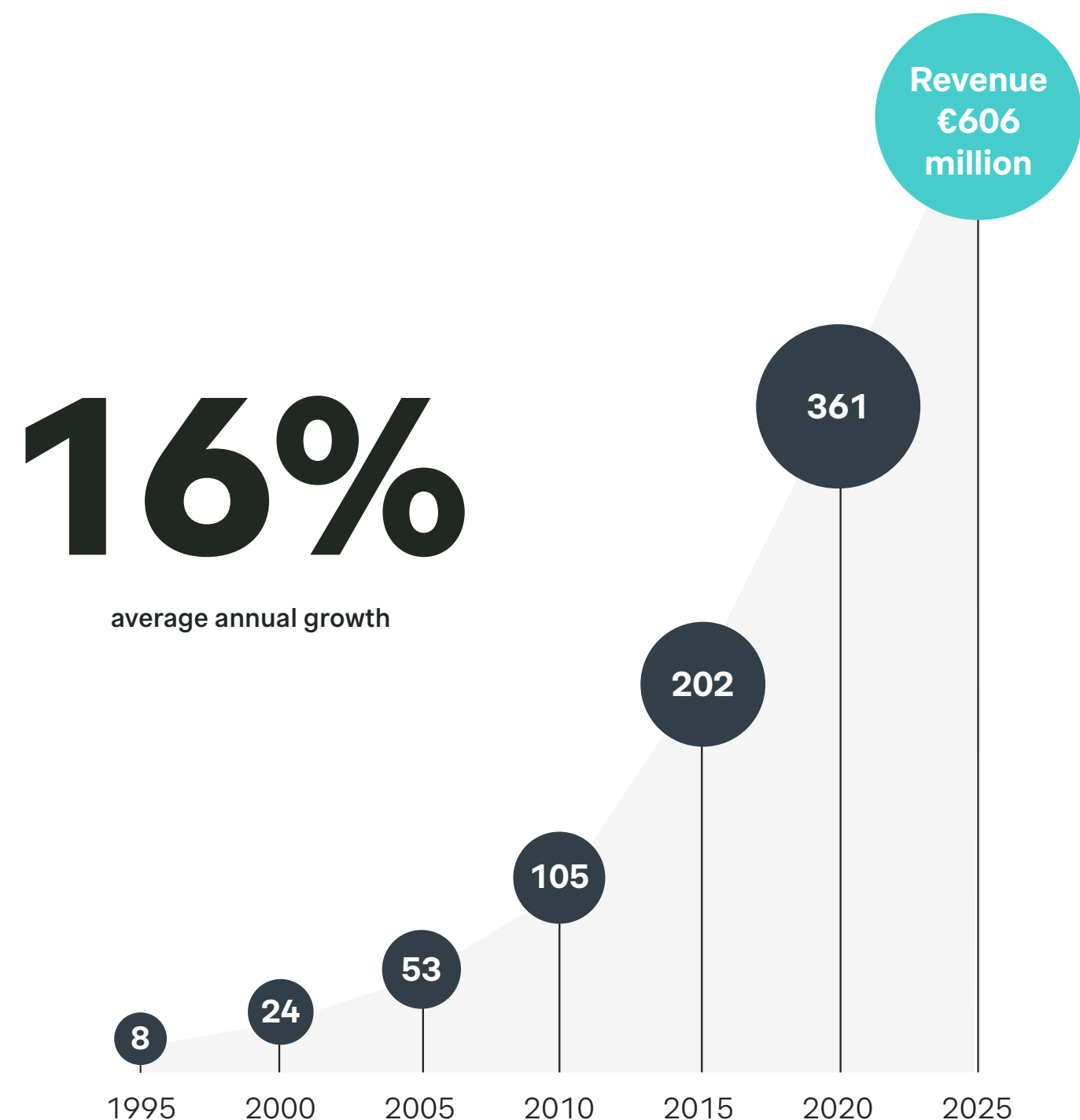
### Forbes World’s Best

One of the World’s Best Management Consulting Firms across 11 industries and functional areas in 2025.



### Vault

One of Vault’s top consulting firms for Pricing, Sales & Marketing across North America, EMEA, and APAC in 2025.



# Our values: the foundation for your growth. ♦

At Simon-Kucher, our four core values guide the choices we make every day, shaping how we think, act, and grow together. They express our distinctive character as a company, providing a strong foundation for our culture.



We foster an  
**ENTREPRENEURIAL  
SPIRIT.**

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We create positive  
**IMPACT.**

---

We value authentic  
**RELATIONSHIPS.**

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We unlock the power of  
**OPPORTUNITY.**

# Bringing ESG to life in everything we do.♦



Achieving our goals requires commitment across the firm as one team, and collective ownership is what turns strategy into impact.”

Anne Rupp, Global Head of ESG

The three sustainability pillars – Environmental, Social, and Governance (ESG) – are a core part of how Simon-Kucher does business. In this interview, Anne Rupp, Global Head of ESG at Simon-Kucher, explains how ESG influences strategic decision-making, stakeholder engagement, and governance structures across the firm.

**What makes ESG a vital part of Simon-Kucher’s business strategy, and how does this influence the work you do?**

**Anne Rupp** ESG is a clear expectation of our stakeholders – especially our clients and our current and future employees. We see that more and more, ESG is shaping our clients’ commercial decisions, particularly around pricing and growth. It also plays a role in how they select their partners. That means our own ESG performance directly impacts our competitiveness. Strengthening our ESG ratings and delivering on our emission reduction commitments is therefore essential to winning projects.

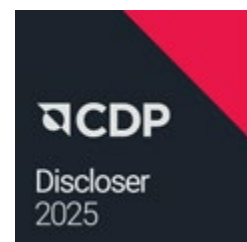
**Anne Rupp** As an employer, ESG is just as important to us internally. Our people expect clear values, transparency, and responsible leadership. Strong ESG governance helps consistently embed it across the firm, supporting engagement, trust, and our ability to attract and retain top talent.

Together, this positions Simon-Kucher as a future-ready employer and a trusted partner in an increasingly ESG-driven business environment.

**How do you address the expectations of your stakeholders and engage with them?**

**Anne Rupp** We maintain continuous dialogue with clients, employees and partners, suppliers, and local communities, and monitor updates from regulators. The many ways we engage with stakeholders include trade fairs, whitepapers, expert panels, town halls, and surveys.

Their expectations flow back directly into our materiality assessment, which we have updated this year. Thanks to this, our newly relaunched ESG Report is now tailored even more closely to stakeholders' needs. We continue to improve transparency and comparability by participating in recognized ESG ratings such as EcoVadis and CDP.



**How is ESG organized at Simon-Kucher so that it infuses every aspect of your operations?**

**Anne Rupp** ESG is anchored at all levels and lived out by both management and employees. Our CEOs hold overall responsibility for decision-making and overseeing the management of our ESG impacts. I lead the global ESG department and serve on the Better Business Council, which anchors ESG topics at the partner level and drives alignment across divisions. At the local level, our ESG Captains act as multipliers in our offices worldwide, bringing our global ESG strategy to life on the ground.

Ultimately, ESG is a team effort. Achieving our goals requires commitment across the firm as one team, and collective ownership is what turns strategy into impact.

42

ESG Captains in our offices worldwide



“

I've been an ESG Captain from the start, and I've seen how local action and global ambition come together to create positive impact. Our ESG strategy isn't just something we put on paper. We bring it to life in our offices through ESG events, community engagement, and the everyday choices we make.”

Sergio Lamar, Office Administrator & ESG Captain

# Evolving materiality and stakeholder expectations. ♦

In 2025, we renewed our materiality assessment to reflect how materiality approaches and stakeholder expectations are evolving. In a series of workshops, we explored which sustainability topics matter most to us and our stakeholders. Our approach aligns with the Global Reporting Initiative (GRI) Standards and the EU Corporate Sustainability Reporting Directive (CSRD).

Our assessment identified the following set of 11 relevant topics in alphabetical order:

- Business Ethics
- Climate Protection<sup>I, F</sup>
- Data Protection & Information Security
- Diversity, Equity & Inclusion
- Energy Consumption
- Health & Wellbeing
- Impact-driven Business
- Procurement & Responsible Supplier Management
- Talent & Development<sup>F</sup>
- Waste Management
- Working Conditions<sup>I</sup>

*I = impact materiality threshold according to CSRD exceeded*

*F = financial materiality threshold according to CSRD exceeded*

## Identifying our relevant topics

Our first step was to review our business model, value chain, and key stakeholders. We then assessed relevant ESG ratings and reporting frameworks, and organized stakeholder workshops. The information gathered from these efforts helped us understand where stakeholders expect transparency and revealed what topics they consider to be the most relevant.

