



# Together.

*IBB Group Sustainability Balance 2023*

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# Update on the Sustainability Report

Ladies and gentlemen,

Sustainable action has been an integral part of our corporate strategy for many years. Our aim is to promote the transformation of Berlin's economy and thus create a liveable and sustainable Berlin. As the IBB Group, we support and finance the climate targets set by the EU, the Federal State of Berlin and our customers on the path to climate neutrality by 2045. With our funding and promotional products, we create incentives for transformation, generating important momentum by supporting start-ups, job creation, energy-efficient renovations and the construction of social housing. We also pursue targeted investments in education, securing skilled labour and social inclusion in our determination to promote social participation and combat poverty and exclusion.

Our sustainability strategy is currently based on four areas of action that are closely linked to our business strategy and reflected in our business processes. The structure of our 2023 Sustainability Report is also based on these areas of action:

1. Business ethics and product responsibility
2. Social commitment, communication and compliance
3. Social responsibility for our employees
4. Corporate environmental protection and resource efficiency

In future, however, we will focus even more specifically on comprehensive ESG management and thus on environmental, social and corporate governance criteria. Thanks to the organisational anchoring of ESG management, we can respond to sustainability issues in a targeted and focused manner and respond better to regulatory challenges. This enables us to organise sustainable action even more effectively. By including these ESG criteria in our promotion and business development activities for Berlin, we can create a future worth living for generations to come.

We have been reporting annually on the topic of sustainability since 2015. We use sustainability-related standards, such as the Global Reporting Initiative (GRI), for our reporting in order to ensure comparability. This year's figures again show that we are on the right track. They also form the basis for our strategic goals, which are reflected in our sustainability guidelines and our sustainability strategy.

This year, our 2023 Sustainability Balance also includes updated data on our non-financial disclosures from 2022. In future, we want to focus our sustainability reporting on two components. With the annual preparation of the CSRD report, including the information on the EU taxonomy, we are fulfilling the regulatory requirements of Regulation (EU) 2020/852 (EU taxonomy) and the Corporate Sustainability Reporting Directive (CSRD).

In addition to the CSRD report, we will also make greater use of our website to communicate our strategic ESG goals and measures. In future, it will also replace the sustainability report, offering us more flexible design options. This enables us to inform our stakeholders in a timely and targeted manner and to present the current topics of the IBB Group in a clear manner.

At the same time, we are developing our first climate strategy. Based on the initial carbon balance, in which we analyse financed emissions, we can measure our impact on the capital city and then derive reduction paths for the goal of climate neutrality in Berlin by 2045. Because one thing is certain – we are determined to help shape Berlin's sustainable future together and create long-term prosperity through sustainable action.



**Dr. Hinrich Holm**  
Chairman of  
the Board



**Angeliki Krisilion**  
Member of the  
Management Board



**Dr. Stephan Brandt**  
Member of the  
Management Board

# Sustainability balance

GRI	Organisation profile	Page	
102-1	Organisation name	IBB Group	<a href="http://www.ibbgruppe.de">www.ibbgruppe.de</a>
102-3	Organisation headquarters	Bundesallee 210, 10719 Berlin	
102-4	Operating facilities	None	
102-5	Ownership and legal form	IBB Unternehmensverwaltung AöR (IBB UV)	
102-6	Markets supplied		
107-7	Organisation size		
102-8	Information on employees and other staff members	923 employees	As per 31 December 2023
102-9	Supply chain		
102-12	External initiatives		
102-13	Membership in associations and interest groups	44 memberships	As per 31 December 2023
	Declaration of conformity with the German Sustainability Code (DNK)	<a href="#">Current declaration</a>	



## Business ethics and product responsibility

GRI		Pages from the 2022 Sustainability Report
102-2	Activities, brands, products and services	P. 27 – 30
102-14	Statement by the highest decision-makers	P. 4 – 5
102-30	Effectiveness of risk management procedures	<a href="#">IBB Group Disclosure Report for 2023</a>
201-1	Economic value directly generated and distributed	<a href="#">2023 Company Profile</a>