We applied the CSRD double materiality approach as effective in 2025. This took into consideration both our actual and potential impacts on people, the planet, and the economy, as well as related financial risks and opportunities for our business. Consistent with the GRI methodology, we evaluated impact materiality based on severity and likelihood, while analyzing our risks and opportunities based on magnitude and likelihood. In both cases, a net-risk approach was applied, reflecting existing policies, processes, and mitigation measures. This ensured that our assessment accurately reflected our actual risk exposure after taking into account existing management and control measures.

Climate Protection, Talent & Development, and Working Conditions exceeded the materiality thresholds. In the consulting industry, business travel and our consultants' expertise are central to project delivery, and thus strongly influence these results. While only these topics meet the materiality thresholds under CSRD and GRI, the remaining relevant topics are still essential, as they reflect areas where stakeholders continue to expect transparency.



This report is based on the complete list of relevant topics, which are reflected throughout its content. Our relevant topics guide how we manage sustainability, shape our engagement with stakeholders, and underpin our ESG reporting. We value stakeholder feedback and actively use it in our processes to continuously improve our ESG performance.



# Tracking performance with our ESG Roadmap. ♦

At Simon-Kucher, we have set ourselves ambitious ESG goals. To guide their implementation, we have developed our ESG Roadmap as a central management tool. It assesses current performance against key targets and provides us with a high-level perspective of our most relevant strategic actions. This supports continuous improvement across our ESG topics.

Developed in close collaboration with internal stakeholders, the roadmap undergoes an annual review and is refined where necessary. It provides a dynamic framework that continues to evolve in line with our priorities, regulatory developments, and stakeholder expectations.

## UN Sustainable Development Goals (SDGs)

In 2025, our internal and client-related activities contributed to the following Sustainable Development Goals (SDGs):



## Impact-driven business

### Local initiatives

Enabling impact through local office and volunteering initiatives.

[85 initiatives took place →](#)

### Pro bono consulting

Scaling NGO impact through pro bono work.

[300+ FTE days were invested →](#)

### Sustainability-related consulting

Helping clients unlock profitable sustainable growth.

[3 case studies are featured in this report →](#)

## People responsibility

### Working conditions, health & wellbeing

Ensuring optimal working conditions and accessible mental health support.

[100% of employees had access to wellbeing offerings →](#)

### Learning and growth

Equipping our people with skills that drive professional and firmwide success.

[100% of employees received skills-related training →](#)

### Career development

Fostering transparent and fair performance feedback that supports continuous development and recognizes achievement.

[100% of employees were given feedback →](#)

## Planet responsibility

### Scope 1 & 2 emissions

Reducing our total Scope 1 and 2 emissions by 42% by 2030 from the 2023 baseline year.

[Reduced by 48% →](#)

### Scope 3 emissions

Reducing our Scope 3 emissions by 51.6% per FTE by 2030 from the 2023 baseline year.

[Reduced by 17% per FTE →](#)

### Renewable energy

Annually sourcing 100% renewable electricity for all offices by 2030.

[100% renewable energy →](#)

## Business responsibility

### Compliance

Embedding our values in everyday decisions through ongoing compliance training.

[98% completed at least one compliance training curriculum →](#)

### IT security

Ensuring robust and continuously improved IT security across all systems.

[ISO/IEC 27001 information security management system implemented →](#)

### Data protection

Safeguarding personal data through compliance with global data protection standards.

[100% of entities covered by Global Privacy & Data Protection Policy →](#)

■ 2025 Performance → internal link



# Fostering stakeholder relationships with **impact-driven business**

Our business is driven by a commitment to create a positive impact for the people, societies, and environments we engage with. By providing sustainability-related consultancy, we help clients grow their business while generating environmental and social value. Our pro bono consulting for NGOs strengthens their missions and amplifies the positive change they bring to the world.

This not only creates a positive impact for our clients, but it also benefits our own people and our business. Local initiatives like ESG meetups or shared participation in fundraising and volunteering programs strengthen team spirit and embed ESG in our culture – benefiting both the communities involved and our employees.

# Driving local impact with our people and our partnerships. ♦

“

True leadership and employee engagement are measured by the positive impact we create together, through everyday actions, from sustainable travel to volunteering activities.”

**Chris Bergman**, Partner & Better Business Council Sponsor for Pro Bono Projects

We create value for stakeholders, communities, and the planet by aligning corporate success with positive environmental, social, and governance outcomes. In this interview, Chris Bergman, Partner and Better Business Council Sponsor for Pro Bono Projects, describes the many faces of impact-driven business at Simon-Kucher.

**What does impact-driven business mean for Simon-Kucher, and what makes it so central to your daily work?**

**Chris Bergman** Creating positive impact is one of our core values. And it's something I bear in mind in my work every single day. The key pillars of our impact-driven business are local initiatives, sustainability-related consulting, and pro bono work. ESG plays a major role here and, like everyone at Simon-Kucher, I consider it in decisions I make every day. Our ambition is to be the number one trusted commercial advisor. For us, true leadership is measured by the positive impact we create together.



In our Paris office, Climate Fresk workshops have helped to turn our climate ambitions into a shared learning journey. With around 20 colleagues taking part in 2025, these interactive, science-based sessions have strengthened our understanding of climate change and encouraged each of us to think about how we can better support our clients and reduce our own footprint, for example by opting for low-carbon travel.”

Felix Le Bihan, Manager

**ESG is clearly integrated at the strategic level, but how is it built into the day-to-day practices and behaviors that define an impact-driven business?**

**Chris Bergman** It’s crucial for our people at Simon-Kucher to understand our stakeholders’ ESG expectations, so we can translate them into concrete actions and deliver meaningful impact. There are so many ways employees can make a difference here – from choosing sustainable travel options to volunteering across our global offices. Our annual Impact Week mobilizes all employees, giving ESG the center stage through initiatives, webinars, and knowledge sharing. In 2025, our ESG Captains organized 85 local initiatives, and 112 employees attended a webinar on our pro bono work with WWF. Activities like these make ESG a tangible part of our day-to-day work.

**How does Simon-Kucher apply its core expertise to deliver impact in client projects - and how do pro bono partnerships with NGOs reinforce that commitment?**

**Chris Bergman** We help clients and partner organizations achieve smarter commercial decisions and faster growth through our projects worldwide. With a growing number of sustainability-related client projects, as well as pro bono engagements supporting nonprofit organizations / supporting nonprofit organizations such as WWF and UNICEF, our consulting teams help create positive impact that extends beyond our organization. Collaborations like this are not only a way to give back but also help us to continuously sharpen our knowledge and strengthen the value we create for all stakeholders.



10

pro bono projects  
with NGOs

## Giving back through local initiatives

# 85

local initiatives



Our Cairo office organized a beach clean-up on Egypt's Mediterranean coast.



Our Hamburg office prepared care bags with food, drinks, and sanitary items for people experiencing homelessness.



Colleagues in our Bangalore office planted saplings on our office premises.

# Scaling impact through our pro bono work. ♦

For years, we have been supporting nonprofit organizations worldwide through pro bono projects aligned with unlocking better growth. By applying our expertise, we help them advance their societal and environmental missions.

In 2025, we launched two long-term pro bono partnerships with WWF and UNICEF to scale their impact. We support WWF through training and consulting to build transformative corporate partnerships that benefit people and the planet. We also support UNICEF by strengthening its fundraising and engagement initiatives, which increases its ability to mobilize resources for children. Alongside these partnerships, we continue to advise smaller NGOs. With our support, for example, the WONDER Foundation, a nonprofit empowering women and girls through education, was able to optimize its fundraising strategy.

We also mentor founders facing structural inequities, particularly in access to capital, networks, and market opportunities. This includes entrepreneurs from migrant and minority communities, and founders developing business models that address social or environmental challenges.

In total, we contributed more than 300 FTE days across 10 pro bono projects involving 29 consultants and hosted three startup mentoring workshops with

28 entrepreneurs. These activities create positive change while supporting our consultants' personal and professional growth.

## UNICEF

### Building a fact-based foundation for sustainable funding

**Challenge:** To strengthen UNICEF's funding base and maximize impact for children through product licensing.

**Solution:** Using stakeholder workshops and scenario modeling to validate insights, refine options, and assess risks and opportunities, thus enabling confident planning and decision-making through a robust business case for global product licensing.

**Impact:** We were able to provide a clear view of global licensing potential, allowing for strategic market exploration.

[Read more →](#)



## WWF

### Strengthening corporate partnership discussions

**Challenge:** To develop a systematic, value-based approach to corporate partnerships in an APAC market.

**Solution:** Through workshops, we aligned WWF's unique value with partner needs and sustainability goals, analyzed market strengths and weaknesses, and established fair pricing models.

**Impact:** We created clarity, confidence, and a value-driven strategy for the national WWF's corporate partnerships in that specific market.

[Read more →](#)



This collaboration has enabled us to develop innovative business solutions that address urgent climate and environmental challenges while driving long-term sustainable impact.”

Christian Som, Senior Manager Sustainable Markets at WWF Switzerland



We value the continued support of Simon-Kucher whose strategic insights into effective and innovative fundraising will help us laser focus our investments to drive even greater impact for children worldwide.”

Carla Haddad Mardini, UNICEF Director of Private Fundraising and Partnerships



# Helping clients turn sustainability into profitable impact.♦

“

When sustainability initiatives are aligned with clear value creation logic, they strengthen competitiveness and long-term positioning.”

**Jan Haemer**, Partner & Better Business Council Sponsor for Sustainability-related Consulting Services

We support clients in navigating sustainability-related business challenges, which enables them to unlock long-term growth and advance their ESG objectives. In this interview, Jan Haemer, Partner and Sponsor for Sustainability-related Consulting Services in our Better Business Council, explains how sustainability can become a lever for competitive advantage and social impact.

## **How can businesses turn sustainability into a real opportunity for growth?**

**Jan Haemer** Sustainability becomes a growth driver when it is embedded into pricing, portfolio strategy, and go-to-market execution. In environmental topics, this often means quantifying operational savings, regulatory advantages, and resilience benefits. In social impact contexts – such as equitable access to healthcare in emerging markets – it requires designing viable access models that balance affordability, scalability, and sustainable economics. When sustainability initiatives are aligned with clear value creation logic, they strengthen competitiveness and long-term positioning.

### **Many companies struggle to turn sustainability into business value. What challenges do companies face?**

**Jan Haemer** Two challenges stand out. First, customers increasingly expect sustainable solutions but often resist paying a premium. Whether in decarbonization or access-driven models, companies must translate sustainability into tangible value – such as lifecycle savings, risk reduction, compliance benefits, or improved reach. Second, sustainable markets rarely emerge automatically. They require deliberate ecosystem building, structured partnerships, and long-term commitment. This is particularly relevant in access-to-medicine contexts, where pricing, distribution, and stakeholder alignment must work together to ensure both impact and financial viability.

### **How does Simon-Kucher help companies overcome these challenges?**

**Jan Haemer** Sustainability only becomes a strength when it is economically viable and scalable. We help clients identify where sustainability creates real value pools – across environmental transformation and social impact – and design commercial models that capture them. This includes pricing strategies, portfolio alignment, demand-shaping initiatives, and partnership structures that ensure long-term viability. By applying our commercial expertise to sustainability challenges, we support companies in building markets where demand is still emerging and scaling solutions that combine impact with durable competitive advantage.



## Sustainability success stories in action



### Unlocking CO<sub>2</sub> savings in commercial aviation

**Industry:** Chemicals & Base Materials

**Sustainability goal:** Emission reduction

**Challenge:** Our client had developed a ground-breaking technology in commercial aviation that delivered measurable fuel and carbon emission savings. However, broader market rollout remained limited. Unclear go-to-market roles and misalignment between partnership economics and scaling ambitions were hindering commercialization. Simon-Kucher was engaged to assess the true blockers and define viable pathways to unlock the technology’s full commercial and sustainability potential.

**Solution:** Following an in-depth analysis of the partnership setup and airline decision processes, we defined prioritized scaling options. We assessed value proposition credibility, go-to-market effectiveness, and scalability across aircraft types and customer segments. By clarifying roles and delivering a clear decision framework, we enabled our client to take an actionable path forward.

**Impact:** The project provided clear visibility into how to unlock the technology’s full market potential and enable a stronger, more scalable commercialization strategy. This positioned the technology to deliver its fuel savings and carbon emission reductions across the global commercial aviation fleet.



### Commercializing tiles from war and earthquake debris

**Industry:** Building Materials

**Sustainability goal:** Circularity & emission reduction

**Challenge:** Our client created a fundamentally different, ESG-driven production technology by upcycling debris from war and earthquakes into low-carbon tiles. The focus was on identifying how and where to scale across regions. Challenges included assessing market potential and defining priority segments. Another decisive aspect was whether its circular, firing-free production approach could deliver a credible competitive advantage in premium markets with rising sustainability expectations.

**Solution:** We assessed market feasibility and commercial strategy with ESG at the core, analyzing customer value drivers, competitive positioning, pricing, and channels. Expert interviews and benchmarking were used to test how our client’s environmental contribution could strengthen its premium value proposition.

**Impact:** The project helped the client identify realistic premium market opportunities and clarified limitations, providing a fact-based foundation for product, pricing, and partnership decisions. The initiative is expected to contribute to significant carbon emission reductions and support a circular reuse of debris for sustainable rebuilding.

### Improving access to diagnostic testing in Africa

**Industry:** Healthcare

**Sustainability goal:** Social impact

**Challenge:** Our client’s goal was to launch a new diagnostic test in Africa that would enable the early detection of relevant infectious diseases, ensuring timely treatment and ultimately saving patients’ lives. To achieve this, in-depth country-level insights were required on patient access to care, clinical practices, decision-making dynamics, funding mechanisms, and adoption potential. This was complicated by anticipated budget cuts from global donors in 2025.

**Solution:** We conducted in-person roundtables in priority African countries with Ministries of Health and implementation partners. Our team organized and facilitated the sessions, summarized country-specific insights regarding the local access landscape and adoption requirements, and developed a tailored product value proposition.

**Impact:** The roundtables generated actionable insights that our client used for local market access planning and stakeholder engagement. This supported their goal of expanding access to diagnostic testing across African countries.





## Unlocking growth through equitable access

Equitable access to healthcare is a strategic priority for pharmaceutical and biotechnology companies. Around 88 percent of the world’s population lives in low- and middle-income countries (LMICs), making access in these markets critical for both global health and the long-term growth of the pharmaceutical industry.

Supporting companies in turning this challenge into viable and scalable business models is therefore a key focus of our work. Our successful projects with clients across Latin America, Africa, Southeast Asia, and other emerging markets include developing scalable access models that combine affordability, market development, and long-term impact. By acting early, companies can unlock growth, strengthen healthcare systems, and advance health equity worldwide.

In their whitepaper [The new model for equitable access in LMICs](#), Roshel Jayasundera and Joshua Siow, Partners in our Life Sciences Division, draw on this experience to outline how equitable access can be embedded profitably into strategy, research and development, and commercialization.

### Discover more sustainability-focused publications:

- [Unlock sustainable growth: A strategic opportunity for consumer and retail companies](#)
- [Insights from our Energy Intensive Industries Study](#)



Health inequity remains one of the most persistent challenges in global healthcare, particularly in low- and middle-income countries (LMICs), where structural and affordability barriers continue to limit equitable access to care. Given their scale alone, these markets will play a decisive role in the future of global healthcare access and innovation.

Closing care gaps requires coordinated action across the healthcare ecosystem, with governments and local stakeholders forming trusted alliances to build scalable, resilient access models. In many LMICs, public-private partnerships are already proving effective by unlocking shared infrastructure and establishing sustainable financing mechanisms. Ultimately, success will be measured by whether patients can access the care they need, when and how they need it.”

**Roshel Jayasundera, Partner**



Expanding equitable access is becoming a priority for pharma and biotech companies. As growth strategies shift toward emerging and underserved markets, sustainable access models become essential to unlocking long-term value while meeting rising expectations around responsible business practices.

Companies that invest now – operationally, financially, and culturally – are building capabilities that strengthen resilience and competitiveness. We help translate strategic ambition into practical, scalable models that create lasting value for both patients and businesses.”

**Joshua Siow, Partner**





# Creating positive impact for **our people**

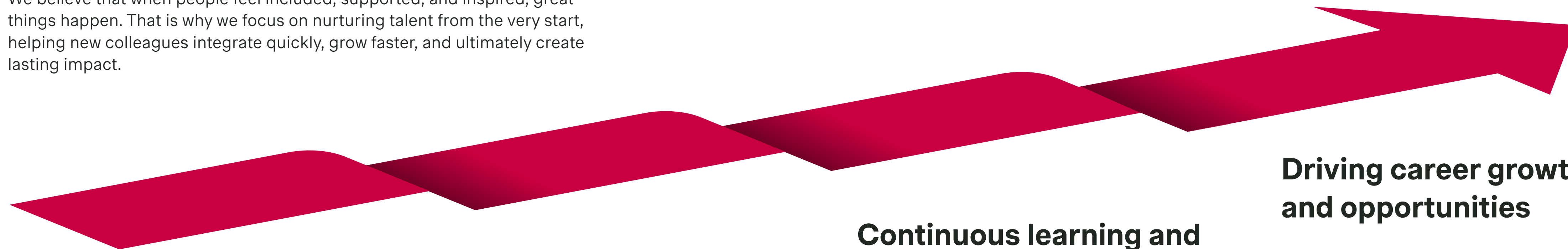
At Simon-Kucher, our people are our greatest strength. We cultivate a nurturing working environment to attract top talent and offer long-term growth perspectives.