GRI	Effect	Unit	2021	2022	2023
203-1	Infrastructure investments and subsidised services, here: induced investment volume of real estate and business development in EUR million	EUR million	11,000	7,403	4,924
203-2	Significant indirect economic effects, of which funding commitments in business development in EUR million	EUR million	1,787.7	474.1	437.0
	Grants	EUR million	255.1	117.3	133.4
	Loans	EUR million	188.0	184.1	237.0
	Special funding (loans)	EUR million	1,195.7	66.5	8.0
	Investments	EUR million	148.9	106.2	58.6
	<b>Number of</b>				
	approvals	Qty.	7,018	48,747 <sup>1</sup>	15,148
	jobs				
	created	Qty.	5,437	2,814	2,179
	secured	Qty.	12,400	8,531	3,370

GRI	Effect	Unit	2021	2022	2023
203-2	<b>of which funding commitments in real estate promotion</b>	EUR million	1,309.7	1,370.9	1,372.5
	Promotion of new social housing	EUR million	495.1	367.3	323.9
	Refurbishment/modernisation	EUR million	66.6	67.9	54.8
	Consortium financing	EUR million	177.5	330.1	271.0
	Global loans	EUR million	0.0	0.0	0.0
	Infrastructure measures	EUR million	246.3	408.2	437.2
	Reorganisation and structural loans	EUR million	0.0	0.0	0.0
	Loans in addition to government support	EUR million	167.4	64.4	35.2
	Grant programmes	EUR million	10.5	13.9	160.8
	Refinancing of funding	EUR million	146.3	119.1	89.5
	Special financing	EUR million	0.0	0.0	0.0
	<b>of which funding commitments in labour market promotion</b>		–	8.5	65.3
	Securing skilled labour	EUR million	–	7.3	23.1
	Education	EUR million	–	–	37.6
	Social inclusion	EUR million	–	1.1	4.5
	<b>of which IBT funding commitments</b>	EUR million	44.5	26.8	44.3
	<b>of which funding commitments by IBB Ventures</b>	EUR million	15.7	17.5	14.2
	<b>of which funding commitments by IBB Capital</b>	EUR million	88.8	77.5	0.0

<sup>1</sup> For grants, loans, project funding, investments and guarantees



## Social commitment, communication and compliance

GRI	Effect	Pages from the 2022 Sustainability Report		
102-42	Identification and selection of stakeholders	P. 15		
102-43	Approach for stakeholder involvement	P. 16 – 17		
102-44	Key issues and concerns raised (by stakeholders)	P. 17		
412	Human rights screening and compliance	See in this regard <a href="#">IBB's declaration of conformity with the German Sustainability Code (DNK)</a>		
415-1	Political influence	P. 56		
201-1	Donations and social initiatives	P. 55		
	Number of company memberships	P. 12 (in the balance sheet)		

  

GRI	Compliance	2021	2022	2023
	Corporate governance	See Berlin Corporate Governance Code. In addition, an annual self-evaluation by the Management Board and the Administrative Board is carried out pursuant to section 25d of the German Banking Act (KWG, <i>Gesetz über das Kreditwesen</i> ).		
307-1	Fines due to non-compliance with environmental protection laws and regulations	0	0	0
419-1	Fines due to non-compliance with laws and regulations in the social and economic sphere	0	0	0

  

GRI	Fighting corruption	2021	2022	2023
205-1	Operating facilities audited for corruption risks	100%	100%	100%
205-2	Percentage of employees who received training on anti-corruption policies and procedures	100%	100%	100%
205-3	Confirmed incidents of corruption and measures taken	0	0	0

  

GRI	Protecting client privacy	2021	2022	2023
418-1	Substantiated complaints regarding the violation of the protection and loss of client data	0	0	0

  

GRI	Ethics and integrity	2021	2022	2023
102-16	Values, principles, standards and norms of conduct	Yes	Yes	Yes
102-17	Procedures for consultation and concerns regarding ethics	Yes	Yes	Yes



## Social responsibility for our employees\*

GRI	Employment:	2022		2023	
401-1	<b>New hires</b>	<b>109</b>	<b>13%</b>	<b>133</b>	<b>14%</b>
	of which female	66	13%	81	15%
	of which male	43	13%	52	14%
	of which under the age of 30	24	18%	36	26%
	of which female	13	17%	22	28%
	of which male	11	21%	14	23%
	of which 30–50 years of age	57	18%	77	21%
	of which female	31	17%	46	21%
	of which male	26	20%	31	21%
	of which over 50	28	7%	20	5%
	of which female	22	9%	13	5%
	of which male	6	4%	7	4%
	<b>Fluctuation</b>	<b>26</b>	<b>3%</b>	<b>27</b>	<b>3%</b>
	of which female	10	2%	15	3%
	of which male	16	5%	12	3%
	of which under the age of 30	8	6%	8	6%
	of which female	4	5%	7	9%
	of which male	4	8%	1	2%
	of which 30–50 years of age	14	5%	15	4%
	of which female	5	3%	5	2%
	of which male	9	7%	10	7%
	of which over 50	4	1%	4	1%
	of which female	1	0%	3	1%
	of which male	3	2%	1	1%

GRI	Employment:	2022		2023	
401-2	<b>Disclosure of the different employment relationships</b>				
	Employees with a permanent contract	92.1%		92.3%	
	Employees with a fixed-term contract	7.9%		7.7%	
	<b>Ratio of direct to non-direct labour</b>				
	Direct labour	90.1%		88.2%	
	Non-direct labour	9.9%		11.8%	
401-3	<b>Parental leave</b>				
	Eligible persons	28		17	
	of which female	25		14	
	of which male	3		3	
	Actual utilisation	28		17	
	of which female	25		14	
	of which male	3		3	
	Number of employees returning to work after parental leave	20		14	
	of which female	17		11	
	of which male	3		3	
	Number of employees still employed 12 months after returning to work	11		18	
	of which female	7		15	
	of which male	4		3	
	Return to work rate and retention rate	100%		90%	
<b>People with disabilities</b>					
Number / proportion of severely disabled or equivalent to severely disabled employees	52	6.12%	54	5.85%	

\* The 'diverse' category is not listed separately in this report, as no person could be assigned to this category by the data collection deadline. This will be reconsidered for future reporting periods.

GRI	Operator liability	2022	2023
403-1	Percentage of employees whose work or workplace is under the control of the organisation and who are represented by formal employer-employee committees	100% (IBB)	100% (IBB)

GRI	Occupational safety and health protection	2022	2023
403-2	Commuting accidents	12	15
	Occupational accidents	3	6
	Injury rate	1.76%	2.28%
	Absence rate	Data is only available for IBB and IBB Ventures Absence rate. An assumption is made for the Group rate. Assumption: 6.10% to 6.25%	Assumption: 6.50% to 6.60%
	Work-related fatalities	0	0
403-4	Health and safety issues addressed in formal agreements with trade unions	Yes, for IBB	Yes, for IBB

GRI	Personnel development	2022	2023
	Average annual participant days for training and further professional qualification per employee:	2.73	3.52
	of which women	2.76	3.69
	of which men	2.69	3.27
	Employees without management responsibility	4.95	3.49
	Executives	2.48	3.77
404-2	Programmes for skills management and lifelong learning	Yes	Yes
404-3	Share of employees receiving regular performance and career development reviews	86%	69%