This starts with a strong onboarding process that provides new hires with a solid foundation, followed by continuous learning, skills development, and meaningful career opportunities. Employees benefit from robust wellbeing initiatives, fair working conditions aligned with international standards, and a strong commitment to an inclusive and respectful workplace.

Together, we continue to shape a workplace that grows with our people.

# Developing talent from day one. ♦

We believe that when people feel included, supported, and inspired, great things happen. That is why we focus on nurturing talent from the very start, helping new colleagues integrate quickly, grow faster, and ultimately create lasting impact.



## Attracting top professionals

A talented and diverse workforce fuels entrepreneurial thinking and impact-driven business. And this allows us to exceed client expectations. We apply well-defined recruiting processes to identify and hire top talent. Through global university collaborations, campus recruiting, internships, and our partnership with the Global Alliance in Management Education (CEMS), we are systematically building a strong, future-ready talent pipeline.

## Supportive onboarding for an excellent start

New employees receive our full support as they embark on their career trajectory at Simon-Kucher. Our global onboarding program, STEPS (Strategic Training for Employees' Professional Success), ensures every new joiner understands our brand and values from day one. The program includes three core elements: self-paced learning, live cultural orientation, and interactive training on consulting fundamentals. STEPS live sessions enable learning from experienced colleagues and foster strong connections with peers around the world.

## Continuous learning and skills development

Our clients expect highly qualified teams that drive growth. We meet these expectations by continuously evolving the content of our global learning platform, ranging from self/emotional and interpersonal skills to technical and management abilities. In this way, we ensure high-quality client impact. Career-specific development plans and training recommendations are tailored to the needs of both our consultants and Central Functions. In 2025, we launched new initiatives, including firmwide training on digital collaboration, responsible use of AI, and data compliance. New modules on two-way feedback support long-term growth and our innovative culture. We ensure all learning content closely aligns with our purpose, vision, and values.

## Driving career growth and opportunities

We have developed a responsive talent management process that recognizes performance and supports growth. All of our employees receive annual performance and career development reviews. Our 360° evaluation process combines top-down, bottom-up, and lateral feedback. This fosters transparency and fairness, informs career progression, and contributes to performance-based bonuses. Our global mobility program offers short-term international assignments for up to six months as well as long-term transfers across our global network.

[Join us →](#)



# Ensuring a safe and healthy workplace. ♦

“

We provide a wide range of measures and programs, including fair compensation, wellbeing activities, family support, flexible working models, and opportunities for growth.”

**Kathrin Weiler**, Head of Group People Offices

We create a positive working environment that supports the physical and mental health of our employees. In this interview, Kathrin Weiler, Head of Group People Offices, outlines what measures, benefits and programs have been developed to fulfill these goals.

## What steps do you take to boost health and wellbeing at Simon-Kucher?

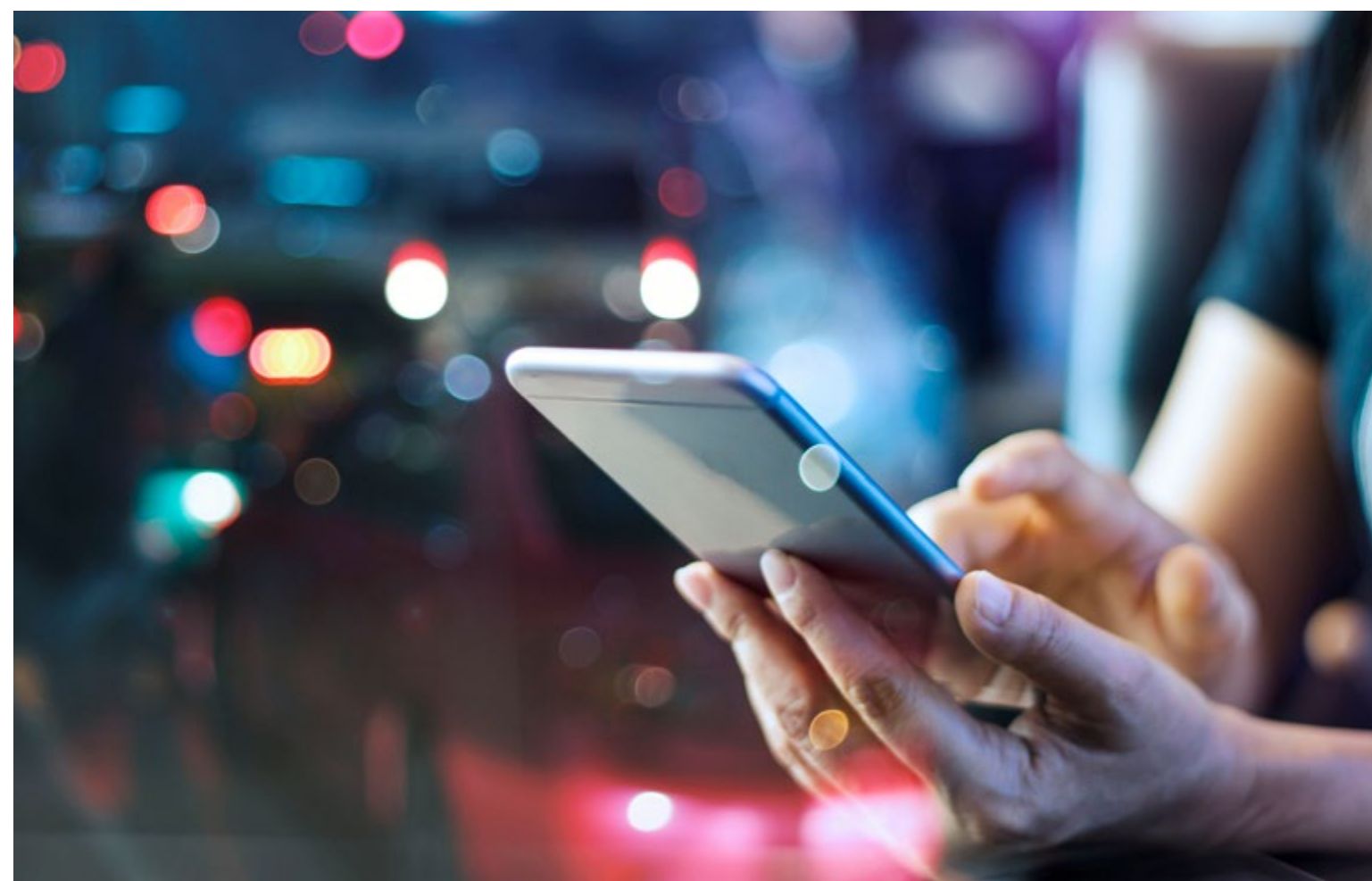
**Kathrin Weiler** We truly care about the wellbeing of our people and their families. Our holistic approach supports both physical and mental health. A key element is our Employee Assistance Program (EAP), offering confidential 24/7 support for all employees and their household members – from help with work-life challenges to short-term psychological, legal, or financial guidance.

We complement this with a broad range of wellbeing initiatives, including mindfulness and resilience workshops, plus more than 200 self-learning courses to build healthy habits. Our premium access to the Headspace meditation app is especially popular among our colleagues. Many of our local offices also offer additional programs tailored to regional needs.

### How does Simon-Kucher create fair, supportive, and flexible working conditions in practice?

**Kathrin Weiler** We provide a wide range of measures and programs, including fair compensation, wellbeing activities, family support, flexible working models, and opportunities for growth. Parental and caregiver-related support is provided in line with local laws and practices. Beyond this, our Employee Assistance Program offers structured return-to-work guidance for new parents. In many countries, this is complemented by additional measures such as longer leave or soft-start options and broader family support such as childcare assistance.

Another important move has been to introduce hybrid, part-time, and versatile working options, as well as funding for remote-working setups, in line with country-specific regulations. We are deeply committed to creating a workplace where everyone feels valued, supported, and able to thrive.



### What processes are in place to protect employee rights and maintain a healthy and trusted workplace environment?

**Kathrin Weiler** Global and local coordination play an important role here. While our Global HR sets the baseline for health and wellbeing through overarching principles, implementation takes place at the country level and is adapted to local regulations. At a more formal level, our Code of Conduct is grounded in ILO principles and protects employee rights, and our confidential whistleblower channel fosters a safe and trusted workplace culture.

We maintain open dialogue between management and employees, using this feedback to update and adapt our measures to our people's needs. Every voice counts. With a 72-percent participation rate, our recent engagement survey shows that our people are willing to actively share their feedback, giving us a strong foundation for continued listening, learning, and improvement.