GRI	Diversity and equal opportunities	2022		2023	
405-1	<b>Control bodies in the company</b>	<b>29</b>		<b>29</b>	
	of which female	9	31%	9	31%
	of which male	20	69%	20	69%
	of which under the age of 30	0	0%	0	0%
	of which 30–50 years of age	6	21%	6	21%
	of which female	3	50%	4	67%
	of which male	3	50%	2	33%
	of which over 50	23	79%	23	79%
	of which female	6	26%	5	22%
	of which male	17	73%	18	78%
	<b>Executives</b>	<b>83</b>		<b>77</b>	
	of which female	36	43%	35	45%
	of which male	47	57%	42	55%
	of which under the age of 30	2	2%	2	3%
	of which female	2	100%	1	50%
	of which male	0	0%	1	50%
	of which 30–50 years of age	43	52%	38	49%
of which female	20	47%	19	50%	
of which male	23	53%	19	50%	
of which over 50	38	46%	37	48%	
of which female	14	37%	15	41%	
of which male	24	63%	22	59%	

GRI	Diversity and equal opportunities	2022		2023	
405-1	<b>Employees without management responsibility</b>	<b>767</b>		<b>846</b>	
	of which female	474	62%	521	62%
	of which male	293	38%	325	38%
	of which under the age of 30	128	17%	139	16%
	of which female	75	59%	78	56%
	of which male	53	41%	61	44%
	of which 30–50 years of age	266	35%	323	38%
	of which female	159	60%	196	61%
	of which male	107	40%	127	39%
	of which over 50	373	49%	384	45%
	of which female	240	64%	247	64%
	of which male	133	36%	137	36%
	<b>IBB Group total</b>	<b>850</b>		<b>923</b>	
	of which female	510	60%	556	60%
	of which male	340	40%	367	40%
	of which under the age of 30	130	15%	141	15%
	of which female	77	59%	79	56%
	of which male	53	41%	62	44%
	of which 30–50 years of age	309	36%	361	39%
	of which female	179	58%	215	60%
	of which male	130	42%	146	40%
	of which over 50	411	48%	421	46%
	of which female	254	62%	262	62%
	of which male	157	38%	159	38%

GRI	Diversity and equal opportunities	2022	2023
405-2	<b>Ratio between women and men's basic salary and remuneration</b>		
	<b>Control bodies</b>	N/A	N/A
	<b>Executives</b>		
	Basic salary	72.3%	79.3%
	Remuneration	72.0%	79.8%
	<b>Employees without management responsibility</b>		
	Basic salary	81.2 %	85.9%
	Remuneration	81.2%	85.7%
	<b>Total</b>		
	Basic salary	76.4%	82.0%
	Remuneration	76.3%	82.0%
	<b>Ratio between the median total annual remuneration and the employee with the highest total annual remuneration</b>	3.67 times	3.65 times
406-1	<b>Total number of incidents of discrimination and remedial action taken</b>	0	2



## Corporate environmental protection and resource efficiency

GRI	Procurement/delivery management	Unit	2021	2022	2023
204-1	<b>Proportion of spending to local suppliers in the procurement budget</b>				
	IBB <sup>1</sup>	%	54	46	45
	IBB Ventures	%	From 2023 considered individually		80
	IBT	%	From 2023 considered individually		79
414-1	<b>New suppliers screened against social criteria</b>				
	IBB <sup>1</sup>	%	40	28	27
	IBB Ventures	%	From 2023 considered individually		5
	IBT	%	From 2023 considered individually		0
414-2	<b>Number of suppliers screened for social impacts</b>				
	IBB <sup>1</sup>	Number	0	0	0
	IBB Ventures	Number	From 2023 considered individually		1
	IBT	Number	From 2023 considered individually		0
308-1	<b>Proportion of new suppliers screened against environmental criteria</b>				
	IBB <sup>1</sup>	%	4	7	2
	IBB Ventures	%	From 2023 considered individually		5
	IBT	%	From 2023 considered individually		0
308-2	<b>Suppliers screened for environmental impacts</b>				
	IBB <sup>1</sup>	Number	0	0	0
	IBB Ventures	Number	From 2023 considered individually		1
	IBT	Number	From 2023 considered individually		0