# 24/7

work-life support for employees and their household members through our Employee Assistance Program

### Germany in the spotlight – Local contributions to our global benefits offering

One local initiative in Germany offers employees access to the **health and wellbeing platform “machtfit”**. Whether local fitness offers, recipe ideas, health gadgets, challenges, or online courses, employees can choose from a broad variety of wellbeing activities that suit their interests. An annual health budget for every employee ensures fair access, and with 98-percent employee registration, the platform is clearly well received, helping to create a fair, healthy, and attractive work environment.

Another initiative is the **monthly mobility budget**. With flexibility at its core, we enable and encourage our people to use their budget in ways that support greener commuting, whether for public transport subscriptions, car sharing, e-scooters, or other low emission options. Through our partner Moovster, bookings are easy to make via the app, helping employees choose environmentally friendly ways to travel to work.

# Fostering a culture of inclusion and belonging. ♦

Creating an inclusive and equitable workplace is a core element of how we work, lead, and grow as a firm. This commitment is reflected in our Diversity, Equity & Inclusion (DEI) strategy, dedicated governance structures, and recognized initiatives that support measurable progress. Since 2012, Simon-Kucher has been a signatory to the German Diversity Charter (Charta der Vielfalt e.V.), underscoring our long-standing dedication to building a workplace culture grounded in belonging and mutual respect.

In 2025, our global vision was refreshed to more strongly align with our business strategy and the evolving needs of our employees. It provides a unified global direction while allowing regional flexibility to reflect cultural, legal, and societal contexts. We aim to create a workplace where all colleagues feel valued, included, and able to grow.

Our DEI strategy is firmly embedded in leadership and governance structures. The Global Director, Diversity, Equity & Inclusion, reports directly to the CEOs. Our global DEI council of employee representatives provides insights and feedback to support delivery on priority issues. Country-specific equality policies, tailored to local requirements, are accessible to all employees via the intranet.

## Turning strategy into action

Simon-Kucher's dedicated DEI team provides ongoing strategic and operational advice, guidance, and consulting across the firm. We regularly review available people data and qualitative feedback to identify opportunities to strengthen inclusion and equity. Our recruiting event series, "Women in Consulting," encourages more women around the world to pursue careers in consulting and enables discussions led by our female leaders and associates.

A strong focus is placed on interviewer qualifications. Targeted interview training ensures consistent standards and inclusive decision-making, complemented by leadership and employee training sessions that strengthen inclusion awareness.

Together, these measures ensure that our talent pipeline is fair, equitable, and transparent throughout.



## Building community and connection through ERGs

Five Employee Resource Groups (ERGs) – Asian, Black, Caregivers, LGBTQ+, and Women – bring employees together around shared perspectives and experiences. As employee-led communities, they foster connection, mentoring, and cultural exchange. Supported by the DEI team through strategic guidance and annual planning and oversight, the ERGs organize events and initiatives throughout the year and are open to all employees interested in engaging with the respective communities.



# Creating positive impact for **our planet**

We take responsibility for the environmental impact of our business activities. Climate protection is at the heart of this approach.

We are committed to lowering our corporate carbon footprint in line with the Paris Agreement and have established a clear climate strategy with validated science-based targets and concrete measures. Key levers include reducing emissions from business travel, increasing the share of renewable electricity, and promoting resource-efficient and sustainable office operations worldwide.

By translating global ambition into consistent local action, we continue to embed environmental responsibility into our daily decisions.



# Implementing our climate strategy through collective action. ♦



We have set near-term and long-term targets, validated by the Science Based Targets initiative, which guide us toward net zero and meaningful emissions reduction.”

**Marie Verdier**, Senior Partner & Better Business Council Sponsor for Climate Protection

Delivering on our climate goals requires clear targets and consistent action. In this interview, Marie Verdier, Senior Partner and Better Business Council Sponsor for Climate Protection, explains how we translate our climate strategy into measurable results.

## What makes climate protection a strategic priority for Simon-Kucher?

**Marie Verdier** The message from our stakeholders is clear. Managing our climate impact and enhancing our ESG performance is now a business imperative. Clients expect science-based emission reduction targets and measurable progress. This influences their choice of partners and affects how rating agencies like EcoVadis and CDP assess us. Our people also expect to work for a company that takes responsibility and delivers solutions.

Our climate strategy reinforces credibility and enables us to meet those expectations while leading with confidence. We have set near-term and long-term targets, validated by the Science Based Targets initiative (SBTi), which guide us toward net zero and meaningful emissions reduction.

**Can you tell us more about how you put this strategy into action?**

**Marie Verdier** Our ESG department leads the development and implementation of our climate strategy, translating global policies into local action. Our Environmental Policy provides the framework for targeted measures. We concentrate on reducing travel-related emissions, increasing the share of renewable electricity, and continuously improving the sustainability of our office operations.

A strong lever is awareness. We encourage colleagues to consider the impact of their choices, particularly when planning travel, and to opt for more sustainable alternatives wherever possible. ESG Captains and dedicated teams bring this mindset to life through local initiatives in our offices. Since 2025, 100 percent of our electricity worldwide comes from renewable sources. Our Sustainable Office Standards support responsible practices, from energy-efficient lighting

and smart temperature control to improved waste management.

**What do you see as the biggest challenge in reducing emissions?**

**Marie Verdier** The biggest challenge is definitely business travel. As a global consulting firm, it represents the largest share of our carbon footprint. Our Global Travel Guideline gives clear guidance: reducing miles traveled, prioritizing rail over air where feasible, and balancing sustainability with the wellbeing of our people.

Trusted client relationships often require face-to-face interaction. We therefore seek more sustainable ways to travel while maintaining the same level of quality and partnership. This is a true team effort, requiring collaboration across the firm – and with our clients – to drive progress together.



**OUR SBTi-VALIDATED EMISSION REDUCTION TARGETS:**

**By 2030**

**-42%**

in Scope 1 & 2 emissions (compared to the 2023 base year)

**-51.6%**

in Scope 3 emissions per FTE (compared to the 2023 base year)

**By 2050**

**-90%**

in Scope 1, 2 & 3 emissions (compared to the 2023 base year) and net zero across our value chain



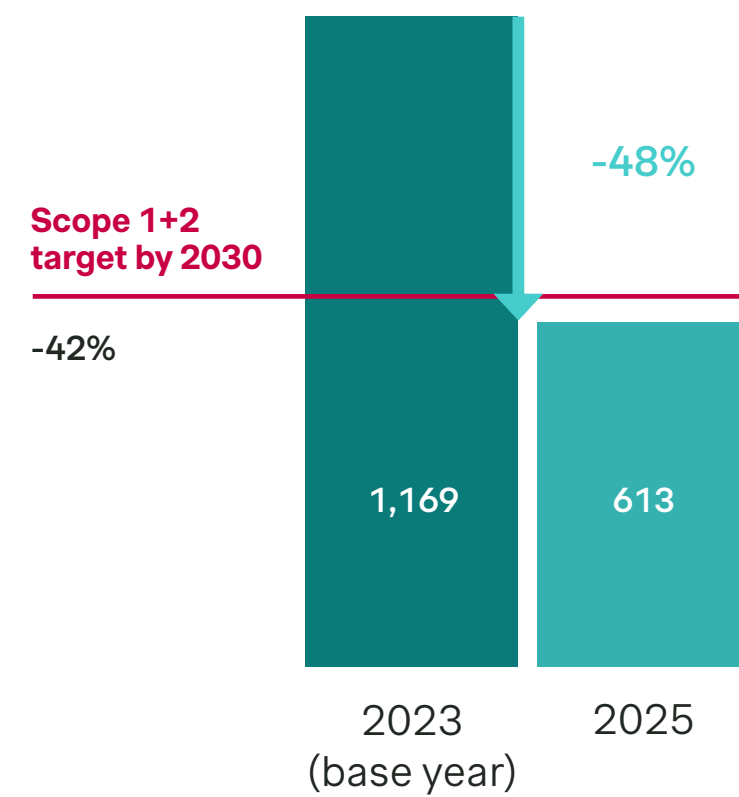
# Measuring progress against our science-based targets. ♦

We calculate our greenhouse gas (GHG) emissions annually in line with the GHG Protocol. The resulting data allows us to understand and actively manage our environmental impact. Knowing our corporate carbon footprint (CCF) gives us full transparency across Scope 1, 2, and 3 emissions, and we use this information to systematically track progress against our science-based targets. It also allows us to identify key emission drivers and prioritize the most effective reduction measures.

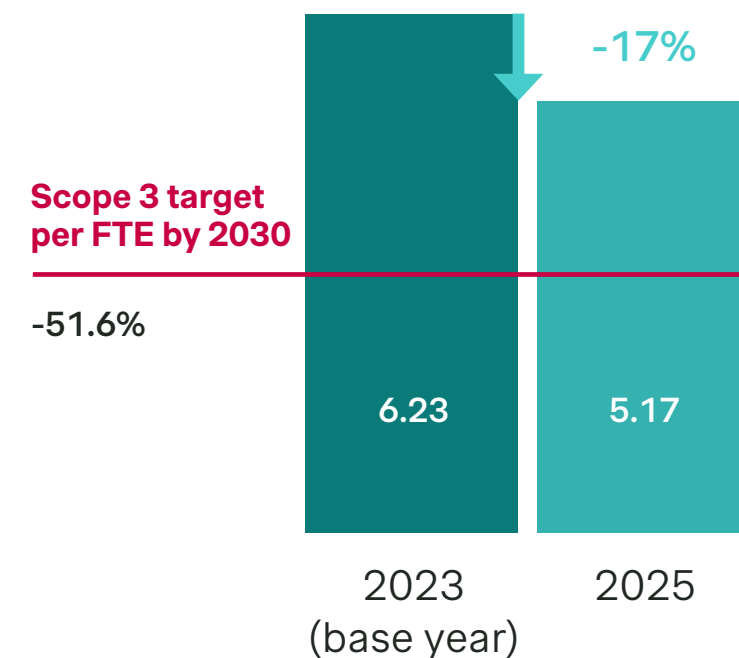
Our 2025 analysis shows that our emission reduction initiatives are beginning to deliver measurable results. Overall emissions decreased by 14 percent compared to our 2023 baseline. A key driver of this development was our transition to 100-percent renewable electricity across all offices. We achieved this through direct renewable supply where possible and high-quality energy certificates elsewhere. As a result, Scope 1 and 2 emissions declined by 48 percent. Scope 3 emissions decreased by 17 percent per full-time equivalent (FTE). This development reflects our efforts to promote more sustainable travel choices, alongside updated emissions factors that enhanced the accuracy of our calculations.

Together, these developments demonstrate the impact of the measures we have implemented to date and provide a basis for continued action toward our long-term net-zero targets.

**SCOPE 1+2 PROGRESS**  
(in t CO<sub>2</sub>e)



**SCOPE 3 PROGRESS**  
(in t CO<sub>2</sub>e/FTE)



**OUR TOP 3 SOURCES OF EMISSIONS IN 2025**

**57%**

business travel

**30%**

purchased goods and services

**8%**

energy use



As consultants, we know the power of data to drive better decisions. For me, sharing our travel data in our monthly office meeting is about making our impact visible to everyone and reminding ourselves that how we travel matters. With that transparency, we took action: from 2024 to 2025, we reduced flights to and from Cologne by 11 percent and increased the use of high-speed rail connections by 20 percent.”

Christoph Hesse, Senior Director & ESG Captain



# Creating positive impact through **responsible business practices**

Adhering to ethical, professional, and responsible practices is fundamental to our role as a trusted advisor and world-leading consulting firm. Our commitment to business ethics and responsible procurement ensures transparent, fair, and sustainable relationships with all stakeholders. With strong corporate governance and clear codes of conduct, we empower our people and suppliers to act with integrity.

As a company with high levels of digital traffic, information security is one of our top priorities. AI is now an integral part of our daily work, further emphasizing the importance of safeguarding sensitive data. To maintain trust, we have established a comprehensive Data Protection and AI Governance Framework that upholds the highest standards in privacy, data ethics, and digital responsibility.

# Upholding ethical conduct and integrity. ♦

We have formalized our expectations for a fair working environment marked by trust and integrity in both our Code of Conduct for employees and our Supplier Code of Conduct. They reflect our values, commitments, and internal rules, and align closely with our key ESG topics. Dirk Sievert, General Counsel & Chief Compliance Officer, explains how he works to ensure these high standards are upheld.



Ethical business conduct underpins everything we do at Simon-Kucher. Discrimination, harassment, bribery, corruption, conflicts of interest, and unfair competition have no place in our organization or supply chain. It is important to us that our employees thrive in a diverse, equitable, and inclusive workplace. To ensure this is reflected in daily practice across our organization and supply chain, we expect our employees and suppliers to follow our global policies and Codes of Conduct.

We focus strongly on prevention by fostering a culture of ethical business. All employees and partners, for example, must complete risk-based compliance training. This raises their awareness on a wide range of relevant topics. The curriculum not only covers courses on bribery and corruption, conflicts of interest, and fraud, but also on IT security and data protection. We actively monitor completion rates and implement follow-up and escalation procedures where necessary.

It is vital to us that people feel safe and secure at their place of work, and we support this by encouraging a strong “speak-up” culture. Anonymous reporting channels like our whistleblower portal – accessible to all stakeholders – empower them to protect their own and other people’s rights.”

**Dirk Sievert**, General Counsel & Chief Compliance Officer

## Defining the standards that guide our business operations

Our Code of Conduct, like other compliance policies at Simon-Kucher, aligns with ESG principles and international standards, including the UN Global Compact, OECD Guidelines, ILO Conventions, and the Universal Declaration of Human Rights. It addresses topics such as legal compliance, ethics, human rights, health and safety, environmental protection, and data protection.

## Extending compliance to our suppliers

Since 2022, Simon-Kucher has maintained a Supplier Code of Conduct that outlines our expectations regarding responsible business conduct, including environmental protection and respect for human rights. This Code establishes the framework for ethical, social, and environmental standards that we expect our suppliers to uphold in their operations and throughout their own supply chains.

# Building trust through robust IT security and data protection. ♦

## Safeguarding our IT systems

In today's global digital business environment, information security is of paramount importance. Our clients rely on us to implement the highest standards of safeguards to ensure the confidentiality and integrity of their data. Chief Technology Officer Sven Harlfinger is responsible for overseeing Simon-Kucher's global IT landscape and all associated services.



As Chief Technology Officer, one of my primary responsibilities is to ensure consistent protection of all data through the application of rigorous IT and cybersecurity practices. In 2025, we achieved significant milestones in enhancing both our threat response capabilities and proactive defense measures to remain ahead of malicious actors. In addition, we strengthened our identity and access management framework by further expanding the use of multi-factor authentication.

We provide centralized IT infrastructure and support to more than 30 offices worldwide. Our IT Compliance and Security team ensures adherence to legal, client specific, and internal requirements through an ISO/IEC 27001 information security management

system, reinforced by Binding Corporate Rules and a robust policy framework. This governance structure is augmented by a comprehensive 360-degree Security Operations Service, which operates continuously – 24 hours a day, 7 days a week, 365 days a year.

IT security is everyone's due diligence, which is why we provide all employees with continuous role-specific training courses on data protection and cybersecurity. These training courses emphasize data confidentiality, secure handling of information, and the responsible use of AI. The use of AI tools is permitted only under strict internal guidelines to ensure that both client and employee data remain fully protected."

**Sven Harlfinger**, Chief Technology Officer



## Ensuring strong data protection

Data protection is a cornerstone of the trust we earn with our clients. Clear roles, responsibilities, and governance ensure that safeguarding information is part of everything we do. Our clients demand the highest standards for safeguarding sensitive data – and we deliver, through our robust Data Protection and AI Governance Framework.

Our Data Protection Officer, supported by a dedicated team of internal and external experts, serves as the central point of contact for data protection and AI compliance. Enabled by a digital compliance platform and standardized workflows, the team is systematically involved in the design of new IT systems, AI solutions, and business processes. This approach applies risk-based assessments, strong safeguards for personal data, and appropriate human oversight.

To ensure consistent global compliance with data privacy laws, we have implemented group-wide policies for intra-group data transfers. Recognizing the increasing role of AI, in 2025 we launched an AI system repository linked to our record of processing activities. It monitors AI-driven data processing, mitigates risks, and reinforces our AI Governance Framework.