<sup>1</sup> Including IBB Capital (IBB Capital does not have its own procurement processes)

GRI	Environmental protection and resource efficiency	Unit	2021	2022	2023
301-1	Materials used by weight and volume, paper	t	7.12	6.11	6.43
	Non-renewable materials	l	4,558	3,301	2,828
	Fuel for vehicle fleet	l	1,352	1,492	1,002
	Emergency diesel <sup>1</sup>	l	3,206	1,809	1,826
301-2	Recycled raw materials used as a percentage of total paper consumption	%	0	0	0
	Share of renewable raw materials in total fuel consumption	%	0	0	0
302-1	Energy consumption within the organisation <sup>2</sup>	kWh	8,267,777	7,283,163	6,944,118
	Electricity	kWh	3,730,900	3,700,455	3,635,332
	Heat	kWh	4,536,877	3,582,708	3,308,786
302-3	Energy intensity	kWh/capita/a	8,050	6,579	5,835
302-4	Change in energy consumption	kWh	1,263,386	-984,614	339,045
303-1	Water withdrawal by source	m <sup>3</sup>	9,067	10,494	10,754
304-3	Protected or renaturalised habitats (bees)	Stück	0	30,000	30,000
305-1	Direct GHG emissions (Scope 1)	t CO <sub>2</sub>	4.12	4.06	2.90
	Vehicle fleet	t CO <sub>2</sub>	3.21	3.54	2.38
	Emergency diesel <sup>3</sup>	t CO <sub>2</sub>	0.91	0.51	0.52

<sup>1</sup> Depending on use of the emergency diesel

<sup>2</sup> Weather-related

<sup>3</sup> In previous years, the factor for diesel consumption was used in the calculations instead of the factor for fuels for emergency power supply.

<sup>4</sup> From 2021, the factor of the Association for Environmental Management and Sustainability in Financial Institutions (VfU, Verein für Umweltmanagement und Nachhaltigkeit in Finanzinstituten), was used for the upstream chain.

GRI	Environmental protection and resource efficiency	Unit	2021	2022	2023
305-2	Indirect energy-related GHG emissions (Scope 2) (building operation)	t CO <sub>2</sub>	411.86	325.24	300,37
	Electricity from renewable energy (solar and wind energy) <sup>2</sup>	t CO <sub>2</sub>	0.00	0.00	0.00
	District heating, combined heat and power <sup>2</sup>	t CO <sub>2</sub>	411.86	325.24	300,37
305-3	Other indirect GHG emissions (Scope 3)	t CO <sub>2</sub>	27.29	28.82	5.00
	Electricity upstream chain <sup>4</sup>	t CO <sub>2</sub>	24.25	24.05	0.00
	District heating upstream chain <sup>4</sup>	t CO <sub>2</sub>	0.01	0.01	0.01
	Business air travel	t CO <sub>2</sub>	0.77	2.33	3.34
	Vehicle fleet upstream chain <sup>4</sup>	t CO <sub>2</sub>	2.13	2.35	1.58
	Emergency diesel upstream chain <sup>4</sup>	t CO <sub>2</sub>	0.13	0.08	0.08
	<b>Total GHG emissions (banking operations)</b>	t CO <sub>2</sub>	443.27	358.12	308,27
305-4	Intensity of GHG emissions (dividing the absolute emission value (numerator) by an organisation-specific parameter)	t CO <sub>2</sub> /capita/a	0.43	0.32	0.26
305-5	Reduction of GHG emissions	t CO <sub>2</sub>	380.16	85.15	49,84
306-1	Total volume of wastewater discharge by quality and discharge point	m <sup>3</sup>	8,065	9,494	9,754
306-2	Total weight of waste by type and disposal method	t	96.11	91.06	99.25