## GRI Index

<b>GRI standard</b>	<b>Disclosure</b>	<b>Response</b>	<b>GRI standard</b>	<b>Disclosure</b>	<b>Response</b>
<b>GRI 1: Foundation 2021</b>	Statement of use	Simon-Kucher has reported the information cited in this GRI content index for the period January 1 to December 31, 2025, with reference to the GRI Standards.		102-7 Scope 3 GHG emissions	Page 33
<b>GRI 2: General Disclosures 2021</b>	2-1 Organizational details	Pages 4, 35	<b>GRI 103: Energy 2025</b>	102-8 GHG emissions intensity	Pages 27, 33
	2-2 Entities included in the organization's sustainability reporting	Page 35		103-1 Energy policies and commitments	Pages 9, 26, 33
	2-3 Reporting period, frequency and contact point	Page 35		103-2 Energy consumption and self-generation within the organization	Page 33
	2-4 Restatements of information	Page 33 (The 2024 figures on net energy consumption, purchased electricity and energy intensity and reduction for the Holding and the LLC have been restated following the identification of a misallocation. The total figures reported for FY 2024 remain unchanged.)		103-3 Upstream and downstream energy consumption	Page 33
	2-5 External assurance	This report is not subject to external verification.	<b>GRI 201: Economic Performance 2016</b>	103-4 Energy intensity	Page 33
	2-6 Activities, value chain and other business relationships	Page 4		103-5 Reduction in energy consumption	Page 33
	2-7 Employees	Page 32	<b>GRI 203: Indirect Economic Impacts</b>	201-1 Direct economic value generated and distributed	Page 4
	2-8 Workers who are not employees	Page 32		203-1 Infrastructure investments and services supported	Pages 9, 14
	2-9 Governance structure and composition	Pages 7, 35	<b>GRI 205: Anti-corruption 2016</b>	205-2 Communication and training about anti-corruption policies and procedures	Page 34
	2-14 Role of the highest governance body in sustainability reporting	Page 35		205-3 Confirmed incidents of corruption and actions taken	Page 34
	2-15 Conflicts of interest	Pages 29, 34	<b>GRI 306: Waste 2020</b>	306-3 Waste generated	Page 34
	2-22 Statement on sustainable development strategy	Page 3	<b>GRI 401: Employment 2016</b>	401-1 New employee hires and employee turnover	Page 32
	2-23 Policy commitments	Pages 22, 28, 29, 30		401-3 Parental leave	Pages 22, 32
	2-24 Embedding policy commitments	Pages 22, 28, 29, 30	<b>GRI 403: Occupational Health and Safety 2018</b>	403-6 Promotion of worker health	Pages 21, 22, 32
	2-26 Mechanisms for seeking advice and raising concerns	Pages 20, 22, 29	<b>GRI 404: Training and Education 2016</b>	404-1 Average hours of training per year per employee	Page 32
	2-29 Approach to stakeholder engagement	Pages 7, 8, 12, 22		404-2 Programs for upgrading employee skills and transition assistance programs	Pages 20, 21
<b>GRI 3: Material Topics 2021</b>	3-1 Process to determine material topics	Page 8		404-3 Percentage of employees receiving regular performance and career development reviews	Pages 9, 20, 32
	3-2 List of material topics	Page 8	<b>GRI 405: Diversity and Equal Opportunity 2016</b>	405-1 Diversity of governance bodies and employees	Page 32
	3-3 Management of material topics	Page 9 (Approach to management of material topics is described in the relevant chapters of this report.)	<b>GRI 406: Non-discrimination 2016</b>	406-1 Incidents of discrimination and corrective actions taken	Page 34
<b>GRI 102: Climate Change 2025</b>	102-4 GHG emissions reduction targets and progress	Pages 9, 25, 26, 27, 33	<b>GRI 418: Customer Privacy 2016</b>	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	None occurred
	102-5 Scope 1 GHG emissions	Page 33			
	102-6 Scope 2 GHG emissions	Page 33			



## Our people

	2024		2025	
	Total	In percent	Total	In percent
<b>Total number of employees<sup>1</sup></b> (headcount, incl. partners)				
<b>Total number</b>	<b>2,118</b>		<b>2,211</b>	
<b>By region</b>				
Americas <sup>2</sup>	392	18.5%	441	20.0%
Asia <sup>3</sup>	243	11.5%	228	10.3%
EMEA <sup>4</sup>	1,483	70.0%	1,542	69.7%
<b>By contract type</b>				
Part-time	139	6.6%	127	5.7%
Full-time	1,979	93.4%	2,084	94.3%
Permanent	1,977	93.3%	2,076	93.9%
Limited	141	6.7%	135	6.1%
<b>Employees covered by demographic disclosures<sup>5</sup></b>	<b>1,780</b>		<b>1,850</b>	
<b>By gender</b>				
Men	1,053	59.2%	1,103	59.6%
Women	727	40.8%	747	40.4%
Not disclosed	0	0.0%	0	0.0%
<b>By age group</b>				
< 30	688	38.7%	683	36.9%
30–50	950	53.4%	1,028	55.6%
> 50	142	8.0%	139	7.5%

	2024		2025	
	Total	In percent	Total	In percent
<b>Other workforce members<sup>6,7</sup></b> (headcount)				
<b>Total number</b>	<b>884</b>		<b>1,113</b>	
Interns	585	66.2%	740	66.5%
Working students	159	18.0%	174	15.6%
Freelancers	110	12.4%	166	14.9%
Temporary workers	30	3.4%	33	3.0%

	2024		2025	
	Total	In percent	Total	In percent
<b>Diversity, Equity &amp; Inclusion<sup>1</sup></b> (headcount)				
<b>Women as partners</b>	29	15.0%	34	16.3%
<b>Women within the board</b>	1	14.3%	1	14.3%

	2024		2025	
	Total	In percent	Total	In percent
<b>Talent acquisition<sup>6</sup></b> (headcount, incl. partners)				
<b>Total number</b>	<b>507</b>		<b>505</b>	
<b>By region</b>				
Americas <sup>2</sup>	108	21.3%	138	27.3%
Asia <sup>3</sup>	71	14.0%	59	11.7%
EMEA <sup>4</sup>	328	64.7%	308	61.0%
<b>Employees covered by demographic disclosures<sup>5</sup></b>	<b>374</b>		<b>401</b>	
<b>By gender</b>				
Men	221	59.1%	251	62.6%
Women	153	40.9%	150	37.4%
Not disclosed	0	0.0%	0	0.0%
<b>By age group</b>				
< 30	237	63.4%	250	62.3%
30–50	131	35.0%	140	34.9%
> 50	6	1.6%	11	2.7%
<b>Working students and interns who became employees</b>	<b>39</b>	<b>7.7%</b>	<b>60</b>	<b>11.9%</b>

	Unit	2024	2025
<b>Training<sup>8</sup></b>			
Average number of training hours per employee	Ø hours	14.3	20.6
Employees and other workforce members who received skills-related training	percent	84%	100%

	Unit	2024	2025
<b>Performance review</b>			
Employees who received regular performance and career development reviews	percent	100%	100%

	Unit	2024	2025
<b>Rotation<sup>6</sup></b>			
International transfers	count	48	48
Temporary global assignments	count	n.a.	10

	2024		2025	
	Total	In percent	Total	In percent
<b>Parental leave<sup>6</sup></b> (headcount, excl. partners)				
<b>Took parental leave<sup>7</sup></b>				
<b>Total number</b>	<b>83</b>		<b>88</b>	
<b>Employees covered by demographic disclosures<sup>5</sup></b>	<b>72</b>		<b>61</b>	
<b>By gender</b>				
Men	45	62.5%	33	54.1%
Women	27	37.5%	28	45.9%
Not disclosed	0	0.0%	0	0.0%
<b>Returned from parental leave<sup>7</sup></b>				
<b>Total number</b>	<b>65</b>		<b>71</b>	
<b>Employees covered by demographic disclosures<sup>5</sup></b>	<b>59</b>		<b>45</b>	
<b>By gender</b>				
Men	45	76.3%	29	40.9%
Women	14	23.7%	16	22.5%
Not disclosed	0	0.0%	0	0.0%

	2024		2025	
	Total	In percent	Total	In percent
<b>Employees with access to mental health offerings<sup>1</sup></b> (headcount)				
<b>Total number</b>	<b>2,118</b>	<b>100%</b>	<b>2,211</b>	<b>100%</b>

<sup>1</sup> Data as of December 31, 2025.

<sup>2</sup> BR, CL, MX, CA, US.

<sup>3</sup> AE, AU, CN, HK, IN, JP, KR, KSA, SG, TR.

<sup>4</sup> AT, BE, CH, DE, DK, ES, EG, FR, FI, GB, IT, LU, NO, NL, PL, SE, ZA.

<sup>5</sup> Information from US business operations is excluded from this reporting.

<sup>6</sup> Cumulative data January 1 – December 31, 2025.

<sup>7</sup> Duplicate values are entered as one.

<sup>8</sup> Calculation method adjusted to include compulsory trainings in 2025.



## Our planet

Emissions <sup>1</sup>	Unit	Total			Simon, Kucher & Co. Holding GmbH			Simon-Kucher & Partners Strategy & Marketing Consultants LLP			Simon, Kucher & Partners Strategy & Marketing Consultants LLC		
		2023 (base year)	2024	2025	2023 (base year)	2024	2025	2023 (base year)	2024	2025	2023 (base year)	2024	2025
Scope 1	t CO <sub>2</sub> eq	185	134	111	142	130	83	1	1	1	43	3	28
Scope 2 (location-based)	t CO <sub>2</sub> eq	1,383	1,414	1,459	1,118	1,016	1,022	9	14	15	256	348	422
Scope 2 (market-based)	t CO <sub>2</sub> eq	985	1,087	502	730	703	370	0	14	0	255	370	132
Scope 3 (upstream) <sup>2</sup>	t CO <sub>2</sub> eq	12,178	12,970	10,871	8,679	9,897	8,596	780	462	162	2,720	2,610	2,113
Scope 1+2 (market-based)	t CO <sub>2</sub> eq	1,169	1,221	613	872	834	452	1	15	1	297	372	160
Total Scope 1-3 (market-based)	t CO <sub>2</sub> eq	13,347	14,190	11,484	9,551	10,731	9,049	780	477	163	3,017	2,983	2,273
% change from 2023 (Scope 1-3, market-based)	t CO <sub>2</sub> eq	n.a.	6%	-14%	n.a.	12%	-5%	n.a.	-39%	-79%	n.a.	-1%	-25%
% change from 2023 (Scope 1-2, market-based)	t CO <sub>2</sub> eq	n.a.	5%	-48%	n.a.	-4%	-48%	n.a.	2,171%	0%	n.a.	26%	-46%
GHG Intensity (Scope 1-3, market based)	t CO <sub>2</sub> eq/FTE <sup>3</sup>	6.82	7.05	5.46	7.83	6.51	5.29	16.59	10.84	4.17	9.92	9.33	6.44
GHG Intensity (Scope 3)	t CO <sub>2</sub> eq/FTE	6.23	6.44	5.17	7.11	6.01	5.03	16.59	10.5	4.16	8.93	8.16	5.98
% GHG Intensity change from 2023 (Scope 3)	t CO <sub>2</sub> eq/FTE	n.a.	3%	-17%	n.a.	-16%	-29%	n.a.	-37%	-75%	n.a.	-9%	-33%

Energy consumption within the organization	Unit	Total			Simon, Kucher & Co. Holding GmbH			Simon-Kucher & Partners Strategy & Marketing Consultants LLP			Simon, Kucher & Partners Strategy & Marketing Consultants LLC		
		2023 (base year)	2024	2025	2023 (base year)	2024 <sup>5</sup>	2025	2023 (base year)	2024	2025	2023 (base year)	2024 <sup>5</sup>	2025
Net energy consumption	MWh	5,876	5,954	5,990	4,841	4,449	4,352	23	35	35	1,011	1,470	1,602
Net renewable energy consumption <sup>4</sup>	MWh	1,199	1,157	3,019	1,176	1,120	1,981	23	0	35	0	36	1,002
Purchased electricity <sup>5</sup>	MWh	2,696	2,706	3,019	1,945	1,875	1,981	23	35	35	728	796	1,002
Purchased heating	MWh	1,595	2,286	2,236	1,595	1,612	1,636	0	0	0	0	674	600
Purchased cooling	MWh	675	331	356	590	331	356	0	0	0	85	0	0
Natural gas consumption	MWh	910	631	379	712	631	379	0	0	0	199	0	0
Energy intensity per FTE	MWh/FTE	3.00	2.96	2.85	3.02	2.70	2.54	0.49	0.79	0.91	3.32	4.60	4.54
Reduction of energy consumption	percent	n.a.	1%	1%	n.a.	-8%	-2%	n.a.	51%	1%	n.a.	45%	9%

<sup>1</sup> All emissions are calculated in accordance with GHG Protocol Standards for the period from January 1 – December 31 of the specified year.

<sup>2</sup> Scope 3 emissions categories included are purchased goods and services, capital goods, fuel- and energy-related activities, business travel and employee commuting.

<sup>3</sup> At Simon-Kucher, one FTE represents an employee working the full-time equivalent hours per day, based on the legally permissible working hours in their respective country. FTE includes employees and excludes other workforce members. FTE figures as of December 31 of the specified year.

<sup>4</sup> 100% renewable electricity supply across all offices, achieved through direct renewable supply where possible and high-quality energy certificates elsewhere.

<sup>5</sup> Purchased electricity figures for Simon, Kucher & Co. Holding GmbH and Simon, Kucher & Partners Strategy & Marketing Consultants LLC in 2024 have been restated due to identification of a misallocation. As a result, the net energy consumption, energy intensity, and reduction for these entities have changed. The total FY 2024 figures remain unchanged.



## Our planet

	Unit	Total		Simon, Kucher & Co. Holding GmbH		Simon-Kucher & Partners Strategy & Marketing Consultants LLP		Simon, Kucher & Partners Strategy & Marketing Consultants LLC	
		2024	2025	2024	2025	2024	2025	2024	2025
<b>Waste generated in our offices</b>									
Total waste generated in our offices <sup>1</sup>	tons	27.00	28.21	22.00	22.88	0.60	0.53	4.30	4.75
Total hazardous waste <sup>2</sup>	tons	0.31	0.32	0.25	0.26	0.01	0.01	0.05	0.06
Total non-hazardous waste <sup>2</sup>	tons	26.70	27.89	21.90	22.78	0.60	0.53	4.20	4.64
Percentage of total waste from company operations diverted from landfills <sup>3</sup>	percent	62%	62%	68%	68%	11%	11%	36%	36%
<b>Knowledge transfer and employee engagement initiatives</b>									
Employees trained on environmental issues <sup>4</sup>	count						2024		2025
							129		136
% of offices where environmental actions were deployed <sup>5</sup>	%						15%		23%

## Responsible business practices

<b>Compliance</b>	Unit	2024	2025	<b>Training</b>	Unit	2024	2025	<b>IT / Cybersecurity</b>	Unit	2024	2025
Confirmed incidents of corruption	count	0	0	Employees who completed at least one mandatory compliance training curriculum (including compliance, data protection and IT security) <sup>7</sup>	percent	99%	98%	Number of confirmed information security incidents (Event that has an effect on information security and may compromise confidentiality, integrity or availability, if left untreated)	count	6	15
Number of reports using whistleblower system	count	5	7								
Number of identified discrimination or harassment incidents or corrective actions <sup>6</sup>	count	1	1								

<sup>1</sup> Total waste is calculated based on historical office-level data and extrapolated to reflect global operations.

<sup>2</sup> Hazardous and non-hazardous waste shares are estimated using 2022 data from the German Environment Agency (UBA).

<sup>3</sup> Percentage shares are estimated using statistical data from national environmental agencies: Germany (Destatis, 2022), Singapore (NEA, 2024), and the US (EPA, 2018).

<sup>4</sup> Includes the number of employees who attended environmental webinars and workshops, participated in office-level education and awareness sessions, and the number of ESG Captains across our offices worldwide.

<sup>5</sup> Environmental actions and initiatives including waste collection, and recycling, as well as other awareness sessions and ESG training sessions.

<sup>6</sup> Number of business ethics violations reported through internal or external whistleblower procedures. Every report that was deemed to be within scope of our whistleblowing policy and found to constitute misconduct, appropriate measures have been implemented.

<sup>7</sup> Training includes key topics such as corruption, bribery, fraud, conflicts of interest, discrimination, harassment, handling confidential information, and environmental protection. The slight decrease in the completion rate is likely due to longer absences caused by illness and employee turnover.

# About this report

At Simon-Kucher, we regularly inform our stakeholders about our environmental, social, and governance (ESG) activities and progress in our annual ESG Report. The ESG Report 2025 provides an overview of our global and local initiatives and outlines how we manage our material topics across the three sustainability pillars: environmental, social, and governance.

All information, facts, and figures in this report refer to Simon-Kucher, including the following independent entities: Simon, Kucher & Co. Holding GmbH (Germany), Simon, Kucher & Partners Strategy & Marketing Consultants LLC (USA), and Simon-Kucher & Partners Strategy & Marketing Consultants LLP (Singapore).

Simon-Kucher is privately owned by more than 200 partners. Their diverse backgrounds and experiences shape our culture and drive the success of our company – and that of our clients. The firm is led by our two co-CEOs and the Board, which includes partners from various offices and countries.

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This report was compiled by our global ESG department under the supervision of the Global Head of ESG. It was prepared with reference to the Global Reporting Initiative (GRI) performance criteria and the United Nations Sustainable Development Goals (SDGs). Dr. Gunnar Clausen and Joerg Kruetten, Simon-Kucher's co-CEOs, reviewed and approved the report and its coverage of Simon-Kucher's material topics.

The report covers the financial year from January 1 to December 31, 2025. The publication date of the ESG Report 2025 is June 23, 2026.

If you would like further information on individual topics covered in this report, or if you have any questions or suggestions, please contact us at: [esg@simon-kucher.com](mailto:esg@simon-kucher.com)

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