## Memberships

No.	List of memberships	Type of membership
1	AEFMA Berlin, Regional Association of AEFMA Germany e. V. (The Allied European Financial Markets Association Deutschland e. V.)	Institutional membership
2	AEFMA Deutschland (The Allied European Financial Markets Association Deutschland e. V.)	Personal membership
3	AEFMA: Regulatory Affairs Committee	Institutional membership
4	BBU Verband Berlin-Brandenburgischer Wohnungsunternehmen e. V.	Institutional membership
5	BdKom – Bundesverband der Kommunikatoren e. V.	Institutional membership
6	Berliner Wirtschaftsgespräche e. V.	Institutional membership
7	Bitkom e. V.	Institutional membership
8	BME – Bundesverband Materialwirtschaft, Einkauf und Logistik e. V.	Institutional membership
9	BLC – Business Location Center	Institutional membership
10	BUJ – Bundesverband der Unternehmensjuristen	Institutional membership
11	Bundesverband Beteiligungskapital – German Private Equity and Venture Capital Association e. V. (BVK)	Institutional membership
12	Bundesverband Freier Immobilien und Wohnungsunternehmen (BFW), Landesverband Freier Immobilien und Wohnungsunternehmen (LFW)	Institutional membership
13	Bundesverband Deutsche Startups e. V.	Institutional membership
14	Bundesinitiative Impact Investing e. V.	Institutional membership
15	Bundesverband Sekretariat und Büromanagement e. V. bSb	Institutional membership
16	CFA Institute Membership & CFA Society Germany Membership	Personal membership
17	Deutsche Gesellschaft für Personalführung e. V.	Institutional membership
18	Deutsche Vereinigung für Finanzanalyse und Asset Management	Institutional membership
19	Deutsches Institut für Interne Revision e. V.	Institutional membership
20	Deutsches Institut für Wirtschaftsforschung Berlin – Vereinigung der Freunde des DIW Berlin (VdF)	Institutional membership
21	Deutsches Jugendherbergswerk	Institutional membership
22	Deutschsprachige SAP-Anwendergruppe e. V.	Institutional membership

No.	List of memberships	Type of membership
23	EAPB – European Association of Public Banks	Institutional membership
24	Eller, ERFA	Institutional membership
25	Förderverein Berlinische Galerie e. V.	Institutional membership
26	Freundeskreis der UdK Berlin – Karl Hofer Gesellschaft	Institutional membership
27	GEFMA – Deutscher Verband für Facility Management e. V.	Institutional membership
28	GfO – Gesellschaft für Organisation	Institutional membership
29	IBF – International Bankers Forum	Institutional membership
30	Immoebs	Personal membership
31	Initiative mehrwert Berlin	Institutional membership
32	ITS Germany e. V.	Institutional membership
33	Karl Hofer Gesellschaft	Institutional membership
34	Marketing Club Berlin e. V.	Institutional membership
35	media.net berlinbrandenburg e. V.	Institutional membership
36	Pro Dual e. V.	Institutional membership
37	SIBB – Gesellschaft zur Förderung der mittelständischen Software-Industrie in Berlin und Brandenburg e. V.	Institutional membership
38	Stifterverband für die Deutsche Wissenschaft	Institutional membership
39	UVB – Personalforum Berlin-Brandenburg der Unternehmensverbände Berlin-Brandenburg	Institutional membership
40	VBKI – Verein Berliner Kaufleute und Industrieller e. V.	Institutional membership
41	VfU – Verein für Umweltmanagement und Nachhaltigkeit in Finanzinstituten e. V.	Institutional membership
42	VÖB – Bundesverband Öffentlicher Banken Deutschlands e. V.	Institutional membership
43	VR Business Club	Institutional membership
44	ZIA – Zentraler Immobilien Ausschuss e. V.	Institutional membership

## *Imprint*

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